



**HEAD START BUDGET REVISION  
FOR YEAR TWO - 2016/2017 GRANT YEAR**

Description	Budget 16/17	Revised Budget 16/17	Difference
Salaries & Benefits	\$ 2,519,041	\$ 2,184,700	\$ (334,341)
Contracted Professional Services	116,649	119,500	\$ 2,851
Classroom Rentals & Maintenance	709,030	423,435	\$ (285,595)
Travel, Telephone, Postage, Printing	118,553	71,225	\$ (47,328)
Supplies, Books, Energy & Equipment	134,547	801,260	\$ 666,713
Dues & Miscellaneous	4,500	2,200	\$ (2,300)
Indirect Charge - MCIU Admin Charges	253,700	253,700	\$ -
<b>Total:</b>	<b>\$ 3,856,020</b>	<b>\$ 3,856,020</b>	<b>\$ -</b>

**Narrative Explanation of Changes:**

1. Funds were moved from the salary/benefits area due to vacant positions, as well as, reduced benefit costs for employed staff during the school year.
  
2. Due to the consolidation of classroom sites that occurred during the Summer of 2016, the cost for rental of space was reduced for the program.
  
3. The majority of the available funds were moved to the supplies & equipment area. These funds will be utilized to purchase new computers and smartboards for the classrooms, replace a bus for the Cardinal's Nest program, enhance the curriculum options, bring classrooms into compliance for new nutritional standards, and replace a delivery van.
  
4. The program experienced a lower cost for telephone services due to a more computerized option. In addition by consolidating the center locations, the travel expenditures for the program have been reduced.

**Budget Line Item Detail**

**Montgomery County Intermediate Unit – Head Start**

Description	Days Per Year	Hours Per Day	Hourly Rate	% of Time Charged in Grant	Annual Salary	Federal Share Base Grant Expense	Federal Share T&TA	Non-Federal Share Match	Total	Revision Federal Share Base Grant Expense	Revision Federal Share T&TA	Revision Non-Federal Share Match	Revision Total	\$ Change
<b>6a. Personnel</b>														
<b>Child Health &amp; Development Personnel</b>														
Program Administrator – Education	260	7	55.49	50%	101,000	75,499			75,499	24,999			24,999	(50,500)
Education Supervisor	260	7	22.94	100%	41,743	41,743			41,743	41,743			41,743	0
Education Supervisor	260	7	22.94	100%	41,743	41,743			41,743	41,743			41,743	0
Pre School Teacher 1	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 2	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 3	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 4	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 5	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 6	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 7	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 8	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 9	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0

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Pre School Teacher 10	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 11	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 12	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 13	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 14	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 15	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 16	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 17	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 18	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 19	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 20	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 21	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 22	186	7	20.24	100%	26,350	26,350			26,350	26,350			26,350	0
Pre School Teacher 23	186	7	20.24	100%	26,350	26,350			26,350	21,970			21,970	(4,380)
Pre School Teacher 24	186	7	20.24	100%	26,350	26,350			26,350	15,000			15,000	(11,350)
Pre School Teacher 25	186	7	20.24	100%	26,350	26,350			26,350	15,000			15,000	(11,350)
Pre School Teacher 26 Floating	186	7	20.24	100%	26,350	26,350			26,350	10,000			10,000	(16,350)
Pre School Teacher 27 Floating	186	7	20.24	100%	26,350	26,350			26,350	15,000			15,000	(11,350)
Substitute Teachers					25,000	25,000			25,000	18,297			18,297	(6,703)
Assistant Teacher 1	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 2	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 3	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 4	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0

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Assistant Teacher 5	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 6	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 7	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 8	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 9	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 10	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 11	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 12	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 13	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 14	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 15	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 16	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 17	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 18	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 19	186	7	12.73	100%	16,568	16,568			16,568	16,568			16,568	0
Assistant Teacher 20	186	7	12.73	100%	16,568	16,568			16,568	11,568			11,568	(5,000)
Assistant Teacher 21	186	7	12.73	100%	16,568	16,568			16,568	11,568			11,568	(5,000)
Assistant Teacher 22	186	7	12.73	100%	16,568	16,568			16,568	11,568			11,568	(5,000)
Assistant Teacher 23	186	7	12.73	100%	16,568	16,568			16,568	8,568			8,568	(8,000)
Assistant Teacher 24	186	7	12.73	100%	16,568	16,568			16,568	8,568			8,568	(8,000)
Assistant Teacher 25	186	7	12.73	100%	16,568	16,568			16,568	6,568			6,568	(10,000)
Program Aide 1	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)
Program Aide 2	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)
Program Aide 3	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)

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Program Aide 4	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)
Program Aide 5	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)
Program Aide 6	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)
Program Aide 7	168	4	8.75	100%	5,883	5,883			5,883	5,883			5,883	(0)
Program Aide 8	168	4	8.75	100%	5,883	5,883			5,883	2,976			2,976	(2,907)
Program Aide 9	168	5	8.75	100%	7,354	7,354			7,354	2,883			2,883	(4,471)
Substitute Assistant Teachers					0	20,000			20,000	19,979			19,979	(21)
Health/Nutrition Specialist	260	7	22.94	100%	41,743	41,743			41,743	41,743			41,743	0
Health/Nutrition Assistant	206	7	18.32	100%	26,423	26,423			26,423	5,300			5,300	(21,123)
Food Delivery Driver	180	2	10.14	100%	3,650	3,650			3,650	-			-	(3,650)
Admin Assistant for Education Services	260	7	12.58	100%	22,900	22,900			22,900	44,781			44,781	21,881
<b>Subtotal Education Services Personnel</b>						<b>1,478,760</b>	<b>0</b>	<b>0</b>	<b>1,478,760</b>	<b>1,315,495</b>	<b>-</b>	<b>-</b>	<b>1,315,495</b>	(163,265)
<b>Family Services Personnel</b>														-
Program Administrator Family Services	260	7	52.50	40%	95,000	38,000			38,000					(38,000)
Family Engagement Worker 1	206	7	14.00	100%	20,184	20,184			20,184	20,184			20,184	(0)
Family Engagement Worker 2	206	7	14.00	100%	20,184	20,184			20,184	20,184			20,184	(0)
Family Engagement Worker 3	206	7	16.80	100%	24,221	24,221			24,221	24,221			24,221	(0)
Family Engagement Worker 4	206	7	16.80	100%	24,221	24,221			24,221	24,221			24,221	(0)
Family Engagement Worker 5	206	7	16.80	100%	24,221	24,221			24,221	24,221			24,221	(0)
Family Engagement Worker 6	206	7	16.80	100%	24,221	24,221			24,221	24,221			24,221	(0)
Family Engagement Worker 7	206	7	16.80	100%						19,255			19,255	19,255
Family Engagement Worker -Supervisor	260	7	22.94	100%	41,743	41,743			41,743	<b>41,743</b>			41,743	0





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Appraisal Service						5000			5,000	2,000			2,000	(3,000)
Audit Fee \$4,000 per year						4,000			4,000	1,000			1,000	(3,000)
Bilingual Consulting - \$1,500/month x 9 mon						13,500			13,500	9,580			9,580	(3,920)
Canon Contract						9,800			9,800	7,585			7,585	(2,215)
Cleaning Services						90,000			90,000	57,000			57,000	(33,000)
Conference Registrations							8,000		8,000		4,200		4,200	(3,800)
Disposal Services (Estimated)						10,000			10,000	-			-	(10,000)
Dues & Fees							4,500		4,500		2,194		2,194	(2,306)
Duplicating & Printing \$500/mo.						6,300			6,300	6,000			6,000	(300)
Electricity						45,000			45,000				-	(45,000)
General Miscellaneous Maintenance (all Centers)						164,047			164,047	542,518			542,518	378,471
Interpreting (\$80/hr x2 hrs/month x 12 months) Policy Council						2,420			2,420	2,420			2,420	-
Legal Fees - \$5,000 per year						5,000			5,000	3,000			3,000	(2,000)
Meeting Room Space 50 meetings @ \$50/room								4,500	4,500			4,500	4,500	-
Moving Service (Classroom Moves)						58229			58,229	20,970			20,970	(37,259)
Office Use/Depreciation Allowance						25,000		18,802	43,802	25,000		18,802	43,802	-
Parent Babysitting Services (Policy Council Meetings, etc.)							1,100		1,100		4,421		4,421	3,321



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Parent Budget - Meet the Teacher/Parent Orientation							2,000		2,000		2,000		2,000	-
Parent Budget - Parent Activities (centers)							3,430		3,430		4,530		4,530	1,100
Substitute Teachers										38,945			38,945	38,945
Pest Control							4,000		4,000	-			-	(4,000)
Phone/Internet Service/VOIP (All Locations)							41,573		41,573	36,410			36,410	(5,163)
Property and Liability Insurance							22,000		22,000	11,444			11,444	(10,556)
Registered Nurse (\$40/hour x 10 hours/month x 12 months)							4,800		4,800	9,000			9,000	4,200
Rent Learning Center - Pottstown Edgewood							73,000		73,000	68,917			68,917	(4,083)
Rent Learning Center- Abington Center /Abington SD							9,800		9,800	12,687			12,687	2,887
Rent Learning Center for Ambler Center/Wissahickon SD							0		0	-			-	-
Rent Learning Center for Conshohocken Elementary							24,359		24,359	496			496	(23,863)
Rent Learning Center for Lansdale Center							40,000		40,000	34,200			34,200	(5,800)
Rent Learning Center for Norristown Center- (Marshall St – 3 classrooms)							54,795		54,795	9,885			9,885	(44,910)

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Rent Learning Center for Norristown Center- (Marshall St 2 – 1 Classroom)						26,520			26,520	11,145			11,145	(15,375)
Rent Learning Center for Norristown Center- (Marshall St 2 – 2 Classroom/Storage)						41,400			41,400	6,510			6,510	(34,890)
Rent Learning Center for Norristown Center- 1605 Main St										123,916			123,916	123,916
Rent Learning Center for North Hills						10,700			10,700	1,765			1,765	(8,935)
Rent Learning Center for Souderton Mennonite Church						20,600			20,600	21,175			21,175	575
Snow Removal – (For Centers, Estimated)						55,000			55,000	-			-	(55,000)
Staff Inservice meetings/Trainings (8 months) with Pre-Service and Year End Wrap Up							5,370		5,370		18,055		18,055	12,685
Travel (per IRS Mileage Rate)						15,000			15,000	7,280			7,280	(7,720)
Tuition (Professional Development)						5000	15,000		20,000		4,000		4,000	(16,000)
Vehicle Repairs/Misc										7,506			7,506	7,506
Vehicle Gasoline										1,000			1,000	1,000
Volunteers - Foster Grandparents						7,680		276,250	283,930	4,690		207,251	211,941	(71,989)
Volunteers – RSVP of Montgomery County								81,800	81,800			32,000	32,000	(49,800)

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Volunteers - Therapists- Speech, OT, PT, Behavior								314,267	314,267			237,250	237,250	(77,017)
Water & Sewer Services						5,009			5,009	-			-	(5,009)
<b>Total Other</b>						<b>899,532</b>	<b>39,400</b>	<b>695,619</b>	<b>1,634,551</b>	<b>1,084,044</b>	<b>39,400</b>	<b>499,803</b>	<b>1,623,247</b>	<b>(11,304)</b>
<b>Total Direct Charges</b>						<b>3,555,666</b>	<b>46,654</b>	<b>964,411</b>	<b>4,566,731</b>	<b>3,555,666</b>	<b>46,654</b>	<b>744,411</b>	<b>4,346,731</b>	<b>(220,000)</b>
<b>6j. Indirect Charges</b>						<b>253,700</b>			<b>253,700</b>	<b>253,700</b>			<b>253,700</b>	<b>-</b>
<b>6k. Grand Total</b>						<b>3,809,366</b>	<b>46,654</b>	<b>964,411</b>	<b>4,820,431</b>	<b>3,809,366</b>	<b>46,654</b>	<b>744,411</b>	<b>4,600,431</b>	<b>(220,000)</b>

## **BUDGET JUSTIFICATION - Federal**

**Personnel:** The personnel category reflects the positions for 75.50 Head Start employees. The grand total for all proposed personnel charged to the federal share base grant is \$1,599,572. Please refer to budget line item detail for proposed individual salaries.

### **Education Services Personnel**

Program Managers (2.50 total) – This line item includes the salaries two (2) Education Supervisors and .50 FTE of a Program Administrator.

Pre-School Teachers (27 total) – Twenty-five (25) Pre-School Teachers are included in this line item serving 25 classrooms. There is also 2.00 Floating Teacher. There is a \$18,297 expenditure budgeted for Substitute Teachers.

Assistant Teachers (25 total) – Twenty-five (25) Assistant Teachers in this line item serving 25 classrooms. There is a \$19,979 expenditure budgeted for Substitute Assistant Teachers.

Program Aides (9 Total) – Nine (9) Program Aides are budgeted in this line item to provide support to the various centers.

Nutrition Services Personnel (1.20 total) – The salaries for one (1) Health/Nutrition Specialist and one (1) Assistant Health/Nutrition Specialist at 0.20 FTE.

Other Child Services Personnel (1 total) – This line item reflects the salary of one (1) Administrative Assistant for Education Services.

### **Family Services Personnel**

Other Family and Community Partnerships Personnel (8 total) – This line item includes the salaries for six (7) Family Engagement Workers, one (1) Family Engagement Worker Supervisor.

### **Program Design and Management Personnel**

Managers (1.80) - This line item includes the salaries for one (1) Program Administrator for Head Start is included in this category. One Disability Supervisor salary at 1.00 FTE.

**Fringe Benefits:** This category totals \$581,022 and includes the employer's share of social security, retirement, workers compensation and unemployment compensation. Single benefits for life insurance, medical insurance, dental insurance, and long-term disability expenditures are included. Please refer to the budget line item detail for percentages and amounts. The Head Start staff will contribute 15% of the premium towards their medical, dental and

insurances.

**Travel:** No funds have been budgeted in this category. The travel costs incurred when staff and parents attend local, state, regional, and national trainings will be included in the Training and Technical Assistance Budget.

**Equipment:** No equipment purchases are anticipated.

**Supplies:** The expenses for this category total \$291,028 and include office supplies, postage, classroom supplies, food serving supplies, medical/dental supplies, technology for the classrooms, and general building supplies which are anticipated for the operation of the Head Start program. Office supplies estimated in the amount of \$6,000 per year are comprised of items such as copy paper, toner, envelopes, pens, etc. Classroom supplies are allotted at \$30,165. Classroom supplies are made up of consumable art materials, manipulative and supplemental materials to support Creative Curriculum. Medical and dental supplies are also budgeted in the amount of \$9,500 for the Head Start students, such as toothpaste, toothbrushes, bandages, combs and diaper/pull-ups. In order to provide technology opportunities in the classroom, MCIU has \$143,250 budgeted. Technology equipment Budgeted at 38,263. Teaching Strategies Gold are estimated at \$33,650 for the year. Child Plus Software are estimated at \$7,200 for the year. Postage expenses are estimated at \$2,000 for the year for parent and student mailings. Toner is estimated at \$3,000 per year. Food serving supplies are budgeted at \$10,500. Books for the learning Library budgeted at \$4,000. A total of \$3,500 per year is budgeted for general building supplies for minor repairs and maintenance.

**Contractual:** The MCIU is not proposing to provide daily student transportation as part of this grant.

**Other:** This category totals \$1,084,194.

Office space for the Head Start support staff is budgeted at \$25,000 per year by calculating a depreciation allowance for the Lafayette Street building.

There is anticipated classroom space rent for 13 different locations of Head Start centers for 25 classrooms. A total of \$290,696 per year is budgeted for the 25 classrooms. Telephone and internet (VOIP – Voice Over IP) costs are budgeted for all locations at a total of \$36,410 per year. Custodial services are anticipated at a cost of \$57,000. Property and Liability insurance, child accident and bonding insurance is budgeted at \$11,444 per year.

General maintenance and repairs with costs such as elevator and security monitoring are budgeted at \$542,518 per year. The cost for local staff travel is estimated at \$7,280 - .54/mile. Staff travel is made up of mileage between buildings for meetings, home visits, observations and monitoring. Medical consultations will be provided by a registered nurse at \$9,000 per year. Legal and audit fees are \$4,000 per year. Copier maintenance costs for a total of \$7,585 for all copiers. Printing and duplicating fees are estimated at \$6,000 per year (\$500 x 12 months) for newsletters, staff and parent handbooks and Head Start forms, etc. Bilingual services will be provided yearly for a total of \$12,000 per year. Substitute teacher and teacher assistance with no benefit budgeted at \$38,945 for the year. Reimburse Travel for

Foster Grandparents \$4,690 for the year. Vehicle repair and Gasoline estimated at \$8,506 for the year. Moving expenses of the Head Start Classrooms budget at \$22,970 for the year.

**Indirect Costs:** MCIU has an approved restricted indirect cost rate certified through the Commonwealth of Pennsylvania Department of Education (Appendix Q). The certified rate for the 2015/2016 fiscal year is 8.00%. The Labor, Education and Community Comptroller's Office (LECS) has been given the authority by the Federal government to calculate, approve, and certify indirect cost rates for the Commonwealth of Pennsylvania. Please see copy of current restricted indirect cost rate certification enclosed.

### **BUDGET JUSTIFICATION – Non-Federal**

The 20% matching component is comprised mainly of volunteer services and in-kind contributions offered by parents, Early Intervention Therapists and community organizations. Only those expenses that are allocable, allowable and reasonable under federal regulations are counted toward satisfying the cost sharing requirement.

**Fringe Benefits:** This category totals \$244,608. This represents an estimated 50% State reimbursement for Retirement on the Head Start Federal employees.

**Other:** Meeting Space donated by the MCIU is estimated at \$4,500 (\$90/room @ 50 meetings). Head Start is not charged any room usage fees for meetings held throughout the year. This value represents the number of meetings held in conference areas multiplied by the average usage rate of \$90 per day. This category also includes estimated in-kind hours for classroom RSVP (Retired Senior Volunteer Program of Montgomery County) volunteers, Foster Grandparents and Therapists that volunteer their time and talents in the Head Start classrooms. Hours for volunteers and Early Intervention therapists will be recorded on classroom log sheets and tabulated monthly. A statement from Family Services will be received monthly for the Foster Grandparent hours. The hourly rate calculated for RSVP Volunteers and Foster Grandparents hours is based on an average of the Federal Head Start Assistant Teachers salaries and benefits. The Foster Grandparent rate is reduced by \$2.65 for the stipend paid by Family Services. The hourly rate calculated for therapists is an average of the MCIU Speech, Physical and Occupational therapists salaries and benefits averaged at \$70.00/hour. Volunteer hours are expected to generally exceed the amount needed for this Federal match. Please refer to the budget line item detail for non-Federal share amounts.

### **BUDGET JUSTIFICATION – Training & Technical Assistance**

**Travel:** This category includes travel costs incurred when staff members attend local, state, regional, and national trainings and conferences. Costs are estimated as follows: Early Childhood Summit (State College) – 4 staff attending, hotel \$1,245, mileage \$200, meals \$90. PHSA Conference (Harrisburg) - two times per year 4 staff attending – mileage \$300, meals \$125. NHSA/OHS Leadership Institutes (varies), two times per year, Program Administrator attending – hotel \$1,250, mileage \$500 and meals \$90.

**Other:** This category includes the costs for the parent budget for parent orientation \$2,000 and parent activities \$4,530. The \$4,530 provides \$10.07/child x 450 children. Also included are babysitting services provided while parents are attending Policy Council, advisory committee, self-assessment meetings and any other meetings where parents are included \$4,421. The majority of this category is comprised of expenses incurred by Head Start staff for career development. Monthly trainings are held with the entire Head Start staff including a pre-service meeting and year end wrap up meeting budgeted for \$18,055. Various conferences and workshops are attended throughout the year such as safety care and child first aid trainings. These expenses are budgeted for \$4,200. Tuition reimbursement, ECE certification and CDA certification are all part of the Training and Technical Assistance budget and are estimated to be \$4,000. Professional dues to various organizations, such as, PAHSA, NAEYC, and NHSA are budgeted for \$2,194. Training supplies are budgeted for \$1,954. Training books and publications are also budgeted for \$1,500.