

Lakeland City

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	715	+	20.0	=	35.75	
4-6	561	+	25.0	=	22.43	
7-9	299	+	25.0	=	11.94	ratio adjusted for duty-free period (one of six)
10-12	0	+	22.08	=	0.00	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	26	+	16.67	=	1.53	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	58	+	91.0	=	0.63	
Option 2	185	+	58.5	=	3.16	
Option 3	138	+	58.5	=	2.36	
Option 4	10	+	16.5	=	0.58	
Option 5	14	+	16.5	=	0.87	
Option 6	1	+	16.5	=	0.05	
Option 7	18	+	8.5	=	2.11	
Option 8	8	+	8.5	=	1.00	
Option 9	0	+	8.5	=	0.00	
Option 10	0	+	8.5	=	0.03	
<b>ESL</b>	123	+	20	=	6.15	
<b>Translators</b>	123	+	200	=	0.62	
<b>Art</b>						
K-6	1,276	+	525	=	2.43	
<b>Music</b>						
K-6	1,276	+	525	=	2.43	
<b>Physical Education</b>						
K-4	883	+	350	=	2.52	
5-6	393	+	265	=	1.48	
<b>Librarians</b>						
K-8	(see Blue Book)				2.00	
9-12	(see Blue Book)				0.00	
<b>School Counselors</b>						
K-6	1,276	+	500	=	2.55	
7-12 + Voc. Ed.	use share	+	350	=	0.93	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)				3.00	
<b>Sp. Ed.</b>	432	+	750	=	0.58	
<b>Career Technical</b>	26	+	1,000	=	0.03	
<b>Sp. Ed. Assess.</b>	432	+	600	=	0.72	
<b>Principals</b>						
(see Blue Book)					2.00	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					1.50	
<b>Secondary (9-12)</b>						
see Blue Book					0.00	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				0.81	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				0.65	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					113.84	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		103.23%	
<b>Total Salary Allocation</b>					\$5,540,580	-----> \$5,540,580 ----> <b>\$5,540,580</b>
<b>State Percent for Instructional Salary Components</b>						x 73.85%
<b>Total State Instructional Salary Allocation</b>						<b>\$4,091,545</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$5,540,580	-----> \$5,540,580
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$1,003,399	-----> 1,003,399
Total All Professional Positions					113.84	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$801,267	-----> 801,267
<b>Total Instructional Benefits Allocation</b>					\$1,804,666	-----> <b>\$1,804,666</b>
<b>State Percent for Instructional Benefit Components</b>						x 73.85%
<b>Total State Instructional Benefits Allocation</b>						<b>\$1,332,690</b>

**Classroom Components**

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<b>Nurses</b>	1,613	+	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	1,276	+	75	=	17.01		
<b>Special Education</b>							
Options 5,7,8	41	+	60	=	0.68		
<b>Library</b>							
see Blue Book					2.00		
<b>Total All Assistant Positions</b>					19.69		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$462,699	----->	462,699
<b>Total Salary Allocation for Nurses and Assistants</b>					\$509,849	<-----	\$509,849
County CDF				x	103.23%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$526,302	----->	\$526,302
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$81,050	----->	81,050
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 20.69		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$135,919	----->	135,919
<b>Total Allocation for Nurses and Assistants</b>							\$743,271 --> 743,271
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	133	x	\$ 885.75	=	\$117,804.75		
<b>Substitute Teachers</b>							
Total ADM	1,613	x	\$ 61.75	=	\$99,572.45		
<b>Alternative Schools</b>							
Total ADM	1,613	x	\$ 3.75	=	6,046.91		
7-12 + CTE	324	x	\$ 33.25	=	10,774.41	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	1,613	x	\$ 12.25	=	19,753.24		
<b>Textbooks</b>							
Total ADM	1,613	x	\$ 77.50	=	124,969.48		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	1,587	x	\$ 80.75	=	128,147.87		
Career Technical	26	x	\$ 157.75	=	4,028.75	FTE voc. ed. served	
Sp. Ed.	432	x	\$ 35.60	=	15,389.84		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	1,587	x	\$ 64.25	=	101,962.86		
Career Technical	26	x	\$ 99.75	=	2,547.50	FTE voc. ed. served	
Sp. Ed.	432	x	\$ 13.25	=	5,727.96		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	1,587	x	\$ 14.50	=	23,011.07		
Career Technical	26	x	\$ 50.50	=	1,289.71	FTE voc. ed. served	
Sp. Ed.	432	x	\$ 17.25	=	7,457.15		
<b>Exit Exams</b>							
Academic grade 11	0	x	\$ 47.15	=	0.00		
Career Technical grade 12	0	x	\$ 18.00	=	0.00		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	1,613	x	\$ 41.32	=	66,631.82		
<b>Total Other Allocations</b>					\$ 735,115.78	----->	735,116
<b>Total All Classroom Allocations</b>							\$1,478,387
<b>State Percent for Classroom Components</b>						x	79.93%
<b>Total State Classroom Allocation</b>							\$1,181,659
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.01	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	103.23%		
<b>Total Salary Allocation</b>					\$1,277	----->	\$1,277
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$231	----->	231
<b>Technology Coord</b>	1,613	+	6,400		1.25		

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Salary Allocation					\$47,150		
County CDF					103.23%		
<b>Total Salary Allocation</b>					\$60,935	----->	\$60,935
<b>Total Social Security &amp; Retirement Allocation</b>					\$11,035	----->	11,035
Total Superintendent and Technology Coord Positions					1.26		
Insurance Premium Amount	x				\$ 9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$12,445	----->	12,445
<b>System Secretarial Support</b>							
(see Blue Book)					3.00		
Salary Allocation	x				\$42,200		
County CDF	x				103.23%		
<b>Total Salary Allocation</b>					\$130,685	----->	130,685
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$20,126	----->	20,126
<b>School Secretaries</b>							
(see Blue Book)					4.32		
Salary Allocation	x				\$33,000		
County CDF	x				103.23%		
<b>Total Salary Allocation</b>					\$147,169	----->	147,169
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$22,664	----->	22,664
<b>Custodians</b>							
calculated sq. footage		168,475.82	+	22,376	=	7.53	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				103.23%		
<b>Total Salary Allocation</b>					\$196,639	----->	196,639
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$30,282	----->	30,282
Total Sys. and Sch. Support Positions					14.85		
Insurance Premium Amount	x				\$ 6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$97,555	----->	97,555
<b>Total Allocation for Non-classroom Positions</b>							\$731,043 ----> \$731,043

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

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		1,613	x	\$ 26.50	=	\$42,731.50	-----> 42,731
<b>Pupil Transportation</b>						266,248	
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		168,475.82	x	\$ 3.44	=	579,556.83	from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation						\$ 119,811.71	
60% of M&O						347,734.10	
Total Allocation for Trans & M&O Personnel Salaries						\$ 467,545.81	-----> 467,546
County CDF Adjustment	x					3.23%	
<b>CDF Allocation for Trans &amp; M&amp;O Salaries</b>						\$ 15,087.70	-----> 15,088
Total Allocation for Trans & M&O Salaries w/CDF						\$ 482,633.51	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 74,325.56	-----> 74,326
Total Allocation for Trans & M&O Salaries w/CDF						\$ 467,545.81	
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>						\$ 100,207.33	-----> 100,207
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation						\$ 146,436.53	
40% of M&O						231,822.73	
Total Allocation for Other Trans & M&O						\$ 378,259.26	-----> 378,259
<b>Capital Outlay</b>							
(see Work Sheet #2)						1,183,611.52	-----> 1,183,612
<b>Total Other Non-classroom Allocations</b>							\$2,261,769 ----> 2,261,769

<b>Total All Non-classroom Allocations</b>							\$2,992,812
<b>State Percent for Non-classroom Components</b>						x	52.63%
<b>Total State Non-classroom Allocation</b>							\$1,575,207
<b>Total State Allocation</b>							\$8,181,101

**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	890	x	100	=	89,002.09
5-8	722	x	110	=	79,473.73
9-12	0	x	130	=	0.00
<b>Total Square Footage Requirement</b>					<u>168,475.82</u>

**Estimated Cost of Construction**

k-4 sq. footage	89,002	x	\$ 139.41	=	12,407,781.21
5-8 sq. footage	79,474	x	\$ 140.00	=	11,126,322.69
9-12 sq. footage	0	x	\$ 147.84	=	0.00

**Subtotal Estimated Cost of Construction**

					<u>23,534,103.90</u>	----->	\$23,534,104
Equipment Allocation Rate		x			<u>10.0%</u>		
					2,353,410.39	----->	2,353,410

**Subtotal Estimated Cost of Construction**

					23,534,103.90		
Architect's Fees		x			<u>7.0%</u>		
					1,647,387.27	----->	<u>1,647,387</u>

**Total Estimated Cost of Construction**

\$27,534,902

**Estimated Annual Cost of Construction**

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$47,344,461</u>
Life Expectancy		+	<u>40 years</u>
<b>Grand Total Capital Outlay Funding</b>			<u><u>\$1,183,612</u></u>