

Program Cost Analysis
Based on
2011-2012 Budget

Service Cost Basis										
Direct/Indirect				Direct	Direct	Direct	Direct	Direct	Direct	Direct
Source Spreadsheet				S&B	S&B	S&B	S&B	S&B/GFS		GFD
Acct Code				1340-1380	1340-1380	1380	1380	1380	1380	1380.610
Service Cost				linked	linked	\$ 29,526	\$ 163,273	\$ 143,542	\$ 92,600	linked
Per Unit Cost				linked	linked	\$ 1,406	\$ 683	\$ 184	\$ 119	linked
Service Unit				Actual	Actual	Teacher	Sp Ed Pupil	Pupil	Pupil	Actual
Service	# Teachers	Students Enrolled	Sp Ed Students	Teacher Salary	Teacher Benefits	Substitues	Aides	Math/Liter Svcs	Perkins	Inst Supplies
Program										
Art & Design	1	45	7	40,908	22,888	1,406	4,782	8,292	5,349	11,000
Auto Body	1	31	14	64,146	26,878	1,406	9,564	5,712	3,685	11,100
Automotive Technologies	2	88	32	108,054	49,950	2,812	21,861	16,215	10,461	11,000
Computer Networking	1	28	6	45,708	23,712	1,406	4,099	5,159	3,328	6,800
Computer Info. Systems	1	32	4	65,015	27,027	1,406	2,733	5,896	3,804	5,500
Construction Trades	2	58	18	129,061	53,888	2,812	12,297	10,687	6,894	15,000
Cosmetology	1	46	6	46,308	23,815	1,406	4,099	8,476	5,468	10,000
Culinary Arts	2	80	33	129,061	53,888	2,812	22,544	14,741	9,510	40,000
Drafting & Design	1	29	10	45,108	23,609	1,406	6,831	5,344	3,447	3,900
Early Childhood Education	1	41	12	47,249	23,977	1,406	8,198	7,555	4,874	5,460
Electrical Engineering	1	33	10	64,146	26,878	1,406	6,831	6,081	3,923	12,550
Electronics	1	29	7	50,056	24,459	1,406	4,782	5,344	3,447	5,000
Facilities Maintenance	1	39	16	62,874	26,659	1,406	10,930	7,186	4,636	4,000
Graphic Communications	1	38	18	49,533	24,369	1,406	12,297	7,002	4,517	14,000
Health Assistant	1	46	4	65,015	27,027	1,406	2,733	8,476	5,468	7,800
Metal Fabrication	1	45	16	51,806	24,759	1,406	10,930	8,292	5,349	13,000
Precision Machining	1	28	6	47,358	23,995	1,406	4,099	5,159	3,328	7,000
Tourism & Hospitality	1	43	20	64,146	26,878	1,406	13,663	7,923	5,111	4,200
Totals	21	779	239	1,175,552	534,655	29,526	163,273	143,542	92,600	187,310

High Loss	(71,901)
High Revenue	113,680

Program Cost Analysis
Based on
2011-2012 Budget

Service Cost Basis										
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
Acct Code	1380	1390	2122	2260	2270	2310	2350	2360	2380	2440
Service Cost	\$ 19,790	\$ 93,024	\$ 447,378	\$ 223,691	\$ 32,876	\$ 37,316	\$ 10,145	\$ 163,918	\$ 234,945	\$ 1,500
Per Unit Cost	\$ 25	\$ 4,430	\$ 574	\$ 12,427	\$ 1,566	\$ 2,073	\$ 564	\$ 9,107	\$ 11,188	\$ 1.93
Service 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 Svcs
Program										
Art & Design	1,143	4,430	25,843	12,427	1,566	2,073	564	9,107	11,188	87
Auto Body	788	4,430	17,803	12,427	1,566	2,073	564	9,107	11,188	60
Automotive Technologies	2,236	8,859	50,538	12,427	3,131	2,073	564	9,107	22,376	169
Computer Networking	711	4,430	16,080	12,427	1,566	2,073	564	9,107	11,188	54
Computer Info. Systems	813	4,430	18,378	12,427	1,566	2,073	564	9,107	11,188	62
Construction Trades	1,473	8,859	33,309	12,427	3,131	2,073	564	9,107	22,376	112
Cosmetology	1,169	4,430	26,418	12,427	1,566	2,073	564	9,107	11,188	89
Culinary Arts	2,032	8,859	45,944	12,427	3,131	2,073	564	9,107	22,376	154
Drafting & Design	737	4,430	16,655	12,427	1,566	2,073	564	9,107	11,188	56
Early Childhood Education	1,042	4,430	23,546	12,427	1,566	2,073	564	9,107	11,188	79
Electrical Engineering	838	4,430	18,952	12,427	1,566	2,073	564	9,107	11,188	64
Electronics	737	4,430	16,655	12,427	1,566	2,073	564	9,107	11,188	56
Facilities Maintenance	991	4,430	22,398	12,427	1,566	2,073	564	9,107	11,188	75
Graphic Communications	965	4,430	21,823	12,427	1,566	2,073	564	9,107	11,188	73
Health Assistant	1,169	4,430	26,418	12,427	1,566	2,073	564	9,107	11,188	89
Metal Fabrication	1,143	4,430	25,843	12,427	1,566	2,073	564	9,107	11,188	87
Precision Machining	711	4,430	16,080	12,427	1,566	2,073	564	9,107	11,188	54
Tourism & Hospitality	1,092	4,430	24,695	12,427	1,566	2,073	564	9,107	11,188	83
Totals	19,790	93,024	447,378	223,691	32,876	37,316	10,145	163,918	234,945	1,500

High Loss
High Revenue

Program Cost Analysis
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2011-2012 Budget

Service Cost Basis									
Direct/Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	Indirect	
Source Spreadsheet	GFD	GFD	GFD	GFD	GFD	GFD	GFD	GFD	
Acct Code	2500	2600	2830	2840	3210	4200	4600	5000	
Service Cost	\$ 164,425	\$ 769,733	\$ 118,976	\$ 213,830	\$ 2,929	\$ 10,000	\$ 8,000	\$ 116,800	
Per Unit Cost	\$ 9,135	\$ 36,654	\$ 5,666	\$ 10,182	\$ 3.76	555.56	444.44	6,488.89	
Service Unit	Program	Teacher	Teacher	Teacher	Student	Program	Program	Program	
Service	Bus Off Svcs	Bldg Svcs	HRQ Svcs	Tech Svcs	Student Act	Site Improve	Bldg Improve	Trasnfn & Reserve	Program Total Cost
Program									
Art & Design	9,135	36,654	5,666	10,182	169	556	444	6,489	232,347
Auto Body	9,135	36,654	5,666	10,182	117	556	444	6,489	251,737
Automotive Technologies	9,135	73,308	11,331	20,365	331	556	444	6,489	453,790
Computer Networking	9,135	36,654	5,666	10,182	105	556	444	6,489	217,643
Computer Info. Systems	9,135	36,654	5,666	10,182	120	556	444	6,489	241,232
Construction Trades	9,135	73,308	11,331	20,365	218	556	444	6,489	445,916
Cosmetology	9,135	36,654	5,666	10,182	173	556	444	6,489	237,899
Culinary Arts	9,135	73,308	11,331	20,365	301	556	444	6,489	501,151
Drafting & Design	9,135	36,654	5,666	10,182	109	556	444	6,489	217,681
Early Childhood Education	9,135	36,654	5,666	10,182	154	556	444	6,489	234,018
Electrical Engineering	9,135	36,654	5,666	10,182	124	556	444	6,489	252,272
Electronics	9,135	36,654	5,666	10,182	109	556	444	6,489	222,529
Facilities Maintenance	9,135	36,654	5,666	10,182	147	556	444	6,489	251,781
Graphic Communications	9,135	36,654	5,666	10,182	143	556	444	6,489	246,607
Health Assistant	9,135	36,654	5,666	10,182	173	556	444	6,489	256,252
Metal Fabrication	9,135	36,654	5,666	10,182	169	556	444	6,489	253,264
Precision Machining	9,135	36,654	5,666	10,182	105	556	444	6,489	219,776
Tourism & Hospitality	9,135	36,654	5,666	10,182	162	556	444	6,489	259,838
Totals	164,425	769,733	118,976	213,830	2,929	10,000	8,000	116,800	4,995,733

High Loss
High Revenue

Program Cost Analysis
Based on
2011-2012 Budget

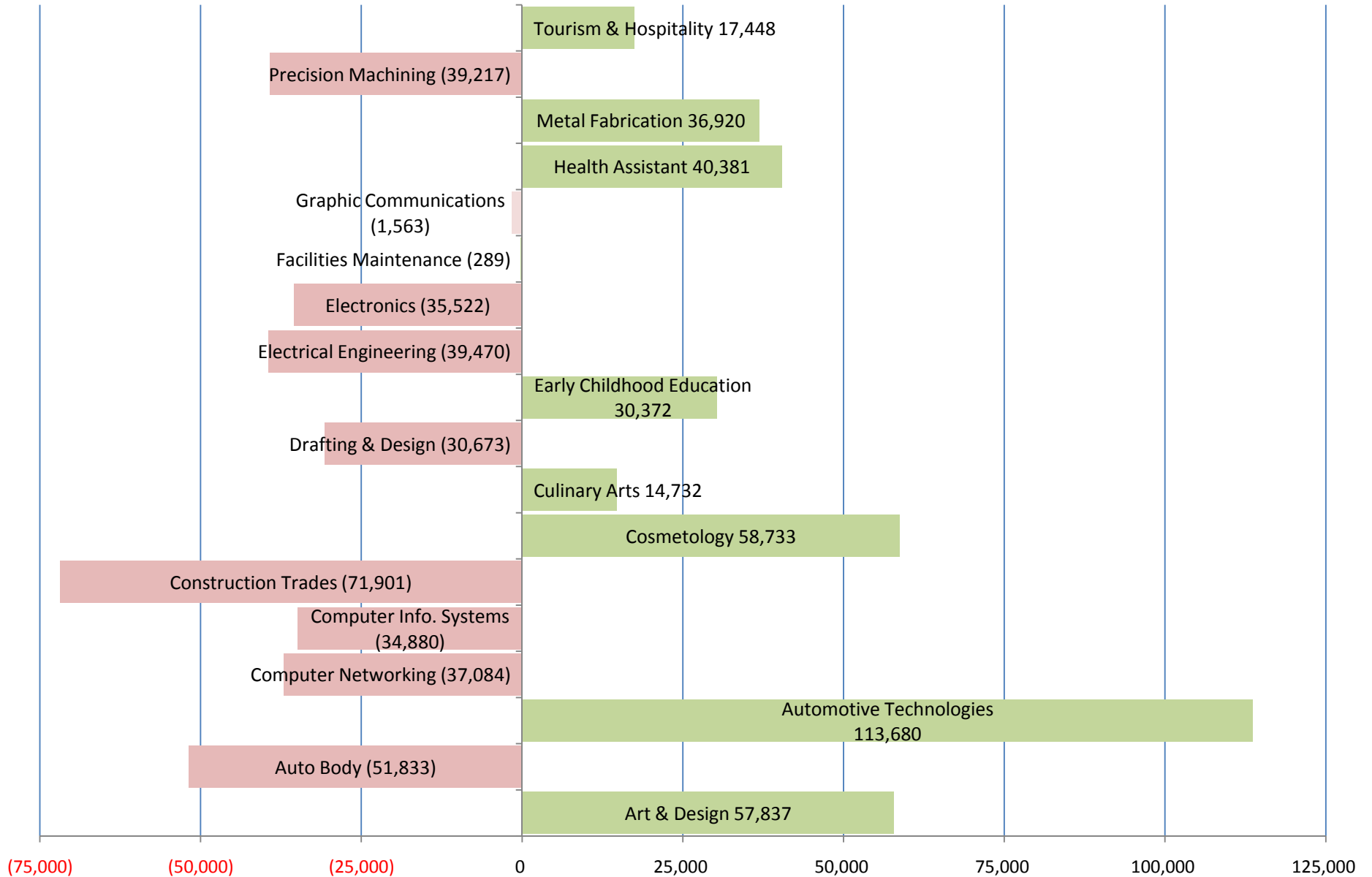
Service Cost Basis								
Direct/Indirect	Direct	Direct	Direct	Indirect				
Source Spreadsheet	GFD	GFD	GFD	GFD				
Acct Code								
Service Cost	\$ 512,000	\$ 3,815,770	\$ 336,676	\$ 358,957				
Per Unit Cost	\$ 657	\$ 4,898	\$ 432	\$ 461				
Service Unit	Pupil	Pupil	Pupil	Pupil				
Service	Revenue/ Subsidy	Revenue/ District	Revenue/ Perkins	Revenue/ Other	Total Revenue	Revenue/ Pupil	Total Expenses	Profit/ (Loss)
Program								
Art & Design	29,576	220,423	19,449	20,736	290,184	6,449	232,347	57,837
Auto Body	20,375	151,847	13,398	14,285	199,904	6,449	251,737	(51,833)
Automotive Technologies	57,838	431,050	38,033	40,550	567,470	6,449	453,790	113,680
Computer Networking	18,403	137,152	12,101	12,902	180,559	6,449	217,643	(37,084)
Computer Info. Systems	21,032	156,745	13,830	14,745	206,353	6,449	241,232	(34,880)
Construction Trades	38,121	284,101	25,067	26,726	374,015	6,449	445,916	(71,901)
Cosmetology	30,234	225,321	19,881	21,196	296,632	6,449	237,899	58,733
Culinary Arts	52,580	391,863	34,575	36,863	515,882	6,449	501,151	14,732
Drafting & Design	19,060	142,050	12,534	13,363	187,007	6,449	217,681	(30,673)
Early Childhood Education	26,947	200,830	17,720	18,892	264,390	6,449	234,018	30,372
Electrical Engineering	21,689	161,644	14,262	15,206	212,801	6,449	252,272	(39,470)
Electronics	19,060	142,050	12,534	13,363	187,007	6,449	222,529	(35,522)
Facilities Maintenance	25,633	191,033	16,855	17,971	251,493	6,449	251,781	(289)
Graphic Communications	24,976	186,135	16,423	17,510	245,044	6,449	246,607	(1,563)
Health Assistant	30,234	225,321	19,881	21,196	296,632	6,449	256,252	40,381
Metal Fabrication	29,576	220,423	19,449	20,736	290,184	6,449	253,264	36,920
Precision Machining	18,403	137,152	12,101	12,902	180,559	6,449	219,776	(39,217)
Tourism & Hospitality	28,262	210,627	18,584	19,814	277,287	6,449	259,838	17,448
Totals	512,000	3,815,770	336,676	358,957	5,023,403	6,449	4,995,733	27,670

High Loss
High Revenue

Program Cost Analysis
Based on
2011-2012 Budget

Service Cost Basis								
Direct/Indirect								
Source Spreadsheet								
Acct Code		48						
Service Cost		1056						
Per Unit Cost								
Service Unit								
			Direct			Indirect		
Service	Capacity Average	Cost/ Pupil	Expenses	Revenue	Profit/ (Loss)	Expenses	Revenue	Profit/ (Loss)
Program								
Art & Design	4,841	5,163	100,198	269,448	169,250	132,149	20,736	(111,413)
Auto Body	5,245	8,121	127,708	185,620	57,911	124,029	14,285	(109,744)
Automotive Technologies	4,727	5,157	231,447	526,921	295,473	222,343	40,550	(181,793)
Computer Networking	4,534	7,773	95,354	167,657	72,303	122,289	12,902	(109,387)
Computer Info. Systems	5,026	7,539	116,624	191,608	74,984	124,609	14,745	(109,864)
Construction Trades	4,645	7,688	240,972	347,289	106,317	204,944	26,726	(178,218)
Cosmetology	4,956	5,172	105,170	275,436	170,265	132,729	21,196	(111,532)
Culinary Arts	5,220	6,264	283,447	479,019	195,572	217,703	36,863	(180,840)
Drafting & Design	4,535	7,506	94,812	173,644	78,832	122,869	13,363	(109,506)
Early Childhood Education	4,875	5,708	104,189	245,497	141,308	129,829	18,892	(110,936)
Electrical Engineering	5,256	7,645	127,083	197,595	70,512	125,189	15,206	(109,983)
Electronics	4,636	7,673	99,660	173,644	73,984	122,869	13,363	(109,506)
Facilities Maintenance	5,245	6,456	123,113	233,522	110,409	128,669	17,971	(110,698)
Graphic Communications	5,138	6,490	118,519	227,534	109,015	128,089	17,510	(110,579)
Health Assistant	5,339	5,571	123,523	275,436	151,913	132,729	21,196	(111,532)
Metal Fabrication	5,276	5,628	121,115	269,448	148,333	132,149	20,736	(111,413)
Precision Machining	4,579	7,849	97,487	167,657	70,170	122,289	12,902	(109,387)
Tourism & Hospitality	5,413	6,043	128,850	257,473	128,623	130,989	19,814	(111,175)
Totals	4,971	6,636	2,439,271	4,664,446	2,225,175	2,556,462	358,957	(2,197,505)
				48.8%			51.2%	
High Loss			\$ 4,995,733					
High Revenue								

**Erie County Technical School
Program Revenue/Cost Analysis
2011-2012-Budget**



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

