oppaga Information Brief



June 2004 Report No. 04-36

Teacher Compensation Varies Among School Districts, But Daily Pay Compares Well to Other Occupations

at a glance

The median total teacher compensation in Florida, including salary, benefits, and supplements, was approximately \$47,000 in 2002-03. Nationally reported state rankings of teacher compensation often do not provide sufficient and reliable information needed to compare Florida teacher pay to teacher pay in other states.

Teacher compensation levels vary significantly among school districts, even after adjusting for teacher characteristics and regional economic and demographic characteristics. By far, the most significant factors influencing a teacher's pay are the number of years of teaching experience and educational attainment.

After adjusting for the number of days worked per year, Florida's teacher salary levels compare favorably to the salaries of psychologists, registered nurses, accountants, librarians, and police officers.

Scope-

In response to a legislative information request, this report provides information on Florida teacher recruitment and compensation. The report examines

 the extent to which Florida's colleges and universities are able to meet the state's demand for new teachers;

- the validity of nationally reported state rankings of teacher compensation;
- primary factors influencing teacher compensation levels within Florida; and
- teacher compensation in Florida compared to compensation for other professional groups.

Background -

Teacher compensation levels are set at the local school district level

Florida provides funds to school districts for teacher salaries, as well as other educational expenses, primarily under the provisions of the Florida Education Finance Program (FEFP). In Fiscal Year 2002-03, the Legislature appropriated \$11.6 billion through the FEFP, of which \$6.7 billion was appropriated from state sources and \$4.9 billion was from local sources. During this period, districts spent \$6.4 billion on teacher compensation.

Teacher compensation levels are set at the local school district level through a series of negotiations between school districts and their local unions. Historically, these negotiations have resulted in local compensation packages heavily based on the number of years that a teacher has been teaching and a teacher's educational attainment. However, recent changes in state law are likely to affect how Florida teachers are compensated. The 2003 Legislature created the

Better Educated Students and Teachers (BEST) program to establish a teacher compensation model based on prescribed performance criteria and not on length of service. ¹ BEST requires that all school boards establish career ladders and compensation plans for four categories of classroom teachers (associate, professional, lead, and mentor), and that they implement a salary career ladder for teachers beginning with the 2005-06 school year. ²

Findings —

Florida's growing demand for teachers exceeds the number produced by state colleges and universities

Although Florida school districts hired 15,388 new teachers in Fiscal Year 2002-03, in-state colleges and universities (both public and private institutions) produced only 5,790 new teacher graduates, which is 38% of the total number of teachers needed. However, according to Department of Education staff only 3,474 of those graduates planned to teach in Florida, satisfying only 15% of the total number of teachers needed. Other large, fast-growing states, such as Georgia and Texas, also require more new teachers than are being produced currently by in-state colleges and universities.

National teacher salary comparisons are highly problematic

Florida's ability to attract high-quality teachers depends on several factors, one of which is teacher compensation. While compensation levels are not the only factor that teachers examine when considering job options, it remains one of

² The Legislature appropriated \$25 million in Fiscal Year 2003-04 to fund early innovator school districts to establish best practice developmental models for implementation of BEST. The models created by these districts were of salary career ladders. Nine districts sent proposals, and Broward, Pasco, Hillsborough, and Sumter were selected for participation in the pilot. CS/SB2986, passed during the 2004 legislative session, delays the implementation of the best teacher program from 2004-05 to

the primary incentives used to attract quality teachers to the state.

Debates about teacher compensation frequently cite comparisons between salaries offered by Florida to those offered by other states. In recent years, several national studies have provided comparative data and/or have ranked states based on teacher salaries. ⁴ Florida ranks in the middle third of states in these reports. However, these comparisons are highly problematic. Specifically,

- nationally reported state data often includes different personnel categories;
- nationally reported data and state rankings do not adjust for teacher characteristics that influence pay differences;
- state rankings are generally based on salary only, which excludes benefits and other compensation that teachers receive;
- states use differing methods to calculate the average salaries that are used in the nationally reported comparisons; and
- variation among school districts in compensation makes state-to-state comparisons difficult.

National teacher salary data often includes employees other than classroom teachers. National reports generally use data provided by state departments of education. However, this data often is not comparable because some states include other instructional personnel when reporting "teacher" compensation. For example, Louisiana's average teacher salary level includes data only for teachers, while Pennsylvania's reported average teacher salary includes speech correctionists. Including individuals who are not classroom teachers can skew the reported average For example, including noncompensation. instructional personnel who are paid lower salaries will artificially lower a state's reported average salary, while including higher paid administrators will inflate reported compensation. As a result, the reported state teacher salaries are not comparable.

2

¹ Refer to s. 1012.231, F.S.

³ Teachers hired in Fiscal Year 2002-03 includes teachers hired without full certification in the relevant field (2,438, 16%) and may also include long-term substitutes.

⁴ National studies have been conducted by the American Federation of Teachers (AFT), the National Education Association (NEA), and the Education Research Service (ERS).

Differences in teaching experience levels and higher educational attainment among states may skew average salaries. Most school districts in the United States use salary schedules that reward teachers for teaching experience and advanced educational degrees, providing higher salaries to teachers as they teach more years and earn higher-level degrees. For this reason, states with a greater proportion of highly educated and experienced teachers generally will pay their teachers more than states with less experienced teachers or those with lower educational attainment. States with growing populations that hire large numbers of newly graduated teachers may thus tend to have lower average salaries than other states. To properly rank states based on average teacher pay, a subset of teachers with the same level of experience and education should be compared in each state, or each state's data should be adjusted to take into consideration teacher However, national rankings of teacher salaries typically do not take all of these differences into account.

National rankings of states do not include other forms of compensation. The national studies usually rank states based on teacher salary alone because many states do not collect information from their school districts on benefits (such as insurance and retirement contributions) or supplemental pay (such as for athletic director or department head duties). However, these benefits and supplements can represent a significant percentage of a teacher's total compensation package. As benefit packages can vary considerably among states, the national salary rankings can provide a misleading portrait of how well states compensate teachers.

States differ in how they calculate average teacher salary. Another obstacle to using national rankings when comparing teacher compensation is that state data collection policies and practices vary greatly. While some states collect highly specific information on salaries, benefits, and supplements for each individual teacher, other states collect only districtwide averages and totals. Further, some states average district means to calculate a statewide average, rather than weighting each district by the number of teachers. Other states estimate the average teacher salary by using salary schedules and the number of teachers for each step and education

level, failing to include any supplemental pay provided at the district level. Each of these methods produces a flawed estimate rather than an actual representation of teacher salaries.

District variation in compensation makes stateto-state comparisons less meaningful. Teacher compensation levels vary considerably among school districts within each state. For example, in Florida the mean district teacher salary ranges from \$30,457 to \$44,912, a difference of \$14,455. Reported state averages often mask the variation caused by differences in the cost of living resulting in a false impression of uniformity within a state. It would be more useful to draw comparisons among similar school districts in different states, which would account for many of the factors that cause teacher compensation to vary among districts. The nationally reported rankings of teacher salaries generally do not provide such comparisons.

Florida teacher compensation varies by district, but compares favorably to the earnings of other professions

Given the problems associated with using information from national studies of teacher pay, we examined teacher compensation in Florida using data obtained from the Florida Department of Education. We analyzed current Florida teacher compensation levels, factors that determine compensation levels, variations among Florida school districts in teacher compensation, and compared teacher pay to the compensation paid to individuals employed in other professions.

In 2002-03, Florida teachers had a median salary of \$36,651, but this figure varied by district

Salary is the largest portion of the teacher compensation package and is the basic pay teachers receive for time spent performing their primary job of classroom teaching. Because salaries are set through a negotiation process between school boards and local teachers' unions, salary levels vary by district.

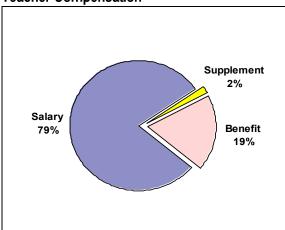
According to DOE data, the median annual teacher salary in Florida was \$36,651 in Fiscal Year 2002-03. However, this median teacher salary varied considerably by school district. For instance, the Palm Beach County School District had the state's highest median salary at \$43,235,

while the Union County School District had the lowest at \$28,325. Differences in district median salaries are due to a variety of factors, with the most significant being the experience and educational attainment of district teachers, and each district's relative cost of living. The influence that each of these factors has on teacher compensation levels is discussed beginning on page 5.

Benefits and supplements make up 21% of total teacher compensation

Although salary is the largest component of a teacher's compensation package, fringe benefits and supplements, which can represent a considerable portion of income, are also important to consider when assessing how much teachers in Florida are paid. Cumulatively, of the \$6.4 billion school districts spent on teacher compensation in Fiscal Year 2002-03, 79% (\$5.1 billion) was allocated to salaries, 19% (\$1.2 billion) to benefits, and 2% (\$111 million) to supplements. (See Exhibit 1.)

Exhibit 1
Salary Composed the Largest Percentage of Teacher Compensation



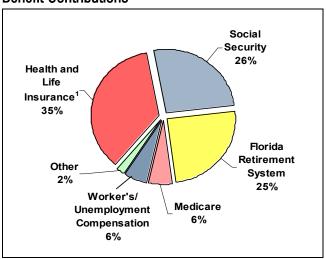
Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

District contributions towards teacher benefits depend on benefits offered and percentage that districts pay. According to Fiscal Year 2002-03 DOE data, benefit contributions composed approximately 19% of teachers' average compensation, making this the second largest

component of a teacher's pay package. Statewide, the median district benefits contribution was \$9,222 per teacher. During this period, school districts contributed \$1.2 billion for teacher benefits, including health and life insurance, state retirement, social security, and Medicare. ⁵ Exhibit 2 provides information on school district contributions for each type of benefit.

District contributions to health and life insurance costs vary substantially among districts. This reflects differences in the types of insurance plans offered to teachers and the percentage of the total cost of insurance that is paid by the district. Some districts offer plans with more options and generous coverage that are more costly than the basic plans offered by other districts. In addition, some school districts pay the total cost of insurance while others require teachers to pay a portion of this cost. Insurance plans and district contributions reflect local priorities and are determined at the local level as part of the contract negotiation process.

Exhibit 2
Health and Life Insurance Payments
Compose the Largest Percentage of District Teacher
Benefit Contributions



¹Includes cafeteria plans.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

⁵ Some stipends that could be technically construed as benefits are reported by school districts in the supplement category "Other." For example, this includes stipends to teachers who have optional health plans.

Slightly under half of teachers earn supplemental Supplemental pay accounted pay. approximately 2% (\$111 million) of teacher compensation paid by districts in Fiscal Year 2002-03. Slightly under half (43%) of teachers received supplemental pay during this period. Teachers receive these supplements for taking on academic responsibilities in addition to normal classroom duties (such as serving as department heads, yearbook directors, and club sponsors), acquiring certain certifications or qualifications, and teaching subjects that are in high demand or in locations that are difficult to staff. Teachers also may receive supplements through the Florida School Recognition Program, which provides funding to schools that meet performance standards under the A+ program. 6 Statewide, the median supplement received in 2002-03 was \$1,217.

According to DOE data, teachers most frequently received supplements in Fiscal Year 2002-03 for additional academic-related activities. (See Exhibit 3.) For instance, approximately 20% of all Florida teachers received supplements for taking on academic responsibilities, while 8% received supplements under the Florida School Recognition program.

Exhibit 3
Most Often, Teachers Received Supplements for Academic-Related Activities

Type of Supplement ¹	Number of All Teachers Statewide	Percentage of All Teachers Statewide
Academic ²	25,234	20%
School Recognition	9,655	8%
In-service training	8,103	6%
Athletic	8,047	6%
Extended day	7,221	6%
Other merit/performance ³	1,698	1%
Teaching in high demand fields/		
hard to staff locations	691	<1%
Other ⁴	12,963	10%

¹ Teachers may receive more than one type of supplement.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03. Secondary school teachers also received larger supplemental payments than did those who taught at the elementary level. For instance, of teachers who earned supplemental pay in Fiscal Year 2002-03, high school and middle school teachers earned a median of \$2,036 and \$1,420, respectively. By comparison, the median amount received by elementary school teachers was \$916.

Experience and educational attainment are the best predictors of total teacher compensation

Teaching experience and educational attainment are the most significant factors determining total teacher compensation (salary, benefits, and supplements). Other factors, including district cost of living and number of days worked, also influence teacher compensation levels.

Teaching experience has the greatest influence on total compensation. Although each school district negotiates its own teacher pay schedule, compensation levels increase with each additional year of teaching experience in all of Florida's 67 school districts. Moreover, the number of years of teaching has the most significant effect on total teacher compensation.

According to Fiscal Year 2002-03 DOE data, the mean annual total compensation in Florida for a beginning elementary school teacher with a bachelor's degree was \$35,915 (see Exhibit 4). The same teacher could expect to be paid \$40,885 after five years of experience and \$47,842 after 12 years of experience. As the average experience levels of teachers can vary substantially among districts, this factor can result in considerable compensation differences among school districts.

² Includes AP instruction and IB bonuses.

³ Excludes School Recognition bonuses.

⁴ Includes sick leave buy back and terminal pay.

Florida secondary school teachers most often received supplements in Fiscal Year 2002-03. For instance, slightly more than half of all high school teachers (52%) and middle school teachers (53%) received supplements. In contrast, approximately 36% of elementary school teachers received supplements. This difference is likely due to high school and middle school teachers having more opportunities to earn supplements for sport teams, clubs, and other extracurricular activities that are more common in secondary schools.

⁶ The School Recognition Program is defined in s. 1008.36, F.S.

Exhibit 4 Teacher Compensation Increases with Experience



Note: These figures are the mean compensation of an elementary school teacher with a bachelor's degree given different years of teaching experience.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

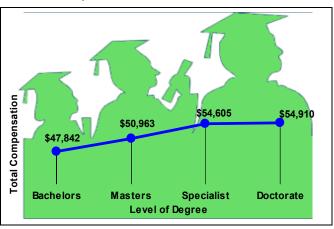
Educational attainment is the second most influential predictor of total compensation. Florida school districts pay teachers more as they advanced academic degrees specializations that increase their qualifications skills. The amount of additional compensation given for education attainment varies between districts based on negotiations.

For example, statewide in Fiscal Year 2002-03, an elementary school teacher with a bachelor's degree and 12 years of teaching experience could have expected to be paid \$47,842 (including salary, benefits, and supplements). In contrast, the same teacher would have been paid \$50,963 with a master's degree, \$54,605 with a specialist degree, and \$54,910 with a doctoral degree. (See Exhibit 5.)

Teacher educational attainment varies across Florida's school districts. In Fiscal Year 2002-03, approximately 66% of Florida teachers held a bachelor's degree as their highest degree earned, while 31% had a master's degree, and 3% held a specialist degree or doctorate. However, 21 (31%) school districts had a higher percentage of teachers with advanced degrees than the statewide median. Thus, mean compensation levels for teachers in these districts would be

expected to be higher than in school districts with similar teachers who generally have lower educational attainment. For example, in Fiscal Year 2002-03, most (53%) of teachers in the Sarasota County School District held a master's or higher degree and their mean total compensation was \$54,223, which was \$4,366 above the state mean of \$49,857. Differing teacher education levels may be due in part to a districts' location. For instance, teachers who live near universities or colleges may be more likely to pursue advanced degrees.

Exhibit 5 **Teacher Compensation Increases with Education**



Note: These figures are the mean compensation for elementary school teachers who have different degrees and 12 years of teaching

The Educational Specialist Degree (Ed.S.) is a post-master's degree designed for experienced teachers, counselors, and administrators. Ed.S. degree programs provide students an area of educational specialization with emphasis on practice. Ed.S. programs often are offered in areas such as administration and supervision, guidance and counselor education, and curriculum and instruction.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

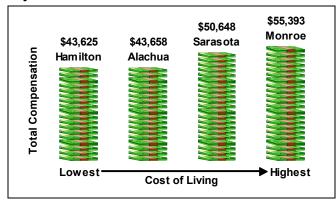
Cost of living is the third most important factor influencing total compensation. The cost of goods and services varies among school districts, and this is reflected in teacher pay. 7 Generally, districts in

⁷ In our analysis, we used the Florida Price Level Index (FPLI) to measure each school district's relative cost of living. The FPLI includes the cost of goods and services like groceries, housing, health care, and utilities. The average index value is set at 100; counties with indices above 100 (e.g., Sarasota and Monroe) have higher than average costs of living, and those with indices under 100 (e.g., Hamilton and Alachua) have lower than average costs of

the northern part of the state have a lower cost of living compared to those located in the central and southern regions. For instance, in Fiscal Year 2002-03, all of the nine districts with the lowest costs of living were located in North Florida. In comparison, all six districts with the highest costs of living were located in Central or South Florida, typically on the coasts. The Monroe County School District had the highest cost of living, while the Hamilton County School District had the lowest cost of living.

Teachers recruited and employed by school districts with higher costs of living generally receive higher total compensation. As shown in Exhibit 6, in Fiscal Year 2002-03, an elementary school teacher with 12 years of teaching experience and a bachelor's degree could have expected to be paid \$43,625 annually (including salary, benefits, and supplements) in Hamilton County. In contrast, the same teacher living in Monroe County, could have expected to be paid \$55,393. (See Exhibit 6.)

Exhibit 6
School Districts with Higher Costs of Living
Pay Their Teachers More



Note: These figures are the mean compensation of elementary school teachers with bachelor's degrees and 12 years experience who are teaching in districts with different costs of living.

The Florida Price Level Index (FPLI) measures each school district's relative cost of living. The higher a district's FPLI index is, the higher the district's cost of living is. The Hamilton County School District has the lowest cost of living among the four districts presented with an FPLI of 88.32. The FPLIs of Alachua, Sarasota, and Monroe are 93.61, 99.6, and 113.56, respectively.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

Teacher total compensation varies among districts even after adjusting for teacher characteristics and other factors

When comparing teacher total compensation (salary, benefits, and supplements) among districts, it is important to control for differences qualifications and experience levels as well as regional economic and demographic characteristics. In our analysis, we adjusted for pay differences that result from these disparities. (See Appendix B for a detailed discussion of our methodology.) As illustrated in Exhibit 7, our analysis showed that teacher compensation levels vary substantially among districts even after considering these factors. Several factors beyond those included in our analysis, including local supplies of teachers, alternative employment opportunities, and school board priorities, influence how much a district pays its teachers. These factors are difficult to quantify and vary considerably from district to district.

For 25 districts, pay differences can be explained largely by differences in teacher characteristics and relative costs of living. In Fiscal Year 2002-03, these school districts paid their teachers within \$1,500 (above or below) of predicted levels after adjusting for the number of years of experience, educational attainment of their teachers, their relative cost of living, and other relevant factors. These districts were located in all regions of the state and ranged from very large school districts (e.g., Broward and Miami-Dade) to very small districts (e.g., Taylor and Glades). The districts that paid the closest to predicted levels included Pinellas (\$123 below) and Taylor (\$209 more).

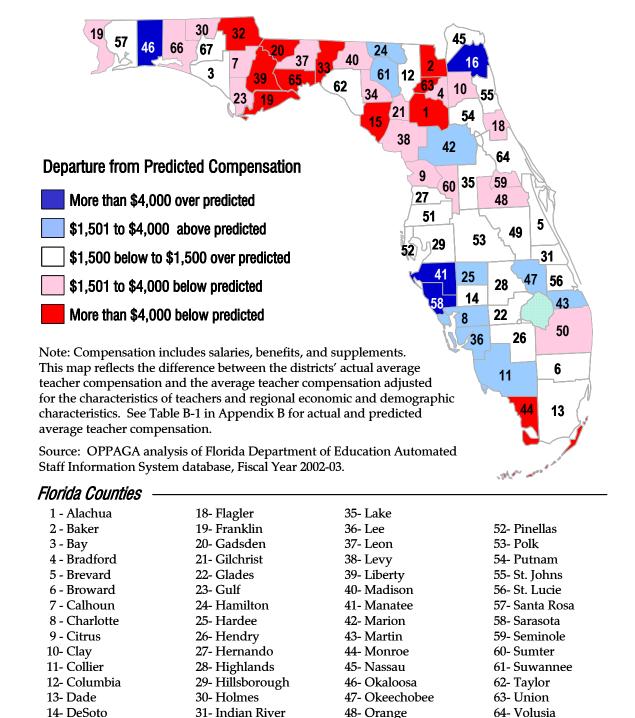
Thirteen districts paid appreciably more than predicted. In Fiscal Year 2002-03, these school districts paid their teachers more than \$1,500 above predicted levels after adjusting for the years of experience and educational attainment of their teachers, their relative cost of living, and other relevant factors. Four of these districts paid more than \$4,000 over predicted levels. For example, the Manatee County School District paid \$6,921 more than would be predicted, while the Okaloosa County School District paid \$4,363 more than predicted.

15-Dixie

16- Duval

17- Escambia

Exhibit 7
District Compensation Varies After Controlling for Teacher Characteristics and Other Factors



49- Osceola

51- Pasco

50- Palm Beach

65- Wakulla

66-Walton

67- Washington

32- Jackson

33- Jefferson

34- Lafayette

The school districts that paid more than predicted were located throughout the state and ranged in size from large districts such as Duval that employed 6,532 teachers, to relatively small districts such as Hamilton and Okeechobee, which employed fewer than 350 teachers. Several of these counties are located in the southwest portion of the state (e.g., Manatee, Sarasota, Lee, Collier, and Charlotte). Even after taking into account the relatively high cost of living in this region, teachers in these districts were paid more than teachers in any other part of the state.

Twenty-nine districts paid less than predicted. In Fiscal Year 2002-03, 18 school districts paid their teachers between \$1,501 and \$4,000 below predicted levels after adjusting for the years of experience and educational attainment of their teachers, their relative cost of living, and other relevant factors. In addition, 11 districts paid between \$4,001 and \$11,271 below predicted levels.

Most of these lower paying districts are located in the central and northern regions of the state; the only exceptions are Monroe and Palm Beach. Most (10) of the school districts that paid significantly less than predicted (\$4,000 or more below predicted levels) were located in the northern region of the state, with four located on the Florida-Georgia border (i.e., Jackson, Gadsden, Jefferson, and Baker).

School districts that pay significantly less than those around them are at a greater risk of losing teachers to higher paying Florida school districts. Likewise, districts that border neighboring states such as Georgia or Alabama are also at risk of losing teachers.

Local factors may explain differences in teacher compensation levels. District personnel and department staff we interviewed cited several other factors, including local supplies of teachers, alternative employment opportunities, and school board priorities that influence how much a district pays its teachers. These factors are difficult to measure and vary considerably from district to district.

Local labor markets can affect teacher compensation. For instance, districts located near universities that produce a large number of

teacher graduates each year may face less increase compensation levels. pressure to Similarly, districts may be located in areas that offer few alternate employment choices to teachers may also tend to offer lower compensation. In contrast, districts located in areas with many alternate employment opportunities, less access to new graduates, and/or neighboring districts that offer higher salaries may increase their compensation levels in order to attract teachers to fill vacancies and retain existing teachers.

Finally, negotiations and school board priorities are major influences in determining how much districts pay their teachers. For example, school boards may decide to make teacher pay a priority over competing needs (e.g., technology). Moreover, in difficult financial times, teachers unions may be willing to forgo teacher raises in exchange for fewer layoffs.

Teacher salary levels compare favorably to the salaries of those in other occupations

When considered on a daily salary basis, the salaries of Florida's teachers compare favorably to the salaries of other occupations. Comparing daily salaries takes into account that teachers typically work 196 days per year while other occupations typically work 260 days annually.

We used wage data from the Florida Agency for Workforce Innovation to compare the daily salaries of Florida elementary, secondary, special, and vocational education teachers to the daily salaries of 16 Florida occupations with comparable educational requirements, most requiring at a bachelor's degree. 8 minimum These occupations include accountants, architects, education administrators, police patrol officers, psychologists, public relations managers, purchasing managers, registered nurses, and social workers.

Our analysis revealed that in 2003, Florida teachers were paid as well as or better than many

9

⁸ Comparisons were made using 2003 estimated wage data from the Florida Agency for Workforce Innovation (the most recent data available for this review). Teachers were assumed to be compensated an average of 196 days per year with this information being used to convert annual teacher salaries to daily wages. Other occupations were assumed to compensate an average of 260 days per year (eight-hour days, five days a week, 52 weeks a year).

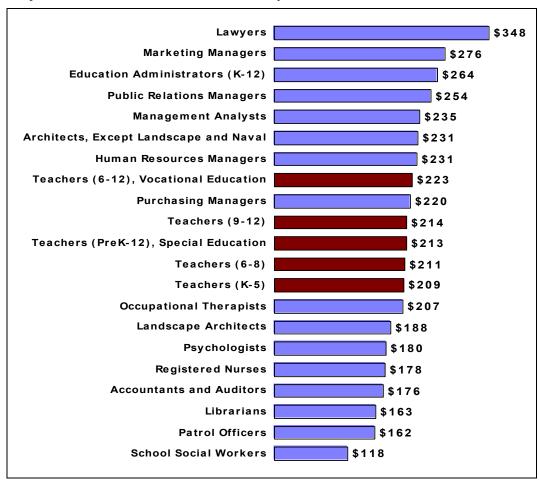
other Florida occupations on a daily basis. (See Exhibit 8.) For instance, elementary, middle and high school teachers' daily salaries exceeded the daily salaries of 7 of the 16 occupations examined. than psychologists, Teachers earned more landscape registered nurses, architects, accountants, librarians, police officers, and social workers. Furthermore, the daily salary for vocational teachers, the highest paid teacher type in our analysis, exceeded the daily earnings of occupational therapists and purchasing managers.

Florida teachers had lower salaries than six of the occupations examined including human resource

managers, management analysts, architects, and education administrators.

These findings are consistent with those of national studies that have shown that teachers have relatively high hourly earnings. A 2000 salary survey conducted by the U.S. Department of Labor ranked the hourly earnings of full-time workers. The survey showed that of the 427 occupations listed (ranging from physicians to waitresses), special education teachers ranked 49th highest on mean hourly earnings, while secondary and elementary school teachers ranked 56th and 59th, respectively.

Exhibit 8
Florida's Teacher Daily Salary Levels Compare Favorably to the Daily Salaries of Those in Other Florida Occupations



Source: Florida Agency for Workforce Innovation, Labor Market Statistics.

Appendix A

Total Compensation by School District

Table A-1 provides a summary of teacher compensation by school district based on Department of Education data for 2002-03. The table includes total compensation, salary, supplement, and benefit information for each of the state's 67 school districts.

Table A-1 Summary of the Compensation by School District, 2002-2003

Total Compensation Value				Salary			Supplement			Benefits		
					%of			% of			% of	
District	N	Mean	Median	Mean	Total Comp	Median	Mean	Total Comp	Median	Mean	Total Comp	Median
Alachua	1,315	\$40,786	\$39,358	\$35,391	87%	\$34,100	\$ 469	1.1%	\$ 0	\$ 4,927	12.1%	\$ 4,746
	232	42,651	42,068	34,817	82%	34,300	684	1.6%	ە 0 275	7,151	16.8%	
Baker	1,375	46,464	45,636	36,933	79%	36,263	1,040	2.2%	796	8,491	18.3%	7,333 8,287
Bay Bradford	235	46,464	42,351	35,362	79% 79%	30,203	436	1.0%		8,831	19.8%	8,503
-	1,743		,	36,661	78%		910	1.0%	0	· · · · · · · · · · · · · · · · · · ·		
Brevard	,	46,836	43,429			33,285	742			9,265	19.8%	9,034
Broward	12,490	54,023	50,203	41,645	77%	38,443		1.4%	249	11,635	21.5%	10,762
Calhoun	101	41,977	40,944	34,134	81%	32,800	1,234	2.9%	946	6,610	15.7%	6,396
Charlotte	856	48,808	46,286	38,577	79%	36,561	621	1.3%	0	9,610	19.7%	9,268
Citrus	845	40,868	38,166	34,246	84%	32,000	438	1.1%	0	6,184	15.1%	5,979
Clay	1,505	44,991	41,971	37,048	82%	34,074	838	1.9%	0	7,104	15.8%	6,988
Collier	1,682	57,428	56,118	43,825	76%	42,940	1,669	2.9%	1,183	11,934	20.8%	11,843
Columbia	532	45,417	44,678	36,124	80%	35,200	610	1.3%	0	8,683	19.1%	8,621
Dade	17,671	57,889	52,533	44,215	76%	38,701	1,712	3.0%	340	11,963	20.7%	11,322
DeSoto	265	46,712	43,152	35,914	77%	32,785	973	2.1%	651	9,825	21.0%	9,417
Dixie	119	39,762	37,550	31,028	78%	29,304	347	0.9%	0	8,387	21.1%	8,010
Duval	6,532	50,184	46,283	40,585	81%	36,783	321	0.6%	0	9,279	18.5%	8,815
Escambia	2,341	44,515	41,653	34,386	77%	31,968	318	0.7%	0	9,810	22.0%	9,679
Flagler	382	45,744	43,899	36,710	80%	35,244	685	1.5%	200	8,350	18.3%	8,388
Franklin	79	45,723	44,749	34,722	76%	34,234	0	0.0%	0	11,002	24.1%	11,081
Gadsden	350	39,876	37,468	32,483	81%	29,876	370	0.9%	0	7,022	17.6%	6,886
Gilchrist	133	44,065	44,589	35,424	80%	36,156	687	1.6%	0	7,955	18.1%	8,339
Glades	59	45,754	42,906	36,487	80%	33,750	1,183	2.6%	540	8,084	17.7%	7,806
Gulf	93	43,255	40,460	36,011	83%	32,699	716	1.7%	0	6,529	15.1%	6,220
Hamilton	124	43,629	43,272	34,434	79%	34,373	584	1.3%	0	8,610	19.7%	8,511
Hardee	287	46,065	46,039	36,372	79%	35,954	580	1.3%	0	9,114	19.8%	9,084
Hendry	352	47,864	46,631	37,438	78%	36,670	490	1.0%	0	9,936	20.8%	9,628
Hernando	956	44,239	42,854	34,397	78%	33,100	898	2.0%	0	8,944	20.2%	8,922
Highlands	573	44,690	41,323	36,829	82%	34,050	1,417	3.2%	1,000	6,444	14.4%	6,312
Hillsborough	10,482	48,542	44,378	37,944	78%	34,317	1,000	2.1%	0	9,598	19.8%	9,025
Holmes	171	43,762	44,408	35,297	81%	36,045	985	2.3%	959	7,479	17.1%	7,404

Information Brief

Total Compensation Value				Salary			Supplement			Benefits		
					%of		% of			% of		
District	N	Mean	Median	Mean	Total Comp	Median	Mean	Total Comp	Median	Mean	Total Comp	Median
Indian River	786	\$49,090	\$48,124	\$37,400	76%	\$36,578	\$1,881	3.8%	\$1,450	\$ 9,809	20.0%	\$ 9,603
Jackson	341	41,773	40,640	33,595	80%	32,755	489	1.2%	Ψ1,430	7,689	18.4%	7,729
Jefferson	81	42,079	41,133	34,823	83%	34,140	470	1.1%	0	6,786	16.1%	6,714
Lafayette	61	39,083	37,829	31,856	82%	30,698	752	1.9%	0	6,474	16.6%	6,144
Lake	1,593	46,937	43,576	37,017	79%	33,761	476	1.0%	115	9,444	20.1%	9,367
Lee	3,146	49,734	47,281	39,422	79%	37,073	1,109	2.2%	991	9,202	18.5%	8,850
Leon	1,511	47,817	46,132	38,283	80%	36,288	1,867	3.9%	1,070	7,667	16.0%	7,451
Levy	336	43,027	44,559	36,397	85%	37,565	629	1.5%	0	6,000	13.9%	6,165
Liberty	67	40,325	38,468	32,750	81%	31,441	1,110	2.8%	1,121	6,465	16.0%	6,525
Madison	136	41,852	42,275	33,786	81%	34,725	387	0.9%	0	7,680	18.3%	7,322
Manatee	1,979	56,832	56,171	39,213	69%	37,889	767	1.4%	0	16,852	29.7%	16,758
Marion	2,070	45,034	43,406	37,008	82%	35,741	270	0.6%	0	7,757	17.2%	7,536
Martin	929	48,667	45,432	38,503	79%	35,230	1,765	3.6%	1,146	8,399	17.3%	8,260
Monroe	511	50,588	49,091	40,506	80%	38,665	1,331	2.6%	551	8,751	17.3%	9,197
Nassau	514	46,802	45,778	38,565	82%	36,304	1,290	2.8%	480	6,947	14.8%	7,015
Okaloosa	1,485	50,592	51,552	41,177	81%	42,164	718	1.4%	0	8,696	17.2%	8,477
Okeechobee	337	47,449	43,971	37,758	80%	34,550	920	1.9%	540	8,771	18.5%	8,518
Orange	8,501	42,288	38,442	37,171	88%	33,740	212	0.5%	0	4,905	11.6%	4,603
Osceola	1,679	45,072	41,366	35,654	79%	32,400	430	1.0%	0	8,988	19.9%	8,671
Palm Beach	8,722	52,155	50,208	44,912	86%	43,235	564	1.1%	0	6,679	12.8%	6,329
Pasco	2,792	46,591	42,949	37,453	80%	34,250	436	0.9%	0	8,703	18.7%	8,330
Pinellas	6,421	51,231	47,873	39,737	78%	36,200	961	1.9%	340	10,532	20.6%	10,679
Polk	4,714	45,993	43,081	35,873	78%	33,299	912	2.0%	0	9,208	20.0%	9,091
Putnam	705	44,459	42,020	36,987	83%	34,393	546	1.2%	0	6,926	15.6%	6,522
St. Johns	1,208	47,549	44,461	37,184	78%	34,100	436	0.9%	0	9,929	20.9%	9,447
St. Lucie	1,564	47,821	46,219	37,370	78%	34,891	62	0.1%	0	10,389	21.7%	9,829
Santa Rosa	1,077	47,016	45,147	37,655	80%	35,913	544	1.2%	0	8,818	18.8%	9,118
Sarasota	2,043	54,224	54,061	42,043	78%	41,477	682	1.3%	0	11,498	21.2%	11,480
Seminole	3,351	45,941	43,283	37,642	82%	35,443	617	1.3%	0	7,682	16.7%	7,595
Sumter	283	45,594	44,387	37,603	82%	36,510	52	0.1%	0	7,939	17.4%	7,799
Suwannee	245	47,184	47,333	39,472	84%	39,616	114	0.2%	0	7,597	16.1%	7,635
Taylor	195	45,238	42,455	37,137	82%	34,892	669	1.5%	0	7,432	16.4%	7,028
Union	117	37,721	35,410	30,457	81%	28,325	677	1.8%	0	6,587	17.5%	6,305
Volusia	3,594	47,881	45,364	37,676	79%	35,250	1,384	2.9%	877	8,820	18.4%	8,724
Wakulla	220	43,921	42,111	35,570	81%	34,035	588	1.3%	0	7,763	17.7%	7,728
Walton	261	43,854	41,526	34,826	79%	32,840	600	1.4%	0	8,428	19.2%	7,958
Washington	207	46,385	47,680	38,154	82%	39,651	505	1.1%	0	7,726	16.7%	7,800
Total	127,662	\$49,858	\$46,996	\$39,601	79%	\$36,651	\$867	1.7%	0 1	\$9,389	18.8%	\$9,222

¹ In total 55,110 teachers included in our analysis received supplements; the median supplement received was \$1,217.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

Appendix B

Methodology

Our analysis was based on data obtained from the Florida Department of Education Automated Staff Information System database for Fiscal Year 2002-03. Only data for those 127,662 individuals with job assignments classified as "full-time classroom teachers" was included in this analysis.

When comparing school districts on teacher compensation, it is important to consider the qualifications and experience of the teachers in the district as well as regional economic and demographic characteristics that influence the demand for teachers and constrain what districts can pay. Differences in the median or average teacher compensation may be because of a more experienced, better-educated workforce in a district and not that one district pays more (including salaries, benefits, and supplements) than another for similarly qualified teachers.

To control for these factors, we used ordinary least squares regression to adjust for factors influencing teacher pay. Table B-1 shows the results. The regression analysis predicted what a teacher with certain characteristics would make in each district based on specified demographic and economic characteristics. We included the following factors in the regression analysis: teacher characteristics (teaching experience, education, race/ethnicity, sex); teacher contract period; grade level assignment; demand for teachers in the district (growth in student enrollment); district revenue (district per student expenditures and taxable property value); cost of living (Florida Price Level Index); and the district average class size (PK-3, 4-8, 9-12).

Table B-1 Actual Versus Predicted Teacher Compensation by School District, 2002-2003

Actual Versi				UII DY SCHOO	District, 200		Tanahan Camu	anadian —		
	Average Teacher Compensation			Number of	Average Teacher Compensation Number					
District	Actual	Predicted	Difference	Teachers	District	Actual	Predicted	Difference	Teachers	
Alachua	\$40,786	\$50,715	-\$9,929	1,315	Lake	\$46,937	\$46,057	\$ 880	1,593	
Baker	42,651	46,928	-4,277	232	Lee	49,734	46,244	3,490	3,146	
Bay	46,464	45,502	963	1,375	Leon	47,817	49,831	-2,014	1,511	
Bradford	44,629	48,177	-3,548	235	Levy	43,027	44,986	-1,959	336	
Brevard	46,836	46,397	440	1,743	Liberty	40,325	50,217	-9,892	67	
Broward	54,023	54,540	-518	12,490	Madison	41,852	44,048	-2,195	136	
Calhoun	41,977	44,103	-2,126	101	Manatee	56,832	49,912	6,921	1,979	
Charlotte	48,808	45,840	2,968	856	Marion	45,034	42,306	2,729	2,070	
Citrus	40,868	43,998	-3,130	845	Martin	48,667	46,486	2,181	929	
Clay	44,991	47,577	-2,586	1,505	Monroe	50,588	56,441	-5,853	511	
Collier	57,428	53,642	3,786	1,682	Nassau	46,802	46,146	656	514	
Columbia	45,417	45,784	-367	532	Okaloosa	50,592	46,229	4,363	1,485	
Dade	57,889	57,173	716	17,671	Okeechobee	47,449	45,093	2,356	337	
DeSoto	46,712	45,589	1,124	265	Orange	42,288	44,722	-2,434	8,501	
Dixie	39,762	44,678	-4,916	119	Osceola	45,072	45,824	-752	1,679	
Duval	50,184	45,298	4,887	6,532	Palm Beach	52,155	54,096	-1,941	8,722	
Escambia	44,515	47,656	-3,141	2,341	Pasco	46,591	47,580	-989	2,792	
Flagler	45,744	49,136	-3,392	382	Pinellas	51,231	51,354	-123	6,421	
Franklin	45,723	50,672	-4,949	79	Polk	45,993	44,801	1,193	4,714	
Gadsden	39,876	46,247	-6,371	350	Putnam	44,459	44,029	430	705	
Gilchrist	44,065	48,017	-3,952	133	St. Johns	47,016	48,125	-1,109	1,208	
Glades	45,754	44,390	1,364	59	St. Lucie	54,224	54,768	-545	1,564	
Gulf	43,255	46,892	-3,637	93	Santa Rosa	45,941	45,673	267	1,077	
Hamilton	43,629	41,873	1,755	124	Sarasota	47,549	42,545	5,004	2,043	
Hardee	46,065	44,123	1,942	287	Seminole	47,821	51,623	-3,802	3,351	
Hendry	47,864	47,518	346	352	Sumter	45,594	48,142	-2,547	283	
Hernando	44,239	45,716	-1,476	956	Suwannee	47,184	45,418	1,765	245	
Highlands	44,690	44,351	340	573	Taylor	45,238	45,029	209	195	
Hillsborough	48,542	48,941	-399	10,482	Union	37,721	42,309	-4,588	117	
Holmes	43,762	46,340	-2,578	171	Volusia	47,881	47,282	599	3,594	
Indian River	49,090	48,198	891	786	Wakulla	43,921	48,047	-4,125	220	
Jackson	41,773	47,367	-5,593	341	Walton	43,854	46,063	-2,209	261	
Jefferson	42,079	53,350	-11,271	81	Washington	46,385	47,851	-1,467	207	
Lafayette	39,083	42,775	-3,692	61						
3.7				1 (1 1						

Note: The compensation figures in this table include salary, benefits, and supplements.

Source: OPPAGA analysis of Florida Department of Education Automated Staff Information System database, Fiscal Year 2002-03.

The Florida Legislature Office of Program Policy Analysis and Government Accountability



Visit the <u>Florida Monitor</u>, OPPAGA's online service. See <u>www.oppaga.state.fl.us</u>. This site monitors the performance and accountability of Florida government by making OPPAGA's four primary products available online.

- OPPAGA publications and contracted reviews, such as policy analyses and performance reviews, assess the efficiency and effectiveness of state policies and programs and recommend improvements for Florida government.
- Performance-based program budgeting (PB²) reports and information offer a variety of tools.
 Program evaluation and justification reviews assess state programs operating under performance-based program budgeting. Also offered are performance measures information and our assessments of measures.
- Florida Government Accountability Report (FGAR) is an Internet encyclopedia of Florida state government. FGAR offers concise information about state programs, policy issues, and performance.
- Best Financial Management Practices Reviews of Florida school districts. In accordance with the Sharpening the Pencil Act, OPPAGA and the Auditor General jointly conduct reviews to determine if a school district is using best financial management practices to help school districts meet the challenge of educating their students in a cost-efficient manner.

Subscribe to OPPAGA's electronic newsletter, <u>Florida Monitor Weekly</u>, a free source for brief e-mail announcements of research reports, conferences, and other resources of interest for Florida's policy research and program evaluation community.

OPPAGA supports the Florida Legislature by providing evaluative research and objective analyses to promote government accountability and the efficient and effective use of public resources. This project was conducted in accordance with applicable evaluation standards. Copies of this report in print or alternate accessible format may be obtained by telephone (850/488-0021 or 800/531-2477), by FAX (850/487-3804), in person, or by mail (OPPAGA Report Production, Claude Pepper Building, Room 312, 111 W. Madison St., Tallahassee, FL 32399-1475).

Florida Monitor: www.oppaga.state.fl.us
Project supervised by David D. Summers (850/487-9257)
Project conducted by Steve Harkreader, Sarah Mendonça-McCoy, Susan Speck,
Jenny Wilhelm, Victor Williams, and Rich Woerner
Jane Fletcher, Education Staff Director (850/487-9255)
Gary R. VanLandingham, OPPAGA Interim Director