DRAFT – FOR DISCUSSION

Building/Facilities	Administration/ Accredited Program	Teachers/Classrooms	Students
• Custodial/Maintenance personnel – Health insurance – retirement • Utilities • Telephone/Internet • Building Insurance • Sewer/roads assessments • Annual inspections • Liability • Supplies	• Personnel: – Superintendent – Principal – Clerk – Secretaries – Other student support staff – Health insurance and retirement • Office supplies • Dues/Audits • Food service •	• Teachers and instructional paraprofessionals • Health insurance • Retirement • Allowance for substitute teachers • Instructional supplies and equipment • Professional development	• Textbooks • Supplies • Extra curricular activities • Assessment
Fixed	Cost		Variable
ADJUSTMENTS FOR EDUCATIONALLY RELEVANT FACTORS			
		• Experience/education • Recruit/retain in hard-to-staff areas • Less staffing flexibility in small schools • Supplies/equipment for special classes like science labs	• Special education needs – Paraprofessionals – Adaptive equipment • At-risk factors

EXHIBIT 2
DATE 3-21-05
BILL NO. Discussion