

## **Roosevelt School District**

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**Budget Narrative**  
**Program Year 39 (2004-2005)**

**Salaries**

The Roosevelt School District Head Start Program serves 367 children in 19 classrooms. State licensing requirements mandates an adult-to-child ratio of 1:10 be maintained in each classroom. A Teacher and Instructional Assistant are assigned to each class to meet this requirement. Extended-day classrooms are staffed with a Teacher and three Instructional Assistants to provide service during the extended hours of operation.

One of the most important determinants of a quality educational program is having qualified instructional staff who interacts with children and families and ensures the provision of quality services. Employees are chosen based on their education, ability, skills, and knowledge of the job functions.

The staff of Head Start program are employees of the Roosevelt School District; therefore, they are earn the comprehensive benefits package approved by the District Board. The Board also sets the annual staff increases. Based on past experience, a 0.5% increase in staff salaries is expected for PY 39, and a merit pool was not budgeted.

The staffing schedule reflects the number of staff required to operate the program in a manner that leads to operational excellence. The annual days worked are based on District policies. The budgeted rate per hour equals the staff salaries in PY 38, plus the anticipated district-approved salary increase.

**Fringe Benefits**

The fringe benefits category includes the payroll taxes required by federal and state regulations: FICA, Medicare, FUTA and SUTA. The budgeted rates for the payroll taxes are based on governmental guidelines.

**Unemployment insurance** is budgeted at a low rate of 0.15% of gross salaries, based on the district's current policy rating. The agency's workers' compensation claims history has been relatively low; therefore, an increase in the rate is not anticipated.

**Medical insurance** premiums have historically increased at a rate greater than inflation. The budgeted rate reflects a 3.5% increase over the PY 38 rate of \$288 per employee per month.

**Pension** contributions are employer-funded and equal to 5.7% of the employee's annual salary. This benefit has enabled the district to remain competitive in the job market.

**Travel**

Staff training and development is a continuous, creative process, individualized to meet the goals of each employee and program initiatives. Historically, selected lead teachers attend the National

Head Start Conference and selected instructional assistants attend the National Association for Education of Young Children's Conference (NAEYC).

The National Head Start Conference is will be held in the spring of 2005; NAEYC will be held in the fall of 2004, at locations to be announced. The budgeted amount of \$3,500 is based on actual expenses in PY 37, including airfare, meals, and lodging.

### **Budgeted Expense Methodology**

The budgeted amounts for the remaining expense categories were calculated using the following formula, except where noted.

PY 37 actual expenses times an inflation rate of 6%

Due to the timing of the budget preparation process for PY 39, the actual expenses for PY 37 were used as basis for budgeted the expenses. An annual inflation rate of 3% was multiplied by 2 years to determine the budgeted inflation rate of 6%. Source: NASA cost estimating website.

### **Supplies**

#### ***Books, Periodicals & Instructional Aids***

Head Start performance standards and outcome measures mandate that the program address the literacy development of the enrolled children. The funds budgeted are used to purchase new and updated materials that will aid in the development of the children's literacy skills. Examples include books, tapes, toys, and print materials. These supplies provide the infrastructure for the classroom curriculum.

#### ***Computer Equipment***

\$1,000, to replace aging Head Start printers and monitors when they become non-functional.

#### ***Computer Materials & Supplies***

\$1,000 to cover the cost of maintaining the computers and printers used by the educational and administrative staff of the Head Start programs. Examples of items to be purchased include: ink, toner cartridges, cables, and minor replacement parts. In addition the computer software used to supplement the classroom room material has also been included in the budgeted amount.

#### ***Parent Fund***

\$4,800 = \$300 annual allowance X 16 classrooms. Head Start performance standards outline the establishment of funds to be expended at the discretion of the classroom parent committees. Historically, the amount has been set at \$300 per classroom.

#### ***Printing and Reproduction***

Head Start Performance standard and operating procedures mandate that students have access to printed materials. In an effort to control cost and use staff's time efficiently, staff will outsource reproduction of large quantity printing jobs. Photocopying jobs include reproduction of the program handbook, NCR testing materials, newsletters, and screening result letters.

## **Supplies**

\$812.50 per classroom. The following program expense categories comprise the supplies budget. The districts uses bulk discounts with its vendors in an effort to maintain cost.

**Classroom Materials.** The program provides consumable classroom supplies such as crayons, paper, glue, and scissors for the classroom to meet the Head Start performance standard to provide sufficient materials for the children.

**Disposable Meal Supplies.** The program provides disposable meal supplies such as cups, plates, and silverware to facilitate the food experience in the classroom, supporting the nutrition needs and healthy habits elements of the Head Start performance standards.

**Medical Dental Supplies.** Toothbrushes are provided for each enrolled child at least twice a year as a part of the dental hygiene program. Materials needed for the first-aid and EPPE kits are purchased as a part of the health and safety portion of the performance standards.

**Photographic Supplies.** The Head Start performance standards mandate that staff establish a means to help individualize the program for each child. The staff takes photographs of the children engaged in classroom activities and field trips and uses the photos in art projects and student portfolios.

**Sanitation Supplies.** The program provides consumable cleaning supplies and health and safety products as defined in the performance standards. The health and safety products include facial tissue, paper towels, trash liners, etc.

## **OTHER**

### ***Audit***

The budgeted amount has been included to cover the cost of the Head Start's portion of the annual audit required by Circular A-133.

### ***Other Professional Services***

The current Lead Teachers of the budget program will retire at the end of PY 38; therefore, the education and compliance management operations of the programs will undergo restructuring. The budgeted amount will cover the cost to contract with external professionals to provide training and to assist the new management team, if needed.

### ***Professional Education Services / Training***

The performance standards require staff attend professional development training sessions throughout the year. The district provides opportunities for employees to participate in the trainings throughout the year. Examples of the training offered include:

- CPR Certification
- First Aid Certification
- Disabilities Training
- Language Acquisition
- South Region Conference
- Blood borne Pathogen Emergency Procedures
- Child Abuse and Neglect

The program addresses the Head Start performance standard for parental involvement by offering, throughout the year, training sessions for the Policy Committee and parents. The budgeted amount will be used for the registration fee of the Head Start employees and parents who participate in the trainings.

### ***Recruitment***

The program orders the fingerprinting and background checks on all new employees and renewal of current employees as required by Head Start performance standards. The budget line item also includes the cost of advertising vacant positions

### ***Car Allowance***

Lead teachers who serve as the education and compliance specialist travel to the fifteen different school campuses to support instruction staff and effectively manage the program. The program reimburses the lead teachers for business-related travel at the federal reimbursement rate.

### ***Dues and Subscriptions***

The program provides magazines, books, and other materials for the office, classroom, and parent lending libraries. The Head Start performance standards mandate an emphasis on literacy for children and families. The budget amounts will be used to acquire related periodicals and pay for annual dues for selected professional associations.

### ***Minor Equipment***

Head Start performance standard mandates that all facilities, furniture and equipment be maintained in good and safe condition. The budgeted amount will cover replacement of playground equipment and sand as needed throughout the year.

### ***Miscellaneous Maintenance & Repairs***

Head Start performance standard mandates that all facilities, furniture and equipment be maintained in good and safe condition. Normal repairs may also include paint, replacement of ceiling tiles, and windows.

### ***Insurance***

This category is used for general liability, professional insurance coverage, and employee bonding. The premium is based on building structures and the number of children enrolled in the program.

### ***Field Trips Transportation***

Field trips are an element of the Head Start performance standards as it relates to the curriculum and learning environment. The budgeted amount will cover the cost for transportation outside of the district boundaries. The district provides transportation for field trips within its boundaries.

### ***Field Trips Entrance Fees***

The performance standards dictate that field trips should be taken to enhance the classroom curriculum. The budget amount will cover entrance fees for field trips when required.

### ***License and Permits***

The budgeted funds will be used to renew the annual site and operation licenses that are required by state regulation.

### ***Adult Meals***

\$14,460. The program provides meals for volunteers and parents to eat with the Teachers as a part of the family-style meal service. Mealtimes thus become a socializing experience in a relaxed atmosphere. The amount is based on prior year history.

\$1,000. The budget also includes the cost of refreshments for staff training, and policy committee meetings.

\$15 X 9 months X 16 classrooms. Teachers provide a cooking experience at least once per month in each classroom. The cooking experience, as described in the Head Start performance standards, enhances the curriculum. Each classroom receives a standard allocation.