

Marshall County

FY19 July Final

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	1,621	+	20.0	=	81.06	
4-6	1,257	+	25.0	=	50.30	
7-9	1,188	+	25.0	=	47.50	ratio adjusted for duty-free period (one of six)
10-12	1,052	+	22.08	=	47.64	ratio adjusted for duty-free period (one of six)
Career Technical	246	+	16.67	=	14.77	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	205	+	91.0	=	2.25	
Option 2	169	+	58.5	=	2.89	
Option 3	215	+	58.5	=	3.67	
Option 4	106	+	16.5	=	6.41	
Option 5	53	+	16.5	=	3.24	
Option 6	1	+	16.5	=	0.06	
Option 7	68	+	8.5	=	7.96	
Option 8	11	+	8.5	=	1.25	
Option 9	0	+	8.5	=	0.00	
Option 10	2	+	8.5	=	0.21	
ESL	216	+	20	=	10.80	
Translators	216	+	200	=	1.08	
Art						
K-6	2,879	+	525	=	5.48	
Music						
K-6	2,879	+	525	=	5.48	
Physical Education						
K-4	2,025	+	350	=	5.79	
5-6	854	+	265	=	3.22	
Librarians						
K-8	(see Blue Book)				7.00	
9-12	(see Blue Book)				3.00	
School Counselors						
K-6	2,879	+	500	=	5.76	
7-12 + Voc. Ed.	2,486	+	350	=	7.10	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				1.98	
Supervisors						FTE voc. ed. served at home system
Sys-wide Instr.	(see Blue Book)				6.44	
Sp. Ed.	829	+	750	=	1.11	
Career Technical	246	+	1,000	=	0.25	
Sp. Ed. Assess.	829	+	600	=	1.38	
Principals						
(see Blue Book)					10.00	
Asst. Principals						
Elementary (k-8)						
see Blue Book					0.50	
Secondary (9-12)						
see Blue Book					2.50	
Other Professional						
Social Workers	use share				2.72	min = one per county, split based on share of total ADM
Psychologists	use share				2.18	min = one per county, split based on share of total ADM
Total All Professional Positions					352.97	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$16,642,565	-----> \$16,642,565 ----> \$16,642,565
State Percent for Instructional Salary Components						x 79.73%
Total State Instructional Salary Allocation						\$13,269,220

Instructional Benefits Components

Total Salary Allocation					\$16,642,565	-----> \$16,642,565
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$3,013,969	-----> 3,013,969
Total All Professional Positions					352.97	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$2,484,482	-----> 2,484,482
Total Instructional Benefits Allocation					\$5,498,450	----> \$5,498,450
State Percent for Instructional Benefit Components						x 79.73%
Total State Instructional Benefits Allocation						\$4,383,948

Classroom Components

Marshall County

FY19 July Final

Nurses	5,444	+	3,000	=	1.81	min = one per system	
Salary Allocation					47,150.00		
Total Salary Allocation for Nurses					\$85,554.17	----->	\$85,554
Assistants							
Instructional							
K-6	2,879	+	75	=	38.38		
Special Education							
Options 5,7,8	132	+	60	=	2.19		
Library							
see Blue Book					2.50		
Total All Assistant Positions					43.08		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$1,012,320	----->	1,012,320
Total Salary Allocation for Nurses and Assistants					\$1,097,875	<-----	\$1,097,875
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$1,097,875	----->	\$1,097,875
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$169,073	----->	169,073
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 44.89		
Total Ins. Allocation for Nurses and Assistants					\$294,919	----->	294,919
Total Allocation for Nurses and Assistants							\$1,561,866 --> 1,561,866
Other Classroom Allocations							
At Risk							
Total Eligibles	1,466	x	\$ 885.75	=	\$1,298,509.50		
Substitute Teachers							
Total ADM	5,444	x	\$ 61.75	=	\$336,138.05		
Alternative Schools							
Total ADM	5,444	x	\$ 3.75	=	20,413.24		
7-12 + CTE	2,486	x	\$ 33.25	=	82,649.07	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	5,444	x	\$ 12.25	=	66,683.26		
Textbooks							
Total ADM	5,444	x	\$ 77.50	=	421,873.67		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	5,197	x	\$ 80.75	=	419,692.55		
Career Technical	246	x	\$ 157.75	=	38,822.31	FTE voc. ed. served	
Sp. Ed.	829	x	\$ 35.60	=	29,509.06		
Instructional Equipment							
reg. k-12 + Opt. 7-9	5,197	x	\$ 64.25	=	333,934.94		
Career Technical	246	x	\$ 99.75	=	24,548.50	FTE voc. ed. served	
Sp. Ed.	829	x	\$ 13.25	=	10,983.01		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	5,197	x	\$ 14.50	=	75,362.75		
Career Technical	246	x	\$ 50.50	=	12,428.06	FTE voc. ed. served	
Sp. Ed.	829	x	\$ 17.25	=	14,298.63		
Exit Exams							
Academic grade 11	425	x	\$ 47.15	=	20,042.40		
Career Technical grade 12	62	x	\$ 18.00	=	1,107.45		
Career Technical Education Center Transportation							
see Work Sheet #1					34,465.18		
Technology							
Total ADM	5,444	x	\$ 41.32	=	224,936.62		
Total Other Allocations					\$ 3,466,398.27	----->	3,466,398
Total All Classroom Allocations							\$5,028,264
State Percent for Classroom Components						x	82.41%
Total State Classroom Allocation							\$4,143,781
Non-classroom Components							
Position Classification							
Superintendent					1.00	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$112,900	----->	\$112,900
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$20,446	----->	20,446
Technology Coord	5,444	+	6,400		1.85		

Marshall County

FY19 July Final

Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$87,254	----->	\$87,254
Total Social Security & Retirement Allocation					\$15,802	----->	15,802
Total Superintendent and Technology Coord Positions					2.85		
Insurance Premium Amount	x			\$	9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$28,090	----->	28,090
System Secretarial Support							
(see Blue Book)					6.44		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$271,917	----->	271,917
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$41,875	----->	41,875
School Secretaries							
(see Blue Book)					14.54		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$479,710	----->	479,710
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$73,875	----->	73,875
Custodians							
calculated sq. footage		612,346.18	+	22,376	=	27.37	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$692,365	----->	692,365
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$106,624	----->	106,624
Total Sys. and Sch. Support Positions					48.35		
Insurance Premium Amount	x			\$	6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$317,613	----->	317,613
Total Allocation for Non-classroom Positions							\$2,248,471 ----> \$2,248,471

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment

Total ADM 5,444 x \$ 26.50 = \$144,253.58 -----> 144,254

Pupil Transportation

Maintenance & Operations 1,697,220

calculated sq. footage 612,346.18 x \$ 3.44 = 2,106,470.85 from Work Sheet #2

CDF & Benefits for Transportation and M&O Personnel

45% of Pupil Transportation \$ 763,748.91

60% of M&O 1,263,882.51

Total Allocation for Trans & M&O Personnel Salaries \$ 2,027,631.42 -----> 2,027,631

County CDF Adjustment x 0.00%

CDF Allocation for Trans & M&O Salaries \$ - -----> 0

Total Allocation for Trans & M&O Salaries w/CDF \$ 2,027,631.42

Combined Social Security & Retirement Rates x 15.40%

Ret/FICA Allocation for Trans & M&O Personnel \$ 312,255.24 -----> 312,255

Total Allocation for Trans & M&O Salaries w/CDF \$ 2,027,631.42

Non-classroom Ins. Prem. % of Salary x 21.43% divide ins. prem. allocations by salary allocations

Insurance Allocation for Trans & M&O Personnel \$ 434,574.60 -----> 434,575

Other Transportation and M&O

55% of Pupil Transportation \$ 933,470.89

40% of M&O 842,588.34

Total Allocation for Other Trans & M&O \$ 1,776,059.23 -----> 1,776,059

Capital Outlay

(see Work Sheet #2) 4,392,915.08 -----> 4,392,915

Total Other Non-classroom Allocations \$9,087,689 ----> 9,087,689

Total All Non-classroom Allocations \$11,336,160

State Percent for Non-classroom Components x 67.76%

Total State Non-classroom Allocation \$7,681,095

Total State Allocation \$29,478,044

Work Sheet #1: Career Technical Education Center Transportation

Marshall County

FY19 July Final

FTEADM transported					426
Average one-way miles to center		x			2.49
Unit Cost		x			<u>\$32.43</u>
Total Career Technical Education Center Transportation					<u><u>34,465</u></u>

Work Sheet #2: Capital Outlay

ADMs

Square Footage Requirement

k-4	2,055	x	100	=	205,465.79
5-8	1,684	x	110	=	185,202.32
9-12	1,705	x	130	=	<u>221,678.06</u>
Total Square Footage Requirement					<u>612,346.18</u>

Estimated Cost of Construction

k-4 sq. footage	205,466	x	\$ 139.41	=	28,643,985.52
5-8 sq. footage	185,202	x	\$ 140.00	=	25,928,325.46
9-12 sq. footage	221,678	x	\$ 147.84	=	<u>32,773,340.95</u>

Subtotal Estimated Cost of Construction

					<u>87,345,651.94</u>	----->	\$87,345,652
Equipment Allocation Rate		x			<u>10.0%</u>		
					8,734,565.19	----->	8,734,565

Subtotal Estimated Cost of Construction

					87,345,651.94		
Architect's Fees		x			<u>7.0%</u>		
					6,114,195.64	----->	6,114,196

Total Estimated Cost of Construction

\$102,194,413

Estimated Annual Cost of Construction

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$175,716,603</u>
Life Expectancy		+	<u>40 years</u>
Grand Total Capital Outlay Funding			<u><u>\$4,392,915</u></u>