

Lexington City

FY19 July Final

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	369	+	20.0	=	18.45	
4-6	260	+	25.0	=	10.40	
7-9	160	+	25.0	=	6.42	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)
Career Technical	0	+	16.67	=	0.00	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	52	+	91.0	=	0.57	
Option 2	19	+	58.5	=	0.32	
Option 3	33	+	58.5	=	0.56	
Option 4	11	+	16.5	=	0.67	
Option 5	6	+	16.5	=	0.34	
Option 6	0	+	16.5	=	0.00	
Option 7	13	+	8.5	=	1.53	
Option 8	12	+	8.5	=	1.40	
Option 9	0	+	8.5	=	0.00	
Option 10	0	+	8.5	=	0.00	
ESL	6	+	20	=	0.30	
Translators	6	+	200	=	0.03	
Art						
K-6	629	+	525	=	1.20	
Music						
K-6	629	+	525	=	1.20	
Physical Education						
K-4	461	+	350	=	1.32	
5-6	168	+	265	=	0.63	
Librarians						
K-8	(see Blue Book)				1.50	
9-12	(see Blue Book)				0.00	
School Counselors						
K-6	629	+	500	=	1.26	
7-12 + Voc. Ed.	use share	+	350	=	0.46	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				1.00	
Supervisors						FTE voc. ed. served at home system
Sys-wide Instr.	(see Blue Book)				2.00	
Sp. Ed.	145	+	750	=	0.19	
Career Technical	0	+	1,000	=	0.00	
Sp. Ed. Assess.	145	+	600	=	0.24	
Principals						
(see Blue Book)					2.00	
Asst. Principals						
Elementary (k-8)						
see Blue Book					0.00	
Secondary (9-12)						
see Blue Book					0.00	
Other Professional						
Social Workers	use share				0.41	min = one per county, split based on share of total ADM
Psychologists	use share				0.32	min = one per county, split based on share of total ADM
Total All Professional Positions					54.71	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$2,579,729	-----> \$2,579,729 ----> \$2,579,729
State Percent for Instructional Salary Components						x 82.72%
Total State Instructional Salary Allocation						\$2,134,074

Instructional Benefits Components

Total Salary Allocation					\$2,579,729	-----> \$2,579,729
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$467,189	-----> 467,189
Total All Professional Positions					54.71	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$385,114	-----> 385,114
Total Instructional Benefits Allocation						\$852,303 ----> \$852,303
State Percent for Instructional Benefit Components						x 82.72%
Total State Instructional Benefits Allocation						\$705,066

Classroom Components

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Nurses	811	+	3,000	=	1.00	min = one per system	
Salary Allocation					47,150.00		
Total Salary Allocation for Nurses					\$47,150.00	----->	\$47,150
Assistants							
Instructional							
K-6	629	+	75	=	8.39		
Special Education							
Options 5,7,8	30	+	60	=	0.51		
Library							
see Blue Book					0.50		
Total All Assistant Positions					9.39		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$220,779	----->	220,779
Total Salary Allocation for Nurses and Assistants					\$267,929	<-----	\$267,929
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$267,929	----->	\$267,929
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$41,261	----->	41,261
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 10.39		
Total Ins. Allocation for Nurses and Assistants					\$68,289	----->	68,289
Total Allocation for Nurses and Assistants							\$377,479 --> 377,479
Other Classroom Allocations							
At Risk							
Total Eligibles	334	x	\$ 885.75	=	\$295,840.50		
Substitute Teachers							
Total ADM	811	x	\$ 61.75	=	\$50,087.90		
Alternative Schools							
Total ADM	811	x	\$ 3.75	=	3,041.78		
7-12 + CTE	160	x	\$ 33.25	=	5,334.38	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	811	x	\$ 12.25	=	9,936.47		
Textbooks							
Total ADM	811	x	\$ 77.50	=	62,863.35		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	811	x	\$ 80.75	=	65,499.56		
Career Technical	0	x	\$ 157.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	145	x	\$ 35.60	=	5,165.29		
Instructional Equipment							
reg. k-12 + Opt. 7-9	811	x	\$ 64.25	=	52,115.75		
Career Technical	0	x	\$ 99.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	145	x	\$ 13.25	=	1,922.48		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	811	x	\$ 14.50	=	11,761.53		
Career Technical	0	x	\$ 50.50	=	0.00	FTE voc. ed. served	
Sp. Ed.	145	x	\$ 17.25	=	2,502.85		
Exit Exams							
Academic grade 11	0	x	\$ 47.15	=	0.00		
Career Technical grade 12	0	x	\$ 18.00	=	0.00		
Career Technical Education Center Transportation							
see Work Sheet #1					0.00		
Technology							
Total ADM	811	x	\$ 41.32	=	33,517.78		
Total Other Allocations					\$ 599,589.59	----->	599,590
Total All Classroom Allocations							\$977,069
State Percent for Classroom Components						x	86.56%
Total State Classroom Allocation							\$845,715
Non-classroom Components							
Position Classification							
Superintendent					0.17	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$19,701	----->	\$19,701
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$3,568	----->	3,568
Technology Coord	811	+	6,400		1.13		

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Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$53,126	----->	\$53,126
Total Social Security & Retirement Allocation					\$9,621	----->	9,621
Total Superintendent and Technology Coord Positions					1.30		
Insurance Premium Amount	x				\$ 9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$12,823	----->	12,823
System Secretarial Support							
(see Blue Book)					2.00		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$84,400	----->	84,400
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$12,998	----->	12,998
School Secretaries							
(see Blue Book)					2.46		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$81,330	----->	81,330
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$12,525	----->	12,525
Custodians							
calculated sq. footage		84,489.23	+	22,376	=	3.78	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$95,530	----->	95,530
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$14,712	----->	14,712
Total Sys. and Sch. Support Positions					8.24		
Insurance Premium Amount	x				\$ 6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$54,136	----->	54,136
Total Allocation for Non-classroom Positions							\$454,468 ----> \$454,468

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		811	x	\$ 26.50	=	\$21,495.21	-----> 21,495
Pupil Transportation						0	
Maintenance & Operations							
calculated sq. footage		84,489.23	x	\$ 3.44	=	290,642.95	from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation					\$ -		
60% of M&O					174,385.77		
Total Allocation for Trans & M&O Personnel Salaries					\$ 174,385.77	----->	174,386
County CDF Adjustment	x				0.00%		
CDF Allocation for Trans & M&O Salaries					\$ -	----->	0
Total Allocation for Trans & M&O Salaries w/CDF					\$ 174,385.77		
Combined Social Security & Retirement Rates	x				15.40%		
Ret/FICA Allocation for Trans & M&O Personnel					\$ 26,855.41	----->	26,855
Total Allocation for Trans & M&O Salaries w/CDF					\$ 174,385.77		
Non-classroom Ins. Prem. % of Salary	x				21.43%	divide ins. prem. allocations by salary allocations	
Insurance Allocation for Trans & M&O Personnel					\$ 37,375.44	----->	37,375
Other Transportation and M&O							
55% of Pupil Transportation					\$ -		
40% of M&O					116,257.18		
Total Allocation for Other Trans & M&O					\$ 116,257.18	----->	116,257
Capital Outlay							
(see Work Sheet #2)					593,490.43	----->	593,490
Total Other Non-classroom Allocations							\$969,859 ----> 969,859
Total All Non-classroom Allocations							\$1,424,327
State Percent for Non-classroom Components						x	73.48%
Total State Non-classroom Allocation							\$1,046,593
Total State Allocation							\$4,731,448

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

Work Sheet #2: Capital Outlay

ADMs

Square Footage Requirement

k-4	474	x	100	=	47,361.71
5-8	338	x	110	=	37,127.52
9-12	0	x	130	=	<u>0.00</u>
Total Square Footage Requirement					<u>84,489.23</u>

Estimated Cost of Construction

k-4 sq. footage	47,362	x	\$ 139.41	=	6,602,695.96
5-8 sq. footage	37,128	x	\$ 140.00	=	5,197,852.70
9-12 sq. footage	0	x	\$ 147.84	=	<u>0.00</u>

Subtotal Estimated Cost of Construction 11,800,548.65 -----> \$11,800,549

Equipment Allocation Rate x 10.0%
1,180,054.87 -----> 1,180,055

Subtotal Estimated Cost of Construction 11,800,548.65

Architect's Fees x 7.0%
826,038.41 -----> 826,038

Total Estimated Cost of Construction \$13,806,642

Estimated Annual Cost of Construction

Debt Service Period	@	20 years
Debt Service Rate	@	6.00% interest
Amortization Cost		<u>\$23,739,617</u>
Life Expectancy	+	<u>40 years</u>

Grand Total Capital Outlay Funding \$593,490