

2025-2026 Cost Allocation Plan

Grant Number: 05CH012758

For period beginning July 1, 2025 through June 30, 2026

Please review the budget justification narrative contained in the grant application for details on proposed expenditures expected to be charged to the Head Start grant application to include program cost, personnel, fringe benefits, travel, supplies, contractual and other costs. This cost allocation plan is being submitted and is based on guidance from 45 CFR 75.415. Costs charged to this grant application contain only allowable costs and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and Non-Federal awards/activities.

Southfield Public Schools Bussey Center is proposing the following district staffing for the Head Start Grant. Some expected program costs have been detailed below:

Wages & Fringes

The amount of \$253,361 will be paid in salaries and \$154,060 of related fringes.

Director will be charged .70 FTE to Head Start and .30 FTE to Great Start Readiness.

Education Manager will be charged .50 to Head Start, .36 to Early Head Start, and .14 to Great Start Readiness.

ERSEA Manager will be charged .64 to Head Start, .36 to Great Start Readiness.

Family Engagement Specialist will be charged .64 to the Head Start grant, .36 to Great Start Readiness grant.

Director of State and Federal Programs – Fiscal/Program Agent (ongoing Fiscal, oversight/support) will support Head Start fiscal, at .30 FTE.

Grants Compliance Analyst (Fiscal & Reporting Support) - (ongoing Fiscal, oversight/support) will support Early Head Start fiscal, at .10 FTE.

Personnel salaries are restricted to the average rate of compensation paid for substantially comparable services in the area in accordance with Section 653 of the Head Start Act. The budget will reflect 2025-26 salaries.

Supplies Costs in the amount of \$17,500 to support office supplies (\$1,500), classroom (12,000) and other supplies (\$4,000).

Contractual Staff \$876,096

The following projected costs are based on actual employee approved contracts and fees for one Data Clerk @ \$46,539. One (1) Family Service Worker @ up to \$55,000, and three (3) Family

2025-2026 Cost Allocation Plan

Advocates each @ \$31,200 (total \$93,600). **Total: \$195,139 salaries incl, admin fees/\$24,000 for benefits =\$219,139.**

There are six (6) classrooms, each with two teachers. Four (4) are Head Start classrooms and two (2) operate a braided program with the State funded Great Start Readiness program. Great Start funds pay for 36 percent of the teaching staff at (4 hours/8-hour day); therefore, Head Start pays for the remaining 64 percent of the cost. There are 96 slots/seats in total. Due to the rising cost of staff retirement and benefits, all of the teachers, which includes regular teachers, and CDA teachers, are no longer district employees. Total amount of teachers is 12 (8 staff full FTE and four staff at .64 FTE). We are now able to pay teachers a more competitive rate of pay due to being awarded a Head Start Enrollment Reduction grant, Salaries (\$552,228) and benefits (\$57,600). **Total: \$609,828.**

Other Contractual costs in the amount of \$41,229 will include Staff Onsite Training (\$5,600), Boot Camp Summer Program (\$20,429), Administrative Services for audit services associated with Single Audit (\$3,000), Professional Service Cost (\$1,500), Community Needs Assessment and Parent Focus Groups (\$1,500) Mental Health and Wellness Days (\$4,500), Fatherhood Initiative (\$1,000), Contracted services for pre-service and ongoing training requirements (\$2,500), and Trauma (\$1,200).

Other costs in the amount of \$330,077 include Substitutes (\$120,400), Conference fees (\$51,704), Utilities (\$1,000), Building Maintenance/Repair costs (\$11,200), Local travel (\$1,330), Publications/Advertising/Printing (\$25,000), Copier Costs (\$2,000) Field Trips In/Out House (\$4,000), Postage & Mailing (\$250) and Membership dues (\$20,000).

Equipment costs in the amount of \$85,693 will include costs for playground design (\$9,750) and playground equipment (78,943).

Training and Technical Assistance costs in the amount of \$14,855. Plans are to focus on providing educational opportunities for teachers to obtain their CDA, AA and BA in Early Childhood Education

- Note: Program does not have an “Indirect Cost Rate Agreement”

2025-2026 Early Head Cost Allocation

Grant Number: 05CH012758

For period beginning July 1, 2025 through June 30, 2026

Please review the budget justification narrative contained in the grant application for details on proposed expenditures expected to be charged to the Early Head Start grant application to

2025-2026 Cost Allocation Plan

include program cost, personnel, fringe benefits, travel, supplies, contractual and other costs. This cost allocation plan is being submitted and is based on guidance from 45 CFR 75.415. Costs charged to this grant application contain only allowable costs and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and Non-Federal awards/activities.

Southfield Public Schools/Bussey Center for Early Childhood Education is proposing the following district staffing for the Early Head Start grant:

Personnel Costs (wages) for salaried employees in the amount of \$41,704 and fringe costs in the amount of \$26,274. The rate of fringe benefits/personnel wages is minimal because the majority of staff including all teaching staff are contracted out. Hence, normal salary fringe benefits do not apply.

Education Manager funded at .36 FTE

Grants Compliance Analyst (Fiscal & Reporting Support) funded at 10%. Position supports fiscal and programming reporting for Early Head Start expenditures and program implementation.

Supplies cost in the amount of \$12,500 include office supplies (\$500), infant supplies (\$10,000) and parent supplies (\$2,000).

CONTRACTUAL COSTS: 237,502

Contracted Teachers - \$229,902

The following projected costs are based on actual employee approved contracts and fees for the Contracted Teachers and CDA Teachers for a total of (\$203,482/Fringe \$26,420), and CDA Teachers for a total of **\$229,902**. There are 2 classrooms, each with two teachers. There are 16 slots in total with two expectant mothers.

Cost will cover the rising cost of retirement and benefits for all of the teachers, which include regular teachers, and CDA teachers who are no longer district employees. We are now able to pay teachers a more competitive rate of pay due to receiving a Enrollment Reduction grant in December 2024.

Mental Health and Wellness Day (\$1,500).

Trauma Intervention (\$600)

Father Engagement (\$1000).

Onsite Training (\$4,500).

2025-2026 Cost Allocation Plan

Other costs Building Maintenance/Repair (\$1,000), Publications/Advertising/Printing (\$500), Field Trips In/Out House (\$2,500), Postage & Mailing (\$445), Membership dues (\$1,500), Pre-service training requirements (\$1,500), Substitutes (\$6,500).

Equipment costs in the amount of \$36,738 will include costs for installation of equipment (\$13,563) and excavation (23,625).

Training and Technical Assistance costs to support staff training, includes but is not limited to Mindfulness, Infant Care and Adult/Child Interaction strategies for Early Head Start teachers. Funds may provide tuition assistance for those teachers working on obtaining their CDA and or associate in early childhood education in the amount of \$6,145.

Note: Program does not have an “Indirect Cost Rate Agreement”