

South Carolina First Steps -- Early Head Start Child Care Partnership

	A	B	C	D	E	F	M	N	O	P	Q
1	CENTER STANDARD BUDGET FOR ONE CLASS OF 8 INFANT & TODDLERS										
2	Assumes a ABC Quality Rating Letter rated A+ (funding class) (starting at B+ for reimbursement and selection for CCP) Center; dedicated classroom of 8 EHS infants and toddlers; 40% receiving full day CCDBG subsidies; 10 hours of seamless EHS/Early learning content rich and high quality care that meets the needs of working and in school/training					<i>Standard Infant/Toddler Classroom of 8</i>		Start Up Budget - 3 months - No Children Served			
3	ITEM	DESCRIPTION	BASE	FACTOR	TOTAL						
4											
5	Days of Care	Expected # days open for care: 5/days x 52 weeks less 10 holidays	250	90%	225						
6											
7		QRIS									
8	# eligible for ABC Voucher	rating			40%						
9		Projected Enrollment									
10	Total Classroom Enrollment				8						
11	Infants		4		4						
12	Toddlers		4		4						
13		REVENUE									
14			Daily Rate								
15	Parent Co-Pays	Subsidy Allowable fee - \$10 per week for hours of full-time care (+28 hours) for 50 weeks; less 50% for uncollectable	\$ 10.00	8	\$2,000						
16	Grants or cash contributions	Grants or cash contributions			\$0						
17	Foster Child Care Stipend	CSB funds for foster care children			\$0						
18	Child and Adult Care Food Assistance (CACFP)	USDA reimbursement; # days care x children	\$5.67	8	\$10,206						
19	ABC Voucher Suburban Payment - Infant	Rate x # infants x % on subsidy x days/care	\$16.80	4	\$6,048						
20	ABC Voucher Suburban Payment - Toddler	Rate x # toddlers x % on subsidy x days/care	\$15.20	4	\$5,472						
21	ABC Annual Quality Award	Flat annual rate per child	\$200.00	1.00	\$200						
22	SUBTOTAL NON EHS REVENUE				\$23,926						
23											
24	TOTAL EHS FUNDS	% of Total Revenue	75%		\$72,000						
25	TOTAL REVENUE				\$95,926						
26											
27											
28	PERSONNEL	FTE based on 52 weeks; 5 days week and paid 10 days holidays	FTE	RATE		FTE	Months	Monthly Salary	TOTAL	COMMENT	
29	Teacher Supervisor	oversight, coaching & mentoring role	0.10	\$29,409	\$2,941	0.30	3.00	\$ 2,451	\$2,206	Triple time for Start Up	
30	Teacher Level I	CDA w/ I.T. or higher; 50% of set salary range Level 1-T; EHS enhanced wages; full time covering 10 hour day; less .15 FTE for shorter days when not all 8 children present 10 hours	2.50	\$21,617	\$54,042	2.50	1.00	\$ 1,801	\$4,503		
31	Subtotal PERSONNEL		2.60		\$56,983	2.80			\$6,709		
32											
33	FRINGE BENEFITS	includes FICA, Unemployment, workers Comp, Health/Dental, Retirement or PERS,		9%				9%	\$609		
34	Unemployment			0.034	\$1,937				\$228		
35	Social Security FICA			0.034	\$1,937				\$228		
36	Health Dental	Health Stipend	\$500	2.600	\$1,300	\$500	2.80		\$1,400		
37	40T K Retirement			0.000	\$0						
38	Life Insurance			0.000	\$0						
39	Subtotal FRINGE BENEFITS				\$5,175				\$1,856		
40											
41	TRAVEL (out of town)	Staff (2), mileage (100 x \$.54) x 3 day trips	\$ 108.00	3.00	\$324	4.00	8.00	\$ 106.00	\$3,392		
42	EQUIPMENT (over \$5000)				\$0						
43	SUPPLIES			Months			Months				
44	Office Supplies & Postage	Routine consumable office supplies, computer/printer replacement & supplies & postage	\$70	12	\$840		3.00		\$210		
45	Classroom supplies	Routine educational supplies	\$95	12	\$1,140		3.00		\$285		
46	Nutritional Food & Infant Formula	Expense for CACFP funded food per USDA rate (including labor)	\$5.67	8	\$10,206						
47	Diapers & wipes	\$35/month X 12 Mths X 8 Children x .90 of time	\$35	12	\$3,024		3.00		\$105		
48	Playground equipment	maintenance and replacement costs	\$45	12	\$540				\$500		
49	Dues and Subscriptions	educational publications and professional memberships	\$5	12	\$60						
50	Cleaning supplies	routine cleaning supplies	\$15	12	\$180		3.00		\$45		
51	Training and professional development	routine quality and licensing training (first aid/CPR, child abuse recognition, communicable disease)	\$70	12	\$840					to be paid by FS/EHS	
52	Furniture, Learning and Other Supplies to Upgrade Child Care Classrooms		0						\$0		
53	Subtotal Supplies				\$16,830				\$1,145		
54	CONTRACTUAL	vendors for language interpretation, accounting, legal & other	\$100	12	\$1,200				\$600		
55	OTHER			Rate							
56	Substitutes	Est # hours to cover teacher vacation & sick leave - 8 hours *15 days * # teachers * sub	300	\$9.62	\$2,887						
57	Substitutes	Est # hours (40 per year) to cover teacher absences for Prof Dev Training - 75% EHS	100	\$9.62	\$962						
58	Substitutes	Est 3 hours for covering teacher doing two home visits per year for EHS children	48	\$9.62	\$462						

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3	ITEM	DESCRIPTION	BASE	FACTOR	TOTAL					
59	Local Travel	Teacher required EHS home visits (miles x rate x 2 visits per family per year)	160	0.54	\$86					
60	Insurance Expense-liability	Routine annual costs for child liability and other necessary coverage	\$50	12	\$600		2.00		\$100	
61	License and Permits	Routine annual costs	\$10	12	\$120		12.00		\$120	
62	Occupancy	Rent, utilities, maintenance (elevator), real estate taxes; Classrooms must have minimum of 35 square feet per child X \$10.00 sq.ft.	\$350	12	\$4,200		3.00		\$1,050	
63	Telephone & Internet Expense	Routine charges including EHS program (Skype, etc.)	\$65	12	\$780		3.00		\$195	
64	Computer maintenance and replacements	Routine charges	\$30	12	\$360				\$1,500	Start up tech equip phone, printer, tablet, walkie talkies
65	Advertising and Promotion	Staff and Family Recruitment	\$10	12	\$120		12.00		\$120	
66	Background checks	Personnel Hiring Requirement -estimate one new hire per year	\$40	1	\$40		4.00		\$160	
67	Bank Fees	fees for tuition processing and other fees	\$10	12	\$120		3.00		\$30	
68	Payroll Fees	fees for payroll processing	\$10	12	\$120		3.00		\$30	
69	Security	costs maintenance for security and intercom systems	\$10	12	\$120				\$500	
70	Pest Management	costs for pest prevention services	\$10	12	\$120		3.00		\$30	
71	Renovations for start up (To Be Determined)								\$0	Classroom furniture, appliances, renovations, etc.
72	Sub Total Other				\$11,097				\$3,835	
73										
74	TOTAL DIRECT CHARGES				\$91,609				\$17,537	
75										
76	Admin Fee	fiscal, admin, receptionist support and oversight	5%		\$4,580				\$877	
77										
78	TOTAL COSTS				\$96,189				\$18,414	
79	REVENUE OVER COSTS				-\$263					
80										
81	Annual Cost Per Child Based on Total Costs	Based on TOTAL COSTS/# Children		8	\$12,024					
82	Daily Rate Per Child Based on Total Costs	Cost per child/Days of care		225	\$53.44					
83	Daily Rate per Child EHS Funds only	Total days / EHS revenue / EHS children	8	225	\$40.00					
84	Daily Rate per Child Non-EHS Funds only	Total days / Non-EHS revenue / EHS children	8	225	\$13.29					
85	Annual Cost Per Child EHS Funds only	Based on total EHS Funds and the # of children	8	225	\$9,000					
86	Annual Cost EHS Children	Based on total EHS Funds and the # of children	8	225	\$72,000					
87										
88	LOST SUBSIDY REIMBURSEMENT									
89	# Children on Child Care Subsidy	At any given point in time	8	40%	3.20					
90	# of Days Covered by Subsidy Per Child	based on total days eligible for subsidy	225	40%	90.00					
91	# of Days Covered by Subsidy for all Children on Subsidy	# of subsidy days x number of children on subsidy	3.20	90.00	288					
92	# of Lost Subsidy Days for Children on Subsidy	# of days covered by subsidy x % of time of lost subsidy	288	20%	58					
93										
94	EHS Payment to cover loss of subsidy	EHS Infants (50% of total days of lost subsidy)	\$16.80	29	\$484					
95	EHS Payment to cover loss of subsidy	EHS Toddlers (50% of total days of lost subsidy)	\$15.20	29	\$438					
96	Lost Subsidy Revenue by Center	Total estimated payment for lost subsidy days for all children on subsidy			\$922					
97	COMBINED COSTS									
98	TOTAL POTENTIAL ANNUAL PAYMENTS PER CLASSROOM	EHS Revenue and Lost Subsidy			\$ 72,922					
99	Daily Rate per Child EHS Funds plus Lost Subsidy	EHS revenue + lost subsidy/ EHS children/total days	8	225	\$40.51					
100	Annual Rate per Child EHS Funds				\$9,115					
101										
102										