

## WV Pre-K Contractual Community Programs - Classroom Budget and Cost Allocation Worksheet

|   |   |                                  |   |
|---|---|----------------------------------|---|
| County Name:                                    | 1 | School Year:                     | 2 |
| Classroom name (as reported on ELSRS):          | 3 | Projected Enrollment:            | 4 |
| Designated Home School (if off-sight location): | 5 | <b>Cost Allocation/Breakdown</b> |   |

| 6. Budget Section                         | 6.a. Budget Category column a  | 6.b. Total Cost column b       | 6.c. County column c  | 6.d. Collaborative Partner #1 Name: 6.d. Column d | 6.e. Collaborative Partner #2 Name: 6.e. Column e |                      |
|---|--------------------------------|--------------------------------|-----------------------|---|---|----------------------|
| <b>7. Salaries, Wages, &amp; Benefits</b> | 1. Teacher                     | -                              |                       |   |   |                      |
|   | 2. ECCAT                       | -                              |                       |   |   |                      |
|   | 3. Substitutes                 | -                              |                       |   |   |                      |
|   | 4. Administrator               | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   | <b>e.</b>            |
|   | 5. Custodian                   | -                              |                       |   |   |                      |
|   | 6. Food Service Staff          | -                              |                       |   |   |                      |
|   | 7. Other:                      | -                              |                       |   |   |                      |
|   | <b>8. Subtotal (populated)</b> | Subtotal (populated)           | Subtotal (populated)  | Subtotal (populated)                              | Subtotal (populated)                              |                      |
| <b>8. Facility Costs</b>                  | 1. Space/Rent/Lease            | -                              |                       |   |   |                      |
|   | 2. Renovations                 | -                              |                       |   |   |                      |
|   | 3. Utilities                   | -                              |                       |   |   |                      |
|   | 4. Custodial Supplies          | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   | <b>e.</b>            |
|   | 5. Contracted Custodial        | -                              |                       |   |   |                      |
|   | 6. Insurance                   | -                              |                       |   |   |                      |
|   | 7. Other:                      | -                              |                       |   |   |                      |
|   | <b>8. Subtotal (populated)</b> | Subtotal (populated)           | Subtotal (populated)  | Subtotal (populated)                              | Subtotal (populated)                              |                      |
| <b>9. Classroom Supplies</b>              | 1. Consumables                 | -                              |                       |   |   |                      |
|   | 2. Equipment/materials         | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   |                      |
|   | 3. Curriculum                  | -                              |                       |   |   |                      |
|   | <b>4. Subtotal (populated)</b> | Subtotal (populated)           | Subtotal (populated)  | Subtotal (populated)                              | Subtotal (populated)                              |                      |
| <b>10. Food</b>                           | 1. Food                        | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   |                      |
|   | 2. Kitchen Supplies            | -                              |                       |   |   |                      |
|   |                                | <b>3. Subtotal (populated)</b> | Subtotal (populated)  | Subtotal (populated)                              | Subtotal (populated)                              | Subtotal (populated) |
| <b>11. Transportation</b>                 | 1. Transportation Costs        | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   |                      |
| <b>12. Professional Development</b>       | 1. Contracted Services         | -                              |                       |   |   |                      |
|   | 2. Travel Costs                | -                              |                       |   |   |                      |
|   | 3. Materials                   | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   |                      |
|   | 4. Tuition Reimbursement       | -                              |                       |   |   |                      |
|   | 5. Stipends                    | -                              |                       |   |   |                      |
|   | <b>6. Subtotal (populated)</b> | Subtotal (populated)           | Subtotal (populated)  | Subtotal (populated)                              | Subtotal (populated)                              |                      |
| <b>13. Program Assessment</b>             | 1. Program Assessment Costs    | <b>b.</b>                      |                       | <b>c.</b>   | <b>d.</b>   |                      |
| <b>14. Grand Total</b>                    |                                | Grant Total populated          | Grant Total populated | Grant Total populated                             | Grant Total populated                             |                      |

**A separate budget sheet must be used for each collaborative classroom.**

|  |                                    |                                    |
|--|------------------------------------|------------------------------------|
| 15   | 16                                 | 17                                 |
| PreK Contact/ BOE Representative Signature | Collaborative Partner #1 Signature | Collaborative Partner #2 Signature |
| Date                                       | Date                               | Date                               |

## WV Pre-K Collaborative Classroom Budget and Cost Allocation Worksheet and Instructions

As part of the WV Universal Pre-K Collaborative Contract a Collaborative Classroom Budget and Cost Allocation Worksheet must be completed for each collaborative classroom by each local education agency (LEA) and collaborating community partners. The classroom budget and cost allocation worksheet is designed to illustrate costs and resources provided by each partner and connect funding to the collaborative contract. The Collaborative Classroom Budget and Cost Allocation Worksheet is an estimate of the total cost of each collaborative classroom, as well as a tool to assist in annual fiscal reporting, which is a requirement of each county pre-k program.

### WV Pre-K Contractual Community Programs - Classroom Budget and Cost Allocation Worksheet Instructions

1. **County Name-** Enter county name.
2. **School Year-** Enter school year (Ex. 2016-2017) for which the classroom budget and cost allocation worksheet is being completed.
3. **Classroom Name-** Enter the classroom name as reported on the Early Learning Reporting System: Pre-K (ELRS: Pre-K) or the name provided in an addendum with request to add the new classroom.
4. **Projected Enrollment-** Enter projected classroom enrollment at the date of completion of the collaborative contract and budget form.
5. **Designated Home School-** Enter the name of the classroom's designated home school if the classroom is located at an off-site location (where attendance is entered for WVEIS). *Leave section 5 blank if the classroom is located within a public school building.*
6. **Budget Section-** The Classroom Budget and Cost Allocation Worksheet includes six primary sections to illustrate costs for pre-k classroom operation (Salaries, Wages, and Benefits; Facility Costs; Classroom Supplies; Food; Transportation; Professional Development; and Program Assessment). Each budget section is further defined by budget categories to capture specific costs and who is responsible based on the collaborative agreement.
  - a. **Budget Category-** Each budget category should be addressed in collaborative contracts. Resources or funding must be entered into each budget category based on which partner is responsible for providing resources or funding, as determined in the collaborative contract. Guidance for each budget category on the budget form is described throughout this document. Leave any space blank for those budget categories that have no cost for the school year.
  - b. **Total Cost-** No information is added to the total cost column in any section. Total cost will be calculated based on costs entered in columns c, d, and e of each budget category.
  - c. **County-** This column will include all costs covered by the LEA in each section's budget category. Cost allocation is determined through resources provided by the LEA and/or funds provided to community partners for operation of the classroom. ***If a per child amount is provided to the community partner, the county will place amounts in budget categories based on what the partners agreed the funds will support.***

- d. **Collaborative Partner #1-** List the name of the collaborative partner #1. This column will include all costs and resources provided to support the classroom by the collaborating partner in each section's budget category. Costs and resources received by other partners should not be captured in this column, but rather captured in the contributing program's column.
  - e. **Collaborative Partner #2-** List the name of collaborative partner #2 (Leave blank if there is only one community partner and information was entered in item). This column will include all costs and resources provided to support the classroom from the collaborating partner in each section's budget category. Costs and resources received by other partners should not be captured in this column, but rather captured in the contributing program's column.
7. **Salaries, Wages, & Benefits-** This section addresses costs and resources for paid staff. This includes staff paid by either the LEA or collaborative partner. If funding is provided for staff, but distributed through a monthly payment, those costs must be illustrated in this section. For example, if the LEA agrees to pay \$2000 toward the salary of the teacher, this should be captured in the county contribution to the teacher salary. All employee costs should be captured in this section.
- a. **Budget Category-**
    - 1. **Teacher-** The teacher is the designated lead teacher in the classroom. Salary information for the teacher must be entered in columns c, d, or e based on who pays the salary of the teacher. If funds are provided by the LEA to supplement the teacher's salary, the amount should be included under the county column.
    - 2. **ECCAT-** The Early Childhood Classroom Assistant Teacher, or ECCAT, is the designated Assistant Teacher in pre-k classroom who holds the ECCAT temporary or permanent authorization. Salary information must be entered in columns c, d, or e based on who pays the salary of the ECCAT.
    - 3. **Substitutes-** This section includes the budgeted amount for substitutes allocated in the column of the partner who will cover the costs of substitutes based on the collaborative contract.
    - 4. **Administrator-** The administrator is any supervisory staff with administrative duties as specified in the collaborative contract. This includes coordinators, principals, Head Start supervisors, and child care directors who work with the classrooms. Total sums of more than one administrator should be captured in the appropriate column.
    - 5. **Custodian-** Custodians are those who are employed by the LEA or collaborative partner who is responsible for cleaning the classroom.
    - 6. **Food Service Staff-** Food Service staff includes cooks and food service staff who prepare meals and/or snacks for the classroom.
    - 7. **Other:** Specify type of other staff in the space provided. More than one staff can be included. This category may include non-supervisory staff who directly supports program implementation. Examples include curriculum coaches, Family Resource Coordinators, School Nurses, transportation staff, and education coordinators.

8. **Subtotal-** The subtotals of columns b-e are populated based on all costs entered in each category of this section.
- b. **Total Cost-** No information is added to the total cost column (column b) in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
8. **Facility Costs-**Facilities costs include the costs of the spaces necessary to implement pre-k programming. This includes the classroom, playground, gross motor areas, and additional space necessary to support the pre-k classroom. Facilities costs also include basic provisions such as utilities, and equipment necessary for facilities such as heating, venting, and cooling systems, as well as lighting and other utility equipment.
- a. **Budget Category-**
1. **Space/Rent/Lease-** Costs generated from monthly rent or lease of classroom space are included in this category.
  2. **Renovations-** Costs of renovations to meet policy or ensure health and safety of pre-k classrooms and related spaces, including playground/gross motor areas are included in this category.
  3. **Utilities-**This includes annual utility costs for the classroom, including electricity, water, sewer, internet and telephone services.
  4. **Custodial Supplies-** Custodial supplies include annual estimate of custodial supplies for cleaning and classroom upkeep. This also includes materials for health and safety such as soap, paper towels, toilet paper, etc.
  5. **Contracted Custodial-** Contracted custodial services costs should be captured if services for regular cleaning of classrooms are conducted by custodial staff not employed by the LEA or collaborative partner.
  6. **Insurance-** The insurance category includes costs of property insurance specific to the classroom that is required by law, policy, and regulations.
  7. **Other-** Specify any other facility costs not captured in the previously listed budget categories. (Ex. Pest control management services, lawn care, etc.)
  8. **Subtotal-** The subtotals of columns b-e are populated based on all costs entered in each category of this section.
- b. **Total Cost-** No information is added to the total cost column (column b) in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
9. **Classroom Supplies-** classroom supplies are any resources provided in the classroom to implement pre-k. This includes consumables, materials, equipment, furniture
- a. **Budget Category-**
1. **Consumable-** Consumable materials are those purchased for classrooms to implement curriculum that are used and must be replenished (ex. paint, paper, glue, etc.). This includes art, math, science, reading, and writing materials.
  2. **Equipment/materials-** This includes equipment and materials purchased for long-term use in the classroom. Ex. furniture, playground equipment, carpets, technology equipment, books, blocks, etc.
  3. **Curriculum-** Curriculum materials are specifically purchased as part of curriculum adoption (ex. Curriculum manuals, curriculum kits, etc.).

- 4. **Subtotal-** The subtotals of columns b-e are populated based on all costs entered in each category of this section.
  - b. **Total Cost-** No information is added to the total cost column (column b) in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
10. **Food-** The food category addresses food and food service materials necessary for service of breakfast, lunch, and snacks. Items purchased for this budget section are purchased to implement food programs, including the Child and Adult Care Food Program (CACFP) under the United States Department of Agriculture (USDA) and National School Breakfast and Lunch programs (NSBP & NSLP).
- a. **Budget Category-**
    - 1. **Food-** food purchased for consumption for the pre-k classroom to meet meal requirements.
    - 2. **Kitchen Supplies-** supplies to support food service. This includes silverware, paper ware for meals, plates, cups, trays, food service dishes, and utensils.
    - 3. **Subtotal-** The subtotals of columns b-e are populated based on all costs entered in each category of this section.
  - b. **Total Cost-** No information is added to the total cost column (column b) in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
11. **Transportation-** The transportation budget section is in place to capture a summary of projected costs for transportation for classrooms where transportation is provided. This includes costs of vehicles and resources to provide transportation related to a classroom.
- a. **Budget Category-**
    - 1. **Transportation Costs-** These costs includes all or a portion of the cost for vehicles, vehicle maintenance, inspection, and storage.
  - b. **Total Cost-** No information is added to the total cost column in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
12. **Professional Development-** This section should capture education, training opportunities, coursework, and staff development costs for classroom staff, as related to pre-k implementation. Costs include contracted services, materials, payments for tuition, and travel.
- a. **Budget Category-**
    - 1. **Contracted services-** These services include costs of consultants or trainers, training facilitates, or programs.
    - 2. **Travel Costs-** Travel costs include those to attend trainings including, lodging, transportation, meals.
    - 3. **Materials-** Professional development materials are supplies necessary to complete professional development, including texts, software, resources, and office supplies.
    - 4. **Tuition Reimbursement-** This includes payment or repayment of costs to staff for completion of professional development or coursework.
    - 5. **Stipends-** salary or allowance provided to staff for completion of professional development, usually outside of regularly scheduled work time.

6. **Subtotal**- the subtotals of columns b-e are populated based on all costs entered in each category of this section.
- b. **Total Cost**- No information is added to the total cost column (column b) in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
13. **Program Assessment**- This budget section includes costs accrued for each classroom's role in the continuous quality improvement process. This includes costs for completion of classroom and pre-k environmental observation, collection, and assessment of classroom data, and time set aside for program improvement planning.
- a. **Budget Category**- Program Assessment Costs- program assessment costs include, materials, assessment tools, training, and contracted services.
- b. **Total Cost**- No information is added to the total cost column (column b) in any section. Total cost will be calculated based on costs entered in columns c, d, and e.
14. **Grand Total**- Grand Totals for columns b-e are populated based on cost in each section and category.
15. The Pre-K Contact/BOE Representative must sign and date the Classroom Budget and Cost Allocation Worksheet.
16. Collaborative Partner #1 must sign and date the Classroom Budget and Cost Allocation Worksheet.
17. Collaborative Partner #2 must sign and date the Classroom Budget and Cost Allocation Worksheet. (if applicable)