

# Program Budget

## Revenues & Expenditures

Pre-K 4 SA

City of San Antonio

City Council "B" Session

August 1, 2012

Prepared by: The City Manager's Office

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## Pre-K 4 SA Budget Team

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## Executive Summary

Originally labeled the Brainpower Initiative, Pre-K 4 SA was presented to the full City Council on June 20, 2012. The ideas presented at that City Council “B” Session were developed by the Mayor’s Brainpower Task Force.

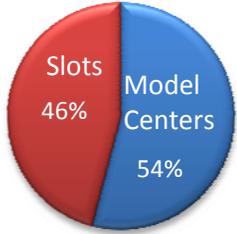
The goal of the initiative, overall, is to improve the quality and quantity of pre-kindergarten education in San Antonio and improve teacher training.

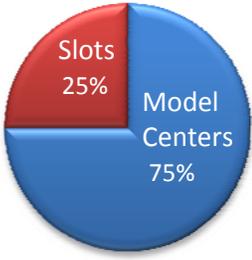
A number of facts of the Initiative include:

- The sales tax rate in effect for San Antonio is currently 8.125%, which leaves the City with an additional 1/8 cent capacity before reaching the state-mandated cap of 8.25%.
- Pending voter approval, the Pre-K 4 SA program will be funded in part by \$31 million dollars of projected annual sales tax revenue.
- Pre-K 4 SA, as recommended by City staff, would be an eight year program. Implementation of the full program will consist of three years of implementation and five years of full program delivery. The five-year timeframe will be the benchmark years for program measurement and analysis.

Staff will be presenting a staff recommended option and two viable alternatives for City Council review. These options are further outlined on the next page.

**Pre-K 4 SA Service Options**

<b>Recommended Option</b>		Approximately 54% of Children Served in Model Centers / 46% of Children Served in ISDs and Partner Programs							
	<b>Ending Fund Balance: \$8,143,882</b>								
	<b>Training Allocation:</b> \$4,311,601 by the eighth year of the program								
	<b>Facilities:</b> 4 Centers PY 2014: 2 Leased Centers; 1 at 50,000 square feet and 1 at 30,000 square feet PY 2015: 2 Purchased Centers; both at 50,000 square feet								
	<b>Program Year 2014</b>	<b>Program Year 2015</b>	<b>Program Year 2016</b>	<b>Program Year 2017</b>	<b>Program Year 2018</b>	<b>Program Year 2019</b>	<b>Program Year 2020</b>	<b>Program Year 2021</b>	
<i>Number of Children Served</i>								<b>Eight Year Total</b>	<b>22,400</b>
COSA Pre-K Centers	700	1,500	1,700	2,000	2,000	2,000	2,000	2,000	
Area Pre-K Slots	0	0	0	1,700	1,700	1,700	1,700	1,700	
<b>Total</b>	<b>700</b>	<b>1,500</b>	<b>1,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>

<b>Alternative A:</b>		Approximately 75% of Children Served in Model Centers / 25% of Children Served in ISDs and Partner Programs							
	<b>Ending Fund Balance: \$7,132,673</b>								
	<b>Training Allocation:</b> \$3,064,426 by the eighth year of the program								
	<b>Facilities:</b> 5 Centers PY 2014: 2 Leased Centers; 1 at 50,000 square feet and 1 at 30,000 square feet PY 2015: 2 Purchased Centers; both at 50,000 square feet PY 2016: 1 Leased Centers; at 40,000 square feet								
	<b>Program Year 2014</b>	<b>Program Year 2015</b>	<b>Program Year 2016</b>	<b>Program Year 2017</b>	<b>Program Year 2018</b>	<b>Program Year 2019</b>	<b>Program Year 2020</b>	<b>Program Year 2021</b>	
<i>Number of Children Served</i>								<b>Eight Year Total:</b>	<b>20,915</b>
COSA Pre-K Centers	700	1,500	2,050	2,500	2,500	2,500	2,500	2,500	
Area Pre-K Slots	0	0	0	833	833	833	833	833	
<b>Total</b>	<b>700</b>	<b>1,500</b>	<b>2,050</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>

<b>Alternative B:</b>		All enrollment in Model Centers							
	<b>Ending Fund Balance: \$1,282,190</b>								
	<b>Training Allocation:</b> \$3,545,822 by the eighth year of the program								
	<b>Facilities:</b> 6 Centers PY 2014: 2 Leased Centers; 1 at 50,000 square feet and 1 at 30,000 square feet PY 2015: 2 Purchased Centers; both at 50,000 square feet PY 2016: 2 Leased Centers; both at 40,000 square feet								
	<b>Program Year 2014</b>	<b>Program Year 2015</b>	<b>Program Year 2016</b>	<b>Program Year 2017</b>	<b>Program Year 2018</b>	<b>Program Year 2019</b>	<b>Program Year 2020</b>	<b>Program Year 2021</b>	
<i>Number of Children Served</i>								<b>Eight Year Total:</b>	<b>18,700</b>
COSA Pre-K Centers	700	1,500	2,500	2,800	2,800	2,800	2,800	2,800	
Area Pre-K Slots	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>700</b>	<b>1,500</b>	<b>2,500</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>

# Recommended Option

## Recommended Option

### By the Numbers

**\$31,011,331**

*Average annual revenue generated by the 1/8-cent sales tax levy through an eight-year program*

**20:2**

*Student:Teacher ratio in each model center, including one teacher and one teacher's aide*

**22,400**

*Number of students served over the eight-year period of the program*

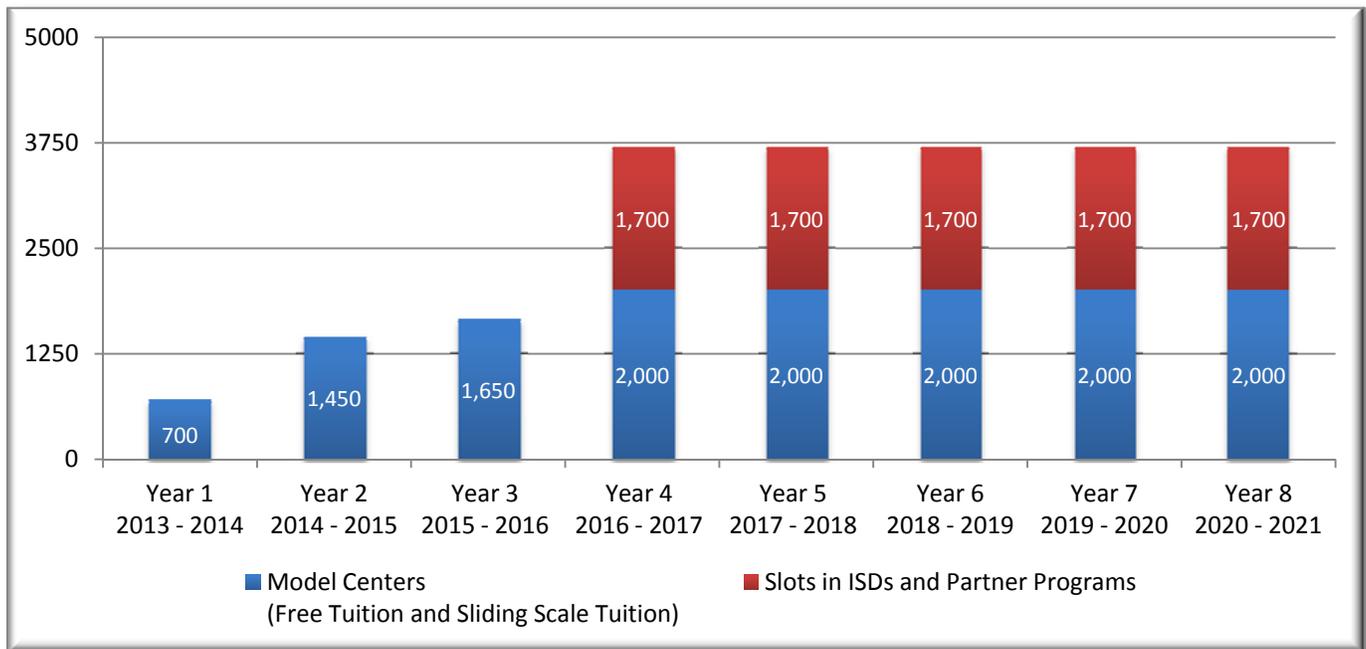
**\$11,096**

*Average cost per child in the Education Excellence Centers*

## Service Plan

Service	Year 1: 2013 - 2014	Year 2: 2014 - 2015	Year 3: 2015 - 2016	Year 4: 2016 - 2017	Year 5: 2017 - 2018	Year 6: 2018 - 2019	Year 7: 2019 - 2020	Year 8: 2020 - 2021
 Initial Two Model Centers	700	750	850	1000	1,000	1,000	1,000	1,000
 Additional Two Model Centers		700	800	1,000	1,000	1,000	1,000	1,000
 Slots in ISDs & Partner Programs				1,700	1,700	1,700	1,700	1,700
<b>Total Served</b>	<b>700 children</b>	<b>1,450 children</b>	<b>1,650 children</b>	<b>3,700 children</b>	<b>3,700 children</b>	<b>3,700 children</b>	<b>3,700 children</b>	<b>3,700 children</b>
Number Served at Model Centers through Sliding Scale Tuition (10% of Model Centers)	70	145	165	200	200	200	200	200

## Service Composition



## Eight-Year Revenue & Expenditure Budget

	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021
	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021
<b>Beginning Fund Balance</b>	\$2,063,030*	\$17,249,887	\$5,010,854	\$13,296,555	\$12,133,585	\$11,776,506	\$11,712,677	\$11,674,978
<b>Revenues</b>								
Sales Tax	\$27,925,000	\$28,900,000	\$29,775,000	\$30,662,500	\$31,582,375	\$32,581,058	\$33,558,490	\$31,043,192
State Match	\$1,890,000	\$4,050,000	\$4,590,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000
Federal Match (Special Ed)	\$59,023	\$60,675	\$62,562	\$64,252	\$65,864	\$67,654	\$69,493	\$71,382
USDA (Food)	\$585,653	\$1,290,110	\$1,507,596	\$1,821,531	\$1,867,252	\$1,918,004	\$1,970,135	\$2,023,683
Sliding Scale Tuition	\$63,000	\$135,000	\$153,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
<b>Total Revenues</b>	<b>\$30,522,676</b>	<b>\$34,435,785</b>	<b>\$36,088,159</b>	<b>\$38,128,283</b>	<b>\$39,095,491</b>	<b>\$40,146,716</b>	<b>\$41,178,118</b>	<b>\$38,718,257</b>
<b>Total Available Funding</b>	<b>\$32,585,705</b>	<b>\$51,685,672</b>	<b>\$41,099,013</b>	<b>\$51,424,837</b>	<b>\$51,229,076</b>	<b>\$51,923,222</b>	<b>\$52,890,795</b>	<b>\$50,393,235</b>
<b>Expenditures</b>								
Administration	\$1,210,308	\$1,280,848	\$1,387,227	\$1,425,852	\$1,465,461	\$1,509,522	\$1,555,496	\$1,603,662
Model Centers	\$7,645,629	\$16,039,892	\$18,313,044	\$21,497,299	\$21,986,153	\$22,528,805	\$23,086,206	\$23,658,757
Professional Development	\$2,168,197	\$4,192,375	\$4,228,621	\$4,239,328	\$4,305,431	\$4,158,808	\$4,234,180	\$4,311,601
Facilities	\$4,001,325	\$24,933,644	\$3,636,024	\$3,971,236	\$3,333,235	\$3,423,832	\$3,516,892	\$3,612,481
Additional Slots	\$0	\$0	\$0	\$7,909,900	\$8,108,439	\$8,328,826	\$8,555,204	\$8,787,734
Program Assessment	\$310,360	\$228,059	\$237,541	\$247,636	\$253,852	\$260,752	\$267,839	\$275,119
<b>Total Expenditures</b>	<b>\$15,335,819</b>	<b>\$46,674,818</b>	<b>\$27,802,458</b>	<b>\$39,291,252</b>	<b>\$39,452,570</b>	<b>\$40,210,545</b>	<b>\$41,215,817</b>	<b>\$42,249,353</b>
<b>Ending Fund Balance</b>	<b>\$17,249,887</b>	<b>\$5,010,854</b>	<b>\$13,296,555</b>	<b>\$12,133,585</b>	<b>\$11,776,506</b>	<b>\$11,712,677</b>	<b>\$11,674,978</b>	<b>\$8,143,882</b>
<b>Statistical Information</b>								
<i>Number of Children Served</i>								
COSA Pre-K Centers	700	1,500	1,700	2,000	2,000	2,000	2,000	2,000
Area Pre-K Slots	0	0	0	1,700	1,700	1,700	1,700	1,700
<b>Total</b>	<b>700</b>	<b>1,500</b>	<b>1,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
*Amount collected in June 2013,							<b>Eight Year Total:</b>	<b>22,400</b>

## Assumptions

Program Item	Program Year 2013	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021	Source
	July 1, 2012 to June 30, 2013	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021	
Annual Inflation Rate	0	2.47%	2.80%	3.11%	2.70%	2.51%	2.72%	2.72%	2.72%	COSA Five-Year Forecast
Annual Sales Tax Growth Rate	0	3.52%	3.49%	3.03%	2.98%	3.00%	3.00%	3.00%	3.00%	COSA Five-Year Forecast
<b>Administration</b>										
Annual Salary for Executive Director	\$0	\$163,952	\$168,543	\$173,784	\$178,477	\$182,956	\$187,929	\$193,037	\$198,284	Dr. David Anthony Recommendation
Administration Positions	0	6	6	7	7	7	7	7	7	Dr. David Anthony Recommendation
Annual Legal Consulting Fees	0	\$102,470	\$105,339	\$108,615	\$111,548	\$114,348	\$117,456	\$120,648	\$123,927	Dr. David Anthony Recommendation
Lease for Administrative Offices	0	\$90,174	\$92,698	\$95,581	\$98,162	\$100,626	\$103,361	\$106,170	\$109,056	CIMS Leasing Estimate (\$22 per SF in Year 1)
<b>Model Pre-K Centers</b>										
Model Pre-K Centers	0	2	4	4	4	4	4	4	4	
Student Enrollment	0	700	1,500	1,700	2,000	2,000	2,000	2,000	2,000	
Cost Per Student		\$ 10,922	\$ 10,693	\$ 10,772	\$ 10,749	\$ 10,993	\$ 11,264	\$ 11,543	\$ 11,829	
Annual per Teacher Salary	\$64,500	\$66,093	\$67,944	\$70,057	\$71,948	\$73,754	\$75,759	\$77,818	\$79,933	75th Percentile of Teacher Wages in SA MSA (\$60,000) value includes \$4,500 extended day stipend
Student to Teacher Ratio	20 to 1	Dr. David Anthony Recommendation								
Teacher to Teacher Aide Ratio	1 to 1	Dr. David Anthony Recommendation								
Students per Family Support Position	125 to 1	COSA Head Start Recommendation								
Principal Positions	0	2	4	4	4	4	4	4	4	Based on FY 2012 Benefits Plan
Assistant Principal Positions	0	4	8	8	8	8	8	8	8	Dr. David Anthony Recommendation
Non-Teacher Annual Salaries	Variable									Based on COSA FY 2012 Pay Plan
Instructional Supplies	\$0	\$358,645	\$790,044	\$923,229	\$1,115,478	\$1,143,477	\$1,174,556	\$1,206,481	\$1,239,273	Based on \$500 per student in Year 1

Program Item	Program Year 2013	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021	Source
	July 1, 2012 to June 30, 2013	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021	
<b>Professional Development</b>										
Master Teacher to Teacher Ratio	20 to 1	Education Coordinator Recommendation								
Number of Area Pre-K Teachers	850	850	850	850	850	850	850	850	850	Education Coordinator Estimate
Number of Area Pre-K Teacher Aides	425	425	425	425	425	425	425	425	425	Education Coordinator Estimate
Participants Trained Per Year	0	775	775	775	775	775	775	775	775	Includes Teachers, Aides, Leaders, and Community Providers (Education Coordinator Estimate)
Training Days per Teacher/Aide Year	0	5	5	5	5	5	5	5	5	Education Coordinator Recommendation
Teacher Stipend	0	\$145,166	\$149,230	\$153,872	\$158,026	\$161,993	\$166,395	\$170,918	\$175,564	\$100 per Day (Education Coordinator Estimate)
Teacher Aide Stipend	0	\$36,291	\$37,308	\$38,468	\$39,507	\$40,498	\$41,599	\$42,730	\$43,891	\$50 per Day (Education Coordinator Estimate)
Substitute Teacher Salary	0	\$123,391	\$126,846	\$130,791	\$134,322	\$137,694	\$141,436	\$145,280	\$149,229	\$85 per Day (NEISD Rate)
<b>In-service Training</b>										
Pre-K Teachers Trained Annually	0	75	1,000	1,000	500	500	500	500	500	
Kindergarten Teachers Trained Annually	0	0	1,000	500	500	500	500	500	500	
First Grade	0	0	0	1,000	500	500	500	500	500	
Second Grade	0	0	0	0	1,000	500	500	500	500	
Third Grade	0	0	0	0	0	1,000	500	500	500	
Train the Trainers	0	0	100	100	50	50	50	50	50	
Principals	0	0	200	200	100	100	100	100	100	

Program Item	Program Year 2013	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021	Source
	July 1, 2012 to June 30, 2013	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021	
<b>In-service Training Continued</b>										
Number of trainings for Teachers	0	1	8	10	10	10	12	12	12	
Number of trainings for Trainers	0	0	4	4	4	4	4	4	4	
Number of trainings for Principals	0	0	4	4	2	2	2	2	2	
Stipend for Teachers	0	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	
Stipend for Train the Trainers	0	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	
Food	0	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	
Materials for training- Teachers	0	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	
Materials for training- Trainers	0	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	
Materials for training- Principals	0	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	
AV & Facilities	0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Cost of Training Consultant per day	0	0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Annual cost of Distance Learning	0	\$250,000	\$250,000	\$200,000	\$300,000	\$400,000	\$400,000	\$400,000	\$400,000	
<b>Area Pre-K Slots</b>										
Number of Area Pre-K Slots	0	0	0	0	1,700	1,700	1,700	1,700	1,700	Based on available budget capacity
Annual Funding for Pre-K Slots	\$0	\$0	\$0	\$0	\$7,909,900	\$8,108,439	\$8,328,826	\$8,555,204	\$8,787,734	Based on 60% of ADA funding for full-day Pre-K
Cost Per Slot	\$0				\$4,653	\$4,770	\$4,899	\$5,032	\$5,169	
<b>Pre-K Center Facilities</b>										
Annual Leasing Costs	0	\$2,049,400	\$2,106,783	\$2,172,304	\$2,230,956	\$2,286,953	\$2,349,113	\$2,412,962	\$2,478,546	\$1,200,000 per Center (CIMS Leasing Estimate)
Building Purchase Cost	0	\$0	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000 per Center (CIMS Estimate)
Facility Footprint (in square feet)	0	80,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	30,000 to 50,000 per center (CIMS Estimate)
Classroom and Building Furnishings	0	\$1,951,925	\$1,863,007	\$469,891	\$719,617	\$0	\$0	\$0	\$0	Based on number of classrooms and staffing levels Includes technology and classroom improvements

	Program Year 2013	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021	
Program Item	July 1, 2012 to June 30, 2013	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021	Source
<b>Revenue</b>										
Sales Tax Revenue	\$2,063,030	\$27,925,000	\$28,900,000	\$29,775,000	\$30,662,500	\$31,582,375	\$32,581,058	\$33,558,490	\$31,043,192	Revenue growth based on inflation rates in COSA 5-Year Forecast
State Match for Pre-K Education	\$0	\$1,890,000	\$4,050,000	\$4,590,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$5,400,000	\$3,000 annually per student (Education Coordinator Estimate)
Federal Match for Special Education	\$0	\$59,023	\$60,675	\$62,562	\$64,252	\$65,864	\$67,654	\$69,493	\$71,382	80% reimbursement for special education services
USDA Match (Food)	\$0	\$585,653	\$1,290,110	\$1,507,596	\$1,821,531	\$1,867,252	\$1,918,004	\$1,970,135	\$2,023,683	USDA reimbursement rate for breakfast, snack, and lunch
Sliding Scale Tuition Enrollment	0	70	150	170	200	200	200	200	200	Based on 10% of total Pre-K Center enrollment

# Alternative A

## Alternative A

### By the Numbers

**\$31,011,331**

*Average annual revenue generated by the 1/8-cent sales tax levy through an eight-year program*

**20:2**

*Student:Teacher ratio in each model center, including one teacher and one teacher's aide*

**20,915**

*Number of students served over the eight-year period of the program*

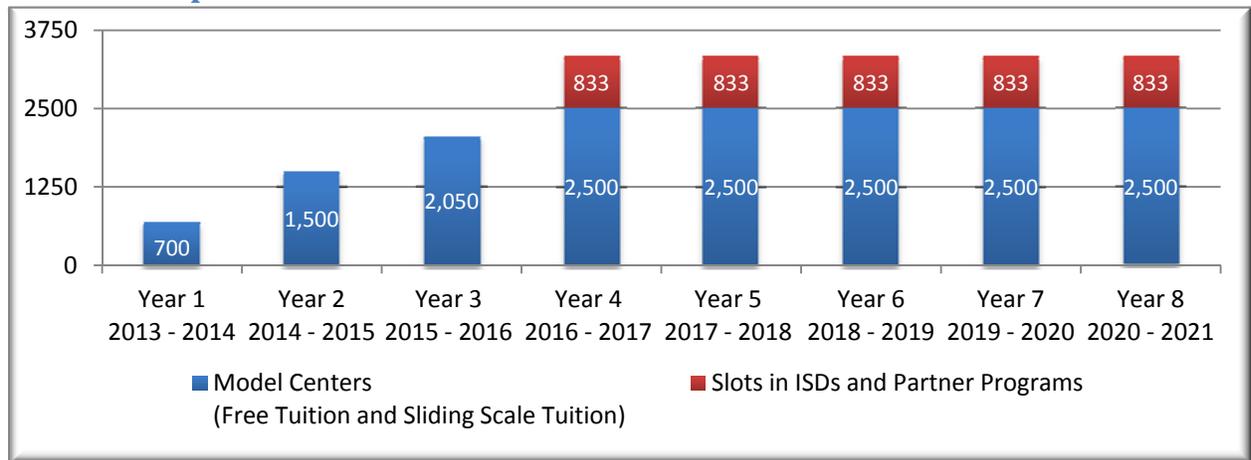
**\$11,152**

*Average cost per child in the Education Excellence Centers*

## Service Plan

Service	Year 1: 2013 - 2014	Year 2: 2014 - 2015	Year 3: 2015 - 2016	Year 4: 2016 - 2017	Year 5: 2017 - 2018	Year 6: 2018 - 2019	Year 7: 2019 - 2020	Year 8: 2020 - 2021
 Initial Two Model Centers	700	800	900	1,000	1,000	1,000	1,000	1,000
 Additional Two Model Centers		700	800	1,000	1,000	1,000	1,000	1,000
 Additional One Model Center			350	500	500	500	500	500
 Slots in ISDs & Partner Programs				833	833	833	833	833
<b>Total Served</b>	<b>700 children</b>	<b>1,500 children</b>	<b>2,050 children</b>	<b>3,333 children</b>	<b>3,333 children</b>	<b>3,333 children</b>	<b>3,333 children</b>	<b>3,333 children</b>
Number Served at Model Centers through Sliding Scale Tuition (10% of Model Centers)	70	150	205	250	250	250	250	250

## Service Composition



## Eight-Year Revenue & Expenditure Budget

	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021
	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021
<b>Beginning Fund Balance</b>	\$2,063,030*	\$17,249,887	\$6,722,204	\$11,646,155	\$10,555,674	\$10,570,272	\$10,626,759	\$10,654,565
<b>Revenues</b>								
Sales Tax	\$27,925,000	\$28,900,000	\$29,775,000	\$30,662,500	\$31,582,375	\$32,581,058	\$33,558,490	\$31,043,192
State Match	\$1,890,000	\$4,050,000	\$5,535,000	\$6,750,000	\$6,750,000	\$6,750,000	\$6,750,000	\$6,750,000
Federal Match (Special Ed)	\$59,023	\$60,675	\$62,562	\$64,252	\$65,864	\$67,654	\$69,493	\$71,382
USDA (Food)	\$585,653	\$1,290,110	\$1,817,984	\$2,276,914	\$2,334,065	\$2,397,504	\$2,462,669	\$2,529,604
Sliding Scale Tuition	\$63,000	\$135,000	\$184,500	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
<b>Total Revenues</b>	<b>\$30,522,676</b>	<b>\$34,435,785</b>	<b>\$37,375,046</b>	<b>\$39,978,666</b>	<b>\$40,957,304</b>	<b>\$42,021,217</b>	<b>\$43,065,652</b>	<b>\$40,619,178</b>
<b>Total Available Funding</b>	<b>\$32,585,705</b>	<b>\$51,685,672</b>	<b>\$44,097,250</b>	<b>\$51,624,821</b>	<b>\$51,512,978</b>	<b>\$52,591,489</b>	<b>\$53,692,410</b>	<b>\$51,273,743</b>
<b>Expenditures</b>								
Administration	\$1,210,308	\$1,280,848	\$1,387,227	\$1,425,852	\$1,465,461	\$1,509,522	\$1,555,496	\$1,603,662
Model Centers	\$7,645,629	\$16,039,892	\$22,422,370	\$27,005,124	\$27,619,543	\$28,301,577	\$29,002,150	\$29,721,763
Professional Development	\$2,168,197	\$2,481,025	\$2,548,771	\$2,794,153	\$2,860,256	\$2,911,633	\$2,987,005	\$3,064,426
Facilities	\$4,001,325	\$24,933,644	\$5,851,003	\$5,712,843	\$4,762,580	\$4,892,027	\$5,024,993	\$5,161,572
Additional Slots	\$0	\$0	\$0	\$3,877,402	\$3,974,725	\$4,082,758	\$4,193,727	\$4,307,713
Program Assessment	\$310,360	\$228,059	\$241,723	\$253,771	\$260,141	\$267,212	\$274,474	\$281,935
<b>Total Expenditures</b>	<b>\$15,335,819</b>	<b>\$44,963,468</b>	<b>\$32,451,095</b>	<b>\$41,069,147</b>	<b>\$40,942,706</b>	<b>\$41,964,730</b>	<b>\$43,037,846</b>	<b>\$44,141,070</b>
<b>Ending Fund Balance</b>	<b>\$17,249,887</b>	<b>\$6,722,204</b>	<b>\$11,646,155</b>	<b>\$10,555,674</b>	<b>\$10,570,272</b>	<b>\$10,626,759</b>	<b>\$10,654,565</b>	<b>\$7,132,673</b>
<b>Statistical Information</b>								
<i>Number of Children Served</i>								
COSA Pre-K Centers	700	1,500	2,050	2,500	2,500	2,500	2,500	2,500
Area Pre-K Slots	0	0	0	833	833	833	833	833
<b>Total</b>	<b>700</b>	<b>1,500</b>	<b>2,050</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>	<b>3,333</b>
							<b>Eight Year Total:</b>	<b>20,915</b>

\*Amount collected in June 2013,

# Alternative B

## Alternative B

### By the Numbers

**\$31,011,331**

*Average annual revenue generated by the 1/8-cent sales tax levy through an eight-year program*

**20:2**

*Student:Teacher ratio in each model center, including one teacher and one teacher's aide*

**18,700**

*Number of students served over the eight-year period of the program*

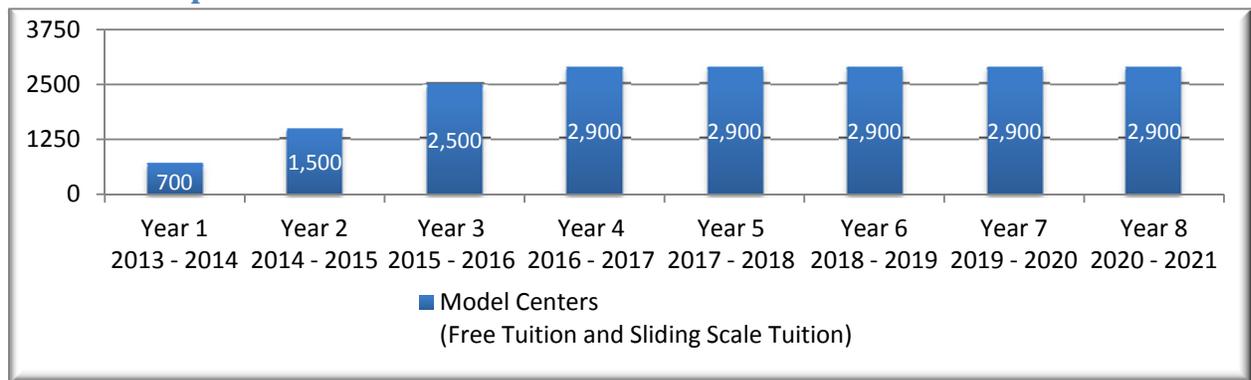
**\$11,226**

*Average cost per child in the Education Excellence Centers*

## Service Plan

Service	Year 1: 2013 - 2014	Year 2: 2014 - 2015	Year 3: 2015 - 2016	Year 4: 2016 - 2017	Year 5: 2017 - 2018	Year 6: 2018 - 2019	Year 7: 2019 - 2020	Year 8: 2020 - 2021
 Initial Two Model Centers	700	800	900	1,000	1,000	1,000	1,000	1,000
 Additional Two Model Centers		700	800	1,000	1,000	1,000	1,000	1,000
 Additional Two Model Centers			800	900	900	900	900	900
 Slots in ISDs & Partner Programs								
<b>Total Served</b>	<b>700 children</b>	<b>1,500 children</b>	<b>2,500 children</b>	<b>2,900 children</b>	<b>2,900 children</b>	<b>2,900 children</b>	<b>2,900 children</b>	<b>2,900 children</b>
Number Served at Model Centers through Sliding Scale Tuition (10% of Model Centers)	70	150	250	290	290	290	290	290

## Service Composition



## Eight-Year Revenue & Expenditure Budget

	Program Year 2014	Program Year 2015	Program Year 2016	Program Year 2017	Program Year 2018	Program Year 2019	Program Year 2020	Program Year 2021
	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020	July 1, 2020 to June 30, 2021
<b>Beginning Fund Balance</b>	\$2,063,030*	\$17,249,887	\$6,023,573	\$5,315,887	\$4,536,975	\$4,522,912	\$4,641,826	\$4,735,229
<b>Revenues</b>								
Sales Tax	\$27,925,000	\$28,900,000	\$29,775,000	\$30,662,500	\$31,582,375	\$32,581,058	\$33,558,490	\$31,043,192
State Match	\$1,890,000	\$4,050,000	\$6,750,000	\$7,560,000	\$7,560,000	\$7,560,000	\$7,560,000	\$7,560,000
Federal Match (Special Ed)	\$59,023	\$60,675	\$62,562	\$64,252	\$65,864	\$67,654	\$69,493	\$71,382
USDA (Food)	\$585,653	\$1,290,110	\$2,217,054	\$2,550,144	\$2,614,152	\$2,685,205	\$2,758,189	\$2,833,156
Sliding Scale Tuition	\$63,000	\$135,000	\$225,000	\$252,000	\$252,000	\$252,000	\$252,000	\$252,000
<b>Total Revenues</b>	<b>\$30,522,676</b>	<b>\$34,435,785</b>	<b>\$39,029,616</b>	<b>\$41,088,895</b>	<b>\$42,074,392</b>	<b>\$43,145,918</b>	<b>\$44,198,172</b>	<b>\$41,759,731</b>
<b>Total Available Funding</b>	<b>\$32,585,705</b>	<b>\$51,685,672</b>	<b>\$45,053,189</b>	<b>\$46,404,782</b>	<b>\$46,611,366</b>	<b>\$47,668,830</b>	<b>\$48,839,998</b>	<b>\$46,494,959</b>
<b>Expenditures</b>								
Administration	\$1,210,308	\$1,280,848	\$1,387,227	\$1,425,852	\$1,465,461	\$1,509,522	\$1,555,496	\$1,603,662
Model Centers	\$7,645,629	\$16,039,892	\$27,142,224	\$30,607,228	\$31,303,603	\$32,076,613	\$32,870,633	\$33,686,234
Professional Development	\$2,168,197	\$3,179,656	\$3,231,475	\$3,370,832	\$3,435,288	\$3,396,837	\$3,470,331	\$3,545,822
Facilities	\$4,001,325	\$24,933,644	\$7,729,275	\$6,206,443	\$5,620,188	\$5,772,945	\$5,929,853	\$6,091,027
Additional Slots	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Assessment	\$310,360	\$228,059	\$247,100	\$257,452	\$263,914	\$271,088	\$278,456	\$286,024
<b>Total Expenditures</b>	<b>\$15,335,819</b>	<b>\$45,662,099</b>	<b>\$39,737,302</b>	<b>\$41,867,807</b>	<b>\$42,088,454</b>	<b>\$43,027,004</b>	<b>\$44,104,769</b>	<b>\$45,212,769</b>
<b>Ending Fund Balance</b>	<b>\$17,249,887</b>	<b>\$6,023,573</b>	<b>\$5,315,887</b>	<b>\$4,536,975</b>	<b>\$4,522,912</b>	<b>\$4,641,826</b>	<b>\$4,735,229</b>	<b>\$1,282,190</b>
<b>Statistical Information</b>								
<i>Number of Children Served</i>								
COSA Pre-K Centers	700	1,500	2,500	2,800	2,800	2,800	2,800	2,800
Area Pre-K Slots	0	0	0	0	0	0	0	0
<b>Total</b>	<b>700</b>	<b>1,500</b>	<b>2,500</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
							<b>Eight Year Total:</b>	<b>18,700</b>

\*Amount collected in June 2013,