

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		
Teacher salary per class	=		
Second teacher hourly pay			
Number of days including class time, prep time, meetings and parent outreach	x		
Number of hours per day	x		
Second teacher salary per class	=		
Total Salaries per Class			

Payroll Taxes & Workers' Compensation

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

Community Agency Revenue and Expense Calculations

Fringe Benefits

Retirement as a percent of salaries		<input style="width: 100%;" type="text"/>	
Health insurance as a percent of salaries	+	<input style="width: 100%;" type="text"/>	
Dental insurance as a percent of salaries	+	<input style="width: 100%;" type="text"/>	
Life insurance as a percent of salaries	+	<input style="width: 100%;" type="text"/>	
Disability insurance as a percent of salaries	+	<input style="width: 100%;" type="text"/>	
Vacation/Holiday/Sick/Personal days off	+	<input style="width: 100%;" type="text"/>	
Total fringe benefit percentage	=	<input style="width: 100%;" type="text"/>	

Teacher salary per class		<input style="width: 100%;" type="text"/>	
Total fringe benefits	=	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Total annual benefit percentage		<input style="width: 100%;" type="text"/>	
Second teacher salary per class	x	<input style="width: 100%;" type="text"/>	
Total fringe benefits	=	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Total Fringe Benefits for both teachers

Other Salary Related Costs

Staff training as a percent of salaries		<input style="width: 100%;" type="text"/>	
Employment costs as a percent of salaries	+	<input style="width: 100%;" type="text"/>	
Travel as a percent of salaries	+	<input style="width: 100%;" type="text"/>	
Total salary related percentage	=	<input style="width: 100%;" type="text"/>	

Teacher salary per class		<input style="width: 100%;" type="text"/>	
Total salary related costs	=	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Total salary related percentage		<input style="width: 100%;" type="text"/>	
Second teacher salary per class	x	<input style="width: 100%;" type="text"/>	
Total salary related costs	=	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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		<input style="width: 100%;" type="text"/>	
Number of students per class	x	<input style="width: 100%;" type="text"/>	
Number of student days	x	<input style="width: 100%;" type="text"/>	
Total Food & Food Related Costs	=	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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		
Total Administrative Salaries	=		

Payroll tax rate			
Benefit percent	+		
Other salary related costs percent	+		
Total tax rate, benefit percent and related percent	=		
Total Administrative Salaries	x		
Total Tax, Benefits & Related Costs	=		

Total Admin. Salary, Taxes, Benefits & Related

Administrative Overhead

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

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	
Total Facility Costs	=		

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			
Parent Outreach			