

County of Los Angeles  
Office of Child Care



**Steps To Excellence Project**  
*Promoting Quality Child Care*

**Quality Budgets**  
*for*  
*Child Care and Development Centers*



*STEP is a project of the Policy Roundtable for Child Care*  
*June 2008*

## **Steps to Excellence Project Quality Budgets for Child Care and Development Centers**



### **BOARD OF SUPERVISORS**

**GLORIA MOLINA**  
First District

**YVONNE B. BURKE**  
Second District

**ZEV YAROSLAVSKY**  
Third District

**DON KNABE**  
Fourth District

**MICHAEL D. ANTONOVICH**  
Fifth District

---

**WILLIAM T FUJIOKA**  
Chief Executive Officer

**KATHY HOUSE**  
Manager, Chief Executive Officer

**KATHLEEN MALASKE-SAMU**  
Director, Office of Child Care

**HELEN E. CHAVEZ**  
Program Specialist III, Office of Child Care

Developed by the Los Angeles County Child Care Planning Committee,  
Qualifications and Compensation Work Group with input from the Inclusion  
Work Group

Published June 2008

## Table of Contents

Introduction .....	4
Contact Information .....	4
Area 5: Qualifications and Working Conditions .....	5
Area 6: Family and Community Connections	
A. Welcoming and Involving .....	9
B. Communications and Relationships .....	12
C. Promoting Family Strengths/Fostering Social Connections .....	17
D. Connections to Community Resources .....	20
Appendices	
▪ Appendix 1 – Cost Factors for Qualifications and Working Conditions .....	23
▪ Appendix 2 – Staffing Configurations and Assumptions.....	24
▪ Appendix 3 – Cost Factors for Family and Community Connections .....	30
▪ Appendix 4 – Model Budget Framework .....	32
▪ Appendix 5 – Sample Budget Worksheet .....	35

## **Introduction**

The Office of Child Care is pleased to offer as a resource, *Quality Budgets for Child Care and Development Centers*. Developed by the Los Angeles County Child Care Planning Committee, Qualifications and Compensation Work Group with input from the Inclusion Work Group, this document outlines some of the more significant costs for operating a high quality child care and development center at Steps 3, 4 and 5 of the Steps to Excellence Project (STEP). In particular, it provides strategies, budgetary considerations and estimated costs for Area 5: Qualifications and Working Conditions, and Area 6: Family and Community Connections.

## **Contact Information**

If you have questions or comments about this publication, please contact:

- Laura Escobedo,  
Email: [lescobel@ceo.lacounty.gov](mailto:lescobel@ceo.lacounty.gov)  
Telephone: (213) 974-4102

For general questions regarding the STEP project, contact:

- Helen E. Chavez, STEP Project Specialist  
Email: [hchavez@ceo.lacounty.gov](mailto:hchavez@ceo.lacounty.gov)  
Telephone: (213) 974-4103

## **Area 5: Qualifications and Working Conditions**

STANDARD (Steps 3, 4, and 5)	STRATEGIES How can this be done? By whom?	BUDGETARY CONSIDERATIONS (See Appendix 1. Cost Factors for Qualifications and Working Conditions for estimates of actual costs for items below.)		
		Materials	Staff	Other
<b>Average teacher retention rate for past three years = 80% (3, 4)</b>	<ul style="list-style-type: none"> <li>Director is involved, encouraging.</li> <li>Create a positive and supportive environment in which staff work respectfully with one another even in a diverse group.</li> </ul>			
<b>Average teacher retention rate for past three years = 90% (5)</b>	<ul style="list-style-type: none"> <li>Ensure that curriculum, office materials, and supplies are readily available, abundant, and useful.</li> <li>Allow teachers to choose the curriculum supplies and materials.</li> <li>Provide a material/supply allowance for teachers to use at conferences.</li> <li>Ensure that payroll is handled accurately and in a timely way.</li> <li>Provide a staff lounge available that is comfortable and pleasant.</li> <li>Provide consultant/information on planning for retirement.</li> <li>Provide a thorough orientation when staff first begins to work with the program.</li> <li>Mentor/coach to support new or transitioning staff.</li> <li>Provide employees with the full range of benefits and inform them of true value of their compensation package.</li> <li>Assist in applying for teacher stipend.</li> <li>Help make connection to the Child Development Training Consortium.</li> <li>Assist with application for obtaining a Child Development Permit.</li> <li>Promote parent initiated teacher appreciation days.</li> <li>Encourage parent initiated fundraisers to create "bonuses" for staff.</li> <li>Grant paid conference fees.</li> </ul>	<p>In basic operating budget</p> <p>In basic operating budget</p> <p>Convert a separate room.</p> <p>Director's responsibility</p> <p>Have enough qualified staff to allow for this; assumes four hours per week for four weeks away from normal duties (substitute or other staff costs)</p> <p>Materials, supply costs, or all is supplied by parents.</p>	<p>Contract with payroll service or allow sufficient time for admin staff to do</p>	<p>In basic operating budget</p> <p>Finger-printing costs</p>

<b>STANDARD</b> (Steps 3, 4, and 5)	<b>STRATEGIES</b> How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 1. Cost Factors for Qualifications and Working Conditions for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<b>Employee Benefits:</b>  <b>Access to partially paid health care (3)</b>	<ul style="list-style-type: none"> <li>Group health care plan that requires no more than 50% of the cost to be paid by employee.</li> <li>Group dental care.</li> <li>Retirement fund (401k, 403b).</li> </ul>			In basic operating budget
<b>Pension/retirement plan (5)</b>				
<b>Paid time off (sick and vacation) (3, 4, 5)</b>	<ul style="list-style-type: none"> <li>Minimum six days; ideally 10-15 days.</li> <li>Flexibility in use of days off (for vacation, sick, or personal).</li> <li>Employees able to contribute unused time off to employees who need it (extended illness) or cash it in for higher pay.</li> </ul>			In basic operating budget
<b>Paid preparation and planning time (4, 5)</b>	<ul style="list-style-type: none"> <li>Head teachers only, one day (six hours) per month.</li> <li>During nap: one team covers for a team that is meeting; or only partial teams meet one to two times per week for one to 1.5 hours.</li> <li>Use parent or student volunteers during naptime under supervision of one qualified staff so that most staff can plan and prepare.</li> <li>Use a floating teacher to cover for teacher that is planning and preparing.</li> </ul>	Helps students obtain required .50 hours for permit	<p>Director may substitute for each teacher (no additional cost); staff coverage at no cost</p> <p>Use of volunteers at no cost, except for fingerprints</p> <p>Minimum 2.5 hours per week for staff planning and preparation; as much as four hours per week if all staff in each room involved; if other/ floating staff are not covering, substitute for 16 hours per month</p>	

<b>STANDARD</b> (Steps 3, 4, and 5)	<b>STRATEGIES</b> How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 1. Cost Factors for Qualifications and Working Conditions for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<b>Individual staff evaluations annually and professional development plans for each staff member (3)</b>	<ul style="list-style-type: none"> <li>Director, assistant director, or curriculum coordinator who knows the staff well can arrange for further conversations about the plans; may include lead teachers who have supervisory responsibilities.</li> <li>Arrange for training events that meet professional goal needs; may be part of the required staff meetings.</li> </ul>		If those with classroom responsibilities are monitoring the plans, coverage needed at two hours per month; substitutes or floating teacher; cost of presenters (if not using in-house staff or volunteer presenters); release time for coursework, seminars, etc. (see below)	
<b>Six staff meetings per year (3)</b>  <b>Monthly meetings (4, 5)</b>	<ul style="list-style-type: none"> <li>Lead teachers meet weekly.</li> <li>Teams meet during nap, rotate days for coverage.</li> <li>Quarterly all staff meetings after hours or close center early one day per quarter.</li> <li>Other group configurations (ex. all two year old teachers) during nap with coverage from other groups.</li> </ul>		See staffing budget; formula: number staff at average cost per hour X number of hours per month; substitute costs as needed	
<b>Salary scale which rewards higher levels of education and experience (4, 5)</b>  <b>Salary scale is aligned with Model Compensation Scale (5)</b>	<ul style="list-style-type: none"> <li>Fundraising goes into salary increases or bonuses.</li> <li>Adapt current salary scale to the "rules" of the model; if not currently paying at the level of the model, seek additional funds or sources of income.</li> </ul>		New target per year for fundraising must be developed based on projected increases  See Personnel Budget (Appendix 4), which is based on Model Compensation Scale	

<b>STANDARD</b> (Steps 3, 4, and 5)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 1. Cost Factors for Qualifications and Working Conditions for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<b>Paid release time for professional development activities (5)</b>	<ul style="list-style-type: none"> <li>• Seminars, conferences.</li> <li>• Countywide planning groups, professional organization meetings.</li> <li>• Unit coursework.</li> </ul>		Determine for which staff this applies (only leads, all teachers, etc.); limit number of hours per month or number of hours during operating hours  Use substitutes or accommodate with richer staffing pattern	
<b>Staff are given paid release time to provide professional development to others (5)</b>	This may be in-house coaching or training, or presentations, training, mentoring at other sites/centers or groups.		Determine number of hours per month and which staff can be involved; use of substitutes or richer staffing pattern to accommodate	

## Area 6: Family and Community Connections

<b>STANDARD</b> (All steps)  <i>A. Welcoming and involving</i>	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		Materials	Staff	Other
<b>Comprehensive family orientation</b>	<ul style="list-style-type: none"> <li>• Director or designee meets with family (single or in groups).</li> <li>• Reviews handbook (policies/procedures).</li> <li>• Visits classrooms.</li> <li>• Introduced to philosophy and curriculum.</li> <li>• Individual orientations include a review of a child's Individual Family Service Plan (IFSP)/Individual Education Plan (IEP), if appropriate.</li> </ul>	Duplication	No additional staff, unless interpreter is needed; substitutes needed if staff are pulled from regular assignments	
<b>Detailed parent handbook on policies and procedures</b>	<ul style="list-style-type: none"> <li>• Developed and updated by program director/administrator.</li> <li>• Includes policies, practices, and resources used in serving children with special needs.</li> </ul>	Duplication costs		Use a printer/copier service if program does not have access to a large capacity copy machine
<b>Written materials in home languages</b>	Includes incident report forms, policies and procedures, notices, resource lists, forms, meeting agendas, etc.	Duplication		Cost of translation; ongoing costs for translation of notices, flyers, changes to parent handbook

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b> How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
A. <i>Welcoming and involving</i>				
<b>Adults speaking in families' home languages (communication)</b>	Staff at various levels can communicate with parents both during the day and at off hour parent events (should not be only the assistant teachers).		May be requirement of certain staff positions; may require additional pay to attract staff (suggest .50/hour); may imply extra work hours (i.e. overtime, etc.) to attend parent meetings or orientations	
<b>Parent and child visit in group prior to starting.</b>	<ul style="list-style-type: none"> <li>• This is particularly important for children with special needs.</li> <li>• Appointment to visit made with Director.</li> <li>• Teacher of group may prepare an activity in which to engage the child.</li> </ul>		No additional staff needed unless teacher is called to meet with parent one-on-one	
<b>Opportunities for parents to contribute/volunteer</b>	<ul style="list-style-type: none"> <li>• Daily program support in the classroom or with group activities.</li> <li>• Parents donate food and materials that are needed to enhance the program.</li> <li>• Parents share a hobby or skill.</li> </ul>	Notices, volunteer sign-up lists, etc.  Certificates, gift cards, etc. See parent leadership below	No additional staff for planning, but may require staff who can communicate with families to put in extra hours if not salaried employee (see above)	Child care for parents volunteering; additional staff hours or hiring substitutes. Training for staff to work with parent volunteers

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
A. <i>Welcoming and involving</i>				
<b>Materials and activities reflect culture of community and families</b>	<ul style="list-style-type: none"> <li>• Integrated into everything done at the center:           <ul style="list-style-type: none"> <li>- meals/snacks</li> <li>- décor</li> <li>- books</li> <li>- types of family events</li> <li>- actual "artifacts" from children's homes displayed in various areas.</li> </ul> </li>   <li>• Training to enable staff to recognize the cultural context in which they work, to be able to communicate about it, and integrate cultural elements appropriately in everyday activities and processes (example: allowing a child to eat with his hands as is done in his home).</li> </ul>	<p>Use of supplies or "artifacts" from homes; donated items; purchase of appropriate learning materials such as books as part of supply budget</p> <p>Ensuring that translations, interpreters, etc. are appropriate</p>	<p>Professional development; may include periodic in-service trainings</p> <p>Costs of staff time in personnel budget (out-of work-time meetings)</p>	Trainer or presenter
<b>Two per year well-attended family activities</b>	<ul style="list-style-type: none"> <li>• Business meetings, educational events, or social events.</li> <li>• Should include food, child care, and interpretation services as needed.</li> <li>• Programs may need to provide transportation to and from the event.</li> <li>• Space rental and rent chairs and tables if needed.</li> </ul>	<p>Food, if not, donated or potluck</p> <p>Chair and/or table rental</p>	<p>Staff overtime or substitutes for child care if needed; after hour events at some locations will mean having maintenance staff work overtime</p>	<p>Interpreter; translation headsets rental for larger, mixed groups</p> <p>Presenters</p> <p>Bus rental, bus tokens or taxi vouchers; space rental</p>
<b>Parent meetings scheduled conveniently</b>	<ul style="list-style-type: none"> <li>• Survey parents about the best time to hold group meetings; this usually means scheduling them outside of regular operational hours.</li> <li>• Provide supports to encourage attendance (light dinner, child care, etc.).</li> </ul>	<p>Refreshments or light dinner</p> <p>Survey developed by Director</p>	<p>Overtime for staff or substitutes to cover child care</p> <p>Overtime for maintenance staff</p> <p>Change staff schedule to accommodate meeting</p>	
<b>Parent leadership opportunities</b>	<ul style="list-style-type: none"> <li>• Leadership training.</li> <li>• Advisory councils.</li> <li>• Volunteer opportunities to lead parent projects.</li> <li>• Recognition of efforts: certificates, plaques, incentives (gift cards, portfolios, etc.).</li> </ul>	Certificates, plaques, gift cards.	<p>Assume management staff is coordinating or planning, no additional staff needed</p>	Trainer or presenter; space rental for large groups; conference costs

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
A. <i>Welcoming and involving</i>	<p><b>Creative strategies to adapt program to families' needs</b></p> <ul style="list-style-type: none"> <li>• Consider the special circumstances families face, such as having a child with disabilities, or child allergies; custody issues and family structures; security/safety concerns of families.</li> <li>• Family transportation may require staff to meet families at a bus stop, or some other way of dropping off and picking up children.</li> <li>• Allow some families flexibility in the coming and going when medical needs are involved (therapy, etc.); allow child to receive therapy/services at the center.</li> <li>• Help teachers include IEP recommendations in regular planning and activities; train teachers to record observations of children.</li> <li>• Train in handling custody issues that may impact staff action and program policy as well as parent expectations.</li> </ul>	Books reflect various family circumstances pertinent to the children attending the program  Handbook includes policies and procedures developed to meet particular needs	Staff time to participate in training to address needs of children with disabilities and other issues  Training should be various, specific, frequent, regular  Have a staff person at reception desk as a security strategy (implies salary)  Staff assigned to accommodate the drop offs and pick ups, etc.	Space set aside for special one-on-one visits. Adjust program menu to accommodate allergies (usually not an additional cost)  Nutrition consultant  Use of resources such as WestEd: Program for Infant/Toddler Care (PITC) to fully address infant and toddler needs

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<i>B. Communication for relationships</i>	<ul style="list-style-type: none"> <li>• Survey/interview families regarding how they are best informed about child, program, etc.</li> <li>• Director/administrator develops communication processes, which may include: frequent written notices of events; daily/weekly/monthly reports of child's development; photos of staff and children to document activities; e-mail announcements and correspondence; etc.</li> <li>• Allow teachers time to speak with parents at drop-off or pick-up.</li> <li>• Telephone calls from director; regular newsletter or bulletin.</li> </ul>	<p>Duplication of report forms, surveys, newsletters</p> <p>Purchase of digital camera for photo documentation</p> <p>Duplication costs if in hard copy format</p> <p>Annual purchase of disposable cameras (one per child)</p>	<p>Need for interpreters among staff (see section A)</p> <p>Time to complete reports, meet with families, or assist with interpretation will have to be carved out of the regular work shift or staff work additional time</p> <p>Either option may require additional staff hours or substitutes</p>	Translation of materials
<b>System using parents' preferred means of communication</b>	Staff schedules are developed so that each teacher has some time every day to converse with families: morning drop off, pick-up or during the day for a parent meeting or telephone conversation.		Teacher shifts have both floor time (with the children) and planning and meeting time; the less floor time, the more likely additional staff will be needed to maintain ratios; this is a staff cost reflected in the number and types of staff	
<b>Staff schedules allow for meaningful communications</b>				

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<b>B.</b> <i>Communication for relationships</i>				
<b>One parent/teacher conference per year</b>	<p>Use to:</p> <ul style="list-style-type: none"> <li>• Share the results of screenings/assessments,</li> <li>• Review of child's developmental progress,</li> <li>• Address parent needs/concerns, and</li> <li>• Share resources and making referrals.</li> </ul>	<p>Child portfolios, photo development, duplication of forms</p> <p>Cost of developmental screening tools (i.e. Parents' Evaluation of Developmental Status (PEDS) or Ages and Stages Questionnaire (ASQ) and manuals</p>	<p>Staff will need at least 30 minutes per family. For a program with 100 children it means at least 50 hours of additional staff time plus the time to prepare the Desired Results Developmental Profiles (DRDPs), compile portfolio's etc.; only teachers will be involved</p>	<p>Training to undertake screenings and assessments</p>
<b>Two parent/teacher conferences per year</b>	See above.		Double the staff time involved (see above)	
<b>Annual, written report on child's development</b>	<ul style="list-style-type: none"> <li>• Director may develop a form that is completed by staff.</li> <li>• Attach results from screenings/assessment.</li> <li>• DRDP's and portfolios may be used.</li> </ul>	Duplication/documentation (see above)	Staff time to write the report (see above); substitute teacher or additional paid staff time	
<b>Calendars with daily schedule and activities readily available</b>	<ul style="list-style-type: none"> <li>• Clerical staff and director establish a resource area where parents can pick up calendars and other information.</li> <li>• Post daily schedule on parent board as well as classroom bulletin boards.</li> <li>• Post on center Web site.</li> </ul>	<p>Printing costs Furniture for displays</p>	<p>Time to develop the calendar</p>	<p>Translation and space for displays</p>

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b> How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<i>B. Communication for relationships</i>				
<b>Group information dissemination, i.e. newsletter</b>	<ul style="list-style-type: none"> <li>• Director establishes a parent resource area to include bulletin boards, etc.</li> <li>• Post information on Web site, i.e. newsletter and monthly calendar.</li> <li>• May use a computer kiosk for parents to access the Web site.</li> <li>• Daily review bulletin board.</li> <li>• Binders with all notices, newsletters, etc. for reference.</li> <li>• E-mail reminders to parents.</li> </ul>	<p>Printing /duplication costs  One time purchase of a computer  Appropriate furniture</p>	<p>Management /clerical staff time</p>	<p>Translation  Web site hosting and Internet connection.</p>
<b>Annual home visits</b>	<ul style="list-style-type: none"> <li>• Teachers conduct home visits.</li> <li>• May coincide with policy of annual, formal parent conferences; if two are conducted, one may occur in the home.</li> </ul>	<p>Tape recorder for recording the visit  Photo-graphs (disposable camera)  Written records</p>	<p>Substitute teachers or staff overtime, or built into regular staff schedules; estimate three to four hours needed per visit including travel and documentation  Assume two staff per visit, at least one able to speak family's primary language</p>	<p>Mileage reimbursement, insurance (non-owned auto coverage), and parking costs, if needed</p>
<b>Ways that families help shape program practices</b>	<ul style="list-style-type: none"> <li>• Director establishes a parent policy council or parent advisory committee.</li> <li>• Include parents in Environment Rating Scale review.</li> <li>• Include parents in annual program evaluation.</li> <li>• Teachers provide parent surveys during parent conferences or use DRDP parent surveys.</li> <li>• Parents sit on interview panels for staff.</li> <li>• Parents prioritize needs based on survey results.</li> </ul>	<p>Parent policy/handbook describes level of participation  Develop parent survey</p>	<p>Overtime for lead teachers to attend policy meeting, if needed, and if teachers are not on salary (assumes meeting held after hours; six to 24 hours of teacher time) or cost for substitute staff</p>	<p>Translation of handbook and any other materials, surveys</p>

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<i>B. Communication for relationships</i>	<p><b>Intentional partnering with parents (as children's first teachers)</b></p> <ul style="list-style-type: none"> <li>• Director establishes and implements an open door policy which includes parent visits and observations and opportunities for parents to participate in daily activities.</li> <li>• Provide school activities for parent involvement, such as festivals, cross cultural celebrations, field trips, etc.</li> </ul>	Video camera for taping  Digital camera for photos of activities  Incentives for parent participation  Recognition certificates, etc.		Recognition luncheon

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<i>C. Promoting family strengths/ fostering connections</i>	<ul style="list-style-type: none"> <li>• Family social events.</li> <li>• Clothing or toy exchanges.</li> <li>• Parent discussion groups organized by parents.</li> <li>• Parent communication box, bulletin board, or listserv.</li> <li>• Supporting parent initiated projects.</li> </ul>	Food  Bulletin Board or box	Only as needed	Space to meet or organize the activity
<b>Opportunities for mutual support among families</b>	<ul style="list-style-type: none"> <li>• Director establishes a resource library.</li> <li>• A lending library for parents and children; backpack libraries to take home.</li> <li>• Computer kiosk with Internet access.</li> </ul>	Books, DVD's, videos (start-up and replenishing)  Backpack or carry-all  Computer	Initial time to organize and order materials  Staff time for check out and check in (clerical or teaching)	Internet costs for networked computers
<b>Family resource library</b>	<ul style="list-style-type: none"> <li>• Provide parent education workshops.</li> <li>• Provide written literature on health and nutrition programs, i.e. WIC, Healthy Families, etc.</li> <li>• Parent Resource Library (see above).</li> <li>• Presenters at parent gatherings.</li> </ul>	Food  Duplication of materials	Director to organize	Presenters
<b>Information and coaching on healthy development of children</b>	<ul style="list-style-type: none"> <li>• Director provides teacher/parent workshops.</li> <li>• Orientation includes a family interview.</li> <li>• Allow teachers time to converse with parents daily.</li> <li>• Use parent conferences to gain more information about family.</li> <li>• Home visits.</li> <li>• Parent surveys.</li> <li>• Staff training on cultural values, listening, etc.</li> </ul>	(See previous strategies, Sections A and B)	Staff time for parent conversations  Staff time for training	Workshop presenters /trainers
<b>Build consistency between home and center practices (e.g. developmentally appropriate practice)</b>	<ul style="list-style-type: none"> <li>• Director/Teachers provide Curriculum Activity Bags for parents to check out.</li> <li>• Provide reading logs with selected books for the child to take home.</li> <li>• Backpack libraries for check out.</li> <li>• Activity ideas in newsletters.</li> </ul>	Containers for books/activities  Duplication of materials  Crayons, other consumable supplies, and manipulatives	Staff time to manage check outs, organize bags and backpacks	
<b>Home-based activity ideas that foster child's development</b>				

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<i>C. Promoting family strengths/ fostering connections</i>				
<b>Physical space where parents can gather and meet</b>	<ul style="list-style-type: none"> <li>• Rent local church, library, or community center rooms.</li> <li>• Classroom space in off hours</li> <li>• Use outside space (weather permitting).</li> <li>• Staff lounge.</li> <li>• Local elementary school site.</li> </ul>			Possible rental costs
<b>Support personnel: social worker, early interventionist, parent specialist</b>	<ul style="list-style-type: none"> <li>• Hire full- or part-time staff person with specialty training.</li> <li>• Use a consultant.</li> <li>• Provide specialist from the community on site quarterly or monthly.</li> <li>• Graduate interns (when there is a Licensed Clinical Social Worker (LCSW) on site for supervision).</li> <li>• Engage a community volunteer.</li> </ul>	Office supplies  Materials related to specialty		Office space or space for counseling, parent conversations, therapy, etc.; access to telephone and computer
<b>Family support plans and annual review of plans</b>	<p>Develop plans with staff social worker or other support personnel:</p> <ul style="list-style-type: none"> <li>• In parent conferences;</li> <li>• During review of DRDP with family process; and</li> <li>• At intake or orientation.</li> </ul>	Development of forms  Duplication	Director, head teachers or support staff/ consultants	
<b>Advocacy training and support</b>	<ul style="list-style-type: none"> <li>• Provide training on advocacy.</li> <li>• Pay for conference attendance.</li> <li>• Focus the agenda at a parent meeting.</li> <li>• Form a parent advocacy group.</li> <li>• Invite elected officials to meet with parents.</li> <li>• Invite local officials to all center events.</li> <li>• Keep parents apprised of policy and legislation that may affect them</li> </ul>	Develop lists of legislators and contact information  Duplication	Coordination time for Director or other staff	Present-ers, trainers, registration fees for conferences, and food for events

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<i>C. Promoting family strengths/ fostering connections</i>	<p><b>Support for parents to become better advocates for their children</b></p> <ul style="list-style-type: none"> <li>· Train about systems such as K-12, Regional Centers, etc.</li> <li>· (See strategies above.)</li> <li>· (See "building consistency between home and center".)</li> <li>· Parent information and resources (see resource library).</li> <li>· Invite community groups to monthly parent meeting for information sharing, i.e. SELPA, Regional Centers, WIC program, etc.</li> </ul>		Coordination time for Director or other support personnel	Presenters

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<b>D. Connections to community resources</b>	<ul style="list-style-type: none"> <li>• Include health fair in family day festivities.</li> <li>• Invite community groups to monthly parent meeting for information sharing, i.e. SELPA, Regional Centers, John Tracy Clinic, WIC, Child Guidance Clinics, etc.</li> <li>• Invite public officials to events.</li> <li>• Director meets one-on-one with community services representatives.</li> <li>• Develop Memorandums of Understanding (MOUs) for service referrals to community agencies.</li> </ul>		Coordination time for Director/staff	
<b>Cultivating working relationships with public/community-based services (health, mental health, social services, etc.)</b>	<ul style="list-style-type: none"> <li>• Director provides Internet access on site for parents to access information.</li> <li>• Access to Healthy City Web site.</li> <li>• Rainbow Guide to community services.</li> <li>• Use 211 LA County (was Info Line) or other help lines.</li> <li>• LACountyHelps.org Web site for County services.</li> </ul>	Computer kiosk with printer  Paper and toner  Cost of Rainbow Guide (for County of Los Angeles)		Internet/ e-mail connections
<b>Developing and maintaining current resource list</b>	<ul style="list-style-type: none"> <li>• Use support personnel (see above).</li> <li>• Parent calls service while at child care site; staff assist with conversation.</li> </ul>		Staff time; may require staff with bilingual ability  Cost of a support staff position (see above)	
<b>Linking families with liaisons in community services</b>	<ul style="list-style-type: none"> <li>• Ensure parents know to ask that staff be included.</li> <li>• Open site to host IEPs and IFSPs.</li> <li>• Open center for site/therapy visits by specialists.</li> <li>• Teachers visit agency/therapy site.</li> <li>• Teacher training on IEP process.</li> </ul>		Staff time for training	Need space to accommodate therapy, counseling and meetings; trainers
<b>Qualified staff participate in Individual Education Plan (IEP)/ Individual Family Service Plan (IFSP) meetings</b>				

<b>STANDARD</b> (All steps)	<b>STRATEGIES</b>  How can this be done? By whom?	<b>BUDGETARY CONSIDERATIONS</b> (See Appendix 3. Cost Factors for Family and Community Connections for estimates of actual costs for items below.)		
		<b>Materials</b>	<b>Staff</b>	<b>Other</b>
<b>D. Connections to community resources</b>				
<b>Initiating discussions about kindergarten in prior year</b>	<ul style="list-style-type: none"> <li>Invite kindergarten teachers to staff and parent meetings.</li> <li>Gather and display information from all local schools.</li> <li>Provide materials on school readiness.</li> <li>Discuss how program provides opportunities to develop readiness skills.</li> </ul>	Display fixtures, bulletin boards, etc.  Duplication	Director's time to coordinate	
<b>Conducting kindergarten transition activities such as school visits, information sessions, and enrollment support</b>	<ul style="list-style-type: none"> <li>Director attends parent orientation at local schools.</li> <li>Director invites public school staff to parent meetings to inform parents of the application process, and other choices, i.e. magnet schools.</li> <li>Provide copy of child's last assessment or a portfolio for the parent to share with kindergarten teacher.</li> <li>Arrange a field trip to neighborhood school.</li> </ul>	Duplication of assessment forms; packaging for portfolio	Director's time to attend meetings  Coordination time for guest speakers	
<b>Helping families navigate community services and providing advocacy as needed</b>	Use the support staff to provide assistance and to intercede on behalf of family when necessary.		Support staff position or regular consultant	
<b>Bringing local expertise to center: library, police, local artists, storytellers, etc.</b>	<ul style="list-style-type: none"> <li>Tap into parent skills/resources or connections.</li> <li>Reach out to community to engage services, information, assistance, enhancements.</li> <li>Have family fun days with community guests.</li> </ul>	Duplication of notices	Director's coordination time	
<b>Information on local, relevant community events</b>	Director provides a resource area with parent bulletins to include community events (see Section C above).	See Section C		
<b>Making families aware of local, state, and federal policy changes that may affect them</b>	See Section C, under Advocacy Director registers on a policy/legislation listserv.	See Section C		

# **Appendices**

## **Appendix 1. Cost Factors for Qualifications and Working Conditions**

<b>Staff/Substitutes/Consultants</b>	<b>Costs</b>	<b>Notes</b>
Staff time (outside of normal work hours)	\$15 per hour	An average of if staff are not on salary
	\$22.50 per hour	If the extra time is beyond 40 hours per week, time and a half
Substitutes	\$15-\$30 per hour	Depends on the positions or the substitute service used
Child Development Permit costs	\$147 per staff	\$97 for Fingerprinting/Criminal Clearances (DPSS) and \$50 Child Development Permit application

## Appendix 2. Staffing Configurations and Assumptions

STEP 3: Preschool Only, Full-day, Full-year for 96 Children Ages 2.5 – 6 Years Old					
Age Groups	Number of children	Ratios	Teaching Staff	Other Personnel	Working Conditions and Benefits
2.5 - 3.0 year olds	One group of 24	1:4	One lead teacher with Teacher permit, two assistants with Associate Teacher permits, and five assistants with assistant teacher permits (8 total).	One Director with a Site Supervisor permit.  At least one teacher has training in working with children with special needs and other disabilities.	10 days per year for sick/personal/vacation.  Paid preparation and planning time.  50% of individual's health insurance or menu of options.
3.0 - 4.0 year olds	One group of 24	1:8	One lead teacher with Teacher permit, two assistants with Associate Teacher permits, and one assistant with Assistant Teacher permit (4 total).	Substitutes paid at \$15 - 30 per hour, which includes wages, payroll taxes, and worker's compensation.	Staff meetings: six per year, 12 hours per staff per year.  Annual evaluations and professional development plans.
4 - 5 year olds	Two groups of 24	1:8	One lead teacher with Teacher permit, two assistants with Associate Teacher permits, and one assistant with assistant teacher permit (x2=8 total).		
<b>Totals</b>	<b>96</b>		<b>20 Full Time Equivalents (FTEs)</b>	<b>1600 substitute hours</b>	

STEP 3: Infant and Preschool, Full-day, Full-year for 101 Children Ages 0 – 6 Years Old					
Age Groups	Number of children	Ratios	Teaching Staff	Other Personnel	Working Conditions and Benefits
1 - 12 month olds	One group of 9	1:3	One lead teacher with Teacher permit, one assistant with an Associate Teacher permit, and 2.5 assistants with Assistant permits (4.5 total).	One Director with a Site Supervisor permit.  One Assistant Director with Site Supervisor permit (focus on infant/toddlers).  At least one teacher has training in working with children with special needs and other disabilities.	10 days per year for sick/personal/vacation.  Paid preparation and planning time.  50% of individual's health insurance or menu of options.  Staff meetings: six per year, 12 hours per staff per year.  Annual evaluations and professional development plans.
12 - 18 month olds	One group of 12	1:3	One lead teacher with Teacher permit, one assistant with an Associate Teacher permit, and four assistants with Assistant Teacher permits (6 total).		
18 – 24 month olds	One group of 12	1:4	One lead teacher with Teacher permit, one assistant with Associate Teacher permit, and 2.5 assistants with Assistant Teacher permits (4.5 total).		
24 - 36 month olds	One group of 12	1:4	One lead teacher with Teacher permit, one assistant with Associate Teacher permit, and two assistants with Assistant Teacher permits (4 total).	Substitutes paid at \$15 - 30 per hour, which includes wages, payroll taxes, and worker's compensation.	
3 - 4 year olds	Two groups of 16	1:8	One lead teacher with Teacher permit, one assistant with Associate Teacher permit, and one assistant with Assistant Teacher permit. (x2= 6 total).		
4 - 5+ year olds	Two groups of 24	1:8	One lead teacher with Teacher permit, one assistant with Associate Teacher permit, and two assistants with Assistant Teacher permits (4 total).		
<b>Totals</b>	<b>101</b>		<b>29 FTEs</b>	<b>2320 substitute hours</b>	

<b>STEP 4: Preschool Only, Full-day, Full-year for 96 Children Ages 2.5 – 6 Years Old</b>					
<b>Age Groups</b>	<b>Number of children</b>	<b>Ratios</b>	<b>Teaching Staff</b>	<b>Other Personnel</b>	<b>Working Conditions and Benefits</b>
2.5 - 3.0 year olds	One group of 24	1:4	One lead teacher with Master Teacher permit and three assistants with Associate Teacher permits (x2=8 total).	One Director with a Program Director permit.	10 days per year for sick/personal/vacation.  Paid preparation and planning time (six hours per month for lead teachers).
3.0 - 4.0 year olds	One group of 24	1:8	One lead teacher with Master Teacher permit and three assistants with Associate Teacher permits (4 total).	At least one teacher per class has training in working with children with special needs	50% of individual's health and dental insurance (or menu of options).  Staff meetings: monthly 18 hours per staff per year.
4 - 5 year olds	Two groups of 24	1:8	One lead teacher with Master Teacher permit and three assistants with Associate Teacher permits (x2=8 total).	and other disabilities and to conduct developmental screenings.  Substitutes paid at \$15 - 30 per hour, which includes wages, payroll taxes, and worker's compensation.	Annual evaluations and professional development plans.
<b>Totals</b>	<b>96</b>		<b>20 FTEs</b>	<b>1600 substitute hours</b>	

<b>STEP 4: Infant and Preschool, Full-day, Full-year for 101 Children Ages 0 – 6 Years Old</b>					
<b>Age Groups</b>	<b>Number of children</b>	<b>Ratios</b>	<b>Teaching Staff</b>	<b>Other Personnel</b>	<b>Working Conditions and Benefits</b>
1 - 12 month olds	One group of 9	1:3	One lead teacher with Master Teacher permit and 3.5 assistants with Associate Teacher permits (4.5 total).	One Director with a Program Director permit.	10 days per year for sick/personal/vacation.  Paid preparation and planning time (six hours per month for lead teachers).
12 - 18 month olds	One group of 12	1:3	One lead teacher with Master Teacher permit and two assistants with Associate Teacher permits (x2=6 total).	One Assistant Director with Site Supervisor permit (focus on infant/toddlers).	50% of individual's health insurance or menu of options.
18 – 24 month olds	One group of 12	1:4	One lead teacher with Master Teacher permit and three assistants with Associate Teacher permits (4 total).	At least one teacher has training in working with children with special needs and other disabilities.	Staff meetings: six per year, 12 hours per staff per year.
24 - 36 month olds	One group of 12	1:4	One lead teacher with Master Teacher permit and three assistants with Associate Teacher permits (4 total).	Substitutes paid at \$15 - 30 per hour, which includes wages, payroll taxes, and worker's compensation.	Annual evaluations and professional development plans
3 - 4 year olds	Two groups of 16	1:8	One lead teacher with Master Teacher permit and two assistants with Associate Teacher permits (x2= 6 total).		
4 - 5+ year olds	Two groups of 24	1:8	One lead teacher with Master Teacher permit, 3.5 assistants with Associate Teacher permits (4.5 total)		
<b>Totals</b>	<b>101</b>		<b>29 FTEs</b>	<b>2320 substitute hours</b>	

<b>STEP 5: Preschool Only, Full-day, Full-year for 100 Children Ages 2.5 – 6 Years Old</b>					
<b>Age Groups</b>	<b>Number of children</b>	<b>Ratios</b>	<b>Teaching Staff</b>	<b>Other Personnel</b>	<b>Working Conditions and Benefits</b>
2.5 - 3.0 year olds	Two groups of 12	1:4	One lead teacher with Bachelor of Arts (BA) and 2.5 assistants with Teacher permits (x2=7 total).	One Director with a Master of Arts (MA) in early childhood education (ECE) or related area and holds or has applied for Program Director permit.	10 days per year for sick/personal/vacation.  Paid preparation and planning time (six hours per month for lead teachers).
3.0 - 4.0 year olds	Two groups of 18	1:9	One lead teacher with BA and 1.5 assistants with Teacher permits (x2=5 total).	All teachers have training in working with children with special needs and other disabilities and in conducting developmental screenings.	70% of staff health and dental insurance (or menu of options).  Staff meetings: monthly, 18 hours per staff per year.
4 - 5 year olds	Two groups of 20	1:10	One lead teacher with BA and 1.5 assistants with Teacher permits (x2=5 total).	Substitutes paid at \$15 - 30 per hour, which includes wages, payroll taxes, and worker's compensation.	Annual evaluations and professional development plans.  Paid release time for professional development activities (six hours per year per staff).  Lead staff provide professional development to others (six hours per year per staff)
<b>Totals</b>	<b>100</b>		<b>17 FTEs</b>	<b>1904 substitute hours</b>	

**STEP 5: Infant and Preschool, Full-day, Full-year for 100 Children Ages 0 – 6 Years Old**

Age Groups	Number of children	Ratios	Teaching Staff	Other Personnel	Working Conditions and Benefits
1 - 12 month olds	One group of 8	1:4	One lead teacher with BA in ECE and two assistants with Teacher permits (3 total).	One Director with a MA in ECE or related area and holds or has applied for Program Director permit.	10 days per year for sick/personal/vacation.  Paid preparation and planning time (six hours per month for lead teachers)
12 - 18 month olds	One group of 12	1:4	One lead teacher with BA in ECE and three assistants with Teacher permits (4 total).	One Assistant Director with a BA in ECE.	70% of staff health and dental insurance (or menu of options).
18 – 24 month olds	One group of 12	1:4	One lead teacher with BA in ECE and three assistants with Teacher permits (4 total).	All teachers have training in working with children with special needs and other disabilities and in conducting developmental screenings.	Staff meetings: monthly, 18 hours per staff per year.
24 - 36 month olds	One group of 12	1:6	One lead teacher with BA in ECE and two assistants with Teacher permits (3 total).	Substitutes paid at \$15 - 30 per hour, which includes wages, payroll taxes, and worker's compensation.	Annual evaluations and professional development plans.
3 - 4 year olds	Two groups of 18	1:9	One lead teacher with BA in ECE, and 1.5 assistants with Teacher permits (x2= 5 total).		Paid release time for professional development activities (six hours per year per staff).
4 - 5 + year olds	Two groups of 20	1:10	One lead teacher with BA in ECE and 1.5 assistants with Teacher permits (2.5 total).		Lead staff provide professional development to others (six hours per year per staff).
<b>Totals</b>	<b>100</b>		<b>21.5 FTEs</b>	<b>2408 substitute hours</b>	

### Appendix 3. Cost Factors for Family and Community Connections

The costs presented below represent best estimates and assume that the program must pay for these items. Individual program's costs may differ. In some cases, programs receive donations or services at no cost. When this is the case, the program budget should indicate the necessary item or service as an in-kind donation and not as a budget item.

Staff/Substitutes/Consultants	Costs	Notes
Staff time (outside of normal work hours)	\$15 per hour	An average of if staff are not on salary
	\$22.50 per hour	If the extra time is beyond 40 hours per week, time and a half
Substitutes	\$15 - \$30 per hour	Depends on the positions or the substitute service used
Interpreters for parent events	\$75 - \$100 per hour	Agency
Staff/consultant specializing in early intervention, social work, etc.	\$40,000 - \$70,000 for staff position	Plus employer taxes, benefits
	\$100 per hour for consultants	

Training	Costs	Notes
Trainers, Presenters, Consultants	\$100 per hour	Guest presenters (non-staff)
Training in the use of child developmental screening tools	\$750 for ½ day training	Parents' Evaluation of Developmental Status (PEDS) or Ages and Stages Questionnaire (ASQ)
Desired Results Developmental Profile (DRDP) Training	\$95 per staff	State approved trainers

Support for Parent Involvement	Costs	Notes
Child care for parents/volunteers	\$15 - \$30 per hour	Assume substitute or overtime costs for staff (see above)
Transportation	\$400 per day	Bus rentals
	\$1 - \$2 each	Bus tokens
	\$20 each	Taxi vouchers
Food for parent events	\$2 - 7 per person	Depends on the type of refreshments
Certificates, Incentives	\$10 - \$25 each	Scrolls, gift cards, etc.
	\$75 - \$100	Space rental: room at local community center, library, etc.
	\$.75 - \$1.5 per chair per event	Chair rental
Space/furniture rental for events	\$10 - \$20 per table per event	Table rental

Child Developmental Screenings	Costs	Notes
Ages and Stages Questionnaire (ASQ)	\$50	Questionnaire forms for groups
Parents' Evaluation of Developmental Status (PEDS)	Less than \$50	Questionnaire forms for groups
Ages and Stages Questionnaire-Social/Emotional (ASQ-SE)	\$125	Questionnaire forms for groups
Training in use of developmental screening tools	\$750 each staff	Key staff trained in order to train other staff
Administration and scoring guides for developmental screening tools	\$150 (PEDS); ASQ \$149-\$200 for ASQ, ASQ:SE	One time purchase One time purchase
Use of photos for developmental profiles	Disposable cameras at \$5.00 each	One per child
	\$.29 per print	Photo processing
	Digital Camera at \$250-400	One time purchase

<b>Parent Communication and Materials Preparation</b>	<b>Costs</b>	<b>Notes</b>
Translation of written materials	\$50 per page	For each language
	\$.20-.40 per word	Depending on the language
	\$600	One time cost for a 12 page document
	\$200-\$400	Each 1000 words
Duplication costs	\$.10-.20 per page 20 page document = \$2.00-\$4.00	Depends on size, paper quality X number to be distributed
Use of Internet/Web-based communications	\$30-\$70 per month	For subscription to Internet provider or Web site hosting
Information kiosk/computer	\$800-\$2000	For parent use
Tape recorder	\$60-\$200	For taping child's conversation
Furniture for displays/resource library	Table: \$150-\$300	May need more than one
	DVD player/TV for videos: \$300-\$500	
	AV cart: \$400	
	Book shelves: \$200-\$400	
	Bulletin Board: \$60-\$100	
	Display racks for materials: \$100-\$300	

<b>Center to Home Activities</b>	<b>Costs</b>	<b>Notes</b>
Learning Kits	Backpacks/totes: \$5.00 for 100+	
	Contents: \$15-\$30 each	Duplicated materials, books, manipulatives
	Ready made learning kits at \$35-\$50 each	Purchased through early childhood education supply vendors

## Appendix 4 – Model Budget Framework

<b>STEP 3: Preschool Only, Full-day, Full-year for 96 Children Ages 2.5 – 6 Years Old</b>	
<b><i>Personnel</i></b>	
<b><i>Salaries</i></b>	
Director <sup>1</sup>	\$40,560
Lead Teachers <sup>2</sup>	\$112,320
Assistant Teachers (Associates) <sup>3</sup>	\$195,520
Assistant Teachers <sup>4</sup>	\$166,400
Wages/salaries for out of work time meetings/trainings <sup>5</sup>	\$4,071
<b>Subtotal Salaries</b>	<b>\$518,871</b>
<b><i>Personnel Expenses</i></b>	
Substitutes <sup>6</sup>	\$32,000
Payroll Taxes <sup>7</sup>	\$44,839
Workers' Compensation <sup>8</sup>	\$51,887
Health Insurance and Other Fringe Benefits <sup>9</sup>	\$63,000
Retirement Benefits <sup>10</sup>	
<b>Subtotal Personnel Expenses</b>	<b>\$191,726</b>
<b>Total Personnel Expenses</b>	<b>\$710,597</b>

<b>STEP 3: Infant and Preschool, Full-day, Full-year for 101 Children Ages 0 – 6 Years Old</b>	
<b><i>Personnel</i></b>	
<b><i>Salaries</i></b>	
Director <sup>11</sup>	\$40,560
Assistant Director <sup>12</sup>	\$34,320
Lead Teachers <sup>13</sup>	\$196,560
Assistant Teachers (Associates) <sup>14</sup>	\$171,080
Assistant Teachers <sup>15</sup>	\$312,000
Wages/salaries for out of work time meetings/trainings <sup>16</sup>	\$6,003
<b>Subtotal Salaries</b>	<b>\$760,523</b>
<b><i>Other Personnel Expenses</i></b>	
Substitutes <sup>17</sup>	\$46,400
Payroll Taxes <sup>18</sup>	\$64,458
Workers' Compensation <sup>19</sup>	\$76,052
Health Insurance and Other Fringe Benefits <sup>20</sup>	\$90,000
Retirement Benefits <sup>21</sup>	
<b>Subtotal Other Personnel Expenses</b>	<b>\$276,911</b>
<b>Total Personnel Expenses</b>	<b>\$1,037,434</b>

<b>STEP 4: Preschool Only, Full-day, Full-year for 96 Children Ages 2.5 – 6 Years Old</b>		
<b><i>Personnel</i></b>		
<b><u>Salaries</u></b>		
Director <sup>22</sup>		\$50,000
Lead Teachers <sup>23</sup>		\$156,000
Assistants (Associate) <sup>24</sup>		\$366,600
Wages/salaries for out of work time meetings/trainings <sup>25</sup>		\$6,782
	<b>Subtotal Salaries</b>	<b>\$579,382</b>
<b><u>Other Personnel Expenses</u></b>		
Substitutes <sup>26</sup>		\$32,000
Payroll Taxes <sup>27</sup>		\$49,468
Workers' Compensation <sup>28</sup>		\$57,938
Health Insurance and Other Fringe Benefits <sup>29</sup>		\$75,600
Retirement Benefits <sup>30</sup>		
	<i>Subtotal Other Personnel Expenses</i>	<b>\$215,006</b>
	<b>Total Personnel Expenses</b>	<b>\$794,388</b>

<b>STEP 4: Infant and Preschool, Full-day, Full-year for 101 Children Ages 0 – 6 Years Old</b>		
<b><i>Personnel</i></b>		
<b><u>Salaries</u></b>		
Director <sup>31</sup>		\$50,000
Assistant Director <sup>32</sup>		\$36,400
Lead Teachers <sup>33</sup>		\$218,400
Assistant Teachers (Associate) <sup>34</sup>		\$513,240
Wages/salaries for out of work time meetings/trainings <sup>35</sup>		\$9,834
	<b>Subtotal Salaries</b>	<b>\$827,874</b>
<b><u>Other Personnel Expenses</u></b>		
Substitutes <sup>36</sup>		\$46,400
Payroll Taxes <sup>37</sup>		\$70,927
Workers' Compensation <sup>38</sup>		\$78,147
Health Insurance and Other Fringe Benefits <sup>39</sup>		\$111,600
Retirement Benefits <sup>40</sup>		
	<i>Subtotal Other Personnel Expenses</i>	<b>\$307,075</b>
	<b>Total Personnel Expenses</b>	<b>\$ 1,134,949</b>

<b>STEP 5: Preschool Only, Full-day, Full-year for 100 Children Ages 2.5 – 6 Years Old</b>	
<b>Personnel</b>	
<u>Salaries</u>	
Director <sup>41</sup>	\$60,000
Lead Teacher <sup>42</sup>	\$234,000
Assistant Teacher <sup>43</sup>	\$297,440
Wages/salaries for out of work time meetings/trainings <sup>44</sup>	\$7,290
<b>Subtotal Salaries</b>	<b>\$598,730</b>
<u>Other Personnel Expenses</u>	
Substitutes <sup>45</sup>	\$47,600
Payroll Taxes <sup>46</sup>	\$50,213
Workers' Compensation <sup>47</sup>	\$59,873
Health Insurance and Other Fringe Benefits <sup>48</sup>	\$75,600
Retirement Benefits <sup>49</sup>	\$11,829
<b>Subtotal Other Personnel Expenses</b>	<b>\$245,115</b>
<b>Total Personnel Expenses</b>	<b>\$ 843,845</b>

<b>STEP 5: Infant and Preschool, Full-day, Full-year for 100 Children Ages 0 – 6 Years Old</b>	
<b>Personnel</b>	
<u>Salaries</u>	
Director <sup>50</sup>	\$60,000.00
Assistant Director <sup>51</sup>	\$48,000.00
Lead Teacher <sup>52</sup>	\$273,000.00
Assistant Teacher <sup>53</sup>	\$392,080.00
Wages/salaries for out of work time meetings/trainings <sup>54</sup>	\$8,707.50
<b>Subtotal Salaries</b>	<b>\$781,787.50</b>
<u>Other Personnel Expenses</u>	
Substitutes <sup>55</sup>	\$60,200.00
Payroll Taxes <sup>56</sup>	\$65,564
Workers' Compensation <sup>57</sup>	\$78,179
Health Insurance and Other Fringe Benefits <sup>58</sup>	\$98,700.00
Retirement Benefits <sup>59</sup>	\$15,461.60
<b>Subtotal Other Personnel Expenses</b>	<b>\$318,105</b>
<b>Total Personnel Expenses</b>	<b>\$ 1,099,892</b>

## Appendix 5 – Sample Budget Worksheet

	<b>Monthly</b>	<b>Annual</b>
<b>EXPECTED RECEIPTS</b>		
Annual Tuition (tuition for x number of children)		
Application/Registration Fees		
City/State/Federal Contracts		
AP Payments for Subsidized Children (if not included in tuition)		
Grants		
Cash Donations and Fundraising		
Volunteers/In-kind Donations Calculated as Income		
	<b>Total Income</b>	
<b>EXPECTED EXPENSES</b>		
<b>Personnel</b>		
<i>Salaries</i>		
Director		
Assistant Director		
Head, Lead or Master Teacher		
Teachers		
Associate/Assistant Teachers or Aides		
Substitutes		
Wages/Salaries for Out of Work Time for Meetings/Trainings		
Administrative Support Staff		
Food Services Personnel – Cooks		
Custodian		
	<b>Subtotal Salaries</b>	
<i>Personnel Expenses</i>		
Payroll Taxes		
Workers' Compensation		
Health Insurance and Other Fringe Benefits		
Retirement Benefits		
	<b>Subtotal Personnel Expenses</b>	
	<b>Total Salary and Personnel Expenses</b>	
<b>Operating Costs</b>		
<i>Facility Costs</i>		
Lease/Mortgage		
Construction for Loan Payments		
Utilities		
Building Maintenance		
Cleaning Supplies		
Kitchen Supplies		
Grounds Keeping/Outdoor Maintenance		
Security		
Property Taxes		
	<b>Total Facility Costs</b>	
<i>Administrative Costs</i>		
Staff Recruitment and New Employee Orientation Costs		
Payroll-related Expenses		
Licensing/Organizational Fees		
Insurance (Liability, Property/Theft/Accident/etc.)		
Taxes		
Loan Payments		
Equipment/Supplies/Service		
Office Supplies		
Program Outreach Activities/Advertising/Marketing		
Printing/Copying		
Postage		
Consultants – Administration/Operational		
First Aid Supplies		
	<b>Total Administrative Costs</b>	

	<b>Monthly</b>	<b>Annual</b>
<i>Educational Program Costs</i>		
Program Materials and Supplies		
Program Equipment		
Materials (Developmental Screenings and Other Assessment Tools)		
Program/Staff Development		
Parent Involvement		
Field Trips		
Nutrition/Food Service		
Accreditation		
Transportation		
Program Consultants		
	<b>Total Educational Program Costs</b>	
<i>Other Operating Costs</i>		
Contingency/Emergency		
	<b>Total Other Operating Costs</b>	
	<b>Total Operating Costs</b>	

### Notes for Clarification

<sup>1</sup> Top of Model Compensation Scale (MCS) at \$19.50 per hour. AA degree, Site Supervisor permit, units in adult supervision, experience.

<sup>2</sup> Four full-time equivalents (FTE) @ average of \$13.50 per hour. Child Development Teacher permits; at least one teacher trained to work with children with special needs and can conduct screenings and train others to do so.

<sup>3</sup> Eight FTEs at average of \$11.75 per hour. 12-24 units of early childhood education (ECE); have Associate Teacher permits.

<sup>4</sup> Eight FTEs at \$10.00 per hour. Six core units in ECE; have Assistant Teacher permits.

<sup>5</sup> Six meetings per year at two hours each; 12 hours per year per staff at an average of \$11.50 per hour. Cost incurred only if meetings are held outside of normal work hours and staff paid time and a half if they have worked 40 hours in that work week. See STEP Budget guide for alternative strategies.

<sup>6</sup>Ten days for 19 FTEs at \$15 to 30 per substitute, with taxes, etc. Applies only to paid leave hours; does not include time when staff released for training or meetings during work hours. See STEP Budget Guide for activities where substitutes may be needed or for alternatives to using substitutes. In addition, assumes that any absence of a regular staff member will require a substitute. In reality, not all staff use all leave time or not all staff need to be replaced when absent.

<sup>7</sup> UI = 3.5% of first \$7000; FICA=7.65% of payroll.

<sup>8</sup> Assumes 10% of payroll. A low- to mid-range estimate for teaching staff and director only. Each program's cost determined by number of staff, positions, and history.

<sup>9</sup> Assumes program will pay 50% (at least \$250) per month per staff for health care benefits. Group plans usually require the employer to pay 50% of the enrolled employees' cost. This assumes an average of \$500 per employee for health care coverage; and that all staff are participating.

<sup>10</sup> Not required for STEP 3.

<sup>11</sup> Top opf MCS at \$19.50 per hour. AA degree, Site Supervisor permit, units in adult supervision, appropriate experience.

<sup>12</sup> Top of MCS for Assistant Director. AA degree, Site Supervisor permit and appropriate experience.

<sup>13</sup> Seven FTE's at average of \$13.50 per hour. Child Development Teacher permits; at least one teacher trained in working with children with special needs and can conduct screenings and train others to do so.

<sup>14</sup> Seven FTEs at average of \$11.75 per hour. Twelve to 24 units of ECE; Associate Teacher permits.

<sup>15</sup> Fifteen FTEs at \$10.00 per hour. Six core units in ECE; Assistant Teacher permits.

<sup>16</sup> Six meetings per year at two hours each; 12 hours per year per staff at an average of \$11.50 per hour. Cost incurred only if meetings are held outside of normal work hours and staff would be paid time and a half if worked 40 hours in that work week. See STEP budget guide for alternative strategies.

<sup>17</sup>Ten days for 29 FTEs at \$15 to 30 per hour with taxes, etc. Applies only to paid leave hours; does not include time when staff is released for training or meetings during work hours. See STEP budget guide for activities where substitutes may be needed or for alternatives to using substitutes. In addition, assumes that any absence of a regular staff member will require a substitute. The reality is that not all staff use all leave time or that not all staff need to be replaced when absent.

<sup>18</sup> UI = 3.5% of first \$7000; FICA=7.65% of payroll.

<sup>19</sup> Assumes 10% of payroll. This is a low to mid-range estimate. Each program's cost will be determined by number of staff, positions, and history.

<sup>20</sup> Assumes program will pay for 50% (at least \$250) per month per staff for health care benefits. Group plans usually require the employer to pay 50% of the enrolled employees' cost. This assumes an average of \$500 per employee for health care coverage.

<sup>21</sup> Not required for STEP 3.

<sup>22</sup> Annual salary is estimated at \$44,000 to 60,000. BA degree; qualifies for the Program Director Permit, appropriate experience.

<sup>23</sup> Five FTE's at an average of \$15.00 per hour. Master Teacher permits; at least one teacher per group has training in working with children with special needs and can conduct screenings and train others to do so.

<sup>24</sup> Fifteen FTEs at an average of \$11.75 per hour. Twelve to 24 units of ECE; Associate Teacher permits.

<sup>25</sup> Monthly meetings at 18 hours per year per staff at an average of \$12.56 per hour plus time and half. Cost incurred only if meetings are held outside of normal work hours and staff would be paid time and a half if they worked 40 hours in that work week. See STEP budget guide for alternative strategies.

<sup>26</sup> Ten days for 20 FTEs at \$15 to 30 per hour, including taxes, etc. Applies only to paid leave hours; does not include time when staff released for training or meetings during work hours. See STEP budget guide for activities where substitutes may be needed or for alternatives to using substitutes. In addition, assumes that any absence of a regular staff member will require a substitute. The reality is that not all staff use all leave time or need to be replaced when absent.

<sup>27</sup> UI = 3.5% of first \$7000; FICA=7.65% of payroll.

<sup>28</sup> Assumes 10% of payroll. This is a low to mid-range estimate. Each program's cost will be determined by number of staff, positions, and history.

<sup>29</sup> Assumes program will pay 60% (at least \$300) per month per staff for health care benefits. Group plans usually require the employer to pay 50% of the enrolled employees' cost. This budget assumes 60% of the cost is covered at an average of \$500 per month per employee for health care coverage.

<sup>30</sup> Not required for STEP 4.

<sup>31</sup> Annual salary is estimated at \$44,000 to 60,000 based on salary survey for local programs. BA degree; qualifies for the Program Director Permit, appropriate experience.

<sup>32</sup> Top of MCS for assistant directors. AA, site supervisor permit plus adult supervision and infant units and appropriate experience.

<sup>33</sup> Eight FTE's at an average of \$15.00 per hour. Master Teacher permits; at least one teacher per classroom has training in working with children with special needs and can conduct screenings and train others to do so.

<sup>34</sup> Twenty-one FTEs at an average of \$11.75 per hour. Twelve to 24 units of ECE; Associate Teacher permit and appropriate experience.

<sup>35</sup> Monthly meetings at 18 hours per year per staff at an average of \$12.56 per hour plus time and half. Cost incurred only if meetings are held outside of normal work hours and staff would be paid time and a half if they have worked 40 hours in that work week. See STEP budget guide for alternative strategies.

<sup>36</sup> Ten days for 29 FTEs at \$15 to 30 per hour, including taxes, etc. Applies only to paid leave hours; does not include time when staff released for training, meetings during work hours. See STEP budget guide for activities where substitutes may be needed or for alternatives to using substitutes. In addition, assumes that any absence of a regular staff member will require a substitute; The reality is that not all staff use all leave time or need to be replaced when absent.

<sup>37</sup> UI = 3.5% of first \$7000; FICA=7.65% of payroll.

<sup>38</sup> Assumes 10% of payroll. This is a low to mid-range estimate. Each program's cost will be determined by number of staff, positions, and history.

<sup>39</sup> Assumes program will pay 60% (at least \$300) per month per staff for health care benefits. Group plans usually require the employer to pay 50% of the enrolled employees'

cost. This budget assumes 60% of the cost is covered at an average of \$500 per month per employee for health care coverage.

<sup>40</sup> Not required for STEP 4.

<sup>41</sup> Annual salary is estimated at \$48,000 to 80,000. MA degree; Program Director Permit, experience.

<sup>42</sup> Six FTE's at an average of \$18.75 per hour. BA degrees with appropriate ECE units and experience. Pay level equivalent to beginning elementary teacher. All staff are trained to work with children with special needs and in conducting developmental screenings of children.

<sup>43</sup> Eleven FTEs at an average of \$13.00 per hour. Child development Teacher's permits; mid range on MCS; all staff trained to work with children with special needs and conduct developmental screenings of children.

<sup>44</sup> Monthly meetings at 18 hours per year per hourly staff; \$22.50 average per hour (time and a half). Cost incurred only if meetings are held outside of normal work hours and staff would be paid time and a half if they have worked 40 hours in that work week. See STEP budget guide for alternative strategies.

<sup>45</sup> Ten days vacation, leave for 17 FTEs at \$15 to 30 per hour, including taxes, etc. Additional hours for release time for training, staff development, etc. See STEP budget guide for activities where substitutes may be needed or for alternatives to using substitutes. In addition, assumes that any absence of a regular staff member will require a substitute. The reality is that not all staff use all leave time or need to be replaced when absent.

<sup>46</sup> UI = 3.5% of first \$7000; FICA=7.65% of payroll.

<sup>47</sup> Assumes 10% of payroll. This is a low to mid-range estimate. Each program's cost will be determined by number of staff, positions, and history.

<sup>48</sup> Assumes program will pay for at least 70% of average cost of \$500 per month for employees' health and dental. Group plans usually require the employer to pay at least 50% of the enrolled employees' cost. This assumes an average of \$350 per month per employee for health and dental coverage.

<sup>49</sup> Two percent contribution monthly. Conditions may apply: length of time employed; employee match, etc.

<sup>50</sup> Annual salary is estimated at \$48,000 to 80,000. MA degree; Program Director Permit, experience.

<sup>51</sup> Annual salary is estimated at \$40,000 to 60,000. BA, Program Director permit plus infant units and experience.

<sup>52</sup> Seven FTE's at an average of \$18.75 per hour. Head Teachers in each group: BA degrees with appropriate ECE units and experience. All have training with special needs and screening children.

<sup>53</sup> 14.5 FTEs at an average of \$13.00 per hour. Child Development Teacher's permits; mid range on MCS; all staff are trained with special needs and conducting developmental screenings of children.

<sup>54</sup> Monthly meetings at 18 hours per year/hourly staff; \$22.50 average per hour (time and a half). Cost is incurred only if meetings are held outside of normal work hours and staff would be paid time and a half if they have worked 40 hours in that work week. See STEP budget guide for alternative strategies.

<sup>55</sup> Ten days for 21 FTEs at \$15 to 30 per hour, including taxes, etc. and additional hours for release time for professional development activities. Applies only to paid leave hours; does not include time when staff is released for training, meetings during work hours. See STEP budget guide for activities where substitutes may be needed or for alternatives to using substitutes. In addition, assumes that any absence of a regular staff member will require a substitute. The reality is that not all staff use all leave time or need to be replaced when absent.

<sup>56</sup> UI = 3.5% of first \$7000; FICA=7.65% of payroll.

<sup>57</sup> Assumes 10% of payroll. This is a low- to mid-range estimate. Each program's cost will be determined by number of staff, positions, and history.

<sup>58</sup> Assumes program will pay for at least 70% of average cost of \$500 per month for employees' health and dental. Group plans usually require the employer to pay at least 50% of the enrolled employees' cost. This assumes an average of \$350 per month per employee for health and dental coverage.

<sup>59</sup> Two percent contribution monthly. Conditions may apply: length of time employed; employee match, etc.

Office of Child Care  
Within the Service Integration Branch of the Chief Executive Office  
County of Los Angeles  
222 South Hill Street, 5<sup>th</sup> Floor  
Los Angeles, California 90012  
Office: (213) 974-4103  
Fax: (213) 217-5106  
[www.childcare.lacounty.gov](http://www.childcare.lacounty.gov)

