

Section II. Budget and Budget Justification Narrative

II.1-4 The following detailed budget narrative and justification for the Fiscal Year 2017 period between August 1, 2016-July 31, 2017 describes the total re-application funding request of South Carolina First Steps (SCFS) to continue funding the Early Head Start-Child Care Partnership (EHS-CCP) program as confirmed by Office of Head Start (OHS) Guidance Letter for 254 children in 12 South Carolina (SC) counties totaling **\$3,663,878**. SCFS is requesting **\$3,574,515** and Training and Technical Assistance (T/TA) funding of **\$89,363** from the U.S. Department of Health and Human Services, Administration for Children and Families (ACF), and SCFS and its partners will contribute the required 20% Non-Federal match of **\$915,970**. Additionally, SCFS will strive to ensure no less than 25% of served children receive either a federally funded child care subsidy through the *SC ABC Quality Program*. The estimated child care subsidy funding is included in the line item budget. This budget justification describes costs annually in each object class and includes the changes from the original 18 month budget. Costs within each object class reflect detailed calculations by total program need and are summarized by federal amount requested and non-federal contribution from SCFS and its partners. Funds are budgeted to provide all required comprehensive EHS services to eligible children and families in a cost-effective manner as indicated in *Section I, Program Design and Approach to Service Delivery*. There are no start-up costs proposed for the Fiscal Year 2017 period between August 1, 2016-July 31, 2017. SCFS anticipates submitting a request for carry over funds for its 18 month period of unspent start up and supplemental funds to be used in the Fiscal Year 2017.

(a) PERSONNEL \$585,766:

The proposed funded SCFS EHS-CCP personnel based on the level of effort necessary to perform program services and management reflected in Section 1 to 254 children and their families is in the table. See Personnel Positions Attachment A for more detail.

Cost-of- Living Adjustment (COLA): South Carolina State Government is expected to provide a 2% cost of living adjustment requirement for South Carolina First Steps. This COLA has been factored into this Personnel Budget to go into effect July 1, 2016. Should the Office for Head Start provide an additional cost of living (COLA) adjustment for Fiscal Year 2017, those COLA funds will be used to support the 2% unfunded state requirement subject to the provisions of Sections 653 and 640(j) of the Head Start Act.

Change from Original Submission: Added the following positions which were missing in the original program design: ERSEA/Parent, Family and Community Engagement Coordinator (1.0 FTE based at the First Steps Grantee Office); ERSEA/PFCE Family Service Workers (8.0 FTE based at eight SCFS Local Partnership offices among 12 county service area) will work directly with the CCP to provide ERSEA and Family, Parent and Community Engagement Activities; Teacher Mentors (2.00 FTE based at Local Partnership Offices) will serve 16 classrooms/32 teachers each. Program Assistant (1.0 FTE based at First Steps Grantee Office) will provide the administrative support to the Director necessary to accomplish program and governance goals.

(b) FRINGE BENEFITS \$214,742: The State of South Carolina fringe rate for 2016-17 is 36.66%.

Fringe Rate:	
FICA	7.65%
Workers Comp.	10%
Retirement/Ins.	16.35%
Misc.	3%
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	36.66%

Change from Original Submission: Fringe Benefit rate reduced from 41% to 36.66%.

(c) TRAVEL \$16,606:

Program staff will travel to regional and national grantee professional development and conferences based on the program's Training and Technical Assistance Plan Budget Projection (See Attachment B) Costs include airfare, hotel (per night rate not to exceed federal rate), local transportation, and meals at the state maximum per diem rate of \$25/day for in-state purchases and \$32/day for out of state

purchases. See Attachment B. Note: The total funding is \$18,831 and is spread across both Operating and T/TA budgets since the total projection is more than the designated T/TA budget.

(d) EQUIPMENT \$0: There are no proposed equipment purchases.

(e) SUPPLIES \$15,943:

Office Supplies \$9,543: Costs for general office supplies to support SCFS EHS–CCP personnel (not inclusive of the Child Care Partners or Local Partnerships where their office supplies are calculated into their reimbursement rate) with any one item under \$500 over the course of the year. *Change from*

Original Submission: \$5,000 needed adjustment with proposed additional staff.

Classroom Supplies: *Change from Original Submission:* Moved this amount into Child Care Provider payment rate (See line item in Standard Child Care Providers Classroom Budget).

Children with Disabilities: *Change from Original Submission:* Eliminated line item and integrated costs with “Medical Services” and reduced amount because the estimate was considered too high.

Curriculum and Assessment Tools (\$6,400): Costs to purchase annual supplies of curriculum and assessment tools for the 32 CCP classrooms (not inclusive in the Classroom Standard Rate Budget).

Change from Original Submission:

(f) CONTRACTUAL \$2,339,840:

Child Care Payment per Classroom (no Subsidy) \$29,491: SCFS EHS-CCP entered into contractual agreements with 15 child care partners to provide 32 infant and toddler classrooms, full-day (10 hours), full-year (50 weeks with 2 weeks for closure) education and child development services. SCFS developed an EHS “standard infant/toddler quality classroom budget cost model” (See Attachment C) This template classroom budget serves several purposes: serves as projection of EHS-CCP program priorities – meeting HSPPS and ABC Quality System Level B+; projects both revenues and expenses recognizing that fully maximizing revenue sources is equally important to the understanding how to fund the cost of high quality care; it directly informs the calculation of a fair, reasonable, and justified

payment rate for child care providers; it recognizes the payment rate is an essential variable that enables quality – closes the cost-quality gap; and, it aims to foster financial health for the partners. The SCFS EHS-CCP *Standard Classroom Budget* was developed on a set of assumptions based on locally informed data when available. Setting these assumptions through fiscal tracking, monitoring and reporting practices is an essential step to derive the best projection for the next annual budget. It is assumed the child care partner (CCP) will follow the budget in revenue and expense expectations and provide SCFS with documentation reporting on the use of the budget. The SCFC EHS-CCP Classroom budget rate is \$70,720 or \$34 daily rate per child enrolled. An additional performance bonus will be provided of \$50 a month for high daily average hourly attendance to encourage 8 or more hours of daily early learning experience. SCFS has included \$856,512 in other funding that gets paid directly to the Child Care Providers. The Child Care and Development Fund (CCDF) or otherwise known as SC ABC voucher will contribute an estimated \$529,920 to the child care providers. These CCDF funds support the basic operation of the centers at the level required prior to the enhancement of the quality through the Early Head Start Child Care Partnership program. The Child and Adult Care Food Program (CACFP) will contribute an estimated \$326,592 to the operation of the food program at the child care centers. Please see Standard Classroom Budget for detail on calculation.

CCP Lost Subsidy Payment per classroom \$29,491: The estimate for payment for lost subsidy is factored at \$922 per 32 classroom = \$29,491. (See the *Standard Classroom Budget for detail on formula*).

Change from Original Submission for Child Care Payment and Lost Subsidy: *Changed the formulas for budgeting and labeling. Change to “CCP EHS Payment per classroom” and “CCP Lost Subsidy Payment per classroom.” Proposed amounts link with CCP Standard Classroom Budget worksheet for estimates on payment costs and lost subsidy payments. Justification: The biggest change in this revised*

budget is the child care provider payments. The original estimate of \$8,000 per child was too low and misjudged in estimating full classroom costs. The new estimate is \$9,255 inclusive of lost subsidy. The total estimate for the classroom per child cost is \$12,024 inclusive of all costs and this is still considered a very conservative estimate. The new estimate is approximately \$1,000,000 greater than original proposal.

Local Partnerships \$61,300: SCFS Local Partnerships in 12 counties will host EHS-CCP Family Advocates and Health and Education Coordinators and support ERSEA and Parent Engagement activities via their existing scope of service. An average of \$4,715 will be allocated to the Local Partnerships for administrative funds totaling \$61,300. (See Local Partnership Attachment D Worksheet for detail).

Change from Original Submission: *Reconsideration of program design to best support the management of component services realigned management staffing under SCFS in addition to shifting additional funds to the child care providers.*

Health and Nutrition Nurse Consultant \$10,000: Contracted providers @ \$10,000 (\$670 x 15 child care partners) to provide short-term, on-site consultation and training to child care partners with specific issues relative to health and nutrition. **Change from Original Submission:** none

Mental Health Consultation \$25,000: Contracted providers @ \$25,000 (5 consultants @ \$5,000 x 15 child care centers) to cover mental health consultation and assessment for individual children and for classroom management purposes. **Change from Original Submission:** none

Staff Training and Professional Development \$28,300: Funds to support local and in state training and professional development for the SCFS EHS-CCP staff, including those with CCP and the Local Partnerships. See Training and Technical Assistance Plan Budget Projection (See Attachment B) Note: The total funding is \$28,300 and is spread across both Operating and T/TA budgets since the total projection is more than the designated T/TA budget. **Change from Original Submission:** *A more*

thorough training/technical assistance plan and budget projection accounted for needed trainings and the costs of a 12 county model.

Change from Original Submission: Save the Children: *Eliminated from annual budget. Original budget covered a start-up period technical assistant purpose only and not an annualized role. The \$60,000 was re-purposed to fund the two full time Teacher Mentors (under Personnel).*

Change from Original Submission: PASOS \$12,500 for cultural competency training. *Repurposed to annual budget to Staff Training due to changes in proposed Training/Technical Assistance plans to child care teachers seems very high.*

(g) CONSTRUCTION – N/A

(h) OTHER - \$233,513

Change from Original Submission: Parent-Child Transportation Allowance - *Reduced and moved into Parent Services. Decision made to provide no transportation of EHS children because of the tremendous liability for leaving a child on the bus or a collision. Also, the best practices for bus transportation of infants and toddlers are very complicated and expensive. Most parents are projected to have cars but little money to keep them up or filled. Also, our ten hour day will enable families to keep their child at the center without trying to arrange wrap around care that involves transporting to another site. As an alternative, funds are budgeted to assist parents with transportation by providing gas cards on a limited basis to families in crises to get their child to school and also for attending parent meetings and policy council meetings.*

Building Occupancy \$9,000: Rental and utilities costs for central SCFS EHS-CCP offices in Columbia office. **Change from Original Submission:** *Adjusted to account for changes in SCFS EHS-CCP staff located in Columbia offices.*

Office Technology \$31,070: Costs to support the office technology of cells phones, laptops, internet, and data storage services, and communication methods to accommodate a geographic dispersed service

area. See Technology worksheet for justification. **Change from Original Submission:** Office Technology and Utilities, Cell Phone and Wireless were merged into Office Technology and adjustments made to accommodate program technology needs.

Office Technology/Laptop Computers/Wireless:

	Unit cost	# months	# users	total
Leased Laptops including network support	\$560			17.00 \$ 9,520
Wireless for laptops - main office	\$ 19.17	12		17.00 \$ 3,910
Go To Meetings membership for Policy & Management/Partnership meetings	\$ 100.00	12		\$ 1,200
Skype for Policy & Management/Partnership meetings	\$5.00	12	17.00	\$ 1,020
Other technology options for parents/CCP/FSW	\$150.00	12		\$ 1,800
computer maintenance for cloud service w/CCP and LP	\$200.00	12		\$ 2,400
TOTAL FOR TECHNOLOGY				\$ 19,850
Cell phones	\$ 55.00	12	17.00	\$ 11,220
PERSONNEL			TOTAL	\$ 31,070
EHS-CCP Project Director	1.00			
EHS-CCP Education Coordinators (2)	2.00			
Teacher Mentors	2.00			
EHS-CCP Health Coordinator	1.00			
EHS-CCP ERSEA/PFCE Coordinator	1.00			
EHS-CCP ERSEA/PFCE Family Service Workers	8.00			
EHS-CCP Program Assistant	1.00			
EHS-CCP Fiscal Manager	1.00			
TOTAL FTE	17.00			

Parent Engagement \$94,778: Estimates for parent engagement activities including parent Committees, parent/family activities, Policy Council, Parent Travel to and from child care center for daily attendance for those in need and transportation costs for all parent engagement activities. See detailed budget

worksheet on these funding needs. **Change from Original Submission:** *Parent Activity Fund:*

Consolidated all parent costs in one line including travel under "Parent Engagement."

PARENT ENGAGEMENT WORKSHEET									
PARENT ENGAGEMENT			# Parents	# Mtgs	Funds	Per Diem and Hotel	#	Cost	
Parent Engagement	Parent Committees	10 meetings/year; 3 parents per meeting; \$15 childcare/\$10 snacks per parents; supplies \$10/meeting; 32 classrooms	3	10	\$ 35.00		32	\$ 28,560	
	Parent/Family Activities:	Supplies/food/speakers: \$20/child x 4 activities x 254		4	\$ 20.00		254	\$ 20,320	
	Policy Council	6 meetings/year in Columbia; 10 parents per meeting; \$60 child care; \$35 food/drink; supplies; overnight \$100 + \$25 per diem for 1/3 parents.		6	\$ 95.00	\$ 3,000	10	\$ 8,700	
PARENT TRAVEL									
	Gas Cards for Child Care Attendance	25% of parents x \$10 gas cards x 50 weeks	254	25%	\$ 10.00		50	\$ 31,750	
	Gas Cards for Parent Meetings	10% parents x \$15 gas cards x 12 months	254	10%	\$ 10.00		12	\$ 3,048	
	Gas Cards for Policy Committee	10 parents x \$40 gas cards x 6 months	10	0	\$ 40.00		6	\$ 2,400	
Grand Total								\$ 94,778	
							254	\$ 373	

Medical Services \$12,700: Necessary medical services for Early Head Start children (payer of last resort). Budgeted based on \$50 per 254 children for needed hematocrits, lead screenings etc. as payer of last resort. **Change from Original Submission:** *Integrated disability services into this line item and reduced total costs by 60%. Adaptive equipment for children with special needs is rarely needed, or can be provided by Medicaid.*

Teaching Strategies Gold Licenses \$3,745: License cost for 32 classrooms plus startup costs.

Child Plus System Licenses \$5,838: Annual subscription for 254 children + \$168 for integration with Teaching Strategies Gold. **Change from Original Submission:** *Teaching Strategies Gold and ChildPlus Adjusted for 254 children and adjusted for increase to ChildPlus due to a system update charge.*

Regional Finance Managers \$11,416: SCFS EHS-CCP will employ two contractual Regional Finance Managers to process all financial transactions on behalf of 12 First Steps Local Partnerships, as well as process all payments EHS child care partners.

Local Travel \$39,600: Staff will need to travel regularly to sites throughout the 12-county area.

Proposed change based upon a detailed **Staff Local Travel** worksheet on estimated travel by staff.

FIRST STEPS EHS-CCP BUDGET

Staff Local Travel	PER WEEK	Local Travel mile estimate per month	FTE	Months	Rate	Total Annual
EHS-CCP Project Director	125	500	1.00	12.00	0.50	\$ 3,000
EHS-CCP Education Coordinators (2)	325	1300	2.00	12.00	0.50	\$ 7,800
Teacher mentors (2)	300	1200	2.00	12.00	0.50	\$ 7,200
EHS-CCP Health Coordinator	125	500	1.00	12.00	0.50	\$ 3,000
EHS-CCP ERSEA/PCFE Coordinator	300	1200	1.00	12.00	0.50	\$ 7,200
EHS-CCP ERSEA/PCFE Family Service Workers	400	1600	8.00	12.00	0.50	\$ 9,600
EHS-CCP Program Assistant		200	1.00	12.00	0.50	\$ 1,200
EHS-CCP Fiscal Manager		100	1.00	12.00	0.50	\$ 600
TOTAL		6600				\$ 39,600

Change from Original Submission: Moved "Technical College Tuition Reimbursement" into Staff

Training. Change from Original Submission: Moved "Individual Trainer: Conscious Discipline" into

Staff Training. Change from Original Submission: Moved "Other Consultants/Trainers" into Staff

Training. Change from Original Submission: Moved "Professional Development for Staff" into Staff

Training.

Publications/Advertising/Printing \$6,000: Estimate for printing recruitment materials. Change from

Original Submission: No Change.

Miscellaneous \$9,367: Change from Original Submission: New line item to account for unanticipated expenditures given the newness of this program for SCFS.

(i) TOTAL DIRECT COSTS (sum of items a-h) - \$3,550,500

(j) TOTAL INDIRECT CHARGES - \$24,015

South Carolina First Steps' fiscal agent within state government is the South Carolina Department of Education; therefore SCFS must use their negotiated indirect cost rate, which is currently under

renegotiation with the U.S. Department of Education. The provisional rate is 3%. A copy of the indirect cost rate agreement is attached in the Appendices.

(k) TOTAL PROJECT COST (sum of items i and j) - \$3,574,515

TRAINING AND TECHNICAL ASSISTANCE BUDGET JUSTIFICATION:

The SCFS EHS-CCP *Training and Technical Assistance Written Plan* for April 2016-July 2017 describes training and technical support plans for staff, child care partnerships and local partnerships, families and volunteers for the upcoming year based on current needs. This comprehensive T/TA plan extends beyond the allocated T/TA budget allotment provided in the NOA award (\$89,363) given the programs complexities both geographically and number of partners. Training priorities include: teacher training on best practices for high quality infant and toddler classrooms; staff and partner training for meeting skillfully all HSPPS, and program long and short range goals and objectives; supporting strong support system for families inclusive of the Head Start Parent, Family, Community Engagement Framework; and, building sustainable and respectful partnerships with childcare and FS Local Partnerships. Each EHS CCP staff member at First Steps, Child Care Partners, and Local Partnerships will have their individual tailored professional development plans designed to enhance their job performance. Training and technical support will be provided in the multiple strategies given the 12 counties service area. Depending upon the location of the staff being trained, training will occur at the most geographically convenient location to the trainees to reduce costs and minimize trainee time commitments. Training may be at the SCFS main office in Columbia or in specific regions in the state. Opportunities to collaborate with other SC HS and EHS programs will be a priority where possible, as well as leverage other infant toddler early childhood trainings provided throughout the state.

II.5 Financial and property management system and internal controls:

Chief Financial Officer/Chief Operations Officer (CFO/COO) and Director of Finance and Audit responsibilities:	
<ul style="list-style-type: none"> • overall mission of agency financial and property management; reports to the Executive Director; ensures all funds adhere to federal, state and not-for-profit laws and guidelines. 	
<ul style="list-style-type: none"> • two (2) real-time accounting systems for both state and local level finances. 	
<ul style="list-style-type: none"> • coordination with the SCDE, SC Executive Budget Office (EBO), SC Office of the Comptroller General (OCG), SC Office of the State Auditor (OSA) and SC General Assembly is a continuous occurrence in order to properly manage FS EHS-CCP funds. 	
<ul style="list-style-type: none"> • preparing the initial draft of the agency’s budget for the coming fiscal year. 	
<ul style="list-style-type: none"> • Board of Trustees and Policy Council review and approve all budgets and amendments. 	
<ul style="list-style-type: none"> • Approve the budget or budget amendments are submitted to Health and Human Services Administration for Children and Families (HHS) for approval. 	
<ul style="list-style-type: none"> • revenue and expenditures adhere to federal & state laws & guidelines for SCFS EHS funds and audits. 	
<ul style="list-style-type: none"> • use of South Carolina Enterprise Information System (SCEIS) financial database; thorough security measures are in place to ensure secured access to only assigned and approved positions. 	
<ul style="list-style-type: none"> • provide monthly financial Statements to Board of Trustees, Policy Council, and Early Head Start Director. 	
<ul style="list-style-type: none"> • track all administrative costs monthly to ensure not exceeding 15% limitation on development and administrative costs of \$686,977 (Federal Funding: \$3,663,878 + Non Fed. Funding: \$915,970 = \$ 4,579,848 x 15% = \$ 686,977) 	

II.6. Non-federal share match: The nonfederal in kind match is calculated to be \$915,970. Below is a breakdown and justification for securing:

Personnel	SCFS Personnel contributing time to benefit the program. See Personnel Sheet for detail	\$107,387
Fringe Benefits	SCFS Personnel fringe rate contributing time to benefit the program. See Personnel Sheet for detail	27,679
Travel	Volunteer Travel expenses	12,714
Local Ptnshp.	Administrative and Cooperative Services	61,300
Supplies		10,000
Contractual	Quality Enhancement: Five local FS Local Partnerships operate a state-funded Child Care Quality Enhancement strategy program and employ technical assistance providers who are certified by the SC’s Center for Child Care Career Development. Estimates of on-site support to EHS-CCP Teachers (\$5,000/year x 2 CCP x 5 Local Partnerships) = \$50,000.	\$50,000
	Classroom Space Rental: Estimate of square footage of common space per Child Care Center.	155,240
Reg.Fin.Mgrs	Invoice Processing	39,292

Volunteers	Trustees, Council, and parents volunteer time	295,541
CCP Svcs.	Building & grounds maintenance, etc.	116,695
Other	Misc. in-kind contributions	40,122
Total		\$915,970

II.7 Funding and Administrative (F&A) costs: Below is the detailed justification of how SCFS will meet the 15% F&A limitation.

South Carolina First Steps Early Head Start Administrative Costs Calculation

Administrative Costs Associated with Annualized Budget FY2017

OBJECT CLASS CATEGORIES	Name or Description of Cost	Federal Share	Non Federal Share	Percent Admin	Admin Cost	
PERSONNEL						
Program Manager (EHS Director)	Administrative portion of salary	\$ 63,000	\$ -	100%	\$63,000	
Fiscal Manager	Administrative portion of salary	\$ 50,000	\$ -	100%	\$50,000	
FRINGE BENEFITS		36.66%	41,426	\$ -	100%	\$41,426
SUPPLIES						
Office Supplies	administrative portion of costs	\$ 9,543	\$ -	100%	\$9,543	
OPERATING COSTS						
Audit Fees	administrative portion of costs	\$ -	\$ -	100%	\$0	
Telephone	administrative portion of costs	\$ 31,070	\$ -	50%	\$15,535	
TOTAL OPERATING COSTS					\$179,504	
INDIRECT COSTS		26,524	0	100%	\$26,524	
TOTAL ADMINISTRATIVE COSTS					\$206,028	
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Annualized Federal Share					\$3,663,878	
Annualized Non-Federal Share Required	20% of total program costs				\$915,970	
Administrative Cost Base					\$4,579,848	
15% Allowable Administrative Costs					\$686,977	
Administrative Costs					\$206,028	
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ADMINISTRATIVE COST PERCENTAGE					4.50%	

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II.8 There is no other sources of cash, donated goods and services contributed to this grant.

II.9 There is no need for a cost allocation plan for any proposed costs to be shared between or among programs.

II.10 There is no application for an "Indirect Cost Rate Agreement."

Line Item Budget for Early Head Start-Child Care Partnership Program
South Carolina First Steps

REVISION TO Initial 12-Month Budget Request for Base and Training/TA Funding

Object Class / Line Item	Unit	Description/ Component	REVISIED Unit cost	# of Units	REVISIED # of Units	CURRENT TOTAL PROJECT COST (EHS-CC + NON-FEDERAL SHARE)	REVISION TOTAL PROJECT COST (EHS-CC + NON-FEDERAL SHARE)	REVISION EHS-CC Cost for Program Operations	REVISION EHS-CC Training and TA	REVISION Non-Federal Share (Cash and In-Kind)	REVISION Non-ACF Federal (Child Care Subsidies) Not Included in Total Project Cost
a. PERSONNEL (Object class 6a)											
EHS-CCP Project Director	FTE		\$ 70,000	1.00	1.00	\$ 70,000	\$ 64,260	\$ 64,260	\$ -	\$ -	\$ -
EHS-CCP Education Coordinators (2)	FTE		\$ 55,000	2.00	2.00	\$ 110,000	\$ 102,000	\$ 102,000	\$ -	\$ -	\$ -
Teacher Mentors			\$ 30,600	-	2.00	\$ -	\$ 61,200	\$ -	\$ 61,200	\$ -	\$ -
EHS-CCP Health Coordinator	FTE		\$ 50,000	1.00	1.00	\$ 50,000	\$ 51,000	\$ 51,000	\$ -	\$ -	\$ -
EHS-CCP ERSEA/PFCE Coordinator	FTE		\$ -	1.00	1.00	\$ -	\$ 51,000	\$ 51,000	\$ -	\$ -	\$ -
EHS-CCP ERSEA/PFCE Family Service Workers	FTE		\$ 30,600	8.00	8.00	\$ 244,800	\$ 244,800	\$ 244,800	\$ -	\$ -	\$ -
EHS-CCP Program Assistant	FTE		\$ 33,660	1.00	1.00	\$ 33,660	\$ 33,660	\$ 33,660	\$ -	\$ -	\$ -
EHS-CCP Fiscal Manager	FTE		\$ 45,000	1.00	1.00	\$ 45,000	\$ 51,000	\$ 51,000	\$ -	\$ -	\$ -
SCFS Director	FTE		\$ 123,970	0.10	0.15	\$ 18,967	\$ 18,967	\$ 18,967	\$ -	\$ 18,967	\$ -
SCFS Deputy Director	FTE		\$ 99,062	0.15	0.20	\$ 20,209	\$ 20,209	\$ 20,209	\$ -	\$ 20,209	\$ -
SCFS - Chief Operation Officer and Financial Officer			\$ 93,942		0.15	\$ 14,091	\$ 14,091	\$ -	\$ -	\$ 14,091	\$ -
SCFS 4K Coordinators (6)	FTE		\$ 312,587	0.10	0.10	\$ 31,259	\$ 31,884	\$ -	\$ -	\$ 31,884	\$ -
SCFS Director of Parenting/State PAT Director	FTE		\$ 67,108	0.10	0.10	\$ 6,711	\$ 6,845	\$ -	\$ -	\$ 6,845	\$ -
BabyNet Regional Office Supervisor	FTE		\$ 49,062	0.05	0.05	\$ 2,453	\$ 2,502	\$ -	\$ -	\$ 2,502	\$ -
BabyNet Regional Office Staff	Hour		\$ 20	100.00	102.00	\$ 2,040	\$ 2,040	\$ -	\$ -	\$ 2,040	\$ -
SCFS Director of Finance and Audit	FTE		\$ 61,357	0.10	0.10	\$ 6,136	\$ 6,258	\$ -	\$ -	\$ 6,258	\$ -
SCFS Procurement Specialist	FTE		\$ 45,000	0.10	0.10	\$ 4,500	\$ 4,590	\$ -	\$ -	\$ 4,590	\$ -
Personnel Vacancy Rate			\$ -	0.02	0.02	\$ (11,954)	\$ (11,954)	\$ (11,954)	\$ -	\$ -	\$ -
TOTAL PERSONNEL (6a)			\$ 342,918			\$ 754,352	\$ 754,352	\$ 585,766	\$ 61,200	\$ 107,387	\$ -
b. FRINGE BENEFITS (Object Class 6b)											
Fringe Benefits (excluding 4K Coordinators)				36.66%	36.66%	\$ 118,799	\$ 264,857	\$ 214,742	\$ 22,436	\$ 27,679.38	\$ -
TOTAL FRINGE (6b)						\$ 118,799	\$ 264,857	\$ 214,742	\$ 22,436	\$ 27,679.38	\$ -
c. TRAVEL (Object Class 6c)											
Staff Out-of-Town Training & Travel	Annual	See Detailed budget				\$ -	\$ 18,831	\$ 16,606	\$ 2,225	\$ -	\$ -
TOTAL TRAVEL (6c)						\$ -	\$ 18,831	\$ 16,606	\$ 2,225	\$ -	\$ -
d. EQUIPMENT (Object Class 6d)											
None						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EQUIPMENT (6d)						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e. SUPPLIES (Object Class 6e)											
Office Supplies	Annual	supplies to support FS EHS staff	\$ 5,000	1.00	17.35	\$ 5,000	\$ 9,543	\$ 9,543	\$ -	\$ -	\$ -
TOTAL SUPPLIES (6e)			\$ 5,000	1.00	17.35	\$ 5,000	\$ 9,543	\$ 9,543	\$ -	\$ -	\$ -

First Steps Early Head Start - Child Care Partnership Annual Budget Projection

Object Class / Line Item	Unit	Description/ Component	Unit cost	REVISED Unit cost	# of Units	REVISED # of Units	CURRENT TOTAL PROJECT COST (EHS-CC + NON-FEDERAL SHARE)	REVISION TOTAL PROJECT COST (EHS-CC + NON-FEDERAL SHARE)	REVISION EHS-CC Cost for Program Operations	REVISION EHS-CC Cost Training and TA	REVISION Non-Federal Share (Cash and In-Kind)	REVISION Non-ACF Federal Subsidies (Child Care Not Included in Total Project Cost)
Curriculum and Assessment Tools	Classroom			\$ 200		32.00	\$ 6,400	\$ 6,400	\$ 6,400			
Child and Family Services Supplies	Classroom	Eliminated b/c factored into new Classroom Rate Estimate	\$ 4,000		42.00		\$ 168,000	\$ -				\$ -
Children with Disabilities, Necessary Accommodations	Annual	Moved to Medical Services and reduced	\$ 15,000	\$ -	1.00		\$ 15,000	\$ -				\$ -
TOTAL SUPPLIES (6e)							\$ 188,000	\$ 15,943	\$ 15,943			\$ -
f. CONTRACTUAL (Object Class 6f)												
Child Care Payment Per Classroom (no subsidy)	Per Child		\$ 8,000	\$ 73,120	165	32.00	\$ 1,320,000	\$ 2,339,840	\$ 2,339,840		\$ 61,300	\$ -
Child Care Payment Lost Subsidy	Per Child	See CCP Worksheet Unit cost based on 8 offices for admin/occupancy costs	\$ 3,200	\$ 29,491	89		\$ 284,800	\$ 29,491	\$ 29,491		\$ -	\$ 368,640
First Steps Local Partnerships	Per Child		\$ 6,022	\$ 4,715	254	13.00	\$ 1,529,601	\$ 122,600	\$ 61,300		\$ 61,300	\$ -
Quality Enhancement: Local First Steps Partnerships	Provider		\$ 5,000	\$ 5,000	10.00		\$ 50,000	\$ 50,000			\$ 50,000	\$ -
Health and Nutrition Nurse Consultant	Annual		\$ 10,000	\$ 10,000	1.00		\$ 10,000	\$ 10,000	\$ 10,000		\$ -	\$ -
Mental Health Consultation	Annual		\$ 25,000	\$ 25,000	1.00		\$ 25,000	\$ 25,000	\$ 25,000		\$ -	\$ -
Staff Training and Professional Development		See Training Detailed Budget		\$ 28,300		1.00		\$ 28,300	\$ 28,300		\$ -	\$ -
DELETE - Save the Children	Annual	Eliminate from Annual	\$ 60,000	\$ 60,000	1.00		\$ -	\$ -	\$ -		\$ -	\$ -
DELETE- PASOS	Annual	Moved into Trainers Staff Development	\$ 12,500	\$ 6,250	1.00		\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL CONTRACTUAL (6f)							\$ 3,219,401	\$ 2,605,231	\$ 2,493,931	\$ 111,300	\$ 111,300	\$ 368,640
g. CONSTRUCTION (Object Class 6g)												
No Construction Detailed							\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL CONSTRUCTION (6g)							\$ -	\$ -	\$ -		\$ -	\$ -
h. OTHER (Object Class 6h)												
Building Occupancy Costs	0		\$ -	\$ 1,500		6.00	\$ -	\$ 125,695	\$ 9,000		\$ 116,695	\$ -
Child Care Providers Space In-Kind	Per Child	In-Kind Occupancy Space from CCP	\$ 280		336.00	254.00	\$ 94,080	\$ 155,240	\$ -	\$ -	\$ 155,240	\$ -
Parent-Child Transportation Allowance - DELETED	Per Child	Consolidated under "Parent Engagement"	\$ 733	0	168.00	12.00	\$ 123,144	\$ -	\$ -		\$ -	\$ -
Office Technology	Annual	See Detailed Technology Plan	\$ 530	\$ 31,070	5.00	1.00	\$ 2,650	\$ 31,070	\$ 31,070	\$ -	\$ -	\$ -
Utilities, Cell Phone and Wireless	Annual	Moved into "Technology Plan"	\$ 912.00	\$ -	4.00		\$ 3,648	\$ -	\$ -		\$ -	\$ -
Parent Engagement	Annual	Consolidated all parent costs in one line including travel - See "Parent Engagement" worksheet	\$ 2,500	\$ 94,778	1.00	1.00	\$ 2,500	\$ 94,778	\$ 94,778	\$ -	\$ -	\$ -

First Steps Early Head Start - Child Care Partnership Annual Budget Projection

Object Class / Line Item	Unit	Description/ Component	Unit cost	REVISED Unit cost	REVISED # of Units	REVISED # of Units	REVISION TOTAL PROJECT COST (EHS-CC + NON-FEDERAL SHARE)	REVISION EHS-CC Cost for Program Operations	REVISION EHS-CC Cost Training and TA	REVISION Non-Federal Share and In-Kind	REVISION Non-ACF Federal (Child Care Subsidies) Not Included in Total Project Cost
Parent Activity Fund - DELETE		Consolidated all parent costs in one line including travel - See "Parent Engagement" worksheet added in Disability services; reduced	\$ 5	\$ -	336.00	254.00	\$ 1,680	\$ -	\$ -	\$ -	\$ -
Medical Services	Per Child		\$ 30,000	\$ 50	1.00	254.00	\$ 30,000	\$ 12,700	\$ -	\$ -	\$ -
Teaching Strategies Gold Licenses	Annual		\$ 117	\$ 117	42.00	32.00	\$ 4,915	\$ 3,745	\$ -	\$ -	\$ -
Child Plus System Licenses	Annual		\$ 5,717	\$ 5,838	336.00	1.00	\$ 5,717	\$ 5,838	\$ -	\$ -	\$ -
Regional Finance Managers (invoice processing)	Annual	direct deposit; and T/TA support for CCP	\$ 392,917	\$ 11,416	0.10	1.00	\$ 39,292	\$ 11,416	\$ -	\$ 39,292	\$ -
Local Travel	Annual	See Local Travel Worksheet	\$ 20,000	\$ 39,600	1.00	1.00	\$ 20,000	\$ 39,600	\$ -	\$ -	\$ -
Publications/Advertising/Printing	Annual		\$ 5,000	\$ 6,000	1.00	1.00	\$ 5,000	\$ 6,000	\$ -	\$ -	\$ -
MOVED Technical College Tuition Reimbursement	Each	Moved to Staff Training	\$ 500		10.00		\$ 5,000	\$ -	\$ -	\$ -	\$ -
DELETE Individual Trainer: Conscious Discipline	Series		\$ 6,000		1.00		\$ 6,000	\$ -	\$ -	\$ -	\$ -
Moved Other Consultants/Trainers	Annual	Move into Staff Training	\$ 9,500		1.00		\$ 9,500	\$ -	\$ -	\$ -	\$ -
Professional Development for Staff	Annual	Moved into Staff Development	\$ -	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Volunteers:		Time of Gov. Body, Policy Council and Parents(See In-Kind Worksheet)	\$ 8.00	\$ -	21.000	-	\$ 168,000	\$ 295,541	\$ -	\$ 295,541	\$ -
Misc-Other							\$ 10,360	\$ 9,367	\$ 993	\$ 62,836	\$ -
TOTAL OTHER (6h)							\$ 521,126	\$ 831,274	\$ 993	\$ 669,603	\$ -
i. TOTAL DIRECT CHARGES							\$ 4,390,243	\$ 4,490,488	\$ 86,854	\$ 915,970	\$ 368,640
j. INDIRECT COSTS	3.00%						\$ 103,004	\$ 26,524	\$ 2,509	\$ -	\$ -
k. Total All Budget Categories Analysis							\$ 4,493,247	\$ 4,517,012	\$ 89,363	\$ 915,970	\$ 368,640

424 Revision Difference Total of Difference

Children Federal Inkind needs reworking

254.00

254

\$ 3,574,515 \$ 89,363

\$ (0) \$ 0

\$ (0)

Non-Federal Match: Training/TA: Total Cost Per Child: \$	20.28% Training/TA: Total Cost Per Child: \$	Needs to be 25% \$ 915,969.50
Non-Federal Match: Training/TA: Total Cost Per Child: \$	2.50% Training/TA: Total Cost Per Child: \$	14,425 (based on Operation and T/TA)

South Carolina First Steps-Early Head Start
 FY 2016-2017

Attachment A

Budget - Personnel Positions

EHS-CCP Project Director	The Director will have the overall responsibility for implementing the program and supervising staff, contracted providers, and state and community partners in support of the policies, goals, and objectives established by the grantee and the EHS-CC Partnership Policy Council.	\$ 64,260	1.00	\$ 64,260
EHS-CCP Education Coordinators (2)	These positions will spend the majority of their time on-site with child care partners, working with teachers and directors to increase program quality	\$ 51,000	2.00	102,000
EHS-CCP Health Coordinator	This person will provide training/technical assistance and day-to-day supervision of contracted providers relative to health and nutrition standards of Early Head Start.	\$ 51,000	1.00	\$ 51,000
EHS-CCP ERSEA/PFCE Coordinator	Will oversee, review, monitor, support and supervise all eligibility, recruitment, selection, enrollment and attendance activities. This position will provide the supervision to 8 full time ERSEA/PFCE Family Service Workers	\$ 51,000	1.00	\$ 51,000
EHS-CCP ERSEA/PFCE Family Service Workers	Will work directly with the CCPs to provide ERSEA and PFCE activities. While being fully accountable, they will work in together with the local partnerships and other community agencies to identify, recruit and enroll eligible families and provide a variety of activities for families and the community.	\$ 30,600	8.00	\$ 244,800
EHS-CCP Program Assistant	Will provide the administrative support to the Director necessary to accomplish program and governance goals.	\$ 33,660	1.00	\$ 33,660
EHS-CCP Fiscal Manager	Will be responsible for the day-to-day financial transactions of the program, including invoice payments, verifying semi-monthly tuition payments for child care partners and contract payments to local service providers.	\$ 51,000	1.00	\$ 51,000
Personnel Vacancy Rate			0.02	\$ 597,720 (11,954)
				\$ 585,766

Fringe Benefits: \$ 585,765.60 36.66% \$ 214,741.67

First Steps EHS-CC Staff and Parent non Local Training AND Professional Development Budget

Attachment B

EHS Director Training Content	Item	Unit Cost	Days/miles	EHS Dir 1.00	Mgmt Team 1.00	FSW & Teacher Mentors FSW 2.00	CCP Directors 11.00	iated 25% new CCP Teachers 24.00	Parents 5.00	Totals
NON LOCAL TRAINING										
Child Plus Training Airfare 3 nights 4 days	Registration	\$ 400		\$ -	\$ 400					\$ 400
	Travel to Atlanta	\$ 150		\$ -	\$ 150					\$ 150
	Lodging in Atlanta	\$ 125	3	\$ -	\$ 375					\$ 375
	Per diem	\$ 25	4	\$ -	\$ 100					\$ 100
<hr/>										
Regional Head Start Conference and National Head Start Conference Flight to Atlanta or Washington DC	Registration	2 \$ 150		\$ 300	\$ 300			\$ 750		\$ 1,350
	Travel	2 \$ 250		\$ 500	\$ 500			\$ 1,250		\$ 2,250
	Lodging	2 \$ 150	3	\$ 900	\$ 900			\$ 375		\$ 2,175
	Per diem	2 \$ 25	4	\$ 200	\$ 200			\$ 500		\$ 900
<hr/>										
Management & Supervision Training Estimate miles	Registration	\$ 350		\$ -	\$ 350					\$ 350
	Travel in state	\$ 0.56	175	\$ -	\$ 98					\$ 98
	Lodging	\$ 100	3	\$ -	\$ 300					\$ 300
	Perdiem	\$ 25	4	\$ -	\$ 100					\$ 100
<hr/>										
New Initiatives Training (e.g. School Readiness, HS Perf. Stnds. Etc.)	Registration	\$ 350		\$ -	\$ 350					\$ 350
	Travel	\$ 150		\$ -	\$ 150					\$ 150
	Lodging	\$ 125	4	\$ -	\$ 500					\$ 500
	Perdiem	\$ 25	6	\$ -	\$ 150					\$ 150
<hr/>										
EHS Director's Forums (six per year - 50% in Columbia)	Travel x 3	\$ 100	3	\$ 300						\$ 300
	Per diem x 6	\$ 25	6	\$ 150						\$ 150
<hr/>										
PTTC Module I-II or III-IV	Registration	\$ 1,250		\$ -	\$ 1,250					\$ 1,250
	Air Travel	\$ 700		\$ -	\$ 700					\$ 700
	Lodging	\$ 125	5	\$ -	\$ 625					\$ 625
	Perdiem	\$ 25	6	\$ -	\$ 150					\$ 150
<hr/>										
Creative Curriculum Train The Trainer (e.g. School Readiness, HS Perf. Stnds. Etc.)	Registration	\$ 400		\$ -	\$ 400					\$ 400
	Travel	\$ 250		\$ -	\$ 250					\$ 250
	Lodging	\$ 125	5	\$ -	\$ 625					\$ 625

EHS Director Training Content	Item	Unit Cost	Days/miles	EHS Dir 1.00	Mgmt Team 1.00	FSW & Teacher Mentors FSW 2.00	CCP Directors 11.00	iated 25% new CCP Teachers 24.00	Parents 5.00	Totals
	Perdiem	25	5	\$	125					\$ 125
										\$ 1,400
TS Gold Training										
	Registration	400		\$	400					\$ 400
	Travel	250		\$	250					\$ 250
	Lodging	125	5	\$	625					\$ 625
	Perdiem	25	5	\$	125					\$ 125
										\$ 1,400
ITERS or ERSEA Certification Training										
	Registration	650		\$	650					\$ 650
	Travel	150		\$	150					\$ 150
	Lodging	125	5	\$	625					\$ 625
	Per diem	25	5	\$	125					\$ 125
										\$ 1,550
Head Start Health Network Trainings (bi-monthly)										
	Travel in state x 6	100	6	\$	300					\$ 300
	Per diem x 6	25	6	\$	150					\$ 150
										\$ 450
Family Service Worker Certification Send advanced FSW one or two per year										
	Registration	500		\$	1,000					\$ 1,000
	Travel	500		\$	1,000					\$ 1,000
	Lodging	125	4	\$	1,000					\$ 1,000
	Per diem	25	5	\$	250					\$ 250
										\$ 3,250
				\$ 2,350	\$ 12,448	\$ 3,250		\$ 2,875	\$ 20,923	\$ 20,923
										\$ 2,092
										\$ 18,831

Less 10% given not all budgeted training will occur as projected each year

ADJUSTED TOTAL FOR NON LOCAL STAFF DEVELOPMENT

LOCAL, IN SERVICE TRAINING AND PROF DEVELOPMENT

CDA training/certification (CCP teachers)	Fee	\$ 450	\$ 10,800
	Materials	\$ 100	\$ 2,400
	Travel	\$ 0.50	\$ 600
			\$ 13,800
Conscious Discipline			\$ -

Attachment C

COST AND REVENUE ANALYSIS OF DEDICATED EHS CLASSROOMS, DIFFERENTIAL PAYMENT AND PERFORMANCE BASED PAYMENT

Bonus Payment for Attendance/Hours per Child

Differential Payment Rates	# Days/Months	# Children	% of children	% of time	Daily Rate	Annual Payment
Payment based on Enrollment	260	8.00	95%		\$34	\$ 70,720
Monthly Bonus \$50 for Attendance per child at 85% of target hours per day (8 hours)	12	8.00		50%	\$50	\$ 2,400
Total per classroom						\$ 73,120
Total for all classrooms					32	\$ 2,339,840
Lost Subsidy Payments				\$ 922	32	\$ 29,491
Adjusted Total FS EHS Payment Share						\$ 2,369,331

