

Cumberland County
Basic Education Program Allocation
2012-2013
July Final

Instructional Funding

| | | |
|--|-----|---------------------|
| Total Full Funding - Instructional | | \$23,724,000 |
| Less: Required Local Matching Funds 32.24% | | <u>7,649,000</u> |
| State Share of Instructional Funding 67.76% | (1) | \$16,075,000 |

Classroom Funding

| | | |
|--|-----|--------------------|
| Total Full Funding - Classroom | | \$6,926,000 |
| Less: Required Local Matching Funds 24.64% | | <u>1,706,000</u> |
| State Share of Classroom Funding 75.36% | (2) | \$5,220,000 |

Non-Classroom Funding

| | | |
|--|-----|--------------------|
| Total Full Funding - Non-Classroom | | \$12,811,000 |
| Less: Required Local Matching Funds 51.42% | | <u>6,588,000</u> |
| State Share of Non-Classroom Funding 48.58% | (3) | \$6,223,000 |

Total State BEP Funding Allocation (1) + (2) + (3) **\$27,518,000**

Total Required Local Matching Funds 15,943,000

Total BEP Funding - State and Local \$43,461,000

| | |
|--|---------------------|
| BEP Allocation is Stability Provision | \$27,638,000 |
| Mandatory Increase | \$415,000 |

| | |
|---|---------------------|
| Total State BEP Funding Allocation | \$28,053,000 |
|---|---------------------|

Stability and Mandatory Increase on Stability are governed TCA 49-3-366 (b), Baseline is governed by TCA 49-3-307 (a) (1)

Additional Information

Student Counts (Weighted average of months 2,3,6,7)

| | |
|--|-------|
| Total ADMs | 7,143 |
| Career and Technical ADMs Served | 626 |
| Special Education ADMs Identified and Served | 1,288 |

Basic Education Program Instructional Salary \$39,849

Fiscal Capacity Indices

| | |
|----------------------|-------|
| TACIR Index | 0.65% |
| CBER/Fox Index | 0.90% |
| TACIR 50% & CBER 50% | 0.78% |

Instructional Components

| Position Classification | ADMs | | Ratio | | Positions | Notes/Minimums/Maximums/Totals | |
|--|-----------|---|-------|----|--------------|---|--------------|
| Instructional | | | | | | | |
| Teachers | | | | | | | |
| Regular | | | | | | | |
| K-3 | 2,234 | + | 20.0 | = | 111.50 | | |
| 4-6 | 1,596 | + | 25.0 | = | 64.00 | | |
| 7-9 | 1,528 | + | 25.0 | = | 61.00 | ratio adjusted for duty-free period (one of six) | |
| 10-12 | 1,057 | + | 22.08 | = | 48.00 | ratio adjusted for duty-free period (one of six) | |
| Career Technical | 626 | + | 16.67 | = | 37.50 | ratio adjusted for duty-free period (one of six) | |
| Special Education | | | | | | | |
| Option 1 | 221 | + | 91 | = | 2.50 | FTE voc. ed. served | |
| Option 2 | 408 | + | 73 | = | 5.50 | | |
| Option 3 | 167 | + | 46 | = | 3.50 | | |
| Option 4 | 171 | + | 25 | = | 7.00 | | |
| Option 5 | 210 | + | 15 | = | 14.00 | | |
| Option 6 | 4 | + | 2 | = | 2.00 | | |
| Option 7 | 80 | + | 10 | = | 8.00 | | |
| Option 8 | 23 | + | 6 | = | 4.00 | | |
| Option 9 | 0 | + | 0 | = | 0.00 | | |
| Option 10 | 4 | + | 10 | = | 0.50 | | |
| ESL | 85 | + | 30 | = | 3.00 | | |
| Translators | 85 | + | 300 | = | 0.50 | | |
| Art | | | | | | | |
| K-6 | 3,830 | + | 525 | = | 7.50 | | |
| Music | | | | | | | |
| K-6 | 3,830 | + | 525 | = | 7.50 | | |
| Physical Education | | | | | | | |
| K-4 | 2,760 | + | 350 | = | 8.00 | | |
| 5-6 | 1,070 | + | 265 | = | 4.00 | | |
| Librarians | | | | | | | |
| K-8 | | | | | | | |
| (see Blue Book) | | | | | 8.50 | | |
| 9-12 | | | | | | | |
| (see Blue Book) | | | | | 4.50 | | |
| School Counselors | | | | | | | |
| K-6 | 3,830 | + | 500 | = | 7.50 | | |
| 7-12 + Voc. Ed. | 3,210 | + | 350 | = | 9.00 | min = one per county, split based on share of total ADM FTE voc. ed. served at home system | |
| Supervisors | | | | | | | |
| Sys-wide Instr. | | | | | | | |
| (see Blue Book) | | | | | 8.00 | | |
| Sp. Ed. | 1,288 | + | 750 | = | 1.50 | | |
| Vocational | 626 | + | 1,000 | = | 0.50 | | |
| Sp. Ed. Assess. | 1,288 | + | 600 | = | 2.00 | | |
| Principals | | | | | | | |
| (see Blue Book) | | | | | 11.00 | | |
| Asst. Principals | | | | | | | |
| Elementary (k-8) | | | | | | | |
| see Blue Book | | | | | 1.50 | | |
| Secondary (9-12) | | | | | | | |
| see Blue Book | | | | | 3.00 | | |
| Other Professional | | | | | | | |
| Social Workers | use share | | | | 3.50 | min = one per county, split based on share of total ADM | |
| Psychologists | use share | | | | 3.00 | min = one per county, split based on share of total ADM | |
| Total All Professional Positions | | | | | | | |
| | | | | | 463.00 | | |
| System BEP Instructional Salary | | | x | \$ | 39,849.00 | | |
| County CDF | | | x | | 100.00% | | |
| Total Salary Allocation | | | | | \$18,450,087 | \$18,450,087 | |
| Combined Social Security & Retirement Rates | | | x | | 16.53% | | |
| Total Social Security & Retirement Allocation | | | | | \$3,049,799 | 3,049,799 | |
| Total All Professional Positions | | | | | 463.00 | | |
| Insurance Premium Amount | | | x | \$ | 4,802.64 | | |
| Total Insurance Premium Allocation | | | | | \$2,223,624 | 2,223,624 | |
| Total Allocation for Professional Education Positions | | | | | | \$23,723,511 | \$23,723,511 |
| State Percent for Instructional Components | | | | | | x | 67.76% |
| Total State Instructional Allocation | | | | | | | \$16,075,143 |

Classroom Components

| | | | | | | | |
|---|-------|---|-----------|---|------------------------|-----------------------------|---|
| Nurses | 7,143 | + | 3,000 | = | 2.50 | min = one per system | |
| Salary Allocation | | | | | 39,849.00 | | |
| Total Salary Allocation for Nurses | | | | | <u>\$99,622.50</u> | -----> | <u>\$89,623</u> |
| Assistants | | | | | | | |
| Instructional | | | | | | | |
| K-6 | 3,830 | ÷ | 75 | = | 51.00 | | |
| Special Education | | | | | | | |
| Options 5,7,8 | 313 | ÷ | 60 | = | 5.00 | | |
| Library | | | | | | | |
| see Blue Book | | | | | 5.00 | | |
| Total All Assistant Positions | | | | | 61.00 | | |
| Salary Allocation for Assistants | | | | x | <u>\$19,800.00</u> | | |
| Total Salary Allocation for Assistants | | | | | <u>\$1,207,800</u> | -----> | <u>1,207,800</u> |
| Total Salary Allocation for Nurses and Assistants | | | | | <u>\$1,307,423</u> | <----- | <u>\$1,307,423</u> |
| County CDF | | | | x | <u>100.00%</u> | | |
| Total Salary Allocation for Nurses and Asst. w/CDF | | | | | <u>\$1,307,423</u> | -----> | <u>\$1,307,423</u> |
| Combined Social Security & Retirement Rates | | | | x | <u>17.95%</u> | | |
| Total Social Security & Retirement Allocation | | | | | <u>\$234,682</u> | -----> | <u>234,682</u> |
| Total All Non-professional Education Positions Insurance Premium Amount | | | | x | <u>\$ 4,482.47</u> | | |
| Total Ins. Allocation for Nurses and Assistants | | | | | <u>\$284,637</u> | -----> | <u>284,637</u> |
| Total Allocation for Nurses and Assistants | | | | | | | <u>\$1,826,742</u> ----> <u>1,826,742</u> |
| Other Classroom Allocations | | | | | | | |
| At Risk | | | | | | | |
| Total Eligibles | 4,897 | x | \$ 509.46 | = | \$2,494,825.62 | | |
| Substitute Teachers | | | | | | | |
| Total ADM | 7,143 | x | \$ 60.00 | = | \$428,563.99 | | |
| Alternative Schools | | | | | | | |
| Total ADM | 7,143 | x | \$ 3.36 | = | 23,999.58 | | |
| 7-12 + CTE | 3,210 | x | \$ 29.25 | = | 93,896.47 | FTE voc. ed. at home system | |
| Duty-free Lunch | | | | | | | |
| Total ADM | 7,143 | x | \$ 10.75 | = | 76,784.38 | | |
| Textbooks | | | | | | | |
| Total ADM | 7,143 | x | \$ 76.75 | = | 548,204.78 | | |
| Classroom Materials & Supplies | | | | | | | |
| reg. k-12 + Opt. 7-9 | 6,517 | x | \$ 74.50 | = | 485,500.71 | | |
| Career Technical | 626 | x | \$ 157.75 | = | 98,742.86 | FTE voc. ed. served | |
| Sp. Ed. | 1,288 | x | \$ 36.50 | = | 47,003.32 | | |
| Instructional Equipment | | | | | | | |
| reg. k-12 + Opt. 7-9 | 6,517 | x | \$ 64.25 | = | 418,703.63 | | |
| Career Technical | 626 | x | \$ 99.75 | = | 62,438.04 | FTE voc. ed. served | |
| Sp. Ed. | 1,288 | x | \$ 13.25 | = | 17,062.85 | | |
| Classroom-related Travel | | | | | | | |
| reg. k-12 + Opt. 7-9 | 6,517 | x | \$ 13.75 | = | 89,605.84 | | |
| Career Technical | 626 | x | \$ 21.50 | = | 13,457.82 | FTE voc. ed. served | |
| Sp. Ed. | 1,288 | x | \$ 17.25 | = | 22,213.90 | | |
| Exit Exams | | | | | | | |
| Academic grade 11 | 498 | x | \$ 35.75 | = | 17,801.89 | | |
| Career Technical grade 12 | 156 | x | \$ 11.25 | = | 1,760.47 | | |
| Career Technical Education Center Transportation | | | | | | | |
| see Work Sheet #1 | | | | | 8,627.19 | | |
| Technology | | | | | | | |
| Total ADM | 7,143 | x | \$ 21.00 | = | <u>150,020.34</u> | | |
| Total Other Allocations | | | | | <u>\$ 5,099,213.69</u> | -----> | <u>5,099,214</u> |
| Total All Classroom Allocations | | | | | | | <u>\$6,925,955</u> |
| State Percent for Classroom Components | | | | | | x | 75.36% |
| Total State Classroom Allocation | | | | | | | <u>\$5,219,573</u> |

Non-classroom Components

Position Classification

| | | | | | | |
|--|------------|---|--------|-------------|---|-------------------------------|
| Superintendent | | | | 1.00 | max = one per county, split based on share of total ADM | |
| Salary Allocation | | | x | \$95,400 | | |
| County CDF | | | x | 100.00% | | |
| Total Salary Allocation | | | | \$95,400 | -----> | \$95,400 |
| Combined Social Security & Retirement Rates | | | x | 16.53% | | |
| Total Social Security & Retirement Allocation | | | | \$15,770 | -----> | 15,770 |
| Technology Coord | 7,143 | ÷ | 6,400 | 2.0 | | |
| Salary Allocation | | | | \$39,849 | | |
| County CDF | | | | 100.00% | | |
| Total Salary Allocation | | | | \$79,698 | -----> | \$79,698 |
| Total Social Security & Retirement Allocation | | | | \$13,174 | -----> | 13,174 |
| Total Superintendent and Technology Coord Positions | | | | 3.00 | | |
| Insurance Premium Amount | | | x | \$ 6,723.70 | | |
| Total Ins. Allocation for Supt and Tech Coord. | | | | \$20,171 | -----> | 20,171 |
| System Secretarial Support | | | | | | |
| (see Blue Book) | | | | 8.00 | | |
| Salary Allocation | | | x | \$35,700 | | |
| County CDF | | | x | 100.00% | | |
| Total Salary Allocation | | | | \$285,600 | -----> | 285,600 |
| Combined Social Security & Retirement Rates | | | x | 17.95% | | |
| Total Social Security & Retirement Allocation | | | | \$51,265 | -----> | 51,265 |
| School Secretaries | | | | | | |
| (see Blue Book) | | | | 18.50 | | |
| Salary Allocation | | | x | \$27,900 | | |
| County CDF | | | x | 100.00% | | |
| Total Salary Allocation | | | | \$516,150 | -----> | 516,150 |
| Combined Social Security & Retirement Rates | | | x | 17.95% | | |
| Total Social Security & Retirement Allocation | | | | \$92,649 | -----> | 92,649 |
| Custodians | | | | | | |
| calculated sq. footage | 800,015.64 | ÷ | 22,376 | = | 36.00 | from Work Sheet #2 |
| Salary Allocation | | | | \$21,300 | | |
| County CDF | | | | 100.00% | | |
| Total Salary Allocation | | | | \$766,800 | -----> | 766,800 |
| Combined Social Security & Retirement Rates | | | | 17.95% | | |
| Total Social Security & Retirement Allocation | | | | \$137,641 | -----> | 137,641 |
| Total Sys. and Sch. Support Positions | | | | 62.50 | | |
| Insurance Premium Amount | | | x | \$ 4,482.47 | | |
| Total Ins. Allocation for Sys. and Sch. Support | | | | \$280,154 | -----> | 280,154 |
| Total Allocation for Non-classroom Positions | | | | | | \$2,354,472 ----> \$2,354,472 |

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment

Total ADM 7,143 x \$ 18.75 = \$133,926.25 -----> 133,926

Pupil Transportation

2,312,404

Maintenance & Operations

calculated sq. footage 800,015.64 x \$ 3.06 = 2,448,047.86 from Work Sheet #2

CDF & Benefits for Transportation and M&O Personnel

45% of Pupil Transportation \$ 1,040,581.58

60% of M&O 1,468,828.72

Total Allocation for Trans & M&O Personnel Salaries \$ 2,509,410.30 -----> 2,509,410

County CDF Adjustment x 0.00%

CDF Allocation for Trans & M&O Salaries \$ -----> 0

Total Allocation for Trans & M&O Salaries w/CDF \$ 2,509,410.30

Combined Social Security & Retirement Rates x 17.95%

Ret/FICA Allocation for Trans & M&O Personnel \$ 450,439.15 -----> 450,439

Total Allocation for Trans & M&O Salaries w/CDF \$ 2,509,410.30

Non-classroom Ins. Prem. % of Salary x 17.33% divide ins. prem. allocations by salary allocations

Insurance Allocation for Trans & M&O Personnel \$ 434,875.32 -----> 434,875

Other Transportation and M&O

55% of Pupil Transportation \$ 1,271,821.93

40% of M&O 979,219.15

Total Allocation for Other Trans & M&O \$ 2,251,041.08 -----> 2,251,041

Capital Outlay

(see Work Sheet #2) 4,677,006.10 -----> 4,677,006

Total Other Non-classroom Allocations \$10,456,698 ----> 10,456,698

Total All Non-classroom Allocations

\$12,811,170

State Percent for Non-classroom Components

x 48.58%

Total State Non-classroom Allocation

\$6,223,284

Total State Allocation

\$27,518,000

Work Sheet #1: Career Technical Education Center Transportation

| | | | | |
|---|--|---|--|-----------------------------|
| FTEADM transported | | | | |
| Average one-way miles to center | | x | | |
| Unit Cost | | x | | |
| Total Career Technical Education Center Transportation | | | | <u> </u> |

Work Sheet #2: Capital Outlay

ADMs

| | | | | | |
|---|-------|---|-----|---|-------------------|
| Square Footage Requirement | | | | | |
| k-4 | 2,800 | x | 100 | = | 280,039.83 |
| 5-8 | 2,226 | x | 110 | = | 244,902.85 |
| 9-12 | 2,116 | x | 130 | = | <u>275,073.16</u> |
| Total Square Footage Requirement | | | | | 800,015.64 |

| | | | | | |
|---------------------------------------|---------|---|-----------|---|----------------------|
| Estimated Cost of Construction | | | | | |
| k-4 sq. footage | 280,040 | x | \$ 117.00 | = | 32,764,636.77 |
| 5-8 sq. footage | 244,903 | x | \$ 120.00 | = | 29,388,342.42 |
| 9-12 sq. footage | 275,073 | x | \$ 118.00 | = | <u>32,458,632.57</u> |

Subtotal Estimated Cost of Construction 94,611,611.77 -----> \$94,611,612

Equipment Allocation Rate x 10.0%
9,461,161.18 -----> 9,461,161

Subtotal Estimated Cost of Construction 94,611,611.77

Architect's Fees x 5.0%
4,730,580.59 -----> 4,730,581

Total Estimated Cost of Construction \$108,803,354

Estimated Annual Cost of Construction

Debt Service Period @ 20 years

Debt Service Rate @ 6.00% interest

Amortization Cost \$187,080,244

Life Expectancy + 40 years

Grand Total Capital Outlay Funding \$4,677,006