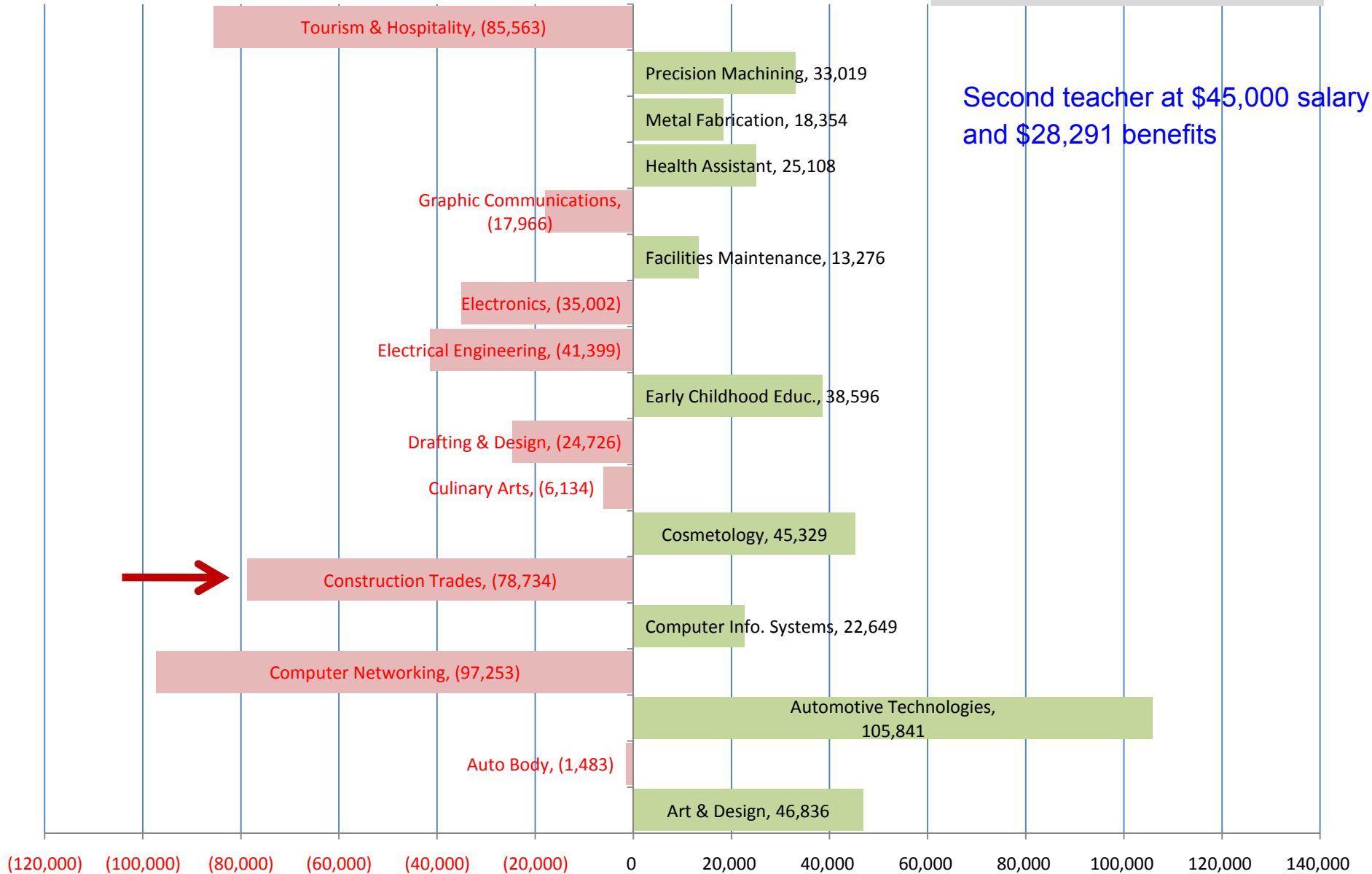


Erie County Technical School
Program Revenue/Cost Analysis
2013-2014-Budget

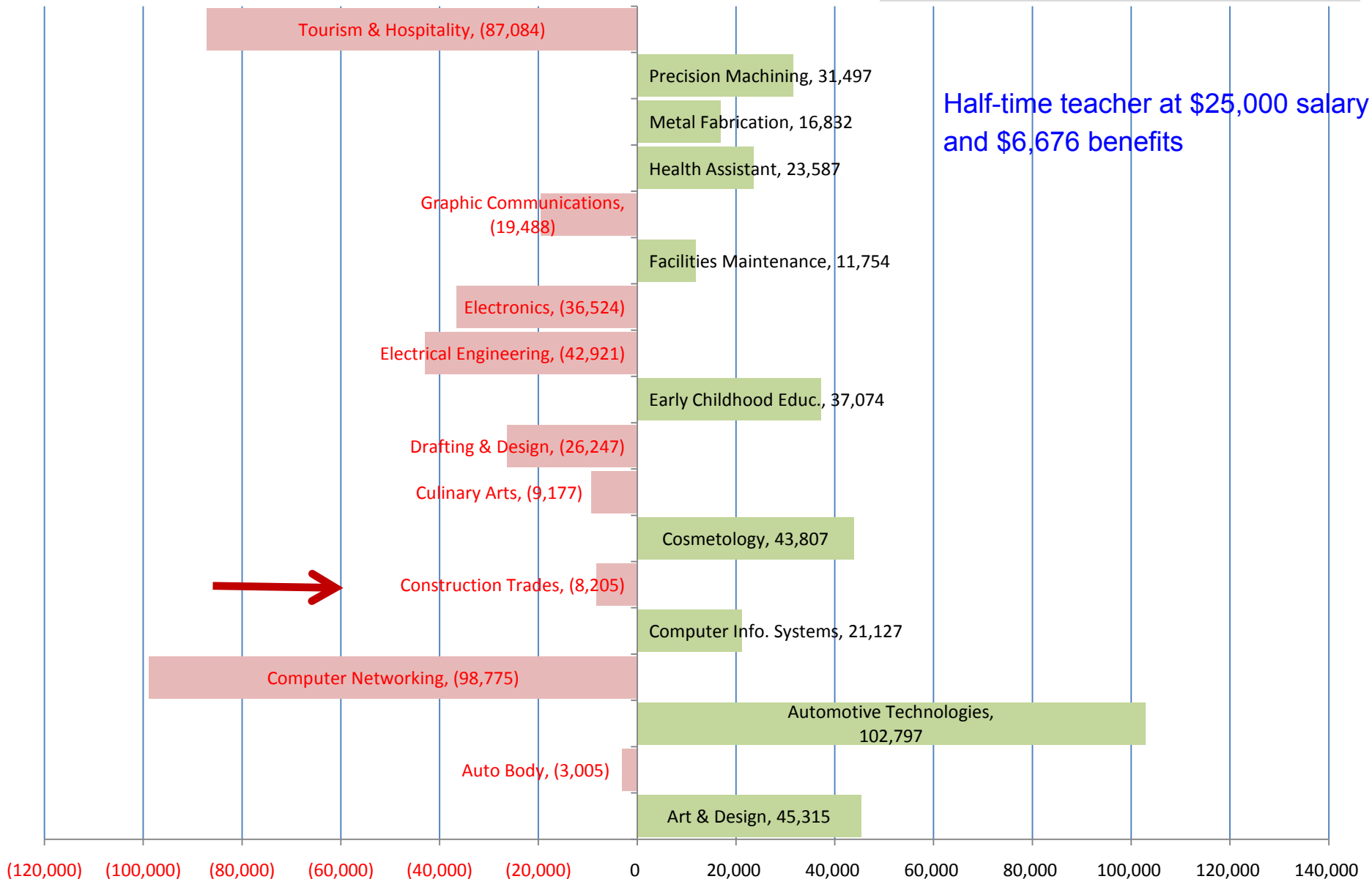
With Two CNT Instructors



Erie County Technical School Program Revenue/Cost Analysis 2013-2014-Budget

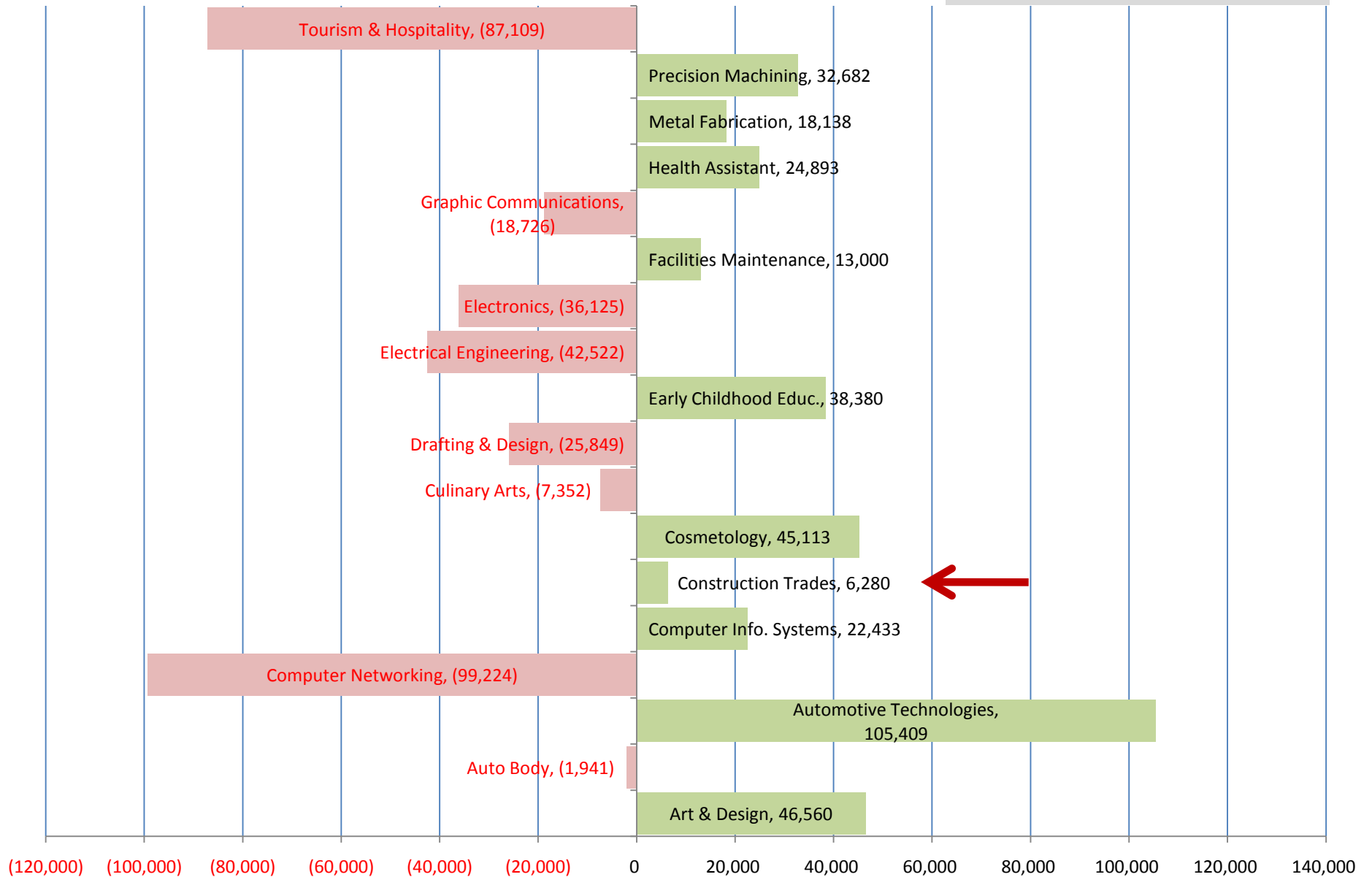
With One and One-half
CNT Instructors

Half-time teacher at \$25,000 salary
and \$6,676 benefits



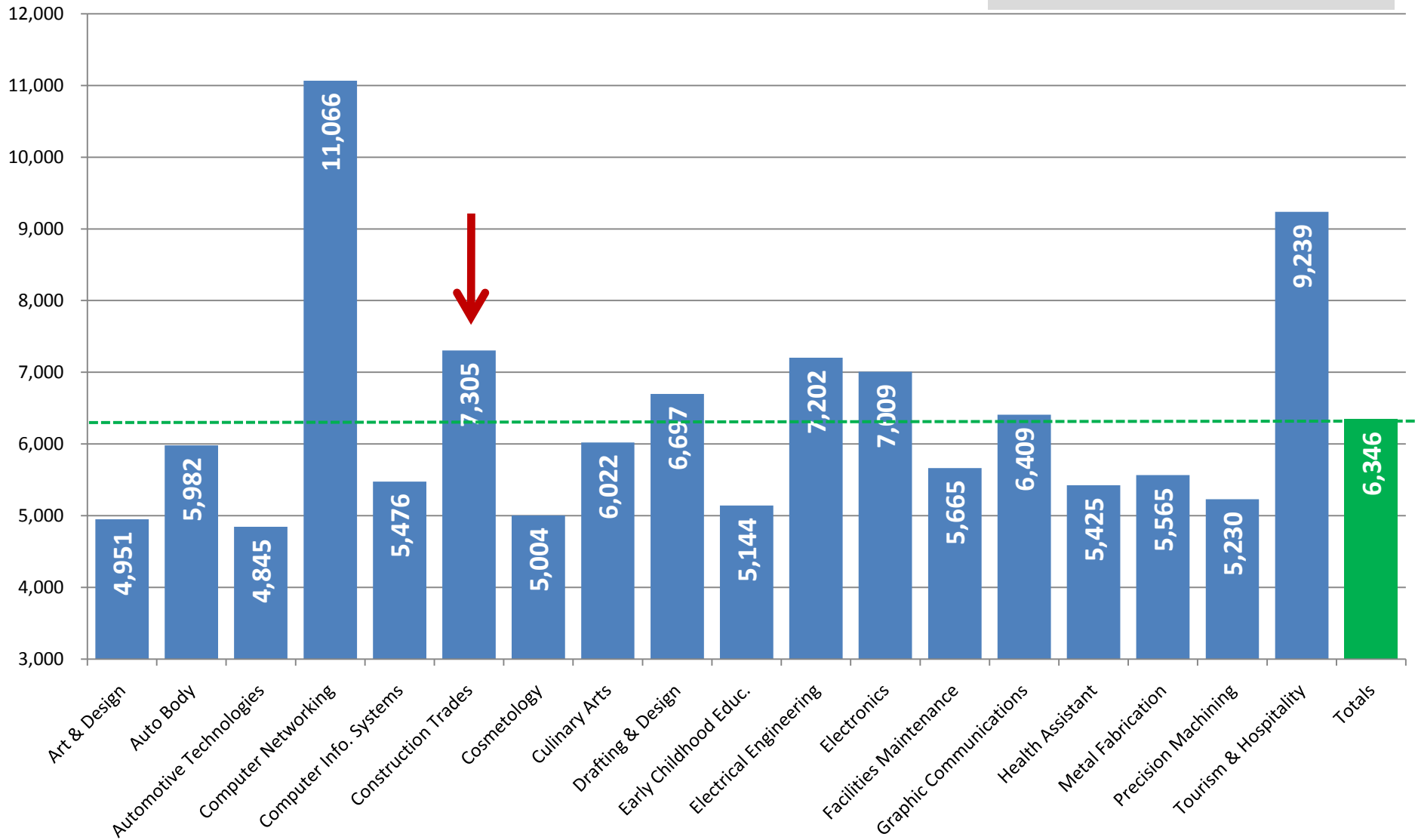
**Erie County Technical School
Program Revenue/Cost Analysis
2013-2014-Budget**

With One CNT Instructor

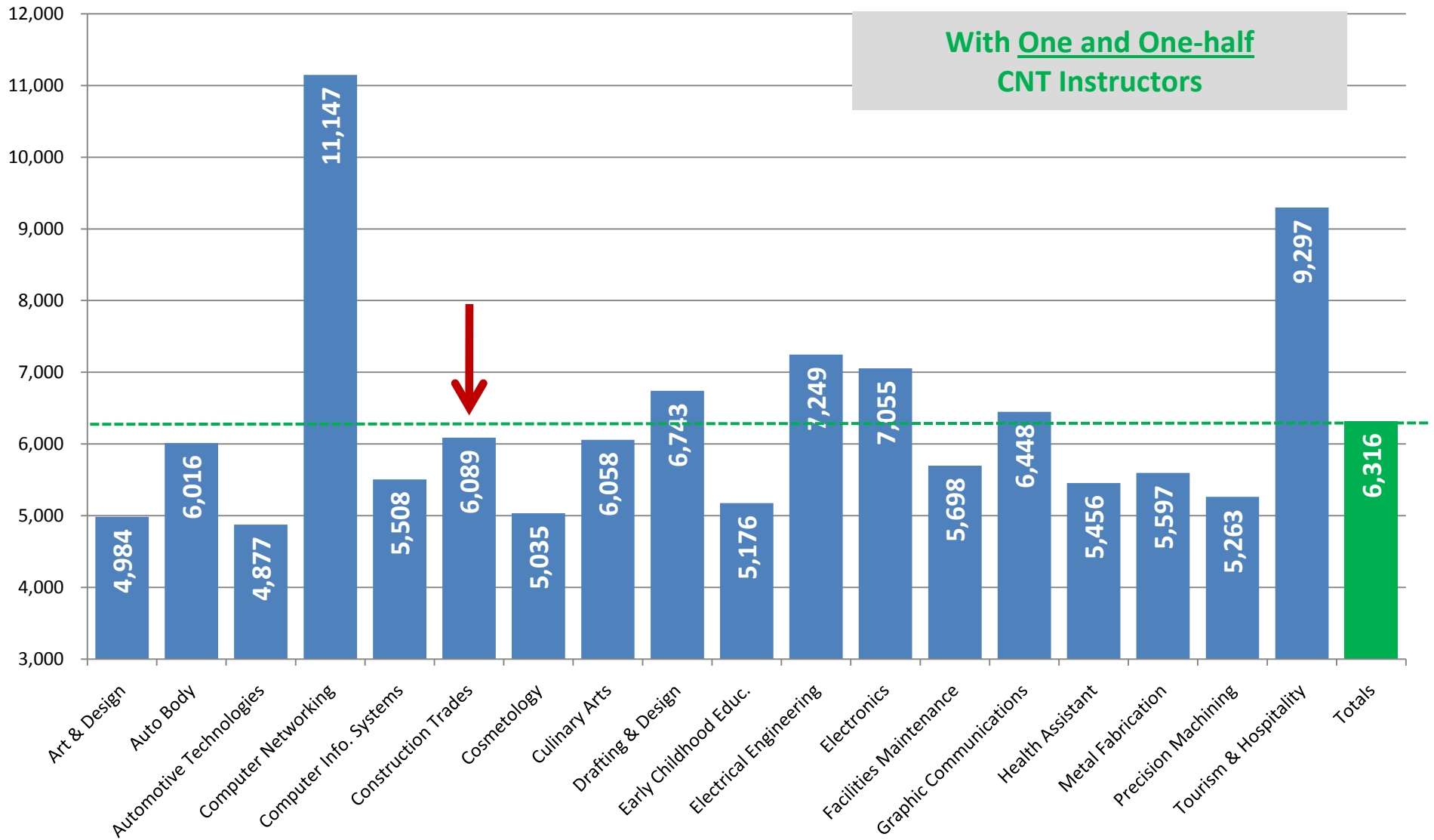


Erie County Technicial School
Cost Per Program Analysis
Cost per Pupil--2013-2014 Budget

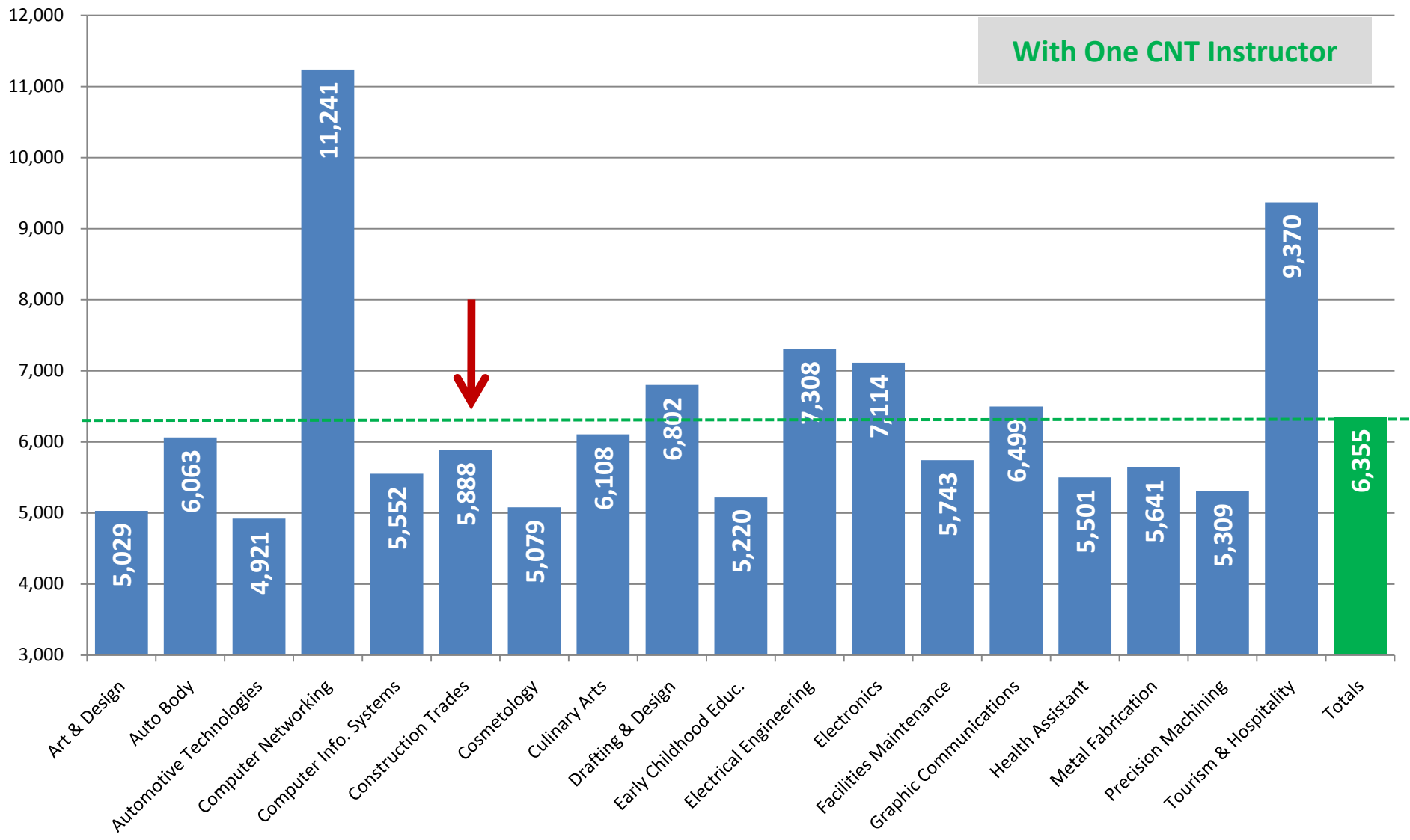
With Two CNT Instructors



Erie County Technicial School
Cost Per Program Analysis
Cost per Pupil--2013-2014 Budget



Erie County Technical School
Cost Per Program Analysis
Cost per Pupil--2013-2014 Budget



Program Cost Analysis
Based on
2013-2014 Budget

Service Cost Basis	x	x	x	x	x	x	x	x	x	x
Direct/Indirect				Direct	Direct	Direct	Direct	Direct	Direct	Direct
Source Spreadsheet				S&B	S&B	S&B	S&B	S&B/GFS		GFD
Function Code				1340-1380	1340-1380	1380	1380	1390	1380	1380.610
Function Cost				linked	linked	\$ 29,526	\$ 171,368	\$ 160,105	\$ 160,094	linked
Per Unit Cost				linked	linked	\$ 1,406	\$ 683	\$ 190	\$ 190	linked
Functional Unit				Actual	Actual	Teacher	Sp Ed Pupil	Pupil	Pupil	Actual
Service	# Teachers	Projected Students	Sp Ed Students	Teacher Salary	Teacher Benefits	Substitues	Aides	Math/Liter Svcs	Perkins	Inst Supplies
Program										
Art & Design	1	47	5	43,708	27,963	1,406	3,414	8,916	8,915	9,900
Auto Body	1	44	13	65,746	33,556	1,406	8,876	8,347	8,346	9,990
Automotive Technologies	2	96	27	112,454	70,009	2,812	18,434	18,211	18,210	9,920
Computer Networking	1	19	8	47,908	29,029	1,406	5,462	3,604	3,604	5,400
Computer Info. Systems	1	48	13	66,615	33,776	1,406	8,876	9,105	9,105	4,950
Construction Trades	2	58	25	110,746	61,847	2,812	17,069	11,002	11,002	14,000
Cosmetology	1	48	6	49,108	29,333	1,406	4,096	9,105	9,105	9,000
Culinary Arts	2	83	32	115,746	76,016	2,812	21,848	15,745	15,744	43,590
Drafting & Design	1	33	8	47,908	29,029	1,406	5,462	6,260	6,260	3,510
Early Childhood Educ.	1	48	13	50,049	29,572	1,406	8,876	9,105	9,105	9,774
Electrical Engineering	1	33	19	50,000	29,560	1,406	12,972	6,260	6,260	10,050
Electronics	1	33	9	52,856	30,284	1,406	6,145	6,260	6,260	6,900
Facilities Maintenance	1	47	21	64,474	33,233	1,406	14,338	8,916	8,915	6,500
Graphic Communications	1	39	21	52,333	30,152	1,406	14,338	7,398	7,398	12,600
Health Assistant	1	48	6	66,615	33,776	1,406	4,096	9,105	9,105	7,270
Metal Fabrication	1	48	11	65,746	33,556	1,406	7,510	9,105	9,105	11,700
Precision Machining	1	46	5	50,158	29,600	1,406	3,414	8,726	8,726	10,585
Tourism & Hospitality	1	26	9	65,746	33,556	1,406	6,145	4,932	4,932	5,980
Totals	21	844	251	1,177,916	673,846	29,526	171,368	160,105	160,094	191,619

Program Cost Analysis
Based on
2013-2014 Budget

Service Cost Basis	x	x	x	x	x	x	x	x	x	x
Direct/Indirect	Direct	Direct	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect
Source Spreadsheet	GFD	S&B/GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD
Function Code	1380	1390	2122	2260	2271	2310	2350	2360	2380	2440
Function Cost	\$ 31,235	\$ 101,102	\$ 405,491	\$ 232,746	\$ 25,600	\$ 41,447	\$ 12,145	\$ 170,435	\$ 173,930	\$ 1,500
Per Unit Cost	\$ 37	\$ 4,814	\$ 480	\$ 12,930	\$ 1,219	\$ 2,303	\$ 675	\$ 9,469	\$ 8,282	\$ 1.78
Functional Unit	Pupil	Teacher	Pupil	Program	Teacher	Program	Program	Program	Teacher	Pupil
Service	Other Voc Svcs	Prof Skills Program	Pupil Pers Svcs	Curr Develop	Staff Develop	Board Svcs	Legal Svcs	Director Svcs	Principal Svcs	Health Svs
Program										
Art & Design	1,739	4,814	22,581	12,930	1,219	2,303	675	9,469	8,282	84
Auto Body	1,628	4,814	21,139	12,930	1,219	2,303	675	9,469	8,282	78
Automotive Technologies	3,553	9,629	46,122	12,930	2,438	2,303	675	9,469	16,565	171
Computer Networking	703	4,814	9,128	12,930	1,219	2,303	675	9,469	8,282	34
Computer Info. Systems	1,776	4,814	23,061	12,930	1,219	2,303	675	9,469	8,282	85
Construction Trades	2,146	9,629	27,865	12,930	2,438	2,303	675	9,469	16,565	103
Cosmetology	1,776	4,814	23,061	12,930	1,219	2,303	675	9,469	8,282	85
Culinary Arts	3,072	9,629	39,876	12,930	2,438	2,303	675	9,469	16,565	148
Drafting & Design	1,221	4,814	15,854	12,930	1,219	2,303	675	9,469	8,282	59
Early Childhood Educ.	1,776	4,814	23,061	12,930	1,219	2,303	675	9,469	8,282	85
Electrical Engineering	1,221	4,814	15,854	12,930	1,219	2,303	675	9,469	8,282	59
Electronics	1,221	4,814	15,854	12,930	1,219	2,303	675	9,469	8,282	59
Facilities Maintenance	1,739	4,814	22,581	12,930	1,219	2,303	675	9,469	8,282	84
Graphic Communications	1,443	4,814	18,737	12,930	1,219	2,303	675	9,469	8,282	69
Health Assistant	1,776	4,814	23,061	12,930	1,219	2,303	675	9,469	8,282	85
Metal Fabrication	1,776	4,814	23,061	12,930	1,219	2,303	675	9,469	8,282	85
Precision Machining	1,702	4,814	22,100	12,930	1,219	2,303	675	9,469	8,282	82
Tourism & Hospitality	962	4,814	12,491	12,930	1,219	2,303	675	9,469	8,282	46
Totals	31,235	101,102	405,491	232,746	25,600	41,447	12,145	170,435	173,930	1,500

Program Cost Analysis
Based on
2013-2014 Budget

Service Cost Basis	x	x	x	x	x	x	x	x	
Direct/Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	
Source Spreadsheet	GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD	
Function Code	2500	2600	2830&2834	2840	3210	4200	4600	5200/5900	
Function Cost	\$ 188,173	\$ 691,880	\$ 121,389	\$ 166,870	\$ 3,135	\$ 11,500	\$ 8,000	\$ 108,210	
Per Unit Cost	\$ 10,454	\$ 32,947	\$ 5,780	\$ 7,946	\$ 3.71	638.89	444.44	6,011.67	
Functional Unit	Program	Teacher	Teacher	Teacher	Pupil	Program	Program	Program	
Service	Business Off Svcs	Bldg Svcs	HRQ Svcs	Tech Svcs	Student Act	Site Improve	Bldg Improve	Transfer & Reserve	Program Total Cost
Program									
Art & Design	10,454	32,947	5,780	7,946	175	639	444	6,012	232,714
Auto Body	10,454	32,947	5,780	7,946	163	639	444	6,012	263,190
Automotive Technologies	10,454	65,893	11,561	15,892	357	639	444	6,012	465,155
Computer Networking	10,454	32,947	5,780	7,946	71	639	444	6,012	210,263
Computer Info. Systems	10,454	32,947	5,780	7,946	178	639	444	6,012	262,849
Construction Trades	10,454	65,893	11,561	15,892	215	639	444	6,012	423,711
Cosmetology	10,454	32,947	5,780	7,946	178	639	444	6,012	240,169
Culinary Arts	10,454	65,893	11,561	15,892	308	639	444	6,012	499,807
Drafting & Design	10,454	32,947	5,780	7,946	123	639	444	6,012	221,006
Early Childhood Educ.	10,454	32,947	5,780	7,946	178	639	444	6,012	246,902
Electrical Engineering	10,454	32,947	5,780	7,946	123	639	444	6,012	237,679
Electronics	10,454	32,947	5,780	7,946	123	639	444	6,012	231,282
Facilities Maintenance	10,454	32,947	5,780	7,946	175	639	444	6,012	266,274
Graphic Communications	10,454	32,947	5,780	7,946	145	639	444	6,012	249,933
Health Assistant	10,454	32,947	5,780	7,946	178	639	444	6,012	260,390
Metal Fabrication	10,454	32,947	5,780	7,946	178	639	444	6,012	267,144
Precision Machining	10,454	32,947	5,780	7,946	171	639	444	6,012	240,584
Tourism & Hospitality	10,454	32,947	5,780	7,946	97	639	444	6,012	240,207
Totals	188,173	691,880	121,389	166,870	3,135	11,500	8,000	108,210	5,059,260

Program Cost Analysis
Based on
2013-2014 Budget

Service Cost Basis	x	x	x	x					
Direct/Indirect	Direct	Direct	Direct	Indirect					
Source Spreadsheet	GFD	GFD	GFD	GFD					
Function Code	7220	6946	8521						
Function Cost	\$ 557,781	\$ 3,643,946	\$ 331,462	\$ 486,820					
Per Unit Cost	\$ 661	\$ 4,317	\$ 393	\$ 577					
Functional Unit	Pupil	Pupil	Pupil	Pupil	Analysis				
Service	Revenue/ Subsidy	Revenue/ District	Revenue/ Perkins	Revenue/ Other	Total Revenue	Total Expenses	Profit/ (Loss)	Capacity Average	Cost/ Pupil
Program									
Art & Design	31,061	202,921	18,458	27,110	279,550	232,714	46,836	4,848	4,951
Auto Body	29,079	189,969	17,280	25,379	261,707	263,190	(1,483)	5,483	5,982
Automotive Technologies	63,444	414,477	37,702	55,373	570,996	465,155	105,841	4,845	4,845
Computer Networking	12,557	82,032	7,462	10,959	113,010	210,263	(97,253)	4,380	11,066
Computer Info. Systems	31,722	207,239	18,851	27,686	285,498	262,849	22,649	5,476	5,476
Construction Trades	38,331	250,413	22,778	33,454	344,977	423,711	(78,734)	4,414	7,305
Cosmetology	31,722	207,239	18,851	27,686	285,498	240,169	45,329	5,004	5,004
Culinary Arts	54,853	358,350	32,596	47,874	493,674	499,807	(6,134)	5,206	6,022
Drafting & Design	21,809	142,477	12,960	19,034	196,280	221,006	(24,726)	4,604	6,697
Early Childhood Educ.	31,722	207,239	18,851	27,686	285,498	246,902	38,596	5,144	5,144
Electrical Engineering	21,809	142,477	12,960	19,034	196,280	237,679	(41,399)	4,952	7,202
Electronics	21,809	142,477	12,960	19,034	196,280	231,282	(35,002)	4,818	7,009
Facilities Maintenance	31,061	202,921	18,458	27,110	279,550	266,274	13,276	5,547	5,665
Graphic Communications	25,774	168,381	15,316	22,495	231,967	249,933	(17,966)	5,207	6,409
Health Assistant	31,722	207,239	18,851	27,686	285,498	260,390	25,108	5,425	5,425
Metal Fabrication	31,722	207,239	18,851	27,686	285,498	267,144	18,354	5,565	5,565
Precision Machining	30,400	198,604	18,065	26,533	273,602	240,584	33,019	5,012	5,230
Tourism & Hospitality	17,183	112,254	10,211	14,997	154,645	240,207	(85,563)	5,004	9,239
Totals	557,781	3,643,946	331,462	486,820	5,020,009	5,059,260	(39,251)	5,052	6,346

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Program Cost Analysis
Based on
2013-2014 Budget

Service Cost Basis										
Direct/Indirect										
Source Spreadsheet										
Function Code										
Function Cost										
Per Unit Cost										
Functional Unit	Direct		Indirect		Expense			Revenue		
Service	Expenses	Revenue	Expenses	Revenue	Direct Expense	Indirect Expense	Difference	Direct Revenue	Indirect Revenue	Difference
Program										
Art & Design	110,775	252,441	121,939	27,110	110,775	121,939	11,164	252,441	27,110	225,331
Auto Body	142,709	236,327	120,481	25,379	142,709	120,481	(22,228)	236,327	25,379	210,948
Automotive Technologies	263,231	515,623	201,924	55,373	263,231	201,924	(61,307)	515,623	55,373	460,250
Computer Networking	101,930	102,050	108,333	10,959	101,930	108,333	6,402	102,050	10,959	91,091
Computer Info. Systems	140,424	257,812	122,425	27,686	140,424	122,425	(18,000)	257,812	27,686	230,125
Construction Trades	240,252	311,522	183,459	33,454	240,252	183,459	(56,794)	311,522	33,454	278,068
Cosmetology	117,745	257,812	122,425	27,686	117,745	122,425	4,680	257,812	27,686	230,125
Culinary Arts	304,200	445,799	195,607	47,874	304,200	195,607	(108,594)	445,799	47,874	397,925
Drafting & Design	105,870	177,246	115,136	19,034	105,870	115,136	9,266	177,246	19,034	158,211
Early Childhood Educ.	124,478	257,812	122,425	27,686	124,478	122,425	(2,053)	257,812	27,686	230,125
Electrical Engineering	122,543	177,246	115,136	19,034	122,543	115,136	(7,407)	177,246	19,034	158,211
Electronics	116,146	177,246	115,136	19,034	116,146	115,136	(1,011)	177,246	19,034	158,211
Facilities Maintenance	144,335	252,441	121,939	27,110	144,335	121,939	(22,397)	252,441	27,110	225,331
Graphic Communications	131,882	209,472	118,051	22,495	131,882	118,051	(13,831)	209,472	22,495	186,977
Health Assistant	137,965	257,812	122,425	27,686	137,965	122,425	(15,540)	257,812	27,686	230,125
Metal Fabrication	144,719	257,812	122,425	27,686	144,719	122,425	(22,295)	257,812	27,686	230,125
Precision Machining	119,131	247,070	121,453	26,533	119,131	121,453	2,322	247,070	26,533	220,537
Tourism & Hospitality	128,473	139,648	111,734	14,997	128,473	111,734	(16,739)	139,648	14,997	124,651
Totals	2,696,810	4,533,189	2,362,450	486,820	2,696,810	2,362,450	(334,361)	4,533,189	486,820	4,046,369
	53.3%		46.7%							