

Wilson School District

Wilson School District Budget Narrative Program Year 39 (2004-2005)

Budget Request Summary

In PY 39, the delegate Head Start agencies were requested to prepare a same base budget as PY 38. For Wilson School District Head Start this request translates into a budget totaling \$616,411 or less. The management of the program has prepared a same-service budget totaling \$606,845, resulting in a savings of \$9,566.

This savings was allocated to fund a newly-created Training and Curriculum Mentor position, commonly known as a Lead Teacher. The Service Methodology provides specifics on the responsibilities of this position. Total cost for this position is projected to be \$27,236, or an additional funding request of \$15,638.

Budgeted Expense Methodology

The district's business office was in a state of transition during a majority of PY 37. As a result, many of the Head Start program's expenses may not have been captured, and reimbursement was not requested. This situation made it difficult to develop a budget based on historical expenses. Management provided extensive details about costs that should have been—but were not—included, based on the program's activities. Many of the budgeted amounts are therefore based on this supplemental information. Historical costs were used as the budgeted amounts when they were available and accuracy could be established.

Salaries

The Wilson School District Head Start program serves 134 children in seven classrooms. State licensing requirements mandate the adult-to-child ratio be maintained at 1:10 in each classroom. A Teacher and a Teacher Assistant are assigned to each class to meet this requirement.

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 Head Start staff are employees of the Wilson School District; therefore, they earn the comprehensive benefits package approved by the District Board. The budgeted rate per hour equals the staff salaries in PY 38 plus the 1.5% COLA increase. The merit pool reflects the step increase, outlined in the program's policies and procedures, for which each employee is eligible. Merit increases are awarded based on the employees' performance reviews; therefore, the merit pool has not been allocated by employee in the budget.

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 requirements.

Unemployment insurance is budgeted at a rate of 0.38% of gross salaries, based on the district's current policy rate. The agency's unemployment claims history has been relatively low. Hence, an increase in the rate is not anticipated at this time.

Medical and dental 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 \$225 per employee per month for medical and \$27 per employee for dental.

Life insurance premiums are based on a per-employee rate. The PY 38 rate was \$8.50 per employee. The budgeted rate per person has been increased 3% for inflation.

Retirement contributions are employer-funded at 5.2% of the employee's annual salary. This benefit has enabled the district to remain competitive in the job market.

Disability insurance premiums are budgeted at a rate of 0.38% of gross salaries, based on the district's current policy rate. The program's claims history has been relatively low. Hence, an increase in the rate is not anticipated at this time.

Travel

Staff training and development is a continuous, creative process, individualized to meet the goal of each employee and program initiatives. Historically, selected staff members have attended the National Head Start Conference, which will be held in the spring of 2005 at a location to be announced. The budgeted amount of \$1,500 is based on actual expenses incurred in PY 37, and includes airfare, meals, and lodging.

Supplies

Books, Periodicals & Instructional Aids

Head Start performance standards and outcome measures mandate the program address the literacy development of 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 of items to be purchased include books, tapes, toys, and print materials. These supplies provide the infrastructure for the classroom curriculum.

Computer Equipment

\$500. The budgeted amount of will be used to replace aging Head Start printers and monitors when they become non-functional.

Computer Software

\$250. The budgeted amount of will cover the cost of maintaining the computers and printers used by the educational and administrative staff of the Head Start program. Examples of items to be purchased include: ink, toner carriages, cables, and minor replacement parts.

Parent Fund

\$2,100: \$300 annual allowance X 7 classrooms. Head Start performance standards require establishment of funds to be expended at the discretion of parent classroom committees. Historically, the amount has been set at \$300 per classroom for 7 classrooms.

Printing Services

\$500. Head Start Performance standards 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 the reproduction of large quantity printing jobs. Photocopying jobs include, but not limited to, the reproduction of the program handbook, NCR testing materials, newsletters, and screening result letters.

Office & Classroom Supplies

\$1,150. The annual office supplies budget supplements the classroom supply budget to purchase administrative supplies such as ink toner, paper, pens, tape, staples, crayon, paper, glue and scissors. The Districts uses bulk discounts with its vendors in an effort to maintain low costs.

Teacher Appreciation

\$250. The program has experienced a high turnover in recent years. In an effort to boost morale, a Teacher appreciation program will be implemented. The funds will be used to purchase tokens of appreciation and recognition of the teaching staff for their outstanding efforts to preserve the quality of the program.

Disposable Meal Supplies

\$2,100: \$300 per class X 7 classrooms. The program provides disposable meal supplies such as cups, plates, and silverware to facilitate the food experience in the classroom. The nutrition needs and healthy habits of the Head Start performance standards are addressed in this area.

Medical Dental Supplies

\$700: \$100 per class X 7 classrooms. 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 Head Start performance standards.

Photographic Supplies

(\$350 \$50 per class X 7 classrooms. 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.

Other Advertising

\$500 to cover the cost of advertising vacant positions. The program experienced a 25% turnover rate in recent years. A nominal amount is budgeted under the assumption that the turnover rate will be less in PY 39.

Audit

\$1,500 to cover the cost of Head Start's portion of the annual single audit required by Circular A-133. The amount is based on a preliminary quotation from the district's external auditors.

Car Allowance

\$200. The program reimburses the Director for business-related travel at the federal reimbursement rate. A nominal amount has been budgeted to cover these costs.

Cell Phone

\$780. Head Start performance standards require a reliable method of communication for safe, effective and efficient program operation. The program equips the Head Start bus with a cell phone for a means of communication when the children are being transported. The amount is based on historical costs.

Professional Services / Special Education

\$16,700. Head Start performance standards mandate the Head Start programs to make “available directly or in coordination with other agencies services in the least restrictive environment in accordance with an individualized education program (IEP) for at least ten percent of enrolled children who meet the disabilities eligibility criteria.” In prior years the District has provided these special education services through a contract with the City of Phoenix. In PY 39, the District must absorb the cost of providing special education services within the district, including the Head Start program.

Historically, the cost of special education services paid by the City has been approximately, \$53,500. The Wilson Head Start program is requested to absorb \$16,700 of this cost in PY 39. The funds will be used for a bilingual Speech and Language Pathologist and Speech Therapist. These services are expected to be acquired through a contract with a professional agency. The Head Start program has historically had 25-to-30 special needs children enrolled each year.

Other Professional Services – Training

Head Start performance standards require staff to attend professional development training sessions throughout the year. The program conducts a new-hire training seminar for all employees. In addition, topic based seminars are offered throughout the year. The budgeted amount will cover the consultants, materials, and space rental for these professional development sessions.

Auto Insurance

\$1,000. The district allocated a bus from its fleet for use by the Head Start program, which must cover the operating expenses of the bus, including insurance. The budgeted amount is based on historical experience.

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 budgeted amount is used to acquire related periodical and pay for annual dues for selected professional associations.

\$1,500. The budgeted amount also includes fees to renew the annual site and operation licenses required by state regulation. The budgeted amount of was based on historical cost.

Field Trips Transportation

Field trips are a part of the Head Start performance standards as they relate 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.

These funds will also be used to transport the students to and from school in the event the Head Start bus is not operational. The budgeted amount was based on historical costs.

Field Trips Entrance Fees

\$1,050: \$150 per class X 7 classrooms. Head Start performance standards mandate that field trips be taken to enhance the classroom curriculum. The budget amount will cover entrance fees for field trips when they are required.

Food Service / Adult Meals

\$12,070. The program provides meals for volunteers and parents to eat with the Teachers as a part of the family-style meal service. This practice allows mealtime to be a socializing experience in a relaxed atmosphere. The amount is based on prior year history and includes the cost of breakfast, lunch, and snacks for the adult volunteers.

\$1,050: \$150 X 7 classrooms. Teachers also provide a cooking experience at least once per month in each classroom. Cooking experiences, as described in the Head Start performance standards, enhance the curriculum. Each classroom is allocated \$150 for the year.

\$1,200. Head Start performance standards mandate parent and volunteer involvement in the program. The volunteers for this program support the quality of the program. In an effort to encourage their continued support and maintain a positive environment, the program will sponsor a Parent Recognition Luncheon, to recognize and celebrate parents for their volunteer efforts. A volunteer guest speaker will encourage and motivate parents to continue to be active advocates in their children's education.

Gasoline

\$1,100. The district provides a bus from its fleet for use by the Head Start program. The program must cover the operating expense of the bus, including gas. The budget amount of was based on the historical gas expense.

Insurance

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

Miscellaneous Maintenance & Repairs

Head Start performance standards mandate 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.