

Cumberland County

FY19 July Final

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	2,214	+	20.0	=	110.68	
4-6	1,670	+	25.0	=	66.81	
7-9	1,442	+	25.0	=	57.67	ratio adjusted for duty-free period (one of six)
10-12	1,158	+	22.08	=	52.46	ratio adjusted for duty-free period (one of six)
Career Technical	513	+	16.67	=	30.77	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	971	+	91.0	=	10.67	
Option 2	129	+	58.5	=	2.20	
Option 3	153	+	58.5	=	2.62	
Option 4	212	+	16.5	=	12.85	
Option 5	112	+	16.5	=	6.81	
Option 6	1	+	16.5	=	0.05	
Option 7	89	+	8.5	=	10.43	
Option 8	29	+	8.5	=	3.46	
Option 9	0	+	8.5	=	0.00	
Option 10	3	+	8.5	=	0.33	
ESL	155	+	20	=	7.75	
Translators	155	+	200	=	0.78	
Art						
K-6	3,884	+	525	=	7.40	
Music						
K-6	3,884	+	525	=	7.40	
Physical Education						
K-4	2,775	+	350	=	7.93	
5-6	1,109	+	265	=	4.18	
Librarians						
K-8	(see Blue Book)				8.50	
9-12	(see Blue Book)				3.50	
School Counselors						
K-6	3,884	+	500	=	7.77	
7-12 + Voc. Ed.	3,113	+	350	=	8.89	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				2.58	
Supervisors						FTE voc. ed. served at home system
Sys-wide Instr.	(see Blue Book)				8.10	
Sp. Ed.	1,699	+	750	=	2.27	
Career Technical	513	+	1,000	=	0.51	
Sp. Ed. Assess.	1,699	+	600	=	2.83	
Principals						
(see Blue Book)					11.00	
Asst. Principals						
Elementary (k-8)						
see Blue Book					1.00	
Secondary (9-12)						
see Blue Book					2.50	
Other Professional						
Social Workers	use share				3.55	min = one per county, split based on share of total ADM
Psychologists	use share				2.84	min = one per county, split based on share of total ADM
Total All Professional Positions					469.10	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$22,118,182	-----> \$22,118,182 ----> \$22,118,182
State Percent for Instructional Salary Components						x 68.58%
Total State Instructional Salary Allocation						\$15,169,350

Instructional Benefits Components

Total Salary Allocation					\$22,118,182	-----> \$22,118,182
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$4,005,603	-----> 4,005,603
Total All Professional Positions					469.10	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$3,301,908	-----> 3,301,908
Total Instructional Benefits Allocation						\$7,307,511 ----> \$7,307,511
State Percent for Instructional Benefit Components						x 68.58%
Total State Instructional Benefits Allocation						\$5,011,723

Classroom Components

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Nurses	7,102	+	3,000	=	<u>2.37</u>	min = one per system	
Salary Allocation					47,150.00		
Total Salary Allocation for Nurses					\$111,618.87	----->	\$111,619
Assistants							
Instructional							
K-6	3,884	+	75	=	51.79		
Special Education							
Options 5,7,8	230	+	60	=	3.84		
Library							
see Blue Book					4.50		
Total All Assistant Positions					60.13		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$1,412,990	----->	1,412,990
Total Salary Allocation for Nurses and Assistants					\$1,524,609	<-----	\$1,524,609
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$1,524,609	----->	\$1,524,609
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$234,790	----->	234,790
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 6,569.53		
Total Ins. Allocation for Nurses and Assistants					\$410,560	----->	410,560
Total Allocation for Nurses and Assistants							\$2,169,959 --> 2,169,959
Other Classroom Allocations							
At Risk							
Total Eligibles	2,609	x	\$ 885.75	=	\$2,310,921.75		
Substitute Teachers							
Total ADM	7,102	x	\$ 61.75	=	\$438,544.96		
Alternative Schools							
Total ADM	7,102	x	\$ 3.75	=	26,632.29		
7-12 + CTE	3,113	x	\$ 33.25	=	103,503.01	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	7,102	x	\$ 12.25	=	86,998.80		
Textbooks							
Total ADM	7,102	x	\$ 77.50	=	550,400.56		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	6,589	x	\$ 80.75	=	532,076.25		
Career Technical	513	x	\$ 157.75	=	80,888.39	FTE voc. ed. served	
Sp. Ed.	1,699	x	\$ 35.60	=	60,497.62		
Instructional Equipment							
reg. k-12 + Opt. 7-9	6,589	x	\$ 64.25	=	423,354.79		
Career Technical	513	x	\$ 99.75	=	51,148.13	FTE voc. ed. served	
Sp. Ed.	1,699	x	\$ 13.25	=	22,516.67		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	6,589	x	\$ 14.50	=	95,543.10		
Career Technical	513	x	\$ 50.50	=	25,894.54	FTE voc. ed. served	
Sp. Ed.	1,699	x	\$ 17.25	=	29,314.15		
Exit Exams							
Academic grade 11	466	x	\$ 47.15	=	21,983.43		
Career Technical grade 12	114	x	\$ 18.00	=	2,054.36		
Career Technical Education Center Transportation							
see Work Sheet #1					4,365.72		
Technology							
Total ADM	7,102	x	\$ 41.32	=	293,465.20		
Total Other Allocations					\$ 5,160,103.71	----->	5,160,104
Total All Classroom Allocations							\$7,330,062
State Percent for Classroom Components						x	75.14%
Total State Classroom Allocation							\$5,508,154

Non-classroom Components

Position Classification

Superintendent

Salary Allocation				x	1.00	max = one per county, split based on share of total ADM	
County CDF				x	100.00%		

Total Salary Allocation

Combined Social Security & Retirement Rates				x	\$112,900	----->	\$112,900
Total Social Security & Retirement Allocation					18.11%	----->	20,446

Technology Coord

	7,102	+	6,400		2.11		
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Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$99,471	----->	\$99,471
Total Social Security & Retirement Allocation					\$18,014	----->	18,014
Total Superintendent and Technology Coord Positions					3.11		
Insurance Premium Amount	x				\$ 9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$30,644	----->	30,644
System Secretarial Support							
(see Blue Book)					8.10		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$341,902	----->	341,902
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$52,653	----->	52,653
School Secretaries							
(see Blue Book)					19.25		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$635,095	----->	635,095
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$97,805	----->	97,805
Custodians							
calculated sq. footage		794,284.75	+	22,376	=	35.50	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$898,078	----->	898,078
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$138,304	----->	138,304
Total Sys. and Sch. Support Positions					62.84		
Insurance Premium Amount	x				\$ 6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$412,858	----->	412,858
Total Allocation for Non-classroom Positions							\$2,858,170 ----> \$2,858,170

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		7,102	x	\$ 26.50	=	\$188,201.48	-----> 188,201
Pupil Transportation						2,694,371	
Maintenance & Operations							
calculated sq. footage		794,284.75	x	\$ 3.44	=	2,732,339.53	from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation						\$ 1,212,467.17	
60% of M&O						1,639,403.72	
Total Allocation for Trans & M&O Personnel Salaries						\$ 2,851,870.89	-----> 2,851,871
County CDF Adjustment	x					0.00%	
CDF Allocation for Trans & M&O Salaries						\$ -	-----> 0
Total Allocation for Trans & M&O Salaries w/CDF						\$ 2,851,870.89	
Combined Social Security & Retirement Rates	x					15.40%	
Ret/FICA Allocation for Trans & M&O Personnel						\$ 439,188.12	-----> 439,188
Total Allocation for Trans & M&O Salaries w/CDF						\$ 2,851,870.89	
Non-classroom Ins. Prem. % of Salary	x					21.43%	divide ins. prem. allocations by salary allocations
Insurance Allocation for Trans & M&O Personnel						\$ 611,230.74	-----> 611,231
Other Transportation and M&O							
55% of Pupil Transportation						\$ 1,481,904.32	
40% of M&O						1,092,935.81	
Total Allocation for Other Trans & M&O						\$ 2,574,840.13	-----> 2,574,840
Capital Outlay							
(see Work Sheet #2)						5,689,986.41	-----> 5,689,986
Total Other Non-classroom Allocations							\$12,355,318 ----> 12,355,318

Total All Non-classroom Allocations							\$15,213,488
State Percent for Non-classroom Components						x	50.51%
Total State Non-classroom Allocation							\$7,684,116
Total State Allocation							\$33,373,343

Work Sheet #1: Career Technical Education Center Transportation

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FTEADM transported					65
Average one-way miles to center	x				2.07
Unit Cost	x				<u>\$32.43</u>
Total Career Technical Education Center Transportation					<u><u>4,366</u></u>

Work Sheet #2: Capital Outlay

ADMs

Square Footage Requirement

k-4	2,817	x	100	=	281,667.70
5-8	2,223	x	110	=	244,571.23
9-12	2,062	x	130	=	<u>268,045.81</u>
Total Square Footage Requirement					<u>794,284.75</u>

Estimated Cost of Construction

k-4 sq. footage	281,668	x	\$ 139.41	=	39,267,293.81
5-8 sq. footage	244,571	x	\$ 140.00	=	34,239,972.76
9-12 sq. footage	268,046	x	\$ 147.84	=	<u>39,628,444.75</u>

Subtotal Estimated Cost of Construction

					<u>113,135,711.31</u>	----->	\$113,135,711
Equipment Allocation Rate		x			<u>10.0%</u>		
					11,313,571.13	----->	11,313,571

Subtotal Estimated Cost of Construction

					113,135,711.31		
Architect's Fees		x			<u>7.0%</u>		
					7,919,499.79	----->	<u>7,919,500</u>

Total Estimated Cost of Construction

\$132,368,782

Estimated Annual Cost of Construction

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$227,599,456</u>
Life Expectancy		+	<u>40 years</u>
Grand Total Capital Outlay Funding			<u><u>\$5,689,986</u></u>