

Rhea County

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	1,137	+	20.0	=	56.84	
4-6	912	+	25.0	=	36.50	
7-9	904	+	25.0	=	36.16	ratio adjusted for duty-free period (one of six)
10-12	954	+	22.08	=	43.22	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	174	+	16.67	=	10.42	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	153	+	91.0	=	1.68	
Option 2	150	+	58.5	=	2.56	
Option 3	103	+	58.5	=	1.75	
Option 4	82	+	16.5	=	4.95	
Option 5	110	+	16.5	=	6.67	
Option 6	1	+	16.5	=	0.09	
Option 7	71	+	8.5	=	8.37	
Option 8	17	+	8.5	=	2.00	
Option 9	0	+	8.5	=	0.00	
Option 10	0	+	8.5	=	0.00	
<b>ESL</b>	129	+	20	=	6.45	
<b>Translators</b>	129	+	200	=	0.65	
<b>Art</b>						
K-6	2,049	+	525	=	3.90	
<b>Music</b>						
K-6	2,049	+	525	=	3.90	
<b>Physical Education</b>						
K-4	1,415	+	350	=	4.04	
5-6	634	+	265	=	2.39	
<b>Librarians</b>						
K-8	(see Blue Book)				5.50	
9-12	(see Blue Book)				2.00	
<b>School Counselors</b>						
K-6	2,049	+	500	=	4.10	
7-12 + Voc. Ed.	2,032	+	350	=	5.81	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				1.52	
<b>Supervisors</b>						FTE voc. ed. served at home system
<b>Sys-wide Instr.</b>	(see Blue Book)				5.17	
<b>Sp. Ed.</b>	687	+	750	=	0.92	
<b>Career Technical</b>	174	+	1,000	=	0.17	
<b>Sp. Ed. Assess.</b>	687	+	600	=	1.14	
<b>Principals</b>						
(see Blue Book)					6.50	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.00	
<b>Secondary (9-12)</b>						
see Blue Book					2.95	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				2.08	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				1.67	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					272.07	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$12,828,324	-----> \$12,828,324 ----> <b>\$12,828,324</b>
<b>State Percent for Instructional Salary Components</b>						x 79.81%
<b>Total State Instructional Salary Allocation</b>						<b>\$10,237,746</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$12,828,324	-----> \$12,828,324
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$2,323,209	-----> 2,323,209
Total All Professional Positions					272.07	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$1,915,074	-----> 1,915,074
<b>Total Instructional Benefits Allocation</b>					\$4,238,283	----> <b>\$4,238,283</b>
<b>State Percent for Instructional Benefit Components</b>						x 79.81%
<b>Total State Instructional Benefits Allocation</b>						<b>\$3,382,395</b>

**Classroom Components**

**Rhea County**

**FY19 July Final**

<b>Nurses</b>	4,166	+	3,000	=	<u>1.39</u>	min = one per system	
Salary Allocation					47,150.00		
<b>Total Salary Allocation for Nurses</b>					\$65,480.14	----->	\$65,480
<b>Assistants</b>							
<b>Instructional</b>							
K-6	2,049	+	75	=	27.32		
<b>Special Education</b>							
Options 5,7,8	198	+	60	=	3.30		
<b>Library</b>							
see Blue Book					1.50		
<b>Total All Assistant Positions</b>					32.13		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$754,947	----->	<u>754,947</u>
<b>Total Salary Allocation for Nurses and Assistants</b>					\$820,428	<-----	<u>\$820,428</u>
County CDF				x	100.00%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$820,428	----->	<u>\$820,428</u>
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$126,346	----->	<u>126,346</u>
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 33.51 6,569.53		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$220,172	----->	<u>220,172</u>
<b>Total Allocation for Nurses and Assistants</b>							\$1,166,946 --> 1,166,946
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	1,920	x	\$ 885.75	=	\$1,700,640.00		
<b>Substitute Teachers</b>							
Total ADM	4,166	x	\$ 61.75	=	\$257,268.22		
<b>Alternative Schools</b>							
Total ADM	4,166	x	\$ 3.75	=	15,623.58		
7-12 + CTE	2,032	x	\$ 33.25	=	67,568.47	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	4,166	x	\$ 12.25	=	51,037.02		
<b>Textbooks</b>							
Total ADM	4,166	x	\$ 77.50	=	322,887.24		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	3,993	x	\$ 80.75	=	322,398.55		
Career Technical	174	x	\$ 157.75	=	27,406.74	FTE voc. ed. served	
Sp. Ed.	687	x	\$ 35.60	=	24,452.71		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	3,993	x	\$ 64.25	=	256,521.45		
Career Technical	174	x	\$ 99.75	=	17,330.09	FTE voc. ed. served	
Sp. Ed.	687	x	\$ 13.25	=	9,101.08		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	3,993	x	\$ 14.50	=	57,892.00		
Career Technical	174	x	\$ 50.50	=	8,773.63	FTE voc. ed. served	
Sp. Ed.	687	x	\$ 17.25	=	11,848.57		
<b>Exit Exams</b>							
Academic grade 11	350	x	\$ 47.15	=	16,520.43		
Career Technical grade 12	43	x	\$ 18.00	=	781.81		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	4,166	x	\$ 41.32	=	<u>172,158.56</u>		
<b>Total Other Allocations</b>					\$ 3,340,210.14	----->	<u>3,340,210</u>
<b>Total All Classroom Allocations</b>							<u>\$4,507,156</u>
<b>State Percent for Classroom Components</b>						x	85.12%
<b>Total State Classroom Allocation</b>							<u>\$3,836,306</u>
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.83	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
<b>Total Salary Allocation</b>					\$94,046	----->	\$94,046
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$17,032	----->	17,032
<b>Technology Coord</b>	4,166	+	6,400		1.65		

**Rhea County**

**FY19 July Final**

Salary Allocation					\$47,150		
County CDF					100.00%		
<b>Total Salary Allocation</b>					\$77,844	----->	\$77,844
<b>Total Social Security &amp; Retirement Allocation</b>					\$14,098	----->	14,098
Total Superintendent and Technology Coord Positions					2.48		
Insurance Premium Amount	x				\$ 9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$24,478	----->	24,478
<b>System Secretarial Support</b>							
(see Blue Book)					5.17		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$218,017	----->	218,017
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$33,575	----->	33,575
<b>School Secretaries</b>							
(see Blue Book)					11.26		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$371,490	----->	371,490
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$57,209	----->	57,209
<b>Custodians</b>							
calculated sq. footage		473,419.41	+	22,376	=	21.16	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$535,284	----->	535,284
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$82,434	----->	82,434
Total Sys. and Sch. Support Positions					37.58		
Insurance Premium Amount	x				\$ 6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$246,889	----->	246,889
<b>Total Allocation for Non-classroom Positions</b>							\$1,772,395 ----> \$1,772,395

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

<b>Other Non-classroom Allocations</b>							
<b>Non-instructional Equipment</b>							
Total ADM		4,166	x	\$ 26.50	=	\$110,406.61	-----> 110,407
<b>Pupil Transportation</b>						1,684,910	
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		473,419.41	x	\$ 3.44	=	1,628,562.76	from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation						\$ 758,209.57	
60% of M&O						977,137.66	
Total Allocation for Trans & M&O Personnel Salaries						\$ 1,735,347.23	-----> 1,735,347
County CDF Adjustment	x					0.00%	
<b>CDF Allocation for Trans &amp; M&amp;O Salaries</b>						\$ -	-----> 0
Total Allocation for Trans & M&O Salaries w/CDF						\$ 1,735,347.23	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 267,243.47	-----> 267,243
Total Allocation for Trans & M&O Salaries w/CDF						\$ 1,735,347.23	
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>						\$ 371,930.44	-----> 371,930
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation						\$ 926,700.59	
40% of M&O						651,425.10	
Total Allocation for Other Trans & M&O						\$ 1,578,125.70	-----> 1,578,126
<b>Capital Outlay</b>							
(see Work Sheet #2)						3,404,915.05	-----> 3,404,915
<b>Total Other Non-classroom Allocations</b>							\$7,467,968 ----> 7,467,968
<b>Total All Non-classroom Allocations</b>							\$9,240,363
<b>State Percent for Non-classroom Components</b>							x 68.05%
<b>Total State Non-classroom Allocation</b>							\$6,287,627
<b>Total State Allocation</b>							\$23,744,074

**Work Sheet #1: Career Technical Education Center Transportation**

**Rhea County**

**FY19 July Final**

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	1,445	x	100	=	144,456.95
5-8	1,243	x	110	=	136,734.48
9-12	1,479	x	130	=	<u>192,227.97</u>
<b>Total Square Footage Requirement</b>					<u>473,419.41</u>

**Estimated Cost of Construction**

k-4 sq. footage	144,457	x	\$ 139.41	=	20,138,743.87
5-8 sq. footage	136,734	x	\$ 140.00	=	19,142,827.20
9-12 sq. footage	192,228	x	\$ 147.84	=	<u>28,419,379.18</u>

**Subtotal Estimated Cost of Construction** 67,700,950.25 -----> \$67,700,950

Equipment Allocation Rate x 10.0% -----> 6,770,095.03 -----> 6,770,095

**Subtotal Estimated Cost of Construction** 67,700,950.25

Architect's Fees x 7.0% -----> 4,739,066.52 -----> 4,739,067

**Total Estimated Cost of Construction** \$79,210,112

**Estimated Annual Cost of Construction**

Debt Service Period	@	20 years
Debt Service Rate	@	6.00% interest
Amortization Cost		<u>\$136,196,602</u>
Life Expectancy	+	<u>40 years</u>

**Grand Total Capital Outlay Funding** \$3,404,915