

**Instructional Salary Components**

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
<b>Instructional</b>						
<b>Teachers</b>						
<b>Regular</b>						
K-3	648	+	20.0	=	32.41	
4-6	553	+	25.0	=	22.11	
7-9	566	+	25.0	=	22.64	ratio adjusted for duty-free period (one of six)
10-12	471	+	22.08	=	21.34	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	172	+	16.67	=	10.33	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	151	+	91.0	=	1.65	
Option 2	106	+	58.5	=	1.82	
Option 3	102	+	58.5	=	1.74	
Option 4	44	+	16.5	=	2.68	
Option 5	47	+	16.5	=	2.84	
Option 6	3	+	16.5	=	0.17	
Option 7	39	+	8.5	=	4.62	
Option 8	12	+	8.5	=	1.38	
Option 9	0	+	8.5	=	0.00	
Option 10	3	+	8.5	=	0.40	
<b>ESL</b>	13	+	20	=	0.65	
<b>Translators</b>	13	+	200	=	0.07	
<b>Art</b>						
K-6	1,201	+	525	=	2.29	
<b>Music</b>						
K-6	1,201	+	525	=	2.29	
<b>Physical Education</b>						
K-4	812	+	350	=	2.32	
5-6	388	+	265	=	1.47	
<b>Librarians</b>						
K-8	(see Blue Book)				4.00	
9-12	(see Blue Book)				1.00	
<b>School Counselors</b>						
K-6	1,201	+	500	=	2.40	
7-12 + Voc. Ed.	1,209	+	350	=	3.46	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				1.00	
<b>Supervisors</b>						FTE voc. ed. served at home system
<b>Sys-wide Instr.</b>	(see Blue Book)				3.46	
<b>Sp. Ed.</b>	507	+	750	=	0.68	
<b>Career Technical</b>	172	+	1,000	=	0.17	
<b>Sp. Ed. Assess.</b>	507	+	600	=	0.84	
<b>Principals</b>						
(see Blue Book)					5.00	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.00	
<b>Secondary (9-12)</b>						
see Blue Book					1.00	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				1.23	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				0.98	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					160.43	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$7,564,428	-----> \$7,564,428 ----> \$7,564,428
<b>State Percent for Instructional Salary Components</b>						x 82.05%
<b>Total State Instructional Salary Allocation</b>						<b>\$6,206,945</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$7,564,428	-----> \$7,564,428
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$1,369,918	-----> 1,369,918
Total All Professional Positions					160.43	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$1,129,254	-----> 1,129,254
<b>Total Instructional Benefits Allocation</b>					\$2,499,172	-----> \$2,499,172 ----> \$2,499,172
<b>State Percent for Instructional Benefit Components</b>						x 82.05%
<b>Total State Instructional Benefits Allocation</b>						<b>\$2,050,680</b>

**Classroom Components**

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<b>Nurses</b>	2,461	+	3,000	=	<u>1.00</u>	min = one per system	
Salary Allocation					47,150.00		
<b>Total Salary Allocation for Nurses</b>					\$47,150.00	----->	\$47,150
<b>Assistants</b>							
<b>Instructional</b>							
K-6	1,201	+	75	=	16.01		
<b>Special Education</b>							
Options 5,7,8	98	+	60	=	1.63		
<b>Library</b>							
see Blue Book					0.50		
<b>Total All Assistant Positions</b>					18.14		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$426,341	----->	426,341
<b>Total Salary Allocation for Nurses and Assistants</b>					\$473,491	<-----	\$473,491
County CDF				x	100.00%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$473,491	----->	\$473,491
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$72,918	----->	72,918
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 19.14		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$125,755	----->	125,755
<b>Total Allocation for Nurses and Assistants</b>							\$672,163 --> 672,163
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	738	x	\$ 885.75	=	\$653,683.50		
<b>Substitute Teachers</b>							
Total ADM	2,461	x	\$ 61.75	=	\$151,969.97		
<b>Alternative Schools</b>							
Total ADM	2,461	x	\$ 3.75	=	9,228.95		
7-12 + CTE	1,209	x	\$ 33.25	=	40,214.52	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	2,461	x	\$ 12.25	=	30,147.89		
<b>Textbooks</b>							
Total ADM	2,461	x	\$ 77.50	=	190,731.55		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	2,289	x	\$ 80.75	=	184,831.59		
Career Technical	172	x	\$ 157.75	=	27,151.32	FTE voc. ed. served	
Sp. Ed.	507	x	\$ 35.60	=	18,047.60		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	2,289	x	\$ 64.25	=	147,064.14		
Career Technical	172	x	\$ 99.75	=	17,168.58	FTE voc. ed. served	
Sp. Ed.	507	x	\$ 13.25	=	6,717.15		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	2,289	x	\$ 14.50	=	33,189.57		
Career Technical	172	x	\$ 50.50	=	8,691.86	FTE voc. ed. served	
Sp. Ed.	507	x	\$ 17.25	=	8,744.97		
<b>Exit Exams</b>							
Academic grade 11	201	x	\$ 47.15	=	9,481.17		
Career Technical grade 12	43	x	\$ 18.00	=	774.52		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	2,461	x	\$ 41.32	=	101,695.16		
<b>Total Other Allocations</b>					\$ 1,639,534.01	----->	1,639,534
<b>Total All Classroom Allocations</b>							\$2,311,697
<b>State Percent for Classroom Components</b>						x	85.93%
<b>Total State Classroom Allocation</b>							\$1,986,545
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.33	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>					\$37,027	----->	\$37,027
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$6,706	----->	6,706
<b>Technology Coord</b>	2,461	+	6,400		1.38		

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Salary Allocation					\$47,150		
County CDF					100.00%		
<b>Total Salary Allocation</b>					\$65,281	----->	\$65,281
<b>Total Social Security &amp; Retirement Allocation</b>					\$11,822	----->	11,822
Total Superintendent and Technology Coord Positions					1.71		
Insurance Premium Amount	x			\$	9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$16,875	----->	16,875
<b>System Secretarial Support</b>							
(see Blue Book)					3.46		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$146,056	----->	146,056
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$22,493	----->	22,493
<b>School Secretaries</b>							
(see Blue Book)					6.76		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$222,927	----->	222,927
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$34,331	----->	34,331
<b>Custodians</b>							
calculated sq. footage		279,440.91	+	22,376	=	12.49	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$315,957	----->	315,957
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$48,657	----->	48,657
Total Sys. and Sch. Support Positions					22.70		
Insurance Premium Amount	x			\$	6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$149,160	----->	149,160
<b>Total Allocation for Non-classroom Positions</b>							\$1,077,292 ----> \$1,077,292

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

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		2,461	x	\$ 26.50	=	\$65,217.88	-----> 65,218
<b>Pupil Transportation</b>						448,586	
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		279,440.91	x	\$ 3.44	=	961,276.74	from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation						\$ 201,863.57	
60% of M&O						576,766.04	
Total Allocation for Trans & M&O Personnel Salaries						\$ 778,629.61	-----> 778,630
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						\$ 778,629.61	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 119,908.96	-----> 119,909
Total Allocation for Trans & M&O Salaries w/CDF						\$ 778,629.61	
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>						\$ 166,880.75	-----> 166,881
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation						\$ 246,722.14	
40% of M&O						384,510.70	
Total Allocation for Other Trans & M&O						\$ 631,232.84	-----> 631,233
<b>Capital Outlay</b>							
(see Work Sheet #2)						2,008,740.13	-----> 2,008,740
<b>Total Other Non-classroom Allocations</b>							\$3,770,610 ----> 3,770,610

<b>Total All Non-classroom Allocations</b>							\$4,847,902
<b>State Percent for Non-classroom Components</b>						x	71.41%
<b>Total State Non-classroom Allocation</b>							\$3,462,003
<b>Total State Allocation</b>							\$13,706,173

**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>
<b>Total Career Technical Education Center Transportation</b>					<u><u>0</u></u>

**Work Sheet #2: Capital Outlay**

**ADMs**

**Square Footage Requirement**

k-4	830	x	100	=	82,954.75
5-8	780	x	110	=	85,851.96
9-12	851	x	130	=	<u>110,634.20</u>
<b>Total Square Footage Requirement</b>					<u>279,440.91</u>

**Estimated Cost of Construction**

k-4 sq. footage	82,955	x	\$ 139.41	=	11,564,721.82
5-8 sq. footage	85,852	x	\$ 140.00	=	12,019,274.87
9-12 sq. footage	110,634	x	\$ 147.84	=	<u>16,356,387.55</u>

**Subtotal Estimated Cost of Construction**

					<u>39,940,384.23</u>	----->	\$39,940,384
Equipment Allocation Rate		x			<u>10.0%</u>		
					3,994,038.42	----->	3,994,038

**Subtotal Estimated Cost of Construction**

					39,940,384.23		
Architect's Fees		x			<u>7.0%</u>		
					2,795,826.90	----->	<u>2,795,827</u>

**Total Estimated Cost of Construction**

\$46,730,250

**Estimated Annual Cost of Construction**

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$80,349,605</u>
Life Expectancy		+	<u>40 years</u>
<b>Grand Total Capital Outlay Funding</b>			<u><u>\$2,008,740</u></u>