

APPENDIX A

EXPLANATORY NOTES Per Pupil Cost Calculations

Advertised Section of the School District Budget Statement for School Year 2014-15

This appendix provides the calculations required to determine the per pupil cost used for all cost per pupil calculations in the Advertised Section of the School District Budget Statement for School Year 2014-15. In each of the sections below, there will be a brief description of the data, source of data, and referenced line items.

Per Pupil Cost Calculations

For each per pupil cost indicator, the 2011-12 Actual per pupil cost (Column 1) and the 2012-13 Actual per pupil cost (Column 2) represents the total audited expenditures listed below divided by the actual average daily enrollment for the respective school year. The 2013-14 Original Budget per pupil cost (Column 3) represents the total original budgeted appropriations for the applicable lines listed below divided by total pupils on roll as of October 15, 2013 as reported in your original budget. The 2013-14 Revised Budget per pupil cost and the 2014-15 Proposed Budget per pupil cost represents the total budgeted appropriations for the applicable lines listed below divided by the total pupils on roll as of October 15, 2013 and total projected pupils on roll as of October 15, 2014 as reported in your Budget Statement for School Year 2014-15.

EXPENDITURES/APPROPRIATIONS

Data Source:

- ☞ 2011-12 Audit Summary
- ☞ 2012-13 Audit Summary
- ☞ 2013-14 Original Budget
- ☞ 2014-15 Budget Statement
 - 2013-14 Revised Budget (13-14 Col of Approps)
 - 2014-15 Original Budget (14-15 Col of Approps)

Total Budgetary Cost Per Pupil

- Total Current Expense Line 72260
- Post-Secondary Vocational Programs Line 77300
- Preschool Programs Lines 85120, 86380
- Early Retirement Costs Lines 89540, 89560
- LESS:
- Local Contribution - Transfer to Special Rev. Lines 2020, 2040, 2060
- Tuition Expenditures Line 29180
- DOE Loans, Principal and Interest Lines 45031, 45032
- Interest-Lease Purchase Line 47140
- Interest-BANs Line 47160
- Transportation Line 52480
- Residential Costs Line 42120
- Judgments Against the School District Line 45240
- Increase in Sale/Lease-back Reserve Line 72160
- Increase in Current Expense Emergency Reserve Line 72220
- Interest Earned on Current Expense Emergency Reserve Line 72240
- Transfer Property Sale Proceeds to Debt Service Reserve Line 72120
- Transfer GF Surplus to Debt Svc Fund to Repay CDL Line 72122
- Interest Earned on Maintenance Reserve Line 72180
- Increase in Maintenance Reserve Line 72200
- Allocated Benefits for Student Transportation Line 69240
- Contracted PreK Purchased Education Svcs. Lines 85060, 86160, 86180

Total Classroom Instruction

- Regular Program-Instruction Line 3200 less 2020, 2040 and 2060
- Special Education-Instruction Line 10300
- Basic Skills-Instruction Line 11160
- Bilingual-Instruction Line 12160
- Vocational Programs-Local Line 13160
- Total Vocational Programs Lines 15180, 77140
- Total Other Instructional Programs Line 25100
- Before/After School Programs - Instruction Line 19160
- Summer School - Instruction Line 20180
- Instructional Alternative Education Programs – Instruction Line 21180
- Other Supplemental/At-Risk Programs - Instruction Line 22180
- Other Alternative Education Programs - Instruction Line 23180
- Preschool Programs- Instruction Line 85120 less 85060
- Benefit Expenditures calculated in Classroom Salaries and Benefits Reference Classroom Salaries and Benefits

Classroom Salaries and Benefits

- Regular Program-Instruction Lines 2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000
- Special Education-Instruction Lines 3500, 3520, 4000, 4020, 4500, 4520, 5000, 5020, 5500, 5520, 6000, 6020, 6500, 6520, 7000, 7020, 7500, 7520, 8000, 8020, 8500, 8520, 9260, 9280, 9500, 9520, 9540, 10000, 10020
- Basic Skills-Instruction Lines 11000, 11020
- Bilingual-Instruction Lines 12000, 12020
- Vocational Program-Local Lines 13000, 13020
- Total Vocational Programs (County Vocational School Districts) Lines 14000, 14020, 15000, 15020, 77000, 77020
- Total Other Instructional Line 25000
- Before/After School Programs - Instruction Lines 19000, 19020, 19040, 19060
- Summer School - Instruction Lines 20000, 20020, 20040, 20060
- Instructional Alternative Education Programs – Instruction Lines 21000, 21020, 21040, 21060
- Other Supplemental/At-Risk Programs - Instruction Lines 22000, 22020, 22040, 22060
- Other Alternative Education Programs - Instruction Lines 23000, 23020, 23040, 23060
- Preschool Programs-Instruction Lines 85000, 85020
- Benefit Expenditures Allocated Benefits – Lines 53000, 53020, 53060, 53120, 53140-53220, 54000, 54020, 54060, 54120, 54140-54220, 55000, 55020, 55060, 55120, 55140-55220, 56000, 56020, 56060, 56120, 56140-56220
Unallocated Benefits – Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times the salary lines above)

Classroom General Supplies and Textbooks

- Regular Program-Instruction Lines 2260, 2280, 2600, 2620, 3080, 3100
- Special Education-Instruction Lines 3600, 3620, 4100, 4120, 4600, 4620, 5100, 5120, 5600, 5620, 6100, 6120, 6600, 6620, 7100, 7120, 7600, 7620, 8100, 8600, 9360, 9380, 9620, 9640, 10100, 10120
- Basic Skills-Instruction Lines 11100, 11120
- Bilingual-Instruction Lines 12100, 12120

- Vocational Program Local Lines 13100, 13120
- Total Vocational Programs Lines 14100, 14120, 15100, 15120, 77080, 77100
- Total Other Instructional Programs Line 25040
- Before/After School Programs - Instruction Line 19120
- Summer School - Instruction Lines 20120, 20140
- Instructional Alternative Education Programs – Instruction Lines 21120, 21140
- Other Supplemental/At-Risk Programs - Instruction Lines 22120, 22140
- Other Alternative Education Programs - Instruction Lines 23120, 23140
- Preschool Programs-Instruction Lines 85050

Classroom Purchased Services and Other

- Regular Program-Instruction Lines 2200, 2220, 2240, 2300, 2540, 2560, 2580, 2640, 3020, 3040, 3060, 3120
- Special Education-Instruction Lines 3540, 3560, 3580, 3640, 4040, 4060, 4080, 4140, 4540, 4560, 4580, 4640, 5040, 5060, 5080, 5140, 5540, 5560, 5580, 5640, 6040, 6060, 6080, 6140, 6540, 6560, 6580, 6640, 7040, 7060, 7080, 7140, 7540, 7560, 7580, 7640, 8040, 8060, 8080, 8120, 8540, 8560, 8580, 8620, 9300, 9320, 9340, 9400, 9560, 9580, 9600, 9660, 10040, 10060, 10080, 10140
- Basic Skills-Instruction Lines 11040, 11060, 11080, 11140
- Bilingual-Instruction Lines 12040, 12060, 12080, 12140
- Vocational Program Local Lines 13040, 13060, 13080, 13140
- Total Vocational Programs Lines 14040, 14060, 14080, 14140, 15040, 15060, 15080, 15140, 77040, 77060, 77120
- Total Other Instructional Programs Lines 25020, 25060, 25080
- Before/After School Programs - Instruction Lines 19080, 19100, 19140
- Summer School - Instruction Lines 20080, 20100, 20160
- Instructional Alternative Education Programs – Instruction Lines 21080, 21100, 21160
- Other Supplemental/At-Risk Programs - Instruction Lines 22080, 22100, 22160
- Other Alternative Education Programs - Instruction Lines 23080, 23100, 23160
- Preschool Programs-Instruction Lines 85040, 85100

Total Support Services

- Before/After School Programs Line 19600
- Summer School Line 20600
- Instructional Alternative Education Programs Line 21600
- Other Supplemental/At-Risk Programs Line 22600
- Other Alternative Education Programs Line 23600
- Attendance and Social Work Line 29680
- Health Services Line 30620
- Other Support Services-Speech, OT, PT & Related Services Line 40580
- Other Support Services-Guidance Line 41660
- Other Support Services-Extraordinary Services Line 41080
- Other Support Services-Child Study Teams Line 42200
- Improvement of Instruction Line 43200
- Educational Media Services Line 43620
- Instructional Staff Training Services Line 44180
- Post-Secondary Vocational (County Vocational School Districts) Lines 77160, 77200, 77220, 77240, 77260

- Preschool Programs Lines 86000-86120, 86200-86360
- Benefit Expenditures calculated in Support Services-Salaries and Benefits Reference Support Services-Salaries and Benefits
- Less Residential Costs Line 42120

Support Services - Salaries and Benefits

- Before/After School Programs Line 19500
- Summer School Line 20500
- Instructional Alternative Education Programs Line 21500
- Other Supplemental/At-Risk Programs Line 22500
- Other Alternative Education Programs Line 23500
- Attendance & Social Work Lines 29500, 29520, 29540, 29560, 29580
- Health Services Lines 30500, 30520
- Other Support Services-Speech, OT, PT & Related Services Line 40500
- Other Support Services-Guidance Lines 41500, 41520, 41540
- Other Support Services-Child Study Teams Lines 42000, 42020, 42040
- Other Support Services-Extraordinary Services Line 41000
- Improvement of Instruction Lines 43000 - 43080
- Educational Media Services Lines 43500, 43520
- Instructional Staff Training Services Lines 44000 - 44060
- Post-Secondary Vocational (County Vocational School Districts) Line 77160
- Preschool Programs Lines 86000 - 86120
- Benefit Expenditures Allocated Benefits-Lines 59000, 59020, 59060, 59120, 59140-59220, 59500, 59520, 59560, 59620, 59640-59720, 60000, 60020, 60060, 60120, 60140-60220, 60500, 60520, 60560, 60620, 60640-60720, 61000, 61020, 61060, 61120, 61140-61220, 61500, 61520, 61560, 61620, 61640-61720, 62500, 62520, 62560, 62620, 62640-62720, 63000, 63020, 63060, 63120, 63140-63220, 63500, 63520, 63560, 63620, 63640-63720,
Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times the salary lines above)

Total Administration Costs

- General Administration Line 45300
- School Administration Line 46160
- Central Services Line 47200
- Administrative Information Technology Line 47620
- Benefit Expenditures calculated in Administrative-Salaries and Benefits Reference Administrative Salaries and Benefits
- Less Salaries of Fiscal Monitors Line 45030
- Less Expenditure & Internal Control Audit Fees Line 45070
- Less Judgments against Schools Line 45240
- Less Interest – Lease Purchase Line 47140
- Less Interest – BANs Line 47160

Administration Salaries and Benefits

- General Administration Line 45000, 45020
- School Administration Lines 46000 - 46060
- Central Services Line 47000
- Administrative Information Technology Line 47500

- Benefit Expenditures Allocated Benefits – Lines 64500, 64520, 64560, 64620, 64640-64720, 65500, 65520, 65560, 65620, 65640-65720, 66500, 66520, 66560, 66620, 66640-66720, 67000, 67020, 67060, 67120, 67140-67220
Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times the salary lines above)

Legal Costs

- Legal Costs Lines 45020, 45040
- Benefit Expenditures Allocated Benefits – Line 45020 / (Lines 45020, 45000) times sum of lines 64500, 64520, 64560, 64620, 64640, 64660, 64680, 64700, 64720
Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times salary line 45020)

Operations and Maintenance of Plant

- Operations & Maintenance Line 51120
- Benefit Expenditures calculated in Op/Maint.- Salaries and Benefits Reference Op/Maint-Salaries and Benefits

Operations and Maintenance of Plant - Salaries and Benefits

- Operations & Maintenance Lines 48500, 49000, 49020, 50000, 51000
- Benefit Expenditures Allocated Benefits – Lines 68000, 68020, 68060, 68120, 68140-68220
Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 5 (Benefit Rate times the salary lines above)

Total Food Services

- Total Undistrib. Expend.-Food Services Line 72020

Cocurricular/Extracurricular Costs

- School-Spon. Co/Extra Curricular Act. and School-Sponsored Athletics Lines 17100, 17600
- Benefit Expenditures Reference Personal Services-Unallocated Employee Benefit Rate on page 4
Benefit Rate times the salary lines 17000, 17500

Personal Services-Unallocated Employee Benefits used in Salaries and Benefits calculation

- Benefit Rate
$$\frac{\text{Total Benefits} = \text{Lines } 77180, 77720, 78220, 79520, 80220, 81220, 82220, 71000, 71020, 71060, 71120, 71140-71220, 86140}{\text{Total Salaries} = \text{Lines } 2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3500, 3520, 4000, 4020, 4500, 4520, 5000, 5020, 5500, 5520, 6000, 6020, 6500, 6520, 7000, 7020, 7500, 7520, 8000, 8020, 8500, 8520, 9260, 9280, 9500, 9520, 9540, 10000, 10020, 11000, 11020, 12000, 12020, 13000, 13020, 14000, 14020, 15000, 15020, 17000, 17500, 19000 - 19060, 19500, 20000 - 20060, 20500, 21000 - 21060, 21500, 22000 - 22060, 22500, 23000, 23020, 23040, 23060, 23500, 25000, 27000, 29500, 29520, 29540, 29560, 29580, 30500, 30520, 40500, 41000, 41500, 41520, 41540, 42000, 42020, 42040, 43000,}$$

43020, 43040, 43060, 43080, 43500, 43520, 44000, 44020, 44040, 44060, 45000, 45020, 45030, 46000, 46020, 46040, 46060, 47000, 47500, 48500, 49000, 49020, 50000, 51000, 52000, 52020, 52040, 52060, 52080, 76000, 77000, 77020, 77160, 77500, 77520, 77540, 77560, 77700, 78000, 78020, 78040, 78060, 78200, 79000, 79020, 79040, 79060, 79500, 80000, 80020, 80040, 80060, 80200, 81000, 81020, 81040, 81060, 81200, 82000, 82020, 82040, 82060, 82200, 83000, 85000, 85020, 86000 - 86120

Benefit Rate = Total Benefits divided by Total Salaries

Personal Service-Employee Benefits

- Benefit Rate

Total Benefits = Lines 77180, 77720, 78220, 79520, 80220, 81220, 82220, 53000, 53020, 53060, 53120, 53140, 53160, 53180, 53200, 53220, 54000, 54020, 54060, 54120, 54140, 54160, 54180, 54200, 54220, 55000, 55020, 55060, 55120, 55140, 55160, 55180, 55200, 55220, 56000, 56020, 56060, 56120, 56140, 56160, 56180, 56200, 56220, 58000, 58020, 58060, 58120, 58140, 58160, 58180, 58200, 58220, 59000, 59020, 59060, 59120, 59140, 59160, 59180, 59200, 59220, 59500, 59520, 59560, 59620, 59640, 59660, 59680, 59700, 59720, 60000, 60020, 60060, 60120, 60140, 60160, 60180, 60200, 60220, 60500, 60520, 60560, 60620, 60640, 60660, 60680, 60700, 60720, 61000, 61020, 61060, 61120, 61140, 61160, 61180, 61200, 61220, 61500, 61520, 61560, 61620, 61640, 61660, 61680, 61700, 61720, 62500, 62520, 62560, 62620, 62640, 62660, 62680, 62700, 62720, 63000, 63020, 63060, 63120, 63140, 63160, 63180, 63200, 63220, 63500, 63520, 63560, 63620, 63640, 63660, 63680, 63700, 63720, 64500, 64520, 64560, 64620, 64640, 64660, 64680, 64700, 64720, 65500, 65520, 65560, 65620, 65640, 65660, 65680, 65700, 65720, 66500, 66520, 66560, 66620, 66640, 66660, 66680, 66700, 66720, 67000, 67020, 67060, 67120, 67140, 67160, 67180, 67200, 67220, 68000, 68020, 68060, 68120, 68140, 68160, 68180, 68200, 68220, 69000, 69020, 69060, 69120, 69140, 69160, 69180, 69200, 69220, 70000, 70020, 70060, 70120, 70140, 70160, 70180, 70200, 70220, 71000, 71020, 71060, 71120, 71140, 71160, 71180, 71200, 71220, 86140

Total Salaries = Lines

2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3500, 3520, 4000, 4020, 4500, 4520, 5000, 5020, 5500, 5520, 6000, 6020, 6500, 6520, 7000, 7020, 7500, 7520, 8000, 8020, 8500, 8520, 9260, 9280, 9500, 9520, 9540, 10000, 10020, 11000, 11020, 12000, 12020, 13000, 13020, 14000, 14020, 15000, 15020, 17000, 17500, 19000 - 19060, 19500, 20000 - 20060, 20500, 21000 - 21060, 21500, 22000 - 22060, 22500, 23000, 23020, 23040, 23060, 23500, 25000, 27000, 29500, 29520, 29540, 29560, 29580, 30500, 30520, 40500, 41000, 41500, 41520, 41540, 42000, 42020, 42040, 43000, 43020, 43040, 43060, 43080, 43500, 43520, 44000, 44020, 44040, 44060, 45000, 45020, 45030, 46000, 46020, 46040, 46060, 47000, 47500, 48500, 49000, 49020, 50000, 51000, 52000, 52020, 52040, 52060, 52080, 76000, 77000, 77020, 77160, 77500, 77520, 77540, 77560, 77700, 78000, 78020, 78040, 78060, 78200, 79000, 79020, 79040, 79060, 79500, 80000, 80020, 80040, 80060, 80200, 81000, 81020, 81040, 81060, 81200, 82000, 82020, 82040, 82060, 82200, 83000, 85000, 85020, 86000 - 86120

Benefit Rate = Total Benefits divided by Total Salaries

Total Equipment

- Total Equipment

Line 75880, 87000, 87020

ENROLLMENTS

Data Source:

📁 2011-12 School Register Summary
📁 2012-13 School Register Summary

📁 2013-14 Original Budget

📁 2014-15 Budget Statement
• 10/15/13 Actual Enroll
• 10/15/14 Est. Enroll

All School Districts:
Total Average Daily Enrollment
as reported on the year end
School Register Summary Report

All School Districts = Sum of:
Line 11: Pupils on Roll-Regular Full-
Time
+ 1/2 of Line 12: Pupils on Roll-
Regular Shared Time
+ Line 21: Pupils on Roll-Special
Full-Time
+ 1/2 of Line 22 : Pupils on Roll-
Special Shared Time
+ Line 30: Post Secondary - Full Time
(Vocational Districts only)
+ Line 34: Post Secondary – Part
Time (Vocational Districts Only)
- Less Line 35: Charter Schools

All School Districts = Sum of:
Line 11: Pupils on Roll-Regular Full-
Time
+ 1/2 of Line 12: Pupils on Roll-
Regular Shared Time
+ Line 21: Pupils on Roll-Special
Full-Time
+ 1/2 of Line 22 : Pupils on Roll-
Special Shared Time
+ Line 30: Post Secondary - Full Time
(Vocational Districts only).
+ Line 34: Post Secondary – Part
Time (Vocational Districts Only)
- Less Line 35: Charter Schools