

DEFINITIONS of UNIT COST METHODOLOGY for STATEWIDE UNIFORM COST REPORT

GENERAL COMMENTS:

The listing which follows represents definitions and examples which are to be used for reporting statewide unit cost information. When submitting the unit cost information in June, with the SBM-4, each BOCES will have to convert their Local Unit Cost Methodology to the Statewide Uniform Unit Cost Methodology. A conversion will only be needed for CO-SERs which have a *difference* between the two unit-cost methodologies (State vs. Local). In addition, when the actual expenditure information is available on October 1, each BOCES will have to go through the same conversion procedure(s) using actual data. The intent of these directions is to allow each BOCES to charge according to a locally accepted and developed methodology but to report unit cost information to SED on a uniform and comparable basis.

General Definitions and Examples for the Statewide Uniform Unit Cost Methodology

Other Revenues: for purposes of these definitions other revenues represent all revenues, other than AS-7 type billings to districts, which are deposited as a revenue into a CO-SER.

Approved Budget: for purposes of these definitions the approved budget is the total estimated budget approved on the SBM-4. For reporting in October, the approved budget will be replaced by actual expenditures allocable to a specific CO-SER or activity, in accordance with the SA-111.

Base Fee Per Building Basis:

The portion of the approved budget, less other revenues, divided by the number of school buildings using the services under the CO-SER. Other charges within the CO-SER for specific services are calculated according to the approved listing.

Activity Code (s): 7450

Base Fee Per District Basis:

The portion of the approved budget, less other revenues, divided by the number of districts using the services under the CO-SER. Other charges within the CO-SER for specific services are calculated according to the approved listing.

Activity Code (s): 7111

Per Answer Sheet Basis:

Approved budget, less other revenues, divided by the total number of answer sheets to be scored.

Activity Code (s): 6361

Per Board Member Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of board members covered under the provisions of the CO-SER.

Activity Code (s): 7134

Per Building Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of buildings covered under the provisions of this activity under the CO-SER.

Activity Code (s): 7210

Per Card Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of MARC Conversion cards provided under the CO-SER.

Activity Code (s): 6320

Per Contract Basis:

Approved budget, less other revenues, divided by the total number of contracted services or performances. (E.g. each performance is considered as a contract)

Activity Code (s): 5842

Per Course Basis (Regular Year):

Approved budget, less other revenues, divided by the total number of courses offered through the CO-SER. Assume that each course is for a full year and lasts from 40 to 55 minutes per period each day.

Activity Code (s): 5876, 5877

Per Course Basis (Summer):

Approved budget, less other revenues, divided by the total number of courses offered through the CO-SER. Assume that each summer session course is for six (6) weeks and each course is for 90 hours per session.

Activity Code (s): 5875

Per Cubic Foot Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of cubic feet of storage covered under the provisions of the CO-SER.

Activity Code (s): 7012

Per Diem Basis:

The portion of the approved budget, less applicable other revenues, divided by the total number of days of service was provided under this activity of the CO-SER. Assume that each service delivery day is seven (7) hours long.

Activity Code (s): 7210, 7430

Per District Basis:

Approved budget, less other revenues, divided by the number of school districts using the services under the CO-SER.

Activity Code (s): 5843, 6111, 6211, 6261, 6262, 6210, 7210, 7112, 7131, 7132, 7133, 7134, 7420, 5917, 6710, 6112

Per District Staff Basis:

Approved budget, less other revenues, divided by the number of **eligible** staff from participating districts.

Activity Code (s): 7116, 7140, 7310, 6310, 6318, 6368, 6261, 6262, 6265, 6210, 6211, 6212, 7131, 7132, 7133, 7134, 7810, 7470

Per Event Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of events provided under this activity of the CO-SER.

Activity Code (s): 5847

Per Frame Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of microfiche frames processed under the CO-SER.

Activity Code (s): 7012

Per FTE Pupil Basis:

Approved budget, less other revenues, divided by the number of FTE pupils served by the program during the school year.

Activity Code (s): All Occ. Ed.; 4100, 4200, 4201, 4210, 4220, 4230, 4235, 4240, 4700, 5111, 5201, 5232, 5241, 5311, 5821, 5840, 5841, 5843, 5845, 5870, 5872, 5873, 5874, 5878, 5910, 5913, 5950, 6613, 6364, 6616, 6715, 7331, 7332, 7333, 7334, 5842, 5847, 6318, 6360, 7014, 7710, 6134, 6709, 5881, 5880, 5879

Per FTE Staff Basis:

Approved budget, less other revenues, divided by total staff who provide direct services to pupils or the district(s).

Activity Code (s): All Itinerant (301-399) *except* 6716, 6717, 6813; 6119, 6713, 6310, 6313, 6316, 6318, 6320, 7012, 747, 7117, 7020, 7151, 7337, 7411, 6161, 7211, 7471, 7019

Per Hour Basis (Direct Student Services):

Approved budget, less other revenues, divided by the total number of hours of service provided under the CO-SER. This calculation provides a rate per hour for Individual Services. To determine the per hour cost for Group Services, the rate per hour for Individual Services is divided by the average group size.

Activity Code (s): 5912, 5916, 6716, 6717, 6813, 5871

Per Hour Basis (Support Services):

Approved budget, less other revenues, less billable parts, divided by the total number of hours of direct repair, labor, and/or maintenance labor provided under the CO-SER.

Activity Code (s): 6817, 6316, 7012, 7111, 6213, 7336

Per Hour of Labor Basis:

Approved budget, less other revenues, less billable parts, divided by the total number of hours of direct repair, labor, and/or maintenance labor provided under the CO-SER.

Activity Code (s): 6312, 6313, 6314, 7320, 7410, 7430, 7511

Per Item Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of items provided under the CO-SER.

Activity Code (s): 6310, 6311, 6318, 6320, 7211, 7012

Per Kit Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of kits provided under the CO-SER.

Activity Code (s): 6318

Per Library Basis:

The portion of the approved budget applicable to this base service, less applicable other revenues, divided by the number of libraries served under the CO-SER.

Activity Code (s): 6320

Per Line Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of telephone lines providing services under the provisions of the CO-SER.

Activity Code (s): 7420

Per Manual Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of manuals covered/provided under the CO-SER.

Activity Code (s): 7210

Per Meal Basis:

Approved budget, less other revenues, (less the value of government commodities - if included in the budget), divided by the number of full meals served. Where an a-la-carte program is used, the direct costs and revenues of such a program should be excluded from the costing data when reporting the information.

Activity Code (s): 7612

Per Modified Payroll Index Premium (total payroll) Basis:

Approved budget, less applicable other revenues, divided by the total payroll used to calculate the annual premium for the Worker's Compensation program provided under the CO-SER.

Activity Code (s): 7810

Per Month Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of total months of service provided under the provisions of the CO-SER.

Activity Code (s): 7710, 7711

Per Package Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the packages provided under the CO-SER.

Activity Code (s): 6311

Per Participating Staff Basis:

The portion of the approved budget, less other applicable revenues, divided by the number of participating staff from districts projected to use the services under this activity of the CO-SER.

Activity Code (s): 5842, 7211, 7111

Per Person Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of persons trained under the provisions of this CO-SER activity.

Activity Code (s): 6365

Per Position Basis:

A portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of positions/vacancies for which recruitment is provided under the CO-SER.

Activity Code (s): 7112

Per Radio Basis:

Approved budget, less other revenues, divided by the projected number of radios used.

Activity Code (s): 7335

Per Roll Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of rolls processed under the provisions of the CO-SER.

Activity Code (s): 7012

Per RWADA Basis:

Approved budget, less other revenues, divided by the total RWADA of the participating districts. Use the RWADA figures for the most recently completed fiscal year; the same RWADA used to calculate administrative budget charges.

Activity Code (s): 6114, 6167, 6330, 6366, 6367, 6266, 7120, 7011, 7017, 7480, 6310, 6316, 6360, 6368, 7112, 7711, 7470

Per Search Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of searches provided under the CO-SER.

Activity Code (s): 6316

Per Site Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of sites served (there can be more than one school **building** on a site) under the provisions of this CO-SER activity.

Activity Code (s): 5842, 5843, 5847, 6311, 6316, 6320, 6360, 7211, 7012

Per Unit of Service Basis:

See appropriate attachment.

Per Work Station Basis:

The portion of the approved budget applicable to this activity, less applicable other revenues, divided by the number of workstations serviced under the CO-SER.

Activity Code (s): 6320, 6360

Per Year Basis:

Annual cost of service, including installment purchase agreements, leases, licenses, and other costs related to hardware/software placed in district (excluding telecommunications), divided by the number of school districts using the services under the CO-SER.

Activity Code (s): 7710