

Budget Justification (\$4,018,891)

The Montgomery County Intermediate Unit is requesting \$4,018,891 to continue providing the Head Start program and services to the 450 students already enrolled in the program. The cost per student for the 2019-2020 school year is \$8,931. Below are justifications for the funding request line items (\$3,972,237), the non-federal match (\$1,004,723), and training and technical assistance request (\$46,654).

Funding Request Line Items (\$3,972,237)

Personnel: The personnel category reflects the positions for 83.7 Head Start employees. The grand total for all proposed personnel charged to the federal share base grant is \$2,232,063. Please refer to budget line item detail for proposed individual salaries.

Education Services Personnel:

Instructional Education Coach (1.00 total) – This line item includes the salary of one (1) Instructional Coach.

Education Supervisors (3.00 total) – This line item includes the salaries of three (3) Education Supervisors.

Pre-School Teachers (25 total) – Twenty-five (25) Pre-School Teachers are included in this line item serving 25 classrooms. There are also 4.00 Floating Teachers and an additional \$13,000 budgeted for Substitute Teachers.

Assistant Teachers (25 total) – Twenty-five (25) Assistant Teachers in this line item serving 25 classrooms. In addition, there is \$10,500 budgeted for Substitute Assistant Teachers.

Program Aides (12 total) – Twelve (12) Program Aides are budgeted in this line item to provide support to the various centers.

Health/Nutrition Experts (0.60 total) – The salary for a 0.60 FTE Health/Nutrition Coordinator to provide health and nutrition support for the program.

Content Area Experts (1 total) – The salaries for a 1.00 Disabilities Supervisor, 0.10 School Nurse and 0.60 Day Time Custodian/ELA are included to provide support to the program.

Other Child Services Personnel (1.20 total) – This line item reflects the salary of the Administrative Assistant for Education Services and the Administrative Assistant for Early Learning.

- **Family Services Personnel**

Family Engagement Supervisor (1.00 total) – This line item includes the salary for 1.00 FTE of a Family Engagement Supervisor.

Family and Community Partnerships Personnel (8.00 total) – This line item includes the salaries for six (8) Family Engagement Workers.

- Program Design and Management Personnel
Managers (1.20) - The salary for the Program Director for Head Start (1.00 total) and 0.20 FTE of the salary for the Director of Early Learning (0.20 total) is included in this category.

Fringe Benefits: This category totals \$792,775 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 20% of the premium towards their medical and prescription insurances and 100% of the premium towards their dental and vision insurance.

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

Equipment: No equipment purchases are anticipated.

Supplies: The expenses for this category total \$84,154 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 \$3,000 per year are comprised of items such as copy paper, envelopes, pens, etc. The MCIU has also budgeted \$1,868 for a contract with Aaron Solutions to provide toner for Head Start printers.

Classroom supplies are allotted at \$12,500 yearly (\$500 x 25 classrooms). Classroom supplies are made up of consumable art materials, manipulatives and supplemental materials to support Creative Curriculum.

Health & Nutrition supplies are budgeted at \$12,676, this includes food serving supplies and medical/dental supplies.

A total of \$20,015 per year is budgeted for general building supplies for minor repairs and maintenance.

In order to provide technology opportunities in the classroom, MCIU has budgeted \$10,500 (\$420 x 25 classrooms).

Postage expenses are estimated at \$1,220 for the year (\$101.67 per month) for parent and student mailings.

Teaching Strategies Gold are estimated at \$11,375 for the year. Child Plus Software are estimated at \$7,700 for the year. Parent Communication Software are estimated at \$2,700.

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

Other: This category totals \$586,112.

This category includes the cost for local staff travel which is estimated at \$11,300 (estimated at .56/mile x 20,179 average miles). Staff travel is made up of mileage between buildings for meetings, home visits, observations and monitoring.

Bilingual and translation services are provided yearly for a total of \$13,465 per year. In addition, \$2,475 is budgeted for interpreting services for Policy Council meetings (\$75/hr x 3 hrs/month x 11 months).

Printing and duplicating fees are estimated at \$3,600 per year (\$300 x 12 months) for newsletters, staff and parent handbooks and Head Start forms, etc. In addition, the program has a copier/printer maintenance agreement at a cost of \$3,500.

Legal and audit fees are \$500 and \$2,000 per year.

Costs associated with the operation of the two (2) Head Start vehicles are included in this category. These costs include \$1,000 for vehicle gasoline, \$2,200 for vehicle inspections (2 x \$1,100), and \$3,700 for auto liability insurance.

Contracted classroom substitutes (teacher and teaching assistant) are included for \$32,000.

The budget includes \$12,000 for Greener Partners' Farm to School Program which provides experimental science lessons as well as fresh vegetables for the program.

The budget includes \$1,800 Briar Bush Nature Center which provides a science supplement to the learning program.

The budget includes \$18,000 for Krazy Kidz Sports who are contracted to provide fitness activities.

The budget includes \$840 for an organizational membership in the National Head Start Association, as well as, \$3,045 for an organization membership in the Pennsylvania Head Start Association.

In addition, this category includes the costs associated with the operation of the centers, including space rent, office space, telephone, internet service, trash disposal services, natural gas, electricity, water/sewer, pest control, heating oil, property/liability insurance, custodial services, lawn care, snow removal, moving, storage, appraisal fees, and general maintenance and repairs. These costs total \$475,287.

Please note, the estimated cost for rent at the Early Learning Academy is budgeted at \$150,000. This dollar amount is based on the square footage of the Head Start classrooms in this facility and is reflective of the independent appraisal completed for this purpose.

Indirect Costs: MCIU has an approved restricted indirect cost rate certified through the Commonwealth of Pennsylvania Department of Education. The certified rate for the 2020/2021 fiscal year is 7.50%. 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.

Commitment of Non-Federal Resources (\$1,004,723)

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 (45 CFR Section 75.303 and Section 1303.4) are counted toward satisfying the cost sharing requirement.

Fringe Benefits: This category totals \$389,941. 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 \$350 (\$50/room @ 7 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 \$50 per day.

Mileage reimbursement is offered to parents who participate in the Policy Council meetings, however some parents decline the reimbursement and request the cost be included as an in-kind contribution. This is estimated to be \$150 in the budget.

The MCIU has obtained detailed independent appraisals for Head Start classroom facilities. The dollar value calculated by the independent appraisal company that exceeds the rent paid for the space is included as an in-kind contribution. This results in \$246,112 in the budget.

This category also includes estimated in-kind hours for classroom RSVP (Retired Senior Volunteer Program of Montgomery County) volunteers and therapists that volunteer their time and talents in the Head Start classrooms. Hours for volunteers and Early Intervention therapists are recorded on classroom log sheets and tabulated monthly. The hourly rate calculated for RSVP Volunteers hours is based on an average of the Federal Head Start Assistant Teacher salaries and benefits (currently estimated at \$17.18/hour). The hourly rate calculated for therapists is based on the actual cost of the MCIU Speech, Physical and Occupational therapist's salaries and benefits. For contracted Speech, Physical, and Occupational therapists the rate is \$70/hour, for Behavior Therapists the rate is \$62/hour, and for Personal Care Assistant Services the rate is \$22/hour (all of these rates are per the written contract agreement for these services). Additional hours are included for volunteers on the Head Start Policy

Council at the rate of \$27.20, which is based on the Independent Sector value of volunteer time report as of July 2020. A total of \$368,170 of in-kind contributions is expected to be obtained through these volunteer activities.

Training and Technical Assistance (\$46,654)

Travel: This category includes travel costs incurred when staff members and parents attend local, state, regional, and national trainings and conferences. These conferences include the Early Childhood Summit, the PA Head Start Association conference, the National Head Start Association conference, and other professional development offered by the Office of Head Start. Costs are estimated as follows: \$3,000 for registrations, \$4,000 for hotels & meals, and \$1,500 for mileage. An additional \$1,000 is budgeted for parent conference attendance.

Other: This category includes the costs for the parent budget for parent orientation/meet the teacher activities in the amount of \$1,000, parent mileage reimbursement in the amount of \$700, and Policy Council meeting expenses in the amount of \$2,500. The total parent budget of \$4,200 provides an estimated \$9.33/child x 450 children.

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 \$14,500. Tuition reimbursement, ECE certification and CDA certification are all part of the Training and Technical Assistance budget and are estimated to be \$15,000. Training supplies are budgeted for \$1,954. Training books and publications are also budgeted for \$1,500.



**HEAD START
2021/2022 LINE ITEM BUDGET**

Account Code	Object	Description	2021/2022 Budget	FTE
Function 1801 (Instructional)				
10 1801 830 00 22 860	121	Salaries - Professional	884,971.00	29.00
10 1801 830 00 22 860	122	Salaries - Substitutes	13,000.00	
10 1801 830 00 22 860	191	Salaries - TA	581,152.00	37.00
10 1801 830 00 22 860	192	Salaries - Substitutes	10,500.00	
10 1801 830 00 22 860	211	Medical Insurance	68,316.00	
10 1801 830 00 22 860	213	Life Insurance	2,906.00	
10 1801 830 00 22 860	216	Prescription Insurance	33,506.00	
10 1801 830 00 22 860	221	Social Security	113,956.00	
10 1801 830 00 22 860	230	Retirement	520,475.00	
10 1801 830 00 22 860	250	Unemployment Comp	19,800.00	
10 1801 830 00 22 860	260	Worker's Compensation	14,896.00	
10 1801 830 00 22 860	329	Professional Educational Services -Other	50,000.00	
10 1801 830 00 22 860	442	Rental-Equipment	3,500.00	
10 1801 830 00 22 860	530	Communications	2,120.00	
10 1801 830 00 22 860	580	Travel	1,140.00	
10 1801 830 00 22 860	610	General Supplies	28,168.00	
10 1801 830 00 22 860	640	Books and Periodicals	-	
10 1801 830 00 22 860	650	Supplies & Fees Technology	32,275.00	

Subtotal Function 1801 (Instruction)							2,380,681.00	
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Function 2119 (Supervision)

10	2119	830	00	22	860	111	Salaries - Administrative	324,983.00	5.20
10	2119	830	00	22	860	151	Salaries - Office/Clerical	50,123.00	1.20
10	2119	830	00	22	860	211	Medical Insurance	33,563.00	
10	2119	830	00	22	860	212	Dental Insurance	1,594.00	
10	2119	830	00	22	860	213	Life Insurance	555.00	
10	2119	830	00	22	860	214	Income Protection	309.00	
10	2119	830	00	22	860	216	Prescription Insurance	13,031.00	
10	2119	830	00	22	860	221	Social Security	28,696.00	
10	2119	830	00	22	860	230	Retirement	131,062.00	
10	2119	830	00	22	860	250	Unemployment Comp	1,920.00	
10	2119	830	00	22	860	260	Worker's Compensation	3,751.00	
10	2119	830	00	22	860	530	Communications	5,975.00	
10	2119	830	00	22	860	580	Travel	6,090.00	
10	2119	830	00	22	860	610	General Supplies	3,000.00	

Subtotal Function 2119 (Supervision)							604,652.00	
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Function 2159 (Translation Services)

10	2159	830	00	22	860	330	Contracted Services	15,940.00	
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Subtotal Function 2159 (Translation Services)							15,940.00	
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Function 2160 (Family Engagement Workers)

10	2160	830	00	22	860	111	Salaries - Administrative	54,973.00	1.00
10	2160	830	00	22	860	131	Salaries - Professional	205,024.00	8.00
10	2160	830	00	22	860	211	Medical Insurance	13,212.00	
10	2160	830	00	22	860	212	Dental Insurance	396.00	

10 2160 830 00 22 860	213	Life Insurance	400.00
10 2160 830 00 22 860	216	Prescription Insurance	6,951.00
10 2160 830 00 22 860	221	Social Security	19,890.00
10 2160 830 00 22 860	230	Retirement	90,843.00
10 2160 830 00 22 860	250	Unemployment Comp	2,700.00
10 2160 830 00 22 860	260	Worker's Compensation	2,600.00
10 2160 830 00 22 860	530	Communications	6,360.00
10 2160 830 00 22 860	580	Travel	3,520.00
10 2160 830 00 22 860	610	General Supplies	-

Subtotal Function 2160 (Family Engagement Workers)	406,869.00
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Function 2170 (T & TA)

10 2170 830 00 22 860	240	Tuition	15,000.00
10 2170 830 00 22 860	580	Travel	6,200.00
10 2170 830 00 22 860	610	General Supplies	1,954.00
10 2170 830 00 22 860	635	Meals & Refreshments	2,500.00
10 2170 830 00 22 860	640	Books & Periodicals	1,500.00

Subtotal Function 2170 (T & TA)	27,154.00
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Function 2271 (Instructional Staff Development Services)

10 2271 830 00 22 860	360	Employee Trng & Develop	18,500.00
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Subtotal Function 2271 (Instructional Staff Development Serv	18,500.00
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Function 2350 (Legal/Accounting)

10 2350 830 00 22 860	330	Contracted Services	2,500.00
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Subtotal Function 2350 (Legal/Accounting)	2,500.00
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Function 2390 (Other Administration Services)

10 2390 830 00 22 860 810	Dues & Fees	3,885.00	
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Subtotal Function 2390 (Other Administration Services)		3,885.00	
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Function 2440 (Nursing Services)

10 2440 830 00 22 860 131	Salaries - Professional	6,306.00	0.10
	22		
10 2440 830 00 22 860 211	Medical Insurance	1,548.00	
10 2440 830 00 22 860 212	Dental Insurance	120.00	
10 2440 830 00 22 860 213	Life Insurance	19.00	
10 2440 830 00 22 860 214	Income Protection	23.00	
10 2440 830 00 22 860 216	Prescription Insurance	80.00	
10 2440 830 00 22 860 221	Social Security	482.00	
10 2440 830 00 22 860 230	Retirement	2,203.00	
10 2440 830 00 22 860 250	Unemployment Comp	30.00	
10 2440 830 00 22 860 260	Worker's Compensation	63.00	

Subtotal Function 2440 (Nursing Services)		10,874.00	
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Function 2490 (Other Health Services)

10 2490 830 00 22 860 131	Salaries - Professional	51,306.00	1.00
10 2490 830 00 22 860 151	Salaries - Office/Clerical	22,725.00	0.60
10 2490 830 00 22 860 211	Medical Insurance	5,285.00	
10 2490 830 00 22 860 213	Life Insurance	90.00	
10 2490 830 00 22 860 214	Income Protection	44.00	
10 2490 830 00 22 860 216	Prescription Insurance	2,603.00	
10 2490 830 00 22 860 221	Social Security	5,663.00	
10 2490 830 00 22 860 230	Retirement	25,866.00	
10 2490 830 00 22 860 250	Unemployment Comp	480.00	
10 2490 830 00 22 860 260	Worker's Compensation	740.00	
10 2490 830 00 22 860 330	Contracted Services		

10 2490 830 00 22 860	530	Communications	11,540.00
10 2490 830 00 22 860	580	Travel	550.00
10 2490 830 00 22 860	610	General Supplies	12,676.00

Subtotal Function 2490 (Other Health Services)			139,568.00
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Function 2540 (Printing)

10 2540 830 00 22 860	550	Printing	3,600.00
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Subtotal Function 2540 (Printing)			3,600.00
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Function 2620 (Operation of Building Services)

10 2620 830 00 22 860	181	Salaries - Service	27,000.00	0.60
10 2620 830 00 22 860	213	Life Insurance	51.00	
10 2620 830 00 22 860	214	Income Protection	48.00	
10 2620 830 00 22 860	221	Social Security	2,066.00	
10 2620 830 00 22 860	230	Retirement	9,434.00	
10 2620 830 00 22 860	250	Unemployment Comp	180.00	
10 2620 830 00 22 860	260	Worker's Compensation	270.00	
10 2620 830 00 22 860	330	Contracted Services	20,000.00	
10 2620 830 00 22 860	390	Contracted Professional Svcs	30,750.00	
10 2620 830 00 22 860	411	Disposal Services	3,500.00	
10 2620 830 00 22 860	413	Custodial Services	50,000.00	
10 2620 830 00 22 860	431	Repairs - Building	5,500.00	
10 2620 830 00 22 860	441	Rental-Building	323,337.00	
10 2620 830 00 22 860	530	Communications	225.00	
10 2620 830 00 22 860	610	General Supplies	20,015.00	
10 2620 830 00 22 860	622	Electricity	2,000.00	

10 2620 830 00 22 860 810	Dues & Fees	1,000.00
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Subtotal Function 2620 (Operation of Buildings Services)		495,376.00
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Function 2630 (Care & Upkeep of Grounds)

10 2630 830 00 22 860 412	Snow Plow	3,000.00
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10 2630 830 00 22 860 414	Lawn Services	4,000.00
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Subtotal Function 2630 (Care & Upkeep of Grounds)		7,000.00
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Function 2640 (Care & Upkeep of Equipment)

10 2640 830 00 22 860 523	General Property Liability Ins.	8,200.00
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Subtotal Function 2640 (Care & Upkeep of Equipment)		8,200.00
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Function 2740 (Vehicle Operation Services)

10 2740 830 00 22 860 433	Maint/Vehiclies	2,200.00
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10 2740 830 00 22 860 522	Auto Liability Insurance	3,700.00
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10 2740 830 00 22 860 626	Supplies - Gas Vehicle	1,000.00
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Subtotal Function 2740 (Vehicle Operation Services)		6,900.00
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Function 2415 (General Fund Transfers)

10 5412 830 00 22 860 938	Administrative Costs	277,133.00
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Subtotal Function 5412 (General Fund Transfers)		277,133.00
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GRAND TOTAL EXPENDITURES		4,408,832.00
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Revenues

10 0000 830 00 22 860 R8640	Head Start Revenue	4,018,891.00
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10 0000 830 00 22 860 R7820	State Retirement Contribution	389,941.00
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GRAND TOTAL REVENUE		4,408,832.00
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