

Capital Area Community Action Agency

TO: TIM CENTER, CEO
 FROM: Nina Self, COO
 DATE: July 18, 2019
 RE: Narrative to Head Start Budget Revision

The following is the outline of proposed adjustments made to the Head Start budget that was approved by the Board and Policy Council in June, 2019.

EXPENDITURES

Salaries & Wages, Fringe and Indirect Costs – Approximately three years ago Pre-Service Training for Center staff changed from one week to two weeks prior to school starting. That meant we had to pay salary and benefits for staff for an extra 40 hours annually. After talking with staff it was decided that we would return to only one week of Pre-Service Training for Center staff, and the Head Start Administrative Staff would also have one week of unpaid leave during the fiscal year. This would reduce the Salaries & Wages, Fringe and Indirect budget lines. The revision also includes a projected increase in the Fringe rate (from .2848 to .2898), and a decrease in the Indirect Cost Rate (from .20 to .18).

Two positions were also cut from the budget:

Maintenance Worker – In 2016 Head Start added the new position of Maintenance Worker as a 40 hour per week, full-time position. Prior to this we used on-call maintenance workers on an as-needed basis. After the resignation of the person in this position we reevaluated our need and resources, and determined that it may be best to return to contracting this function out. We are currently using a local service that was referred to us to prepare the centers for the school opening.

Individualization Specialist – This was a part-time, up to 20 hours per pay period position to assist the teaching staff in Franklin County with individualizing the lessons for students with IEP's and disabilities. This function will now be handled by our current Education Team that provides this service in Leon and Jefferson counties.

Category		2019/20 Approved	2019/20 Revised	Difference	2018/19 Allocation
Salaries & Wages	6010	2,007,785	1,978,916	(28,869)	2,072,284
Fringe (.2898)	6110	571,818	573,490	1,672	569,559
Indirect (.18)	6210	515,919	459,433	(56,486)	542,917
Net Change				(83,683)	



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The reduction in these areas allowed us to reallocate funds as follows:

Category		2019/20 Approved	2019/20 Revised	Difference	2018/19 Allocation
Office Supplies	6410	6,000	7,438	1,438	7,500
Classroom Supplies ¹	6420	27,000	58,000	31,000	38,246
Medical/Dental Supplies	6440	760	1,500	740	500
Copies/Printing	6510	14,000	15,250	1,250	12,000
Postage & Delivery	6600	950	1,200	250	1,200
Contractual Services – Professional ²	6710	12,000	31,000	19,000	15,000
Contractual Services – Health & Disabilities	6715	154,367	165,772	11,405	169,837
Rent/Space Cost	6810	220,862	223,862	3,000	178,491
Utilities	6820	86,000	85,000	(1,000)	62,500
General Liability	6830	26,000	25,000	(1,000)	21,000
Communications	6840	46,000	40,000	(6,000)	37,530
Maintenance - Recurring	6850	86,000	90,000	4,000	75,000
Maintenance – Non-recurring	6855	13,996	20,000	6,004	0
Equipment Maintenance	6910	16,000	15,000	(1,000)	14,000
Technology	6940	15,000	18,241	3,241	12,500
Registration Fees	7410	13,134	13,134	0	2,500
Meetings/Workshops/Trainings	7420	400	400	0	4,250
Staff Development	7430	27,864	32,863	4,999	40,998
Advisory/Board Member Expenses	7440	2,000	1,500	(500)	2,000
Advertising	7450	2,000	4,000	2,000	2,000
Raw Food Cost	7510	186,440	191,296	4,856	180,131
Net Change				83,683	

¹Supplies \$1,000/classroom; upgrade curriculum materials

²Increase Contractual Services Professional for new building maintenance contract

Capital Area Community Action Agency
 Difference Between Approved vs. Revised Head Start Budget
 Fiscal Year 10/1/19 - 9/30/20

	A	B	S	T	U
1					
2			APPROVED HEAD START BUDGET (All Funding Sources)	REVISED HEAD START BUDGET (All Funding Sources)	DIFFERENCE
3	Revenue				
4	Government Contracts - FEDERAL	4000	3,525,297		
5	Government Contracts - STATE & LOCAL		629,636		
6	Other		-		
7	Total Revenue		4,154,933	4,154,933	-
8					
9	Expenditures				
10	Salaries & Wages - Head Start	6010	2,007,785	1,978,916	(28,869)
11	Fringe - Head Start	6110	571,818	573,490	1,672
12	Staff Screenings	6180	1,400	1,400	-
13	Indirect Costs - Head Start	6210	515,919	459,433	(56,486)
14	Travel - In Area	6310	4,500	4,500	-
15	Office Supplies	6410	6,000	7,438	1,438
16	Program Supplies	6415	27,985	27,985	-
17	Classroom Supplies	6420	27,000	58,000	31,000
18	Kitchen Supplies	6430	23,043	23,043	-
19	Medical/Dental Supplies	6440	760	1,500	740
20	Copies/Printing/Copier Maintenance/Toner/Paper	6510	14,000	15,250	1,250
21	Postage and Delivery Expense	6600	950	1,200	250
22	Contractual Services/Professional	6710	12,000	31,000	19,000
23	Contractual Services – Health/Disabilities	6715	154,367	165,772	11,405
24	Rent/Space Cost	6810	220,862	223,862	3,000
25	Utilities	6820	86,000	85,000	(1,000)
26	General Liability and Property Insurance	6830	26,000	25,000	(1,000)
27	Communications	6840	46,000	40,000	(6,000)
28	Repairs and Maintenance- Building - Recurring	6850	86,000	90,000	4,000
29	Repairs and Maintenance- Building - Non-Recurring	6855	13,996	20,000	6,004
30	Equipment Maintenance	6910	16,000	15,000	(1,000)
31	Vehicle Expense	6920	26,000	26,000	-
32	Equipment Lease	6930	8,600	8,600	-
33	Technology	6940	15,000	18,241	3,241
34	Fees, Licenses, and Permits	7010	1,500	1,500	-
35	Dues/Subscriptions	7020	2,500	2,500	-
36	Special Events	7110	2,000	2,000	-
37	Expendable Equipment	7320	3,910	3,910	-
38	Registration Fees	7410	13,134	13,134	-
39	Meetings/Workshops/Training	7420	400	400	-
40	Staff Development	7430	27,864	32,863	4,999
41	Advisory/Board Member Expenses	7440	2,000	1,500	(500)
42	Advertising	7450	2,000	4,000	2,000
43	Parent Activities	7460	1,200	1,200	-
44	Raw Food Cost	7510	186,440	191,296	4,856
45					
46	Total Expenditures		4,154,933	4,154,933	(0)