

**Milwaukee Public Schools**

**II. Budget Narrative and Justification**

Title	Positions/Hours	Federa l Share	Annua l Salary	Federa l Share
<b>PERSONNEL</b>				
Program Supervisor	1	1	\$108,531	\$108,531
Education Coordinators	3	3	\$98,374	\$295,122
Mental Health and Disabilities Coordinator	1	1	\$80,919	\$80,919
ERSEA Coordinator	1	1	\$89,909	\$89,909
Health Coordinator	1	1	\$92,454	\$92,454
Practice Based Coach	1	1	\$84,221	\$84,221
Program Support Teacher	7	7	\$75,238	\$526,666
Program Support Teacher Assistants	7	7	\$25,014	\$175,098
K3 Teachers	64	37	\$75,238	\$2,783,806
K3 Teacher Assistants	64	37	\$25,014	\$925,518
K4 Teachers	13	8	\$75,238	\$601,904
K4 Teacher Assistants	13	10.5	\$25,014	\$262,647
Family Partnership Associates	18	18	\$25,014	\$450,252
Nurse Associates	3	3	\$46,090	\$138,270
Secretaries	3	3	\$46,831	\$140,493
Nutrition Technician	1	1	\$29,104	\$29,104
Social Workers	2	2	\$85,549	\$171,698
Student Enrollment Assistant	1	1	\$63,475	\$63,475
Extra Hours (FPAs)	400	400	\$19.63	\$7,852
Extra Hours (Secretaries)	100	100	\$19.63	\$1,963
<b>TOTAL SALARIES</b>				<b>\$7,029,902</b>
<b>FRINGE BENEFITS</b>				<b>\$3,655,549</b>
<b>TOTAL</b>				<b>\$10,685,451</b>
TRAVEL				\$20,684
EQUIPMENT				\$0
SUPPLIES				\$200,991
CONTRACTUAL				\$106,479

CONSTRUCTION	\$0
OTHER	\$13,000
TOTAL DIRECT CHARGES	\$10,919,126
INDIRECT CHARGES	\$502,326
<b>TOTALS</b>	<b>\$11,528,931</b>
<b>TTA</b>	<b>\$121,608</b>
<b>TOTAL BUDGET</b>	<b>\$16,970,534</b>
<b>BUDGET ALLOCATION</b>	<b>\$ 11,650,539</b>

## **PERSONNEL**

1.0 FTE (\$108,531) is budgeted for the program supervisor to oversee operations of the MPS Head Start program and ensure program compliance and timely reporting.

3.0 FTE (\$295,122) is budgeted for the three education coordinators to oversee the educational component of the MPS Head Start program, which includes monitoring classroom sites and providing training and technical assistance to classroom staff. These positions are 100% allocated to Head Start.

1.0 FTE (\$80,919) is budgeted for the mental health and disabilities coordinator to collaborate with parents, teachers, school staff, and community agencies regarding child development, behavioral issues, and special education services and referrals. This position is 100% allocated to Head Start.

1.0 FTE (\$89,909) is budgeted for the ERSEA coordinator to oversee all aspects of MPS Head Start's eligibility, recruitment, selection, enrollment, and attendance. This position is 100% allocated to Head Start.

1.0 FTE (\$92,454) is budgeted for the health coordinator to plan, evaluate, and ensure that health

services are provided within the timeframes outlined in the Head Start Performance Standards. The health coordinator also supervises the nurse associates. This position is 100% allocated to Head Start.

1.0 FTE (\$84,221) is budgeted for the Practice Based Coach. The practice based coach supports the teachers use of effective teaching practices that lead to positive outcomes for children. This position will use the coaching cycle to assist instructional staff, on site, in planning learning goals and action steps, engage in focused observations of teaching and learning, and support teachers in the reflection and feedback process.

7.0 FTE (\$526,666) is budgeted for Program Support Teachers. The program support teachers will provide on site support within Head Start classrooms, when necessary, so to ensure staff:child ratios are maintained. This group will also support the planning, preparation and implementation of programmatic resources for family engagement, academics, and social and emotional learning.

7.0 FTE (\$175,098) is budgeted for Program Support Teacher Assistants. The program supports teachers who will provide support within Head Start classrooms, when necessary, so to ensure staff:child ratios are maintained. This group will also support the Family Partnership Associates (FPA) with recruitment/enrollment, parent involvement and health services.

14 FTE is for program support teachers and paraprofessionals assist the Head Start program with staffing supports in the classrooms and program needs during peak times. This group would provide direct support in Head Start schools with coaching, subbing (coverage) in Head Start classrooms, family engagement, enrollment, etc.

37.0 FTE (\$2,783,806) is for teachers to facilitate learning for the Head Start students. Each of the MPS Head Start teachers holds at least a bachelor's degree and is licensed by the Wisconsin Department of Public Instruction. *Milwaukee Public Schools will support 27 K4 teachers.*

Thirty-seven teacher assistants (\$925,518) are budgeted to support teachers and students within

the learning environment. The teacher assistants work 35 hours per week. *Milwaukee Public Schools* pays for 37 of the K4 teacher assistants. These positions are 100% allocated to Head Start.

Eighteen family partnership associates (\$450,252) are budgeted and provide social services to children and families as guided by the Parent, Family, and Community Engagement Framework. Duties of the family partnership associates include completing Head Start enrollments and family partnership agreements, monitoring attendance and following up, and providing support for families in their effort to ensure completion of required health services. The family partnership associates work 30 hours per week. These positions are 100% allocated to Head Start.

Three nurse associates (\$138,270) are budgeted to provide health-related services to children. The work of the nurse associates includes completing required screenings and monitoring compliance with health services. The nurse associates also review files at the time of enrollment to ensure that any special health or dietary needs are noted and accommodated. The nurse associates work 30 hours per week. These positions are 100% allocated to Head Start.

3.0 FTE (\$140,493) is budgeted for secretaries who provide clerical support to the Head Start program. Duties of the secretaries include database monitoring, purchasing, payroll, contracts, and providing ongoing customer service to Head Start families. These positions are 100% allocated to Head Start.

1.0 FTE nutrition technician (\$29,104) is budgeted to assess the nutritional status and special nutritional needs of Head Start children and families. The nutrition technician monitors classrooms for compliance with nutrition-related Head Start Performance Standards. The nutrition technician will work 30 hours per week for this program. This position is 100% allocated to Head Start.

2.0 FTE (\$171,698) is budgeted for social workers who will serve as the mental health professionals for the program. The social workers work collaboratively with parents to access

services and resources relative to mental health. The social workers also work with the classroom staff to support children with social and emotional needs. These positions are 100% allocated to Head Start.

1.0 FTE (\$63,475) is budgeted for a student enrollment assistant to support all aspects of MPS Head Start's eligibility, recruitment, selection, enrollment and attendance. This position is 100% allocated to Head Start.

Extra hours for family partnership associates and secretaries are needed to cover peak activity months for enrollment and family and student conferences to ensure sufficient support for the program in the summer, on weekends, and during non-school hours. The average hourly rate for family partnership associates is \$19.63 at 1.6667 additional hours per month for ten months for the 18 project family partnership associates (\$7,852). The average hourly rate for the secretaries is \$19.63 for 100 extra hours (\$1,963). These positions are 100% allocated to Head Start.

### **FRINGE BENEFITS**

Fringe benefits are budgeted at a district average rate of 52%. This includes Social Security, pension, and insurance for employees. The total budgeted is \$3,655,549.

### **TRAVEL**

MPS has budgeted \$20,000 to allow staff and parents to participate in out-of-town professional development opportunities and events. Participation in conferences allows staff and families to learn new ideas and share best practices in Head Start with colleagues from across the country as well as to build/reinforce the larger Head Start community. Proposed professional development opportunities include the following:

- A. Wisconsin Head Start Association Conference (Wisconsin Dells, WI) for parent (1), teacher (1), and program staff (4)
- B. Head Start Parent Conference and Family Engagement Institute (TBD, national location) for parent (1), teacher (1), and program staff (4)
- C. Annual Head Start Conference (TBD, national location) for parent (1), teacher (1), and

program staff (4)

D. Wisconsin International Association of Bilingual Educators (Wisconsin Dells, WI) for parents (2) and program staff (4)

Hotel accommodations are calculated at an average rate of \$200 per night. Conferences requiring airfare are calculated at an average expense of \$350 per flight. Average daily expenses for per diem and other incidental expenses are \$66 per day. Mileage from Milwaukee to Wisconsin Dells is \$131.

Conference (Listed Above)	# Attending	# of Nights	Mileage / Flight	Hotel Costs	Daily Per Diem and Incidentals	Total Cost
Conference A	6	2	\$262	\$2,400	\$792	\$3,454
Conference B	6	3	\$2,100	\$3,600	\$1,188	\$6,888
Conference C	6	3	\$2,100	\$3,600	\$1,188	\$6,888
Conference D	6	2	\$262	\$2,400	\$792	\$3,454
<b>Total Costs:</b>			<b>\$4,724</b>	<b>\$12,000</b>	<b>\$3,960</b>	<b>\$20,684</b>

**EQUIPMENT** – Not applicable

**SUPPLIES**

The \$317,251 budgeted for supplies is designated for the purchase of items needed for educational materials, classroom outfitting, and health and wellness supplies. These funds also cover the costs associated with providing refreshments for events such as policy council meetings, monthly parent meetings, dietary needs (soy milk), and meal services for family-style dining.

Supply Item	Expense
Classroom Materials (Furniture, Manipulatives, Consumables, Teaching Materials)	\$40,000
Technology (Chromebooks, Laptops)	\$25,991
Health Supplies (Cleaning Supplies, Gloves, Equipment)	\$45,000
Refreshments (Policy Council Meetings, Parent Meetings)	\$20,000
Family-Style Dining	\$70,000
<b>TOTAL</b>	<b>\$200,991</b>

### **CONTRACTUAL – Programming**

MPS has allocated \$106,479 for consulting services, including ChildPlus and Galileo fees.

These costs are reasonable, as they are consistent with rates paid by other Head Start agencies nationally using these technologies. In addition, with the rising migrant population, including Burmese (Karen language), we find an increasing need for the translator services for both in-person services and the translation of key documents. Fees for these services are included on the contract services line. In addition, MPS has budgeted a total of \$30,000 to transport students on field trips aligned to performance standards expectations. To transport students on field trips anticipated during the school year, MPS estimates that it will require 120 buses at a rate of no more than \$250 per bus. Transportation services are secured through the MPS procurement process.

<b>Contractual Item</b>	<b>Expense</b>
ChildPlus	\$20,000
Galileo	\$22,000
Acuscreen	\$2,500
Translation Services	\$2,000
University of Wisconsin–Milwaukee	\$5,000
Marketing Campaign	\$10,000
Field Trip Expenses	\$30,000
Duplicating	\$14,979
<b>TOTAL</b>	<b>\$106,479</b>

### **CONSTRUCTION – Not Applicable**

### **OTHER**

Of the total of \$13,000 budgeted for “other,” \$5,000 will cover costs for conference registration.

Staff will participate in conference professional development opportunities throughout the program year. These conferences are detailed in the travel portion of the application. This budget will cover the registration fees for conferences.

The remaining \$8,000 budgeted for “other” covers employee mileage between Head Start location and MPS Central Services. Local mileage is reimbursed at a rate of \$0.575 per mile. Positions eligible for reimbursement include the program supervisor, education coordinator, mental health and disabilities coordinator, ERSEA coordinator, health coordinator, teachers, nutrition technician, nurse associates, and social workers.

### **CONTRACTUAL – TTA**

TT/A funds of \$121,608 have been budgeted for this program. Head Start consultant fees (\$70,217), subscription fees (\$7,000), and material costs (\$44,391) are allocated to provide training and technical for staff, parents, and the policy council.

### **TOTAL DIRECT CHARGES**

The total direct charges equal \$11,036,386.

### **TOTAL INDIRECT CHARGES**

The MPS-approved indirect cost is 4.60%. This is calculated on all direct costs with the exception of contractual line items. The total amount budgeted is \$602,071. Attached is the document that establishes the indirect rate agreement with the Department of Public Instruction.

Indirect funds

### **TRAINING AND TECHNICAL ASSISTANCE**

\$121,608 is budgeted for T/TA.

### **NON-FEDERAL SHARE**

MPS has committed \$5,319,995 in non-federal resources. The district will meet its match obligation by paying the salaries and fringe benefits of 27 K4 teachers. In addition, the district will support 27 of the teacher assistants in classrooms for four-year-old Head Start students (see table below). The remaining halves of the salaries are funded through local board funds. The fringe benefit rate is 52%.



MPS will also match the federal share of this project through transportation costs. Approximately 70% of three-year-old students in MPS participate in district-provided school bus transportation. The average cost per three-year-old pupil is \$2,517 per the MPS Department of Transportation. This is based on a \$30,208 annual cost-per-bus route, servicing approximately 12 students per route. Therefore, the district commits to the costs associated with transporting 70% of the 981 three-year-old students to be served by this project (687 students) at a cost of \$2,517 per student for a \$1,729,179 total cost. The district has identified \$1,205,653 as the non-federal share to meet the requirement.

<b>Title</b>	<b>Positions</b>	<b>MPS Share</b>	<b>Annual Salary</b>	<b>Match Amount</b>
<b>PERSONNEL</b>				
K3 Teachers	64	27	\$75,238	\$2,031,426
K3 Teacher Assistants	64	27	\$25,014	\$675,378
<b>TOTAL SALARIES</b>				\$2,706,804
<b>FRINGE BENEFITS</b>				\$1,407,538
<b>CONTRACTUAL</b>				\$1,205,653
<b>TOTAL DIRECT CHARGES</b>				\$4,114,342
<b>TOTAL MATCHING BUDGET</b>				\$5,319,995

**Section II – Organization’s financial and property management system**

MPS is entrusted with public and private resources and commensurately great responsibilities for educating Milwaukee children. The district ensures that high standards of business and ethical practices permeate throughout the activities surrounding the custody and use of these resources.

Although not absolute, the district’s strong internal controls and balanced oversight are ensuring effectiveness and efficiency of district operations, reliability of financial reporting, and compliance with applicable laws and regulations.

Effective internal control is a built-in part of the district’s management process (i.e., plan, organize, direct, and control). Internal control keeps MPS on course toward its objectives and the achievement of our mission, and minimizes surprises along the way. Established internal controls

are promoting effectiveness and efficiency of operations, reducing the risk of asset loss, and helping to ensure compliance with laws and regulations. Strong internal controls are helping our district ensure the reliability of all financial reporting including local, state and federal funding. The district's internal controls are proactive, value-added, cost-effective and address exposure to risk. Rules, Policies and Procedures of the Milwaukee Public Schools which defines these controls, related policies and procedures are available online for employees, funders and the general public at <http://mps.milwaukee.k12.wi.us/en/District/About-MPS/School-Board/Policies--Procedures.htm>.

The comprehensive policy manual is organized into four sections - Administrative Policies, Administrative Procedures, Board Governance Policies and Board Rules - that provide the operating environment for the district to monitor performance and ensure effective communication of results. The policies and procedures cover topics such as code of ethics, budget management, conflict of interest, contracts, separation of duties, and oversight of bank activity. Over time, internal controls have changed to reflect changes in our operating environment.

MPS manages and maintains five interrelated components to ensure internal controls are effective: (1) operating environment; (2) risk assessment; (3) control activities; (4) information and communication; and (5) monitoring. All five internal control components are present to ensure that the district's internal controls are effective.

**Operating Environment:** The district maintains an effective control environment through its highly qualified staff. Employees understand their responsibilities, the limits to their authority, and are knowledgeable, mindful, and committed to doing what is right and doing it the right way. They are committed to following an organization's policies and procedures and its ethical and behavioral standards.

**Risk Management:** The Rules, Policies and Procedures of the Milwaukee Public Schools establish the rules and operating procedures to be used to ensure risk management strategies are in place.

The Milwaukee Board of School Directors along with the acting superintendent and her administration, regularly monitors adherence to district policies and procedures, fiscal controls and

expenditures.

MPS ensures the segregation of duties between the authorization of costs, the actual disbursement funds, and the process for claiming reimbursements from funders. Budget to actual reports are in place and used by grant administrators to monitor activity, thereby reducing risks tied to financial statement preparation. When needed, policies and procedures are updated to maintain effectiveness of internal control.

**Control Activities:** The Administration is responsible for ensuring that internal controls are established, properly documented, maintained and adhered to in each office, department, division and school to mitigate risk and maintain compliance. All MPS employees are responsible for managing internal controls.

Under the leadership of the chief financial officer, MPS employees in the Office of Finance review reports, statements, reconciliations, and other information for consistency and reasonableness. The ongoing reviews of performance provide a basis for detecting problems. Senior staff within the Office of Finance compare information about current performance to budgets, prior periods and other benchmarks established by the superintendent and Milwaukee Board of School Directors to measure the extent to which goals and objectives are achieved and to identify unexpected results or unusual conditions that require follow-up. Review of reports, statements, reconciliations, and other information is documented as is the resolution of items noted for follow-up and/or system improvement.

The Integrated and Financial Accounting System (IFAS) is used by the district for approving, tracking and reporting of funds and expenditures. In addition to ensuring compliance with fiscal policies and procedures, IFAS supports the collection and maintenance of data on district assets.

The system is password protected and includes data encryption and firewall protections along with input, output, and processing controls.

All employees are required to sign annually an Acceptable Use Policy which defines for employees the acceptable use of MPS network systems. Access to IFAS and other district network systems is

limited to an employee's scope of duties, responsibilities and authority. Every transaction requires at a minimum two sets of approvals.

Information and Communication: The Administration uses reliable and relevant information from both internal and external sources to inform practice, maintain appropriate controls and communicate challenges and successes. Ensuring open and frequent communication across all levels of the organization is a critical strategy that MPS employees use to support effective grant management. The Administration, school and program leaders, and employees use district network systems to communicate, share and analyze data, monitor progress, and alert others to potential problems and identified solutions.

Monitoring: Academics, grants, and finance staff monitor each Head Start site to ensure that project goals, objectives, performance requirements, timelines, milestone completion, budgets, and other related grant requirements are met. Monitoring involves: (1) collecting financial and program and performance reports and other grant information relative to each site; (2) analyzing the information; and (3) taking appropriate actions to resolve issues or concerns when noted.

At the same time, monitoring also provides opportunity for training and supporting the Head Start community in achieving the goals and objectives of Head Start programs, and is often referred to as strategic monitoring. Monitoring uses many of the same tools as auditing and is meant to ensure the MPS Head Start program is achieving the desired outcomes.

#### 5. Non-federal Match

Is detailed on pages 8- 9

6. N/A

7. N/A

8. N/A

9. N/A

10. N/A

11. N/A

