

Marion County

FY19 July Final

**Instructional Salary Components**

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
<b>Instructional</b>						
<b>Teachers</b>						
<b>Regular</b>						
K-3	1,203	+	20.0	=	60.15	
4-6	931	+	25.0	=	37.26	
7-9	877	+	25.0	=	35.07	ratio adjusted for duty-free period (one of six)
10-12	684	+	22.08	=	30.99	ratio adjusted for duty-free period (one of six)
<b>Career Technical</b>	235	+	16.67	=	14.10	ratio adjusted for duty-free period (one of six)
<b>Special Education</b>						FTE voc. ed. served
Option 1	220	+	91.0	=	2.42	
Option 2	74	+	58.5	=	1.26	
Option 3	174	+	58.5	=	2.97	
Option 4	128	+	16.5	=	7.77	
Option 5	34	+	16.5	=	2.08	
Option 6	3	+	16.5	=	0.19	
Option 7	32	+	8.5	=	3.73	
Option 8	2	+	8.5	=	0.23	
Option 9	0	+	8.5	=	0.00	
Option 10	3	+	8.5	=	0.38	
<b>ESL</b>	52	+	20	=	2.60	
<b>Translators</b>	52	+	200	=	0.26	
<b>Art</b>						
K-6	2,135	+	525	=	4.07	
<b>Music</b>						
K-6	2,135	+	525	=	4.07	
<b>Physical Education</b>						
K-4	1,512	+	350	=	4.32	
5-6	622	+	265	=	2.35	
<b>Librarians</b>						
K-8	(see Blue Book)				5.50	
9-12	(see Blue Book)				3.50	
<b>School Counselors</b>						
K-6	use share				4.27	
7-12 + Voc. Ed.	1,796	+	350	=	5.13	min = one per county, split based on share of total ADM
<b>RTI positions</b>	(see Blue Book)				1.44	
<b>Supervisors</b>						FTE voc. ed. served at home system
<b>Sys-wide Instr.</b>	(see Blue Book)				4.96	
<b>Sp. Ed.</b>	670	+	750	=	0.89	
<b>Career Technical</b>	235	+	1,000	=	0.23	
<b>Sp. Ed. Assess.</b>	670	+	600	=	1.12	
<b>Principals</b>						
(see Blue Book)					9.00	
<b>Asst. Principals</b>						
<b>Elementary (k-8)</b>						
see Blue Book					0.00	
<b>Secondary (9-12)</b>						
see Blue Book					1.50	
<b>Other Professional</b>						
<b>Social Workers</b>	use share				1.98	min = one per county, split based on share of total ADM
<b>Psychologists</b>	use share				1.58	min = one per county, split based on share of total ADM
<b>Total All Professional Positions</b>					257.37	
System BEP Instructional Salary			x	\$	47,150.00	
County CDF			x		100.00%	
<b>Total Salary Allocation</b>					\$12,135,031	-----> \$12,135,031 --> <b>\$12,135,031</b>
<b>State Percent for Instructional Salary Components</b>						x 73.89%
<b>Total State Instructional Salary Allocation</b>						<b>\$8,966,990</b>

**Instructional Benefits Components**

<b>Total Salary Allocation</b>					\$12,135,031	-----> \$12,135,031
Combined Social Security & Retirement Rates			x		18.11%	
<b>Total Social Security &amp; Retirement Allocation</b>					\$2,197,654	-----> 2,197,654
Total All Professional Positions					257.37	
Insurance Premium Amount			x	\$	7,038.78	
<b>Total Insurance Premium Allocation</b>					\$1,811,576	-----> 1,811,576
<b>Total Instructional Benefits Allocation</b>						\$4,009,230 --> <b>\$4,009,230</b>
<b>State Percent for Instructional Benefit Components</b>						x 73.89%
<b>Total State Instructional Benefits Allocation</b>						<b>\$2,962,557</b>

**Classroom Components**

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<b>Nurses</b>	3,962	+	3,000	=	<u>1.32</u>	min = one per system	
Salary Allocation					47,150.00		
<b>Total Salary Allocation for Nurses</b>					\$62,264.88	----->	\$62,265
<b>Assistants</b>							
<b>Instructional</b>							
K-6	2,135	+	75	=	28.46		
<b>Special Education</b>							
Options 5,7,8	68	+	60	=	1.13		
<b>Library</b>							
see Blue Book					1.50		
<b>Total All Assistant Positions</b>					31.09		
Salary Allocation for Assistants				x	\$23,500.00		
<b>Total Salary Allocation for Assistants</b>					\$730,665	----->	730,665
<b>Total Salary Allocation for Nurses and Assistants</b>					\$792,930	<-----	\$792,930
County CDF				x	100.00%		
<b>Total Salary Allocation for Nurses and Asst. w/CDF</b>					\$792,930	----->	\$792,930
Combined Social Security & Retirement Rates				x	15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$122,111	----->	122,111
Total All Non-professional Education Positions Insurance Premium Amount				x	\$ 32.41 6,569.53		
<b>Total Ins. Allocation for Nurses and Assistants</b>					\$212,936	----->	212,936
<b>Total Allocation for Nurses and Assistants</b>							\$1,127,977 --> 1,127,977
<b>Other Classroom Allocations</b>							
<b>At Risk</b>							
Total Eligibles	1,343	x	\$ 885.75	=	\$1,189,562.25		
<b>Substitute Teachers</b>							
Total ADM	3,962	x	\$ 61.75	=	\$244,635.61		
<b>Alternative Schools</b>							
Total ADM	3,962	x	\$ 3.75	=	14,856.41		
7-12 + CTE	1,796	x	\$ 33.25	=	59,722.12	FTE voc. ed. at home system	
<b>Duty-free Lunch</b>							
Total ADM	3,962	x	\$ 12.25	=	48,530.95		
<b>Textbooks</b>							
Total ADM	3,962	x	\$ 77.50	=	307,032.54		
<b>Classroom Materials &amp; Supplies</b>							
reg. k-12 + Opt. 7-9	3,727	x	\$ 80.75	=	300,932.24		
Career Technical	235	x	\$ 157.75	=	37,070.49	FTE voc. ed. served	
Sp. Ed.	670	x	\$ 35.60	=	23,864.64		
<b>Instructional Equipment</b>							
reg. k-12 + Opt. 7-9	3,727	x	\$ 64.25	=	239,441.44		
Career Technical	235	x	\$ 99.75	=	23,440.77	FTE voc. ed. served	
Sp. Ed.	670	x	\$ 13.25	=	8,882.20		
<b>Classroom-related Travel</b>							
reg. k-12 + Opt. 7-9	3,727	x	\$ 14.50	=	54,037.37		
Career Technical	235	x	\$ 50.50	=	11,867.26	FTE voc. ed. served	
Sp. Ed.	670	x	\$ 17.25	=	11,563.62		
<b>Exit Exams</b>							
Academic grade 11	273	x	\$ 47.15	=	12,893.46		
Career Technical grade 12	56	x	\$ 18.00	=	1,012.69		
<b>Career Technical Education Center Transportation</b>							
see Work Sheet #1					3,438.08		
<b>Technology</b>							
Total ADM	3,962	x	\$ 41.32	=	163,705.08		
<b>Total Other Allocations</b>					\$ 2,756,489.23	----->	2,756,489
<b>Total All Classroom Allocations</b>							\$3,884,466
<b>State Percent for Classroom Components</b>						x	78.61%
<b>Total State Classroom Allocation</b>							\$3,053,494
<b>Non-classroom Components</b>							
<b>Position Classification</b>							
<b>Superintendent</b>					0.94	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>					\$106,219	----->	\$106,219
Combined Social Security & Retirement Rates				x	18.11%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$19,236	----->	19,236
<b>Technology Coord</b>	3,962	+	6,400		1.62		

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Salary Allocation					\$47,150		
County CDF					100.00%		
<b>Total Salary Allocation</b>					\$76,337	----->	\$76,337
<b>Total Social Security &amp; Retirement Allocation</b>					\$13,825	----->	13,825
Total Superintendent and Technology Coord Positions					2.56		
Insurance Premium Amount	x				\$ 9,854.29		
<b>Total Ins. Allocation for Supt and Tech Coord.</b>					\$25,225	----->	25,225
<b>System Secretarial Support</b>							
(see Blue Book)					4.96		
Salary Allocation	x				\$42,200		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$209,384	----->	209,384
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$32,245	----->	32,245
<b>School Secretaries</b>							
(see Blue Book)					10.96		
Salary Allocation	x				\$33,000		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$361,838	----->	361,838
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$55,723	----->	55,723
<b>Custodians</b>							
calculated sq. footage		443,853.68	+	22,376	=	19.84	from Work Sheet #2
Salary Allocation	x				\$25,300		
County CDF	x				100.00%		
<b>Total Salary Allocation</b>					\$501,855	----->	501,855
Combined Social Security & Retirement Rates	x				15.40%		
<b>Total Social Security &amp; Retirement Allocation</b>					\$77,286	----->	77,286
Total Sys. and Sch. Support Positions					35.76		
Insurance Premium Amount	x				\$ 6,569.53		
<b>Total Ins. Allocation for Sys. and Sch. Support</b>					\$234,944	----->	234,944
<b>Total Allocation for Non-classroom Positions</b>							\$1,714,117 ----> \$1,714,117

**Non-classroom Components (Cont'd)**

**Other Non-classroom Allocations**

<b>Non-instructional Equipment</b>							
Total ADM		3,962	x	\$ 26.50	=	\$104,985.32	-----> 104,985
<b>Pupil Transportation</b>						1,507,369	
<b>Maintenance &amp; Operations</b>							
calculated sq. footage		443,853.68	x	\$ 3.44	=	1,526,856.66	from Work Sheet #2
<b>CDF &amp; Benefits for Transportation and M&amp;O Personnel</b>							
45% of Pupil Transportation						\$ 678,315.84	
60% of M&O						916,114.00	
Total Allocation for Trans & M&O Personnel Salaries						\$ 1,594,429.84	-----> 1,594,430
County CDF Adjustment	x					0.00%	
<b>CDF Allocation for Trans &amp; M&amp;O Salaries</b>						\$ -	-----> 0
Total Allocation for Trans & M&O Salaries w/CDF						\$ 1,594,429.84	
Combined Social Security & Retirement Rates	x					15.40%	
<b>Ret/FICA Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 245,542.19	-----> 245,542
Total Allocation for Trans & M&O Salaries w/CDF						\$ 1,594,429.84	
Non-classroom Ins. Prem. % of Salary	x					21.43%	divide ins. prem. allocations by salary allocations
<b>Insurance Allocation for Trans &amp; M&amp;O Personnel</b>						\$ 341,728.14	-----> 341,728
<b>Other Transportation and M&amp;O</b>							
55% of Pupil Transportation						\$ 829,052.69	
40% of M&O						610,742.66	
Total Allocation for Other Trans & M&O						\$ 1,439,795.36	-----> 1,439,795
<b>Capital Outlay</b>							
(see Work Sheet #2)						3,180,443.78	-----> 3,180,444
<b>Total Other Non-classroom Allocations</b>							\$6,906,925 ----> 6,906,925
<b>Total All Non-classroom Allocations</b>							\$8,621,041
<b>State Percent for Non-classroom Components</b>							x 59.95%
<b>Total State Non-classroom Allocation</b>							\$5,168,537
<b>Total State Allocation</b>							\$20,151,579

**Work Sheet #1: Career Technical Education Center Transportation**

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FTEADM transported					16
Average one-way miles to center		x			6.63
Unit Cost		x			<u>\$32.43</u>
<b>Total Career Technical Education Center Transportation</b>					<u><u>3,438</u></u>

**Work Sheet #2: Capital Outlay**

**ADMs**

**Square Footage Requirement**

k-4	1,524	x	100	=	152,435.16
5-8	1,272	x	110	=	139,909.57
9-12	1,165	x	130	=	<u>151,508.95</u>
<b>Total Square Footage Requirement</b>					<u>443,853.68</u>

**Estimated Cost of Construction**

k-4 sq. footage	152,435	x	\$ 139.41	=	21,250,985.18
5-8 sq. footage	139,910	x	\$ 140.00	=	19,587,339.97
9-12 sq. footage	151,509	x	\$ 147.84	=	<u>22,399,395.25</u>

**Subtotal Estimated Cost of Construction**

					<u>63,237,720.41</u>	----->	\$63,237,720
Equipment Allocation Rate		x			<u>10.0%</u>		
					6,323,772.04	----->	6,323,772

**Subtotal Estimated Cost of Construction**

					63,237,720.41		
Architect's Fees		x			<u>7.0%</u>		
					4,426,640.43	----->	4,426,640

**Total Estimated Cost of Construction**

\$73,988,133

**Estimated Annual Cost of Construction**

Debt Service Period		@	20 years
Debt Service Rate		@	6.00% interest
Amortization Cost			<u>\$127,217,751</u>
Life Expectancy		+	<u>40 years</u>
<b>Grand Total Capital Outlay Funding</b>			<u><u>\$3,180,444</u></u>