

**SECTION II. BUDGET JUSTIFICATION NARRATIVE**

**1. DETAILED BUDGET NARRATIVE**

The Early Head Start Child Care Partnership four month extension budget of \$1,157,478 supports all direct costs of \$1,096,355 and indirect cost of \$61,123. The budget provides all required comprehensive services to eligible children and families in a cost-effective manner. The budgeted expenses to operate the Early Head Start Child Care Partnership program are: the cost of salaries and benefits for staff working for this program; the costs of supplies; contractual costs with Community Services Bureau’s (CSB) child care partners; and comprehensive services. For this four month extension, CSB will not budget any Training and Technical Assistance expenses.

**Operational Budget (SF-424A Section B-6)**

**(6a) Personnel** **\$321,701**

For FY 2021-2022, Contra Costa County Employment and Human Services Department (EHSD) will make a 3% across the board increase in salaries because of a Memorandum of Understanding (MOU) agreed upon by the County and by the labor unions representing county employees. Personnel cost is computed based on the monthly rate of the position of staff working full time for four months. The percentage of personnel costs varies from 15% to 100%, depending on the time each position is expected to devote to the Early Head Start Child Care Partnership program.

1. Program Managers and Content Area Experts \$118,935

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Two (2) Comprehensive Services Managers (CSM) will devote 50% of their time at a monthly rate of \$6,621. Four (4) CSMs will devote 30% of their time at monthly rates ranging from \$6,306 to \$6,952. One (1) Comprehensive Services Assistant Manager (CSAM) will devote 100% of their time at a monthly rate of \$5,449. Six (6) CSAMs will devote 30% of their time at a monthly rate of \$5,449.

2. Clerical Personnel \$60,558

One (1) Senior Clerk will devote 50% of their time at a monthly rate of \$4,989. One (1) Senior Clerk will devote 30% of their time at a monthly rate of \$4,989. Two (2) Intermediate Clerks will devote 50% of their time at a monthly rate of \$3,740 and \$3,928. Six (6) Intermediate Clerks will devote 30% of their time at monthly rates ranging from \$3,740 to \$4,330.

3. Managers \$41,682

One (1) Division Manager (DM) will devote 20% of their time at a monthly rate of \$9,078. This DM is responsible for the overall operations of the grantee's children and family services, which includes planning and implementing quality programs. One (1) DM will devote 20% of their time at a monthly rate of \$10,791. This DM is responsible for the Bureau's Partners Unit and ensures good working relationships with the Partners who receive pass-through funding for carrying out the child care services.

One (1) Assistant Director (AD) will devote 25% of their time at a monthly rate of \$7,528. One (1) AD will devote 25% of their time at a monthly rate of \$8,300. Two (2) ADs will devote 15% of their time at a monthly rate of \$8,300. The Lead AD will oversee the Early Head Start Child

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Care Partnership program, while the other ADs will oversee the following aspects: education, health, mental health/disabilities, nutrition, and professional development.

4. Other Administrative Personnel \$65,535

Three (3) Administrative Services Assistant IIIs (ASA III) will devote 35% of their time at monthly rates ranging from \$7,153 to \$7,886. One (1) ASA III will devote 44% of their time at a monthly rate of \$8,280. Two (2) Administrative Services Assistant IIs (ASA II) will devote 35% of their time at monthly rates ranging from \$6,757 to \$7,095. These ASA IIIs and ASA IIs will be responsible for overseeing the following areas: federal compliance, Comprehensive Services, Mental Health/Disabilities, Professional Development, Contracts/Grants, Policy Council, facilities management, and the Centralized Eligibility Unit (CEU).

5. Head Start Director \$9,687

The Head Start Director is also the Director of Community Services Bureau. The grantee is estimating that the Director will allocate approximately 20% of their time at a monthly rate of \$12,109. This percentage is based on the Director's time spent on overall leadership guidance and activities (e.g. trainings, Policy Council activities) directly related to the Early Head Start Child Care Partnership program.

5. Fiscal Personnel \$25,304

The Fiscal Officer will allocate approximately 15% of their time at a monthly rate of \$9,614. The Accountant III will allocate 40% of their time at a monthly rate of \$7,841. The Accounting Technician will allocate approximately 30% of their time at a monthly rate of \$5,868.

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**(6b) Fringe Benefits** **\$208,678**

Calculated at approximately 64.87% with percentages as follows:

Social Security (FICA), State	7.69%	\$24,739
Disability, Unemployment (FUTA)	0.76%	2,445
Workers' Comp	2.58%	8,300
Health/Dental/Life Insurance	22.29%	71,707
Retirement	29.55%	95,053
Other Fringe	2.00%	6,434
<b>Total Fringe Benefits</b>	<b>64.87%</b>	<b>\$208,678</b>

**(6c) Travel** **\$ -0-**

**(6d) Equipment** **\$ -0-**

**(6e) Supplies** **\$4,000**

Includes office supplies of \$1,000, children and family services supplies of \$1,500, computer supplies of \$500, miscellaneous supplies of \$500, and household supplies of \$500.

**(6f) Contractual** **\$360,920**

Contractual costs includes the collaboration cost with our Child Care partners, the subsidy replacement costs for children losing their subsidies during the four month extension period, the cost of children and family supplies, and the cost of emergency health and safety repairs for the Family Child Care Providers.

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1. Other Contracts \$360,920

Aspiranet child care (15 slots x 4 months x \$515) \$30,900

COCOKids Contract \$117,540

The COCOKids contract is comprised of childcare services for \$107,120 (52 slots x 4 months x \$515); loss of subsidy of \$1,000; children/family supplies of \$6,087; emergency health and safety repairs of \$3,333.

First Baptist child care (24 slots x 4 months x \$515) \$49,440

KinderCare child care (32 slots x 4 months x \$515) \$65,920

TinyToes Preschool child care (8 slots x 4 months x \$515) \$16,480

YMCA child care (32 slots x 4 months x \$630) \$80,640

**(6g) Construction \$ -0-**

**(6h) Other \$201,056**

1. Rent \$3,400

This amount is based on the expected allocated share of cost for the following buildings:

1. Civic Court Ste. 200 and Ste. 370, Concord, CA

2. Fairgrounds Center, Antioch, CA

2. Utilities/Telephone \$1,300

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Projected costs are related to EHS-CCP Program’s share of utility and phone costs based on the available EHS-CCP slots at the sites.

3. Building Maintenance, Repair, and Other Occupancy \$800

Projected costs are related to share of proper maintenance and repair of facilities that have EHS-CCP slots.

4. Local Travel \$100

This is to reimburse EHS-CCP staff for mileage incurred during work related travel estimated at 56 cents per mile.

5. Data Processing \$200

This covers EHS-CCP share of data processing costs to run the program.

6. Other \$195,256

Collaboration with Child Development Program (\$184,256):

CSB’s Center-based slots are funded by State’s Child Development Program as follows:

- In centers and classrooms where there is combination of federal and state program for childcare, CSB has a collaborative partnership with California State under the General Child Care and Development Program (CCTR) for Early Head Start Child Care Partnership program. With this collaboration, children receive comprehensive services at CSB’s centers to bring them up to Early Head Start standards by adding family services and children/family outcome measures through the Comprehensive Services Model.

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- The salaries and benefits of comprehensive services staff are being charged directly to the Early Head Start Child Care Partnership Program. Due to the provision of comprehensive services, the salary and benefit increases of teaching staff due to expanded hours of operation, required training, increases in classroom supplies and site costs are charged to Early Head Start Child Care Partnership Program.
- The expenditures for the salaries of most teaching staff, classroom and site costs expenses and classroom materials are paid for by the California Child Development program and pro-rated based on the number of slots in the Early Head Start Child Care Partnership program.
- The State’s Child Development Program funds the overall cost of collaboration estimated at \$184,256 for four months.

Vehicle Operating/Maintenance & Repair (\$2,500): These are the EHS-CCP program’s share of the estimated costs associated with maintaining CSB’s county vehicles.

Equipment Maintenance Repair and Rental (\$2,800): These are the EHS-CCP program’s share of classroom equipment maintenance and repair costs.

Other Operating Expenses (\$5,700): These are other allocated costs to the EHS-CCP program such as county administration, processing or payroll, contracts, purchasing, and other County functions.

<b>(6i) Total Direct Charges</b> [Summary of line (6a) – (6h)]	<b>\$1,096,355</b>
<b>(6j) Indirect Costs</b>	<b>\$61,123</b>

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Indirect cost rate is 19.0% of salaries and wages only based on personnel assignment in the Early Head Start Child Care Partnership.

<b>(6k) TOTAL FEDERAL BUDGET (PA 25)</b>	<b>\$1,157,478</b>
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<b>(6k) TOTAL NON-FEDERAL BUDGET</b>	<b>\$-0-</b>
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Due to the COVID-19 virus, the current Tier status of Contra Costa County, and the California Department of Public Health’s guidance for the prevention of COVID-19 transmission for gatherings, it has been difficult to generate volunteer hours from parents or businesses within the community. It is unknown what restrictions would be put in place during the months of September through December 2021 that would cause a hindrance of generating the non-federal match. For this reason, Early Head Start Child Care Partnership program is requesting an extension of the current waiver of non-federal match based on the Head Start Act Section 640(b)(4).

<b>(6k) TOTAL FEDERAL AND NON-FEDERAL BUDGET</b>	<b>\$1,157,478</b>
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