

**Carter County**

**FY19 July Final**

**Instructional Salary Components**

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
<b>Instructional</b>						
<b>Teachers</b>						
<b>Regular</b>						
K-3	1,499	+	20.0	=	74.97	
4-6	1,186	+	25.0	=	47.46	
7-9	1,121	+	25.0	=	44.83	ratio adjusted for duty-free period (one of six)
10-12	909	+	22.08	=	41.17	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	234	+	16.67	=	14.02	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	246	+	91.0	=	2.70	
Option 2	364	+	58.5	=	6.22	
Option 3	181	+	58.5	=	3.09	
Option 4	94	+	16.5	=	5.69	
Option 5	68	+	16.5	=	4.10	
Option 6	12	+	16.5	=	0.75	
Option 7	78	+	8.5	=	9.17	
Option 8	15	+	8.5	=	1.75	
Option 9	0	+	8.5	=	0.00	
Option 10	7	+	8.5	=	0.87	
<b>ESL</b>	40	+	20	=	2.00	
<b>Translators</b>	40	+	200	=	0.20	
<b>Art</b>						
K-6	2,686	+	525	=	5.12	
<b>Music</b>						
K-6	2,686	+	525	=	5.12	
<b>Physical Education</b>						
K-4	1,898	+	350	=	5.42	
5-6	788	+	265	=	2.97	
<b>Librarians</b>						
K-8	(see Blue Book)				8.00	
9-12	(see Blue Book)				4.00	
<b>School Counselors</b>						
K-6	2,686	+	500	=	5.37	
7-12 + Voc. Ed.	2,264	+	350	=	6.47	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				1.83	
<b>Supervisors</b>						FTE voc. ed. served at home system
<b>Sys-wide Instr.</b>	(see Blue Book)				6.04	
<b>Sp. Ed.</b>	1,064	+	750	=	1.42	
<b>Career Technical</b>	234	+	1,000	=	0.23	
<b>Sp. Ed. Assess.</b>	1,064	+	600	=	1.77	
<b>Principals</b>						
(see Blue Book)					14.00	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.00	
<b>Secondary (9-12)</b>						
see Blue Book					1.50	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				2.52	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				2.02	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					332.80	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$15,691,336	-----> \$15,691,336 ----> <b>\$15,691,336</b>
<b>State Percent for Instructional Salary Components</b>						x 82.05%
<b>Total State Instructional Salary Allocation</b>						<b>\$12,875,429</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$15,691,336	-----> \$15,691,336
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$2,841,701	-----> 2,841,701
Total All Professional Positions					332.80	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$2,342,478	-----> 2,342,478
<b>Total Instructional Benefits Allocation</b>					\$5,184,179	-----> <b>\$5,184,179</b>
<b>State Percent for Instructional Benefit Components</b>						x 82.05%
<b>Total State Instructional Benefits Allocation</b>						<b>\$4,253,846</b>

**Classroom Components**

**Carter County**

**FY19 July Final**

<b>Nurses</b>	5,043	+	3,000	=	1.68	min = one per system	
Salary Allocation					47,150.00		
<b>Total Salary Allocation for Nurses</b>					\$79,260.76	----->	\$79,261
<b>Assistants</b>							
<b>Instructional</b>							
K-6	2,686	+	75	=	35.81		
<b>Special Education</b>							
Options 5,7,8	161	+	60	=	2.68		
<b>Library</b>							
see Blue Book					1.50		
<b>Total All Assistant Positions</b>					39.99		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$939,691	----->	939,691
<b>Total Salary Allocation for Nurses and Assistants</b>					\$1,018,952	<-----	\$1,018,952
County CDF				x	100.00%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$1,018,952	----->	\$1,018,952
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$156,919	----->	156,919
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 41.67 6,569.53		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$273,738	----->	273,738
<b>Total Allocation for Nurses and Assistants</b>							\$1,449,609 ----> 1,449,609
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	2,282	x	\$ 885.75	=	\$2,021,281.50		
<b>Substitute Teachers</b>							
Total ADM	5,043	x	\$ 61.75	=	\$311,411.58		
<b>Alternative Schools</b>							
Total ADM	5,043	x	\$ 3.75	=	18,911.63		
7-12 + CTE	2,264	x	\$ 33.25	=	75,262.97	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	5,043	x	\$ 12.25	=	61,778.01		
<b>Textbooks</b>							
Total ADM	5,043	x	\$ 77.50	=	390,840.44		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	4,809	x	\$ 80.75	=	388,366.15		
Career Technical	234	x	\$ 157.75	=	36,852.69	FTE voc. ed. served	
Sp. Ed.	1,064	x	\$ 35.60	=	37,892.86		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	4,809	x	\$ 64.25	=	309,009.60		
Career Technical	234	x	\$ 99.75	=	23,303.05	FTE voc. ed. served	
Sp. Ed.	1,064	x	\$ 13.25	=	14,103.38		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	4,809	x	\$ 14.50	=	69,737.58		
Career Technical	234	x	\$ 50.50	=	11,797.53	FTE voc. ed. served	
Sp. Ed.	1,064	x	\$ 17.25	=	18,361.01		
<b>Exit Exams</b>							
Academic grade 11	337	x	\$ 47.15	=	15,883.03		
Career Technical grade 12	55	x	\$ 18.00	=	981.34		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					3,502.95		
<b>Technology</b>							
Total ADM	5,043	x	\$ 41.32	=	208,390.17		
<b>Total Other Allocations</b>					\$ 4,017,667.48	----->	4,017,667
<b>Total All Classroom Allocations</b>							\$5,467,276
<b>State Percent for Classroom Components</b>						x	85.93%
<b>Total State Classroom Allocation</b>							\$4,698,275
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.67	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>					\$75,873	----->	\$75,873
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$13,741	----->	13,741
<b>Technology Coord</b>	5,043	+	6,400		1.79		

**Carter County**

**FY19 July Final**

Salary Allocation					\$47,150		
County CDF					100.00%		
<b>Total Salary Allocation</b>					\$84,303	----->	\$84,303
<b>Total Social Security &amp; Retirement Allocation</b>					\$15,267	----->	15,267
Total Superintendent and Technology Coord Positions					2.46		
Insurance Premium Amount	x			\$	9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$24,242	----->	24,242
<b>System Secretarial Support</b>							
(see Blue Book)					6.04		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$255,019	----->	255,019
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$39,273	----->	39,273
<b>School Secretaries</b>							
(see Blue Book)					15.91		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$525,019	----->	525,019
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$80,853	----->	80,853
<b>Custodians</b>							
calculated sq. footage		564,502.58	+	22,376	=	25.23	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$638,269	----->	638,269
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$98,293	----->	98,293
Total Sys. and Sch. Support Positions					47.18		
Insurance Premium Amount	x			\$	6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$309,956	----->	309,956
<b>Total Allocation for Non-classroom Positions</b>							\$2,160,109 ----> \$2,160,109

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

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		5,043	x	\$	26.50	=	\$133,642.22 -----> 133,642
<b>Pupil Transportation</b>							1,938,965
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		564,502.58	x	\$	3.44	=	1,941,888.87 from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation					\$	872,534.20	
60% of M&O						1,165,133.32	
Total Allocation for Trans & M&O Personnel Salaries					\$	2,037,667.53	-----> 2,037,668
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					\$	2,037,667.53	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>					\$	313,800.80	-----> 313,801
Total Allocation for Trans & M&O Salaries w/CDF					\$	2,037,667.53	
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>					\$	436,725.60	-----> 436,726
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation					\$	1,066,430.69	
40% of M&O						776,755.55	
Total Allocation for Other Trans & M&O					\$	1,843,186.24	-----> 1,843,186
<b>Capital Outlay</b>							
(see Work Sheet #2)						4,043,573.59	-----> 4,043,574
<b>Total Other Non-classroom Allocations</b>							\$8,808,596 ----> 8,808,596

<b>Total All Non-classroom Allocations</b>							\$10,968,705
<b>State Percent for Non-classroom Components</b>						x	71.41%
<b>Total State Non-classroom Allocation</b>							\$7,833,015
<b>Total State Allocation</b>							\$29,660,564

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

**Carter County**

**FY19 July Final**

FTEADM transported					9
Average one-way miles to center		x			12.00
Unit Cost		x			<u>\$32.43</u>
<b>Total Career Technical Education Center Transportation</b>					<u><u>3,503</u></u>

**Work Sheet #2: Capital Outlay**

**ADMs**

**Square Footage Requirement**

k-4	1,934	x	100	=	193,387.36
5-8	1,654	x	110	=	181,964.95
9-12	1,455	x	130	=	<u>189,150.28</u>
<b>Total Square Footage Requirement</b>					<u>564,502.58</u>

**Estimated Cost of Construction**

k-4 sq. footage	193,387	x	\$ 139.41	=	26,960,131.20
5-8 sq. footage	181,965	x	\$ 140.00	=	25,475,092.49
9-12 sq. footage	189,150	x	\$ 147.84	=	<u>27,964,366.29</u>

**Subtotal Estimated Cost of Construction**

					<u>80,399,589.97</u>	----->	\$80,399,590
Equipment Allocation Rate		x			<u>10.0%</u>		
					8,039,959.00	----->	8,039,959

**Subtotal Estimated Cost of Construction**

					80,399,589.97		
Architect's Fees		x			<u>7.0%</u>		
					5,627,971.30	----->	<u>5,627,971</u>

**Total Estimated Cost of Construction**

\$94,067,520

**Estimated Annual Cost of Construction**

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$161,742,943</u>
Life Expectancy		+	<u>40 years</u>
<b>Grand Total Capital Outlay Funding</b>			<u><u>\$4,043,574</u></u>