

Shelby County

FY19 July Final

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	38,014	+	20.0	=	1,900.71	
4-6	27,225	+	25.0	=	1,088.99	
7-9	24,049	+	25.0	=	961.97	ratio adjusted for duty-free period (one of six)
10-12	20,185	+	22.08	=	914.04	ratio adjusted for duty-free period (one of six)
Career Technical	3,128	+	16.67	=	187.69	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	5,675	+	91.0	=	62.37	
Option 2	1,352	+	58.5	=	23.12	
Option 3	5,377	+	58.5	=	91.91	
Option 4	3,563	+	16.5	=	215.94	
Option 5	1,805	+	16.5	=	109.39	
Option 6	65	+	16.5	=	3.93	
Option 7	2,011	+	8.5	=	236.62	
Option 8	760	+	8.5	=	89.45	
Option 9	11	+	8.5	=	0.00	
Option 10	80	+	8.5	=	9.46	
ESL	10,504	+	20	=	525.20	
Translators	10,504	+	200	=	52.52	
Art						
K-6	65,239	+	525	=	124.26	
Music						
K-6	65,239	+	525	=	124.26	
Physical Education						
K-4	47,448	+	350	=	135.57	
5-6	17,791	+	265	=	67.14	
Librarians						
K-8	(see Blue Book)				163.00	
9-12	(see Blue Book)				59.18	
School Counselors						
K-6	65,239	+	500	=	130.48	
7-12 + Voc. Ed.	47,362	+	350	=	135.32	min = one per county, split based on share of total ADM
RTI positions	(see Blue Book)				41.80	
Supervisors						FTE voc. ed. served at home system
Sys-wide Instr.	(see Blue Book)				115.95	
Sp. Ed.	20,700	+	750	=	27.60	
Career Technical	3,128	+	1,000	=	3.13	
Sp. Ed. Assess.	20,700	+	600	=	34.50	
Principals						
(see Blue Book)					208.00	
Asst. Principals						
Elementary (k-8)						
see Blue Book					24.50	
Secondary (9-12)						
see Blue Book					48.26	
Other Professional						
Social Workers	use share				57.48	min = one per county, split based on share of total ADM
Psychologists	use share				45.98	min = one per county, split based on share of total ADM
Total All Professional Positions					8,019.71	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		103.23%	
Total Salary Allocation					\$390,331,661	-----> \$390,331,661 ----> \$390,331,661
State Percent for Instructional Salary Components						x 73.85%
Total State Instructional Salary Allocation						\$288,247,715

Instructional Benefits Components

Total Salary Allocation					\$390,331,661	-----> \$390,331,661
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$70,689,064	-----> 70,689,064
Total All Professional Positions					8,019.71	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$56,448,972	-----> 56,448,972
Total Instructional Benefits Allocation					\$127,138,036	----> \$127,138,036
State Percent for Instructional Benefit Components						x 73.85%
Total State Instructional Benefits Allocation						\$93,887,460

Classroom Components

Shelby County

FY19 July Final

Nurses	114,954	+	3,000	=	<u>38.32</u>	min = one per system	
Salary Allocation					47,150.00		
Total Salary Allocation for Nurses					\$1,806,696.62	----->	\$1,806,697
Assistants							
Instructional							
K-6	65,239	+	75	=	869.85		
Special Education							
Options 5,7,8	4,577	+	60	=	76.28		
Library							
see Blue Book					58.00		
Total All Assistant Positions					1,004.13		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$23,596,982	----->	23,596,982
Total Salary Allocation for Nurses and Assistants					\$25,403,678	<-----	\$25,403,678
County CDF				x	103.23%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$26,223,455	----->	\$26,223,455
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$4,038,412	----->	4,038,412
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 1,042.44		
Total Ins. Allocation for Nurses and Assistants					\$6,848,369	----->	6,848,369
Total Allocation for Nurses and Assistants							\$37,110,236 --> 37,110,236
Other Classroom Allocations							
At Risk							
Total Eligibles	68,231	x	\$ 885.75	=	\$60,435,298.24		
Substitute Teachers							
Total ADM	114,954	x	\$ 61.75	=	\$7,098,420.96		
Alternative Schools							
Total ADM	114,954	x	\$ 3.75	=	431,078.20		
7-12 + CTE	47,362	x	\$ 33.25	=	1,574,801.40	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	114,954	x	\$ 12.25	=	1,408,188.77		
Textbooks							
Total ADM	114,954	x	\$ 77.50	=	8,908,949.38		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	111,826	x	\$ 80.75	=	9,029,951.33		
Career Technical	3,128	x	\$ 157.75	=	493,467.70	FTE voc. ed. served	
Sp. Ed.	20,700	x	\$ 35.60	=	736,931.79		
Instructional Equipment							
reg. k-12 + Opt. 7-9	111,826	x	\$ 64.25	=	7,184,821.96		
Career Technical	3,128	x	\$ 99.75	=	312,034.25	FTE voc. ed. served	
Sp. Ed.	20,700	x	\$ 13.25	=	274,279.39		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	111,826	x	\$ 14.50	=	1,621,477.33		
Career Technical	3,128	x	\$ 50.50	=	157,972.23	FTE voc. ed. served	
Sp. Ed.	20,700	x	\$ 17.25	=	357,080.71		
Exit Exams							
Academic grade 11	7,124	x	\$ 47.15	=	335,894.88		
Career Technical grade 12	720	x	\$ 18.00	=	12,961.40		
Career Technical Education Center Transportation							
see Work Sheet #1					2,465.04		
Technology							
Total ADM	114,954	x	\$ 41.32	=	4,750,116.16		
Total Other Allocations					\$ 105,126,191.12	----->	105,126,191
Total All Classroom Allocations							\$142,236,427
State Percent for Classroom Components						x	79.93%
Total State Classroom Allocation							\$113,688,126
Non-classroom Components							
Position Classification							
Superintendent					0.78	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	103.23%		
Total Salary Allocation					\$91,005	----->	\$91,005
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$16,481	----->	16,481
Technology Coord	114,954	+	6,400		18.96		

Shelby County

FY19 July Final

Salary Allocation					\$47,150		
County CDF					103.23%		
Total Salary Allocation					\$922,890	----->	\$922,890
Total Social Security & Retirement Allocation					\$167,135	----->	167,135
Total Superintendent and Technology Coord Positions					19.74		
Insurance Premium Amount	x				\$ 9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$194,548	----->	194,548
System Secretarial Support							
(see Blue Book)					115.95		
Salary Allocation	x				\$42,200		
County CDF	x				103.23%		
Total Salary Allocation					\$5,051,172	----->	5,051,172
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$777,881	----->	777,881
School Secretaries							
(see Blue Book)					324.22		
Salary Allocation	x				\$33,000		
County CDF	x				103.23%		
Total Salary Allocation					\$11,044,484	----->	11,044,484
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$1,700,850	----->	1,700,850
Custodians							
calculated sq. footage		12,799,058.73	+	22,376	=	572.00	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				103.23%		
Total Salary Allocation					\$14,938,583	----->	14,938,583
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$2,300,542	----->	2,300,542
Total Sys. and Sch. Support Positions					1,012.17		
Insurance Premium Amount	x				\$ 6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$6,649,493	----->	6,649,493
Total Allocation for Non-classroom Positions							\$43,855,063 ----> \$43,855,063

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		114,954	x	\$ 26.50	=	\$3,046,285.92	-----> 3,046,286
Pupil Transportation						31,746,353	
Maintenance & Operations							
calculated sq. footage		12,799,058.73	x	\$ 3.44	=	44,028,762.04	from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation						\$ 14,285,858.91	
60% of M&O						26,417,257.22	
Total Allocation for Trans & M&O Personnel Salaries						\$ 40,703,116.14	-----> 40,703,116
County CDF Adjustment	x					3.23%	
CDF Allocation for Trans & M&O Salaries						\$ 1,313,489.56	-----> 1,313,490
Total Allocation for Trans & M&O Salaries w/CDF						\$ 42,016,605.69	
Combined Social Security & Retirement Rates	x					15.40%	
Ret/FICA Allocation for Trans & M&O Personnel						\$ 6,470,557.28	-----> 6,470,557
Total Allocation for Trans & M&O Salaries w/CDF						\$ 40,703,116.14	
Non-classroom Ins. Prem. % of Salary	x					21.43%	divide ins. prem. allocations by salary allocations
Insurance Allocation for Trans & M&O Personnel						\$ 8,723,745.55	-----> 8,723,746
Other Transportation and M&O							
55% of Pupil Transportation						\$ 17,460,494.23	
40% of M&O						17,611,504.82	
Total Allocation for Other Trans & M&O						\$ 35,071,999.04	-----> 35,071,999
Capital Outlay							
(see Work Sheet #2)						91,612,373.33	-----> 91,612,373
Total Other Non-classroom Allocations							\$186,941,567 ----> 186,941,567
Total All Non-classroom Allocations							\$230,796,630
State Percent for Non-classroom Components							x 52.63%
Total State Non-classroom Allocation							\$121,475,214
Total State Allocation							\$617,298,514

Work Sheet #1: Career Technical Education Center Transportation

Shelby County

FY19 July Final

FTEADM transported					12
Average one-way miles to center		x			6.33
Unit Cost		x			<u>\$32.43</u>
Total Career Technical Education Center Transportation					<u><u>2,465</u></u>

Work Sheet #2: Capital Outlay

ADMs

Square Footage Requirement

k-4	48,439	x	100	=	4,843,933.71
5-8	34,590	x	110	=	3,804,929.04
9-12	31,925	x	130	=	<u>4,150,195.98</u>
Total Square Footage Requirement					<u>12,799,058.73</u>

Estimated Cost of Construction

k-4 sq. footage	4,843,934	x	\$ 139.41	=	675,292,798.84
5-8 sq. footage	3,804,929	x	\$ 140.00	=	532,690,065.83
9-12 sq. footage	4,150,196	x	\$ 147.84	=	<u>613,573,512.03</u>

Subtotal Estimated Cost of Construction

1,821,556,376.71 -----> \$1,821,556,377

Equipment Allocation Rate

x 10.0%

182,155,637.67 -----> 182,155,638

Subtotal Estimated Cost of Construction

1,821,556,376.71

Architect's Fees

x 7.0%

127,508,946.37 -----> 127,508,946

Total Estimated Cost of Construction

\$2,131,220,961

Estimated Annual Cost of Construction

Debt Service Period @ 20 years

Debt Service Rate @ 6.00% interest

Amortization Cost \$3,664,494,933

Life Expectancy + 40 years

Grand Total Capital Outlay Funding

\$91,612,373