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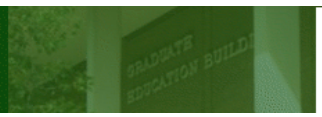

ARKANSAS EDUCATION REPORT
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COMPREHENSIVE ANALYSIS OF ARKANSAS TEACHER SALARIES: STATE, REGION, AND DISTRICT

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I. EXECUTIVE SUMMARY

How do Arkansas Teacher Salaries Compare to Teacher Salaries in Other States

In our state comparison of 2008-09 average teacher salaries, Arkansas ranks 36th in the country, and 11th of 16 among Southern Regional Education Board States (SREB). This straightforward comparison, however, does not take into account the cost of living in each state. For example, we would expect teacher salaries to be less in Little Rock, Arkansas than those in San Francisco, California, because most goods and services associated with day-to-day living cost more in San Francisco. Thus, the most appropriate state-level teacher salary comparisons are those that account for state-by-state differences in cost of living. After making these adjustments, we found that the Arkansas ranking moved up to 12th among all states and 5th among the 16 SREB states. Additionally, when we examine the average salaries for teachers in each state relative to the median household income of the state, we find that Arkansas teachers are also paid relatively well. Indeed, the Arkansas salary to median household income ratio ranks 7th in the nation and 4th among SREB states. Table *i* below summarizes our findings from this section.

Table *i*: *Average Teacher Salaries Within and Between Regions, 2008-09*[1]

	Average Teacher Salary, 2008-09	Cost Adjusted Avg. Teacher Salary, 2008-09	Ratio of Teacher Salary to Median Household Income [2]
Arkansas Average	$47,472	$52,747	117%
US Average	$51,359	$49,558	100%
AR rank of 51 US states	*36*	*12*	*7*
SREB Average	$49,099	$51,174	106%
AR rank of 16 SREB states	*11*	*5*	*4*
Border States Average	$46,304	$50,727	109%
AR rank of 7 Border States	*2*	*1*	*3*

Of the three teacher salary figures analyzed for the states, the cost adjusted measure is perhaps the most meaningful as it captures the "value" of the teacher salary. By this measure, the average annual teacher salary for Arkansas is $52,747 and is above the average of the bordering states, the SREB states, and all states across the nation. Thus, the data suggest that Arkansas policymakers have done a good job of ensuring that the state's overall teacher salaries compare quite favorably with salaries in other states.

[1] Figures from Table i are from Tables 4 and 5 located in the main body of this report.
[2] In this column, the average teacher salary is divided by the median household income. Thus, percentages above 100% indicate that the average teacher makes more than the median household, whereas percentages below indicate teachers making less than the median household.

Comparison of Teacher Salaries Within and Between the Five Regions of Arkansas

We examined 2008-09 teacher salaries for each district and region in numerous ways. We looked at actual average salaries for 2008-09 and estimated the "generosity" of each district's salary scale. Table *ii* below summarizes our findings from this section.

Table *ii*: *Average Teacher Salaries Within and Between Regions, 2008-09*[3]

Region	Avg. District Enrollment	Average Teacher Salary	Range Between High and Low	Standard Deviation	Median Household Income 2008
Northwest	2,151	$47,266	$22,555	$6,174	$41,278
Northeast	1,353	$43,028	$13,995	$3,404	$34,976
Central	3,756	$48,183	$14,555	$3,292	$44,107
Southwest	1,127	$41,814	$10,764	$2,532	$34,968
Southeast	1,199	$42,681	$10,116	$2,562	$31,641
Overall State Value	1,883	$45,703	$23,394	$5,046	$39,393

Several themes emerged from these analyses. First, teacher salaries were generally higher in the Central and Northwest regions than in the rest of the state. On average, teachers in Central Arkansas earned $6,000 or so more than their peers in Southwest Arkansas. The variation between districts in each region was greatest in the Northwest, where the average salary in the highest paying district was $22,000 more than the average in the lowest paying district. The between-district variation was about $14,000 in the Northeast and Central regions, and was the least in the Southeast and Southwest.

Second, we found that student enrollment and student teacher ratio are the strongest drivers of variations in teacher salary in districts across Arkansas. These variations are not driven by funding per pupil allocated to districts. In fact, districts with some of the highest salaries are those with some of the lowest per pupil funding levels. Thus, while policymakers have worked to deliver additional resources to smaller and high-poverty school districts (and they have succeeded to a great extent … LINK to our state of school funding paper), some of the districts with the largest per pupil budgets end up paying some of the lowest teacher salaries because of low student teacher ratios.

In the end, however, it is not clear what policymakers should do about these salary disparities since the lowest paid teachers generally work in districts with the lowest median household incomes. For example, teachers in the Southeast earn relatively low wages compared to their peer teachers across the state, but they earn high pay compared their peers in other professions in their towns (in fact, teachers in the Southeast region earn nearly 40% more than the median household). At the same time, the regions (Central and Northwest) that boasted the highest teacher salaries also boasted the highest median household income levels. Thus, while the average teachers in these two regions have high nominal salaries, they have low salaries relative to the median household income. Therefore, as policymakers consider proposals to address disparities in teacher salaries, it is important that they pay attention to district and regional differences in cost of living and median pay.

[3] Figures from Table ii are from Tables 3 and 7 located in the main body of this report.

Overall, the data presented here provide a starting point for our policymakers and interested constituents to consider a few fundamental questions about teacher salaries in Arkansas. Unfortunately, however, these data alone do not provide definitive answers to questions of equity and adequacy. But it is our hope that the policymakers who must assess equity and adequacy can make use of the data presented here to develop thoughtful policies about these very important issues.

II. INTRODUCTION

School funding has been an area of contention in the courts of nearly every state. Many of these court cases have challenged the constitutionality of state funding formulas, arguing the funding system was inadequate or inequitable because poor urban or rural districts often faced a disadvantage in garnering tax dollars for education. Specific to Arkansas, in the 1983 decision *Dupree v. Alma School District,* the Arkansas Supreme Court declared the state's funding system was not meeting its constitutional requirements.[4]

In 1992, the Lake View School District filed a lawsuit claiming the funding system was still unconstitutional.[5] Lake View, along with several other plaintiffs, believed state education expenditures were inequitable because they were not being distributed in compliance with state and constitutional requirements. This resulted in a series of court cases involving the Lake View School District, the last of which was decided in 2007. In the 1992 decision, Judge Collins Kilgore declared that students in Lake View and other disadvantaged districts were "being deprived of their rights of equal protection provided by the Arkansas Constitution" and that school districts must "provide substantially equal educational opportunities for their children," no matter where they are located (p. 41). [6] Subsequently, the state again altered its funding system in an attempt to meet constitutional requirements. One such change was an amendment to the Arkansas Constitution in 1996. Amendment 74 required a uniform tax rate of 25 mills to cover the maintenance and operation of schools.[7]

Judge Kilgore's ruling not only impacted the funding system, but also had implications for teacher pay. He noted that the disparities in teacher salaries were a violation of the constitution because they "act to destabilize local districts that cannot or will not pay competitive salaries and are unable to hire and retain quality teachers" (p.33). Partially as a result of this ruling, Arkansas' legislators have passed bills increasing the required minimum base salary of teachers with the intention of reconciling some of these disparities. One such piece of legislation, the *Public School Funding Act of 2003*, increased the state mandated minimum salary schedule for the 2004-05 school year, and required districts to pay at least $27,500 to first year teachers with a bachelor's degree, and at least $31,625 to those with a master's degree. Additionally, the law mandated step raises for each additional year of experience up to 15 years. Subsequent legislation raised these minimum salaries each year. The latest bill, *Act 272 of 2007*, raised the required starting salaries for the 2008-09 school year to $29,244 for first year teachers with a bachelor's degree or $33,630 for a master's degree.

In 2007, nearly 15 years after the initial Lake View court case, the Arkansas Supreme Court declared the resolutions passed by the legislature had brought the states school funding system in compliance with the state's constitution.[8] Even so, some critics still contest that teacher salaries are not adequate or equitable because discrepancies in teacher salaries remain between districts. Because adequacy and equity are somewhat nebulous terms, answering the question of adequacy and equity depends on one's definition of these words. In this paper, we intend to take an in-depth look at teacher salaries in Arkansas in an effort to

[4] *Dupree v. Alma School District No. 30*, 651 S.W.2d 90.
Lake View Sch. Dist. No. 25 v. Huckabee, 355 Ark. 617, 142 S.W.3d 643
[5] T*ucker v. Lake View School District No. 25, S.W. 2d*
[6] *530 Lake View School District No. 25 v. Huckabee*, No. 1992-5318
[7] http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf
[8] *Lake View School District , No. 25 of Phillips County , et al. v. Mike Huckabee, Governor of the State of Arkansas, et al.* No 01-836)

provide data for our readers to draw their own conclusions about the adequacy and equity of Arkansas' teacher salaries.

We examined the differences in teacher salaries across states and between districts and regions in the state in a variety of ways. After describing our analytic strategies and methodology in the next section (Section III), we begin our analysis by presenting state level comparisons of average salaries in Section IV. We then examine teacher salaries in Arkansas in greater detail in Sections V by comparing average teacher salaries between districts and regions of the state. Finally, in Section VI we explore the ways that various district characteristics (such as district size, percentage of minority students, percentage of students eligible for free and reduced lunch, total millage rates, student-teacher ratios, etc.) are related to teacher pay.

In the end, we hope to provide information that will help policymakers and other educational constituents consider a few fundamental questions about teacher salaries in Arkansas. How does the teacher pay in Arkansas compare to that in other states, around the nation, and particularly in this region? Do discrepancies in teacher salaries exist within Arkansas? If so, what factors contribute to these discrepancies? Are these discrepancies significant?

In the end, it is difficult for us to provide conclusive answers about the equity and adequacy of teacher salaries in Arkansas. However, it is our hope that the information presented in this report will be useful to policymakers in future discussions about the current state of Arkansas' teacher salaries.

III. ANALYTIC STRATEGY AND DESCRIPTION OF DATA

In our analysis of Arkansas' teacher salaries, we use several different methods to assess whether or not Arkansas' teacher salaries are adequate and equitable, all of which are explained in this section. We aim to provide a clear description of how and why we chose certain variables and methodologies so the reader will better understand our analyses.

A. Methodology

State Level Analysis- *How do Arkansas Teacher Salaries Compare to Teacher Salaries in Other States?***?**

To assess the adequacy of teacher salaries within states, observers often compare a state's average teacher salary with the average teacher salary of other states. This type of comparison is imperfect because the cost of living varies from state to state. For example, in one state, a $50,000 salary may be very competitive (and above the median household income), while in another state, it could be well below the median household income. To put it more simply, an annual salary of $50,000 is worth far more in Little Rock, Arkansas than it is in San Francisco, California. Thus in Section IV, we present the actual average salaries in each state, as well as the average salaries adjusted for cost of living differences. This adjustment takes into account characteristics such as the cost of grocery items, housing, utilities, transportation, health care costs, and various other services.[9] This cost of living adjusted salary allowed us to make a more appropriate comparison of average teacher salaries between states.

In addition to knowing how Arkansas teachers' salaries compare to other states, it is also important to know how teachers' salaries compare to those of non-teachers within Arkansas. After all, schools are in competition with all other employers to attract the best and brightest workers. Thus, comparing teacher salaries to the state median income allows us to calculate how well teachers are compensated compared to the average worker. To make this comparison, we computed a teacher salary index by dividing the actual average salary of each state by the state median household income, then multiplying by 100. In this way, an index score greater than 100 would indicate teacher salaries are greater than the median household income in the state, and conversely, index scores less than 100 indicate teacher salaries less than the median household income. For these purposes, we compare Arkansas teacher salaries and index scores to other states across the nation, to the 16 states that are members of the Southern Regional Education Board (SREB), and the six states that border Arkansas.

Regional Level Analysis - How do average teacher salaries compare within and between the five regions of Arkansas?

In Section V, we answer this question by comparing the teacher salaries in each of Arkansas' five geographic regions.[10] The data used are 2008-09 average district teacher salaries and 2008-09 base teacher salary schedules obtained from the Arkansas Department of Education website.[11] We considered three indicators of teacher salary:

1. Simple Average Salary
2. "Generosity" of Salary Scale

[9] 4th Quarter 2009 Cost of Living Figures: http://www.missourieconomy.org/indicators/cost_of_living/index.stm
[10] The regions have been recognized by the Arkansas Department of Education as: Northwest, Northeast, Central, Southwest, and Southeast.
[11] See appendix 1for a complete list of base teacher salaries in all Arkansas school districts.

3. Teacher Salary Index Adjusted for Regional Income

First, we compared each district's actual average teacher salary in 2008-09 and examined the differences between the highest and lowest paying districts in each region and throughout the state. Additionally, we calculated each region's average teacher salary. In this section, the regional average was weighted by the number of full time equivalent teachers (FTE) employed in each district within the region, which allowed us to calculate what the average teacher in each region was paid.

There are also other factors contributing to between-district differences in teacher salaries besides simple differences in the pay scale of each district. For example, teacher salaries are based on years of teaching experience as well as the degrees obtained by teachers in the workforce. As a result, two districts with identical pay scales could have large variation in their average teacher salaries simply as a result of differences in the characteristics of teachers within the districts; thus, when comparisons of teacher salary are made between districts, it certainly seems important to consider characteristics of the teaching force that are directly influencing these salaries.

To control for these differences and analyze the "generosity" of the district's teacher salary scale, we gathered the salary schedules for each district throughout the state. The scales provide salaries for six groups of teachers. These categories, and the approximate percentage of teachers statewide who fit into each category[12], are presented here:

1. Teachers with a BA and 0 years of experience -- *30% of Arkansas teachers*
2. Teachers with a BA and 15 years of experience -- *25% of Arkansas teachers*
3. Teachers at the top of the BA pay scale -- *10% of Arkansas teachers*
4. Teachers with a MA and 0 years of experience -- *10% of Arkansas teachers*
5. Teachers with a MA and 15 years of experience -- *15% of Arkansas teachers*
6. Teachers at the top of the MA pay scale -- *10% of Arkansas teachers*

Using these estimates, we computed a measure of salary scale "generosity" for each district based on what the district's average salary would be if 30% of the teachers had a BA with 0 years experience, if 25% had a BA and 15 years experience, and so on. This estimate allows us to discern how much of the difference in teacher salaries is directly related to the "generosity" of the pay scale of each district.

The comparisons described thus far provided us with information about differences within and between districts, but do little to inform us if these differences are affected by the cost of living in various parts of the state. Therefore, in addition to comparing teacher salaries between districts, we compared teacher salaries to the median household income of the county in which the district was located, in a manner similar to the national comparison we described in the previous section. In this comparison, we use an index score to measure how teacher salaries compare to the median household income. Here again, an index score of 100 would indicate the average teacher salary was identical to the median county income, an index score lower than 100 would indicate the average teacher salary is lower than the median county income, and an index score greater than 100 would indicate the average teacher salary is greater than the median county income.

[12] Using data from the Arkansas Department of Education, we were able to determine the approximate numbers of teachers in 2008-09 who fell into the each of the six categories.

Factors of Variation in Teacher Salaries- What factors are driving the differences in teacher salaries?

In Section VI, we explore the relationships between district characteristics and average teacher salaries. The district variables we specifically looked at were student enrollment, percentage of low-income students (as measured by free and reduced lunch status), percentage of minority students, per-pupil expenditures, median household income, student-teacher ratios, and total millage rate. These variables were included to determine to what extent each of these factors impact how teachers are paid.

For each of the aforementioned variables, we divided districts into five quintiles of equal numbers of districts based on the average teacher salaries in these districts. For each of these district-level quintiles, we then provide the average enrollment or percentage of minority students in each of these districts. In this way, we can identify differences in district-level characteristics that may be related to teacher salaries.

We conclude this section with a multiple regression model we constructed to help explain some of the variance in teacher salaries. Very briefly, multiple regression analyses allow us to "predict" how teachers are paid in each district, while controlling for factors that may impact average teacher salaries (such as the number of students in the district, or the racial or economic demographics characteristics). In this way, we are able to isolate the specific factors that have the strongest relationship with teacher salaries, which may help explain some of the observed differences in average teacher salaries across districts.

B. Descriptive Statistics

In Tables 1 and 2, we present state averages for district teacher salaries, as well as corresponding variables that may be related to teacher salaries. In Table 1, these variables are weighted by the number of full-time equivalent teachers (FTEs) in the district, allowing us to describe the demographics of the school for the average teacher in Arkansas. Table 2 presents the variables at the district level. In each table we present the number of districts, average teacher salary, the standard deviation, as well as the minimum and maximum value for each variable. These numbers are presented here to provide an overview of the demographic characteristics for districts in Arkansas.

Table 1: *Descriptive Statistics of Variables of Interest Weighted by FTE*

Variable	N	Average	Standard Deviation	Min	Max
Avg. Teacher Salary 2008-09	33,161	$45,703	$5,046	$35,826	$59,220
Scale Avg. Teacher Salary 2008-09	33,067	$41,791	$4,521	$34,949	$51,614
Median Household Income	33,161	$39,393	$6,314	$24,809	$51,397
Assessed Property Value per-pupil	33,161	$11,686	$15,678	$229	$58,528
% Minority 2008-09	33,161	33.5%	27.2%	5%	97.8%
% FRL 2008-09	33,161	57.9%	16.7%	20.8%	100%
Enrollment 2008-09	33,161	6,037	6,841	240	24,660
Student Teacher Ratio	33,161	13.91	1.77	6.82	21.98
Total Millage Rate	33,161	37.22	4.43	26.30	49.00

Table 2: *Descriptive Statistics of Variables of Interest Weighted by District*

Variable	N	Average	Standard Deviation	Min	Max
Avg. Teacher Salary 2008-09	245	$42,316	$3,810	$35,826	$59,220
Scale Avg. Teacher Salary 2008-09	245	$38,692	$3,161	$34,949	$51,614
Median Household Income	245	$36,530	$5,646	$24,809	$51,397
Assessed Property Value per-pupil	245	$3,183	$5,965	$222	$5,8528
% Minority 2008-09	245	23.1%	25.2%	0.5%	97.8%
% FRL 2008-09	245	60.8%	16.4%	20.8%	100.0%
Enrollment 2008-09	245	1,883	2,857	240	24,660
Student Teacher Ratio	245	13.10	1.91	6.82	21.98
Total Millage Rate	245	36.28	4.09	26.30	49.00

Arkansas districts are divided into five regions by the Arkansas Department of Education. We have provided a descriptive overview of each region in Table 3. As we show, the Northwest region is the largest region in terms of the number of districts and the number of students. However, the Central region tops the Northwest in average district enrollment. In other words, the Northwest region has the most students, but the Central region has the largest districts. The Northwest region also has the lowest per-pupil expenditures, lowest percentage of minority students, and is tied for the lowest percentage of students eligible for free or reduced price lunches (FRL).

Table 3: *Comparison of Regional Descriptive Statistics (Weighted by Number of Students)*

Region	Number of Districts	Total Students	Avg. District Enrollment	Avg. Per-Pupil Exp. (Weighted)	% Minority (Weighted)	% FRL (Weighted)
NW	73	157,041	2,151	$7,943	24%	52%
NE	71	96,035	1,353	$7,949	26%	64%
CN	35	132,155	3,756	$8,698	41%	52%
SW	43	48,477	1,127	$8,331	42%	63%
SE	23	27,576	1,199	$8,675	52%	74%
State	245	461,284	1,883	$8,245	33%	57%

Now that we have described the data and outlined our methods, we will now begin to answer the questions outlined above. In the next section, we will consider how teacher pay in Arkansas compares to that in neighboring states and peer states included in the Southern Regional Education Board.

IV. HOW DO ARKANSAS TEACHER SALARIES COMPARE TO THOSE IN OTHER STATES?

A comparison of actual average teacher salaries shows that the unadjusted average teacher salaries paid in Arkansas are lower than the salaries in other states across the nation. Arkansas' teachers, on average, are paid $47,472, placing Arkansas' teachers below the national ($51,359) and SREB ($49,099) averages, but above the bordering states average ($46,304). Arkansas teacher salaries rank 36th in the nation, 11th among the 16 SREB states, but rank second among the seven Arkansas border states (see Tables 4 and 5).

However, as we previously noted, the unadjusted salary figures may not tell the whole story, as the actual "value" of a dollar differs between regions and varies from one state to another. Thus, it is important when comparing salaries between states to consider differences in cost of living that exist between states.

For example, the cost of living in Arkansas is quite low. Thus, after adjusting the average teacher salary for the cost of living, Arkansas moves up in all three rankings. In cost adjusted salary, Arkansas' average teacher salary ($52,747) is above the national average ($49,558), the SREB average ($51,174) and border states average ($50,727). This places Arkansas' cost adjusted salary 12th highest in the country, fifth highest in SREB states, and first among border states.

A second method for adjusting the simple salary numbers to control for regional differences involves the median household income in each state. We do this here simply by constructing a teacher salary index, which is the percentage of the median household income the average teacher earns. Because the median household income in Arkansas ($40,507) is below the national figure ($51,583), the SREB average ($46,443), and border state ($42,646) average, this adjustment also moves Arkansas upward in the national rankings. Arkansas' teacher salary index ranks seventh highest in the country, fourth in the SREB states, and third among border states. The cost of living adjusted salary and the comparison to the median household income seem to indicate that teachers in Arkansas, on average, are paid relatively well in comparison to teachers in other states and non-teachers in Arkansas.

Table 4: *Comparison of SREB States' Average Teacher Salaries 2008-09*

State	Cost of Living Index Q4 2009[13]	Average Teacher Salary, 2008-09[14]	*National Rank (SREB Rank)*[15]	Cost Adjusted Avg. Teacher Salary, 2008-09[16]	*Cost Adjusted National Rank (SREB Rank)*	Median Household Income, 2009[17]	*National Rank (SREB Rank)*	Ratio of Teacher Salary to Median Household Income[18]	*National Rank (SREB Rank)*
United States	100.0	$51,359		$49,558		$51,583		99.6	
SREB[19]	96.1	$49,099		$51,174		$46,443		105.7	
Alabama	91.9	$48,906	*28 (6)*	$53,217	*10 (4)*	$42,946	*45 (10)*	113.9	*9 (5)*
Arkansas	90.0	$47,472	*36 (11)*	$52,747	*12 (5)*	$40,507	*49 (14)*	117.2	*7 (4)*
Delaware	102.3	$55,994	*13 (2)*	$54,735	*8 (3)*	$54,462	*16 (3)*	102.8	*24 (12)*
Florida	101.7	$48,126	*32 (9)*	$47,322	*37 (16)*	$47,062	*38 (5)*	102.3	*26 (13)*
Georgia	91.3	$53,270	*17 (3)*	$58,346	*4 (1)*	$49,810	*28 (4)*	106.9	*19 (10)*
Kentucky	90.5	$49,539	*23 (4)*	$54,739	*7 (2)*	$41,427	*47 (12)*	119.6	*3 (2)*
Louisiana	97.2	$49,284	*24 (5)*	$50,704	*21 (9)*	$40,476	*50 (15)*	121.8	*2 (1)*
Maryland	125.7	$60,844	*8 (1)*	$48,404	*33 (13)*	$66,618	*3 (1)*	91.3	*40 (15)*
Mississippi	92.6	$44,498	*46 (16)*	$48,054	*34 (14)*	$37,416	*51 (16)*	118.9	*4 (3)*
N. Carolina	96.7	$48,603	*30 (7)*	$50,262	*23 (10)*	$43,538	*43 (8)*	111.6	*12 (6)*
Oklahoma	88.2	$45,702	*41 (14)*	$51,816	*17 (7)*	$44,154	*40 (7)*	103.5	*22 (11)*
S. Carolina	97.2	$47,704	*34 (10)*	$49,078	*28 (11)*	$43,458	*44 (9)*	109.8	*15 (8)*
Tennessee	89.0	$46,278	*39 (12)*	$51,998	*15 (6)*	$41,978	*46 (11)*	110.2	*14 (7)*
Texas	91.0	$46,179	*40 (13)*	$50,746	*20 (8)*	$46,853	*39 (6)*	98.6	*29 (14)*
Virginia	99.1	$48,554	*31 (8)*	$48,995	*31 (12)*	$61,472	*7 (2)*	79.0	*48 (16)*
W. Virginia	93.7	$44,625	*45 (15)*	$47,625	*35 (15)*	$40,910	*48 (13)*	109.1	*16 (9)*

[13] 4th Quarter 2009 Cost of Living Figures: http://www.missoureconomy.org/indicators/cost_of_living/index.stm

[14] Average Teacher Salary 2008-09 is unadjusted and was obtained from the National Center for Education Statistics (NCES) http://nces.ed.gov/programs/digest/d09/tables/dt09_079.asp. However, to remain consistent with our calculations for SREB and Border state averages, rather than use the NCES-computed U.S. Average Teacher Salary ($53,910), we took the simple average of all 50 states plus the District of Columbia to obtain our figure of $51,359.

[15] For this and all other rankings in this Table, the highest value in the ranking system is 1.

[16] 2008-09 Cost-Adjusted Average Teacher Salaries were computed by multiplying the unadjusted teacher salary by 100 then dividing that number the Cost of Living Index figure for each state.

[17] U.S. Census Bureau, Current Population Survey, 2007, 2008, and 2009 Annual Social and Economic Supplements http://www.census.gov/hhes/www/income/statemedfaminc08.html

[18] Ratio of Teacher Salary to Median Household Income is the quotient of the Average Teacher Salary (not adjusted) divided by the Census Median Household Income.

[19] We do not weight the SREB average by the number of teachers.

Table 5: *Comparison of Arkansas Border States' Average Teacher Salaries 2008-09*

State	Cost of Living Index Q4 2009[20]	Average Teacher Salary, 2008-09[21]	*National Rank (Border Rank)*[22]	Cost Adjusted Avg. Teacher Salary, 2008-09[23]	*National Rank (Border Rank)*	Median Household Income, 2009[24]	*National Rank (Border Rank)*	Ratio of Teacher Salary to Median Household Income[25]	*National Rank (Border Rank)*
United States	100.0	$51,359		$49,558		$51,583		99.6	
Border States[26]	91.3	$46,304		$50,727		$42,646		108.6	
Arkansas	90.0	$47,472	*36 (2)*	$52,747	*12 (1)*	$40,507	*49 (5)*	117.2	*7 (3)*
Louisiana	97.2	$49,284	*24 (1)*	$50,704	*21 (5)*	$40,476	*50 (6)*	121.8	*2 (1)*
Mississippi	92.6	$44,498	*46 (7)*	$48,054	*34 (6)*	$37,416	*51 (7)*	118.9	*4 (2)*
Missouri	91.2	$44,712	*44 (6)*	$47,139	*37 (7)*	$49,026	*30 (1)*	94.9	*33 (7)*
Oklahoma	88.2	$45,702	*41 (5)*	$51,816	*17 (3)*	$44,154	*40 (3)*	103.5	*22 (5)*
Tennessee	89.0	$46,278	*39 (3)*	$51,998	*15 (2)*	$41,978	*46 (4)*	110.2	*14 (4)*
Texas	91.0	$46,179	*40 (4)*	$50,746	*20 (4)*	$46,853	*39 (2)*	98.6	*29 (6)*

[20] 4th Quarter 2009 Cost of Living Figures: http://www.missourieconomy.org/indicators/cost_of_living/index.stm

[21] Average Teacher Salary 2008-09 is unadjusted and was obtained from the National Center for Education Statistics (NCES) http://nces.ed.gov/programs/digest/d09/tables/dt09_079.asp. However, to remain consistent with our calculations for SREB and Border state averages, rather than use the NCES-computed U.S. Average Teacher Salary ($53,910), we took the simple average of all 50 states plus the District of Columbia to obtain our figure of $51,359.

[22] For this and all other rankings in this Table, the highest value in the ranking system is 1.

[23] 2008-09 Cost-Adjusted Average Teacher Salaries were computed by multiplying the unadjusted teacher salary by 100 then dividing that number the Cost of Living Index figure for each state.

[24] U.S. Census Bureau, Current Population Survey, 2007, 2008, and 2009 Annual Social and Economic Supplements http://www.census.gov/hhes/www/income/statemedfaminc08.html

[25] Ratio of Teacher Salary to Median Household Income is the quotient of the Average Teacher Salary (not adjusted) divided by the Census Median Household Income.

[26] We do not weight the border states average by the number of teachers.

One reason policy makers are interested in cross state comparisons is the concern that our most talented teachers may choose to work in other states because of the opportunity to earn higher wages by commuting across state lines. Districts along the state's border compete directly with districts on the other side of the border. In these instances, the district salary, not the state average, is the important factor in attracting teachers to a district. To investigate this possibility, we selected eight districts near the border and compared the starting salary for a teacher with a bachelor's degree and no teaching experience (the first step on the salary scale) to a nearby district on the other side of a state border.

Table 6: *Comparison of Starting Salaries in Selected Arkansas Border Cities with Districts Across the Border*

District	Starting Teacher Salary	Competing non-AR District	Starting Teacher Salary	Salary Difference
Fort Smith	$33,900	Sallisaw, OK	$33,600	$300
DeQueen	$36,700	Broken Bow, OK	$31,600	$5,100
Texarkana	$30,457	Texarkana, TX	$37,000	-$6,543
West Memphis	$39,300	Memphis, TN	$40,257	-$957
Piggott	$32,160	Poplar Bluff, MO	$29,000	$3,160
Bentonville	$42,230	McDonald Co., MO	$32,875	$8,730
Emerson-Taylor	$31,500	Haynesville, LA[27]	$35,783	-$4,283
Lakeside	$29,244	Greeneville, MS	$32,326	-$3,082

These eight examples provide an interesting snapshot of how Arkansas districts look in comparison to bordering districts in other states. The examples above also demonstrate how the market for teachers varies throughout Arkansas and other states. This cursory look at border districts reveals no obvious pattern that Arkansas underpays or overpays its teachers. As Table 6 shows, beginning teacher salaries vary in Arkansas and in the selected bordering cities. In some instances, Arkansas school districts have a more generous starting salary, and in other instances, the bordering city has a higher starting salary.

Overall, the analyses presented in this section indicate Arkansas policymakers have done a commendable job of making teacher salaries competitive with those of Arkansas' border states and peer states in the SREB. Furthermore, in cost adjusted dollars, Arkansas' average teacher salary has become more competitive compared to the nation (ranked 12th in the nation). Finally, with respect to the relatively low median household income in the state, Arkansas' teachers also appear to be paid at a level higher than non-teachers when compared to the nation, the region, and bordering states.

[27] Starting salary is $32,478 in Haynesville; however, teachers receive an additional lump sum in May of $3,305.

V. COMPARISON OF ARKANSAS TEACHER SALARIES WITHIN AND BETWEEN REGIONS

Thus far, we have established that when we account for cost of living and median household incomes, Arkansas teachers are paid, on average, relatively well. However, knowing how salaries compare *on average* does little to tell us how equitable teacher salaries are between regions of the state and between school districts. In this section we display the highest and lowest salaries in each region, as well as the average teacher salaries, our scale "generosity" measure, and median household comparison index scores by region. These measures allow us to assess how large the disparities are within and between regions.

A. Average Teacher Salaries

Our first comparison of average teacher salaries is based on each district's 2008-09 average salary. Of course, these figures are influenced by the level of workforce experience (something we will explore in the next section). However, here we simply present the average teacher salaries, as well as the range of these salaries, in each region of Arkansas. As we show in Table 7, each region has more than a $10,000 difference between the district with the lowest average teacher salary and the district with the highest average teacher salary. The region with the greatest difference in average teacher salaries is the Northwest region. Here, the difference in average teacher salaries is $22,555. The Southeast region has the smallest difference in average teacher salaries among the five regions, with a difference of $10,116.

Table 7: *Comparison of 2008-09 Average Teacher Salaries by Region*

Region	Lowest Salary	Highest Salary	Average Salary (Weighted by FTE)	Range	Standard Deviation	Range. as % of Average Salary
NW	$36,665	$59,220	$47,266	$22,555	$6,174	48%
NE	$35,826	$49,821	$43,028	$13,995	$3,404	33%
CN	$37,079	$51,634	$48,183	$14,555	$3,292	30%
SW	$36,273	$47,037	$41,814	$10,764	$2,532	26%
SE	$38,586	$48,702	$42,681	$10,116	$2,562	24%
State	$35,826	$59,220	$45,703	$23,394	$5,046	51%

The differences between regional averages are much less pronounced than the differences within each region. For example, in 2008-09, teachers in every region had an average salary above $41,000. The difference between the highest (Central-$48,183) and lowest (Southwest-$41,814) regional average teacher salary was $6,369.

We also observe less variation in the lowest average teacher salaries within regions than in the highest teacher salaries. For instance, the lowest average teacher salaries in each of the five regions vary by only $2,760, while the highest average teacher salaries vary by $12,183. This is likely a result of having a required minimum teacher salary which predominately affects the lower-paying districts, as these districts

largely base their pay scale off of the state required minimum. At the same time, of course, there is no cap on the maximum salary a district can pay its teachers.[28]

B. Scale Salaries

As we previously noted, average teacher salaries are impacted by both the overall salary scale of the district and by the education level and experience of teachers within the districts. To control for these differences, we computed a salary scale "generosity" measure for each district (See Section III to see how we calculated the scale average salary). The generosity measure reflects what each district's average teacher salary would be if each district had a core of teachers with identical years of experience and levels of education. The results of this analysis are presented in Table 8.

Table 8: *Comparison of 2008-09 Scale Average Teacher Salaries by Region (Weighted by FTEs)*

Region	Lowest Scale Salary	Highest Scale Salary	Average Scale Salary	Standard Deviation	Scale Salary Range	*Average Salary Range (from Table 7)*
NW	$35,017	$51,614	$43,807	$5,517	$16,597	*$22,555*
NE	$35,017	$45,616	$39,529	$3,128	$10,599	*$13,995*
CN	$35,198	$46,565	$43,592	$2,583	$11,367	*$14,555*
SW	$34,949	$43,000	$37,872	$1,892	$8,051	*$10,764*
SE	$35,400	$41,443	$38,084	$1,663	$6,043	*$10,116*
State	$34,949	$51,614	$41,791	$4,521	$16,665	*$23,394*

Our comparison of the "generosity" of teacher scale salaries shows that, in all five regions, the difference between the highest and lowest scale salaries is lower than the differences in the actual average teacher salary. The differences in scale salaries range from $6,043 to $16,597, compared to the differences in actual average salaries which range from $10,116 to $22,555. This indicates that some of the existing variation in average teacher salaries is simply due to differences in experience and education level of the faculty. Still, there remains considerable variation reflective of more and less generous pay scales. This is most apparent in the Northwest region, where, for example, the Rogers School District scale salary is $16,597 more than the Clinton School District's scale salary.

It is important to note that the lowest scale salary in each region varies by only $451. In fact, two regions have the exact same average teacher scale salary, indicating that the two lowest paying districts have identical pay scales. In contrast, the highest scale salaries vary by $10,171. Again, it makes sense for there to be little variation at the low end of the pay scale because there is a state minimum salary. Since there are no laws dictating maximum pay, more variation is expected at the upper end of the pay scale.

Once again, the difference between regions was smaller than the differences within regions. When we control for teacher experience and education level, the difference between regions declines slightly to just under $6,000. This supports the notion that higher paying districts attract and/or retain more experienced or educated teachers, thus increasing the differences between regions in actual average teacher salaries.

[28] To determine if variation within and between districts was simply a result of districts with extreme salaries (either high or low), we also ran these and all subsequent analyses after removing these extreme (outlier) districts. However, even after removing these districts from our analyses, all of the patterns that we present in our Tables persist, with only small changes in the overall variation.

C. Teacher Salary to Median Household Income Index

Thus far, we have demonstrated that there are differences in Arkansas' average teacher salaries and salary scales within each region of the state. Differences persist, but shrink, even upon equalizing teacher education and experience and removing outlier districts. One potential explanation for differences in teacher salary involves differences in cost of living or standard wages paid in an area. That is, in areas with higher costs of living or higher average salaries for non-teachers, districts may have to pay more to attract quality teachers. Thus, in this section, we compare teacher salaries to the median household income of the district's county.[29] Comparing average teacher salaries to the county in which the teacher is employed demonstrates how well teachers are compensated compared to the average person in the same county. For this comparison, we computed an index score for each school district (See Section III to see how we computed index scores), which indicates how teachers are paid in relation to the median household income.

In total, only 33 of 245 districts had an index score of less than 100, which indicates that these teachers are paid less than the median household income in their county. The average teacher salary in these districts, $43,249, is slightly less than the state average teacher salary of $45,703. However, the median county incomes are much higher in these districts, $46,688, roughly $7,000 more than the median income of Arkansas. Interestingly, twenty-eight of these 33 districts are located in the Northwest and Central regions, the two regions with the highest average teacher salaries. This indicates that the low index scores are more a function of high median incomes within a county than a function of low teacher salaries.

The high, low, and average index score in each region are displayed in Table 9. As previously indicated, the Northwest and Central regions have the most districts with index scores below 100. This is reflected in their average index scores, which are the lowest of all of the regions. While these two regions have the lowest index scores, they also have the highest average teacher salaries. The Southeast region, which had the highest average index score, 138.7, was the only region to have a low index score above 100.

Table 9: *Comparison of Regional Teacher Salary Index Scores (Salaries weighted by FTE)*

Region	Low Index	High Index	Average Index	Median Household Income 2008	2008-09 Avg. Teacher Salary
NW	73.7	152.3	115.8	$38,475	$47,266
NE	93.6	175.0	124.4	$34,261	$43,028
CN	80.3	133.1	110.0	$42,603	$48,183
SW	98.5	151.5	120.4	$34,603	$41,814
SE	102.1	196.3	138.7	$31,500	$42,681
State	73.7	196.3	118.2	$39,393	$45,703

Overall, every region had an average index score above 100, and the differences between regions are less than the differences within each region. It is interesting to note that the two regions with the highest average teacher salaries, the Northwest and the Central, also have the two lowest index scores. Thus, while the average teachers in these two regions have high nominal salaries, they have low salaries relative to the median household income. On the other end of the spectrum, teachers in the Southeast earn

[29] Median Household Income obtained from, http://www.census.gov/did/www/saipe/data/statecounty/data/2008.html

relatively low wages compared to their peer teachers across the state, but they earn high pay compared their peers in other professions in their towns (teachers in the SE region earn nearly 40% more than the median household).

To illustrate the influence median household income has on the index score, in Table 10 we show the average teacher salaries and median household income for teachers in the Ozark Mountain and Decatur School Districts. Ozark Mountain (Searcy County) has an average teacher salary of $37,448, while Decatur (Benton County) has an average teacher salary of $37,868. In these districts, the average teacher salary is essentially the same. However, the county median incomes are quite different. Searcy County's median income is $25,547, while Benton County's median income is $51,397. This results in drastically different index scores for teachers in Ozark Mountain (146.6) and Decatur (73.7), even though these districts are located in the same region and have similar salaries. This example is illustrated in Table 12 (See Appendix 2 for the index score of every district).

Table 10: *Comparison of Ozark Mountain's and Decatur's Average Teacher Salary Index Scores*

District	Median Household Income 2008	2008-09 Avg. Teacher Salary	Index Score
Ozark Mountain	$25,547	$37,448	146.6
Decatur	$51,397	$37,868	73.7

The high and low index scores indicate there are significant variations in teacher salaries relative to county median income within every region of the state. As we have discussed, these variations are due in large part to the differences in median county income. As it stands, the regions with the lowest average teacher salaries are the regions with the highest index scores.

D. Conclusion

In all of our comparisons of average teacher salaries, we found differences within and between regions. The Southwest region's average teacher salary was 9% below the state average, while the Central region's average teacher salary was 5% above the state average. The "generosity" of the salary scale demonstrates these differences would decline some if districts had teachers with identical education levels and years of experience. In other words, some of the variation in average teacher salary is simply due to differences in the education and years of experience of teachers within a district. A summary of all of our regional salary measures is presented in Table 11.

Table 11: *Comparison of Regional Salary Measures (Weighted by FTEs)*

Region	Average Teacher Salary	Average "Generosity" of Salary Scale	Average Salary to Median Income Index	Median Household Income 2008	Average District Enrollment	% FRL
NW	$47,266	$43,807	115.8	$41,278	2,151	53%
NE	$43,028	$39,529	124.4	$34,976	1,353	64%
CN	$48,183	$43,592	110.0	$44,107	3,756	52%
SW	$41,814	$37,872	120.4	$34,968	1,127	63%
SE	$42,681	$38,084	138.7	$31,641	1,199	74%
State	$45,703	$41,791	118.2	$39,393	1,883	57%

The within-region disparities appear much larger than the between-region disparities. In the Northwest region, the region with the largest differences between districts, there was a $22,555 difference between the highest and lowest paying districts (see Table 7). The lowest paying district paid teachers 22% below the regional average teacher salary. The Southeast had the smallest range in teacher salaries.

In all of our comparisons, the Central and Northwest regions were among the two highest paid regions. Moreover, the disparities are greatest within these two regions. For example, it is likely that the large disparity in the Northwest is due to the large variation of school district size in the region. Five of the top 10 largest school districts in Arkansas are in the Northwest region (Springdale, Rogers, Bentonville, Fayetteville, and Fort Smith); however, the Northwest region also includes some very small, rural districts as well. Thus, it is not surprising that the largest disparities exist within a region that contains the school district with the highest base salary (Bentonville) and a district with a base salary that equals the state minimum (Mulberry).

At first glance, policymakers might be concerned that higher-paying districts are able to attract better teachers with these relatively high salaries; however, it is important to consider the cost of living in these districts to determine the actual "competitiveness" of a teacher's salary. For instance, the three regions with the lowest average teacher salaries had higher index scores than the two highest paying regions. Although teachers in the Northeast, Southeast, and Southwest are paid less, on average, than teachers in the Northwest and Central regions, they are typically paid better in comparison to non-teachers in their region.

To better understand the relationship between median household income and teacher salaries, we have divided the districts in the states into quintiles based on average teacher salaries. We display the quintiles with the average median household income of each of the quintiles in Table 12. An analysis of variance revealed the highest paying districts (Quintile 5) had significantly higher median household incomes than all other quintiles.[30] At the highest end of the pay spectrum, there appears to be a clear relationship between median household incomes and teacher salaries. In other words, the highest paid teachers also work in areas with the highest median household income.

[30] An analysis of variance (ANOVA) was conducted to test the significance of the differences between groups. The ANOVA showed the 5th quintile was statistically significantly different from the 1st, 2nd, and 3rd quintiles at the 0.01 level and from the 4th quintile at the .05 level.

Table 12: *Median Household Income by Average Teacher Salary Quintile*

Quintile	Number of Districts	Avg. Teacher Salary	Median Household Income	Standard Deviation	Minimum Median Household Income	Maximum Median Household Income
1	49	Lowest- $39,113	$35,395	$4,622	$25,547	$51,397
2	49	$39,113-$40,910	$35,095	$5,100	$24,809	$49,241
3	49	$40,910-$42,586	$35,920	$4,337	$25,178	$49,241
4	49	$42,586-$45,066	$36,533	$5,961	$26,185	$51,397
5	49	$45,066-Highest	$39,708	$6,801	$24,809	$51,397
State	245		$36,530	$5,646	$24,809	$51,397

In the Lake View case, the court noted "adequacy" is different depending on numerous "variables, including specified levels of skill and knowledge, purchasing power of a dollar in a given locality, characteristics of students and other factors such as population scarcity and school size."[31] Any attempt to equalize teacher salaries across districts and regions should take into account these differences, as equalization of teacher salaries would lead to large inequalities in teachers' quality of living.

We make no claims that median household income is the best measure for cost of living in each district or region. The 2008 county median household income was the most recent data available; district median household income was last released in 1999. And, neither of these variables are cost of living indices. As such, better data that accurately measures the cost of living in each region or county would be highly beneficial in determining the adequacy of teacher salaries.

Nevertheless, districts in regions with higher median household incomes would be expected to pay teachers more than districts with lower median household incomes. Counties with high median incomes may also have higher home prices and a higher cost of living. Therefore, in low cost of living locations, a relatively lower salary may provide an equal or even higher standard of living than in an area with a higher cost of living. Additionally, the market for qualified employees may be more competitive in areas with higher median household incomes. To attract the best individuals, schools must be able to compete with other employers in the area.

In the end, we see that disparities between regions and districts do certainly exist, but these disparities do appear to be related to cost of living to some extent. In the next section, we explore more deeply the relationship between district characteristics and teacher pay.

[31] *Lake View School District No. 25 v. Huckabee*, No. 1992-5318

VI. VARIABLES RELATED TO DIFFERENCES IN TEACHER SALARY

As stated above, differences in teacher salaries persist in every region throughout the state. The differences between regions may be justified because of the variation in cost of living in each region. Moreover, differences between regional averages are not as pronounced as the differences found within each region. This implies the variation in teacher salaries is not simply a result of regional differences, but instead suggests that there are district-level differences within each region that are driving the variation. In order to better understand the forces influencing the variations, we will examine the relationship between various district characteristics and teacher salaries.

As an initial investigation of the relationship between each of these variables and teacher salary, we first conducted a simple correlation analysis among all of these key variables. To illustrate the patterns in a more visible manner, we then broke the state's districts into five quintiles based on the average teacher salary paid within each district. The 49 lowest-paying districts in the state are in the first quintile, while the 49 highest-paying districts in the state are in the fifth quintile. After grouping the districts in this way, we computed the average characteristics for each quintile. The district variables examined included: total student enrollment, student teacher ratio, median household income, percentage of students eligible for free or reduced price lunches, percentage of minority students, per-pupil expenditures, and total millage rate. Finally, we conclude this section by conducting a multiple regression analysis in which we used the key district characteristics listed above to predict the average salary within the districts. Using this analytic strategy, we are able to better understand the relationships between district characteristics and teacher salary, and thus understand which variables are the strongest predictors of district-level differences in teacher pay.

A. Correlation Between District Characteristics and Teacher Salary

The results of our correlation between district characteristics and teacher salary are presented in Table 13. The shaded column is the most relevant in the Table, as it shows how each district characteristic correlates with average teacher salaries. We find the two variables most strongly related to teacher salaries are total student enrollment (r=.649) and student-teacher ratio (r=.532). In other words, as enrollment and student-teacher ratios, get larger, teacher salaries also tend to become larger. The intuition behind these relationships is clear; districts with higher enrolments overall, and with more students per teacher in particular, can allocate more resources to teacher salaries. This is true because districts receive money on a per-pupil basis. Thus, larger districts can provide larger salaries to the teachers who, on average, work with a greater number of students. These relationships will be explored in more detail in the sections that follow.

Table 13: *Correlation Table of Variables Related to Average Teacher Salaries*

	2008-09 Avg. Teacher Salary	2008-09 Percent Minority	2008-09 Percent FRL	2007-08 Per-Pupil Exp.	2008-09 Enrollment	2009 County Median Household Income	Total Millage Rate	2008-09 Student Teacher Ratio
2008-09 Avg. Teacher Salary	1.00							
2008-09 Percent Minority	.205***	1.00						
2008-09 Percent FRL	-.222***	.603***	1.00					
2007-08 Per-Pupil Exp.	-.115	.477***	.578***	1.00				
2008-09 Enrollment	.649***	.259***	-.160**	.032	1.00			
2009 Median Household Inc.	.293***	-.212***	-.541***	-.308***	.381***	1.00		
Total Millage Rate	.070	-.083	-.208***	-.007	.150**	.444***	1.00	
2008-09 Student Teacher Ratio	.532***	-.075	-.394***	-.609***	.361***	.412***	.098	1.00

245 Observations
**Results are significant at the .05 level
***Results are significant at the .01 level

B. Average District Characteristics Based on Average Teacher Salary

In the correlation analysis described earlier, we found that that district enrollment and student-teacher ratio had the strongest relationships with teacher salaries. These findings are also well illustrated by Table 14 below, where we see, for example, that the districts paying the lowest salaries (quintile 1) have an average district enrollment of under 700 students, while the highest paying districts are much larger, averaging nearly 5,000 students per district. This pattern is also evident for student teacher ratios - the districts with the highest salaries also have the highest student to teacher ratio, whereas the lowest paying districts also have the smallest student to teacher ratios.

The pattern is not as clear with median household income; the only notable figure is that the districts in the highest salary quintile are also those with the highest median income ($39,708), with no clear differences among the other four quintiles. Interestingly, as the correlation table suggests, there appears to be no discernable relationship between total per-pupil expenditures and teacher salary or total millage rate and teacher salary. In other words, it does not appear that the amount spent per-pupil or the total millage rates of districts have any direct relationship with the amount teachers are paid. Rather, it appears that the size of the district and the number of students per teacher are directly related to the size of the average teacher's salary.

Table 14: *Average District Characteristics by Average Teacher Salary Quintiles*

Quintile	Avg. Teacher Salary	N of Districts	Avg. Percent Minority	Avg. Percent FRL	Avg. Per-Pupil Expend.	Avg. Total Enroll.	Avg. Median Household Inc. (2008)	Avg. Total Millage Rate	Avg. # of Students per Teacher
1	$37,824	49	20.0%	64.5%	$8,590	671	$35,395	36.7	11.8
2	$40,079	49	17.6%	63.5%	$8,152	775	$35,095	35.9	12.4
3	$41,679	49	26.0%	62.0%	$8,229	1,399	$35,920	35.7	12.9
4	$43,754	49	19.5%	59.4%	$7,958	1,739	$36,533	36.0	13.6
5	$48,242	49	32.4%	54.7%	$8,054	4,830	$39,708	37.2	14.8
Difference Between Quintiles 5 & 1			12.4%	-9.8%	-$536	4,159	$4,313	0.5	3.0

C. Regression Analysis of District Characteristics on Average Teacher Salary

Up to this point, we have looked at the extent to which various district-level characteristics are related to teacher salary. Building upon these analyses, we conducted a multiple regression analysis, which, very simply, allows us to estimate (or predict) the influence each of these characteristics has on teacher salary. In other words, we can determine how differences in characteristics between districts are inherently related to the variation in salaries we also observe between these districts.

For example, district size, which we identified as being highly related to average teacher salary in both of our previous tables, is also highly predictive of teacher salaries in our regression model (significant at the .01 level, see Table 15). The coefficient for this variable, .64, may appear small; however, what this

coefficient represents is how much individual district size impacts teacher salary. To quantify this impact, one could multiply the actual size of a district by this coefficient, and the resulting value would be the predicted monetary increase in teacher salary. For instance, an increase in district enrollment of 100 students would raise teacher salary by an estimated $64 (.64 x 100), whereas an increase of 1,000 students would result in an estimated increase of $640 dollars (.64 x 1,000). By putting these numbers into context, we can begin to see the extent to which district size is significantly related to average teacher salary. Conversely, variables such as median household income do not appear to significantly predict average teacher salary; that is, changes in the median income level in individual districts does not significantly impact how much a teacher is paid (because the coefficient is quite small and non-significant).

Not surprisingly, other characteristics that appear to be strong predictors of average teacher salary include student-teacher ratio, percent minority, and percent FRL. When interpreting these coefficients, it is important to consider whether the coefficient is positive or negative. If the coefficient is positive (such as 677.33 for student-teacher ratio), then student-teacher ratio has a positive relationship with teacher salary; that is, teacher salaries are likely greater in districts with larger student-teacher ratios. Alternatively, a negative coefficient (such as percent FRL, -39.48) indicates, for example, that increased numbers of students eligible for free and reduced lunch is likely predictive of smaller teacher salaries on average.

Table 15: *Regression Coefficients and Standard Errors: Impact on Average Teacher Salary*[32]

District Characteristic	Impact on Teacher Salary: Regression Coefficient (S.E.)
Percent Minority	28.86***
	(9.29)
Percent FRL	-39.48**
	(15.77)
Total Enrollment	.64***
	(.07)
Median Household Income (2008)	-.06
	(.04)
Student-Teacher Ratio	677.33***
	(101.88)
Constant	35,995.96***
	(2,292.36)
Adjusted R-squared	.537
Number of Districts	245

**Results are significant at the .05 level
***Results are significant at the .01 level

D. Overall Trends

Several of the variables listed thus far appear to have a positive relationship with average teacher salary. Two of the most strongly-related district level characteristics are the size of the district (based on total student enrollment) and the student-teacher ratio within the district. It is reasonable to suspect a strong correlation between these variables; school leaders in districts with many students can benefit from economies of scale and assign many students to each teacher, and thus are able to pay larger salaries to their teachers.

Other factors that appear to predict higher teacher salaries are most likely a result of the overwhelming influence of district size on teacher salary. For example, we find that districts with more minority students and fewer free/reduced lunch students are able to pay higher average salaries. At the same time, larger districts tend to also enroll more minority students and fewer free/reduced lunch students. In other words, it is difficult to estimate the true impact each of these variables have on teacher salary, since they are all inherently related. Similarly, districts with low median household incomes are generally smaller districts; thus, districts with low median household incomes pay lower salaries to teachers. The true independent impact of each of these variables is a bit unclear because district size has such a strong relationship with teacher salaries (see Tables 13, 14, and 15) as well as many of these other district characteristics.

[32] For these purposes, per-pupil expenditure and total millage rate data were excluded from our multiple regression analysis. The reason for this is because of how these variables are related to other characteristics in our analysis, specifically percent minority and percent FRL. Because these variables are not highly correlated with average teacher salary, including them in our analysis results in misestimates of the relationship between average teacher salary and the other variables. As we note in Tables 13 and 14, it appears as though there is essentially no relationship between teacher salary and per-pupil expenditures and total millage rates, so it seems reasonable to exclude these data from our analysis.

The results of our multiple regression analysis support these conclusions. As we explained above, total student enrollment is one of the strongest predictors of teacher salaries. For example, an increase of 1,000 students could be expected to lead to an increase of more than $640 in average teacher salary. It is clear that student enrollment and student teacher ratio are two of the strongest predictors of variation in teacher salary in districts across Arkansas. At the same time, it remains the case that the lowest paid teachers are generally living in districts with the lowest median household incomes. Thus, as policymakers consider proposals to address disparities in teacher salaries, they would do well to pay attention to district and regional differences in cost of living and median pay.

VII. CONCLUSIONS

In the wake of the *Lakeview* lawsuit, policymakers in Arkansas have made tremendous strides in channeling additional resources into K-12 education. Much of this has been used to increase teacher salaries across the state - thereby making salaries in Arkansas competitive with salaries in other states - and to reduce disparities in teacher salaries across districts. In this Arkansas Education Report, we compiled the data on teacher salaries in Arkansas and across the nation so that the reader could assess the adequacy and the equity of teacher salaries across the state.

To address adequacy, we compared teacher salaries to the teacher salaries of other states. In these comparisons, we considered the varying cost of living in different states as well as the median household incomes in each state. To address equity, we compared the actual salaries and the salary scales of districts and regions throughout Arkansas. Here, again, we considered the teacher salaries in relation to median household incomes. We dug a bit deeper into these data and analyzed the numerous district characteristics that were related to average teacher salaries in each district.

So, what did we find concerning the adequacy of salaries in Arkansas compared to those in other states? In a comparison to other states, Arkansas' 2008-09 average teacher salary ranked 36th in the nation, 11th among Southern Regional Educational Board (SREB) states, and second among Arkansas' bordering states. However, after adjusting for the cost of living, Arkansas' average teacher salary ranked 12th in the nation, fifth among SREB states, and first among border states. When average teacher salary was compared to the state median household income, Arkansas ranked seventh, fourth, and third in the three respective rankings.

Of the three teacher salary figures analyzed for the states, the cost adjusted measure is perhaps the most meaningful, as it captures the "value" of the teacher salary. By this measure, the average annual teacher salary for Arkansas is $52,747 and is above the average of the bordering states, the SREB states, and all states across the nation. Thus, the data suggest that Arkansas policymakers have done a good job of ensuring that the state's overall teacher salaries compare quite favorably with salaries in other states.

So, what did we find concerning the equity of salaries between and within regions in Arkansas? We examined 2008-09 teacher salaries for each district and region in numerous ways. We looked at actual average salaries for 2008-09 and estimated the "generosity" of each district's salary scale. Several themes emerged from these analyses.

First, teacher salaries were generally higher in the Central and Northwest regions than in the rest of the state. On average, teachers in Central Arkansas earned $6,000 or so more than their peers in Southwest Arkansas. The variation between districts in each region was greatest in the Northwest, where the average salary in the highest paying district was $22,000 more than the average in the lowest paying district. The between-district variation was about $14,000 in the Northeast and Central regions, and was the least in the Southeast and Southwest.

Second, we found that student enrollment and student teacher ratio are the strongest drivers of variations in teacher salary in districts across Arkansas. These variations are not driven by funding per pupil allocated to districts. In fact, districts with some of the highest salaries are those with some of the lowest funding per pupil. Thus, while policymakers have worked to deliver additional resources to smaller and high-poverty school districts (and they have succeeded to a great extent, see our previous paper on this topic at the following link: http://www.uark.edu/ua/oep/AER/5_1_State_of_Education.pdf), some of the

districts with the largest per-pupil budgets end up paying some of the lowest teacher salaries because of low student-teacher ratios.

In the end, however, it is not clear what policymakers should do about these salary disparities, since the lowest paid teachers generally work in districts with the lowest median household incomes. For example, teachers in the Southeast region earn relatively low wages compared to their peer teachers across the state, but they earn high pay compared their peers in other professions in their towns (in fact, teachers in the Southeast region earn nearly 40% more than the median household). At the same time, the regions (Central and Northwest) that boasted the highest teacher salaries also boasted the highest median household income levels. Thus, while the average teachers in these two regions have high nominal salaries, they have low salaries relative to the median household income. Therefore, as policymakers consider proposals to address disparities in teacher salaries, they would do well to pay attention to district and regional differences in cost of living and median pay.

Overall, then, the data on state average salaries adjusted for cost of living suggest that Arkansas policymakers and school leaders have done a good job at offering teacher salaries that are very competitive with salaries in states around the country, and particularly attractive compared to the salaries paid in our neighboring states. The data presented here also illustrate that there are disparities between regions and between districts in Arkansas, as there are in most states. If we choose to take into account the differences in median household income in the varying counties across the state, the importance of the salary disparities between districts become less clear. That is, some of the districts that pay the lowest average salaries in nominal terms are the same districts that pay quite well in relation to the household income of the median taxpayer in the county.

Thus, the data presented here provide a starting point for our policymakers and interested constituents to consider a few fundamental questions about teacher salaries in Arkansas. Unfortunately, however, these data alone do not provide definitive answers to questions of equity and adequacy. But it is our hope that the policymakers who must assess equity and adequacy can make use of the data presented here to develop thoughtful policies about these very important issues.

VIII. APPENDIX

A1*: 2008-09 Base Teacher Salaries Reported by the Arkansas Department of Education*

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
Required Min. >	$29,244	$35,944	$35,944	$33,630	$41,130	$41,130
ALMA	$36,500	$42,800	$53,880	$38,500	$44,800	$59,560
ALPENA	$30,000	$36,750	$36,950	$33,692	$41,342	$42,808
ARKADELPHIA	$30,804	$37,674	$39,506	$34,929	$42,549	$46,597
ARMOREL	$31,366	$38,829	$41,317	$36,007	$44,281	$47,039
ASHDOWN	$30,200	$36,950	$41,600	$34,331	$41,831	$46,931
ATKINS	$30,600	$39,600	$41,100	$35,000	$44,000	$46,500
AUGUSTA	$29,244	$35,994	$35,994	$33,630	$41,130	$41,130
BALDKNOB	$31,576	$38,596	$41,196	$34,826	$42,782	$45,694
BARTON-LEXA	$35,000	$41,750	$44,000	$37,400	$44,900	$49,325
BATESVILLE	$29,450	$38,825	$41,450	$33,868	$43,243	$45,868
BAUXITE	$36,261	$44,037	$50,154	$37,090	$44,866	$52,539
BAY	$30,754	$37,624	$39,914	$34,953	$42,588	$45,133
BEARDEN	$29,500	$36,600	$41,700	$33,650	$41,150	$45,300
BEEBE	$33,500	$42,125	$48,310	$36,740	$45,365	$55,000
BENTON	$34,280	$45,965	$51,346	$36,998	$48,683	$56,075
BENTONVILLE	$42,230	$52,706	$53,561	$44,981	$56,201	$66,742
BERGMAN	$31,583	$41,840	$44,040	$34,833	$45,090	$48,040
BERRYVILLE	$31,000	$37,750	$43,000	$35,125	$42,625	$48,625
BISMARCK	$29,690	$36,440	$36,440	$34,024	$41,524	$41,524
BLEVINS	$29,470	$36,970	$40,915	$33,761	$42,011	$45,361
BLYTHEVILLE	$32,801	$40,288	$48,267	$35,076	$43,394	$51,269
BOONEVILLE	$31,725	$38,975	$44,025	$34,125	$41,875	$47,475
BRADFORD	$30,050	$37,700	$38,300	$34,175	$41,825	$41,825
BRADLEY	$31,250	$38,000	$38,000	$35,000	$42,500	$42,500
BRINKLEY	$31,200	$40,575	$43,700	$35,325	$44,700	$50,825
BROOKLAND	$32,575	$41,875	$46,215	$35,075	$44,375	$51,815
BRYANT	$35,430	$48,300	$55,390	$38,930	$51,800	$61,622
BUFFALO ISLAND	$31,450	$38,200	$42,344	$34,237	$41,737	$44,237
CABOT	$35,550	$45,660	$53,689	$38,187	$48,297	$56,590
CADDO HILLS	$29,244	$36,069	$38,845	$33,630	$41,205	$42,215
CALICO ROCK	$29,250	$36,000	$36,450	$33,631	$41,131	$41,631

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
CAMDEN FAIRVIEW	$33,022	$40,672	$44,442	$35,852	$43,502	$48,802
CARLISLE	$30,450	$37,575	$38,550	$34,850	$42,725	$45,850
CAVE CITY	$29,244	$35,994	$38,244	$33,630	$41,130	$43,380
CEDAR RIDGE	$29,244	$37,044	$38,375	$33,630	$41,130	$43,180
CEDARVILLE	$30,500	$38,000	$42,500	$34,625	$42,875	$51,025
CENTERPOINT	$29,250	$36,000	$36,600	$33,650	$41,300	$41,900
CHARLESTON	$32,765	$42,324	$51,883	$35,951	$45,511	$55,070
CLARENDON	$30,060	$37,560	$37,560	$34,185	$42,435	$42,435
CLARKSVILLE	$34,045	$41,095	$48,890	$37,045	$46,120	$55,005
CLAY COUNTY	$31,305	$39,555	$39,555	$34,505	$43,505	$43,505
CLEVELAND COUNTY	$30,436	$38,086	$40,816	$34,727	$42,377	$45,107
CLINTON	$29,244	$35,994	$35,994	$33,630	$41,130	$41,130
CONCORD	$29,244	$35,994	$38,444	$33,630	$41,130	$41,630
CONWAY	$36,506	$47,906	$51,444	$41,368	$52,768	$64,405
CORNING	$30,471	$38,916	$40,042	$35,042	$43,487	$44,613
COTTER	$30,200	$37,100	$40,620	$34,500	$42,150	$45,515
COUNTYLINE	$29,244	$35,994	$43,630	$33,630	$41,130	$44,230
CROSS COUNTY	$30,000	$36,750	$40,500	$34,500	$42,750	$54,100
CROSSETT	$30,000	$36,750	$39,100	$34,300	$41,800	$47,053
CUSHMAN	$29,244	$35,994	$39,244	$33,630	$41,130	$43,630
CUTTER-MORNINGSTAR	$30,000	$37,500	$44,000	$34,300	$42,550	$49,550
DANVILLE	$30,750	$37,575	$41,105	$34,750	$42,325	$46,155
DARDANELLE	$33,097	$41,956	$43,619	$36,810	$45,900	$47,950
DECATUR	$31,100	$37,850	$42,162	$35,225	$42,725	$46,725
DEER/MOUNT JUDEA	$29,244	$35,994	$39,150	$33,630	$41,130	$43,200
DELIGHT	$29,244	$35,994	$36,444	$33,630	$41,130	$43,630
DEQUEEN	$36,700	$44,200	$46,700	$39,200	$48,200	$51,200
DERMOTT	$29,245	$35,995	$37,995	$33,631	$41,131	$42,956
DESARC	$29,650	$36,400	$43,846	$34,097	$41,597	$49,097
DEWITT	$33,500	$40,625	$41,100	$37,625	$45,125	$45,625
DIERKS	$29,847	$36,597	$38,847	$34,138	$41,638	$44,138
DOLLARWAY	$32,275	$39,775	$44,775	$36,275	$43,775	$46,775
DOVER	$30,349	$41,227	$45,112	$34,474	$45,352	$47,683
DREW CENTRAL	$30,544	$37,294	$43,874	$34,131	$41,631	$47,511
DUMAS	$30,000	$37,080	$38,968	$34,125	$41,625	$45,125

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
EARLE	$32,000	$39,304	$42,183	$33,982	$44,953	$48,082
EAST END	$29,244	$36,744	$41,244	$33,630	$41,130	$46,630
EAST POINSETT	$30,680	$37,873	$40,272	$34,641	$42,423	$45,017
EL DORADO	$32,650	$39,600	$41,400	$35,275	$42,775	$46,825
ELKINS	$32,750	$39,500	$48,200	$35,750	$43,250	$55,325
EMERSON-TAYLOR	$31,500	$38,250	$40,050	$36,000	$43,500	$45,500
ENGLAND	$30,094	$37,046	$42,196	$34,342	$42,067	$47,475
EUREKA SPRINGS	$33,500	$40,250	$47,843	$37,625	$45,125	$50,125
FARMINGTON	$34,780	$42,490	$51,700	$37,280	$44,990	$53,700
FAYETTEVILLE	$41,310	$50,235	$53,397	$44,778	$56,253	$70,176
FLIPPIN	$31,500	$39,300	$43,400	$35,500	$44,000	$50,200
FORDYCE	$30,000	$37,500	$40,075	$34,225	$41,725	$47,450
FOREMAN	$29,794	$36,544	$38,844	$34,180	$41,680	$43,930
FORREST CITY	$36,110	$46,220	$52,978	$40,422	$50,532	$61,847
FORT SMITH	$33,900	$47,674	$57,166	$40,002	$53,776	$63,268
FOUKE	$30,400	$39,520	$45,296	$34,504	$43,624	$49,400
FOUNTAIN LAKE	$33,755	$41,405	$48,035	$37,880	$45,530	$56,285
GENOA CENTRAL	$31,650	$40,650	$45,000	$34,675	$43,675	$48,700
GENTRY	$31,300	$38,800	$47,330	$35,832	$43,332	$52,068
GLEN ROSE	$32,320	$42,524	$43,204	$36,696	$46,889	$48,940
GOSNELL	$33,862	$41,441	$47,666	$34,589	$42,890	$49,570
GRAVETTE	$37,500	$45,750	$49,835	$40,845	$49,845	$57,935
GREEN FORREST	$29,500	$36,250	$41,750	$33,731	$41,231	$47,231
GREENBRIER	$34,700	$44,075	$50,302	$38,563	$47,938	$59,153
GREENE CO TECH	$32,750	$39,967	$47,833	$34,565	$42,412	$54,069
GREENLAND	$30,008	$36,758	$43,208	$33,630	$41,130	$47,930
GREENWOOD	$36,850	$44,350	$54,100	$39,350	$46,850	$57,225
GURDON	$30,441	$38,316	$40,416	$34,936	$43,561	$45,861
GUY-PERKINS	$30,570	$37,680	$38,633	$34,990	$42,865	$43,818
HACKETT	$32,550	$39,300	$45,550	$36,450	$43,950	$50,850
HAMBURG	$31,000	$37,750	$41,432	$35,500	$43,150	$46,620
HAMPTON	$30,139	$36,889	$41,849	$33,264	$40,929	$49,512
HARMONY GROVE	$31,700	$38,450	$42,700	$34,700	$42,200	$47,100
HARMONY GROVE	$33,738	$41,988	$47,338	$36,138	$44,388	$51,638
HARRISBURG	$29,200	$37,150	$40,250	$33,540	$44,365	$52,065

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
HARRISON	$32,730	$41,955	$47,925	$36,070	$45,295	$50,495
HARTFORD	$29,259	$36,009	$40,259	$33,645	$41,145	$45,395
HAZEN	$30,000	$36,750	$38,100	$34,291	$41,791	$43,291
HEBER SPRINGS	$30,250	$37,900	$43,710	$34,450	$42,100	$49,030
HECTOR	$30,500	$39,500	$42,100	$34,800	$43,800	$44,400
HELENA W.HELENA	$34,000	$43,000	$44,800	$36,600	$45,600	$47,400
HERMITAGE	$29,971	$36,721	$41,271	$34,096	$43,076	$47,026
HIGHLAND	$31,100	$38,600	$40,600	$35,125	$42,625	$52,675
HILLCREST	$29,244	$35,994	$35,994	$33,630	$41,130	$41,130
HOPE	$31,025	$38,225	$42,465	$35,340	$43,440	$52,940
HORATIO	$31,900	$38,650	$41,700	$34,400	$41,900	$43,900
HOT SPRINGS	$35,221	$42,346	$46,671	$37,221	$44,346	$51,571
HOXIE	$29,244	$36,144	$40,487	$33,630	$41,296	$44,873
HUGHES	$29,244	$35,994	$38,244	$33,630	$41,130	$43,630
HUNTSVILLE	$34,051	$47,671	$51,758	$37,116	$50,736	$54,822
IZARD COUNTY	$30,300	$37,050	$38,400	$34,600	$42,100	$43,600
JACKSON COUNTY	$29,525	$36,275	$38,525	$33,650	$41,150	$43,650
JASPER	$30,165	$39,190	$43,348	$34,678	$43,703	$46,110
JESSIEVILLE	$34,000	$41,500	$50,700	$37,000	$44,500	$53,000
JONESBORO	$32,700	$41,100	$46,885	$35,500	$43,900	$58,085
JUNCTION CITY	$29,388	$36,138	$36,588	$33,679	$41,179	$41,679
KIRBY	$29,244	$35,994	$36,444	$33,630	$41,130	$41,630
LAFAYETTE COUNTY	$30,500	$37,250	$37,700	$34,625	$42,125	$42,625
LAKE HAMILTON	$33,460	$43,960	$46,210	$36,560	$47,060	$53,660
LAKESIDE	$29,244	$35,994	$38,044	$33,630	$41,130	$43,130
LAKESIDE	$36,250	$44,075	$52,400	$39,500	$47,325	$55,650
LAMAR	$32,960	$39,500	$43,000	$36,000	$43,500	$49,000
LAVACA	$30,000	$37,500	$42,860	$34,125	$41,625	$46,985
LAWRENCE COUNTY	$30,400	$37,150	$39,050	$34,625	$42,275	$44,815
LEADHILL	$30,000	$37,050	$38,050	$33,630	$41,930	$42,430
LEE COUNTY	$33,000	$41,250	$43,000	$35,630	$43,880	$48,630
LINCOLN	$33,000	$39,750	$46,500	$36,000	$43,500	$51,000
LITTLE ROCK	$32,227	$49,579	$56,924	$37,092	$54,444	$62,780
LONOKE	$31,200	$37,500	$41,650	$34,325	$42,465	$50,095
MAGAZINE	$29,608	$36,558	$39,408	$33,899	$41,399	$44,449

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
MAGNET COVE	$30,500	$38,000	$43,500	$34,500	$42,000	$49,000
MAGNOLIA	$34,000	$40,750	$46,000	$36,700	$44,200	$50,700
MALVERN	$32,056	$40,985	$45,152	$35,866	$44,794	$48,961
MAMMOTH SPRING	$30,016	$36,766	$36,766	$34,518	$42,018	$42,018
MANILA	$31,677	$41,997	$44,761	$33,777	$44,097	$46,861
MANSFIELD	$30,939	$37,689	$43,714	$36,576	$44,076	$48,076
MARION	$38,605	$45,805	$53,005	$40,880	$48,080	$59,830
MARKED TREE	$30,500	$37,250	$40,500	$34,500	$42,000	$44,500
MARMADUKE	$32,300	$41,300	$43,000	$34,500	$43,500	$48,500
MARVELL	$35,620	$41,370	$42,270	$38,281	$46,681	$53,568
MAYFLOWER	$29,831	$39,098	$43,585	$33,951	$43,300	$49,095
MAYNARD	$29,955	$37,455	$39,955	$34,080	$42,330	$45,080
MCCRORY	$32,200	$39,700	$41,700	$35,500	$43,000	$45,000
MCGEHEE	$30,612	$38,322	$43,752	$34,902	$42,612	$48,042
MELBOURNE	$29,800	$36,550	$37,000	$34,134	$41,634	$42,134
MENA	$33,100	$39,850	$46,900	$35,500	$43,000	$53,100
MIDLAND	$29,397	$36,147	$36,147	$33,731	$41,231	$41,231
MINERAL SPRINGS	$29,000	$35,750	$37,810	$33,300	$40,800	$40,800
MONTICELLO	$31,000	$38,500	$44,286	$35,650	$43,300	$49,346
MOUNT IDA	$29,500	$37,000	$40,660	$33,791	$41,441	$45,101
MOUNTAIN HOME	$33,713	$42,113	$54,218	$37,388	$45,788	$55,478
MOUNTAIN PINE	$29,244	$35,994	$41,494	$33,630	$41,130	$46,130
MOUNTAIN VIEW	$29,175	$39,487	$46,426	$34,426	$44,739	$49,927
MOUNTAINBURG	$30,600	$38,160	$46,788	$34,752	$42,312	$53,016
MT VERNON-ENOLA	$32,000	$38,750	$40,100	$36,150	$44,400	$46,050
MULBERRY	$29,244	$36,084	$39,276	$33,636	$41,376	$45,768
MURFREESBORO	$29,244	$36,109	$38,869	$33,630	$41,209	$44,359
N. LITTLE ROCK	$31,900	$46,975	$52,000	$34,915	$49,990	$61,045
NASHVILLE	$34,000	$42,000	$43,800	$38,600	$46,850	$48,650
NEMO VISTA	$29,530	$39,280	$41,280	$33,655	$42,655	$42,655
NETTLETON	$33,214	$41,239	$46,634	$36,573	$44,598	$52,164
NEVADA COUNTY	$29,244	$35,994	$36,894	$33,630	$41,130	$42,130
NEWPORT	$29,244	$38,233	$42,390	$33,630	$42,571	$47,779
NORFORK	$30,400	$37,150	$42,750	$34,525	$42,025	$46,025
NORPHLET	$29,500	$36,250	$40,523	$33,834	$41,334	$41,834

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
OMAHA	$29,684	$36,434	$38,684	$33,809	$41,309	$42,809
OSCEOLA	$33,445	$41,640	$45,555	$35,245	$43,890	$50,045
OUACHITA	$29,347	$36,097	$36,297	$33,899	$41,399	$41,399
OUACHITA RIVER	$29,623	$36,373	$42,123	$33,923	$41,423	$45,423
OZARK	$33,500	$41,750	$46,300	$37,725	$45,975	$53,900
OZARK MOUNTAIN	$29,533	$36,508	$39,233	$33,963	$41,718	$43,423
PALESTINE-WHEATLEY	$30,080	$39,080	$43,280	$34,218	$43,218	$46,218
PANGBURN	$30,675	$38,925	$43,175	$34,875	$43,125	$45,875
PARAGOULD	$30,800	$37,850	$40,730	$34,925	$42,875	$51,705
PARIS	$31,360	$38,260	$41,600	$34,110	$41,760	$46,710
PARKERS CHAPEL	$30,204	$37,074	$39,174	$34,404	$42,039	$45,189
PEA RIDGE	$34,450	$42,325	$51,900	$36,950	$44,825	$55,300
PERRYVILLE	$30,700	$38,425	$42,450	$35,425	$43,150	$45,725
PIGGOTT	$31,160	$38,360	$40,095	$34,935	$42,885	$44,705
PINEBLUFF	$32,625	$45,735	$49,185	$35,636	$48,746	$54,132
POCAHONTAS	$32,600	$40,535	$43,585	$36,584	$44,519	$47,569
POTTSVILLE	$32,375	$41,375	$46,175	$34,775	$43,775	$48,575
POYEN	$32,875	$40,375	$48,575	$37,700	$45,200	$52,700
PRAIRIE GROVE	$35,400	$42,500	$49,800	$37,525	$45,975	$53,150
PRESCOTT	$29,397	$36,147	$39,072	$33,731	$41,231	$44,481
PULASKI COUNTY	$31,251	$46,373	$51,650	$35,971	$53,376	$65,292
QUITMAN	$29,342	$36,092	$36,895	$33,743	$41,243	$42,047
RIVERSIDE	$30,815	$37,565	$42,215	$34,375	$42,175	$47,215
RIVERVIEW	$33,200	$40,700	$44,400	$37,325	$44,825	$47,825
ROGERS	$41,300	$53,530	$62,498	$43,746	$55,976	$68,203
ROSE BUD	$31,100	$39,350	$41,000	$35,225	$43,475	$45,125
RUSSELLVILLE	$33,300	$41,250	$49,200	$35,940	$44,640	$62,040
SALEM	$32,500	$40,000	$44,000	$36,500	$44,000	$46,000
SCRANTON	$30,700	$38,200	$40,200	$34,975	$42,475	$43,975
SEARCY	$34,500	$43,125	$51,950	$37,200	$45,825	$55,100
SEARCY COUNTY	$30,000	$36,750	$39,500	$33,905	$41,405	$44,400
SHERIDAN	$31,350	$41,701	$48,133	$34,332	$44,683	$52,494
SHIRLEY	$29,244	$35,994	$39,894	$33,630	$41,130	$45,330
SILOAM SPRINGS	$37,850	$45,320	$50,347	$39,850	$47,970	$56,261
SLOAN-HENDRIX	$29,611	$36,361	$41,656	$33,902	$41,402	$49,192

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
SMACKOVER	$30,000	$36,750	$39,450	$34,500	$42,000	$42,500
SO MISSISSIPPI CO	$31,000	$38,500	$41,000	$34,800	$42,300	$46,800
S. CONWAY CO.	$30,500	$39,500	$43,700	$35,000	$45,500	$48,300
SOUTHSIDE	$29,750	$37,150	$38,150	$33,900	$42,025	$42,025
SOUTH SIDE	$30,400	$39,400	$42,300	$34,525	$43,525	$46,425
SPRINGDALE	$41,757	$52,102	$63,633	$44,281	$54,832	$70,257
SPRINGHILL	$30,411	$37,911	$43,411	$34,702	$42,952	$49,002
STAR CITY	$30,783	$40,833	$46,652	$35,259	$45,779	$52,019
STEPHENS	$29,244	$35,994	$39,294	$33,630	$41,130	$43,330
STRONG	$29,250	$36,000	$38,000	$33,685	$41,185	$42,685
STUTTGART	$32,000	$38,750	$40,250	$35,209	$42,787	$47,482
TEXARKANA	$30,457	$38,568	$40,515	$34,783	$43,705	$47,491
TRUMANN	$31,310	$38,060	$44,860	$35,530	$43,180	$50,980
TURRELL	$28,897	$35,647	$42,847	$33,231	$40,731	$48,731
TWIN RIVERS	$29,244	$35,994	$37,394	$33,630	$41,130	$42,630
TWO RIVERS	$30,943	$37,693	$42,603	$35,363	$42,863	$47,923
VALLEY SPRINGS	$31,126	$40,143	$45,448	$35,369	$45,183	$51,971
VALLEYVIEW	$33,450	$41,925	$45,150	$36,450	$44,925	$50,250
VANBUREN	$35,600	$42,620	$50,876	$38,072	$45,092	$54,584
VANCOVE	$29,500	$36,250	$42,600	$33,630	$41,130	$47,630
VILONIA	$34,925	$45,275	$52,865	$37,685	$48,035	$56,975
VIOLA	$30,240	$37,740	$42,540	$34,365	$42,065	$45,292
WALDRON	$33,050	$39,800	$44,450	$36,450	$43,950	$47,450
WARREN	$30,900	$37,650	$41,989	$34,728	$42,228	$44,428
WATSON CHAPEL	$36,500	$45,125	$50,875	$40,300	$48,925	$56,775
WEINER	$29,244	$35,994	$40,044	$33,630	$41,130	$45,660
WEST MEMPHIS	$39,300	$46,050	$51,450	$41,575	$48,325	$55,325
WESTERN YELL CO	$30,000	$36,750	$41,144	$34,360	$41,860	$46,504
WEST FORK	$34,135	$42,610	$51,985	$36,735	$45,210	$54,085
WESTSIDE CONSOLIDATED	$30,444	$38,094	$41,872	$34,961	$42,611	$46,905
WESTSIDE	$30,900	$37,650	$41,010	$35,025	$43,275	$48,235
WEST SIDE	$31,000	$38,500	$47,000	$35,000	$42,500	$49,000
WHITE CO. CENTRAL	$31,500	$39,000	$43,750	$35,625	$43,125	$47,125
WHITE HALL	$34,837	$46,824	$51,181	$36,636	$48,623	$55,238
WICKES	$31,875	$38,625	$42,225	$36,000	$43,500	$47,500

District Name	B.A. +0 Years of Exp.	B.A. +15 Years of Exp.	B.A. Top of Exp.	M.A. +0 Years of Exp.	M.A. +15 Years of Exp.	Top of Schedule
WONDERVIEW	$29,244	$35,994	$36,994	$33,630	$41,130	$41,630
WOODLAWN	$29,715	$37,215	$45,015	$34,015	$41,515	$46,515
WYNNE	$36,300	$46,500	$54,700	$40,500	$49,700	$60,400
YELLVILLE-SUMMITT	$31,000	$38,875	$43,000	$35,100	$42,975	$48,200

A2*: 2008-09 Average Teacher Salary Indexed with Median Household Income*

Region	District	Avg. Teacher Salary 2009	Avg. Teacher Salary Rank	Scale Salary 2009	Scale Salary Rank	Index Score	Index Score Rank	2009 Enrollment	% Minority 2009	% FRL 2009	Median Household Income 2008	FTE 2008
NW	Alma	$44,968	51	$43,564	24	106.78	173	3367	4.70%	46.80%	$42,112	221
NW	Alpena	$39,664	184	$35,734	213	111.01	154	578	2.20%	56.60%	$35,729	45
SW	Arkadelphia	$41,325	133	$37,145	152	120.39	100	2028	39.50%	50.50%	$34,327	144
NE	Armorel	$40,631	156	$38,196	105	118.77	109	455	16.50%	28.80%	$34,211	40
SW	Ashdown	$41,441	128	$36,858	168	118.42	114	1564	34.30%	51.00%	$34,996	130
NW	Atkins	$39,141	195	$37,940	111	96.1	227	1028	4.20%	53.70%	$40,728	82
NE	Augusta	$39,953	177	$35,017	241	152.58	12	500	63.60%	100%	$26,185	52
NE	Bald Knob	$40,854	149	$37,711	126	104	193	1310	9.10%	62.10%	$39,283	90
SE	Barton-Lexa	$44,368	63	$40,745	49	167.83	4	775	35.20%	65.90%	$26,436	54
NE	Batesville	$41,111	141	$37,146	151	114.14	140	2649	20.20%	51.60%	$36,019	202
CN	Bauxite	$45,163	48	$42,596	28	90.09	236	1405	3.70%	36.20%	$50,133	82
NE	Bay	$40,834	150	$37,020	160	102.11	200	547	3.70%	48.80%	$39,989	43
SW	Bearden	$40,708	153	$36,238	190	118.44	113	604	44.20%	72.80%	$34,370	51
NE	Beebe	$45,034	50	$41,391	43	114.64	137	3123	6.90%	42.80%	$39,283	207
CN	Benton	$47,762	25	$43,520	25	95.27	229	4527	12.80%	35.10%	$50,133	282
NW	Bentonville	$51,811	5	$50,804	3	100.81	207	12555	17.00%	26.00%	$51,397	734
NW	Bergman	$42,234	105	$39,390	78	118.21	116	1068	3.60%	45.20%	$35,729	75
NW	Berryville	$40,933	146	$37,806	120	121.85	91	1853	21.80%	53.30%	$33,594	134
CN	Bismarck	$41,772	121	$35,444	224	111.04	153	949	9.90%	57.30%	$37,619	70
SW	Blevins	$41,717	123	$36,389	182	121.9	89	643	28.90%	73.60%	$34,221	62
NE	Blytheville	$42,541	100	$39,883	66	124.35	77	3100	79.50%	100%	$34,211	222
NW	Booneville	$43,308	79	$38,105	108	116.94	120	1436	5.80%	55.60%	$37,034	108
NE	Bradford	$36,759	242	$36,144	194	93.57	231	503	1.60%	63.40%	$39,283	44

Region	District	Avg. Teacher Salary 2009	Avg. Teacher Salary Rank	Scale Salary 2009	Scale Salary Rank	Index Score	Index Score Rank	2009 Enrollment	% Minority 2009	% FRL 2009	Median Household Income 2008	FTE 2008
SW	Bradley	$42,829	93	$36,800	172	151.53	15	366	43.20%	75.10%	$28,265	32
SE	Brinkley	$45,229	46	$39,194	81	167.24	5	743	60.20%	100%	$27,044	61
NE	Brookland	$42,071	110	$40,208	59	105.21	186	1488	4.30%	34.90%	$39,989	100
CN	Bryant	$50,240	9	$46,068	7	100.21	212	7383	13.20%	29.20%	$50,133	448
NE	Buffalo Is. Central	$40,190	171	$37,327	147	100.5	210	840	17.40%	62.10%	$39,989	70
CN	Cabot	$47,493	28	$44,171	18	96.45	225	9533	6.30%	31.40%	$49,241	585
SW	Caddo Hills	$36,832	241	$35,440	225	107.25	169	530	16.60%	74.50%	$34,343	47
NE	Calico Rock	$37,138	235	$35,116	239	120.03	101	430	0.50%	55.30%	$30,941	41
SW	Camden Fairview	$43,897	75	$39,510	74	127.72	61	2478	65.70%	73.00%	$34,370	186
CN	Carlisle	$39,515	188	$36,863	167	80.25	244	713	13.50%	51.80%	$49,241	55
NE	Cave City	$37,986	220	$35,467	223	119.45	106	1341	2.60%	65.90%	$31,801	101
NE	Cedar Ridge	$38,288	210	$35,722	215	106.3	178	800	1.50%	53.50%	$36,019	67
NW	Cedarville	$39,115	196	$37,896	113	92.88	232	938	4.80%	70.80%	$42,112	68
SW	Centerpoint	$38,589	204	$35,185	236	102.78	197	1055	18.50%	61.10%	$37,545	71
NW	Charleston	$48,335	19	$41,528	39	126.56	67	905	5.40%	35.90%	$38,192	59
SE	Clarendon	$39,391	191	$36,191	191	145.65	21	606	63.40%	77.20%	$27,044	57
NW	Clarksville	$45,482	44	$41,499	41	132.57	39	2553	29.80%	60.50%	$34,307	171
SE	Cleveland County	$40,629	157	$37,074	155	102.68	198	867	29.00%	53.70%	$39,567	69
NW	Clinton	$38,112	212	$35,017	242	108.41	166	1305	6.80%	62.10%	$35,155	103
NE	Concord	$36,931	239	$35,312	230	100.61	209	479	0.60%	56.20%	$36,707	43
CN	Conway	$51,634	6	$46,565	5	118.55	112	9144	33.30%	39.20%	$43,553	614
NE	Corning	$41,899	116	$37,363	144	131.3	46	1081	1.70%	65.60%	$31,910	86
NW	Cotter	$39,520	186	$36,721	174	114	142	654	3.80%	65.90%	$34,666	49

Region	District	Avg. Teacher Salary 2009	Avg. Teacher Salary Rank	Scale Salary 2009	Scale Salary Rank	Index Score	Index Score Rank	2009 Enrollment	% Minority 2009	% FRL 2009	Median Household Income 2008	FTE 2008
NW	County Line	$41,695	124	$36,090	196	109.17	164	542	6.50%	50.70%	$38,192	45
NE	Cross County	$43,108	84	$37,510	140	124.99	74	612	10.60%	100%	$34,489	46
SE	Crossett	$38,586	205	$36,503	180	106.95	171	1934	41.50%	52.00%	$36,079	143
NE	Cushman	$40,474	161	$35,592	219	112.37	146	240	2.50%	64.60%	$36,019	26
CN	Cutter-Morning Star	$38,950	199	$37,543	137	102.45	199	683	12.30%	57.70%	$38,020	58
NW	Danville	$38,391	208	$37,169	150	105.3	185	894	59.50%	74.60%	$36,459	69
NW	Dardanelle	$44,744	54	$40,141	60	122.72	84	1957	30.10%	62.60%	$36,459	129
NW	Decatur	$37,868	223	$37,612	132	73.68	245	495	36.80%	71.90%	$51,397	49
NW	Deer/Mt. Judea	$36,665	243	$35,539	221	125.25	72	387	15.20%	73.10%	$29,273	50
SW	Delight	$37,167	234	$35,312	229	98.99	219	332	32.20%	67.80%	$37,545	30
SW	DeQueen	$47,037	31	$43,000	27	146.71	18	2499	60.10%	71.80%	$32,062	168
SE	Dermott	$40,759	151	$35,400	227	164.29	9	473	91.80%	100%	$24,809	47
SE	Des Arc	$41,202	138	$36,939	164	118.73	110	611	12.40%	60.60%	$34,703	50
SE	Dewitt	$45,950	37	$39,410	77	123.21	82	1450	19.00%	58.60%	$37,295	123
SW	Dierks	$40,510	160	$36,061	198	121.95	88	519	6.40%	53.90%	$33,219	47
CN	Dollarway	$47,135	30	$38,975	88	123.98	79	1746	93.90%	93.00%	$38,018	125
NW	Dover	$41,353	132	$38,941	89	101.53	202	1361	4.00%	51.00%	$40,728	106
SE	Drew Central	$40,218	170	$37,283	149	115.18	132	981	32.00%	72.50%	$34,919	78
SE	Dumas	$41,930	115	$36,336	185	152.17	14	1578	73.60%	79.80%	$27,555	138
NE	Earle	$37,610	228	$38,594	91	107.12	170	781	95.60%	95.30%	$35,112	70
NW	East End	$37,730	227	$36,279	187	100.36	211	659	7.40%	54.50%	$37,595	55
NE	East Poinsett Co.	$40,410	163	$37,029	159	128.24	56	767	14.10%	72.00%	$31,511	59
SW	El Dorado	$41,222	136	$38,461	96	106.75	174	4625	58.40%	61.50%	$38,616	365
NW	Elkins	$43,017	86	$40,115	62	100.76	208	1138	10.00%	39.30%	$42,691	79

Region	District	Avg. Teacher Salary 2009	Avg. Teacher Salary Rank	Scale Salary 2009	Scale Salary Rank	Index Score	Index Score Rank	2009 Enrollment	% Minority 2009	% FRL 2009	Median Household Income 2008	FTE 2008
SW	Emerson-Taylor	$39,381	192	$37,693	127	112	148	656	22.60%	43.30%	$35,162	57
CN	England	$39,991	175	$37,001	162	81.21	243	812	43.00%	69.10%	$49,241	73
NW	Eureka Springs	$47,708	26	$40,441	55	142.01	26	663	10.10%	52.80%	$33,594	58
NW	Farmington	$44,011	72	$42,073	34	103.09	195	2123	9.00%	37.70%	$42,691	149
NW	Fayetteville	$59,220	1	$50,225	4	138.72	31	8512	26.20%	36.30%	$42,691	551
NW	Flippin	$40,919	147	$38,785	90	125.33	71	879	1.80%	60.60%	$32,648	70
SW	Fordyce	$38,073	215	$36,809	171	120.45	99	1023	53.50%	59.50%	$31,608	88
SW	Foreman	$39,955	176	$36,022	200	114.17	139	510	28.60%	59.40%	$34,996	40
NE	Forrest City	$49,765	12	$45,493	11	174.97	3	3429	81.00%	100%	$28,442	241
NW	Fort Smith	$52,034	4	$46,199	6	131.49	43	13758	48.70%	65.20%	$39,573	902
SW	Fouke	$44,872	52	$38,464	95	117.49	119	1030	2.20%	56.20%	$38,192	66
CN	Fountain Lake	$43,679	76	$41,527	40	114.88	136	1203	8.60%	43.20%	$38,020	79
SW	Genoa Central	$45,632	41	$39,046	86	119.48	105	941	1.40%	47.10%	$38,192	74
NW	Gentry	$43,248	81	$39,113	84	84.15	241	1455	26.90%	58.80%	$51,397	115
CN	Glen Rose	$44,658	55	$40,244	58	118.71	111	1009	2.10%	49.20%	$37,619	70
NE	Gosnell	$44,603	58	$40,135	61	130.38	49	1433	28.90%	62.00%	$34,211	95
NW	Gravette	$46,695	34	$45,026	13	90.85	234	1759	11.00%	44.80%	$51,397	94
NW	Green Forest	$38,711	202	$36,368	183	115.23	131	1217	37.00%	73.20%	$33,594	93
CN	Greenbrier	$48,163	21	$43,421	26	110.58	157	2967	4.00%	36.40%	$43,553	194
NE	Greene Co. Tech	$42,858	91	$39,825	67	115.78	126	3326	3.80%	45.40%	$37,017	224
NW	Greenland	$41,066	142	$36,838	169	96.19	226	816	7.60%	51.00%	$42,691	67
NW	Greenwood	$48,136	22	$44,238	17	121.64	92	3523	8.30%	27.20%	$39,573	216
SW	Gurdon	$42,712	95	$37,367	143	124.43	76	780	43.80%	70.50%	$34,327	64
CN	Guy-Perkins	$37,734	226	$36,765	173	86.64	238	456	12.90%	56.60%	$43,553	35

Region	District	Avg. Teacher Salary 2009	Avg. Teacher Salary Rank	Scale Salary 2009	Scale Salary Rank	Index Score	Index Score Rank	2009 Enrollment	% Minority 2009	% FRL 2009	Median Household Income 2008	FTE 2008
NW	Hackett	$41,033	143	$39,468	75	103.69	194	623	6.90%	45.30%	$39,573	46
SE	Hamburg	$42,714	94	$37,565	135	118.39	115	1949	37.20%	100%	$36,079	134
SW	Hampton	$41,233	135	$36,866	166	118.12	118	634	32.00%	57.40%	$34,908	52
CN	Harmony Grove	$44,005	73	$40,788	48	87.78	237	965	4.20%	42.20%	$50,133	68
SW	Harmony Grove	$38,024	218	$37,903	112	110.63	156	1042	26.60%	51.40%	$34,370	86
NE	Harrisburg	$40,382	166	$37,288	148	128.15	160	1137	5.30%	75.20%	$31,511	77
NW	Harrison	$46,741	33	$40,551	53	130.82	48	2837	3.50%	47.90%	$35,729	192
NW	Hartford	$37,048	238	$35,882	206	93.62	230	385	9.90%	65.20%	$39,573	38
SE	Hazen	$41,979	113	$36,024	199	120.97	96	643	34.10%	64.90%	$34,703	49
NE	Heber Springs	$42,431	103	$37,584	134	115.59	128	1737	4.90%	48.80%	$36,707	126
NW	Hector	$41,135	140	$37,725	124	101	205	626	3.80%	69.80%	$40,728	53
SE	Helena/ W.Helena	$44,098	69	$40,670	51	166.81	6	2592	95.80%	100%	$26,436	223
SE	Hermitage	$40,950	145	$36,872	165	133.73	36	503	43.70%	75.90%	$30,621	23
NE	Highland	$42,048	111	$38,214	104	132.22	40	1579	3.30%	59.70%	$31,801	106
NE	Hillcrest	$37,792	225	$35,017	243	121.28	94	440	0.50%	66.80%	$31,160	38
SW	Hope	$41,934	114	$38,454	97	122.54	85	2550	72.90%	75.60%	$34,221	196
SW	Horatio	$39,517	187	$37,518	139	123.25	81	871	24.60%	62.20%	$32,062	67
CN	Hot Springs	$44,220	66	$41,351	44	116.31	123	3673	55.10%	75.60%	$38,020	275
NE	Hoxie	$39,415	190	$35,902	205	126.49	68	990	2.10%	70.90%	$31,160	78
NE	Hughes	$44,168	68	$35,492	222	155.29	10	466	82.40%	100%	$28,442	40
NW	Huntsville	$49,858	10	$44,113	19	150.08	16	2424	8.80%	54.60%	$33,221	155
NE	Izard Co. Cons.	$39,201	194	$36,328	186	126.7	65	506	3.00%	72.70%	$30,941	39
NE	Jackson Co.	$40,037	174	$35,681	216	131.31	45	783	5.60%	65.80%	$30,490	65
NW	Jasper	$44,570	59	$37,816	119	152.26	13	880	2.80%	63.50%	$29,273	81

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CN	Jessieville	$45,509	43	$41,320	45	119.7	102	892	7.60%	54.80%	$38,020	65
NE	Jonesboro	$44,366	64	$40,717	50	110.95	155	5114	50.00%	68.10%	$39,989	303
SW	Junction City	$38,472	207	$35,222	233	99.63	214	585	33.00%	50.30%	$38,616	50
SW	Kirby	$39,554	185	$35,112	240	105.35	184	445	6.30%	61.30%	$37,545	34
SW	Lafayette County	$38,111	213	$36,276	188	134.84	34	771	65.80%	79.40%	$28,265	74
CN	Lake Hamilton	$46,980	32	$41,730	37	123.57	80	3970	11.00%	49.30%	$38,020	241
SE	Lakeside	$48,702	14	$35,422	226	196.31	1	1260	84.80%	95.00%	$24,809	92
CN	Lakeside	$48,349	18	$43,748	22	127.17	63	2942	17.10%	33.70%	$38,020	181
NW	Lamar	$45,801	39	$39,088	85	133.5	37	1134	5.40%	58.60%	$34,307	87
NW	Lavaca	$38,319	209	$37,016	161	96.83	223	882	5.80%	40.90%	$39,573	65
NE	Lawrence County	$40,565	158			130.18	51	1079	0.60%	59.00%	$31,160	94
NW	Lead Hill	$39,756	181	$35,963	202	111.27	150	365	0.50%	70.10%	$35,729	29
SE	Lee County	$41,814	120	$39,521	73	166.07	7	1138	93.10%	100%	$25,178	104
NW	Lincoln	$42,531	101	$39,713	69	99.63	215	1224	17.70%	66.30%	$42,691	93
CN	Little Rock	$51,578	7	$45,909	8	114.07	141	24660	78.30%	64.90%	$45,215	1991
CN	Lonoke	$41,883	117	$37,712	125	85.06	240	1866	26.80%	53.10%	$49,241	132
NW	Magazine	$36,856	240	$36,007	201	99.52	216	548	8.40%	71.20%	$37,034	42
CN	Magnet Cove	$41,355	131	$37,650	128	109.93	161	745	3.00%	46.70%	$37,619	52
SW	Magnolia	$44,392	61	$40,358	57	126.25	69	2938	59.70%	63.80%	$35,162	210
CN	Malvern	$43,301	80	$39,580	71	115.1	134	2075	38.30%	67.00%	$37,619	159
NE	Mammoth Spring	$38,882	200	$35,829	209	128.05	59	410	0.70%	61.70%	$30,364	47
NE	Manila	$44,043	70	$39,157	82	128.74	54	1031	5.40%	62.60%	$34,211	72
NW	Mansfield	$44,214	67	$38,152	107	111.73	149	1004	6.20%	46.60%	$39,573	86
NE	Marion	$48,128	23	$45,616	9	137.07	33	3936	42.10%	50.30%	$35,112	266

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NE	Marked Tree	$39,721	182	$36,713	175	126.05	70	617	31.60%	72.60%	$31,511	55
NE	Marmaduke	$42,620	97	$39,140	83	115.14	133	724	1.90%	57.30%	$37,017	55
SE	Marvell	$48,671	15	$41,443	42	184.11	2	630	92.40%	96.20%	$26,436	62
CN	Mayflower	$37,135	236	$37,882	114	85.26	239	1024	10.40%	37.30%	$43,553	72
NE	Maynard	$39,112	197	$36,611	178	128.2	57	498	1.40%	69.70%	$30,508	41
NE	McCrory	$43,083	85	$38,255	103	164.53	8	619	13.10%	59.30%	$26,185	51
SE	McGehee	$41,221	137	$37,826	116	149.6	17	1164	49.40%	74.40%	$27,555	91
NE	Melbourne	$40,093	172	$35,649	218	129.58	52	885	4.00%	49.20%	$30,941	67
SW	Mena	$44,619	56	$39,893	65	143.96	24	1944	4.60%	55.70%	$30,994	147
NE	Midland	$35,826	245	$35,151	238	99.46	217	522	2.30%	62.60%	$36,019	35
SW	Mineral Springs	$37,961	221	$34,949	244	114.27	138	518	74.50%	78.60%	$33,219	43
SE	Monticello	$42,563	99	$38,348	100	121.89	90	2106	37.70%	52.80%	$34,919	157
SW	Mount Ida	$39,823	179	$36,271	189	115.96	125	570	3.70%	61.10%	$34,343	47
NW	Mountain Home	$41,443	127	$42,219	32	119.55	103	3982	2.90%	49.90%	$34,666	280
CN	Mountain Pine	$37,813	224	$36,067	197	99.46	218	602	16.90%	76.40%	$38,020	53
NE	Mountain View	$44,372	62	$38,413	98	154.48	11	1673	2.90%	59.80%	$28,724	127
NW	Mountainburg	$40,682	154	$38,522	94	96.6	224	713	3.50%	62.70%	$42,112	58
CN	Mt. Vernon/ Enola	$41,557	125	$38,178	106	95.42	228	512	3.10%	62.30%	$43,553	38
NW	Mulberry	$38,611	203	$35,869	208	91.69	233	420	3.10%	69.80%	$42,112	50
SW	Murfreesboro	$41,185	139	$35,668	217	109.7	162	512	8.80%	48.60%	$37,545	50
CN	N. Little Rock	$47,992	24	$43,608	23	106.14	181	8970	64.70%	62.50%	$45,215	693
SW	Nashville	$46,684	35	$40,833	47	140.53	29	1883	40.40%	61.80%	$33,219	136
NW	Nemo Vista	$37,508	230	$36,836	170	104.11	192	500	6.00%	62.20%	$36,026	34
NE	Nettleton	$42,650	96	$40,501	54	106.66	175	3175	36.80%	54.50%	$39,989	222

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SW	Nevada	$36,273	244	$35,207	234	115.4	129	422	41.20%	77.50%	$31,432	38
NE	Newport	$38,087	214	$37,097	154	124.92	75	1476	41.60%	72.70%	$30,490	124
NW	Norfork	$39,434	189	$37,041	157	113.75	144	419	1.70%	75.70%	$34,666	35
SW	Norphlet	$38,027	217	$35,732	214	98.47	221	453	24.90%	47.90%	$38,616	44
NW	Omaha	$37,954	222	$35,740	212	106.23	180	427	2.80%	70.50%	$35,729	37
NE	Osceola	$41,518	126	$40,112	63	121.36	93	1548	77.60%	100%	$34,211	131
CN	Ouachita	$37,079	237	$35,198	235	98.56	220	483	4.80%	46.80%	$37,619	32
SW	Ouachita River	$40,073	173	$36,341	184	129.29	53	706	5.00%	72.70%	$30,994	64
NW	Ozark	$44,012	71	$41,176	46	115.24	130	1874	6.50%	46.70%	$38,192	132
NW	Ozark Mountain	$37,448	231	$35,907	204	146.58	19	711	4.40%	74.00%	$25,547	71
NE	Palestine-Wheatley	$40,389	165	$37,648	130	142	27	626	29.10%	81.50%	$28,442	40
NE	Pangburn	$42,601	98	$37,795	121	108.45	165	758	1.80%	55.50%	$39,283	60
NE	Paragould	$42,837	92	$37,870	115	115.72	127	2841	4.80%	60.50%	$37,017	195
NW	Paris	$40,450	162	$37,479	141	109.22	163	1132	13.00%	53.60%	$37,034	85
SW	Parkers Chapel	$41,731	122	$36,512	179	108.07	168	679	8.80%	27.00%	$38,616	56
NW	Pea Ridge	$42,965	88	$42,055	35	83.6	242	1559	9.20%	41.50%	$51,397	94
NW	Perryville	$44,436	60	$37,649	129	118.2	117	1045	2.90%	44.60%	$37,595	74
NE	Piggott	$42,097	109	$37,344	145	131.92	41	1009	2.30%	53.80%	$31,910	75
CN	Pine Bluff	$47,211	29	$42,428	31	124.18	78	4961	97.80%	76.20%	$38,018	359
NE	Pocahontas	$44,241	65	$39,365	79	145.01	22	1829	4.70%	59.90%	$30,508	124
NW	Pottsville	$42,488	102	$39,575	72	104.32	189	1602	6.70%	40.60%	$40,728	115
CN	Poyen	$45,074	49	$40,634	52	99.8	213	571	2.10%	56.40%	$45,165	38
NW	Prairie Grove	$44,611	57	$42,189	33	104.5	187	1716	5.80%	39.70%	$42,691	117
SW	Prescott	$39,346	193	$35,769	211	125.18	73	1033	47.60%	71.20%	$31,432	80

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CN	Pulaski Co. Spec.	$48,907	13	$44,266	16	108.17	167	17410	50.20%	55.00%	$45,215	1298
NE	Quitman	$38,249	211	$35,281	232	104.2	190	612	3.30%	51.30%	$36,707	41
NE	Rector	$41,992	112	$37,563	136	131.6	42	596	0.50%	56.20%	$31,910	54
NE	Riverside	$40,347	168	$37,343	146	100.9	206	787	3.20%	59.50%	$39,989	64
NE	Riverview	$45,673	40	$39,814	68	116.27	124	1263	22.20%	69.60%	$39,283	88
NW	Rogers	$54,695	3	$51,614	1	106.42	176	13647	43.60%	56.70%	$51,397	855
NE	Rose Bud	$39,767	180	$37,824	118	101.23	204	805	5.60%	53.40%	$39,283	62
NW	Russellville	$45,892	38	$41,717	38	112.68	145	5126	25.50%	53.20%	$40,728	377
NE	Salem	$43,613	77	$39,000	87	143.63	25	739	3.40%	59.80%	$30,364	53
NW	Scranton	$38,559	206	$37,046	156	104.12	191	400	5.30%	47.80%	$37,034	31
NE	Searcy	$47,569	27	$42,430	30	121.09	95	3897	15.40%	41.30%	$39,283	241
NW	Searcy County	$37,320	233	$36,179	192	146.08	20	930	2.50%	71.70%	$25,547	85
CN	Sheridan	$43,956	74	$40,029	64	97.32	222	4155	6.60%	40.60%	$45,165	274
NW	Shirley	$38,720	201	$35,827	210	110.14	159	510	2.40%	72.40%	$35,155	50
NW	Siloam Springs	$46,549	36	$44,526	14	90.57	235	3729	33.10%	48.80%	$51,397	233
NE	Sloan-Hendrix	$39,680	183	$36,659	177	127.34	62	526	2.30%	65.80%	$31,160	41
SW	Smackover	$40,711	152	$36,133	195	105.42	183	863	25.70%	45.50%	$38,616	67
NW	So. Conway Co.	$41,433	129	$38,550	92	115.01	135	2305	31.20%	60.10%	$36,026	176
NE	So. Miss. County	$39,933	178	$37,530	138	116.73	121	1286	35.10%	71.90%	$34,211	98
NW	South Side	$37,359	232	$35,924	203	106.27	179	507	3.70%	52.30%	$35,155	45
NE	Southside	$42,954	89	$37,824	117	119.25	107	1428	4.00%	54.80%	$36,019	104
SW	Spring Hill	$43,338	78	$37,755	122	126.64	66	481	3.30%	50.30%	$34,221	41
NW	Springdale	$54,795	2	$51,595	2	128.35	55	17429	51.80%	56.40%	$42,691	1055
SE	Star City	$45,379	45	$39,703	70	130.32	50	1696	28.50%	58.60%	$34,820	111

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SW	Stephens	$42,184	107	$35,567	220	122.73	83	372	88.70%	85.20%	$34,370	41
SW	Strong	$41,291	134	$35,390	228	106.93	172	557	59.60%	76.50%	$38,616	51
SE	Stuttgart	$41,820	119	$38,000	110	112.13	147	1808	50.00%	61.20%	$37,295	139
SW	Texarkana	$42,118	108	$37,614	131	110.28	158	4345	53.50%	66.70%	$38,192	340
NE	Trumann	$42,232	106	$38,522	93	134.02	35	1609	13.40%	68.20%	$31,511	124
NE	Turrell	$39,069	198	$36,171	193	111.27	151	332	89.50%	100%	$35,112	28
NE	Twin Rivers	$38,017	219	$35,307	231	119.55	104	357	2.50%	78.20%	$31,801	52
NW	Two Rivers	$42,430	104	$37,725	123	116.38	122	954	11.50%	75.90%	$36,459	85
NW	Valley Springs	$43,112	83	$39,430	76	120.66	98	954	1.20%	42.60%	$35,729	77
NE	Valley View	$45,567	42	$40,440	56	113.95	143	2163	7.20%	20.80%	$39,989	135
NW	Van Buren	$44,796	53	$42,452	29	106.37	177	5875	22.60%	50.80%	$42,112	405
SW	Van Cove	$40,677	155	$36,468	181	131.24	47	418	6.90%	71.30%	$30,994	37
CN	Vilonia	$48,460	17	$43,754	21	111.27	152	2972	4.00%	35.20%	$43,553	194
NE	Viola	$42,976	87	$37,036	158	141.54	28	395	3.50%	53.20%	$30,364	37
NW	Waldron	$40,905	148	$39,293	80	122.26	86	1645	20.70%	60.90%	$33,458	120
SE	Warren	$40,263	169	$37,131	153	131.49	44	1501	53.70%	69.60%	$30,621	118
CN	Watson Chapel	$48,617	16	$44,365	15	127.88	60	3121	66.90%	62.40%	$38,018	206
NE	Weiner	$38,060	216	$35,875	207	120.78	97	336	8.00%	55.70%	$31,511	33
NW	West Fork	$45,176	47	$41,955	36	105.82	182	1260	5.30%	44.80%	$42,691	91
NE	West Memphis	$48,249	20	$45,386	12	137.41	32	5923	81.60%	100%	$35,112	384
NE	West Side	$40,382	167	$38,400	99	110.01	58	486	0.80%	53.50%	$36,707	47
NW	Western Yell Co.	$37,544	229	$36,667	176	102.98	196	473	23.50%	72.30%	$36,459	36
NW	Westside	$41,867	118	$37,601	133	122.04	87	614	6.50%	100%	$34,307	48
NE	Westside Cons.	$40,530	159	$37,422	142	101.35	203	1637	3.20%	52.00%	$39,989	122

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NE	White Co. Central	$40,997	144	$38,319	101	104.36	188	688	7.70%	54.70%	$39,283	49
CN	White Hall	$50,587	8	$43,756	20	133.06	38	3056	17.30%	34.30%	$38,018	211
SW	Wickes	$43,234	82	$38,316	102	139.49	30	702	33.60%	100%	$30,994	68
NW	Wonderview	$42,932	90	$35,167	237	119.17	108	406	6.90%	48.80%	$36,026	36
SE	Woodlawn	$40,392	164	$37,000	163	102.08	201	568	2.50%	32.90%	$39,567	42
NE	Wynne	$49,821	11	$45,530	10	144.45	23	2928	33.30%	55.80%	$34,489	206
NW	Yellville-Summit	$41,368	130	$38,095	109	126.71	64	867	2.50%	60.40%	$32,648	75