

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	284	+	20.0	=	14.19	
4-6	212	+	25.0	=	8.49	
7-9	138	+	25.0	=	5.53	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	13	+	91.0	=	0.14	
Option 2	55	+	58.5	=	0.94	
Option 3	10	+	58.5	=	0.18	
Option 4	17	+	16.5	=	1.02	
Option 5	9	+	16.5	=	0.55	
Option 6	0	+	16.5	=	0.00	
Option 7	8	+	8.5	=	0.91	
Option 8	1	+	8.5	=	0.15	
Option 9	0	+	8.5	=	0.00	
Option 10	1	+	8.5	=	0.17	
ESL	14	+	20	=	0.70	
Translators	14	+	200	=	0.07	
Art						
K-6	496	+	525	=	0.94	
Music						
K-6	496	+	525	=	0.94	
Physical Education						
K-4	358	+	350	=	1.02	
5-6	138	+	265	=	0.52	
Librarians						
K-8	(see Blue Book)				1.00	
9-12	(see Blue Book)				0.00	
School Counselors						
K-6	496	+	500	=	0.99	
7-12 + Voc. Ed.	use share	+	350	=	0.39	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.	115	+	750	=	0.15	
Career Technical	0	+	1,000	=	0.00	
Sp. Ed. Assess.	115	+	600	=	0.19	
Principals						
(see Blue Book)					1.00	
Asst. Principals						
Elementary (k-8)						
see Blue Book					0.00	
Secondary (9-12)						
see Blue Book					0.00	
Other Professional						
Social Workers	use share				0.32	min = one per county, split based on share of total ADM
Psychologists	use share				0.26	min = one per county, split based on share of total ADM
Total All Professional Positions					43.77	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$2,063,886	-----> \$2,063,886 ----> \$2,063,886
State Percent for Instructional Salary Components						x 79.59%
Total State Instructional Salary Allocation						\$1,642,668

Instructional Benefits Components

Total Salary Allocation					\$2,063,886	-----> \$2,063,886
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$373,770	-----> 373,770
Total All Professional Positions					43.77	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$308,107	-----> 308,107
Total Instructional Benefits Allocation						\$681,876 ----> \$681,876
State Percent for Instructional Benefit Components						x 79.59%
Total State Instructional Benefits Allocation						\$542,712

Classroom Components

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Nurses	644	+	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	496	+	75	=	6.61		
Special Education							
Options 5,7,8	18	+	60	=	0.30		
Library							
see Blue Book					0.50		
Total All Assistant Positions					7.42		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$174,256	----->	174,256
Total Salary Allocation for Nurses and Assistants					\$221,406	<-----	\$221,406
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$221,406	----->	\$221,406
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$34,097	----->	34,097
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 8.42		
Total Ins. Allocation for Nurses and Assistants					\$55,284	----->	55,284
Total Allocation for Nurses and Assistants							\$310,786 --> 310,786
Other Classroom Allocations							
At Risk							
Total Eligibles	234	x	\$ 885.75	=	\$207,265.50		
Substitute Teachers							
Total ADM	644	x	\$ 61.75	=	\$39,743.46		
Alternative Schools							
Total ADM	644	x	\$ 3.75	=	2,413.57		
7-12 + CTE	138	x	\$ 33.25	=	4,595.77	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	644	x	\$ 12.25	=	7,884.33		
Textbooks							
Total ADM	644	x	\$ 77.50	=	49,880.45		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	644	x	\$ 80.75	=	51,972.21		
Career Technical	0	x	\$ 157.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	115	x	\$ 35.60	=	4,077.27		
Instructional Equipment							
reg. k-12 + Opt. 7-9	644	x	\$ 64.25	=	41,352.50		
Career Technical	0	x	\$ 99.75	=	0.00	FTE voc. ed. served	
Sp. Ed.	115	x	\$ 13.25	=	1,517.52		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	644	x	\$ 14.50	=	9,332.47		
Career Technical	0	x	\$ 50.50	=	0.00	FTE voc. ed. served	
Sp. Ed.	115	x	\$ 17.25	=	1,975.64		
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	644	x	\$ 41.32	=	26,595.50		
Total Other Allocations					\$ 448,606.21	----->	448,606
Total All Classroom Allocations							\$759,392
State Percent for Classroom Components						x	84.27%
Total State Classroom Allocation							\$639,971
Non-classroom Components							
Position Classification							
Superintendent					0.09	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$10,095	----->	\$10,095
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$1,828	----->	1,828
Technology Coord	644	+	6,400		1.10		

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Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$51,892	----->	\$51,892
Total Social Security & Retirement Allocation					\$9,398	----->	9,398
Total Superintendent and Technology Coord Positions					1.19		
Insurance Premium Amount	x			\$	9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$11,726	----->	11,726
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)					1.71		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$56,514	----->	56,514
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$8,703	----->	8,703
Custodians							
calculated sq. footage		67,167.77	+	22,376	=	3.00	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$75,945	----->	75,945
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$11,696	----->	11,696
Total Sys. and Sch. Support Positions					6.71		
Insurance Premium Amount	x			\$	6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$44,110	----->	44,110
Total Allocation for Non-classroom Positions							\$379,304 ----> \$379,304

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		644	x	\$	26.50	=	\$17,055.90 -----> 17,056
Pupil Transportation							0
Maintenance & Operations							
calculated sq. footage		67,167.77	x	\$	3.44	=	231,057.12 from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation				\$	-		
60% of M&O					138,634.27		
Total Allocation for Trans & M&O Personnel Salaries				\$	138,634.27	----->	138,634
County CDF Adjustment	x				0.00%		
CDF Allocation for Trans & M&O Salaries				\$	-	----->	0
Total Allocation for Trans & M&O Salaries w/CDF				\$	138,634.27		
Combined Social Security & Retirement Rates	x				15.40%		
Ret/FICA Allocation for Trans & M&O Personnel				\$	21,349.68	----->	21,350
Total Allocation for Trans & M&O Salaries w/CDF				\$	138,634.27		
Non-classroom Ins. Prem. % of Salary	x				21.43%	divide ins. prem. allocations by salary allocations	
Insurance Allocation for Trans & M&O Personnel				\$	29,712.96	----->	29,713
Other Transportation and M&O							
55% of Pupil Transportation				\$	-		
40% of M&O					92,422.85		
Total Allocation for Other Trans & M&O				\$	92,422.85	----->	92,423
Capital Outlay							
(see Work Sheet #2)					471,856.70	----->	471,857
Total Other Non-classroom Allocations							\$771,032 ----> 771,032

Total All Non-classroom Allocations							\$1,150,336
State Percent for Non-classroom Components						x	69.41%
Total State Non-classroom Allocation							\$798,423
Total State Allocation							\$3,623,774

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	363	x	100	=	36,302.95
5-8	281	x	110	=	30,864.82
9-12	0	x	130	=	<u>0.00</u>
Total Square Footage Requirement					<u>67,167.77</u>

Estimated Cost of Construction

k-4 sq. footage	36,303	x	\$ 139.41	=	5,060,994.49
5-8 sq. footage	30,865	x	\$ 140.00	=	4,321,074.19
9-12 sq. footage	0	x	\$ 147.84	=	<u>0.00</u>

Subtotal Estimated Cost of Construction 9,382,068.68 -----> \$9,382,069

Equipment Allocation Rate x 10.0%
 938,206.87 -----> 938,207

Subtotal Estimated Cost of Construction 9,382,068.68

Architect's Fees x 7.0%
 656,744.81 -----> 656,745

Total Estimated Cost of Construction \$10,977,020

Estimated Annual Cost of Construction

Debt Service Period	@	20 years
Debt Service Rate	@	6.00% interest
Amortization Cost		<u>\$18,874,268</u>
Life Expectancy	+	<u>40 years</u>

Grand Total Capital Outlay Funding \$471,857