



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

Budget Guidelines - Appendix A

Explanatory Notes Per Pupil Cost Calculations Advertised Section of the School District Budget Statement for School Year 2023-24

This appendix provides the calculations required to determine the per pupil cost used for all cost per pupil calculations in the Advertised Section of the School District Budget Statement for School Year 2023-24. In each of the sections below, there will be a brief description of the data, source of data, and referenced line items.

Per Pupil Cost Calculations

For each per pupil cost indicator, the 2020-21 Actual per pupil cost (Column 1) and the 2021-22 Actual per pupil cost (Column 2) represents the total audited expenditures listed below divided by the actual average daily enrollment for the respective school year. The 2022-23 Original Budget per pupil cost (Column 3) represents the total original budgeted appropriations for the applicable lines listed below divided by total pupils on roll as of October 15, 2022 as reported in the original budget. The 2022-23 Revised Budget per pupil cost and the 2023-24 Proposed Budget per pupil cost represents the total budgeted appropriations for the applicable lines listed below divided by the total pupils on roll as of October 15, 2022 and total projected pupils on roll as of October 15, 2023 as reported in the Budget Statement for School Year 2023-24.

Expenditures/Appropriations Data Sources

Per Pupil Cost Report Column	Data Source of Expenditures/Appropriations
2020-21 Actual	2020-21 Audsum
2021-22 Actual	2021-22 Audsum
2022-23 Original Budget	2022-23 Budget, 2022-23 Column
2022-23 Revised Budget	2023-24 Budget, Revised 2022-23 Column
2023-24 Original Budget	2023-24 Budget, 2023-24 Column

Lines Used for Each Indicator:

Indicator 1 - Total Budgetary Cost Per Pupil

Line Description	Line Number
Total Current Expense	Line 72260
Post-Secondary Vocational Programs	Line 77300
Preschool Programs	Lines 85120, 86380
Early Retirement Costs	Lines 89540, 89560
Less: Local Contribution - Transfer to Special Revenue Fund	Lines 2020, 2040, 2060
Less: Tuition Expenditures	Line 29180
Less: DOE Loans, Principal and Interest	Lines 45031, 45032
Less: Interest-Lease Purchase	Line 47140

Line Description	Line Number
Less: Interest-BANs	Line 47160
Less: Shared Service Agreements - Board of County Commissioners	Line 47190
Less: Transportation	Line 52480
Less: Residential Costs	Line 42120
Less: Judgments Against the School District	Line 45240
Less: Affordable Care Act – Employer Shared Responsibility Payment	Line 45241
Less: Affordable Care Act – Information Reporting Penalties	Line 45242
Less: TPAF/PERS - Special Assessments	Line 71050
Less: Increase in Sale/Lease-back Reserve	Line 72160
Less: Increase in Current Expense Emergency Reserve	Line 72220
Less: Interest Earned on Current Expense Emergency Reserve	Line 72240
Less: Increase in Bus Advertising Reserve for Fuel Costs	Line 72245
Less: Increase in Impact Aid Reserves (General and Capital)	Lines 72246, 72247
Less: Transfer Property Sale Proceeds to Debt Service Reserve	Line 72120
Less: Transfer GF Surplus to Debt Service Fund to Repay CDL	Line 72122
Less: Interest Earned on Maintenance Reserve	Line 72180
Less: Increase in Maintenance Reserve	Line 72200
Less: Allocated Benefits for Student Transportation	Line 69240
Less: Contracted PreK Purchased Education Services	Lines 85060, 86160, 86180

Indicator 2 - Total Classroom Instruction

Line Description	Line Number
Regular Program-Instruction	Line 3200 less 2020, 2040 and 2060
Special Education-Instruction	Line 10300
Basic Skills-Instruction	Line 11160
Bilingual-Instruction	Line 12160
Vocational Programs-Local	Line 13160
Total Vocational Programs	Lines 15180, 77140
Total Other Instructional Programs	Line 25100
Before/After School Programs - Instruction	Line 19160
Summer School - Instruction	Line 20180
Instructional Alternative Education Programs – Instruction	Line 21180
Other Supplemental/At-Risk Programs - Instruction	Line 22180
Other Alternative Education Programs - Instruction	Line 23180

Line Description	Line Number
Preschool Programs- Instruction	Line 85120 less 85060
Benefit Expenditures calculated in Classroom Salaries and Benefits	Reference Classroom Salaries and Benefits, indicator 3

Indicator 3 - Classroom Salaries and Benefits

Line Description	Line Number
Regular Program-Instruction	Lines 2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3005
Special Education-Instruction	Lines 3500, 3520, 3525, 4000, 4020, 4025, 4500, 4520, 4525, 4700, 4720, 4740, 5000, 5020, 5025, 5500, 5520, 5525, 6000, 6020, 6025, 6500, 6520, 6525, 7000, 7020, 7025, 7500, 7520, 7525, 8000, 8020, 8025, 8500, 8520, 8525, 9260, 9280, 9285, 9500, 9520, 9540, 9545, 10000, 10020, 10025
Basic Skills-Instruction	Lines 11000, 11020, 11025
Bilingual-Instruction	Lines 12000, 12020, 12025
Vocational Program-Local	Lines 13000, 13020, 13025
Total Vocational Programs (County Vocational School Districts)	Lines 14000, 14020, 14025, 15000, 15020, 15025, 77000, 77020, 77025
Total Other Instructional	Line 25000, 25005
Before/After School Programs - Instruction	Lines 19000, 19020, 19040, 19060, 19065
Summer School - Instruction	Lines 20000, 20020, 20040, 20060, 20065
Instructional Alternative Education Programs – Instruction	Lines 21000, 21020, 21040, 21060, 21065
Other Supplemental/At-Risk Programs – Instruction	Lines 22000, 22020, 22040, 22060, 22065
Other Alternative Education Programs – Instruction	Lines 23000, 23020, 23040, 23060, 23065
Preschool Programs-Instruction	Lines 85000, 85020, 85025
Benefit Expenditures	Allocated Benefits – Lines 53000, 53020, 53060, 53120, 53140 to 53220, 53225, 54000, 54020, 54060, 54120, 54140 to 54220, 54225, 55000, 55020, 55060, 55120, 55140 to 55220, 55225, 56000, 56020, 56060, 56120, 56140 to 56220, 56225 Unallocated Benefits – Reference Personal Services- Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

Indicator 4 - Classroom General Supplies and Textbooks

Line Description	Line Number
Regular Program-Instruction	Lines 2260, 2280, 2600, 2620, 3080, 3100
Special Education-Instruction	Lines 3600, 3620, 4100, 4120, 4600, 4620, 4820, 4840, 5100, 5120, 5600, 5620, 6100, 6120, 6600, 6620, 7100, 7120, 7600, 7620, 8100, 8600, 9360, 9380, 9620, 9640, 10100, 10120
Basic Skills-Instruction	Lines 11100, 11120
Bilingual-Instruction	Lines 12100, 12120
Vocational Program Local	Lines 13100, 13120

Line Description	Line Number
Total Vocational Programs	Lines 14100, 14120, 15100, 15120, 77080, 77100
Total Other Instructional Programs	Line 25040
Before/After School Programs - Instruction	Line 19120
Summer School - Instruction	Lines 20120, 20140
Instructional Alternative Education Programs – Instruction	Lines 21120, 21140
Other Supplemental/At-Risk Programs - Instruction	Lines 22120, 22140
Other Alternative Education Programs - Instruction	Lines 23120, 23140
Preschool Programs-Instruction	Lines 85080

Indicator 5 - Classroom Purchased Services and Other Costs

Line Description	Line Number
Regular Program-Instruction	Lines 2200, 2220, 2240, 2300, 2540, 2560, 2580, 2640, 3020, 3040, 3060, 3120
Special Education-Instruction	Lines 3540, 3560, 3580, 3640, 4040, 4060, 4080, 4140, 4540, 4560, 4580, 4640, 4760, 4780, 4800, 4860, 5040, 5060, 5080, 5140, 5540, 5560, 5580, 5640, 6040, 6060, 6080, 6140, 6540, 6560, 6580, 6640, 7040, 7060, 7080, 7140, 7540, 7560, 7580, 7640, 8040, 8060, 8080, 8120, 8540, 8560, 8580, 8620, 9300, 9320, 9340, 9400, 9560, 9580, 9600, 9660, 10040, 10060, 10080, 10140
Basic Skills-Instruction	Lines 11040, 11060, 11080, 11140
Bilingual-Instruction	Lines 12040, 12060, 12080, 12140
Vocational Program Local	Lines 13040, 13060, 13080, 13140
Total Vocational Programs	Lines 14040, 14060, 14080, 14140, 15040, 15060, 15080, 15140, 77040, 77060, 77120
Total Other Instructional Programs	Lines 25020, 25060, 25080
Before/After School Programs - Instruction	Lines 19080, 19100, 19140
Summer School - Instruction	Lines 20080, 20100, 20160
Instructional Alternative Education Programs – Instruction	Lines 21080, 21100, 21160
Other Supplemental/At-Risk Programs - Instruction	Lines 22080, 22100, 22160
Other Alternative Education Programs - Instruction	Lines 23080, 23100, 23160
Preschool Programs-Instruction	Lines 85030, 85040, 85100

Indicator 6 - Total Support Services

Line Description	Line Number
Before/After School Programs	Line 19600
Summer School	Line 20600
Instructional Alternative Education Programs	Line 21600
Other Supplemental/At-Risk Programs	Line 22600
Other Alternative Education Programs	Line 23600
Attendance and Social Work	Line 29680
Health Services	Line 30620

Line Description	Line Number
Other Support Services-Speech, OT, PT & Related Services	Line 40580
Other Support Services-Guidance	Line 41660
Other Support Services-Extraordinary Services	Line 41080
Other Support Services-Child Study Teams	Line 42200
Improvement of Instruction	Line 43200
Educational Media Services	Line 43620
Instructional Staff Training Services	Line 44180
Post-Secondary Vocational (County Vocational School Districts)	Lines 77160, 77200, 77220, 77240, 77260
Preschool Programs	Lines 86000 to 86120, 86200 to 86360
Benefit Expenditures calculated in Support Services-Salaries and Benefits	Reference Support Services-Salaries and Benefits, indicator 7
Less Residential Costs	Line 42120

Indicator 7 - Support Services - Salaries and Benefits

Line Description	Line Number
Before/After School Programs	Line 19500, 19505
Summer School	Line 20500, 20505
Instructional Alternative Education Programs	Line 21500, 21505
Other Supplemental/At-Risk Programs	Line 22500, 22505
Other Alternative Education Programs	Line 23500, 23505
Attendance & Social Work	Lines 29500, 29520, 29540, 29560, 29580, 29585
Health Services	Lines 30500, 30520, 30525
Other Support Services-Speech, OT, PT & Related Services	Line 40500, 40505
Other Support Services-Guidance	Lines 41500, 41520, 41540, 41545
Other Support Services-Child Study Teams	Lines 42000, 42020, 42040, 42045
Other Support Services-Extraordinary Services	Line 41000, 41005
Improvement of Instruction	Lines 43000, 43020, 43040, 43060, 43080, 43065
Educational Media Services	Lines 43500, 43520, 43525
Instructional Staff Training Services	Lines 44000, 44020, 44040, 44060, 44065
Post-Secondary Vocational (County Vocational School Districts)	Line 77160, 77165
Preschool Programs	Lines 86000 to 86120, 86125
Benefit Expenditures	Allocated Benefits-Lines 59000, 59020, 59060, 59120, 59140 to 59220, 59225, 59500, 59520, 59560, 59620, 59640 to 59720, 59725, 60000, 60020, 60060, 60120, 60140 to 60220, 60225, 60500, 60520, 60560, 60620, 60640 to 60720, 60725, 61000, 61020, 61060, 61120, 61140 to 61220, 61225, 61500, 61520, 61560, 61620, 61640 to 61720, 61725, 62500, 62520, 62560, 62620, 62640 to 62720, 62725, 63000, 63020, 63060, 63120, 63140 to 63220, 63225, 63500, 63520, 63560, 63620, 63640 to 63720, 63725 Unallocated Benefits- Reference Personal Services- Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

Indicator 8 - Total Administration Costs

Line Description	Line Number
General Administration	Line 45300
School Administration	Line 46160
Central Services	Line 47200
Administrative Information Technology	Line 47620
Benefit Expenditures calculated in Administrative-Salaries and Benefits	Reference Administration Salaries and Benefits, indicator 9
Less Salaries of State Monitors	Line 45030
Less Repayment of Principal-NJDOE Loan	Line 45031
Less Interest Expense-NJDOE Loan	Line 45032
Less Expenditure & Internal Control Audit Fees	Line 45070
Less Judgments against Schools	Line 45240
Less Interest – Lease Purchase	Line 47140
Less Interest – BANs	Line 47160
Less Shared Services Agreement, Board of County Commissioners	Line 47190

Indicator 8a - Legal Costs

Line Description	Line Number
Legal Costs	Lines 45020, 45040
Benefit Expenditures	Allocated Benefits – Line 45020 / (Lines 45020, 45000) times sum of lines 64500, 64520, 64560, 64620, 64640, 64660, 64680, 64700, 64720, 64725 Unallocated Benefits-Reference Personal Services- Unallocated Employee Benefit Rate on page 7 (Benefit Rate times salary line 45020)

Indicator 9 - Administration Salaries and Benefits

Line Description	Line Number
General Administration	Line 45000, 45020, 45025, 45035
School Administration	Lines 46000, 46020, 46040, 46060, 46065
Central Services	Line 47000, 47005
Administrative Information Technology	Line 47500, 47505
Benefit Expenditures	Allocated Benefits – Lines 64500, 64520, 64560, 64620, 64640 to 64720, 64725, 65500, 65520, 65560, 65620, 65640 to 65720, 65725, 66500, 66520, 66560, 66620, 66640 to 66720, 66725, 67000, 67020, 67060, 67120, 67140 to 67220, 67225 Unallocated Benefits- Reference Personal Services- Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

Indicator 10 - Operations and Maintenance of Plant

Line Description	Line Number
Operations & Maintenance	Line 51120

Line Description	Line Number
Benefit Expenditures calculated in Op/Maint.-Salaries and Benefits	Reference Op/Maint-Salaries and Benefits, Indicator 11

Indicator 11 - Operations and Maintenance of Plant - Salaries and Benefits

Line Description	Line Number
Operations & Maintenance	Lines 48500, 48505, 49000, 49020, 49025, 50000, 50005, 51000, 51005
Benefit Expenditures	Allocated Benefits – Lines 68000, 68020, 68060, 68120, 68140 to 68220, 68225, 68300, 68305, 68315, 68330 to 68360, 68400, 68405, 68415, 68430 to 68460, 68500, 68505, 68515, 68530 to 68560, 68600, 68605, 68615, 68630 to 68660 Unallocated Benefits-Reference Personal Services- Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines above)

Indicator 12 - Total Food Services

Line Description	Line Number
Total Undistributed Expenditures -Food Services	Line 72020

Indicator 13 - Cocurricular/Extracurricular Costs

Line Description	Line Number
School-Sponsored Co/Extra-Curricular Activities and School-Sponsored Athletics	Lines 17100, 17600
Benefit Expenditures	Reference Personal Services-Unallocated Employee Benefit Rate on page 7 (Benefit Rate times the salary lines 17000, 17005, 17500, 17505)

Personal Services-Unallocated Employee Benefits used in Salaries and Benefits calculation

Line Description	Line Number
Benefit Rate = Total Unallocated Benefits divided by Total Salaries	<p>Total Unallocated Benefits = Lines 77180, 77720, 78220, 79520, 80220, 81220, 82220, 71000, 71020, 71060, 71120, 71140 to 71220, 71225, 71226, 71227, 86140</p> <p>Total Salaries = Lines 2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3005, 3500, 3520, 3525, 4000, 4020, 4025, 4500, 4520, 4525, 4700, 4720, 4740, 5000, 5020, 5025, 5500, 5520, 5525, 6000, 6020, 6025, 6500, 6520, 6525, 7000, 7020, 7025, 7500, 7520, 7525, 8000, 8020, 8025, 8500, 8520, 8525, 9260, 9280, 9285, 9500, 9520, 9540, 9545, 10000, 10020, 10025, 11000, 11020, 11025, 12000, 12020, 12025, 13000, 13020, 13025, 14000, 14020, 14025, 15000, 15020, 15025, 17000, 17005, 17500, 17505, 19000 to 19060, 19065, 19500, 19505, 20000 to 20060, 20065, 20500, 20505, 21000 to 21060, 21065, 21500, 21505, 22000 to 22060, 22065, 22500, 22505, 23000, 23020,</p>

Line Description	Line Number
	23040, 23060, 23065, 23500, 23505, 25000, 25005, 27000, 27005, 29500, 29520, 29540, 29560, 29580, 29585, 30500, 30520, 30525, 40500, 40505, 41000, 41005, 41500, 41520, 41540, 41545, 42000, 42020, 42040, 42045, 43000, 43020, 43040, 43060, 43065, 43080, 43500, 43520, 43525, 44000, 44020, 44040, 44060, 44065, 45000, 45020, 45025, 45030, 45035, 46000, 46020, 46040, 46060, 46065, 47000, 47005, 47500, 47505, 48500, 48505, 49000, 49020, 49025, 50000, 50005, 51000, 51005, 52000, 52020, 52040, 52060, 52080, 52085, 76000, 76005, 77000, 77020, 77025, 77160, 77165, 77500, 77520, 77540, 77560, 77565, 77700, 77705, 78000, 78020, 78040, 78060, 78065, 78200, 78205, 79000, 79020, 79040, 79060, 79065, 79500, 79505, 80000, 80020, 80040, 80060, 80065, 80200, 80205, 81000, 81020, 81040, 81060, 81065, 81200, 81205, 82000, 82020, 82040, 82060, 82065, 82200, 82205, 83000, 83005, 85000, 85020, 85025, 86000 to 86120, 86125

Indicator 14 - Personal Service-Employee Benefits

Line Description	Line Number
Benefit Rate = Total Benefits divided by Total Salaries	Total Benefits = Lines 77180, 77720, 78220, 79520, 80220, 81220, 82220, 53000, 53020, 53060, 53120, 53140, 53160, 53180, 53200, 53220, 53225, 54000, 54020, 54060, 54120, 54140, 54160, 54180, 54200, 54220, 54225, 55000, 55020, 55060, 55120, 55140, 55160, 55180, 55200, 55220, 55225, 56000, 56020, 56060, 56120, 56140, 56160, 56180, 56200, 56220, 56225, 58000, 58020, 58060, 58120, 58140, 58160, 58180, 58200, 58220, 58225, 59000, 59020, 59060, 59120, 59140, 59160, 59180, 59200, 59220, 59225, 59500, 59520, 59560, 59620, 59640, 59660, 59680, 59700, 59720, 59725, 60000, 60020, 60060, 60120, 60140, 60160, 60180, 60200, 60220, 60225, 60500, 60520, 60560, 60620, 60640, 60660, 60680, 60700, 60720, 60725, 61000, 61020, 61060, 61120, 61140, 61160, 61180, 61200, 61220, 61225, 61500, 61520, 61560, 61620, 61640, 61660, 61680, 61700, 61720, 61725, 62500, 62520, 62560, 62620, 62640, 62660, 62680, 62700, 62720, 62725, 63000, 63020, 63060, 63120, 63140, 63160, 63180, 63200, 63220, 63225, 63500, 63520, 63560, 63620, 63640, 63660, 63680, 63700, 63720, 63725, 64500, 64520, 64560, 64620, 64640, 64660, 64680, 64700, 64720, 64725, 65500, 65520, 65560, 65620, 65640, 65660, 65680, 65700, 65720, 65725, 66500, 66520, 66560, 66620, 66640, 66660, 66680, 66700, 66720, 66725, 67000, 67020, 67060, 67120, 67140, 67160, 67180, 67200, 67220, 67225, 68000, 68020, 68060, 68120, 68140, 68160, 68180, 68200, 68220, 68225, 68300, 68305, 68315, 68330, 68335, 68340, 68345, 68350, 68355, 68360, 68400, 68405, 68415, 68430, 68435, 68440, 68445, 68450, 68455, 68460, 68500, 68505, 68515, 68530, 68535, 68540, 68545, 68550, 68555, 68560, 68600, 68605, 68615, 68630, 68635, 68640, 68645, 68650, 68655, 68660,

Line Description	Line Number
	<p>69000, 69020, 69060, 69120, 69140, 69160, 69180, 69200, 69220, 69225, 70000, 70020, 70060, 70120, 70140, 70160, 70180, 70200, 70220, 70225, 71000, 71020, 71060, 71120, 71140, 71160, 71180, 71200, 71220, 71225, 71226, 71227, 86140</p> <p>Total Salaries = Lines</p> <p>2000, 2080, 2100, 2120, 2140, 2160, 2180, 2500, 2520, 3000, 3005, 3500, 3520, 3525, 4000, 4020, 4025, 4500, 4520, 4525, 4700, 4720, 4740, 5000, 5020, 5025, 5500, 5520, 5525, 6000, 6020, 6025, 6500, 6520, 6525, 7000, 7020, 7025, 7500, 7520, 7525, 8000, 8020, 8025, 8500, 8520, 8525, 9260, 9280, 9285, 9500, 9520, 9540, 9545, 10000, 10020, 10025, 11000, 11020, 11025, 12000, 12020, 12025, 13000, 13020, 13025, 14000, 14020, 14025, 15000, 15020, 15025, 17000, 17005, 17500, 17505, 19000 to 19060, 19065, 19500, 19505, 20000 to 20060, 20065, 20500, 20505, 21000 to 21060, 21065, 21500, 21505, 22000 to 22060, 22065, 22500, 22505, 23000, 23020, 23040, 23060, 23065, 23500, 23505, 25000, 25005, 27000, 27005, 29500, 29520, 29540, 29560, 29580, 29585, 30500, 30520, 30525, 40500, 40505, 41000, 41005, 41500, 41520, 41540, 41545, 42000, 42020, 42040, 42045, 43000, 43020, 43040, 43060, 43065, 43080, 43500, 43520, 43525, 44000, 44020, 44040, 44060, 44065, 45000, 45020, 45025, 45030, 45035, 46000, 46020, 46040, 46060, 46065, 47000, 47005, 47500, 47505, 48500, 48505, 49000, 49020, 49025, 50000, 50005, 51000, 51005, 52000, 52020, 52040, 52060, 52080, 52085, 76000, 76005, 77000, 77020, 77025, 77160, 77165, 77500, 77520, 77540, 77560, 77565, 77700, 77705, 78000, 78020, 78040, 78060, 78065, 78200, 78205, 79000, 79020, 79040, 79060, 79065, 79500, 79505, 80000, 80020, 80040, 80060, 80065, 80200, 80205, 81000, 81020, 81040, 81060, 81065, 81200, 81205, 82000, 82020, 82040, 82060, 82065, 82200, 82205, 83000, 83005, 85000, 85020, 85025, 86000 to 86120, 86125</p>

Indicator 15 - Total Equipment

Line Description	Line Number
Total Equipment	Line 75880, 87000, 87020

Enrollments Data Sources:

Per Pupil Cost Report Column	Data Source of Enrollment
2020-21 Actual	2020-21 School Register Summary, Total Average Daily Enrollment as reported on the year end School Register Summary Report
2021-22 Actual	2021-22 School Register Summary, Total Average Daily Enrollment as reported on the year end School Register Summary Report

Per Pupil Cost Report Column	Data Source of Enrollment
2022-23 Original Budget	2022-23 Original Budget, Advertised Enrollment Report, Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22: Pupils on Roll-Special Shared Time + Line 30: Post-Secondary - Full Time (Vocational Districts only) + 1/2 of Line 31: Post-Secondary – Part Time (Vocational Districts Only) – Less Line 35: Charter Schools - Less line 36: Renaissance Schools
2022-23 Revised Budget	10/15/2022 ASSA Advertised Enrollment, Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22: Pupils on Roll-Special Shared Time + Line 30: Post-Secondary - Full Time (Vocational Districts only). + 1/2 of Line 31: Post-Secondary – Part Time (Vocational Districts Only) – Less Line 35: Charter Schools - Less line 36: Renaissance Schools
2023-24 Original Budget	10/15/2023 Projected Enrollment, Advertised Enrollment Report, Sum of: Line 11: Pupils on Roll-Regular Full-Time + 1/2 of Line 12: Pupils on Roll-Regular Shared Time + Line 21: Pupils on Roll-Special Full-Time + 1/2 of Line 22: Pupils on Roll-Special Shared Time + Line 30: Post-Secondary - Full Time (Vocational Districts only). + 1/2 of Line 31: Post-Secondary – Part Time (Vocational Districts Only) – Less Line 35: Charter Schools - Less line 36: Renaissance Schools