

## Changes in Methodology

We made three changes to last year’s methodology for estimating support for traditional public schools. We have isolated and removed the cost of special education transportation from our estimate of public funding. This cost was incorrectly left in the public school base last year. Our two other changes are the result of refining our analysis of the data. We have estimated and removed the portion of pension costs that can be attributed to special education staff and removed that amount from our measure of general education spending at traditional

public schools. Finally, we have fine tuned our estimate of the cost of fringe benefits attributable to categorical funding sources. Our method of estimating public funding for charter schools housed in public school facilities and in private space was not revised.

With these changes, IBO now estimates that public funding for traditional public schools in 2008-2009 averaged \$15,672 per pupil—a reduction of \$1,006 per pupil from last year’s estimate.

<b>Public Funding Per General Education Student 2008-2009</b>	<b>2008-2009 as 2008-2009</b>	
	<b>Published Feb 2010</b>	<b>Revised Feb 2011</b>
<b>Funding of Traditional Public Schools</b>	\$16,678	
Funding for Special Ed Transportation		\$(767)
Funding for Special Ed Fringe (Pensions)		\$(557)
Revised Categorical Fringe		\$318
Revised Funding of Traditional Public Schools		\$15,672
<b>Funding of Charters in DOE Buildings</b>	\$16,373	\$16,373
Difference from Traditional Public Schools	\$(305)	\$701
<b>Funding of Charters in Private Space</b>	\$13,661	\$13,661
Difference from Traditional Public Schools	\$(3,017)	\$(2,011)

SOURCES: IBO; Department of Education