

Campbell County

FY19 July Final

Instructional Salary Components

| Position Classification | ADMs | | Ratio | | Positions | Notes/Minimums/Maximums/Totals |
|--|-----------------|---|-------|----|--------------|---|
| Instructional | | | | | | |
| Teachers | | | | | | |
| Regular | | | | | | |
| K-3 | 1,562 | + | 20.0 | = | 78.10 | |
| 4-6 | 1,245 | + | 25.0 | = | 49.79 | |
| 7-9 | 1,142 | + | 25.0 | = | 45.68 | ratio adjusted for duty-free period (one of six) |
| 10-12 | 927 | + | 22.08 | = | 41.97 | ratio adjusted for duty-free period (one of six) |
| Career Technical | 298 | + | 16.67 | = | 17.90 | ratio adjusted for duty-free period (one of six) |
| Special Education | | | | | | FTE voc. ed. served |
| Option 1 | 337 | + | 91.0 | = | 3.70 | |
| Option 2 | 422 | + | 58.5 | = | 7.21 | |
| Option 3 | 144 | + | 58.5 | = | 2.46 | |
| Option 4 | 31 | + | 16.5 | = | 1.91 | |
| Option 5 | 111 | + | 16.5 | = | 6.73 | |
| Option 6 | 1 | + | 16.5 | = | 0.06 | |
| Option 7 | 137 | + | 8.5 | = | 16.15 | |
| Option 8 | 28 | + | 8.5 | = | 3.35 | |
| Option 9 | 0 | + | 8.5 | = | 0.00 | |
| Option 10 | 14 | + | 8.5 | = | 1.61 | |
| ESL | 58 | + | 20 | = | 2.90 | |
| Translators | 58 | + | 200 | = | 0.29 | |
| Art | | | | | | |
| K-6 | 2,807 | + | 525 | = | 5.35 | |
| Music | | | | | | |
| K-6 | 2,807 | + | 525 | = | 5.35 | |
| Physical Education | | | | | | |
| K-4 | 1,984 | + | 350 | = | 5.67 | |
| 5-6 | 823 | + | 265 | = | 3.11 | |
| Librarians | | | | | | |
| K-8 | (see Blue Book) | | | | 8.50 | |
| 9-12 | (see Blue Book) | | | | 3.00 | |
| School Counselors | | | | | | |
| K-6 | 2,807 | + | 500 | = | 5.61 | |
| 7-12 + Voc. Ed. | 2,367 | + | 350 | = | 6.76 | min = one per county, split based on share of total ADM |
| RTI positions | (see Blue Book) | | | | 1.94 | |
| Supervisors | | | | | | FTE voc. ed. served at home system |
| Sys-wide Instr. | (see Blue Book) | | | | 6.33 | |
| Sp. Ed. | 1,226 | + | 750 | = | 1.63 | |
| Career Technical | 298 | + | 1,000 | = | 0.30 | |
| Sp. Ed. Assess. | 1,226 | + | 600 | = | 2.04 | |
| Principals | | | | | | |
| (see Blue Book) | | | | | 10.50 | |
| Asst. Principals | | | | | | |
| Elementary (k-8) | | | | | | |
| see Blue Book | | | | | 0.00 | |
| Secondary (9-12) | | | | | | |
| see Blue Book | | | | | 2.85 | |
| Other Professional | | | | | | |
| Social Workers | use share | | | | 2.66 | min = one per county, split based on share of total ADM |
| Psychologists | use share | | | | 2.13 | min = one per county, split based on share of total ADM |
| Total All Professional Positions | | | | | 353.55 | |
| System BEP Instructional Salary | | | x | \$ | 47,150.00 | |
| County CDF | | | x | | 100.00% | |
| Total Salary Allocation | | | | | \$16,670,087 | -----> \$16,670,087 ----> \$16,670,087 |
| State Percent for Instructional Salary Components | | | | | | x 78.41% |
| Total State Instructional Salary Allocation | | | | | | \$13,070,417 |

Instructional Benefits Components

| | | | | | | |
|---|--|--|---|----|--------------|--------------------------------------|
| Total Salary Allocation | | | | | \$16,670,087 | -----> \$16,670,087 |
| Combined Social Security & Retirement Rates | | | x | | 18.11% | |
| Total Social Security & Retirement Allocation | | | | | \$3,018,953 | -----> 3,018,953 |
| Total All Professional Positions | | | | | 353.55 | |
| Insurance Premium Amount | | | x | \$ | 7,038.78 | |
| Total Insurance Premium Allocation | | | | | \$2,488,590 | -----> 2,488,590 |
| Total Instructional Benefits Allocation | | | | | | \$5,507,543 ----> \$5,507,543 |
| State Percent for Instructional Benefit Components | | | | | | x 78.41% |
| Total State Instructional Benefits Allocation | | | | | | \$4,318,267 |

Classroom Components

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| | | | | | | | |
|---|-------|---|-----------|---|-----------------------------|---|------------------------------------|
| Nurses | 5,330 | + | 3,000 | = | 1.78 | min = one per system | |
| Salary Allocation | | | | | 47,150.00 | | |
| Total Salary Allocation for Nurses | | | | | <u>\$83,767.15</u> | -----> | <u>\$83,767</u> |
| Assistants | | | | | | | |
| Instructional | | | | | | | |
| K-6 | 2,807 | + | 75 | = | 37.43 | | |
| Special Education | | | | | | | |
| Options 5,7,8 | 277 | + | 60 | = | 4.61 | | |
| Library | | | | | | | |
| see Blue Book | | | | | 2.50 | | |
| Total All Assistant Positions | | | | | 44.54 | | |
| Salary Allocation for Assistants | | | | x | <u>\$23,500.00</u> | | |
| Total Salary Allocation for Assistants | | | | | <u>\$1,046,687</u> | -----> | <u>1,046,687</u> |
| Total Salary Allocation for Nurses and Assistants | | | | | \$1,130,454 | <----- | <u>\$1,130,454</u> |
| County CDF | | | | x | 100.00% | | |
| Total Salary Allocation for Nurses and Asst. w/CDF | | | | | <u>\$1,130,454</u> | -----> | <u>\$1,130,454</u> |
| Combined Social Security & Retirement Rates | | | | x | 15.40% | | |
| Total Social Security & Retirement Allocation | | | | | <u>\$174,090</u> | -----> | <u>174,090</u> |
| Total All Non-professional Education Positions Insurance Premium Amount | | | | x | \$ 46.32 <u>6,569.53</u> | | |
| Total Ins. Allocation for Nurses and Assistants | | | | | <u>\$304,277</u> | -----> | <u>304,277</u> |
| Total Allocation for Nurses and Assistants | | | | | | | <u>\$1,608,821</u> ----> 1,608,821 |
| Other Classroom Allocations | | | | | | | |
| At Risk | | | | | | | |
| Total Eligibles | 3,047 | x | \$ 885.75 | = | \$2,698,880.25 | | |
| Substitute Teachers | | | | | | | |
| Total ADM | 5,330 | x | \$ 61.75 | = | \$329,116.97 | | |
| Alternative Schools | | | | | | | |
| Total ADM | 5,330 | x | \$ 3.75 | = | 19,986.86 | | |
| 7-12 + CTE | 2,367 | x | \$ 33.25 | = | 78,700.86 | FTE voc. ed. at home system | |
| Duty-free Lunch | | | | | | | |
| Total ADM | 5,330 | x | \$ 12.25 | = | 65,290.41 | | |
| Textbooks | | | | | | | |
| Total ADM | 5,330 | x | \$ 77.50 | = | 413,061.78 | | |
| Classroom Materials & Supplies | | | | | | | |
| reg. k-12 + Opt. 7-9 | 5,032 | x | \$ 80.75 | = | 406,293.71 | | |
| Career Technical | 298 | x | \$ 157.75 | = | 47,061.30 | FTE voc. ed. served | |
| Sp. Ed. | 1,226 | x | \$ 35.60 | = | 43,639.33 | | |
| Instructional Equipment | | | | | | | |
| reg. k-12 + Opt. 7-9 | 5,032 | x | \$ 64.25 | = | 323,273.95 | | |
| Career Technical | 298 | x | \$ 99.75 | = | 29,758.25 | FTE voc. ed. served | |
| Sp. Ed. | 1,226 | x | \$ 13.25 | = | 16,242.16 | | |
| Classroom-related Travel | | | | | | | |
| reg. k-12 + Opt. 7-9 | 5,032 | x | \$ 14.50 | = | 72,956.77 | | |
| Career Technical | 298 | x | \$ 50.50 | = | 15,065.58 | FTE voc. ed. served | |
| Sp. Ed. | 1,226 | x | \$ 17.25 | = | 21,145.46 | | |
| Exit Exams | | | | | | | |
| Academic grade 11 | 396 | x | \$ 47.15 | = | 18,689.61 | | |
| Career Technical grade 12 | 72 | x | \$ 18.00 | = | 1,297.40 | | |
| Career Technical Education Center Transportation | | | | | | | |
| see Work Sheet #1 | | | | | 0.00 | | |
| Technology | | | | | | | |
| Total ADM | 5,330 | x | \$ 41.32 | = | <u>220,238.25</u> | | |
| Total Other Allocations | | | | | \$ 4,820,698.91 | -----> | <u>4,820,699</u> |
| Total All Classroom Allocations | | | | | | | <u>\$6,429,520</u> |
| State Percent for Classroom Components | | | | | | x | 85.32% |
| Total State Classroom Allocation | | | | | | | <u>\$5,485,798</u> |
| Non-classroom Components | | | | | | | |
| Position Classification | | | | | | | |
| Superintendent | | | | | 1.00 | max = one per county, split based on share of total ADM | |
| Salary Allocation | | | | x | \$112,900 | | |
| County CDF | | | | x | 100.00% | | |
| Total Salary Allocation | | | | | <u>\$112,900</u> | -----> | <u>\$112,900</u> |
| Combined Social Security & Retirement Rates | | | | x | 18.11% | | |
| Total Social Security & Retirement Allocation | | | | | <u>\$20,446</u> | -----> | <u>20,446</u> |
| Technology Coord | 5,330 | + | 6,400 | | 1.83 | | |

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| | | | | | | | |
|--|---|------------|---|--------|-----------|--------|-------------------------------|
| Salary Allocation | | | | | \$47,150 | | |
| County CDF | | | | | 100.00% | | |
| Total Salary Allocation | | | | | \$86,416 | -----> | \$86,416 |
| Total Social Security & Retirement Allocation | | | | | \$15,650 | -----> | 15,650 |
| Total Superintendent and Technology Coord Positions | | | | | 2.83 | | |
| Insurance Premium Amount | x | | | \$ | 9,854.29 | | |
| Total Ins. Allocation for Supt and Tech Coord. | | | | | \$27,915 | -----> | 27,915 |
| System Secretarial Support | | | | | | | |
| (see Blue Book) | | | | | 6.33 | | |
| Salary Allocation | x | | | | \$42,200 | | |
| County CDF | x | | | | 100.00% | | |
| Total Salary Allocation | | | | | \$267,119 | -----> | 267,119 |
| Combined Social Security & Retirement Rates | x | | | | 15.40% | | |
| Total Social Security & Retirement Allocation | | | | | \$41,136 | -----> | 41,136 |
| School Secretaries | | | | | | | |
| (see Blue Book) | | | | | 15.14 | | |
| Salary Allocation | x | | | | \$33,000 | | |
| County CDF | x | | | | 100.00% | | |
| Total Salary Allocation | | | | | \$499,461 | -----> | 499,461 |
| Combined Social Security & Retirement Rates | x | | | | 15.40% | | |
| Total Social Security & Retirement Allocation | | | | | \$76,917 | -----> | 76,917 |
| Custodians | | | | | | | |
| calculated sq. footage | | 597,744.80 | + | 22,376 | = | 26.71 | from Work Sheet #2 |
| Salary Allocation | x | | | | \$25,300 | | |
| County CDF | x | | | | 100.00% | | |
| Total Salary Allocation | | | | | \$675,856 | -----> | 675,856 |
| Combined Social Security & Retirement Rates | x | | | | 15.40% | | |
| Total Social Security & Retirement Allocation | | | | | \$104,082 | -----> | 104,082 |
| Total Sys. and Sch. Support Positions | | | | | 48.18 | | |
| Insurance Premium Amount | x | | | \$ | 6,569.53 | | |
| Total Ins. Allocation for Sys. and Sch. Support | | | | | \$316,511 | -----> | 316,511 |
| Total Allocation for Non-classroom Positions | | | | | | | \$2,244,409 ----> \$2,244,409 |

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

| | | | | | | | |
|--|---|------------|---|----|-------|--------------|---|
| Non-instructional Equipment | | | | | | | |
| Total ADM | | 5,330 | x | \$ | 26.50 | = | \$141,240.48 -----> 141,240 |
| Pupil Transportation | | | | | | | 2,014,071 |
| Maintenance & Operations | | | | | | | |
| calculated sq. footage | | 597,744.80 | x | \$ | 3.44 | = | 2,056,242.10 from Work Sheet #2 |
| CDF & Benefits for Transportation and M&O Personnel | | | | | | | |
| 45% of Pupil Transportation | | | | | \$ | 906,331.86 | |
| 60% of M&O | | | | | | 1,233,745.26 | |
| Total Allocation for Trans & M&O Personnel Salaries | | | | | \$ | 2,140,077.12 | -----> 2,140,077 |
| County CDF Adjustment | x | | | | | 0.00% | |
| CDF Allocation for Trans & M&O Salaries | | | | | \$ | - | -----> 0 |
| Total Allocation for Trans & M&O Salaries w/CDF | | | | | \$ | 2,140,077.12 | |
| Combined Social Security & Retirement Rates | x | | | | | 15.40% | |
| Ret/FICA Allocation for Trans & M&O Personnel | | | | | \$ | 329,571.88 | -----> 329,572 |
| Total Allocation for Trans & M&O Salaries w/CDF | | | | | \$ | 2,140,077.12 | |
| Non-classroom Ins. Prem. % of Salary | x | | | | | 21.43% | divide ins. prem. allocations by salary allocations |
| Insurance Allocation for Trans & M&O Personnel | | | | | \$ | 458,674.67 | -----> 458,675 |
| Other Transportation and M&O | | | | | | | |
| 55% of Pupil Transportation | | | | | \$ | 1,107,738.94 | |
| 40% of M&O | | | | | | 822,496.84 | |
| Total Allocation for Other Trans & M&O | | | | | \$ | 1,930,235.78 | -----> 1,930,236 |
| Capital Outlay | | | | | | | |
| (see Work Sheet #2) | | | | | | 4,284,487.31 | -----> 4,284,487 |
| Total Other Non-classroom Allocations | | | | | | | \$9,284,287 ----> 9,284,287 |

| | | | | | | | |
|---|--|--|--|--|--|---|--------------|
| Total All Non-classroom Allocations | | | | | | | \$11,528,696 |
| State Percent for Non-classroom Components | | | | | | x | 66.17% |
| Total State Non-classroom Allocation | | | | | | | \$7,628,495 |
| Total State Allocation | | | | | | | \$30,502,977 |

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 | 2,044 | x | 100 | = | 204,365.07 |
| 5-8 | 1,691 | x | 110 | = | 186,029.31 |
| 9-12 | 1,595 | x | 130 | = | <u>207,350.42</u> |
| Total Square Footage Requirement | | | | | 597,744.80 |

Estimated Cost of Construction

| | | | | | |
|------------------|---------|---|-----------|---|----------------------|
| k-4 sq. footage | 204,365 | x | \$ 139.41 | = | 28,490,534.48 |
| 5-8 sq. footage | 186,029 | x | \$ 140.00 | = | 26,044,103.31 |
| 9-12 sq. footage | 207,350 | x | \$ 147.84 | = | <u>30,655,112.30</u> |

Subtotal Estimated Cost of Construction

| | | | | | | | |
|---------------------------|--|---|--|--|----------------------|--------|--------------|
| | | | | | <u>85,189,750.09</u> | -----> | \$85,189,750 |
| Equipment Allocation Rate | | x | | | <u>10.0%</u> | | |
| | | | | | 8,518,975.01 | -----> | 8,518,975 |

Subtotal Estimated Cost of Construction

| | | | | | | | |
|------------------|--|---|--|--|---------------|--------|------------------|
| | | | | | 85,189,750.09 | | |
| Architect's Fees | | x | | | <u>7.0%</u> | | |
| | | | | | 5,963,282.51 | -----> | <u>5,963,283</u> |

Total Estimated Cost of Construction

\$99,672,008

Estimated Annual Cost of Construction

| | | | |
|---|--|---|---------------------------|
| Debt Service Period | | @ | 20 years |
| Debt Service Rate | | @ | 6.00% interest |
| Amortization Cost | | | <u>\$171,379,493</u> |
| Life Expectancy | | + | <u>40 years</u> |
| Grand Total Capital Outlay Funding | | | <u><u>\$4,284,487</u></u> |