

**Instructional Salary Components**

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
<b>Instructional</b>						
<b>Teachers</b>						
<b>Regular</b>						
K-3	2,784	+	20.0	=	139.20	
4-6	2,277	+	25.0	=	91.06	
7-9	2,129	+	25.0	=	85.17	ratio adjusted for duty-free period (one of six)
10-12	1,890	+	22.08	=	85.61	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	548	+	16.67	=	32.89	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	522	+	91.0	=	5.74	
Option 2	480	+	58.5	=	8.20	
Option 3	161	+	58.5	=	2.76	
Option 4	187	+	16.5	=	11.35	
Option 5	206	+	16.5	=	12.50	
Option 6	1	+	16.5	=	0.06	
Option 7	152	+	8.5	=	17.94	
Option 8	114	+	8.5	=	13.35	
Option 9	0	+	8.5	=	0.00	
Option 10	6	+	8.5	=	0.65	
<b>ESL</b>	192	+	20	=	9.60	
<b>Translators</b>	192	+	200	=	0.96	
<b>Art</b>						
K-6	5,061	+	525	=	9.64	
<b>Music</b>						
K-6	5,061	+	525	=	9.64	
<b>Physical Education</b>						
K-4	3,541	+	350	=	10.12	
5-6	1,520	+	265	=	5.74	
<b>Librarians</b>						
K-8	(see Blue Book)				13.00	
9-12	(see Blue Book)				5.29	
<b>School Counselors</b>						
K-6	5,061	+	500	=	10.12	
7-12 + Voc. Ed.	4,568	+	350	=	13.05	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				3.59	
<b>Supervisors</b>						FTE voc. ed. served at home system
<b>Sys-wide Instr.</b>	(see Blue Book)				10.88	
<b>Sp. Ed.</b>	1,829	+	750	=	2.44	
<b>Career Technical</b>	548	+	1,000	=	0.55	
<b>Sp. Ed. Assess.</b>	1,829	+	600	=	3.05	
<b>Principals</b>						
(see Blue Book)					15.50	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>	see Blue Book				2.50	
<b>Secondary (9-12)</b>	see Blue Book				6.67	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				4.94	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				3.95	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					647.69	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$30,538,770	-----> \$30,538,770 ----> <b>\$30,538,770</b>
<b>State Percent for Instructional Salary Components</b>						x 73.34%
<b>Total State Instructional Salary Allocation</b>						<b>\$22,397,006</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$30,538,770	-----> \$30,538,770
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$5,530,571	-----> 5,530,571
Total All Professional Positions					647.69	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$4,558,974	-----> 4,558,974
<b>Total Instructional Benefits Allocation</b>						\$10,089,545 ----> <b>\$10,089,545</b>
<b>State Percent for Instructional Benefit Components</b>						x 73.34%
<b>Total State Instructional Benefits Allocation</b>						<b>\$7,399,630</b>

**Classroom Components**

**Bradley County**

**FY19 July Final**

<b>Nurses</b>	9,883	+	3,000	=	3.29	min = one per system	
Salary Allocation					47,150.00		
<b>Total Salary Allocation for Nurses</b>					\$155,321.33	----->	\$155,321
<b>Assistants</b>							
<b>Instructional</b>							
K-6	5,061	+	75	=	67.48		
<b>Special Education</b>							
Options 5,7,8	472	+	60	=	7.87		
<b>Library</b>							
see Blue Book					4.00		
<b>Total All Assistant Positions</b>					79.35		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$1,864,610	----->	1,864,610
<b>Total Salary Allocation for Nurses and Assistants</b>					\$2,019,931	<-----	\$2,019,931
County CDF				x	100.00%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$2,019,931	----->	\$2,019,931
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$311,069	----->	311,069
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 82.64 6,569.53		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$542,901	----->	542,901
<b>Total Allocation for Nurses and Assistants</b>							\$2,873,901 --> 2,873,901
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	3,679	x	\$ 885.75	=	\$3,258,674.25		
<b>Substitute Teachers</b>							
Total ADM	9,883	x	\$ 61.75	=	\$610,249.75		
<b>Alternative Schools</b>							
Total ADM	9,883	x	\$ 3.75	=	37,059.70		
7-12 + CTE	4,568	x	\$ 33.25	=	151,880.46	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	9,883	x	\$ 12.25	=	121,061.69		
<b>Textbooks</b>							
Total ADM	9,883	x	\$ 77.50	=	765,900.50		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	9,334	x	\$ 80.75	=	753,760.32		
Career Technical	548	x	\$ 157.75	=	86,461.82	FTE voc. ed. served	
Sp. Ed.	1,829	x	\$ 35.60	=	65,107.33		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	9,334	x	\$ 64.25	=	599,741.18		
Career Technical	548	x	\$ 99.75	=	54,672.37	FTE voc. ed. served	
Sp. Ed.	1,829	x	\$ 13.25	=	24,232.36		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	9,334	x	\$ 14.50	=	135,350.15		
Career Technical	548	x	\$ 50.50	=	27,678.74	FTE voc. ed. served	
Sp. Ed.	1,829	x	\$ 17.25	=	31,547.79		
<b>Exit Exams</b>							
Academic grade 11	769	x	\$ 47.15	=	36,254.56		
Career Technical grade 12	132	x	\$ 18.00	=	2,372.26		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	9,883	x	\$ 41.32	=	408,366.48		
<b>Total Other Allocations</b>					\$ 7,170,371.72	----->	7,170,372
<b>Total All Classroom Allocations</b>							\$10,044,273
<b>State Percent for Classroom Components</b>						x	78.51%
<b>Total State Classroom Allocation</b>							\$7,886,084
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.64	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
<b>Total Salary Allocation</b>					\$72,398	----->	\$72,398
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$13,111	----->	13,111
<b>Technology Coord</b>	9,883	+	6,400		2.54		

**Bradley County**

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Salary Allocation					\$47,150		
County CDF					100.00%		
<b>Total Salary Allocation</b>					\$119,957	----->	\$119,957
<b>Total Social Security &amp; Retirement Allocation</b>					\$21,724	----->	21,724
Total Superintendent and Technology Coord Positions					3.19		
Insurance Premium Amount	x				\$ 9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$31,390	----->	31,390
<b>System Secretarial Support</b>							
(see Blue Book)					10.88		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$459,245	----->	459,245
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$70,724	----->	70,724
<b>School Secretaries</b>							
(see Blue Book)					27.74		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$915,532	----->	915,532
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$140,992	----->	140,992
<b>Custodians</b>							
calculated sq. footage		1,113,483.88	+	22,376	=	49.76	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$1,258,989	----->	1,258,989
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$193,884	----->	193,884
Total Sys. and Sch. Support Positions					88.39		
Insurance Premium Amount	x				\$ 6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$580,670	----->	580,670
<b>Total Allocation for Non-classroom Positions</b>							\$3,878,617 ----> \$3,878,617

**Non-classroom Components (Cont'd)**

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		9,883	x	\$ 26.50	=	\$261,888.56	-----> 261,889
<b>Pupil Transportation</b>						3,512,580	
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		1,113,483.88	x	\$ 3.44	=	3,830,384.53	from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation						\$ 1,580,660.82	
60% of M&O						2,298,230.72	
Total Allocation for Trans & M&O Personnel Salaries						\$ 3,878,891.54	-----> 3,878,892
County CDF Adjustment	x					0.00%	
<b>CDF Allocation for Trans &amp; M&amp;O Salaries</b>						\$ -	-----> 0
Total Allocation for Trans & M&O Salaries w/CDF						\$ 3,878,891.54	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 597,349.30	-----> 597,349
Total Allocation for Trans & M&O Salaries w/CDF						\$ 3,878,891.54	
Non-classroom Ins. Prem. % of Salary	x					21.43%	divide ins. prem. allocations by salary allocations
<b>Insurance Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 831,348.21	-----> 831,348
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation						\$ 1,931,918.78	
40% of M&O						1,532,153.81	
Total Allocation for Other Trans & M&O						\$ 3,464,072.59	-----> 3,464,073
<b>Capital Outlay</b>							
(see Work Sheet #2)						7,990,191.16	-----> 7,990,191
<b>Total Other Non-classroom Allocations</b>							\$17,023,741 ----> 17,023,741

<b>Total All Non-classroom Allocations</b>							\$20,902,359
<b>State Percent for Non-classroom Components</b>						x	55.40%
<b>Total State Non-classroom Allocation</b>							<b>\$11,578,937</b>
<b>Total State Allocation</b>							<b>\$49,261,657</b>

**Work Sheet #1: Career Technical Education Center Transportation**

**Bradley County**

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

**Work Sheet #2: Capital Outlay**

**ADMs**

**Square Footage Requirement**

k-4	3,634	x	100	=	363,400.92
5-8	3,112	x	110	=	342,276.92
9-12	3,137	x	130	=	<u>407,806.04</u>
<b>Total Square Footage Requirement</b>					<u>1,113,483.88</u>

**Estimated Cost of Construction**

k-4 sq. footage	363,401	x	\$ 139.41	=	50,661,721.98
5-8 sq. footage	342,277	x	\$ 140.00	=	47,918,768.41
9-12 sq. footage	407,806	x	\$ 147.84	=	<u>60,290,884.03</u>

**Subtotal Estimated Cost of Construction**

158,871,374.43 -----> \$158,871,374

Equipment Allocation Rate

x 10.0%

15,887,137.44 -----> 15,887,137

**Subtotal Estimated Cost of Construction**

158,871,374.43

Architect's Fees

x 7.0%

11,120,996.21 -----> 11,120,996

**Total Estimated Cost of Construction**

\$185,879,508

**Estimated Annual Cost of Construction**

Debt Service Period @ 20 years

Debt Service Rate @ 6.00% interest

Amortization Cost \$319,607,647

Life Expectancy + 40 years

**Grand Total Capital Outlay Funding**

\$7,990,191