

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	240	+	20.0	=	11.99	
4-6	129	+	25.0	=	5.16	
7-9	0	+	25.0	=	0.00	ratio adjusted for duty-free period (one of six)
10-12	0	+	22.08	=	0.00	ratio adjusted for duty-free period (one of six)
Career Technical	0	+	16.67	=	0.00	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	8	+	91.0	=	0.09	
Option 2	22	+	58.5	=	0.38	
Option 3	9	+	58.5	=	0.16	
Option 4	7	+	16.5	=	0.45	
Option 5	6	+	16.5	=	0.38	
Option 6	0	+	16.5	=	0.00	
Option 7	0	+	8.5	=	0.00	
Option 8	0	+	8.5	=	0.00	
Option 9	0	+	8.5	=	0.00	
Option 10	0	+	8.5	=	0.00	
ESL	38	+	20	=	1.90	
Translators	38	+	200	=	0.19	
Art						
K-6	369	+	525	=	0.70	
Music						
K-6	369	+	525	=	0.70	
Physical Education						
K-4	306	+	350	=	0.87	
5-6	63	+	265	=	0.24	
Librarians						
K-8	(see Blue Book)				1.00	
9-12	(see Blue Book)				0.00	
School Counselors						
K-6	use share				0.74	
7-12 + Voc. Ed.	use share	+	350	=	0.00	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				1.00	
Supervisors						FTE voc. ed. served at home system
Sys-wide Instr.	(see Blue Book)				1.00	
Sp. Ed.	53	+	750	=	0.07	
Career Technical	0	+	1,000	=	0.00	
Sp. Ed. Assess.	53	+	600	=	0.09	
Principals						
(see Blue Book)					1.00	
Asst. Principals						
Elementary (k-8)	see Blue Book				0.00	
Secondary (9-12)	see Blue Book				0.00	
Other Professional						
Social Workers	use share				0.18	min = one per county, split based on share of total ADM
Psychologists	use share				0.15	min = one per county, split based on share of total ADM
Total All Professional Positions					28.44	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$1,340,812	-----> \$1,340,812 ----> \$1,340,812
State Percent for Instructional Salary Components						x 89.34%
Total State Instructional Salary Allocation						\$1,197,825

Instructional Benefits Components

Total Salary Allocation					\$1,340,812	-----> \$1,340,812
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$242,821	-----> 242,821
Total All Professional Positions					28.44	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$200,163	-----> 200,163
Total Instructional Benefits Allocation					\$442,984	-----> \$442,984
State Percent for Instructional Benefit Components						x 89.34%
Total State Instructional Benefits Allocation						\$395,743

Classroom Components

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Nurses	370	+	3,000	=	1.00	min = one per system	
Salary Allocation					47,150.00		
Total Salary Allocation for Nurses					\$47,150.00	----->	\$47,150
Assistants							
Instructional							
K-6	369	+	75	=	4.92		
Special Education							
Options 5,7,8	6	+	60	=	0.10		
Library							
see Blue Book					0.00		
Total All Assistant Positions					5.02		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$118,014	----->	118,014
Total Salary Allocation for Nurses and Assistants					\$165,164	<-----	\$165,164
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$165,164	----->	\$165,164
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$25,435	----->	25,435
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 6,569.53		
Total Ins. Allocation for Nurses and Assistants					\$39,561	----->	39,561
Total Allocation for Nurses and Assistants							\$230,160 --> 230,160
Other Classroom Allocations							
At Risk							
Total Eligibles	118	x	\$ 885.75	=	\$104,518.50		
Substitute Teachers							
Total ADM	370	x	\$ 61.75	=	\$22,828.36		
Alternative Schools							
Total ADM	370	x	\$ 3.75	=	1,386.34		
7-12 + CTE	0	x	\$ 33.25	=	0.00	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	370	x	\$ 12.25	=	4,528.70		
Textbooks							
Total ADM	370	x	\$ 77.50	=	28,650.98		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	370	x	\$ 80.75	=	29,852.47		
Career Technical	0	x	\$ 157.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	53	x	\$ 35.60	=	1,892.01		
Instructional Equipment							
reg. k-12 + Opt. 7-9	370	x	\$ 64.25	=	23,752.58		
Career Technical	0	x	\$ 99.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	53	x	\$ 13.25	=	704.19		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	370	x	\$ 14.50	=	5,360.51		
Career Technical	0	x	\$ 50.50	=	0.00	FTE voc. ed. served	
Sp. Ed.	53	x	\$ 17.25	=	916.77		
Exit Exams							
Academic grade 11	0	x	\$ 47.15	=	0.00		
Career Technical grade 12	0	x	\$ 18.00	=	0.00		
Career Technical Education Center Transportation							
see Work Sheet #1					0.00		
Technology							
Total ADM	370	x	\$ 41.32	=	15,276.26		
Total Other Allocations					\$ 239,667.66	----->	239,668
Total All Classroom Allocations							\$469,828
State Percent for Classroom Components						x	91.25%
Total State Classroom Allocation							\$428,715
Non-classroom Components							
Position Classification							
Superintendent					0.13	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$14,440	----->	\$14,440
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$2,615	----->	2,615
Technology Coord	370	+	6,400		1.06		

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Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$49,874	----->	\$49,874
Total Social Security & Retirement Allocation					\$9,032	----->	9,032
Total Superintendent and Technology Coord Positions					1.19		
Insurance Premium Amount	x			\$	9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$11,684	----->	11,684
System Secretarial Support							
(see Blue Book)					1.00		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$42,200	----->	42,200
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$6,499	----->	6,499
School Secretaries							
(see Blue Book)					1.00		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$33,000	----->	33,000
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$5,082	----->	5,082
Custodians							
calculated sq. footage		37,596.28	+	22,376	=	1.68	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$42,509	----->	42,509
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$6,546	----->	6,546
Total Sys. and Sch. Support Positions					3.68		
Insurance Premium Amount	x			\$	6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$24,177	----->	24,177
Total Allocation for Non-classroom Positions							\$247,659 ----> \$247,659

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		370	x	\$	26.50	=	\$9,796.79 -----> 9,797
Pupil Transportation							0
Maintenance & Operations							
calculated sq. footage		37,596.28	x	\$	3.44	=	129,331.22 from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation				\$	-		
60% of M&O					77,598.73		
Total Allocation for Trans & M&O Personnel Salaries				\$	77,598.73	----->	77,599
County CDF Adjustment	x				0.00%		
CDF Allocation for Trans & M&O Salaries				\$	-	----->	0
Total Allocation for Trans & M&O Salaries w/CDF				\$	77,598.73		
Combined Social Security & Retirement Rates	x				15.40%		
Ret/FICA Allocation for Trans & M&O Personnel				\$	11,950.20	----->	11,950
Total Allocation for Trans & M&O Salaries w/CDF				\$	77,598.73		
Non-classroom Ins. Prem. % of Salary	x				21.43%	divide ins. prem. allocations by salary allocations	
Insurance Allocation for Trans & M&O Personnel				\$	16,631.44	----->	16,631
Other Transportation and M&O							
55% of Pupil Transportation				\$	-		
40% of M&O					51,732.49		
Total Allocation for Other Trans & M&O				\$	51,732.49	----->	51,732
Capital Outlay							
(see Work Sheet #2)					263,807.76	----->	263,808
Total Other Non-classroom Allocations							\$431,517 ----> 431,517

Total All Non-classroom Allocations							\$679,176
State Percent for Non-classroom Components						x	83.32%
Total State Non-classroom Allocation							\$565,910
Total State Allocation							\$2,588,192

Work Sheet #1: Career Technical Education Center Transportation

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FTEADM transported					0
Average one-way miles to center		x			0.00
Unit Cost		x			<u>\$32.43</u>
Total Career Technical Education Center Transportation					<u><u>0</u></u>

Work Sheet #2: Capital Outlay

ADMs

Square Footage Requirement

k-4	307	x	100	=	30,696.15
5-8	63	x	110	=	6,900.13
9-12	0	x	130	=	<u>0.00</u>
Total Square Footage Requirement					<u>37,596.28</u>

Estimated Cost of Construction

k-4 sq. footage	30,696	x	\$ 139.41	=	4,279,350.71
5-8 sq. footage	6,900	x	\$ 140.00	=	966,018.42
9-12 sq. footage	0	x	\$ 147.84	=	<u>0.00</u>

Subtotal Estimated Cost of Construction

5,245,369.13 -----> \$5,245,369

Equipment Allocation Rate

x 10.0%

524,536.91 -----> 524,537

Subtotal Estimated Cost of Construction

5,245,369.13

Architect's Fees

x 7.0%

367,175.84 -----> 367,176

Total Estimated Cost of Construction

\$6,137,082

Estimated Annual Cost of Construction

Debt Service Period @ 20 years

Debt Service Rate @ 6.00% interest

Amortization Cost \$10,552,311

Life Expectancy + 40 years

Grand Total Capital Outlay Funding

\$263,808