

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	668	+	20.0	=	33.39	
4-6	566	+	25.0	=	22.64	
7-9	351	+	25.0	=	14.05	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	79	+	91.0	=	0.86	
Option 2	267	+	58.5	=	4.57	
Option 3	33	+	58.5	=	0.56	
Option 4	10	+	16.5	=	0.60	
Option 5	13	+	16.5	=	0.81	
Option 6	0	+	16.5	=	0.00	
Option 7	28	+	8.5	=	3.26	
Option 8	1	+	8.5	=	0.11	
Option 9	0	+	8.5	=	0.00	
Option 10	0	+	8.5	=	0.00	
ESL	22	+	20	=	1.10	
Translators	22	+	200	=	0.11	
Art						
K-6	1,234	+	525	=	2.35	
Music						
K-6	1,234	+	525	=	2.35	
Physical Education						
K-4	853	+	350	=	2.44	
5-6	381	+	265	=	1.44	
Librarians						
K-8	(see Blue Book)				3.00	
9-12	(see Blue Book)				0.00	
School Counselors						
K-6	1,234	+	500	=	2.47	
7-12 + Voc. Ed.	351	+	350	=	1.00	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)				3.00	
Sp. Ed.	431	+	750	=	0.57	
Career Technical	0	+	1,000	=	0.00	
Sp. Ed. Assess.	431	+	600	=	0.72	
Principals						
(see Blue Book)					3.00	
Asst. Principals						
Elementary (k-8)						
see Blue Book					0.00	
Secondary (9-12)						
see Blue Book					0.00	
Other Professional						
Social Workers	use share				0.80	min = one per county, split based on share of total ADM
Psychologists	use share				0.64	min = one per county, split based on share of total ADM
Total All Professional Positions					106.85	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$5,037,932	-----> \$5,037,932 ----> \$5,037,932
State Percent for Instructional Salary Components						x 75.37%
Total State Instructional Salary Allocation						\$3,797,175

Instructional Benefits Components

Total Salary Allocation					\$5,037,932	-----> \$5,037,932
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$912,370	-----> 912,370
Total All Professional Positions					106.85	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$752,087	-----> 752,087
Total Instructional Benefits Allocation						\$1,664,456 ----> \$1,664,456
State Percent for Instructional Benefit Components						x 75.37%
Total State Instructional Benefits Allocation						\$1,254,529

Classroom Components

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Nurses	1,609	+	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	1,234	+	75	=	16.45		
Special Education							
Options 5,7,8	42	+	60	=	0.70		
Library							
see Blue Book					1.50		
Total All Assistant Positions					18.65		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$438,291	----->	438,291
Total Salary Allocation for Nurses and Assistants					\$485,441	<-----	\$485,441
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$485,441	----->	\$485,441
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$74,758	----->	74,758
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 19.65		
Total Ins. Allocation for Nurses and Assistants					\$129,096	----->	129,096
Total Allocation for Nurses and Assistants							\$689,295 --> 689,295
Other Classroom Allocations							
At Risk							
Total Eligibles	748	x	\$ 885.75	=	\$662,541.00		
Substitute Teachers							
Total ADM	1,609	x	\$ 61.75	=	\$99,376.67		
Alternative Schools							
Total ADM	1,609	x	\$ 3.75	=	6,035.02		
7-12 + CTE	351	x	\$ 33.25	=	11,678.31	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	1,609	x	\$ 12.25	=	19,714.40		
Textbooks							
Total ADM	1,609	x	\$ 77.50	=	124,723.75		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	1,609	x	\$ 80.75	=	129,954.10		
Career Technical	0	x	\$ 157.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	431	x	\$ 35.60	=	15,331.63		
Instructional Equipment							
reg. k-12 + Opt. 7-9	1,609	x	\$ 64.25	=	103,400.01		
Career Technical	0	x	\$ 99.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	431	x	\$ 13.25	=	5,706.29		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	1,609	x	\$ 14.50	=	23,335.41		
Career Technical	0	x	\$ 50.50	=	0.00	FTE voc. ed. served	
Sp. Ed.	431	x	\$ 17.25	=	7,428.95		
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	1,609	x	\$ 41.32	=	66,500.81		
Total Other Allocations					\$ 1,275,726.37	----->	1,275,726
Total All Classroom Allocations							\$1,965,021
State Percent for Classroom Components						x	81.83%
Total State Classroom Allocation							\$1,607,887
Non-classroom Components							
Position Classification							
Superintendent					0.36	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$40,295	----->	\$40,295
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$7,297	----->	7,297
Technology Coord	1,609	+	6,400		1.25		

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Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$59,006	----->	\$59,006
Total Social Security & Retirement Allocation					\$10,686	----->	10,686
Total Superintendent and Technology Coord Positions					1.61		
Insurance Premium Amount	x			\$	9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$15,849	----->	15,849
System Secretarial Support							
(see Blue Book)					3.00		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$126,600	----->	126,600
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$19,496	----->	19,496
School Secretaries							
(see Blue Book)					4.29		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$141,574	----->	141,574
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$21,802	----->	21,802
Custodians							
calculated sq. footage		168,367.53	+	22,376	=	7.52	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$190,369	----->	190,369
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$29,317	----->	29,317
Total Sys. and Sch. Support Positions					14.81		
Insurance Premium Amount	x			\$	6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$97,325	----->	97,325
Total Allocation for Non-classroom Positions							\$759,618 ----> \$759,618

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		1,609	x	\$	26.50	=	\$42,647.48 -----> 42,647
Pupil Transportation							509,786
Maintenance & Operations							
calculated sq. footage		168,367.53	x	\$	3.44	=	579,184.31 from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation					\$	229,403.70	
60% of M&O						347,510.59	
Total Allocation for Trans & M&O Personnel Salaries					\$	576,914.29	-----> 576,914
County CDF Adjustment	x					0.00%	
CDF Allocation for Trans & M&O Salaries					\$	-	-----> 0
Total Allocation for Trans & M&O Salaries w/CDF					\$	576,914.29	
Combined Social Security & Retirement Rates	x					15.40%	
Ret/FICA Allocation for Trans & M&O Personnel					\$	88,844.80	-----> 88,845
Total Allocation for Trans & M&O Salaries w/CDF					\$	576,914.29	
Non-classroom Ins. Prem. % of Salary	x					21.43%	divide ins. prem. allocations by salary allocations
Insurance Allocation for Trans & M&O Personnel					\$	123,647.87	-----> 123,648
Other Transportation and M&O							
55% of Pupil Transportation					\$	280,382.30	
40% of M&O						231,673.73	
Total Allocation for Other Trans & M&O					\$	512,056.02	-----> 512,056
Capital Outlay							
(see Work Sheet #2)						1,182,920.40	-----> 1,182,920
Total Other Non-classroom Allocations							\$2,527,031 ----> 2,527,031

Total All Non-classroom Allocations							\$3,286,649
State Percent for Non-classroom Components						x	62.40%
Total State Non-classroom Allocation							\$2,050,775
Total State Allocation							\$8,710,366

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	866	x	100	=	86,597.30
5-8	743	x	110	=	81,770.24
9-12	0	x	130	=	<u>0.00</u>
Total Square Footage Requirement					<u>168,367.53</u>

Estimated Cost of Construction

k-4 sq. footage	86,597	x	\$ 139.41	=	12,072,529.13
5-8 sq. footage	81,770	x	\$ 140.00	=	11,447,833.06
9-12 sq. footage	0	x	\$ 147.84	=	<u>0.00</u>

Subtotal Estimated Cost of Construction 23,520,362.19 -----> \$23,520,362

Equipment Allocation Rate x 10.0% -----> 2,352,036.22 -----> 2,352,036

Subtotal Estimated Cost of Construction 23,520,362.19

Architect's Fees x 7.0% -----> 1,646,425.35 -----> 1,646,425

Total Estimated Cost of Construction \$27,518,824

Estimated Annual Cost of Construction

Debt Service Period	@	20 years
Debt Service Rate	@	6.00% interest
Amortization Cost		<u>\$47,316,816</u>
Life Expectancy	+	<u>40 years</u>

Grand Total Capital Outlay Funding \$1,182,920