

Millington 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	712	+	20.0	=	35.62	
4-6	560	+	25.0	=	22.39	
7-9	497	+	25.0	=	19.87	ratio adjusted for duty-free period (one of six)
10-12	520	+	22.08	=	23.53	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	162	+	16.67	=	9.73	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	162	+	91.0	=	1.78	
Option 2	111	+	58.5	=	1.90	
Option 3	173	+	58.5	=	2.96	
Option 4	95	+	16.5	=	5.77	
Option 5	9	+	16.5	=	0.57	
Option 6	2	+	16.5	=	0.13	
Option 7	32	+	8.5	=	3.80	
Option 8	19	+	8.5	=	2.28	
Option 9	0	+	8.5	=	0.00	
Option 10	2	+	8.5	=	0.28	
<b>ESL</b>	92	+	20	=	4.60	
<b>Translators</b>	92	+	200	=	0.46	
<b>Art</b>						
K-6	1,272	+	525	=	2.42	
<b>Music</b>						
K-6	1,272	+	525	=	2.42	
<b>Physical Education</b>						
K-4	890	+	350	=	2.54	
5-6	383	+	265	=	1.44	
<b>Librarians</b>						
K-8	(see Blue Book)				3.00	
9-12	(see Blue Book)				1.00	
<b>School Counselors</b>						
K-6	1,272	+	500	=	2.54	
7-12 + Voc. Ed.	1,179	+	350	=	3.37	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)				3.49	
<b>Sp. Ed.</b>	607	+	750	=	0.81	
<b>Career Technical</b>	162	+	1,000	=	0.16	
<b>Sp. Ed. Assess.</b>	607	+	600	=	1.01	
<b>Principals</b>						
(see Blue Book)					4.00	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.50	
<b>Secondary (9-12)</b>						
see Blue Book					1.00	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				1.25	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				1.00	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					168.63	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		103.23%	
<b>Total Salary Allocation</b>					\$8,207,438	-----> \$8,207,438 --> \$8,207,438
<b>State Percent for Instructional Salary Components</b>						x 73.85%
<b>Total State Instructional Salary Allocation</b>						<b>\$6,060,936</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$8,207,438	-----> \$8,207,438
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$1,486,367	-----> 1,486,367
Total All Professional Positions					168.63	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$1,186,943	-----> 1,186,943
<b>Total Instructional Benefits Allocation</b>						\$2,673,310 --> \$2,673,310
<b>State Percent for Instructional Benefit Components</b>						x 73.85%
<b>Total State Instructional Benefits Allocation</b>						<b>\$1,974,156</b>

**Classroom Components**

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<b>Nurses</b>	2,492	+	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	1,272	+	75	=	16.96		
<b>Special Education</b>							
Options 5,7,8	61	+	60	=	1.02		
<b>Library</b>							
see Blue Book					1.50		
<b>Total All Assistant Positions</b>					19.48		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$457,749	----->	457,749
<b>Total Salary Allocation for Nurses and Assistants</b>					\$504,899	<-----	\$504,899
County CDF				x	103.23%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$521,192	----->	\$521,192
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$80,264	----->	80,264
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 20.48 6,569.53		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$134,535	----->	134,535
<b>Total Allocation for Nurses and Assistants</b>							\$735,991 --> 735,991
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	1,073	x	\$ 885.75	=	\$950,409.75		
<b>Substitute Teachers</b>							
Total ADM	2,492	x	\$ 61.75	=	\$153,871.73		
<b>Alternative Schools</b>							
Total ADM	2,492	x	\$ 3.75	=	9,344.44		
7-12 + CTE	1,179	x	\$ 33.25	=	39,188.04	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	2,492	x	\$ 12.25	=	30,525.16		
<b>Textbooks</b>							
Total ADM	2,492	x	\$ 77.50	=	193,118.37		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	2,330	x	\$ 80.75	=	188,119.16		
Career Technical	162	x	\$ 157.75	=	25,587.19	FTE voc. ed. served	
Sp. Ed.	607	x	\$ 35.60	=	21,613.07		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	2,330	x	\$ 64.25	=	149,679.95		
Career Technical	162	x	\$ 99.75	=	16,179.54	FTE voc. ed. served	
Sp. Ed.	607	x	\$ 13.25	=	8,044.19		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	2,330	x	\$ 14.50	=	33,779.91		
Career Technical	162	x	\$ 50.50	=	8,191.14	FTE voc. ed. served	
Sp. Ed.	607	x	\$ 17.25	=	10,472.63		
<b>Exit Exams</b>							
Academic grade 11	222	x	\$ 47.15	=	10,482.17		
Career Technical grade 12	39	x	\$ 18.00	=	706.07		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	2,492	x	\$ 41.32	=	102,967.77		
<b>Total Other Allocations</b>					\$ 1,952,280.29	----->	1,952,280
<b>Total All Classroom Allocations</b>							\$2,688,271
<b>State Percent for Classroom Components</b>						x	79.93%
<b>Total State Classroom Allocation</b>							\$2,148,708
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.02	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>					\$1,973	----->	\$1,973
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$357	----->	357
<b>Technology Coord</b>	2,492	+	6,400		1.39		

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Salary Allocation					\$47,150		
County CDF					103.23%		
<b>Total Salary Allocation</b>					\$67,622	----->	\$67,622
<b>Total Social Security &amp; Retirement Allocation</b>					\$12,246	----->	12,246
Total Superintendent and Technology Coord Positions					1.41		
Insurance Premium Amount	x				\$ 9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$13,858	----->	13,858
<b>System Secretarial Support</b>							
(see Blue Book)					3.49		
Salary Allocation	x				\$42,200		
County CDF	x				103.23%		
<b>Total Salary Allocation</b>					\$152,111	----->	152,111
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$23,425	----->	23,425
<b>School Secretaries</b>							
(see Blue Book)					6.62		
Salary Allocation	x				\$33,000		
County CDF	x				103.23%		
<b>Total Salary Allocation</b>					\$225,548	----->	225,548
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$34,734	----->	34,734
<b>Custodians</b>							
calculated sq. footage		282,446.90	+	22,376	=	12.62	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				103.23%		
<b>Total Salary Allocation</b>					\$329,661	----->	329,661
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$50,768	----->	50,768
Total Sys. and Sch. Support Positions					22.74		
Insurance Premium Amount	x				\$ 6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$149,363	----->	149,363
<b>Total Allocation for Non-classroom Positions</b>							\$1,061,668 ----> \$1,061,668

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

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		2,492	x	\$ 26.50	=	\$66,034.02	-----> 66,034
<b>Pupil Transportation</b>						666,134	
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		282,446.90	x	\$ 3.44	=	971,617.34	from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation						\$ 299,760.44	
60% of M&O						582,970.41	
Total Allocation for Trans & M&O Personnel Salaries						\$ 882,730.84	-----> 882,731
County CDF Adjustment	x					3.23%	
<b>CDF Allocation for Trans &amp; M&amp;O Salaries</b>						\$ 28,485.72	-----> 28,486
Total Allocation for Trans & M&O Salaries w/CDF						\$ 911,216.56	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 140,327.35	-----> 140,327
Total Allocation for Trans & M&O Salaries w/CDF						\$ 882,730.84	
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>						\$ 189,192.38	-----> 189,192
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation						\$ 366,373.87	
40% of M&O						388,646.94	
Total Allocation for Other Trans & M&O						\$ 755,020.80	-----> 755,021
<b>Capital Outlay</b>							
(see Work Sheet #2)						2,030,625.09	-----> 2,030,625
<b>Total Other Non-classroom Allocations</b>							\$4,092,416 ----> 4,092,416

<b>Total All Non-classroom Allocations</b>							\$5,154,084
<b>State Percent for Non-classroom Components</b>						x	52.63%
<b>Total State Non-classroom Allocation</b>							\$2,712,749
<b>Total State Allocation</b>							\$12,896,550

**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	904	x	100	=	90,446.20
5-8	718	x	110	=	78,978.52
9-12	869	x	130	=	<u>113,022.18</u>
<b>Total Square Footage Requirement</b>					<u>282,446.90</u>

**Estimated Cost of Construction**

k-4 sq. footage	90,446	x	\$ 139.41	=	12,609,104.69
5-8 sq. footage	78,979	x	\$ 140.00	=	11,056,992.77
9-12 sq. footage	113,022	x	\$ 147.84	=	<u>16,709,431.98</u>

**Subtotal Estimated Cost of Construction** 40,375,529.43 -----> \$40,375,529

Equipment Allocation Rate x 10.0% -----> 4,037,552.94 -----> 4,037,553

**Subtotal Estimated Cost of Construction** 40,375,529.43

Architect's Fees x 7.0% -----> 2,826,287.06 -----> 2,826,287

**Total Estimated Cost of Construction** \$47,239,369

**Estimated Annual Cost of Construction**

Debt Service Period	@	20 years
Debt Service Rate	@	6.00% interest
Amortization Cost		<u>\$81,225,003</u>
Life Expectancy	+	<u>40 years</u>

**Grand Total Capital Outlay Funding** \$2,030,625