

**Blount County**  
**Basic Education Program Allocation**  
**2018-2019**  
**January Revised**

<b>Instructional Salaries Funding</b>			
Total Full Funding - Instructional		\$32,721,000	
Less: Required Local Matching Funds 32.33%		<u>10,580,000</u>	
<b>State Share of Instructional Funding 67.67%</b>	(1)	<b>\$22,141,000</b>	
<b>Instructional Benefits Funding</b>			
Total Full Funding - Instructional		\$10,879,000	
Less: Required Local Matching Funds 32.33%		<u>3,518,000</u>	
<b>State Share of Instructional Funding 67.67%</b>	(2)	<b>\$7,361,000</b>	
<b>Classroom Funding</b>			
Total Full Funding - Classroom		\$9,769,000	
Less: Required Local Matching Funds 29.13%		<u>2,846,000</u>	
<b>State Share of Classroom Funding 70.87%</b>	(3)	<b>\$6,923,000</b>	
<b>Non-Classroom Funding</b>			
Total Full Funding - Non-Classroom		\$22,432,000	
Less: Required Local Matching Funds 52.43%		<u>11,762,000</u>	
<b>State Share of Non-Classroom Funding 47.57%</b>	(4)	<b>\$10,670,000</b>	
<b>Total State BEP Funding Allocation</b>	(1) + (2) + (3) + (4)	<b>\$47,095,000</b>	(5)
<b>Plus Additional Minimum Funding</b>		<b>\$905,000</b>	
<b>BEP Allocation is Minimum Funding Provision</b>		<b>\$48,000,000</b>	

			FY18 Local Contribution
Total Required Local Matching Funds	<u>28,706,000</u>	(6)	40,203,000
Total BEP Funding - State and Local	\$75,801,000	(5) + (6)	

**Additional Information**

<b>Student Counts (Weighted average of months 2,3,6, and 7)</b>	<b>2017-18</b>	<b>2016-17</b>
Total ADMs	10,469	10,562
Career and Technical ADMs Served	643	632
Special Education ADMs Identified and Served	1,693	1,655
System FY17 Weighted Average Salary	\$45,889	
Statewide FY17 Weighted Average Salary	\$44,024	
Required Instructional Salary Budget Increase	\$0	
IEA Program - per pupil amount	\$7,241	
<b>Fiscal Capacity Indices</b>		
TACIR Index	1.809%	
CBER/Fox Index	2.005%	
TACIR 50% & CBER 50%	1.907%	

TO: Directors of Schools  
Finance Directors  
FROM: Maryanne Durski, executive director, office of local finance  
DATE: December 27, 2018  
**SUBJECT: FY19 BEP January Revised**

Enclosed is the FY19 January Revised BEP Allocation. This reflects the increase in the medical insurance premium for 2019.

If you have any questions about any of the information provided, please contact Maryanne Durski in the Office of Local Finance at [Maryanne.durski@tn.gov](mailto:Maryanne.durski@tn.gov) or 615-532-9510.

Instructional Salary Components						
Position Classification	ADMs		Ratio	Positions	Notes/Minimums/Maximums/Totals	
<b>Instructional</b>						
<b>Teachers</b>						
<b>Regular</b>						
K-3	3,063	+	20.0	=	153.17	
4-6	2,413	+	25.0	=	96.53	
7-9	2,097	+	25.0	=	83.87	ratio adjusted for duty-free period (one of six)
10-12	1,831	+	22.08	=	82.93	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	643	+	16.67	=	38.58	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						
Option 1	259	+	91.0	=	2.85	FTE voc. ed. served
Option 2	475	+	58.5	=	8.11	
Option 3	203	+	58.5	=	3.46	
Option 4	145	+	16.5	=	8.78	
Option 5	149	+	16.5	=	9.06	
Option 6	7	+	16.5	=	0.41	
Option 7	360	+	8.5	=	42.41	
Option 8	82	+	8.5	=	9.64	
Option 9	0	+	8.5	=	0.00	
Option 10	14	+	8.5	=	1.60	
<b>ESL</b>	229	+	20	=	11.45	
<b>Translators</b>	229	+	200	=	1.15	
<b>Art</b>						
K-6	5,477	+	525	=	10.43	
<b>Music</b>						
K-6	5,477	+	525	=	10.43	
<b>Physical Education</b>						
K-4	3,894	+	350	=	11.12	
5-6	1,583	+	265	=	5.97	
<b>Librarians</b>						
K-8	(see Blue Book)				17.00	
9-12	(see Blue Book)				4.29	
<b>School Counselors</b>						
K-6	5,477	+	500	=	10.95	
7-12 + Voc. Ed.	4,571	+	350	=	13.06	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				3.81	
<b>Supervisors</b>						
<b>Sys-wide Instr.</b>	(see Blue Book)				11.47	FTE voc. ed. served at home system
<b>Sp. Ed.</b>	1,693	+	750	=	2.26	
<b>Career Technical</b>	643	+	1,000	=	0.64	
<b>Sp. Ed. Assess.</b>	1,693	+	600	=	2.82	
<b>Principals</b>						
(see Blue Book)					19.00	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.50	
<b>Secondary (9-12)</b>						
see Blue Book					6.79	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				5.23	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				4.19	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>						
					693.97	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$32,720,758	-----> \$32,720,758 ----> <b>\$32,720,758</b>
<b>State Percent for Instructional Salary Components</b>						
<b>Total State Instructional Salary Allocation</b>						x 67.67% <b>\$22,141,039</b>

Instructional Benefits Components						
<b>Total Salary Allocation</b>						
					\$32,720,758	-----> \$32,720,758
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$5,925,729	-----> 5,925,729
<b>Total All Professional Positions</b>						
					693.97	
Insurance Premium Amount			x	\$	7,137.52	
<b>Total Insurance Premium Allocation</b>					\$4,953,236	-----> 4,953,236
<b>Total Instructional Benefits Allocation</b>						
						\$10,878,965 ----> <b>\$10,878,965</b>
<b>State Percent for Instructional Benefit Components</b>						
<b>Total State Instructional Benefits Allocation</b>						x 67.67% <b>\$7,361,431</b>

Classroom Components

<b>Nurses</b>	10,469	+	3,000	=	3.49	min = one per system	
Salary Allocation					47,150.00		
<b>Total Salary Allocation for Nurses</b>					\$164,532.42	----->	\$164,532
<b>Assistants</b>							
<b>Instructional</b>							
K-6	5,477	+	75	=	73.02		
<b>Special Education</b>							
Options 5,7,8	592	+	60	=	9.86		
<b>Library</b>							
see Blue Book					3.50		
<b>Total All Assistant Positions</b>					86.39		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$2,030,081	----->	2,030,081
<b>Total Salary Allocation for Nurses and Assistants</b>							
County CDF				x	100.00%	<-----	\$2,194,614
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$2,194,614	----->	\$2,194,614
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$337,970	----->	337,970
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 89.88		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$598,726	----->	598,726
<b>Total Allocation for Nurses and Assistants</b>							\$3,131,310 ----> 3,131,310
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	2,832	x	\$ 885.75	=	\$2,508,444.00		
<b>Substitute Teachers</b>							
Total ADM	10,469	x	\$ 61.75	=	\$646,439.66		
<b>Alternative Schools</b>							
Total ADM	10,469	x	\$ 3.75	=	39,257.47		
7-12 + CTE	4,571	x	\$ 33.25	=	151,993.41	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	10,469	x	\$ 12.25	=	128,241.07		
<b>Textbooks</b>							
Total ADM	10,469	x	\$ 77.50	=	811,321.03		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	9,826	x	\$ 80.75	=	793,416.13		
Career Technical	643	x	\$ 157.75	=	101,444.55	FTE voc. ed. served	
Sp. Ed.	1,693	x	\$ 36.50	=	61,806.13		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	9,826	x	\$ 64.25	=	631,293.95		
Career Technical	643	x	\$ 99.75	=	64,146.40	FTE voc. ed. served	
Sp. Ed.	1,693	x	\$ 13.25	=	22,436.47		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	9,826	x	\$ 14.50	=	142,471.01		
Career Technical	643	x	\$ 50.50	=	32,475.12	FTE voc. ed. served	
Sp. Ed.	1,693	x	\$ 17.25	=	29,209.75		
<b>Exit Exams</b>							
Academic grade 11	807	x	\$ 47.15	=	38,043.97		
Career Technical grade 12	142	x	\$ 18.00	=	2,564.90		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					0.00		
<b>Technology</b>							
Total ADM	10,469	x	\$ 41.32	=	432,584.02		
<b>Total Other Allocations</b>					\$ 6,637,589.05	----->	6,637,589
<b>Total All Classroom Allocations</b>							
<b>State Percent for Classroom Components</b>						x	70.87%
<b>Total State Classroom Allocation</b>							\$6,922,859

Non-classroom Components

Position Classification

<b>Superintendent</b>				0.59	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>				<u>\$66,744</u>	----->		\$66,744
Combined Social Security & Retirement Rates			x	18.11%			
<b>Total Social Security &amp; Retirement Allocation</b>				<u>\$12,087</u>	----->		12,087
<b>Technology Coord</b>	10,469	+	6,400	2.64			
Salary Allocation				\$47,150			
County CDF				100.00%			
<b>Total Salary Allocation</b>				<u>\$124,275</u>	----->		\$124,275
<b>Total Social Security &amp; Retirement Allocation</b>				<u>\$22,506</u>	----->		22,506
Total Superintendent and Technology Coord Positions				3.23			
Insurance Premium Amount			x	\$ 9,992.53			
<b>Total Ins. Allocation for Supt and Tech Coord.</b>				<u>\$32,245</u>	----->		<u>32,245</u>
<b>System Secretarial Support</b>				11.47			
(see Blue Book)							
Salary Allocation			x	\$42,200			
County CDF			x	100.00%			
<b>Total Salary Allocation</b>				<u>\$483,977</u>	----->		483,977
Combined Social Security & Retirement Rates			x	15.40%			
<b>Total Social Security &amp; Retirement Allocation</b>				<u>\$74,533</u>	----->		74,533
<b>School Secretaries</b>				29.27			
(see Blue Book)							
Salary Allocation			x	\$33,000			
County CDF			x	100.00%			
<b>Total Salary Allocation</b>				<u>\$965,783</u>	----->		965,783
Combined Social Security & Retirement Rates			x	15.40%			
<b>Total Social Security &amp; Retirement Allocation</b>				<u>\$148,731</u>	----->		148,731
<b>Custodians</b>							
calculated sq. footage	1,174,963.11	÷	22,376	=	52.51	from Work Sheet #2	
Salary Allocation				x	\$25,300		
County CDF				x	100.00%		
<b>Total Salary Allocation</b>					<u>\$1,328,502</u>	----->	1,328,502
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					<u>\$204,589</u>	----->	204,589
Total Sys. and Sch. Support Positions					93.24		
Insurance Premium Amount				x	\$ 6,661.69		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					<u>\$621,168</u>	----->	<u>621,168</u>
<b>Total Allocation for Non-classroom Positions</b>							<u>\$4,085,139</u> ---->
							\$4,085,139

## Non-classroom Components (Cont'd)

## Other Non-classroom Allocations

## Non-instructional Equipment

Total ADM	10,469	x	\$ 26.50	=	\$277,419.45	----->	277,419
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## Pupil Transportation

4,029,755

## Maintenance &amp; Operations

calculated sq. footage	1,174,963.11	x	\$ 3.44	=	4,041,873.09	from Work Sheet #2
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## CDF &amp; Benefits for Transportation and M&amp;O Personnel

45% of Pupil Transportation					\$ 1,812,939.70	
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60% of M&O					2,425,123.86	
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Total Allocation for Trans & M&O Personnel Salaries					\$ 4,238,063.55	----->	4,238,064
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County CDF Adjustment		x			0.00%	
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## CDF Allocation for Trans &amp; M&amp;O Salaries

Total Allocation for Trans & M&O Salaries w/CDF					\$ 4,238,063.55	
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Combined Social Security & Retirement Rates		x			15.40%	
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## Ret/FICA Allocation for Trans &amp; M&amp;O Personnel

Total Allocation for Trans & M&O Salaries w/CDF					\$ 4,238,063.55	----->	652,662
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Non-classroom Ins. Prem. % of Salary		x			21.73%	divide ins. prem. allocations by salary allocations
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Insurance Allocation for Trans & M&O Personnel					\$ 921,070.60	----->	921,071
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## Other Transportation and M&amp;O

55% of Pupil Transportation					\$ 2,215,815.19	
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40% of M&O					1,616,749.24	
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Total Allocation for Other Trans & M&O					\$ 3,832,564.42	----->	3,832,564
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## Capital Outlay

(see Work Sheet #2)					8,424,988.67	----->	8,424,989
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## Total Other Non-classroom Allocations

\$18,346,768	---->	18,346,768
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## Total All Non-classroom Allocations

\$22,431,908

## State Percent for Non-classroom Components

x 47.57%

## Total State Non-classroom Allocation

\$10,670,380

## Total State Allocation

\$47,095,709

Work Sheet #1: Career Technical Education Center Transportation

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

<b>Square Footage Requirement</b>					
k-4	4,057	x	100	=	405,655.81
5-8	3,213	x	110	=	353,461.61
9-12	3,199	x	130	=	<u>415,845.69</u>
<b>Total Square Footage Requirement</b>					<u>1,174,963.11</u>
<b>Estimated Cost of Construction</b>					
k-4 sq. footage	405,656	x	\$ 139.41	=	56,552,476.64
5-8 sq. footage	353,462	x	\$ 140.00	=	49,484,624.70
9-12 sq. footage	415,846	x	\$ 147.84	=	<u>61,479,482.75</u>
<b>Subtotal Estimated Cost of Construction</b>					<u>167,516,584.09</u> -----> \$167,516,584
Equipment Allocation Rate		x			<u>10.0%</u>
					<u>16,751,658.41</u> -----> 16,751,658
<b>Subtotal Estimated Cost of Construction</b>					<u>167,516,584.09</u>
Architect's Fees		x			<u>7.0%</u>
					<u>11,726,160.89</u> -----> <u>11,726,161</u>
<b>Total Estimated Cost of Construction</b>					<u><u>\$195,994,403</u></u>
<b>Estimated Annual Cost of Construction</b>					
Debt Service Period				@	20 years
Debt Service Rate				@	6.00% interest
Amortization Cost					<u>\$336,999,547</u>
Life Expectancy				+	<u>40 years</u>
<b>Grand Total Capital Outlay Funding</b>					<u><u>\$8,424,989</u></u>