

## Community Agency Revenue and Expense Calculations

### Revenues

**Parent Fees**

Parents will not be charged for the 4 year old program

**Wisconsin Shares**

Provided the child attends before and/or after the 4 year old program, attendance during the 4 year old program can be included on the attendance report sent to the state.

**School District Reimbursement**

Reimbursement of costs will be based on total classroom costs or cost per student. In a model II the reimbursement may be made based on total classroom costs. In a model III the reimbursement may be made based on cost per pupil.

### Expenses

**Salaries**

DPI licensed 4K teacher hourly pay				
Number of days including class time, prep time, meetings and parent outreach				
	x			
Number of hours per day				
	x			
<b>Teacher salary per class</b>	=			
Second teacher hourly pay				
Number of days including class time, prep time, meetings and parent outreach				
	x			
Number of hours per day				
	x			
<b>Second teacher salary per class</b>	=			
<b>Total Salaries per Class</b>				

**Payroll Taxes & Workers' Compensation**

FICA tax rate				
			7.65%	
SUTA tax rate	+			
FUTA tax rate	+			
Workers' Comp. rate	+			
<b>Total Tax Rate</b>	=			
Teacher salary per class	x			
<b>Total Payroll Taxes &amp; Workers' Comp.</b>	=			
Total Tax Rate				
Second teacher salary per class				
<b>Total Payroll Taxes &amp; Workers' Comp.</b>	=			
<b>Total Payroll Taxes &amp; Workers' Comp. both teachers</b>				

## Community Agency Revenue and Expense Calculations

### Fringe Benefits

Retirement as a percent of salaries				
Health insurance as a percent of salaries	+			
Dental insurance as a percent of salaries	+			
Life insurance as a percent of salaries	+			
Disability insurance as a percent of salaries	+			
Vacation/Holiday/Sick/Personal days off	+			
<b>Total fringe benefit percentage</b>	<b>=</b>			

Teacher salary per class				
<b>Total fringe benefits</b>	<b>=</b>			

Total annual benefit percentage				
Second teacher salary per class	x			
<b>Total fringe benefits</b>	<b>=</b>			

**Total Fringe Benefits for both teachers**

### Other Salary Related Costs

Staff training as a percent of salaries				
Employment costs as a percent of salaries	+			
Travel as a percent of salaries	+			
<b>Total salary related percentage</b>	<b>=</b>			

Teacher salary per class				
<b>Total salary related costs</b>	<b>=</b>			

Total salary related percentage				
Second teacher salary per class	x			
<b>Total salary related costs</b>	<b>=</b>			

**Total Salary Related Costs for both teachers**

### Classroom Equipment and Supplies

Costs will be covered under the school district budget

### Food & Food Related Costs

Net cost per snack				
Number of students per class	x			
Number of student days	x			
<b>Total Food &amp; Food Related Costs</b>	<b>=</b>			

## Community Agency Revenue and Expense Calculations

### Administrative Salary, Taxes, Benefits & Related

Monthly staff support hours				
Monthly meeting hours	+			
Total monthly hours	=			
Total months per school year	x		9	
Annual administrative hours	=			
Hourly rate	x			
<b>Total Administrative Salaries</b>	<b>=</b>			

Payroll tax rate				
Benefit percent	+			
Other salary related costs percent	+			
Total tax rate, benefit percent and related percent	=			
Total Administrative Salaries	x			
<b>Total Tax, Benefits &amp; Related Costs</b>	<b>=</b>			

### Total Admin. Salary, Taxes, Benefits & Related

### Administrative Overhead

Office supplies, telephone, clerical services, etc.				
Total teacher & aide salaries				
Administrative overhead percent	x			
<b>Total Administrative Overhead</b>	<b>=</b>			

### Facility Costs

Rent, CAM & property taxes per square foot				
Utilities per square foot	+			
Maintenance per square foot	+			
Janitorial per square foot	+			
Property insurance per square foot	+			
Total annual cost per square foot	=			
Typical classroom square footage	x			
Annual facility costs	=			
Months per year	÷		12	
Number of months per school year	x		9	
Half day program	x		0.5	
<b>Total Facility Costs</b>	<b>=</b>			

### Transportation

If a program provides transportation outside of the regular school bus runs parents may be charged a transportation fee.

### Advertising

### Parent Outreach

Number of activities per year				
Cost per activity per class				
<b>Parent Outreach</b>				