

**CHILDREN'S DEVELOPMENTAL SERVICES
OF CAMPBELL COUNTY
FISCAL YEAR 2020-2021**

Budget Detail

DRAFT updated 3-23-2020

yellow indicates new line item)

STANDARD OPERATIONS					
BUDGET Approved 2019-2020	BUDGET Requested 2020-2021	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	
REVENUES: Early Education					
Enrollments Full Day	256,650.00	266,650.00	10,000.00	4%	1.4856
Enrollments/DFS	40,000.00	40,000.00	0.00	0%	1.4856.1
Enrollments/ Preschool	199,500.00	189,500.00	-10,000.00	-5%	1.4856.2
Interest Income & Misc	1,500.00	1,500.00	0.00	0%	1.5220.20
Sub Totals Preschool Revenue	497,650.00	497,650.00	0.00	0%	
REVENUES: Early Intervention					
Grants					
Title VI-B 619 2020-2021	51,799.40	56,160.00	4,360.60	8%	1.4493.20
Title VI-B Flow Thru 2020-2021	77,479.75	81,648.00	4,168.25	5%	1.4495.20
BHD Region XIII PART B 2020-2021	1,795,601.00	1,873,670.00	78,069.00	4%	1.4523
Child Find	65,000.00	65,000.00	0.00	0%	1.4629
BHD Region XIII PART C Federal 2020-2021	114,105.00	111,693.00	-2,412.00	-2%	1.4498
BHD Region XIII PART C 2020-2021	736,327.00	745,078.00	8,751.00	1%	1.4497.06
Medicaid Title 19	62,000.00	62,000.00	0.00	0%	1.4432.3
Reimbursement Income	5,000.00	5,000.00	0.00	0%	1.5491
Sub Total Early Intervention Grants	2,907,312.15	3,000,249.00	92,936.85	3%	
Early Head Start 2020-2021					
Early Head Start 2020-2021	319,859.04	361,256.00	41,396.96	13%	1.4412.22
Early Head Start 2020-2021 T & TA Funds	10,000.00	10,000.00	0.00	0%	1.4412.23
Sub Total Early Head Start Grants	329,859.04	371,256.00	41,396.96	12.55%	
County Appropriation 2020-2021	2,403,595.81	2,511,043.00	107,447.19	4.5%	
TOTAL ALL REVENUE	6,138,417.00	6,380,198.00	241,781.00	4%	

EXPLANATION
Full day Preschool/eliminate credit days effective 1/1/20
DFS Clients (Varies)
AM & PM Preschool/Outback/Amazon/Meadow/Artic copies/collections
Federal funding VIB /funds 216 children @ 260.00
Federal Part B Title 611 Flow thru funding / 216 children @ 378.00
State funding - 216 children @ \$8311.40 + 363 S.E. = 8674.40 school district contract
Federal Funding 84 children @ 1329.68
State funding 84 children @ 8387.93 + 363 S.E. = 8750.93 + 10,000 PD medicaid reimbursement/PT OT/Speech + Evaluations in/out unexpected reimbursement income & expense
3% increase in DDD funding from 19-2020
- EHS Budgeted grant FY20-21 (Sept-June) includes % COLA + QI
- EHS Budgeted grant FY20-21 (Sept-June) TA Funds
4.5% increase from budget 19-20
4% increase from budget 19-20

EXPENDITURES ADMINISTRATION	BUDGET Approved 2019-2020	BUDGET Requested 2020-2021	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
Wages and Benefits						
Salaries & wages Permanent Emp.						
Regular Earnings	136,681.00	138,077.00	1,396.00	1%	701.6022	4 full time/moved (less DD)
Full Time Overtime	6,200.00	6,200.00	0.00	0%	701.6023	Overtime for full time non-exempt employee
Regular Earnings Part Time	23,797.00	23,797.00	0.00	0%	701.6024	1 part time employees (less DD)
Additional Requested Payroll	0.00	0.00	0.00	#DIV/0!	701.6028	
Compensation Adjustment	10,135.00	0.00	-10,135.00	-100%	701.6039	As per Commissioners Merit Increase
Employers Contributions						
Empl. Contribution Fica	25,526.00	25,145.00	-381.00	-1%	701.6041	FICA @ 7.65%
P/R Benefit Expenditures	184,841.00	204,624.00	19,783.00	11%	701.6042	Life/Health/Dental/Retirement
TOTAL WAGES AND BENEFITS	387,180.00	397,843.00	10,663.00	3%		
Contractual Services						
Communications & Transportation						
Postage & Freight	400.00	300.00	-100.00	-25%	701.6052	postage meter & scale
Publicity						
Public Relations	200.00	400.00	200.00	100%	701.6091	Board Committee Work
50 Year Open House Celebration	2,500.00	0.00	-2,500.00	-100%	701.6091.06	50 year celebration
Dues & Subscriptions						
Periodicals	400.00	400.00	0.00	0%	701.6101	Subscriptions
Collection Agency	750.00	1,000.00	250.00	33%	701.6102	bad debt expense
Utility Service						
Electricity, Water & Sewer	20,000.00	25,000.00	5,000.00	25%	701.6111	shared exp with EHS DDD /utility increase
Propane & Natural Gas	3,500.00	3,000.00	-500.00	-14%	701.6114	shared exp with EHS DDD /utility increase
Garbage Collections	3,500.00	2,000.00	-1,500.00	-43%	701.6116	shared exp with EHS DDD/ Dumpster 2 X week pick ups
Maintenance/Licensing Agreement						
Maintenance Agreement	8,500.00	8,500.00	0.00	0%	701.6234	copier/fax
Travel Employees						
Tuition & Fees	1,000.00	1,000.00	0.00	0%	701.6517.1	
Conferences/Seminars & Workshops	750.00	750.00	0.00	0%	701.6517.3	
Employee Transportation	300.00	300.00	0.00	0%	701.6517.4	mileage @ .57.5
Meals & Lodging	2,250.00	2,250.00	0.00	0%	701.6517.5	Added in Leadership WY
TOTAL CONTRACTUAL SERVICES	44,050.00	44,900.00	850.00	2%		
Supplies						
General Office Supplies	3,000.00	2,500.00	-500.00	-17%	701.6531	shared exp with EHS DDD/shredder
Paper Supplies	1,200.00	1,200.00	0.00	0%	701.6533	shared exp with EHS + DDD (Pre included)
Operating Supplies						
TOTAL SUPPLIES	4,200.00	3,700.00	-500.00	-12%		
Fixed Charges						
Insurance						
General Liability	150.00	150.00	0.00	0%	701.6933	surety bonds for Carol/Emily/Treasurer
Surety Bonds						
TOTAL FIXED CHARGES	150.00	150.00	0.00	0%		
Capital Outlay						
Furniture / Fixtures/Equipment	1,000.00	1,000.00	0.00	0%	701.7202	Replacement of chairs/items under 1,000
Technology/Phone/Pro Care Software	750.00	750.00	0.00	0%	701.7214	support for Pro Care software/up grades
TOTAL CAPITAL OUTLAY	1,750.00	1,750.00	0.00			
TOTALS ADMINISTRATION	437,330.00	448,343.00	11,013.00	3%		3% increase in Budget from 19-20 for ADM

EXPENDITURES
Early Education/Child Care

Wages and Benefits

Salaries & wages Permanent Emp.					
Regular Earnings	752,942.00	785,433.00	32,491.00	4%	702.6022
Regular Earnings Part Time	0.00	0.00	0.00	0%	702.6024
Salaries & wages Temp. Emp.					
Regular Earnings/Subs	32,000.00	32,000.00	0.00	0%	702.6032
Regular Earnings/Classroom Assistants	0.00	0.00	0.00	0%	702.6034
Additional Requested Payroll	0.00	0.00	0.00	0%	702.6038
Compensation Adjustment	27,718.00	0.00	-27,718.00	-100%	702.6039
Employers Contributions					
Empl. Contribution Fica	77,086.00	77,452.00	366.00	0%	702.6041
P/R Benefit Expenditures	595,458.00	698,334.00	102,876.00	17%	702.6042
TOTAL WAGES AND BENEFITS	1,485,204.00	1,593,219.00	108,015.00	7%	

Contractual Services

Printing/Duplicating					
Booklets/Parent Handbooks	500.00	500.00	0.00	0%	702.6072
Publicity					
Dues & Subscriptions					
Periodicals/Curriculum	9,000.00	9,000.00	0.00	0%	702.6101
Assoc., Committee Dues	250.00	250.00	0.00	0%	702.6102
Hepatitis B Vaccination/CRIML Bckgrnd	1,200.00	1,200.00	0.00	0%	702.6381
Naeyc Accreditation	1,000.00	1,000.00	0.00	0%	702.6383
Family Functions	500.00	500.00	0.00	0%	702.6391
Travel Employees					
Tuition & Fees	2,162.00	2,162.00	0.00	0%	702.6517.1
Conferences/Seminars/Workshops	4,650.00	4,650.00	0.00	0%	702.6517.3
Employee Transportation	250.00	250.00	0.00	0%	702.6517.4
Meals & Lodging	500.00	500.00	0.00	0%	702.6517.5
TOTAL CONTRACTUAL SERVICES	20,012.00	20,012.00	0.00	0%	

Supplies

School Supplies	10,000.00	10,000.00	0.00	0%	702.6554
Classroom Supplies	2,200.00	2,200.00	0.00	0%	702.671
Food	60,000.00	60,000.00	0.00	0%	702.6665
Kitchen Supplies	10,000.00	7,500.00	-2,500.00	-25%	702.669
Medical Supplies	500.00	500.00	0.00	0%	702.6671
Repairs & Maintenance					
Furnishings	1,000.00	1,000.00	0.00	0%	702.6762
Kitchen Maintenance	2,850.00	1,000.00	-1,850.00	-65%	702.6762.4
TOTAL SUPPLIES	86,550.00	82,200.00	-4,350.00	-5%	

Fixed Charges

Insurance					
Preschool Accident Insurance	4,300.00	4,300.00	0.00	0%	702.6942
TOTAL FIXED CHARGES	4,300.00	4,300.00	0.00	0%	

Capital Outlay

Playground Equipment	2,000.00	2,000.00	0.00	0%	702.7216
Total Capital Outlay	2,000.00	2,000.00	0.00	0%	

Totals Preschool-Childcare

BUDGET Approved 2019-2020	BUDGET Requested 2020-2021	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER
752,942.00	785,433.00	32,491.00	4%	702.6022
0.00	0.00	0.00	0%	702.6024
32,000.00	32,000.00	0.00	0%	702.6032
0.00	0.00	0.00	0%	702.6034
0.00	0.00	0.00	0%	702.6038
27,718.00	0.00	-27,718.00	-100%	702.6039
77,086.00	77,452.00	366.00	0%	702.6041
595,458.00	698,334.00	102,876.00	17%	702.6042
1,485,204.00	1,593,219.00	108,015.00	7%	
500.00	500.00	0.00	0%	702.6072
9,000.00	9,000.00	0.00	0%	702.6101
250.00	250.00	0.00	0%	702.6102
1,200.00	1,200.00	0.00	0%	702.6381
1,000.00	1,000.00	0.00	0%	702.6383
500.00	500.00	0.00	0%	702.6391
2,162.00	2,162.00	0.00	0%	702.6517.1
4,650.00	4,650.00	0.00	0%	702.6517.3
250.00	250.00	0.00	0%	702.6517.4
500.00	500.00	0.00	0%	702.6517.5
20,012.00	20,012.00	0.00	0%	
10,000.00	10,000.00	0.00	0%	702.6554
2,200.00	2,200.00	0.00	0%	702.671
60,000.00	60,000.00	0.00	0%	702.6665
10,000.00	7,500.00	-2,500.00	-25%	702.669
500.00	500.00	0.00	0%	702.6671
1,000.00	1,000.00	0.00	0%	702.6762
2,850.00	1,000.00	-1,850.00	-65%	702.6762.4
86,550.00	82,200.00	-4,350.00	-5%	
4,300.00	4,300.00	0.00	0%	702.6942
4,300.00	4,300.00	0.00	0%	
2,000.00	2,000.00	0.00	0%	702.7216
2,000.00	2,000.00	0.00	0%	
1,598,066.00	1,701,731.00	103,665.00	6%	

EXPLANATION
22 full time (less DD)
subs on call 12.96 per hour
15 hour week High School Assistant/DELETE
career advancement I to II w/ FICA & Ret + Merit Adj
FICA
life/health/dental/retirement
ink cartridges for printers
Creative Curriculum/Gold Portfolio /Teaching Strategices
DFS and Food Licenses
cks are 39.00 per new employee
NAEYC Accreditation - school chapters
Family Activities
CDA's/CPR Training
annual staff training
Classroom supplies
dishes, paper products/moved to Kitchen Maintenance
misc medical supplies included/sunscreen
Cots/tables/chairs
Steamer/ Convey Oven/Repairs & Maintenance
100.00 deductible/Hartford Ins/ 331 children x 11.00
outside toys/ 2 playgrounds
6% increase in Budget from 19-20 for PRE

EXPENDITURES	BUDGET Approved 2019-2020	BUDGET Requested 2020-2021	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
Early Intervention						
WAGES AND BENEFITS						
Salaries & wages Permanent Emp.						
Regular Earnings	2,061,600.00	2,090,498.00	28,898.00	1%	703.6022	28 full time + ADM/ PRE /EHS DD exp
Regular Earnings/Part Time	89,540.00	89,111.00	-429.00	0%	703.6024	2 part time + Emily DD
Temporary Part Time Subs	31,185.00	31,185.00	0.00	0%	703.6032	substitutes on call 12.96 per hour
Additional Requested Payroll	0.00	0.00	0.00	#DIV/0!	703.6038	
Compensation Adjustment	55,288.00	0.00	-55,288.00	-100%	703.6039	as per County Commisioners
Employers Contributions						
Empl. Contribution Fica/WC	171,809.00	169,090.00	-2,719.00	-2%	703.6041	fica/ workers comp
P/R Benefit Expenditures	1,065,403.00	1,192,840.00	127,437.00	12%	703.6042	life/health/dental/18.12% ret/def comp
Flex Benefit	21,010.00	25,895.00	4,885.00	23%	703.6046	100 to 1000. per employee / health savings plan included + wellness
TOTAL PERSONAL SERVICES	3,495,835.00	3,598,619.00	102,784.00	3%		
Contractual Services						
Communications						
Postage & Freight	800.00	800.00	0.00	0%	703.6052	Cost allocation
Telephone/DATA Plan	2,500.00	2,500.00	0.00	0%	703.6053	2 Cell phones bus/Hot Spot for l pads
Publicity						
Advertising	500.00	2,300.00	1,800.00	360%	703.6092	open positions/Developmental Wheels
Recruitment/Relocation	2,500.00	2,500.00	0.00	0%	703.6093.01	open positions
Dues & Subscriptions						
Periodicals	500.00	500.00	0.00	0%	703.6101	LRP Publications
Professional Dues	3,000.00	3,000.00	0.00	0%	703.6102.2	Certifications/Licenses Fees/Associate dues
Utilities	61,700.00	54,222.00	-7,478.00	-12%	703.6111	DD portion of CDS Utilities/Annex @ 70% + Source + Garbage
Professional Services						
Children's Transportation	8,830.00	8,830.00	0.00	0%	703.6137	parents transportation reimbursement/fuel
Consulting	10,000.00	10,000.00	0.00	0%	703.6146	Outside contracts/Translaters
Inter Agency Coordinating Council	500.00	500.00	0.00	0%	703.6386	agency activities/luncheons ICC/ 3 per year
Region XIII Social Emotional	10,000.00	10,000.00	0.00	0%	703.6393	Trainings/Contract/parenting classes/ as per SF34 Social Emotional Services/Pyramid
Travel Employees						
Tuition & Fees	3,000.00	3,000.00	0.00	0%	703.6517.1	state funds designated for training
State Training and Technical Assistance	15,000.00	5,000.00	-10,000.00	-67%	703.6517.22	
Employee Transportation	500.00	500.00	0.00	0%	703.6517.4	.57.5 per mile
Meals & Lodging	5,000.00	5,000.00	0.00	0%	703.6517.5	
TOTAL CONTRACTUAL SERVICES	124,330.00	108,652.00	-15,678.00	-13%		
Supplies						
General Office Supplies	5,000.00	5,000.00	0.00	0%	703.6531	Cost allocation + Actual/Shredder
Paper Supplies	3,000.00	3,000.00	0.00	0%	703.6533	Cost allocation + Actual
School Supplies	8,000.00	8,000.00	0.00	0%	703.6554	Protocols
School Furnishing	1,000.00	1,000.00	0.00	0%	703.6771.1	items under 1000.00
School Furnishing Additional Classroom	0.00	0.00	0.00	#DIV/0!	703.6771.2	not opening new classroom this year
Part C Supplies/Curriculum	1,400.00	1,400.00	0.00	0%	703.6748	Supplies/Teaching Strategy Gold
Repairs & Maintenance						
Vehicle Parts & Repairs	5,760.00	5,760.00	0.00	0%	703.6751	4 Vehicles/2 buses
TOTAL SUPPLIES	24,160.00	24,160.00	0.00	0%		
Fixed Charges						
Reimbursement Expense	5,000.00	5,000.00	0.00	0%	703.7105	in and out/unexpected
Total Fixed Charges	5,000.00	5,000.00	0.00	0%		
Capital Outlay						
Office Equipment	500.00	500.00	0.00		703.7194	desks/file cabinets/state cuts
School Equipment	5,000.00	5,000.00	0.00	0%	703.7217	Equipment Repairs & Maintenance
Total Capital Outlay	5,500.00	5,500.00	0.00	0%		
Totals for Early Intervention	3,654,825.00	3,741,931.00	87,106.00	2%		<i>2% increase in Budget from 19-20 for DD</i>

EXPEDITURES	BUDGET	BUDGET	DIFFERENCE	Percentage	CHART OF	EXPLANATION
Early Head Start	Approved	Requested		of	ACCOUNTS	
	2019-2020	2020-2021		Difference	NUMBER	
Wages and Benefits						
Salaries & wages Permanent Emp.						
Regular Earnings	251,636.00	241,828.00	-9,808.00	-4%	704.6022	5 full time - less DDD
Compensation Adjustment	6,790.00	0.00	-6,790.00	-100%	704.6039	as per County Commissioners
Employers Contributions						
Empl. Contribution Fica/WC	23,560.00	22,067.00	-1,493.00	-6%	704.6041	fica/ workers comp
P/R Benefit Expenditures	131,203.00	152,447.00	21,244.00	16%	704.6042	life/health/dental/retirement
Flex Benefit	2,990.00	3,800.00	810.00	27%	704.6046	Flex @ 100.00 / + health savings plan + wellness
TOTAL WAGES AND BENEFITS	416,179.00	420,142.00	3,963.00	1%		Personnel services includes CDS share
Contractual Services						
Communications						
Postage/Freight/Copies	700.00	700.00	0.00	0%	704.6052	monthly expense to CDS/rental maintenance + actual
Printing Special Forms	600.00	600.00	0.00	0%	704.6071	Home Visits/lesson plans
Associate Dues	552.00	552.00	0.00	0%	704.6102	Wyo + Region VIII dues
Utilities						
Utilities	5,359.00	6,393.00	1,034.00	19%	704.6111	monthly expense to CDS for Annex/ 30%/source gas + garbage
Travel & Training						
Consulting Training	300.00	300.00	0.00	0%	704.6146.01	Nutrition Contract/bi annual
Technical Assistance 2020-2021	2,000.00	2,000.00	0.00	0%	704.6146.07	Training monies as set by Feds (July & Aug 2020)
Technical Assistance 2019-2020	8,000.00	8,000.00	0.00	0%	704.6146.09	Training monies as set by Feds (Sept 2020 - June 2021)
Vehicle Transportation	2,500.00	2,500.00	0.00	0%	704.6517.4	monthly expense to keep vehicles running/fuel
Vehicle Maintenance/Repair	900.00	900.00	0.00	0%	704.6751	repairs on vehicles/actual costs/3 vehicles
Out of Town Travel	0.00	0.00	0.00	#DIV/0!	704.6282	out of town travel/balance of TA set by Feds/moved to 6146.07
TOTAL CONTRACTUAL SERVICES	20,911.00	21,945.00	1,034.00	5%		
Supplies						
General Office Supplies	1,300.00	1,300.00	0.00	0%	704.6531	monthly expense to CDS
Classroom/Home Base Educational Supplies	1,775.00	1,775.00	0.00	0%	704.6554	actual for extra supplies/monthly expense for CDS supplies/CC GOLD
Preschool Accident Insurance	171.00	171.00	0.00	0%	704.6942	monthly cost
TOTAL SUPPLIES	3,246.00	3,246.00	0.00	0%		
Parent Services						
Parents Books & Resources	150.00	150.00	0.00	0%	704.6181.01	
Other Parent Services/Child Care	1,400.00	1,400.00	0.00	0%	704.6181.02	child care provided for classes/interactions, etc./Translations/move to utilities
Parents Activities/Travel	250.00	250.00	0.00	0%	704.6517.9	
Family Enrichment Counsel	3,060.00	38,060.00	35,000.00	1144%	704.6181.03	Contract w/M. Bruse (YES House)/QI Mental Health
Health Services Contract	3,000.00	3,000.00	0.00	0%	704.6181.04	contracted nurse/Di Ohman
TOTAL Parents Services	7,860.00	42,860.00	35,000.00	445%		
Totals for Early Head Start	448,196.00	488,193.00	39,997.00	9%		9% increase in Budget from 19-20 for EHS
TOTAL EXPENDITURES	6,138,417.00	6,380,198.00	241,781.00	4%		3% increase in Budget from 19-20