

**John C. Lincoln Health Network
Lincoln Learning Center**

Lincoln Learning Center
Budget Narrative
Program Year 39 (2004-2005)

Personnel
Salaries

\$239,826. The John C. Lincoln Health Network, Lincoln Learning Center Head Start (LLCHS) hires qualified staff to serve community children and families. The salaries identified in the staffing schedule include the Associate Director, Secretary I, 4 Teachers, 4 Teacher Assistants and one Classroom Aide. Due to the high increase in benefits, LLCHS eliminated 1 Teacher Helper position, currently vacant, which has served as an on-call substitute.

Lincoln serves 80 children and families with four classrooms of 20 children, each with two paid staff. Lincoln transports children without other means, requiring an additional position to monitor the bus and assist in classrooms. The performance standards require certain experiences for the children; these items are specified in the service methodology. Volunteers with current TB tests are used whenever possible to enrich the children's experiences and the environment.

Lincoln based this item on the current Lincoln scale salary ranges of staff, plus the annual merit increase for all employees of 3% to 4% (possible based on performance evaluations). Lincoln is located in an area in which salaries are competitive.

An additional merit pool of \$8,110 includes the COLA increase from PY 38 to be applied to the merit increases. (Amount designated by the Grantee to raise salaries by 1.5%)

Fringe Benefits

\$98,217. The fringe benefits category depends on salaries category. Fringe benefits include; FICA, Medicare, Health insurance, Life insurance, Dental insurance, Pension (401k), Short Term disability, Child Care subsidy, and Long Term Disability. Items are based on salary and range of an employee as well as the insurance choices made by each employee.

Supplies:

Books, Education, and Recreation

\$8,200. Lincoln provides the best possible early childhood education to each family. To provide developmentally-appropriate activities and meet mandated performance standards (outlined in the service Methodology), each classroom is allocated \$300 to purchase new curriculum activities, paint, paper, books, *etc.* Each classroom purchases books that emphasize anti-bias, science, architectural designs (for blocks and building), age sensitivity, *etc.* This amount is \$300 less than the previous year; classroom budgets were reduced to afford an increase in benefits costs and the costs of needed services for space use. Staff will use other resources to maintain the current level of education and activities. \$4,000 is for literacy activities and curriculum to meet federal mandates. These amounts are based on the previous year's expenses

Another \$3,000 is added for supplies or materials needed to support the NRS testing mandated by the federal government, funded through an upcoming contract amendment.

Office Supplies

\$1,000. Providing the best services possible requires enough materials and supplies. Office supplies cover materials needed for the office to function, including: paper, pencils, pens, notepads, paper for copier and printers, file folders, employee file folders, child and family file folders, paper clips, staples, scissors, etc. Head Start performance standards require that records be kept current on all families and that services be provided and documented in a professional manner. Due to these requirements office supplies must be available at all times so that services have minimal interruptions. The amount is based on “adjusted” past expenditures: the actual amount needed is approximately \$1,500, but due to increases in other categories, the office supplies category has been reduced to \$1,000.

Photographic Supplies

\$400. Lincoln meets the outcome measures mandated by the federal government. Photographic supplies consist of photo paper and ink for the computer printer. Digital cameras were purchased last year to provide more efficient documentation of children’s activities and work to meet mandated outcome measure requirement as well as performance standards. Each classroom is required to document outcomes and growth for each child in the program. Photos of activities are a way of documenting what is happening in the classroom environment. Each classroom is allocated \$100 per year for photographic supplies.

Computer Equipment

\$169 to maintain equipment to ensure an appropriate learning environment. Funds will be used to keep the computers in the classrooms maintained throughout the school year. Funds are estimated based on the past years expenditures. Whenever feasible, volunteer donations (equipment, time, etc) are used to keep the costs down.

Janitorial Supplies

\$452. Lincoln values health and safety practices, including sanitation procedures, as mandated in the Head Start performance standards. This category includes costs for essentials. (facial tissue, toilet tissue, antibacterial soap, paper towels) These supplies are bulk-purchased through John C. Lincoln hospital for the best price; no other “volunteer” sources are identified.

Parent Fund

\$1,000. Funding for parent activities is a requirement of the Head Start performance standards. Funds are used by the parents in a variety of ways and vary from year to year. Funding is voted on by the classroom parents to meet their needs for the year. In the past, these funds have been spent on classes and books through Gateway Community College for GED, ESL, résumé-writing, *etc.*; food for training sessions and meetings, emergency work clothes for a parent, *etc.* Calculations are based on past expenditures at \$250 times 4 classrooms.

Medical and Dental Supplies

\$659 to meet the Head Start performance standards in medical and dental health practices. Funding is used to purchase adult and children toothbrushes, toothpaste and dental floss for all immediate family members three times per year. Dental curriculum items are purchased as needed throughout the school year. Medical supplies such as: first aid kit supplies, latex gloves, EPPE station equipment, RID for lice treatment for families in need on a referral basis, *etc.* The

amount is based on past expenditures, however, complete toothbrushing kits were donated to the program last year. LLCHS currently has enough toothbrushes, *etc.* for the upcoming school year, so this line item has been decreased to only include the first aid items, RID, and other elements needed for the classrooms.

Other Audit

\$594. Based on funding and contract guidelines, Lincoln is required to have a Circular A-133 single audit each year. The amount is based on past expenditures which are expected to stay the same for the upcoming year.

Consultants

\$100 to meet Head Start performance standards and employ experienced staff. Lincoln uses this funding to train staff and to help fund visits and training by an outreach worker from the Children's Dental Clinic. Volunteer services will be used as much as possible to provide training for staff.

Transportation

\$17,640 to provide transportation to families with the greatest need. Funds are used for the John C. Lincoln Network bus and drivers to transport children to and from school to centralized bus stops. The amount is based on past expenditures. Transportation costs is discounted for the Head Start program at \$35 per hour times approximately three hours per school day. The actual cost for transportation is \$75.54 per hour. The difference in charges is in-kind match for the program.

Car Allowance

\$200 to meet federal guidelines mandating a minimum of two home visits per school year. Staff uses their own vehicles to conduct these visits; funding is used to reimburse staff for mileage accrued on their personal vehicles, based on the current rate of \$0.36 per mile.

Subscriptions

\$1,200 to maintain membership in a variety of Early Childhood Organizations. Funding is used to maintain membership in AHSA, NAEYC, and NHSA. Funding will also be used to subscribe to Early Childhood magazines; Pre-K Today, the Early Childhood News, *etc.*, to provide professional educational resources for staff. The amount is based on past expenditures.

Lease/Rental

\$1,920 to ensure proper maintenance of equipment. Funding covers the monthly maintenance fee for the copy machine (which has increased from \$33 a month to \$156.50) and the \$3.50 monthly charge for the Associate Director's pager, based this amount on past and current expenses.

Space Use

\$23,692 for monthly space use costs in lieu of rent, including: telephone (\$50); building maintenance (\$275); waste management (\$85); angelica mats (\$42.90); water and sewer (\$27.33); janitorial (\$650.79); pest control (\$40); landscaping (\$230); electricity (\$380); plus annual costs for playground maintenance (\$1,490) and fire alarm service (\$290). Funding is calculated as a monthly fee, based on past and current expenditures. Janitorial and sanitation are formula-based.

Delegate Agency Training

\$550 to meet Head Start performance standards that mandate ongoing staff training to ensure quality services. Funding is used for staff to attend sessions such as the Early Childhood conferences, registration fees for conferences, as well as training materials to use on-site to assist staff in meeting requirements. Estimates are based on \$50 per staff member per year times 11 staff. Free trainings are used as much as possible.

Field Trips

\$400 to meet federal mandates and Head Start performance standards requiring a minimum of 9 field trips per school year. Most trips are walking trips, but each classroom takes one-to-two trips school year using the Lincoln bus. The cost to use the bus for field trips is \$25 per hour. Field trips are decided on and voted on by classroom parents each year during the parent meetings. Field trips vary from year to year so it is impossible to have trip sites and costs at this time. Each classroom is allocated \$100 per school year to cover their trips and transportation for the 9 trips each year. LLCHS is located in a centralized location to many businesses, fire stations, hospital, *etc.*, which enable many educational trips that are free and require no transportation.

Delegate Agency Insurance

\$3,610 to meet requirements for student accident insurance and departmental insurance determined by the John C. Lincoln Health Network. \$658 funds the agency insurance and \$2,952 covers the cost of insuring the electric cart used to transport food from the kitchen to the Head Start building, as well as the accident insurance. Calculations are based on current expenses.

Day Care Licensing

\$371 to meet all licensing requirements. Funding is used to cover the \$150 Childcare Licensing fee as well as fingerprinting, food handlers, first aid and CPR requirements. LLCHS License is up for renewal in April; however, Child Care Licensing is behind: the Learning Center located on the same campus as Head Start was due for renewal in July, but due to the Child Care Licensing Departments schedule, it is still waiting. LLCHS will need the funding in PY 39 to ensure no hold-ups obtaining the new licensing certificate. Fingerprinting is up for renewal for many staff, as well as CPR and First Aid. The amount is based on past expenditures.

Food

\$600 to meet federal mandates and Head Start performance standards requiring food preparation activities for children. Funding is used to cover the 18 required food experiences per classroom. Each classroom is given \$150 to cover the cost of items to conduct the food experiences in the classrooms. This item was also decreased this year to cover rise in other space use and fringe benefits costs. Staff will need to be creative in obtaining items needed to provide these activities.

Meals

\$21,933 to meet requirements. We are funded by CACFP for meal reimbursement. Funding is used to cover the cost of meals that CACFP does not cover. Lincoln Learning Center covers the cost for the Head Start program and is reimbursed for whatever amount CACFP does not cover. Exact formula calculations for both CACFP reimbursement and the Cost Due to Lincoln for meal preparation are attached to the budget submittal. Formulas are provided by the CACFP program and do not cover the entire cost of meals for the Head Start program.