



December 4, 2009

APPENDIX LLL-6-15  
December 14, 2009**MEMORANDUM**

To: Members of the Board of Education

From: Daniel A. Nerad, Superintendent

Subject: **Four-Year-Old Kindergarten: Budget Proposal for Implementing 4K District-wide**

Attached to this memorandum is detailed costing information relative to the implementation of four-year-old kindergarten. We have attempted to be as inclusive as possible in identifying the various costs involved in implementing this program.

Each of the identified options includes cost estimates involving all three program models that have previously been discussed. The first option includes the specific cost requests provided to us by representatives from the community providers. The remaining options include the same costing information for Model I programs (programs in district schools) but vary for Model II and III programs (programs in community-based early learning centers). These options vary in the following ways.

1. For District Option 1, we have used a 1:10 staffing ratio instead of a 1:8.5 staffing ratio that was submitted by representatives from the community providers.
2. For District Option 2, we have used a three-year phase-in for the reimbursement to local providers.
3. For District Option 3, we have used both a 1:10 ratio and a three-year phase-in for reimbursement to local providers.
4. For District Option 4, we have used both a 1:10 ratio and a two-year phase-in for the reimbursement to local providers.

The District options with a 1:10 ratio were created because this was the staffing ratio that was recommended by the 4K planning committee and is the ratio needed for local accreditation. All Model I costing (in District schools) is based on a 1:15 ratio with the understanding that additional special education and bilingual support to the classroom is provided. The District options employing a two- or three-year phase-in of the

reimbursement to local providers are based on the fact that we, as a District, receive a three-year phase-in of reimbursement from the state.

Each of these options will be discussed during the Student Achievement and Performance Monitoring Committee meeting on December 7, 2009. We are not requesting action on these options this month. Action will be requested in January when we will also present a brief overview of the 2010-2011 budget for the District. Between now and the January Board meeting, the administration will also work with representatives from the community providers for input purposes in order to finalize an administrative recommendation on the costing options for January.

Please let us know if you have any questions about information relative to these costing options.

## **4-K Revenue Summary December 7, 2009**

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### **Revenue:**

#### **Enrollment:**

1. The district has used future kindergarten class projections for 4-k enrollment projections.
2. These figures were then multiplied by a factor:
  - a. Year 1 - 75%
  - b. Year 2 - 80%
  - c. Year 3 - 85%
  - d. Year 4 - 90%
  - e. Year 5 - 95%

#### **Revenue Limits:**

1. To receive .6 in 4-K membership, a district must provide 87.5 hours of outreach activities in addition to the 437 hours of center-based programming.
2. The .6 is then multiplied by the district's assumed enrollment to calculate the Full Time Equivalency (FTE).
3. The FTE number is then multiplied by the Prior Year Per Pupil Rev. Limit plus the Current Year Per Pupil Increase to come up with an allowable revenue limit increase.
4. In Year 1 of the program, this allowable revenue is then multiplied by 1/3 due to the three year rolling average, in Year 2 this allowable revenue is multiplied by 2/3, and in Year 3 and beyond this allowable revenue is multiplied by 3/3.
5. The increase in revenue limits is then what the district can receive annually in property taxes and general state aid.
6. These revenue limit calculations assume that current legislation dealing with revenue limits remain the same.

#### **Grants:**

1. The State of Wisconsin has allocated \$1.5 million for the 2010-11 school year for 4-K start-up grants. It is still unclear whether MMSD will qualify for these grants, but the assumption prorates an amount we would receive in 2010-11.
2. Title 1 ARRA funds within the current approved ARRA budget would be allocated to Professional Development.
3. Title 1 will provide financial support for Professional Development into future years for 4-K.

#### **Categorical Aide:**

1. MMSD will qualify in future years to receive categorical aide increases based upon increased expenditures in the areas of Special Education and Bilingual Services.

#### **Other Existing Revenue:**

1. All revenues in this area of the budget model represent funding sources that are already in place to support current services being provided to children within the school district Early Childhood program. This model is intended to capture all costs associated with a fully inclusive 4-K model which would include these services.

## 4-K Expenditure Summary December 7, 2009

### Expenditures:

#### Staffing:

1. Staffing resources are meant to incorporate all of the staffing needs associated with a fully inclusive 4-K program.
  - a. Regular Education Teacher to student ratio of 1:15 (this is per half day so 1:30 is actual) - 43 FTE
  - b. Early Childhood Teaching staff will remain constant over the 5 years at 18.5 FTE
  - c. ESL staffing assumes 20% of children will require services and provide a staff to student ration of 1:35
  - d. The current PST will remain constant over the 5 year model.
  - e. There will be an additional 8 BRS staff on top of the current 2 BRS staff to provide services to the 4-K program.
  - f. The current 15.3 Speech and Language Therapists will remain constant over the 5 years of the model.
  - g. The current 4.5 Occupational Therapists will remain constant over the 5 years of the model.
  - h. There will be an additional 5 SEA staff on top of the current 12 SEA staff to provide services to the 4-K program.
  - i. There are no assumed increases in interpreter services necessary due to the 4-K program.
  - j. The costing model assumes an absentee rate of 5% to calculate an increase in the substitute budget.
  - k. The current FTE for the EC program administrator will be transitioned into the 4-K administrator position.
2. The staffing FTE by area is as follows:

#### Total Staffing FTE:

	2010-11	2011-12	2012-13	2013-14	2014-15
Reg Teachers S&B	43	46	48	51	53
EC Teachers S&B	18.5	18.5	18.5	18.5	18.5
ESL Teachers S&B	9	10	11	12	12
PST Special Education	1	1	1	1	1
BRS	10	10	10	10	10
Speech and Language Therapist	15.3	15.3	15.3	15.3	15.3
Occupational Therapy	4.5	4.5	4.5	4.5	4.5
Spec Ed. Assistants S&B	16.65	16.65	16.65	16.65	16.65
Interpreter S&B	0	0	0	0	0
	<u>117.95</u>	<u>121.95</u>	<u>124.95</u>	<u>128.95</u>	<u>130.95</u>

#### Total Existing Staffing FTE:

	2010-11	2011-12	2012-13	2013-14	2014-15
Reg Teachers S&B	0	0	0	0	0
EC Teachers S&B	18.5	18.5	18.5	18.5	18.5
ESL Teachers S&B	0	0	0	0	0
PST Special Education	1	1	1	1	1
BRS	2	2	2	2	2
Speech and Language Therapist	15.3	15.3	15.3	15.3	15.3
Occupational Therapy	4.5	4.5	4.5	4.5	4.5
Spec Ed. Assistants S&B	12	12	12	12	12
Interpreter S&B	0	0	0	0	0
	<u>53.3</u>	<u>53.3</u>	<u>53.3</u>	<u>53.3</u>	<u>53.3</u>

#### Total New Staffing FTE:

	2010-11	2011-12	2012-13	2013-14	2014-15
Reg Teachers S&B	43	46	48	51	53
EC Teachers S&B	0	0	0	0	0
ESL Teachers S&B	9	10	11	12	12
PST Special Education	0	0	0	0	0
BRS	8	8	8	8	8
Speech and Language Therapist	0	0	0	0	0
Occupational Therapy	0	0	0	0	0
Spec Ed. Assistants S&B	4.65	4.65	4.65	4.65	4.65
Interpreter S&B	0	0	0	0	0
	<u>64.65</u>	<u>68.65</u>	<u>71.65</u>	<u>75.65</u>	<u>77.65</u>

## **4-K Expenditure Summary**

### **December 7, 2009**

#### **Materials/Supplies:**

1. Regular Ed. Materials and Supplies assume a cost of \$5,677.33 per classroom (see Appendix A)
2. Special Education Materials and Supplies are currently provided at a rate of \$400 per EC teacher
3. ESL Materials and Supplies will be provided at a rate of \$379 per ESL teacher

#### **Curriculum**

1. Regular Education Curriculum will be provided at a cost of \$390 per classroom for "Creative Curriculum"
2. ESL/Bilingual Curriculum will be provided at a cost of \$1,009 per ESL classroom for "Creative Curriculum" and "Estrelita"
3. ELM will be provided at a rate of \$37 per pupil within MMSD buildings.

#### **Equipment:**

1. Equipment will be provide per classroom at the rate of \$3,556.24 per classroom (see Appendix B)

#### **Transportation:**

1. Special Education has budgeted for 4 routes specific to 4-K special needs pupils
2. Regular Education transportation is broken down as shown in Appendix C

#### **Food Service:**

1. This provides a budget for a snack type program at the expense of the district as we wouldn't be eligible for reimbursement for this program. A snack program must be "after-school" in order to qualify for funding.
2. The software fee assumes an additional 30 site licenses at a cost of \$600 per license depending upon how the Early Childhood Center's will be considered by DPI.

#### **Capital Improvements:**

1. This provides for \$250,000 to do necessary capital improvements to the school district owned facilities.

#### **Professional Development:**

1. Provides a professional development budget of \$75,000 for 4-K

#### **Daycare Fee:**

1. This is driven by the community provider proposal of \$2,100 per pupil for Model II and \$3,500 per pupil for Model III (see Community Provider Option)
2. This is driven by the District Option #1 of \$1,848.50 per pupil for Model II and \$2,977.45 per pupil for Model III. These reductions show the change in ratio from Community Proposal of 8.5:1 (actually 17:1 for full day) and 10:1 (actually 20:1 for full day). (see "District Option #1", "School District Comparison", and "Community Model Costing").
3. This is driven by the District Option #2 of phasing in the "Stipend/Student" by 1/3 in Year 1, 2/3 in Year 2, and 3/3 in Year 3 and beyond. (see District Option #2)
4. This is driven by combining District Option #1 and District Option #2. (see District Option #3)
5. This is driven by starting with District Option #1 which includes a 10:1 ratio to set the Stipend/Student and including a phase in approach of reimbursement of 2/3 in Year 1 and 3/3 each year thereafter. (see District Option #4)

**Community Provider Option**

**MMSD - 4K Implementation (4K, EC, ESL)**

**2010-15 Projection**

2010-15 Projection		2010-11 Year #1	2011-12 Year #2	2012-13 Year #3	2013-14 Year #4	2014-15 Year #5			
Revenue Generators									
Revenue Limits							Pupil Breakdown: 65.00% 35.00%		
Sections							MMSD Facility		Daycare
Enrollment	1,573.00	1,733.00	1,820.00	1,941.00	2,059.00	2010-11	1,022.45	550.55	
FTE Factor	0.60	0.60	0.60	0.60	0.60	2011-12	1,126.45	606.55	
FTE	943.80	1,039.80	1,092.00	1,164.60	1,235.40	2012-13	1,183.00	637.00	
Prior Year Per Pupil Rev. Limit	11,152.28	11,352.28	11,552.28	11,752.28	11,952.28	2013-14	1,261.65	679.35	
Current Year Per Pupil Increase	200.00	200.00	200.00	200.00	200.00	2014-15	1,338.35	720.65	
Increase in R-Limits	3,571,428.20	8,008,042.51	12,833,492.94	13,919,628.68	15,012,930.31				
Grants									
4-k Start Up Grants	367,466.00	-	-	-	-				
Title 1 (ARRA) Professional Dev.	75,000.00	-	-	-	-				
Title 1 Professional Dev.	-	78,000.00	-	-	-				
Categorical Aide									
EC Funding	-	50,567.52	51,609.06	52,653.01	53,697.91				
Bilingual/Bicultural Funding	-	90,569.14	93,401.48	95,820.08	97,855.40				
Other Existing Revenue									
Current Special Ed Teacher FTE	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97				
Current Special Ed PST FTE	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15				
Current BRS FTE	135,619.98	141,044.78	146,686.57	152,554.04	158,656.20				
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10				
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13				
Current SEA FTE	486,928.45	506,405.58	526,661.81	547,728.28	569,637.41				
Current Special Ed Materials/Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00				
Current EC Transportation	335,739.00	335,739.00	335,739.00	335,739.00	335,739.00				
Current EC Administrative Overhead	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47				
Total Revenue	8,406,233.33	12,730,918.79	17,649,648.28	18,913,387.21	20,190,916.14				
Expenditures									
Reg Teachers S&B	2,705,102.88	3,009,584.23	3,266,053.15	3,608,988.73	3,900,538.41				
EC Teachers S&B	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97				
ESL Teachers S&B	634,451.47	733,143.92	838,716.65	951,562.16	989,624.65				
PST Special Education	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15				
BRS	678,099.92	705,223.91	733,432.87	762,770.18	793,280.99				
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10				
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13				
Spec Ed. Assistants S&B	675,613.22	702,637.75	730,743.26	759,972.99	790,371.91				
Interpreter S&B	-	-	-	-	-				
Substitute Teachers	92,545.20	101,182.75	108,573.84	117,932.25	124,285.64				
4-K Administrator	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47				
Reg Ed. Materials & Supplies	238,919.92	258,602.03	269,304.17	284,188.76	298,704.32				
Spec. Ed. Materials & Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00				
ESL Materials & Supplies	3,406.67	3,753.18	3,941.60	4,203.65	4,459.21				
Curriculum	16,399.23	3,117.60	2,727.90	3,117.60	2,727.90				
ESL/Bilingual Curriculum	9,066.77	3,026.10	3,026.10	3,026.10	2,017.40				
ELM	35,806.20	36,880.38	37,986.80	39,126.40	40,300.19				
Equipment	135,427.55	17,781.20	14,224.96	17,781.20	14,224.96				
EC Transportation	120,540.00	125,361.60	130,376.06	135,591.11	141,014.75				
Transportation	1,296,026.60	1,347,867.66	1,401,782.37	1,457,853.67	1,516,167.81				
Food Service - Snack Program	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63				
Food Service - Software Fee	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00				
Capital Improvements	250,000.00	200,000.00	150,000.00	100,000.00	100,000.00				
Professional Development	75,000.00	78,000.00	81,120.00	84,364.80	87,739.39				
Early Childhood Center Fee	1,842,925.00	2,038,925.00	2,145,500.00	2,293,725.00	2,438,275.00				
Total Cost	12,276,382.33	12,969,655.09	13,665,089.70	14,520,512.64	15,294,712.98				
Surplus/Deficit	(3,870,149.00)	(238,736.31)	3,984,558.57	4,392,874.56	4,896,203.16				
Cost per Actual Student	7,804.44	7,483.93	7,508.29	7,480.94	7,428.22				
Proposed Model 1 Stipend/Student	-	-	-	-	-				
Proposed Model 2 Stipend/Student	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00				
Proposed Model 3 Stipend/Student	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00				
(Does not include Curriculum Cost)									
Proration Factor	1	1	1	1	1				

**District Option #1**  
**Rates based on a ratio of 10:1 to set Stipend/Student for Community Sites**

**MMSD - 4K Implementation (4K, EC, ESL)**

**2010-15 Projection**

	2010-11 Year #1	2011-12 Year #2	2012-13 Year #3	2013-14 Year #4	2014-15 Year #5	Pupil Breakdown: 65.00% 35.00%	
<b>Revenue Generators</b>							
<b>Revenue Limits</b>							
Sections						<b>MMSD Facility</b>	<b>Daycare</b>
Enrollment	1,573.00	1,733.00	1,820.00	1,941.00	2,059.00	2010-11	1,022.45 550.55
FTE Factor	0.60	0.60	0.60	0.60	0.60	2011-12	1,126.45 606.55
FTE	943.80	1,039.80	1,092.00	1,164.60	1,235.40	2012-13	1,183.00 637.00
Prior Year Per Pupil Rev. Limit	11,152.28	11,352.28	11,552.28	11,752.28	11,952.28	2013-14	1,261.65 679.35
Current Year Per Pupil Increase	200.00	200.00	200.00	200.00	200.00	2014-15	1,338.35 720.65
Increase in R-Limits	3,571,428.20	8,008,042.51	12,833,492.94	13,919,628.68	15,012,930.31		
<b>Grants</b>							
4-k Start Up Grants	367,466.00	-	-	-	-		
Title 1 (ARRA) Professional Dev.	75,000.00	-	-	-	-		
Title 1 Professional Dev.	-	78,000.00	-	-	-		
<b>Categorical Aide</b>							
EC Funding	-	50,567.52	51,609.06	52,653.01	53,697.91		
Bilingual/Bicultural Funding	-	90,569.14	93,401.48	95,820.08	97,855.40		
<b>Other Existing Revenue</b>							
Current Special Ed Teacher FTE	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97		
Current Special Ed PST FTE	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15		
Current BRS FTE	135,619.98	141,044.78	146,686.57	152,554.04	158,656.20		
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10		
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13		
Current SEA FTE	486,928.45	506,405.58	526,661.81	547,728.28	569,637.41		
Current Special Ed Materials/Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00		
Current EC Transportation	335,739.00	335,739.00	335,739.00	335,739.00	335,739.00		
Current EC Administrative Overhead	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47		
<b>Total Revenue</b>	<b>8,406,233.33</b>	<b>12,730,918.79</b>	<b>17,649,648.28</b>	<b>18,913,387.21</b>	<b>20,190,916.14</b>		
<b>Expenditures</b>							
Reg Teachers S&B	2,705,102.88	3,009,584.23	3,266,053.15	3,608,988.73	3,900,538.41		
EC Teachers S&B	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97		
ESL Teachers S&B	634,451.47	733,143.92	838,716.65	951,562.16	989,624.65		
PST Special Education	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15		
BRS	678,099.92	705,223.91	733,432.87	762,770.18	793,280.99		
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10		
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13		
Spec Ed. Assistants S&B	675,613.22	702,637.75	730,743.26	759,972.99	790,371.91		
Interpreter S&B	-	-	-	-	-		
Substitute Teachers	92,545.20	101,182.75	108,573.84	117,932.25	124,285.64		
4-K Administrator	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47		
Reg Ed. Materials & Supplies	238,919.92	258,602.03	269,304.17	284,188.76	298,704.32		
Spec. Ed. Materials & Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00		
ESL Materials & Supplies	3,406.67	3,753.18	3,941.60	4,203.65	4,459.21		
Curriculum	16,399.23	3,117.60	2,727.90	3,117.60	2,727.90		
ESL/Bilingual Curriculum	9,066.77	3,026.10	3,026.10	3,026.10	2,017.40		
ELM	35,806.20	36,880.38	37,986.80	39,126.40	40,300.19		
Equipment	135,427.55	17,781.20	14,224.96	17,781.20	14,224.96		
EC Transportation	120,540.00	125,361.60	130,376.06	135,591.11	141,014.75		
Transportation	1,296,026.60	1,347,867.66	1,401,782.37	1,457,853.67	1,516,167.81		
Food Service - Snack Program	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63		
Food Service - Software Fee	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00		
Capital Improvements	250,000.00	200,000.00	150,000.00	100,000.00	100,000.00		
Professional Development	75,000.00	78,000.00	81,120.00	84,364.80	87,739.39		
Early Childhood Center Fee	1,571,498.01	1,738,235.20	1,828,898.55	1,954,993.55	2,077,962.23		
<b>Total Cost</b>	<b>12,004,955.34</b>	<b>12,668,965.30</b>	<b>13,348,488.25</b>	<b>14,181,781.19</b>	<b>14,934,400.21</b>		
<b>Surplus/Deficit</b>	<b>(3,598,722.01)</b>	<b>61,953.49</b>	<b>4,301,160.02</b>	<b>4,731,606.01</b>	<b>5,256,515.93</b>		10,752,513.45
<b>Cost per Actual Student</b>	<b>7,631.89</b>	<b>7,310.42</b>	<b>7,334.33</b>	<b>7,306.43</b>	<b>7,253.23</b>		
Proposed Model 1 Stipend/Student	-	-	-	-	-		
Proposed Model 2 Stipend/Student	1,848.50	1,848.50	1,848.50	1,848.50	1,848.50		
Proposed Model 3 Stipend/Student	2,977.45	2,977.45	2,977.45	2,977.45	2,977.45		
(Does not include Curriculum Cost)							
<b>Proration Factor</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		

## School District Comparison

District	Reimbursement Per Child Model #2	Reimbursement Per Child Model #3
Menomonee Falls		\$1,406.00
Stevens Point		\$2,250.00
Monona Grove		\$3,200.00
Oshkosh Area	\$950.00	\$2,300.00
Kenosha Unified	\$200.00	\$200 plus teacher cost
Fond Du Lac	\$1,434.00	\$2,631.00
Green Bay		\$600.00
Eau Claire		\$2,500.00
Average	\$861.33	\$2,126.71



## Community Model Costing

Community Based 4 Year Old Program - Estimated Annual Operating Budget Per Class							
	Model I - held in school building	Model II - Teacher in agency building (Ratio of 8.5:1)		Ratio 10:1	Model III - Contracted Program Partnering Agency Site (Ratio of 8.5:1)		Ratio 10:1
	School District	School District	Agency		School District	Agency	
<b>Revenue</b>							
State Aid	\$ 87,841	\$ 87,841			\$ 87,841		
Local Levy	44,746	44,746			44,746		
Parent Fees							
Wisconsin Shares							
School District Reimbursement			36,970			59,549	
<b>Total Revenue per Class</b>	<b>\$ 132,587</b>	<b>\$ 132,587</b>			<b>\$ 132,587</b>		
<b>Expenses</b>							
Teacher Salary	\$ 29,000	\$ 29,000				\$ 15,040	
Teacher Aide/Second Teacher Salary	18,900		11,280			11,280	
Payroll Taxes	3,665	2,219	1,255			2,929	
Fringe Benefits	10,582	5,291	3,722			8,685	
Other Salary Related Expenses			677			1,579	
Classroom Equipment & Supplies	500	500			500		
Food & Food Related Costs	2,975		2,975			2,975	
Administrative Salaries & Related Expenses	3,817	3,817	5,067		3,817	5,067	
Administrative Overhead	4,790	4,790	2,632		4,790	2,632	
Special Ed. & Support Services	619	619			619		
Facility Costs	5,175		6,612			6,612	
Licensing Fees			350			350	
Transportation	5,665						
Advertising	800	400	400		400	400	
Parent Outreach	4,000	2,000	2,000		2,000	2,000	
Community Agency Reimbursement		36,970			59,549		
<b>Total Expenses per Class</b>	<b>\$ 90,488</b>	<b>\$ 85,606</b>	<b>36,970</b>		<b>\$ 71,675</b>	<b>59,549</b>	
<b>Total Cost per Child</b>	<b>\$ 5,323</b>	<b>\$ 5,036</b>	<b>\$ 2,175</b>	<b>\$ 1,848</b>	<b>\$ 4,216</b>	<b>\$ 3,503</b>	<b>\$ 2,977</b>

**District Option #2**  
**Reimbursement phased in over 3 years**

**MMSD - 4K Implementation (4K, EC, ESL)**

**2010-15 Projection**

	2010-11 Year #1	2011-12 Year #2	2012-13 Year #3	2013-14 Year #4	2014-15 Year #5	Pupil Breakdown: 65.00% 35.00%		
<b>Revenue Generators</b>								
<b>Revenue Limits</b>								
Sections						<b>MMSD Facility</b>	<b>Daycare</b>	
Enrollment	1,573.00	1,733.00	1,820.00	1,941.00	2,059.00	2010-11	1,022.45	550.55
FTE Factor	0.60	0.60	0.60	0.60	0.60	2011-12	1,126.45	606.55
FTE	943.80	1,039.80	1,092.00	1,164.60	1,235.40	2012-13	1,183.00	637.00
Prior Year Per Pupil Rev. Limit	11,152.28	11,352.28	11,552.28	11,752.28	11,952.28	2013-14	1,261.65	679.35
Current Year Per Pupil Increase	200.00	200.00	200.00	200.00	200.00	2014-15	1,338.35	720.65
Increase in R-Limits	3,571,428.20	8,008,042.51	12,833,492.94	13,919,628.68	15,012,930.31			
<b>Grants</b>								
4-k Start Up Grants	367,466.00	-	-	-	-			
Title 1 (ARRA) Professional Dev.	75,000.00	-	-	-	-			
Title 1 Professional Dev.	-	78,000.00	-	-	-			
<b>Categorical Aide</b>								
EC Funding	-	50,567.52	51,609.06	52,653.01	53,697.91			
Bilingual/Bicultural Funding	-	90,569.14	93,401.48	95,820.08	97,855.40			
<b>Other Existing Revenue</b>								
Current Special Ed Teacher FTE	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97			
Current Special Ed PST FTE	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15			
Current BRS FTE	135,619.98	141,044.78	146,686.57	152,554.04	158,656.20			
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10			
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13			
Current SEA FTE	486,928.45	506,405.58	526,661.81	547,728.28	569,637.41			
Current Special Ed Materials/Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00			
Current EC Transportation	335,739.00	335,739.00	335,739.00	335,739.00	335,739.00			
Current EC Administrative Overhead	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47			
<b>Total Revenue</b>	<b>8,406,233.33</b>	<b>12,730,918.79</b>	<b>17,649,648.28</b>	<b>18,913,387.21</b>	<b>20,190,916.14</b>			
<b>Expenditures</b>								
Reg Teachers S&B	2,705,102.88	3,009,584.23	3,266,053.15	3,608,988.73	3,900,538.41			
EC Teachers S&B	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97			
ESL Teachers S&B	634,451.47	733,143.92	838,716.65	951,562.16	989,624.65			
PST Special Education	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15			
BRS	678,099.92	705,223.91	733,432.87	762,770.18	793,280.99			
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10			
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13			
Spec Ed. Assistants S&B	675,613.22	702,637.75	730,743.26	759,972.99	790,371.91			
Interpreter S&B	-	-	-	-	-			
Substitute Teachers	92,545.20	101,182.75	108,573.84	117,932.25	124,285.64			
4-K Administrator	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47			
Reg Ed. Materials & Supplies	238,919.92	258,602.03	269,304.17	284,188.76	298,704.32			
Spec. Ed. Materials & Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00			
ESL Materials & Supplies	3,406.67	3,753.18	3,941.60	4,203.65	4,459.21			
Curriculum	16,399.23	3,117.60	2,727.90	3,117.60	2,727.90			
ESL/Bilingual Curriculum	9,066.77	3,026.10	3,026.10	3,026.10	2,017.40			
ELM	35,806.20	36,880.38	37,986.80	39,126.40	40,300.19			
Equipment	135,427.55	17,781.20	14,224.96	17,781.20	14,224.96			
EC Transportation	120,540.00	125,361.60	130,376.06	135,591.11	141,014.75			
Transportation	1,296,026.60	1,347,867.66	1,401,782.37	1,457,853.67	1,516,167.81			
Food Service - Snack Program	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63			
Food Service - Software Fee	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00			
Capital Improvements	250,000.00	200,000.00	150,000.00	100,000.00	100,000.00			
Professional Development	75,000.00	78,000.00	81,120.00	84,364.80	87,739.39			
Early Childhood Center Fee	614,308.33	1,359,283.33	2,145,500.00	2,293,725.00	2,438,275.00			
Total Cost	11,047,765.66	12,290,013.43	13,665,089.70	14,520,512.64	15,294,712.98			
Surplus/Deficit	(2,641,532.33)	440,905.36	3,984,558.57	4,392,874.56	4,896,203.16			
Cost per Actual Student	7,023.37	7,091.76	7,508.29	7,480.94	7,428.22			
Proposed Model 1 Stipend/Student	-	-	-	-	-			
Proposed Model 2 Stipend/Student	700.00	1,400.00	2,100.00	2,100.00	2,100.00			
Proposed Model 3 Stipend/Student	1,166.67	2,333.33	3,500.00	3,500.00	3,500.00			
(Does not include Curriculum Cost)								
Proration Factor	1/3	2/3	1	1	1			

**District Option #3  
Options #1 and #2 Combined**

**MMSD - 4K Implementation (4K, EC, ESL)**

**2010-15 Projection**

	2010-11 Year #1	2011-12 Year #2	2012-13 Year #3	2013-14 Year #4	2014-15 Year #5	Pupil Breakdown: 65.00% 35.00%		
<b>Revenue Generators</b>								
<b>Revenue Limits</b>								
Sections						<b>MMSD Facility</b>	<b>Daycare</b>	
Enrollment	1,573.00	1,733.00	1,820.00	1,941.00	2,059.00	2010-11	1,022.45	550.55
FTE Factor	0.60	0.60	0.60	0.60	0.60	2011-12	1,126.45	606.55
FTE	943.80	1,039.80	1,092.00	1,164.60	1,235.40	2012-13	1,183.00	637.00
Prior Year Per Pupil Rev. Limit	11,152.28	11,352.28	11,552.28	11,752.28	11,952.28	2013-14	1,261.65	679.35
Current Year Per Pupil Increase	200.00	200.00	200.00	200.00	200.00	2014-15	1,338.35	720.65
Increase in R-Limits	3,571,428.20	8,008,042.51	12,833,492.94	13,919,628.68	15,012,930.31			
<b>Grants</b>								
4-k Start Up Grants	367,466.00	-	-	-	-			
Title 1 (ARRA) Professional Dev.	75,000.00	-	-	-	-			
Title 1 Professional Dev.	-	78,000.00	-	-	-			
<b>Categorical Aide</b>								
EC Funding	-	50,567.52	51,609.06	52,653.01	53,697.91			
Bilingual/Bicultural Funding	-	90,569.14	93,401.48	95,820.08	97,855.40			
<b>Other Existing Revenue</b>								
Current Special Ed Teacher FTE	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97			
Current Special Ed PST FTE	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15			
Current BRS FTE	135,619.98	141,044.78	146,686.57	152,554.04	158,656.20			
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10			
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13			
Current SEA FTE	486,928.45	506,405.58	526,661.81	547,728.28	569,637.41			
Current Special Ed Materials/Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00			
Current EC Transportation	335,739.00	335,739.00	335,739.00	335,739.00	335,739.00			
Current EC Administrative Overhead	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47			
<b>Total Revenue</b>	<b>8,406,233.33</b>	<b>12,730,918.79</b>	<b>17,649,648.28</b>	<b>18,913,387.21</b>	<b>20,190,916.14</b>			
<b>Expenditures</b>								
Reg Teachers S&B	2,705,102.88	3,009,584.23	3,266,053.15	3,608,988.73	3,900,538.41			
EC Teachers S&B	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97			
ESL Teachers S&B	634,451.47	733,143.92	838,716.65	951,562.16	989,624.65			
PST Special Education	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15			
BRS	678,099.92	705,223.91	733,432.87	762,770.18	793,280.99			
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10			
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13			
Spec Ed. Assistants S&B	675,613.22	702,637.75	730,743.26	759,972.99	790,371.91			
Interpreter S&B	-	-	-	-	-			
Substitute Teachers	92,545.20	101,182.75	108,573.84	117,932.25	124,285.64			
4-K Administrator	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47			
Reg Ed. Materials & Supplies	238,919.92	258,602.03	269,304.17	284,188.76	298,704.32			
Spec. Ed. Materials & Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00			
ESL Materials & Supplies	3,406.67	3,753.18	3,941.60	4,203.65	4,459.21			
Curriculum	16,399.23	3,117.60	2,727.90	3,117.60	2,727.90			
ESL/Bilingual Curriculum	9,066.77	3,026.10	3,026.10	3,026.10	2,017.40			
ELM	35,806.20	36,880.38	37,986.80	39,126.40	40,300.19			
Equipment	135,427.55	17,781.20	14,224.96	17,781.20	14,224.96			
EC Transportation	120,540.00	125,361.60	130,376.06	135,591.11	141,014.75			
Transportation	1,296,026.60	1,347,867.66	1,401,782.37	1,457,853.67	1,516,167.81			
Food Service - Snack Program	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63			
Food Service - Software Fee	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00			
Capital Improvements	250,000.00	200,000.00	150,000.00	100,000.00	100,000.00			
Professional Development	75,000.00	78,000.00	81,120.00	84,364.80	87,739.39			
Early Childhood Center Fee	523,832.67	1,158,823.47	1,828,898.55	1,954,993.55	2,077,962.23			
<b>Total Cost</b>	<b>10,957,290.00</b>	<b>12,089,553.56</b>	<b>13,348,488.25</b>	<b>14,181,781.19</b>	<b>14,934,400.21</b>			
<b>Surplus/Deficit</b>	<b>(2,551,056.67)</b>	<b>641,365.23</b>	<b>4,301,160.02</b>	<b>4,731,606.01</b>	<b>5,256,515.93</b>			
<b>Cost per Actual Student</b>	<b>6,965.86</b>	<b>6,976.08</b>	<b>7,334.33</b>	<b>7,306.43</b>	<b>7,253.23</b>			
Proposed Model 1 Stipend/Student	-	-	-	-	-			
Proposed Model 2 Stipend/Student	616.17	1,232.33	1,848.50	1,848.50	1,848.50			
Proposed Model 3 Stipend/Student	992.48	1,984.97	2,977.45	2,977.45	2,977.45			
(Does not include Curriculum Cost)								
<b>Proration Factor</b>	<b>1/3</b>	<b>2/3</b>	<b>1</b>	<b>1</b>	<b>1</b>			

**District Option #4**

**10:1 ratio to set the Stipend/Student and reimbursement phased in over 2 years**

**MMSD - 4K Implementation (4K, EC, ESL)**

**2010-15 Projection**

	2010-11 Year #1	2011-12 Year #2	2012-13 Year #3	2013-14 Year #4	2014-15 Year #5	Pupil Breakdown: 65.00% 35.00%		
<b>Revenue Generators</b>								
<b>Revenue Limits</b>								
Sections							MMSD Facility	Daycare
Enrollment	1,573.00	1,733.00	1,820.00	1,941.00	2,059.00	2010-11	1,022.45	550.55
FTE Factor	0.60	0.60	0.60	0.60	0.60	2011-12	1,126.45	606.55
FTE	943.80	1,039.80	1,092.00	1,164.60	1,235.40	2012-13	1,183.00	637.00
Prior Year Per Pupil Rev. Limit	11,152.28	11,352.28	11,552.28	11,752.28	11,952.28	2013-14	1,261.65	679.35
Current Year Per Pupil Increase	200.00	200.00	200.00	200.00	200.00	2014-15	1,338.35	720.65
Increase in R-Limits	3,571,428.20	8,008,042.51	12,833,492.94	13,919,628.68	15,012,930.31			
<b>Grants</b>								
4-K Start Up Grants	367,466.00	-	-	-	-			
Title 1 (ARRA) Professional Dev.	75,000.00	-	-	-	-			
Title 1 Professional Dev.	-	78,000.00	-	-	-			
<b>Categorical Aide</b>								
EC Funding	-	50,567.52	51,609.06	52,653.01	53,697.91			
Bilingual/Bicultural Funding	-	90,569.14	93,401.48	95,820.08	97,855.40			
<b>Other Existing Revenue</b>								
Current Special Ed Teacher FTE	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97			
Current Special Ed PST FTE	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15			
Current BRS FTE	135,619.98	141,044.78	146,686.57	152,554.04	158,656.20			
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10			
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13			
Current SEA FTE	486,928.45	506,405.58	526,661.81	547,728.28	569,637.41			
Current Special Ed Materials/Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00			
Current EC Transportation	335,739.00	335,739.00	335,739.00	335,739.00	335,739.00			
Current EC Administrative Overhead	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47			
<b>Total Revenue</b>	<b>8,406,233.33</b>	<b>12,730,918.79</b>	<b>17,649,648.28</b>	<b>18,913,387.21</b>	<b>20,190,916.14</b>			
<b>Expenditures</b>								
Reg Teachers S&B	2,705,102.88	3,009,584.23	3,266,053.15	3,608,988.73	3,900,538.41			
EC Teachers S&B	1,444,477.16	1,502,256.25	1,562,346.50	1,624,840.36	1,689,833.97			
ESL Teachers S&B	634,451.47	733,143.92	838,716.65	951,562.16	989,624.65			
PST Special Education	89,759.70	93,350.09	97,084.09	100,967.45	105,006.15			
BRS	678,099.92	705,223.91	733,432.87	762,770.18	793,280.99			
Speech and Language Therapist	1,373,323.37	1,428,256.31	1,485,386.56	1,544,802.02	1,606,594.10			
Occupational Therapy	378,046.67	393,168.53	408,895.27	425,251.08	442,261.13			
Spec Ed. Assistants S&B	675,613.22	702,637.75	730,743.26	759,972.99	790,371.91			
Interpreter S&B	-	-	-	-	-			
Substitute Teachers	92,545.20	101,182.75	108,573.84	117,932.25	124,285.64			
4-K Administrator	141,044.80	146,686.59	152,554.06	158,656.22	165,002.47			
Reg Ed. Materials & Supplies	238,919.92	258,602.03	269,304.17	284,188.76	298,704.32			
Spec. Ed. Materials & Supplies	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00			
ESL Materials & Supplies	3,406.67	3,753.18	3,941.60	4,203.65	4,459.21			
Curriculum	16,399.23	3,117.60	2,727.90	3,117.60	2,727.90			
ESL/Bilingual Curriculum	9,066.77	3,026.10	3,026.10	3,026.10	2,017.40			
ELM	35,806.20	36,880.38	37,986.80	39,126.40	40,300.19			
Equipment	135,427.55	17,781.20	14,224.96	17,781.20	14,224.96			
EC Transportation	120,540.00	125,361.60	130,376.06	135,591.11	141,014.75			
Transportation	1,296,026.60	1,347,867.66	1,401,782.37	1,457,853.67	1,516,167.81			
Food Service - Snack Program	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63			
Food Service - Software Fee	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00			
Capital Improvements	250,000.00	200,000.00	150,000.00	100,000.00	100,000.00			
Professional Development	75,000.00	78,000.00	81,120.00	84,364.80	87,739.39			
Early Childhood Center Fee	1,047,665.34	1,738,235.20	1,828,898.55	1,954,993.55	2,077,962.23			
<b>Total Cost</b>	<b>11,481,122.67</b>	<b>12,668,965.30</b>	<b>13,348,488.25</b>	<b>14,181,781.19</b>	<b>14,934,400.21</b>			
<b>Surplus/Deficit</b>	<b>(3,074,889.34)</b>	<b>61,953.49</b>	<b>4,301,160.02</b>	<b>4,731,606.01</b>	<b>5,256,515.93</b>			
<b>Cost per Actual Student</b>	<b>7,298.87</b>	<b>7,310.42</b>	<b>7,334.33</b>	<b>7,306.43</b>	<b>7,253.23</b>			
Proposed Model 1 Stipend/Student	-	-	-	-	-			
Proposed Model 2 Stipend/Student	1,232.33	1,848.50	1,848.50	1,848.50	1,848.50			
Proposed Model 3 Stipend/Student	1,984.97	2,977.45	2,977.45	2,977.45	2,977.45			
(Does not include Curriculum Cost)								
<b>Proration Factor</b>	<b>2/3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>			

**APPENDIX A**  
**December 7, 2009**

<b>Literacy Materials</b>					
<b>Amt</b>		<b>Item</b>	<b>Vendor</b>	<b>Price</b>	<b>Ext. Price</b>
1	1618 EI	Jumbo Alphabet and Number Stamps (Set of 3)	Classroom Direct	\$44.99	\$44.99
1	LA746	Giant washable color ink pad (set of 6)	Lakeshore Learning	\$19.95	\$19.95
1	KU597	Giant magnetic uppercase letters	Lakeshore Learning	\$6.95	\$6.95
1	KU598	Giant magnetic lowercase letters	Lakeshore Learning	\$6.95	\$6.95
2	KC70	Write and Wipe lapboard (set of 10)	Lakeshore Learning	\$28.50	\$57.00
1	RR650X	Let's Talk! Kid Puppets (8 multicultural puppets)	Lakeshore Learning	\$69.50	\$69.50
1	JJ570X	Big Mouth Wild Animal Puppets	Lakeshore Learning	\$29.95	\$29.95
1	RR595X	Big Mouth Farm Puppets	Lakeshore Learning	\$29.95	\$29.95
1	415975	Old Mac Donald Storytelling Set	Childcraft Education	\$46.99	\$46.99
1	500027	5 Little Monkeys In A Tree & On The Bed Sets	Childcraft Education	\$54.99	\$54.99
1	415966	Little Red Riding Hood Storytelling Set	Childcraft Education	\$29.99	\$29.99
1	431535	The Gingerbread Boy Storytelling Set	Childcraft Education	\$39.99	\$39.99
1	EE611	Lakeshore Block Play Storytellers Set	Lakeshore Learning	\$29.95	\$29.95
1	70081864	Goldilocks & The 3 Bears Storytelling Felt Set	Childcraft Education	\$14.95	\$14.95
1	1034 EI	Quick Stick Instant Flannel Board	Classroom Direct	\$29.99	\$29.99
1	70501622	Nursery Rhymes Flannelboard Set	Childcraft Education	\$24.95	\$24.95
1	LK297	Heavy-Duty Large Pocket Chart	Lakeshore Learning	\$18.95	\$18.95
1	LK 522	Heavy-Duty Small Pocket Chart	Lakeshore Learning	\$14.95	\$14.95
1	RR106	Read the Room Pointers	Lakeshore Learning	\$14.95	\$14.95
3	NF9765	Rainbow Sentence Strips	Lakeshore Learning	\$3.90	\$11.70
2	FN2924C	Listening Center Headphones	Lakeshore Learning	\$13.90	\$27.80
1	VB549	Listening Center CD/Cassette Player	Lakeshore Learning	\$99.50	\$99.50
		Classroom books, big books and books on tape/CD			\$1,000.00
				<b>TOTAL</b>	<b>\$1,724.89</b>

**APPENDIX A**  
**December 7, 2009**

<b>Math Materials</b>					
<b>Amt</b>		<b>Item</b>	<b>Vendor</b>	<b>Price</b>	<b>Ext. Price</b>
1	580-014	Shape Sorter Playboard	Environments	\$49.50	\$49.50
1	246538	Primary Bucket Balance	Childcraft Education	\$14.99	\$14.99
1	LR639	Farm Animal Counters	S&S Worldwide	\$26.99	\$26.99
1	LER 0186	Mini Motors counters (144)	Learning Resources	\$27.95	\$27.95
2	414922	Teddy Bears In 3 Sizes	Childcraft Education	\$12.99	\$25.98
1	196 LER	Circular Sorting Tray	Classroom Direct	\$6.49	\$6.49
1	367891	Plastic Beads With Container -- 160 Pieces	Childcraft Education	\$16.99	\$16.99
1	LER 0564	Attribute Lacing Buttons	Learning Resources	\$12.95	\$12.95
1	361238	Attribute Nuts and Bolts	Childcraft Education	\$15.99	\$15.99
1	0632 LER	250 Plastic Pattern Blocks	Classroom Direct	\$18.99	\$18.99
1	414937	Foam Geometric Solids	Childcraft Education	\$19.99	\$19.99
1	TT767	Giant shapes stampers	Lakeshore Learning	\$9.95	\$9.95
1	KU599	Giant magnetic numbers	Lakeshore Learning	\$6.95	\$6.95
1	LA585	Jumbo Magnetic Design Shapes	Lakeshore Learning	\$24.95	\$24.95
1	95430	Number Pegboards	Childcraft Education	\$39.99	\$39.99
1	368003	Color Dominoes (set of 168)	Childcraft Education	\$16.99	\$16.99
1	413993	Plastic Color Tiles -- 400 Pieces	Childcraft Education	\$16.99	\$16.99
1	368010	Linking cubes (160)	Childcraft Education	\$15.99	\$15.99
1	RA838	1" Color Cubes	Lakeshore Learning	\$16.95	\$16.95
1	W5292003	<u>Spectrum Canvas Beanbags 4" (pk/12)</u>	S&S Worldwide	\$12.88	\$12.88
1	900-813	Set of 6 Concepts Play Puzzles	Environments	\$97.80	\$97.80
1	900-811	Set of 6 Home and Community Play Puzzles	Environments	\$97.80	\$97.80
1	785-022	Jumbo Numbers Puzzle	Environments	\$18.75	\$18.75
1	785-021	Jumbo ABC Puzzle	Environments	\$18.75	\$18.75
1	LA-649	Lakeshore Puzzle Rack	Lakeshore Learning	\$9.95	\$9.95
1	LFP9827	Counting Bugs Floor Puzzle	Little Folks Puzzle Co.	\$19.00	\$19.00
1	9823 CD	Farm Animal Babies Floor Puzzle	Classroom Direct	\$12.99	\$12.99
1	2957 LCI	ABC Counting Train Floor Puzzle Set	Classroom Direct	\$19.99	\$19.99
1	0-7353-0518-8	Eric Carle 1,2,3 to the Zoo Floor Puzzle	Galison/Mudpuppy	\$15.00	\$15.00
1	0-7353-0062-3	Where the Wild Things Are Floor Puzzle	Galison/Mudpuppy	\$15.00	\$15.00
1	0-7353-1601-5	Guess How Much I Love You Floor Puzzle	Galison/Mudpuppy	\$15.00	\$15.00
1	0-7353-1130-7	Clifford the Big Red Dog Floor Puzzle	Galison/Mudpuppy	\$15.00	\$15.00
				<b>TOTAL</b>	<b>\$753.48</b>

**APPENDIX A**  
**December 7, 2009**

<b>Blocks/Building (Literacy and Math)</b>					
<b>Amt</b>		<b>Item</b>	<b>Vendor</b>	<b>Price</b>	<b>Ext. Price</b>
1	B250B	Hardwood unit blocks (184 blocks/19 shapes)	Lakeshore Learning	\$479.00	\$479.00
1	AA200X	Lakeshore Block Play People (5 families)	Lakeshore Learning	\$69.50	\$69.50
1	TT286	Lakeshore Giant Farm Animals	Lakeshore Learning	\$19.95	\$19.95
1	TT287	Lakeshore Giant Zoo Animals	Lakeshore Learning	\$19.95	\$19.95
2	316182	Gears! Gears! Gears! (95 piece set)	Childcraft Education	\$19.99	\$39.98
1	308353	Sticky Bricks (198)	Childcraft Education	\$69.99	\$69.99
1	577027	Magneatos -- 72 Piece Set	Childcraft Education	\$51.99	\$51.99
1	TT144	Waffle Builders (150)	Lakeshore Learning	\$39.95	\$39.95
2	70092059	LEGO Basic Medium Bricks (144)	Childcraft Education	\$36.95	\$73.90
1	405-077	Duplo World of People	Environments	\$42.30	\$42.30
1	RJ10	Block Play Traffic Signs	Lakeshore Learning	\$24.95	\$24.95
1	RR277	Block Play Community Signs	Lakeshore Learning	\$24.95	\$24.95
1	561277	LEGO Community Transport Set	Childcraft Education	\$58.00	\$58.00
1	70400842	Parking Garage	Childcraft Education	\$89.99	\$89.99
1	311746	Bucket of Vehicles	Childcraft Education	\$38.95	\$38.95
1	T114	Set of 4 big wooden trucks	Community Playthings	\$415.00	\$415.00
				<b>TOTAL</b>	<b>\$1,558.35</b>
<b>Dramatic Play (Literacy and Math)</b>					
<b>Amt.</b>		<b>Item</b>	<b>Vendor</b>	<b>Price</b>	<b>Ext. Price</b>
4	LC4120X	Lakeshore Multi-ethnic dolls	Lakeshore Learning	\$32.50	\$130.00
1	TT788	Doll Bedding Set	Lakeshore Learning	\$16.95	\$16.95
1	LA427	Best Buy kitchen play set	Lakeshore Learning	\$29.95	\$29.95
1	LM365	Best-Buy Play Food Assortment	Lakeshore Learning	\$29.95	\$29.95
1	LA205	Mexican Food Set	Lakeshore Learning	\$14.95	\$14.95
1	RR919	Shopping Basket	Lakeshore Learning	\$3.95	\$3.95
1	DA623	Real-working cash register	Lakeshore Learning	\$29.95	\$29.95
1	500804	Dressing Vests (set of 3)	Childcraft Education	\$54.99	\$54.99
1	DR781	Doctor's Office Play Kit	Lakeshore Learning	\$19.95	\$19.95
				<b>TOTAL</b>	<b>\$330.64</b>

**APPENDIX A**  
**December 7, 2009**

<b>Sensory Play (Math and Literacy)</b>					
<b>Amt</b>		<b>Item</b>	<b>Vendor</b>	<b>Price</b>	<b>Ext. Price</b>
1	084098 SS	Classroom Select Sand & Water Play Set	Classroom Direct	\$19.99	\$19.99
1	787 MTC	Alphabet Sand Molds 26 Count	Classroom Direct	\$6.99	\$6.99
6	LA987	Stay Dry Water Play Smock	Lakeshore Learning	\$6.95	\$41.70
1	RA188	Lakeshore Dough Cutters Bucket	Lakeshore Learning	\$16.95	\$16.95
2	085812 SS	Dough Tools (set of 5)	Classroom Direct	\$3.49	\$6.98
1	454974	Wooden Rollers and Stampers (set of 8)	Childcraft Education	\$16.99	\$16.99
				<b>TOTAL</b>	<b>\$109.60</b>
<b>Science</b>					
1	LA425	Hands-on Science Supply Center	Lakeshore Learning	\$139.00	\$139.00
1	344861	Easy View Magnifier	Childcraft Education	\$49.99	\$49.99
6		Science Bag Kits	Childcraft Education	\$39.99	\$239.94
1	246538	Primary Bucket Balance	Childcraft Education	\$14.99	\$14.99
				<b>TOTAL</b>	<b>\$443.92</b>
<b>Music &amp; Movement (Literacy and Math)</b>					
<b>Amt</b>		<b>Item</b>	<b>Vendor</b>	<b>Price</b>	<b>Ext. Price</b>
1	LC1415	Lakeshore 15-Player Rhythm Set	Lakeshore Learning	\$79.50	\$79.50
14	QR767	Rhythm Sticks	Lakeshore Learning	\$1.95	\$27.30
1	KM132	Multicultural Rhythm Stick Fun CD	Lakeshore Learning	\$15.95	\$15.95
2	TT681	Activity Scarves	Lakeshore Learning	\$16.95	\$33.90
	WC843	Music Scarves Activity CD	Lakeshore Learning	\$15.95	\$0.00
6		Music CDs		\$100.00	\$600.00
				<b>TOTAL</b>	<b>\$756.65</b>
			<b>MATERIALS TOTAL</b>		<b>\$5,677.53</b>



**APPENDIX B**  
**December 7, 2009**

Amt For 1 room		Item	Vendor	Price/ea (1 room)	Price/ea (20 rooms)	Price/ea (40 rooms)	Price/ea (60 rooms)
4	CN452	low 30X60" table with adjustable legs	Lakeshore Learning	\$189.05	\$189.05	\$189.05	\$189.05
2	CN442	Low 24X36" table with adjustable legs	Lakeshore Learning	\$151.05	\$151.05	\$151.05	\$151.05
20	280336230	12" two-piece chrome chair	Childcraft Education	\$31.12	\$28.78	\$26.54	\$25.34
1		10' round classroom carpet	Sergenian's	\$440.00	\$396.00	\$356.00	\$330.00
1		9x6' rectangle rug	Sergenian's	\$188.80	\$170.00	\$153.00	\$140.00
1	LA514	All-in-One Kitchen	Lakeshore Learning	\$550.05	\$550.05	\$550.05	\$550.05
1	HD865	Dramatic Play table and (2) chair set	Lakeshore Learning	\$217.55	\$217.55	\$217.55	\$217.55
2	HD885	Extra Butcher-Block Chair	Lakeshore Learning	\$66.03	\$66.03	\$66.03	\$66.03
1	WB338	12x49 shatter-proof mirror (dramatic play)	Lakeshore Learning	\$122.55	\$122.55	\$122.55	\$122.55
1	EE558	Lakeshore Hardwood Doll Crib	Lakeshore Learning	\$56.95	\$56.95	\$56.95	\$56.95
1	D120	Wooden doll buggy	Community Playthings	\$152.00	\$152.00	\$152.00	\$152.00
2	78167230	Hide-Away Folding Storage Cabinet (shelves)	Childcraft Education	\$349.91	\$294.71	\$284.91	\$279.91
1	74646230	Economy toy and block shelf	Childcraft Education	\$169.91	\$149.91	\$144.91	\$139.91
1	296129230	Sand & Water Table <i>with clear tub, shelf &amp; cover</i>	Childcraft Education	\$299.91	\$264.91	\$254.91	\$244.91
1	JJ839	Double-sided Book Stand	Lakeshore Learning	\$208.05	\$208.05	\$208.05	\$208.05
1	LM520	Multi-purpose mobile teaching easel	Lakeshore Learning	\$331.55	\$331.55	\$331.55	\$331.55
1	LA949	Paint Easel	Lakeshore Learning	\$94.05	\$94.05	\$94.05	\$94.05
1	LC675	Drying Rack	Lakeshore Learning	\$113.05	\$113.05	\$113.05	\$113.05
					\$3,556.24	\$3,472.20	\$3,412.00

**APPENDIX C**  
**December 7, 2009**

**4K Program: Transportation Costs and Assumptions**

11/23/2009

Estimated  
Special Ed Route Cost: \$30,135

**Morning and End of Day Routes**

**Possible additional route costs (school locations):**

Assume 5 additional double routes will be needed (\$200/day x 144 days) x 5	\$144,000
Attendant cost (am & pm) for 1/2 additional routes: \$60/day x 144 = \$8,640 x 2.5 routes	\$21,600
Additional fuel cost (ave 22.7 miles/7 mpg/\$2.86/gal) x 144 x 5	\$6,676

**Additional attendant costs:**

12 of our 55 elementary routes do not have attendants: assume 6 will need for 4K	\$77,760
6 routes x 6 hours/day = 36 hours/day total x \$15/hour = \$540/day x 144 days	

**Possible additional route costs (community locations)**

Assume 10 paratransit vehicles in am and pm (\$65/day x 144 days) x 10	\$93,600
Assume 5 double routes in am and pm (\$200/day x 144 days) x 5	\$144,000
Fuel cost for 5 double routes (ave 22.7 miles/7 mpg/\$2.86/gal) x 144 x 5	\$6,675
Attendant cost (am & pm) for 15 routes: \$60/day x 144 = \$8,640 x 15 routes	\$129,600

**Additional Cost for Mid-Day Outbound and Inbound**

This model allows for doorside service in/out at noon  
Each attendance area will potentially need 2 vehicles at mid-day (inbound & outbound)  
5 vehicles were added to serve Diocese at mid-day

We project cost of \$65/day per noon vehicle (bus, van, or shuttle)

<b>Route cost:</b> 4 day/week x \$65/day = \$260/week x 36 wks = \$9,360 x 35	\$327,600	\$9,360
<b>Attendant cost:</b> 4 day/wk x \$30/day = \$120/wk x 36 wks = \$4,320 x 35	\$151,200	\$4,320
<b>Fuel cost:</b> \$9/day x 144 days = \$1,296 x 35	\$45,360	\$1,296

normal paired routes may be 22.7

compensate at 7 mpg @ \$2.86/gal

See next sheet for route timing and description

**Additional Cost for 4K Transportation for schools in Catholic Diocese**

3 schools we currently transport have 4K programs that are Monday-Friday(\*)

Tues-Fri noon transportation: added 5 vehicles to noon transport above

Monday noon transportation: are we obligated to provide (question for Legal)

(\*)**St. Maria Goretti** (52 current 4K)

<b>Route cost am/pm:</b> add one double route in a.m and p.m. (\$200/day x 144 days)	\$28,800
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<b>Fuel cost:</b> additional double route (ave 22.7 miles/7 mpg/\$2.86/gal) x 144	\$1,335
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(\*)**St. James** (16 current 4K) - fit on existing am/pm

(\*)**St. Dennis** (24 current 4K)- may fit on existing am/pm but timing could be problem

**Edgewood Campus** (18 current 4K) - current parent contracts versus bus

**Blessed Sacrament** (29 current 4K) - small attendance area usually walkers

(\*)**Queen of Peace** (no current 4K program)

Subtotal	\$1,178,206
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Contingency factor of 10%	\$117,821
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<b>TOTAL ESTIMATED COST</b>	<b>\$1,296,027</b>
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