

the cost of salaries for foundation program units for 187 day contracts.

1. Foundation program weighted grade divisors are established for kindergarten through grade 12. The grade divisors include an adjustment for weighting special education and career and technical education to reflect increased programmatic costs. The adjustment for special education reflects 5% average daily membership (ADM) weighted 2.5 in all grades. The adjustment for career and technical education reflects 7.4% ADM weighted 1.4 in grades seven and eight and 16.5% ADM weighted 2.0 in grades nine through twelve. In support of Alabama College and Career Standards, local boards of education will work to employ a minimum of 75% of the specific teacher types in the concentration areas that are calculated. Foundation program calculations for FY2015 are based on the following funding divisors: 14.25 in kindergarten through grade three; 21.85 in grades four through six; 20.20 in grades seven and eight; and 18.45 in grades nine through twelve.

(i) Teacher units are calculated by dividing the grade ADM by the grade divisor and summing over all grades in the school. The ADM by grade is the average number of students enrolled on a daily basis for the first 20 scholastic days following Labor Day of the preceding school year.

(ii) Instructional support units are calculated in the classifications of principal, assistant principal, counselor, and librarian as recommended in the accreditation standards for elementary schools, middle schools, and secondary schools according to the AdvancED standards.

(iii) A principal unit and a counselor unit shall be calculated for each state approved career technical education center (CTE center). A local board that does not operate a CTE center shall receive a pro rata portion of a unit allocation to provide system-wide supervision of career technical education as determined by the students enrolled in career technical education courses in grade 9-12.

(iv) Principal units shall be extended by .45 for secondary schools and CTE centers, by .31 for elementary schools, and by .35 for middle schools for salary calculations. Assistant principal units shall be extended by .10 for elementary schools, middle schools, and secondary schools for salary calculations. Counselor units shall be extended by .03 for secondary schools, and CTE centers for salary calculations.

(v) The total of teacher units, instructional support units, and CTE center units shall constitute the foundation

program units at each school in the foundation program cost calculations.

2. Units shall be converted to dollars in the cost calculations through the use of a salary matrix (state minimum salary schedule) as specified in the FY2015 Education Trust Fund (ETF) appropriations act.

(i) The state minimum salary schedule gives consideration to experience, certification, and the degree level at which a certificated employee is employed for a standard 187 day contract. The degree levels are Bachelor's, Master's, Sixth-year Program, Doctoral, and non-degree.

(I) Teachers holding career and technical education certificates endorsed in technical education or healthcare science and technology shall be paid at the appropriate degree equivalency in accordance with Rule 290-3-2.

(II) Experience shall be considered in three year increments up to 30 years. Experience is defined as public education experience with fractional year as defined by the Alabama Teachers' Retirement System for earning years of service. Local boards shall place employees holding positions requiring certification on the salary schedule considering the highest degree earned from a regionally accredited institution and years of experience served in public education. Employees advance to the next experience step of the salary schedule on the anniversary date of experience. Local boards shall notify the State Department of Education of the earned advanced degree for each employee in a timely fashion. An employee shall be paid for an advanced degree in the pay period that begins after the advanced degree is recognized by the State Department of Education, provided that, if an employee has completed service under contract for the scholastic year, the advanced degree pay shall begin with the first pay period for service under contract in the subsequent scholastic year.

(ii) A percentage of each year's foundation program units shall be calculated at each cell of the state minimum salary schedule. The percentage is the actual number of certificated personnel employed by a school in each cell divided by the total number of state and local certificated personnel employed by the same school in the prior year. The product of units, percentage by cell, and state minimum salary amount for the cell summed over all cells is the foundation program salary cost for each school.

(b) Fringe Benefits for Foundation Program Salaries. Fringe benefits costs shall be computed on salaries for