

Humphreys 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	878	+	20.0	=	43.89	
4-6	593	+	25.0	=	23.73	
7-9	609	+	25.0	=	24.38	ratio adjusted for duty-free period (one of six)
10-12	460	+	22.08	=	20.82	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	170	+	16.67	=	10.19	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	199	+	91.0	=	2.19	
Option 2	71	+	58.5	=	1.21	
Option 3	42	+	58.5	=	0.71	
Option 4	60	+	16.5	=	3.63	
Option 5	78	+	16.5	=	4.75	
Option 6	3	+	16.5	=	0.20	
Option 7	92	+	8.5	=	10.82	
Option 8	15	+	8.5	=	1.76	
Option 9	0	+	8.5	=	0.00	
Option 10	1	+	8.5	=	0.17	
<b>ESL</b>	27	+	20	=	1.35	
<b>Translators</b>	27	+	200	=	0.14	
<b>Art</b>						
K-6	1,471	+	525	=	2.80	
<b>Music</b>						
K-6	1,471	+	525	=	2.80	
<b>Physical Education</b>						
K-4	1,078	+	350	=	3.08	
5-6	393	+	265	=	1.48	
<b>Librarians</b>						
K-8	(see Blue Book)				4.50	
9-12	(see Blue Book)				1.50	
<b>School Counselors</b>						
K-6	1,471	+	500	=	2.94	
7-12 + Voc. Ed.	1,239	+	350	=	3.54	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				1.02	
<b>Supervisors</b>						FTE voc. ed. served at home system
<b>Sys-wide Instr.</b>	(see Blue Book)				3.82	
<b>Sp. Ed.</b>	561	+	750	=	0.75	
<b>Career Technical</b>	170	+	1,000	=	0.17	
<b>Sp. Ed. Assess.</b>	561	+	600	=	0.94	
<b>Principals</b>						
(see Blue Book)					6.50	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.00	
<b>Secondary (9-12)</b>						
see Blue Book					0.50	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				1.41	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				1.13	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					188.80	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$8,901,812	-----> \$8,901,812 ----> <b>\$8,901,812</b>
<b>State Percent for Instructional Salary Components</b>						x 73.33%
<b>Total State Instructional Salary Allocation</b>						<b>\$6,527,262</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$8,901,812	-----> \$8,901,812
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$1,612,118	-----> 1,612,118
Total All Professional Positions					188.80	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$1,328,905	-----> 1,328,905
<b>Total Instructional Benefits Allocation</b>					\$2,941,023	-----> <b>\$2,941,023</b>
<b>State Percent for Instructional Benefit Components</b>						x 73.33%
<b>Total State Instructional Benefits Allocation</b>						<b>\$2,156,508</b>

**Classroom Components**

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<b>Nurses</b>	2,817	+	3,000	=	1.00	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	1,471	+	75	=	19.61		
<b>Special Education</b>							
Options 5,7,8	185	+	60	=	3.09		
<b>Library</b>							
see Blue Book					1.00		
<b>Total All Assistant Positions</b>					23.70		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$556,963	----->	556,963
<b>Total Salary Allocation for Nurses and Assistants</b>					\$604,113	<-----	\$604,113
County CDF				x	100.00%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$604,113	----->	\$604,113
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$93,033	----->	93,033
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 24.70		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$162,271	----->	162,271
<b>Total Allocation for Nurses and Assistants</b>							\$859,417 --> 859,417
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	847	x	\$ 885.75	=	\$750,230.25		
<b>Substitute Teachers</b>							
Total ADM	2,817	x	\$ 61.75	=	\$173,967.77		
<b>Alternative Schools</b>							
Total ADM	2,817	x	\$ 3.75	=	10,564.84		
7-12 + CTE	1,239	x	\$ 33.25	=	41,192.06	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	2,817	x	\$ 12.25	=	34,511.82		
<b>Textbooks</b>							
Total ADM	2,817	x	\$ 77.50	=	218,340.11		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	2,648	x	\$ 80.75	=	213,788.91		
Career Technical	170	x	\$ 157.75	=	26,778.23	FTE voc. ed. served	
Sp. Ed.	561	x	\$ 35.60	=	19,983.97		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	2,648	x	\$ 64.25	=	170,104.49		
Career Technical	170	x	\$ 99.75	=	16,932.67	FTE voc. ed. served	
Sp. Ed.	561	x	\$ 13.25	=	7,437.85		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	2,648	x	\$ 14.50	=	38,389.34		
Career Technical	170	x	\$ 50.50	=	8,572.43	FTE voc. ed. served	
Sp. Ed.	561	x	\$ 17.25	=	9,683.24		
<b>Exit Exams</b>							
Academic grade 11	185	x	\$ 47.15	=	8,726.57		
Career Technical grade 12	41	x	\$ 18.00	=	733.15		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	2,817	x	\$ 41.32	=	116,415.62		
<b>Total Other Allocations</b>					\$ 1,866,353.34	----->	1,866,353
<b>Total All Classroom Allocations</b>							\$2,725,770
<b>State Percent for Classroom Components</b>						x	77.16%
<b>Total State Classroom Allocation</b>							\$2,103,244
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					1.00	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>					\$112,900	----->	\$112,900
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$20,446	----->	20,446
<b>Technology Coord</b>	2,817	+	6,400		1.44		

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Salary Allocation					\$47,150		
County CDF					100.00%		
<b>Total Salary Allocation</b>					\$67,906	----->	\$67,906
<b>Total Social Security &amp; Retirement Allocation</b>					\$12,298	----->	12,298
Total Superintendent and Technology Coord Positions					2.44		
Insurance Premium Amount	x			\$	9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$24,046	----->	24,046
<b>System Secretarial Support</b>							
(see Blue Book)					3.82		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$161,090	----->	161,090
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$24,808	----->	24,808
<b>School Secretaries</b>							
(see Blue Book)					7.78		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$256,718	----->	256,718
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$39,535	----->	39,535
<b>Custodians</b>							
calculated sq. footage		315,091.41	+	22,376	=	14.08	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$356,266	----->	356,266
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$54,865	----->	54,865
Total Sys. and Sch. Support Positions					25.68		
Insurance Premium Amount	x			\$	6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$168,694	----->	168,694
<b>Total Allocation for Non-classroom Positions</b>							\$1,299,571 ----> \$1,299,571

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

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		2,817	x	\$	26.50	=	\$74,658.23 -----> 74,658
<b>Pupil Transportation</b>							999,500
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		315,091.41	x	\$	3.44	=	1,083,914.46 from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation					\$	449,775.13	
60% of M&O						650,348.67	
Total Allocation for Trans & M&O Personnel Salaries					\$	1,100,123.81	-----> 1,100,124
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					\$	1,100,123.81	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>					\$	169,419.07	-----> 169,419
Total Allocation for Trans & M&O Salaries w/CDF					\$	1,100,123.81	
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>					\$	235,785.39	-----> 235,785
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation					\$	549,725.16	
40% of M&O						433,565.78	
Total Allocation for Other Trans & M&O					\$	983,290.95	-----> 983,291
<b>Capital Outlay</b>							
(see Work Sheet #2)						2,257,284.55	-----> 2,257,285
<b>Total Other Non-classroom Allocations</b>							\$4,820,562 ----> 4,820,562

<b>Total All Non-classroom Allocations</b>							\$6,120,133
<b>State Percent for Non-classroom Components</b>						x	57.96%
<b>Total State Non-classroom Allocation</b>							\$3,547,219
<b>Total State Allocation</b>							\$14,334,232

**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	1,120	x	100	=	112,029.09
5-8	877	x	110	=	96,512.83
9-12	820	x	130	=	<u>106,549.48</u>
<b>Total Square Footage Requirement</b>					<u>315,091.41</u>

**Estimated Cost of Construction**

k-4 sq. footage	112,029	x	\$ 139.41	=	15,617,976.06
5-8 sq. footage	96,513	x	\$ 140.00	=	13,511,796.66
9-12 sq. footage	106,549	x	\$ 147.84	=	<u>15,752,495.01</u>

**Subtotal Estimated Cost of Construction**

					<u>44,882,267.73</u>	----->	\$44,882,268
Equipment Allocation Rate		x			<u>10.0%</u>		
					4,488,226.77	----->	4,488,227

**Subtotal Estimated Cost of Construction**

					44,882,267.73		
Architect's Fees		x			<u>7.0%</u>		
					3,141,758.74	----->	<u>3,141,759</u>

**Total Estimated Cost of Construction**

\$52,512,253

**Estimated Annual Cost of Construction**

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$90,291,382</u>
Life Expectancy		+	<u>40 years</u>
<b>Grand Total Capital Outlay Funding</b>			<u><u>\$2,257,285</u></u>