

Program Cost Analysis
Based on
2011-2012 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	1380	1380	1380.610
Function Cost				linked	linked	\$ 29,526	\$ 175,866	\$ 152,398	\$ 114,608	linked
Per Unit Cost				linked	linked	\$ 1,406	\$ 701	\$ 193	\$ 145	linked
Functional 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	47	5	42,308	25,675	1,406	3,503	9,067	6,818	9,900
Auto Body	1	37	13	64,946	30,386	1,406	9,109	7,138	5,368	9,990
Automotive Technologies	2	79	27	110,254	30,386	2,812	18,918	15,240	11,461	9,920
Computer Networking	1	25	8	47,108	26,674	1,406	5,605	4,823	3,627	5,400
Computer Info. Systems	1	37	13	65,815	30,567	1,406	9,109	7,138	5,368	4,950
Construction Trades	2	64	25	130,661	60,932	2,812	17,517	12,346	9,285	14,000
Cosmetology	1	47	6	47,708	26,799	1,406	4,204	9,067	6,818	9,000
Culinary Arts	2	76	32	130,661	65,497	2,812	22,421	14,661	11,026	40,000
Drafting & Design	1	27	8	46,508	26,549	1,406	5,605	5,209	3,917	3,510
Early Childhood Education	1	43	13	48,649	26,995	1,406	9,109	8,295	6,238	4,950
Electrical Engineering	1	39	19	64,946	33,796	1,406	13,313	7,523	5,658	11,550
Electronics	1	32	9	51,456	27,579	1,406	6,306	6,173	4,642	4,500
Facilities Maintenance	1	39	21	63,674	30,121	1,406	14,714	7,523	5,658	3,600
Graphic Communications	1	41	21	50,933	27,470	1,406	14,714	7,909	5,948	12,600
Health Assistant	1	46	6	65,815	30,567	1,406	4,204	8,874	6,673	7,270
Metal Fabrication	1	47	11	64,946	30,386	1,406	7,707	9,067	6,818	11,700
Precision Machining	1	36	5	48,758	27,017	1,406	3,503	6,945	5,223	6,300
Tourism & Hospitality	1	28	9	64,946	30,386	1,406	6,306	5,401	4,062	3,980
Totals	21	790	251	1,210,092	587,783	29,526	175,866	152,398	114,608	173,120

High Loss	(64,235)
High Profit	77,046

Program Cost Analysis
Based on
2011-2012 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	2270	2310	2350	2360	2380	2440
Function Cost	\$ 26,765	\$ 97,132	\$ 414,263	\$ 229,695	\$ 27,111	\$ 36,152	\$ 12,145	\$ 169,032	\$ 193,253	\$ 1,500
Per Unit Cost	\$ 34	\$ 4,625	\$ 524	\$ 12,761	\$ 1,291	\$ 2,008	\$ 675	\$ 9,391	\$ 9,203	\$ 1.90
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 Svcs
Program										
Art & Design	1,592	4,625	24,646	12,761	1,291	2,008	675	9,391	9,203	89
Auto Body	1,254	4,625	19,402	12,761	1,291	2,008	675	9,391	9,203	70
Automotive Technologies	2,677	9,251	41,426	12,761	2,582	2,008	675	9,391	18,405	150
Computer Networking	847	4,625	13,110	12,761	1,291	2,008	675	9,391	9,203	47
Computer Info. Systems	1,254	4,625	19,402	12,761	1,291	2,008	675	9,391	9,203	70
Construction Trades	2,168	9,251	33,561	12,761	2,582	2,008	675	9,391	18,405	122
Cosmetology	1,592	4,625	24,646	12,761	1,291	2,008	675	9,391	9,203	89
Culinary Arts	2,575	9,251	39,853	12,761	2,582	2,008	675	9,391	18,405	144
Drafting & Design	915	4,625	14,158	12,761	1,291	2,008	675	9,391	9,203	51
Early Childhood Education	1,457	4,625	22,548	12,761	1,291	2,008	675	9,391	9,203	82
Electrical Engineering	1,321	4,625	20,451	12,761	1,291	2,008	675	9,391	9,203	74
Electronics	1,084	4,625	16,780	12,761	1,291	2,008	675	9,391	9,203	61
Facilities Maintenance	1,321	4,625	20,451	12,761	1,291	2,008	675	9,391	9,203	74
Graphic Communications	1,389	4,625	21,500	12,761	1,291	2,008	675	9,391	9,203	78
Health Assistant	1,558	4,625	24,122	12,761	1,291	2,008	675	9,391	9,203	87
Metal Fabrication	1,592	4,625	24,646	12,761	1,291	2,008	675	9,391	9,203	89
Precision Machining	1,220	4,625	18,878	12,761	1,291	2,008	675	9,391	9,203	68
Tourism & Hospitality	949	4,625	14,683	12,761	1,291	2,008	675	9,391	9,203	53
Totals	26,765	97,132	414,263	229,695	27,111	36,152	12,145	169,032	193,253	1,500

High Loss
High Profit

Program Cost Analysis
Based on
2011-2012 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	2840	3210	4200	4600	5200/5900	
Function Cost	\$ 213,335	\$ 728,376	\$ 108,717	\$ 157,549	\$ 3,020	\$ 11,500	\$ 8,000	\$ 83,900	
Per Unit Cost	\$ 11,852	\$ 34,685	\$ 5,177	\$ 7,502	\$ 3.82	638.89	444.44	4,661.11	
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	11,852	34,685	5,177	7,502	180	639	444	4,661	230,099
Auto Body	11,852	34,685	5,177	7,502	141	639	444	4,661	254,123
Automotive Technologies	11,852	69,369	10,354	15,005	302	639	444	4,661	410,942
Computer Networking	11,852	34,685	5,177	7,502	96	639	444	4,661	213,656
Computer Info. Systems	11,852	34,685	5,177	7,502	141	639	444	4,661	250,133
Construction Trades	11,852	69,369	10,354	15,005	245	639	444	4,661	451,044
Cosmetology	11,852	34,685	5,177	7,502	180	639	444	4,661	236,423
Culinary Arts	11,852	69,369	10,354	15,005	291	639	444	4,661	497,337
Drafting & Design	11,852	34,685	5,177	7,502	103	639	444	4,661	212,845
Early Childhood Education	11,852	34,685	5,177	7,502	164	639	444	4,661	234,807
Electrical Engineering	11,852	34,685	5,177	7,502	149	639	444	4,661	265,101
Electronics	11,852	34,685	5,177	7,502	122	639	444	4,661	225,024
Facilities Maintenance	11,852	34,685	5,177	7,502	149	639	444	4,661	253,606
Graphic Communications	11,852	34,685	5,177	7,502	157	639	444	4,661	249,017
Health Assistant	11,852	34,685	5,177	7,502	176	639	444	4,661	255,666
Metal Fabrication	11,852	34,685	5,177	7,502	180	639	444	4,661	263,452
Precision Machining	11,852	34,685	5,177	7,502	138	639	444	4,661	224,369
Tourism & Hospitality	11,852	34,685	5,177	7,502	107	639	444	4,661	237,193
Totals	213,335	728,376	108,717	157,549	3,020	11,500	8,000	83,900	4,964,837

High Loss
High Profit

Program Cost Analysis
Based on
2011-2012 Budget

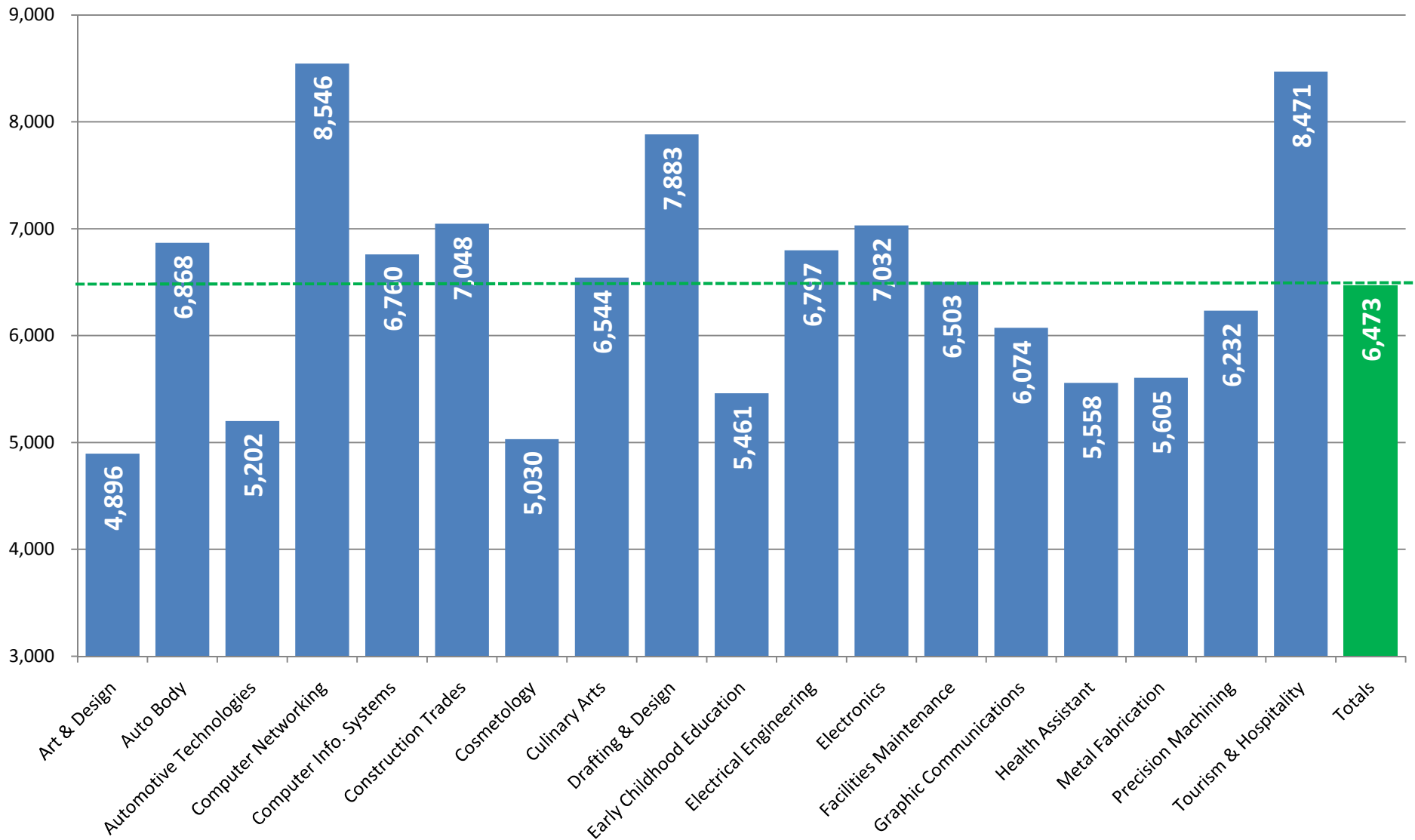
Service Cost Basis	x	x	x	x					
Direct/Indirect	Direct	Direct	Direct	Indirect					
Source Spreadsheet	GFD	GFD	GFD	GFD					
Function Code	7220	6946	8521						
Function Cost	\$ 557,031	\$ 3,643,946	\$ 321,861	\$ 357,043					
Per Unit Cost	\$ 705	\$ 4,613	\$ 407	\$ 452					
Functional Unit	Pupil	Pupil	Pupil	Pupil					
Service	Revenue/ Subsidy	Revenue/ District	Revenue/ Perkins	Revenue/ Other	Total Revenue	Total Expenses	Profit/ (Loss)	Capacity Average	Cost/ Pupil
Program									
Art & Design	33,140	216,792	19,149	21,242	290,322	230,099	60,223	4,794	4,896
Auto Body	26,089	170,666	15,075	16,722	228,551	254,123	(25,572)	5,294	6,868
Automotive Technologies	55,703	364,395	32,186	35,704	487,988	410,942	77,046	4,281	5,202
Computer Networking	17,628	115,315	10,185	11,299	154,427	213,656	(59,230)	4,451	8,546
Computer Info. Systems	26,089	170,666	15,075	16,722	228,551	250,133	(21,582)	5,211	6,760
Construction Trades	45,127	295,206	26,075	28,925	395,332	451,044	(55,712)	4,698	7,048
Cosmetology	33,140	216,792	19,149	21,242	290,322	236,423	53,899	4,925	5,030
Culinary Arts	53,588	350,557	30,964	34,348	469,457	497,337	(27,880)	5,181	6,544
Drafting & Design	19,038	124,540	11,000	12,203	166,781	212,845	(46,065)	4,434	7,883
Early Childhood Education	30,319	198,341	17,519	19,434	265,614	234,807	30,807	4,892	5,461
Electrical Engineering	27,499	179,891	15,889	17,626	240,906	265,101	(24,196)	5,523	6,797
Electronics	22,563	147,603	13,037	14,463	197,666	225,024	(27,357)	4,688	7,032
Facilities Maintenance	27,499	179,891	15,889	17,626	240,906	253,606	(12,700)	5,283	6,503
Graphic Communications	28,909	189,116	16,704	18,530	253,260	249,017	4,242	5,188	6,074
Health Assistant	32,435	212,179	18,741	20,790	284,145	255,666	28,479	5,326	5,558
Metal Fabrication	33,140	216,792	19,149	21,242	290,322	263,452	26,870	5,489	5,605
Precision Machining	25,384	166,053	14,667	16,270	222,374	224,369	(1,995)	4,674	6,232
Tourism & Hospitality	19,743	129,153	11,408	12,655	172,958	237,193	(64,235)	4,942	8,471
Totals	557,031	3,643,946	321,861	357,043	4,879,881	4,964,837	(84,956)	4,960	6,473

High Loss
High Profit

Program Cost Analysis
Based on
2011-2012 Budget

Service Cost Basis						
Direct/Indirect						
Source Spreadsheet						
Function Code						
Function Cost						
Per Unit Cost						
Functional Unit	Direct			Indirect		
Service	Expenses	Revenue	Profit/ (Loss)	Expenses	Revenue	Profit/ (Loss)
Program						
Art & Design	104,895	269,080	164,185	125,203	21,242	(103,962)
Auto Body	134,221	211,829	77,608	119,902	16,722	(103,180)
Automotive Technologies	210,918	452,284	241,366	200,024	35,704	(164,320)
Computer Networking	100,115	143,128	43,013	113,541	11,299	(102,242)
Computer Info. Systems	130,231	211,829	81,598	119,902	16,722	(103,180)
Construction Trades	258,972	366,407	107,436	192,073	28,925	(163,148)
Cosmetology	111,220	269,080	157,861	125,203	21,242	(103,962)
Culinary Arts	298,903	435,108	136,205	198,434	34,348	(164,085)
Drafting & Design	98,244	154,578	56,334	114,601	12,203	(102,399)
Early Childhood Education	111,724	246,180	134,456	123,083	19,434	(103,649)
Electrical Engineering	144,139	223,279	79,141	120,963	17,626	(103,336)
Electronics	107,772	183,204	75,432	117,252	14,463	(102,789)
Facilities Maintenance	132,643	223,279	90,636	120,963	17,626	(103,336)
Graphic Communications	126,995	234,730	107,735	122,023	18,530	(103,493)
Health Assistant	130,993	263,355	132,362	124,673	20,790	(103,883)
Metal Fabrication	138,248	269,080	130,832	125,203	21,242	(103,962)
Precision Machining	104,997	206,104	101,107	119,372	16,270	(103,102)
Tourism & Hospitality	122,061	160,303	38,242	115,131	12,655	(102,477)
Totals	2,567,289	4,522,838	1,955,549	2,397,548	357,043	(2,040,505)
		51.7%			48.3%	
High Loss	\$ 4,964,837					
High Profit						

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



**Erie County Technical School
Program Revenue/Cost Analysis
2012-2013-Budget**

