

Johnson County

FY19 July Final

Instructional Salary Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional						
Teachers						
Regular						
K-3	553	+	20.0	=	27.65	
4-6	489	+	25.0	=	19.58	
7-9	444	+	25.0	=	17.74	ratio adjusted for duty-free period (one of six)
10-12	323	+	22.08	=	14.63	ratio adjusted for duty-free period (one of six)
Career Technical	147	+	16.67	=	8.79	ratio adjusted for duty-free period (one of six)
Special Education						FTE voc. ed. served
Option 1	173	+	91.0	=	1.90	
Option 2	190	+	58.5	=	3.24	
Option 3	71	+	58.5	=	1.22	
Option 4	33	+	16.5	=	1.99	
Option 5	35	+	16.5	=	2.12	
Option 6	6	+	16.5	=	0.37	
Option 7	9	+	8.5	=	1.07	
Option 8	4	+	8.5	=	0.43	
Option 9	0	+	8.5	=	0.00	
Option 10	4	+	8.5	=	0.53	
ESL	39	+	20	=	1.95	
Translators	39	+	200	=	0.20	
Art						
K-6	1,042	+	525	=	1.99	
Music						
K-6	1,042	+	525	=	1.99	
Physical Education						
K-4	704	+	350	=	2.01	
5-6	338	+	265	=	1.28	
Librarians						
K-8	(see Blue Book)				4.50	
9-12	(see Blue Book)				1.00	
School Counselors						
K-6	1,042	+	500	=	2.08	
7-12 + Voc. Ed.	913	+	350	=	2.61	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)				3.00	
Sp. Ed.	525	+	750	=	0.70	
Career Technical	147	+	1,000	=	0.15	
Sp. Ed. Assess.	525	+	600	=	0.87	
Principals						
(see Blue Book)					4.50	
Asst. Principals						
Elementary (k-8)						
see Blue Book					0.00	
Secondary (9-12)						
see Blue Book					0.50	
Other Professional						
Social Workers	use share				1.00	min = one per county, split based on share of total ADM
Psychologists	use share				1.00	min = one per county, split based on share of total ADM
Total All Professional Positions					133.57	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
Total Salary Allocation					\$6,298,003	-----> \$6,298,003 ----> \$6,298,003
State Percent for Instructional Salary Components						x 80.66%
Total State Instructional Salary Allocation						\$5,080,004

Instructional Benefits Components

Total Salary Allocation					\$6,298,003	-----> \$6,298,003
Combined Social Security & Retirement Rates			x		18.11%	
Total Social Security & Retirement Allocation					\$1,140,568	-----> 1,140,568
Total All Professional Positions					133.57	
Insurance Premium Amount			x	\$	7,038.78	
Total Insurance Premium Allocation					\$940,196	-----> 940,196
Total Instructional Benefits Allocation						\$2,080,764 ----> \$2,080,764
State Percent for Instructional Benefit Components						x 80.66%
Total State Instructional Benefits Allocation						\$1,678,356

Classroom Components

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Nurses	1,968	+	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	1,042	+	75	=	13.90		
Special Education							
Options 5,7,8	48	+	60	=	0.80		
Library							
see Blue Book					0.00		
Total All Assistant Positions					14.69		
Salary Allocation for Assistants				x	\$23,500.00		
Total Salary Allocation for Assistants					\$345,296	----->	345,296
Total Salary Allocation for Nurses and Assistants					\$392,446	<-----	\$392,446
County CDF				x	100.00%		
Total Salary Allocation for Nurses and Asst. w/CDF					\$392,446	----->	\$392,446
Combined Social Security & Retirement Rates				x	15.40%		
Total Social Security & Retirement Allocation					\$60,437	----->	60,437
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 15.69		
Total Ins. Allocation for Nurses and Assistants					\$103,098	----->	103,098
Total Allocation for Nurses and Assistants							\$555,981 --> 555,981
Other Classroom Allocations							
At Risk							
Total Eligibles	828	x	\$ 885.75	=	\$733,401.00		
Substitute Teachers							
Total ADM	1,968	x	\$ 61.75	=	\$121,534.61		
Alternative Schools							
Total ADM	1,968	x	\$ 3.75	=	7,380.64		
7-12 + CTE	913	x	\$ 33.25	=	30,364.21	FTE voc. ed. at home system	
Duty-free Lunch							
Total ADM	1,968	x	\$ 12.25	=	24,110.11		
Textbooks							
Total ADM	1,968	x	\$ 77.50	=	152,533.32		
Classroom Materials & Supplies							
reg. k-12 + Opt. 7-9	1,822	x	\$ 80.75	=	147,095.76		
Career Technical	147	x	\$ 157.75	=	23,118.66	FTE voc. ed. served	
Sp. Ed.	525	x	\$ 35.60	=	18,681.06		
Instructional Equipment							
reg. k-12 + Opt. 7-9	1,822	x	\$ 64.25	=	117,039.04		
Career Technical	147	x	\$ 99.75	=	14,618.62	FTE voc. ed. served	
Sp. Ed.	525	x	\$ 13.25	=	6,952.92		
Classroom-related Travel							
reg. k-12 + Opt. 7-9	1,822	x	\$ 14.50	=	26,413.48		
Career Technical	147	x	\$ 50.50	=	7,400.90	FTE voc. ed. served	
Sp. Ed.	525	x	\$ 17.25	=	9,051.92		
Exit Exams							
Academic grade 11	125	x	\$ 47.15	=	5,885.40		
Career Technical grade 12	37	x	\$ 18.00	=	659.49		
Career Technical Education Center Transportation							
see Work Sheet #1					0.00		
Technology							
Total ADM	1,968	x	\$ 41.32	=	81,328.44		
Total Other Allocations					\$ 1,527,569.58	----->	1,527,570
Total All Classroom Allocations							\$2,083,550
State Percent for Classroom Components						x	84.68%
Total State Classroom Allocation							\$1,764,270
Non-classroom Components							
Position Classification							
Superintendent					1.00	max = one per county, split based on share of total ADM	
Salary Allocation				x	\$112,900		
County CDF				x	100.00%		
Total Salary Allocation					\$112,900	----->	\$112,900
Combined Social Security & Retirement Rates				x	18.11%		
Total Social Security & Retirement Allocation					\$20,446	----->	20,446
Technology Coord	1,968	+	6,400		1.31		

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Salary Allocation					\$47,150		
County CDF					100.00%		
Total Salary Allocation					\$61,650	----->	\$61,650
Total Social Security & Retirement Allocation					\$11,165	----->	11,165
Total Superintendent and Technology Coord Positions					2.31		
Insurance Premium Amount	x			\$	9,854.29		
Total Ins. Allocation for Supt and Tech Coord.					\$22,739	----->	22,739
System Secretarial Support							
(see Blue Book)					3.00		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
Total Salary Allocation					\$126,600	----->	126,600
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$19,496	----->	19,496
School Secretaries							
(see Blue Book)					6.19		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
Total Salary Allocation					\$204,411	----->	204,411
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$31,479	----->	31,479
Custodians							
calculated sq. footage		221,232.36	+	22,376	=	9.89	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
Total Salary Allocation					\$250,142	----->	250,142
Combined Social Security & Retirement Rates	x				15.40%		
Total Social Security & Retirement Allocation					\$38,522	----->	38,522
Total Sys. and Sch. Support Positions					19.08		
Insurance Premium Amount	x			\$	6,569.53		
Total Ins. Allocation for Sys. and Sch. Support					\$125,355	----->	125,355
Total Allocation for Non-classroom Positions							\$1,024,905 ----> \$1,024,905

Non-classroom Components (Cont'd)

Other Non-classroom Allocations

Non-instructional Equipment							
Total ADM		1,968	x	\$	26.50	=	\$52,156.55 -----> 52,157
Pupil Transportation							983,148
Maintenance & Operations							
calculated sq. footage		221,232.36	x	\$	3.44	=	761,039.32 from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel							
45% of Pupil Transportation				\$	442,416.71		
60% of M&O					456,623.59		
Total Allocation for Trans & M&O Personnel Salaries				\$	899,040.30	----->	899,040
County CDF Adjustment	x				0.00%		
CDF Allocation for Trans & M&O Salaries				\$	-	----->	0
Total Allocation for Trans & M&O Salaries w/CDF				\$	899,040.30		
Combined Social Security & Retirement Rates	x				15.40%		
Ret/FICA Allocation for Trans & M&O Personnel				\$	138,452.21	----->	138,452
Total Allocation for Trans & M&O Salaries w/CDF				\$	899,040.30		
Non-classroom Ins. Prem. % of Salary	x				21.43%	divide ins. prem. allocations by salary allocations	
Insurance Allocation for Trans & M&O Personnel				\$	192,687.92	----->	192,688
Other Transportation and M&O							
55% of Pupil Transportation				\$	540,731.53		
40% of M&O					304,415.73		
Total Allocation for Other Trans & M&O				\$	845,147.26	----->	845,147
Capital Outlay							
(see Work Sheet #2)					1,585,910.34	----->	1,585,910
Total Other Non-classroom Allocations							\$3,713,395 ----> 3,713,395

Total All Non-classroom Allocations							\$4,738,300
State Percent for Non-classroom Components						x	72.15%
Total State Non-classroom Allocation							\$3,418,479
Total State Allocation							\$11,941,110

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	708	x	100	=	70,844.82
5-8	669	x	110	=	73,570.95
9-12	591	x	130	=	<u>76,816.60</u>
Total Square Footage Requirement					<u>221,232.36</u>

Estimated Cost of Construction

k-4 sq. footage	70,845	x	\$ 139.41	=	9,876,476.25
5-8 sq. footage	73,571	x	\$ 140.00	=	10,299,932.60
9-12 sq. footage	76,817	x	\$ 147.84	=	<u>11,356,723.46</u>

Subtotal Estimated Cost of Construction

					<u>31,533,132.31</u>	----->	\$31,533,132
Equipment Allocation Rate		x			<u>10.0%</u>		
					3,153,313.23	----->	3,153,313

Subtotal Estimated Cost of Construction

					31,533,132.31		
Architect's Fees		x			<u>7.0%</u>		
					2,207,319.26	----->	<u>2,207,319</u>

Total Estimated Cost of Construction

\$36,893,765

Estimated Annual Cost of Construction

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$63,436,414</u>
Life Expectancy		+	<u>40 years</u>
Grand Total Capital Outlay Funding			<u><u>\$1,585,910</u></u>