



**HEAD START BUDGET
FOR YEAR THREE - 2017/2018 GRANT YEAR**

Description	16/17 Budget	17/18 Budget	Difference
Salaries & Benefits	\$ 2,484,891	\$ 2,622,673	\$ 137,782
Contracted Professional Services	53,420	93,300	39,880
Classroom Rentals & Maintenance	566,906	476,605	(90,301)
Travel, Telephone, Postage, Printing	98,680	83,420	(15,260)
Supplies, Books, Energy & Equipment	71,555	83,454	11,899
Dues & Miscellaneous	4,500	4,500	-
Indirect Charge - MCIU Admin Charges	253,700	265,090	11,390
Total:	\$ 3,533,652	\$ 3,629,042	\$ 95,390

Narrative Notes:

1. *The increase in funding reflects the approval of MCIU's duration supplement application. This funding is provided as of September 1, 2017 to expand the classroom programming time.*
2. *The increase in the salary & benefit line items is reflective of the duration supplement funds, the reallocation of specific staff members (based on time & effort documentation) and expected increases in employee benefits costs.*
3. *The increase in the contracted professional services area is to utilize outside expert providers to deliver creative programming for the students in areas such as physical education and music.*
4. *The reduction in the operational costs (facilities maintenance, phone, etc) is a result of more advantageous pricing and a projected reduced need in some areas.*

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
6a. Personnel									
Education Services Personnel									
Educational Coordinator	260	7.5	28.57	60%	55,714	33,428			33,428
Education Supervisor	260	7.5	26.57	100%	51,812	51,812			51,812
Education Supervisor	260	7.5	26.57	100%	51,812	51,812			51,812
Pre School Teacher 1	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 2	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 3	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 4	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 5	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 6	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 7	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 8	186	7.5	20.24	100%	28,232	28,232			28,232

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Pre School Teacher 9	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 10	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 11	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 12	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 13	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 14	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 15	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 16	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 17	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 18	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 19	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 20	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 21	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 22	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 23	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 24	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 25	186	7.5	20.24	100%	28,232	28,232			28,232

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Pre School Teacher 26 Floating	186	7.5	20.24	100%	28,232	28,232			28,232
Pre School Teacher 27 Floating	186	7.5	20.24		28,232	28,232			28,232
Substitute Teachers				100%	26,000	26,000			26,000
Assistant Teacher 1	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 2	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 3	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 4	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 5	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 6	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 7	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 8	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 9	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 10	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 11	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 12	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 13	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 14	186	7.5	12.73	100%	17,751	17,751			17,751

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Assistant Teacher 15	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 16	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 17	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 18	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 19	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 20	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 21	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 22	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 23	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 24	186	7.5	12.73	100%	17,751	17,751			17,751
Assistant Teacher 25	186	7.5	12.73	100%	17,751	17,751			17,751
Perfect Attend./Distinguished Performance Incentives						19,500			19,500
Program Aide 1	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 2	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 3	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 4	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 5	168	5	8.75	100%	7,354	7,354			7,354

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Program Aide 6	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 7	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 8	168	5	8.75	100%	7,354	7,354			7,354
Program Aide 9	168	5	8.75	100%	7,354	7,354			7,354
Substitute Assistant Teachers				100%	21,000	21,000			21,000
Health/Nutrition Coordinator	260	7	22.94	60%	54,200	32,520			32,520
Health/Nutrition Assistant	220	7.5	18.32	20%	30,235	6,047			6,047
Disability Specialist-Supervisor	260	7	26.57	100%	48,357	48,357			48,357
Food Delivery Driver	180	2	15.00	100%	5,400	5,400			5,400
Admin Assistant for Education Services	260	7.5	18.32	100%	35,724	35,724			35,724
Subtotal Education Services Personnel						1,603,829	-	-	1,603,829
Family Services Personnel									
Family Engagement Supervisor	260	7.5	26.57	100%	51,812	51,812			51,812
Family Engagement Worker 1	206	7	14.00	100%	20,188	20,188			20,188
Family Engagement Worker 2	206	7	14.00	100%	20,188	20,188			20,188
Family Engagement Worker 3	206	7	16.80	100%	24,226	24,226			24,226

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32.04% of salary (less state reimbursement)						299,283			299,283
State Reimbursement on Federal Share								299,283	299,283
Medical/Dental/Life Insurance Combination Plan									-
\$5,950/person x 29.50 FTE						175,525			175,525
\$25,000/person x 2.00 FTE						50,000			50,000
Total Fringe Benefits						734,489	-	299,283	1,033,772
6c. Travel									
Conference Mileage							1,000		1,000
Conference Hotel/Meals							2,800		2,800
Total Travel (not local)						-	3,800	-	3,800
6e. Supplies									
Aaron Solutions Contract						1,200			1,200
Books & Publications							1,500		1,500
Child Plus Software						7,200			7,200
Classroom Supplies (\$700 x 25 classrooms)						17,500			17,500
General Building and Warehouse Supplies						15,000			15,000

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Medical/Dental Supplies						9,500			9,500
Office Supplies						4,200			4,200
Policy Council/Meeting Supplies						3,500			3,500
Postage \$185/month						2,220			2,220
Teaching Strategies Gold						4,900			4,900
Technology in the Classroom (\$540 x 25 classrooms)						13,500			13,500
Training Supplies							1,954		1,954
Total Supplies						78,720	3,454	-	82,174
6h. Other									
Audit Fee - \$4,000 per year						4,000			4,000
Auto Liability Insurance						4,000			4,000
Bilingual Consulting - \$1,100/month x 9 mon						9,900			9,900
Canon Contract/Toshiba						8,500			8,500
Cleaning Services						77,100			77,100
Conference Registrations							8,000		8,000
Disposal Services (Estimated)						6,500			6,500

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Dues & Fees							4,500		4,500
Duplicating & Printing \$500/mo.						6,000			6,000
Electricity (Estimated)						34,135			34,135
General Miscellaneous Maintenance (all Centers)						17,400			17,400
Interpreting (\$80/hr x2 hrs/month x 12 months) Policy Council						2,000			2,000
Lawn Service						5,000			5,000
Legal Fees - \$5,000 per year						5,000			5,000
Lil Sports (Kids fitness activity)						20,000			20,000
Meeting Room Space 50 meetings @ \$50/room								4,500	4,500
Music Program						20,000			20,000
Natural Gas						2,500			2,500
Office Use/Depreciation Allowance						-			-
Parent Babysitting Services (Policy Council Meetings, etc.)							1,100		1,100
Parent Budget - Meet the Teacher/Parent Orientation							2,000		2,000
Parent Budget - Parent Activities (centers)							3,430		3,430
Pest Control						2,000			2,000
Phone/Internet Service/VOIP (All Locations)						40,000			40,000

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Property and Liability Insurance						14,000			14,000
Registered Nurse (\$60/hour x 10 hours/month x 9 months)						5,400			5,400
Rent Learning Center - 1605 Main St Norristown						150,000			150,000
Rent Learning Center - Abington Center /Abington SD						12,770			12,770
Rent Learning Center - Ambler Center/Wissahickon SD						-			-
Rent Learning Center - Fitzwater Upper Dublin						-			-
Rent Learning Center - Lansdale YMCA						50,000			50,000
Rent Learning Center - Pottstown Edgewood						60,000			60,000
Rent Learning Center - Schwenksville						-			-
Rent Learning Center - Souderton Mennonite Church						20,600			20,600
Snow Removal – (For Centers, Estimated)						25,000			25,000
Staff Inservice meetings/Trainings (8 months) with Pre-Service and Year End Wrap Up							5,370		5,370
Substitute Contracted						5,000			5,000
Travel (per IRS Mileage Rate)						12,000			12,000
Tuition (Professional Development)						5,000	15,000		20,000
Vehicle Maintenance/Inspections (3 x \$1,100)						3,300			3,300

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Volunteers - Foster Grandparents						4,500		206,750	211,250
Volunteers - Parents & Community Support								31,030	31,030
Volunteers – RSVP of Montgomery County								77,800	77,800
Volunteers - Therapists- Speech, OT, PT, Behavior								287,896	287,896
Water & Sewer Services						4,300			4,300
Total Other						635,905	39,400	607,976	1,283,281
Total Direct Charges						3,317,298	46,654	907,259	4,271,212
6j. Indirect Charges						265,090			265,090
6k. Grand Total						3,582,388	46,654	907,259	4,536,302

BUDGET JUSTIFICATION - Federal

Personnel: The personnel category reflects the positions for 77.50 Head Start employees. The grand total for all proposed personnel charged to the federal share base grant is \$1,868,184. Please refer to budget line item detail for proposed individual salaries.

Education Services Personnel

Program Managers (3.40 total) – This line item includes the salaries two (2) Education Supervisors, one (1) .60 FTE of a Education Coordinator and one (1) .80 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 \$26,000 expenditure budgeted for Substitute Teachers.

Assistant Teachers (25 total) – Twenty-five (25) Assistant Teachers in this line item serving 25 classrooms. There is a \$21,000 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 (2.00 total) – The salaries for one (1) .60 of a FTE Health/Nutrition Specialist and one (1) .20 FTE of a Assistant Health/Nutrition Specialist.

Disability Specialist Personnel (1.00 Total) – The salaries for one (1) Disability Specialist Supervisor.

Other Child Services Personnel (1.3 total) – This line item reflects the salary of one (1) Administrative Assistant for Education Services. In addition, there is a part-time food delivery driver included in this line item at 0.30 FTE.

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 and one.

Program Design and Management Personnel

Managers (.80) - This line item includes the salaries for one (1) Program Administrator for Head Start is included in this category.

Fringe Benefits: This category totals \$734,489 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 \$78,720 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 \$7,700 per year are comprised of items such as copy paper, toner, envelopes, pens, etc. Classroom supplies are allotted at \$17,500 yearly (\$700 x 25 classrooms). 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 \$13,500 budgeted (\$540 x 25 classrooms). Teaching Strategies Gold are estimated at \$4,900 for the year. Child Plus Software are estimated at \$7,200 for the year. Postage expenses are estimated at \$2,220 for the year (\$185 per month) for parent and student mailings. Toner is estimated at \$1,200 per year. General Building and warehouse supplies are budgeted at \$15,000.

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

Other: This category totals \$635,905.

There is anticipated classroom space rent for 8 different locations of Head Start centers for 25 classrooms. A total of \$293,370 per year is budgeted for the 25 classrooms. Trash disposal services, electricity, water/sewer, pest control and heating are anticipated for locations that do not include this cost in the rent. Budgeted at yearly costs are trash disposal \$6,500, electricity \$34,135, water and sewer \$4,300, natural gas \$2,500 and pest control \$2,000. Telephone and internet (VOIP – Voice Over IP) costs are budgeted for all locations at \$3,333 per month for a total of \$40,000 per year. Custodial services are anticipated at a cost of \$77,100.

Property and Liability insurance, child accident and bonding insurance is budgeted at \$14,000 per year. Auto Liability Insurance is budgeted at \$4,000 per year.

Snow removal budgeted at \$25,000 per year. General maintenance and repairs with costs such as elevator and security monitoring are budgeted at \$17,400 per year. Lawn Service is budgeted at \$5,000 per year. Vehicle Maintenance and inspections budgeted at \$3,300 per year. The cost for local staff travel is estimated at \$16,500 - .535/mile x 30,840 average

miles. 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 \$5,400 per year. Legal and audit fees are \$9,000 per year. Contracted Substitute budgeted at \$5,000 per year. Copier maintenance costs estimated at \$708 per month for a total of \$8,500 per year 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 \$11,900 per year. Professional Development Tuition Reimbursement budgeted at \$5,000 per year. Contracted Fitness and Musical programs for the children budgeted at \$40,000.

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 2016/2017 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 \$299,283. 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 \$1,265, mileage \$195, meals \$90. PHSA Conference (Harrisburg) - two times per year 4 staff attending – mileage \$275, meals \$90. NHSA/OHS Leadership Institutes (varies), two times per year, Program Administrator attending – hotel \$1,265, mileage \$530 and meals \$90.

Other: This category includes the costs for the parent budget for parent orientation \$2,000 and parent activities \$3,430. The \$3,430 provides \$8/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 \$1,100. 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 \$5,370. Various conferences and workshops are attended throughout the year such as safety care and child first aid trainings. These expenses are budgeted for \$8,000. Tuition reimbursement, ECE certification and CDA certification are all part of the Training and Technical Assistance budget and are estimated to be \$15,000. Professional dues to various organizations, such as, PAHSA, NAEYC, and NHSA are budgeted for \$4,500. Training supplies are budgeted for \$1,954. Training books and publications are also budgeted for \$1,500.