

## School District Revenue and Expense Calculations

### Revenues

**State Aid & Local Levy**

Assumes year 3 full funding

School district annual revenue per child

Membership Aid claim (0.5 or 0.6)

Number of students per class

**Total State Aid & Local Levy**

State Aid percentage

**Total State Aid**

Local Levy percentage

**Total Local Levy**

**Total State Aid & Local Levy**

### Expenses

**Salaries**

Average annual teacher salary

Half day program

**Teacher salary per class**

Average annual aide salary

Half day program

**Aide salary per class**

**Total Teacher & Aide Salary per Class**

**FICA Taxes**

Teacher salary per class

FICA tax rate

**Teacher FICA taxes**

Teacher aide salary per class

FICA tax rate

**Aide FICA taxes**

**Total Teacher & Aide FICA Taxes**

**Fringe Benefits**

Annual retirement

Annual health insurance premium

Annual dental insurance premium

Annual life insurance premium

Annual disability insurance premium

**Total annual benefits**

Half day program

**Total annual benefits per teacher per class**

**Total Fringe Benefits for both teachers**

**Classroom Equipment and Supplies**

Start up costs per classroom

**Annual Classroom Equipment & Supplies**

## School District Revenue and Expense Calculations

<b>Food &amp; Food Related Costs</b>			
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>		
<b>Administrative Salary, Taxes &amp; Benefits</b>			
Average annual administrator salary			
FICA tax (Salary x 7.65%)	+		
Annual fringe benefits	+		
<b>Total salaries, taxes &amp; benefits</b>	<b>=</b>		
Number of classes supervised	÷		
<b>Administrative Salary, Taxes &amp; Benefits</b>	<b>=</b>		
<b>Administrative Overhead</b>			
Office supplies, telephone, clerical services, etc.			
Total teacher & aide salaries			
Administrative overhead percent	X		
<b>Total Administrative Overhead</b>	<b>=</b>		
<b>Special Ed. &amp; Support Services</b>			
Average annual special ed. teacher salary			
FICA tax (Salary x 7.65%)	+		
Annual fringe benefits	+		
<b>Total salaries, taxes &amp; benefits</b>	<b>=</b>		
Number of classes	÷		
<b>Special Ed. &amp; Support Services</b>	<b>=</b>		
<b>Facility Costs</b>			
Building maintenance, janitorial, depreciation, utilities, etc.			
Typical classroom square footage			
Annual cost per square foot	X		
Half day program	X		
<b>Total Facility Costs</b>	<b>=</b>		
<b>Transportation</b>			
Cost per section per day			
Number of student days	X		
<b>Total Transportation</b>	<b>=</b>		
<b>Advertising</b>			
<b>Class held in public school</b>			
<b>Class held in community agency</b>			
<b>Parent Outreach</b>			
Cost per activity			
Number of activities - class held in public school	X		
<b>Total Parent Outreach</b>	<b>=</b>		
Cost per activity			
Number of activities - class in community agency	X		
<b>Total Parent Outreach</b>	<b>=</b>		