



Application Narrative and Budget Justification – 2021-2022 School Year

Poudre School District (PSD) offers services and support for prenatal families and children birth to age 3 who meet Early Head Start eligibility requirements. The services offered support the goal of meeting children’s developmental learning needs. PSD’S Early Head Start funded enrollment is 108. Early Head Start funds are utilized to fund the cost of the District-provided services as well as to fund the cost of services contracted for with community center partners.

Additionally, quality preschool programs for children ages 3 to 5 are available through the District’s Early Childhood Program. The preschool program is a layered program which includes Head Start, Colorado Preschool Program, Early Childhood Special Education and traditional preschool programming. Currently, the District model fully integrates the early childhood program into the school district, projecting for 37 preschool classrooms to be situated in 22 of the District’s elementary schools during the 2021-22 school year.

PSD’s Head Start funded enrollment is 275. The average class size is 16, well within the standards. This average includes children obtaining services funded through Head Start and various sources. In GABI, only Head Start enrollment and Head Start classes are reported. When GABI averages the 275 HS enrollment by 37 classrooms, the average per class is deceptive and appears to be much lower because not all participants are considered in the calculation. Please note the required supplies such as diapers, wipes, and other needed materials to provide high quality care are all allocated to local and state funds.

This year, Poudre worked with a FMCO deployment specifically on the cost allocation plan. A change from “blended funded” terms to “layered funding” helped us develop this new methodology for the Cost allocation plan. The allocation plan allows us to charge allowable direct costs to the appropriate funding by determining what costs belong in each layer of funding.

Provided below is a budget narrative justifying the budget and addressing the items listed in the Application Instructions.

Item 1

Refer to the GABI Budget for proposed Head Start and Early Head Start budgets for Head Start Program Operations, Head Start Training and Technical Assistance, Early Head Start Program Operations and Early Head Start Training and Technical Assistance as well as the budget for Non- Federal Share. The following narrative information provides the justification



for the funds identified in the Head Start, Early Head Start and Non-Federal Share budgets in the GABI budget. The GABI budget also demonstrates funds are budgeted to provide all required comprehensive Head Start and Early Head Start services to eligible children and families in a cost-effective method.

HEAD START

Personnel

Personnel costs budgeted to be charged to the District's Head Start Program Operations grant in the 2021-22 fiscal year are in the categories of Child Health and Developmental Services Personnel (teachers and paraprofessionals/teacher aides) and Family and Community Partnerships Personnel: Family and Community Engagement (FCE) Coordinator, Family Mentors, Mentor Coach, Parent Education Specialist, and School Secretary. Costs for the 2021-22 school year are based on an estimated 2.33% increase in salary and benefits over the 2020-21 school year. Portions of salary are anticipated to be charged to the Head Start Program Operations grant according to the District's Cost Allocation Plan.

Fringe Benefits

Fringe benefits budgeted for the District's Head Start Program Operations grant in the 2021-22 fiscal year are the following for the positions listed previously in the Personnel section: 1) Medicare (Social Security), 2) health and dental charges based on employee's eligibility status, 3) the employer portion paid to Colorado Public Employees' Retirement Association, and 4) other benefits such as long term and short-term disability coverage.

Travel

Travel costs are budgeted for training and technical assistance to access conferences or training that we are unable to find in-state. Travel costs are budgeted at \$5,275 and the non-federal share is \$1,319.

Supplies

Supply costs are for general office supplies. In addition, there are costs for Child and Family Services, including materials for our PACT events or Policy Council care and make-and-take materials. The costs for supplies is \$24,686 and the non-federal share is \$6,564.

Contractual



Contractual costs include Family childcare for Policy Council events. Other Contracts include software for student information systems and assessment. The total is \$18,900 and the non-federal share is \$5,350.

Indirect Costs

Indirect costs budgeted to be charged to the Head Start Program Operations grant are based on the indirect cost rate calculation provided to school districts from the state. The rate to be used for the 2021-22 fiscal year is 5.03%; therefore, the amount budgeted to be charged to the Head Start Program Operations grant is \$145,362.

EARLY HEAD START

Personnel

Personnel costs budgeted to be charged to the District's Early Head Start Program Operations grant in the 2021-22 fiscal year are in the following categories: Child Health and Developmental Services Personnel, Family and Community Partnerships Personnel, and Program Design and Management Personnel. Costs for the 2021-22 school year are based on an estimated 2.23% increase in salary and benefits over the 2020-2021 school year. Portions of salary are anticipated to be charged to the Early Head Start Program Operations grant according to the District's Cost Allocation Plan.

Fringe Benefits

Fringe benefits for the District's Early Head Start Program Operations grant in the 2021-22 fiscal year are the following for the positions listed previously in the Personnel section: 1) Medicare (Social Security), 2) health and dental charges based on employee's eligibility status, 3) the employer portion paid to Colorado Public Employees' Retirement Association, and 4) other benefits such as long-term and short-term disability coverage.

Travel

Travel costs are budgeted for training and technical assistance to access conferences or training that we are unable to find in-state.

Supplies

Supply costs are for general office supplies. In addition, there are costs for Child and Family Services, including materials for our PACT events or Policy Council care and make-and-take materials. The costs are \$27,220 and \$7,475 for non-federal share.

Contractual Services



Contractual services budgeted to be charged to the Early Head Start Program Operations grant in the 2020-21 fiscal year are for center-based care agreements. Other contractual services include software for student information systems and assessment. The costs for EHS are \$277,491 and non-federal share is \$69,523.

Other

Other costs for EHS include local travel to access training within the state. Other costs include diapers and wipes, and formula for our partner, The Family Center. The costs are \$98,009 and \$27,931 indirect costs.

Indirect Costs

Indirect costs budgeted to be charged to the Early Head Start Program Operations grant are based on 20-21 the indirect cost rate calculation provided to school districts. The rate to be used for the 2021-22 fiscal year is 5.03%; the amount budgeted to be charged to the Federal portion of the Early Head Start Program Operations grant is \$54,451.

HEAD START T/TA

Head Start T/TA resources are estimated at \$32,090 for 2021-22. These funds will be used for supplies, travel, contractual training and technical assistance, and indirect costs related to the Head Start program.

EARLY HEAD START T/TA

Early Head Start T/TA resources are estimated at \$23,254 for 2021-22. These funds will be used for supplies, travel, contractual training and technical assistance, and indirect costs related to the Early Head Start program.

NON-FEDERAL SHARE

Poudre School District's approach of layering of funding sources to offer a comprehensive, integrated program allows the District to capture a significant portion of the required Non-Federal Share through its Cost Allocation Plan. In addition to funding the salary for the Director of Early Childhood Education, the District provides facilities for the program, custodial services, transportation services, nursing services, disabilities services, nutrition services, etc. Individuals and agencies in the community also donate services to the program. For amounts and valuation methodology related to the District's anticipated Non-Federal Share, refer to GABI budget and the Cost Allocation Plan.

Item 2



We partner with The Family Center as our only contractual partner for EHS. The family center bills the school district for services. In addition, PSD ECE provides diapers and wipes and formula for EHS families at the Family center.

Item 3

The district has applied for the COLA in a separate HSES submission. The entire portion of COLA awarded will go to partially offset the salary and benefits increases in our system.

Item 4

Head Start and Early Head Start are fully integrated within the management and oversight of the Early Childhood Policy Council and ultimately the Poudre School District Board of Education. The District utilizes BusinessPLUS school software, a comprehensive finance and human resources solution that is fully adaptable to the needs of the District and enables District staff to effectively manage funding and procurement, recruit and manage personnel, and design a payroll system that fits the intricacies of the District.

In addition to the financial system software, the District maintains a strong internal control structure. Fiscal staff provide appropriate oversight and continually evaluate the effectiveness of internal controls and make modifications as necessary to strengthen and enhance those controls. Additionally, annual external audits are conducted as required to ensure compliance with Federal, State and local laws and Generally Accepted Accounting Principles (GAAP).

Item 5 (non-federal share match)

Poudre School District's approach of layering of funding sources to offer a comprehensive, integrated program allows the District to capture a significant portion of the required Non-Federal Share through its Cost Allocation Plan. In addition to funding the salary for the Director of Early Childhood Education, the District provides facilities for the program, custodial services, transportation services, nursing services, disabilities services, nutrition services, etc. Individuals and agencies in the community also donate services to the program. For amounts and valuation methodology related to the District's anticipated Non-Federal Share, refer to GABI budget and the Cost Allocation Plan.

Item 6



The district is not proposing a waiver for non-federal share match.

Item 7

Poudre School District has a history of compliance with the 15 percent limitation on development and administrative costs and we are not proposing a waiver. The most recent estimate for costs represented in the 2021-22 budget approximately 7%.

Item 8

We are not requesting a enrollment deduction.

Item 9

We are not requesting a conversion of slots.

Item 10

We are not requesting purchase, construction or major renovation to facilities that has not been previously approved.

Item 11

We are not requesting purchase of equipment.