

**CHILDREN'S DEVELOPMENTAL SERVICES
OF CAMPBELL COUNTY
FISCAL YEAR 2021-2022**

Budget Detail

revised 5-3-21

Reductions in red

APPROVED BUDGET

STANDARD OPERATIONS

	BUDGET Approved 2020-2021	BUDGET Requested 2021-2022	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
REVENUES: Early Education						
Enrollments Full Day	266,650.00	279,983.00	13,333.00	5%	1.4856	Full day Preschool/possible 5% increase in fees
Enrollments/DFS	40,000.00	40,000.00	0.00	0%	1.4856.1	DFS Clients (Varies)
Enrollments/ Preschool	189,500.00	206,555.00	17,055.00	9%	1.4856.2	AM & PM Preschool/Outback/Amazon/Meadow/Artic/possible 9% increase fee
USDA Food Reimbursement	0.00	46,800.00	46,800.00	#DIV/0!	1.4541?	USDA Food Reimbursement
Interest Income & Misc	1,500.00	1,500.00	0.00	0%	1.5220.20	copies/collections
Sub Totals Preschool Revenue	497,650.00	574,838.00	77,188.00	16%		16 % increase in funding from 20-2021
REVENUES: Early Intervention						
Grants						
Title VI-B 619 2021-2022	56,160.00	47,430.00	-8,730.00	-16%	1.4493.21	Federal funding VIB /funds 186 children @ 260.00(from Dec 1 2020)
Title VI-B Flow Thru 2021-2022	81,648.00	70,308.00	-11,340.00	-14%	1.4495.21	Federal Part B Title 611 Flow thru funding / 186 children @ 378.00 Dec 1 2020
BHD Region XIII PART B 2021-2022	1,873,670.00	1,873,670.00	0.00	0%	1.4523	State funding - 216 children @ \$8311.40 + 363 S.E. = 8674.40 Dec 2019
Child Find	65,000.00	65,000.00	0.00	0%	1.4629	school district contract
BHD Region XIII PART C Federal 2021-2022	121,693.00	94,185.00	-27,508.00	-23%	1.4498	Federal Funding 63 children @ 1495.00 Dec 1 2020
BHD Region XIII PART C 2021-2022	735,078.00	580,309.00	-154,769.00	-21%	1.4497.06	State funding 84 children @ 6545.44 + 363 S.E. = 6908.44/w CUT FROM ST
Medicaid Title 19	62,000.00	62,000.00	0.00	0%	1.4432.3	medicaid reimbursement/PT OT/Speech + Evaluations
Reimbursement Income	5,000.00	5,000.00	0.00	0%	1.5491	in/out unexpected reimbursement income & expense
Sub Total Early Intervention Grants	3,000,249.00	2,797,902.00	-202,347.00	-7%		funding amount same as 20-21/except VIB and Flow thru/Part C
Early Head Start 2021-2022	361,256.00	365,663.00	4,407.00	1%	1.4412.24?	- EHS Budgeted grant FY21-22 (Sept-June) includes % COLA
Early Head Start 2021-2022 T & TA Funds	10,000.00	10,000.00	0.00	0%	1.4412.25?	- EHS Budgeted grant FY21-22 (Sept-June) TA Funds
Sub Total Early Head Start Grants	371,256.00	375,663.00	4,407.00	1.19%		1.19 % increase in funding from 20-2021
County Appropriation 2021-2022	2,377,435.00	2,052,919.00	-324,516.00	-13.6%		13.6 % decrease from budget 20-21
TOTAL ALL REVENUE	6,246,590.00	5,801,322.00	-445,268.00	-7%		7 % decrease from budget 20-21

EXPENDITURES	BUDGET	BUDGET	DIFFERENCE	Percentage	CHART OF	EXPLANATION
ADMINISTRATION	Approved	Requested		of	ACCOUNTS	
	2020-2021	2021-2022		Difference	NUMBER	
Wages and Benefits						
Salaries & wages Permanent Emp.						
Regular Earnings	138,079.00	138,079.00	0.00	0%	701.6022	4 full time/moved
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	0.00	-23,797.00	-100%	701.6024	REMOVED 1 part time employees (less DD)
Additional Requested Payroll	0.00	0.00	0.00	#DIV/0!	701.6028	
Compensation Adjustment	0.00	0.00	0.00	#DIV/0!	701.6039	As per Commissioners Merit Increase
Employers Contributions						
Empl. Contribution Fica	25,146.00	21,795.00	-3,351.00	-13%	701.6041	FICA @ 7.65%
P/R Benefit Expenditures	193,953.00	116,253.00	-77,700.00	-40%	701.6042	Life/Health/Dental
P/R Benefit Retirement	0.00	53,049.00	53,049.00	#DIV/0!	701.6042.1	Retirement
TOTAL WAGES AND BENEFITS	387,175.00	335,376.00	-51,799.00	-13%		
Contractual Services						
Communications & Transportation						
Postage & Freight	300.00	200.00	-100.00	-33%	701.6052	postage/not renew machine
Publicity						
Public Relations	200.00	200.00	0.00	0%	701.6091	Board Committee Work
Dues & Subscriptions						
Periodicals	400.00	400.00	0.00	0%	701.6101	Subscriptions
Collection Agency	750.00	750.00	0.00	0%	701.6102	bad debt expense
Utility Service						
Electricity, Water & Sewer	25,000.00	25,000.00	0.00	0%	701.6111	shared exp with EHS DDD /utility increase
Propane & Natural Gas	3,000.00	3,000.00	0.00	0%	701.6114	shared exp with EHS DDD /utility increase
Garbage Collections	2,000.00	2,000.00	0.00	0%	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 @ .56
Meals & Lodging	750.00	750.00	0.00	0%	701.6517.5	Added in Leadership WY
TOTAL CONTRACTUAL SERVICES	42,950.00	42,850.00	-100.00	0%		
Supplies						
General Office Supplies	2,500.00	2,300.00	-200.00	-8%	701.6531	shared exp with EHS DDD/shredder/put 200 to paper supplies
Paper Supplies	1,200.00	1,400.00	200.00	17%	701.6533	shared exp with EHS + DDD (Pre included)/200 from front office supplies
Operating Supplies						
TOTAL SUPPLIES	3,700.00	3,700.00	0.00	0%		
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	500.00	-500.00	-50%	701.7202	Replacement of chairs/items under 1,000/Reduced
Technology/Phone/Pro Care Software	750.00	2,250.00	1,500.00	200%	701.7214	support for Pro Care software/up grades/efficiency
TOTAL CAPITAL OUTLAY	1,750.00	2,750.00	1,000.00			
TOTALS ADMINISTRATION	435,725.00	384,826.00	-50,899.00	-12%		12% decrease in Budget from 20-21 for ADM

EXPENDITURES	BUDGET Approved 2020-2021	BUDGET Requested 2021-2022	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER
Early Education/Child Care					
Wages and Benefits					
Salaries & wages Permanent Emp.					
Regular Earnings	766,276.00	745,446.00	-20,830.00	-3%	702.6022
Regular Earnings Part Time	0.00	0.00	0.00	0%	702.6024
Salaries & wages Temp. Emp.					
Regular Earnings/Subs	30,400.00	32,400.00	2,000.00	7%	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	0.00	0.00	0.00	#DIV/0!	702.6039
Employers Contributions					
Empl. Contribution Fica	75,910.00	74,423.00	-1,487.00	-2%	702.6041
P/R Benefit Expenditures	640,634.00	471,393.00	-169,241.00	-26%	702.6042
P/R Benefit Retirement	0.00	175,112.00	175,112.00	#DIV/0!	702.6042.1
TOTAL WAGES AND BENEFITS	1,513,220.00	1,498,774.00	-14,446.00	-1%	
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	1,600.00	400.00	33%	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	20,412.00	400.00	2%	
Supplies					
School Supplies	8,000.00	1,500.00	-6,500.00	-81%	702.6554
Classroom Supplies	2,200.00	2,200.00	0.00	0%	702.671
Food	60,000.00	63,500.00	3,500.00	6%	702.6665
Kitchen Supplies	6,500.00	6,500.00	0.00	0%	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	1,000.00	1,000.00	0.00	0%	702.6762.4
TOTAL SUPPLIES	79,200.00	76,200.00	-3,000.00	-4%	
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	1,000.00	-1,000.00	-50%	702.7216
Total Capital Outlay	2,000.00	1,000.00	-1,000.00	-50%	

EXPLANATION
21 full time (less DD)/removed 1 @ 28 hours
subs on call 12.96 per hour
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/ 5 year redo
NAEYC Accreditation - school chapters
Family Activities
CDA's/CPR Training
annual staff training
possible foundation funding
Classroom supplies
increase in milk/USDA
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/possible foundation funding

Totals Preschool-Childcare

1,618,732.00	1,600,686.00	-18,046.00	-1%
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2% decrease in Budget from 20-21 for PRE



EXPENDITURES	BUDGET	BUDGET	DIFFERENCE	Percentage	CHART OF	EXPLANATION
Early Intervention	Approved	Requested		of	ACCOUNTS	
	2020-2021	2021-2022		Difference	NUMBER	
WAGES AND BENEFITS						
Salaries & wages Permanent Emp.						
Regular Earnings	2,121,024.00	1,973,128.00	-147,896.00	-7%	703.6022	cut to 26 full time + ADM/ PRE /EHS DD
Regular Earnings/Part Time	54,328.00	32,393.00	-21,935.00	-40%	703.6024	2 part time /cut Adm pt
Temporary Part Time Subs	31,185.00	33,185.00	2,000.00	6%	703.6032	substitutes on call 12.96 per hour
Additional Requested Payroll	0.00	0.00	0.00	#DIV/0!	703.6038	
Compensation Adjustment	0.00	0.00	0.00	#DIV/0!	703.6039	as per County Commisioners ?
Employers Contributions						
Empl. Contribution Fica/WC	169,716.00	158,828.00	-10,888.00	-6%	703.6041	fica/ workers comp
P/R Benefit Expenditures	1,154,162.00	691,223.00	-462,939.00	-40%	703.6042	life/health/dental
P/R Benefit Expenditures/Retirement	0.00	310,936.00	310,936.00	#DIV/0!	703.6042.1	Retirement
Flex Benefit	21,900.00	16,190.00	-5,710.00	-26%	703.6046	100 to 750.00per employee / health savings plan
TOTAL PERSONAL SERVICES	3,552,315.00	3,215,883.00	-336,432.00	-9%		
Contractual Services						
Communications						
Postage & Freight	800.00	400.00	-400.00	-50%	703.6052	Cost allocation/reduce
Telephone/DATA Plan	2,500.00	1,200.00	-1,300.00	-52%	703.6053	Reduce/2 Cell phones bus/hot spots
Publicity						
Advertising	2,300.00	1,000.00	-1,300.00	-57%	703.6092	reduce/open positions/Developmental Wheels
Recruitment/Relocation	2,500.00	1,500.00	-1,000.00	-40%	703.6093.01	reduce/open positions
Dues & Subscriptions						
Periodicals	500.00	0.00	-500.00	-100%	703.6101	move to training/LRP Publications
Professional Dues	3,000.00	3,000.00	0.00	0%	703.6102.2	Certifications/Licenses Fees/Associate dues
Utilities	54,222.00	54,222.00	0.00	0%	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	14,000.00	4,000.00	40%	703.6146	Outside contracts/Translaters/Speech
Inter Agency Coordinating Council	500.00	0.00	-500.00	-100%	703.6386	Reduce/agency activities/luncheons ICC/ 3 per year
Region XIII Social Emotional	10,000.00	5,000.00	-5,000.00	-50%	703.6393	move to salarie/Trainings/Contract/parenting classes/ as per SF34 Social Emotional Services/Pymid
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	10,000.00	-5,000.00	-33%	703.6517.22	reduce/includes Part C training 10,000
Employee Transportation	500.00	500.00	0.00	0%	703.6517.4	.56 per mile
Meals & Lodging	5,000.00	3,000.00	-2,000.00	-40%	703.6517.5	Reduce
TOTAL CONTRACTUAL SERVICES	118,652.00	105,652.00	-13,000.00	-11%		
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	6,000.00	-2,000.00	-25%	703.6554	Reduce/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	22,160.00	-2,000.00	-8%		
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

4,000.00

-1,000.00

-20%

703.7217

reduce/Equipment Repairs & Maintenance

Total Capital Outlay

5,500.00

4,500.00

-1,000.00

-18%

Totals for Early Intervention

3,705,627.00

3,353,195.00

-352,432.00

-10%

10% decrease in Budget from 20-21 for DD

EXPEDITURES	BUDGET Approved 2020-2021	BUDGET Requested 2021-2022	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
Early Head Start						
Wages and Benefits						
Salaries & wages Permanent Emp.						
Regular Earnings	247,684.00	244,252.00	-3,432.00	-1%	704.6022	5 full time - less DDD
Compensation Adjustment	0.00	0.00	0.00	#DIV/0!	704.6039	as per County Commissioners
Employers Contributions						
Empl. Contribution Fica/WC	22,453.00	22,121.00	-332.00	-1%	704.6041	fica/ workers comp
P/R Benefit Expenditures	144,518.00	99,267.00	-45,251.00	-31%	704.6042	life/health/dental
P/R Benefit Retirement	0.00	45,480.00	45,480.00	#DIV/0!	704.6042.1	Retirement
Flex Benefit	3,800.00	2,660.00	-1,140.00	-30%	704.6046	Flex / + health savings plan
TOTAL WAGES AND BENEFITS	418,455.00	413,780.00	-4,675.00	-1%		Personnel services includes CDS share
Contractual Services						
Communications						
Postage/Freight/Copies	700.00	200.00	-500.00	-71%	704.6052	reduce/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	1,552.00	1,000.00	181%	704.6102	Wyo + Region VIII dues/Child Plus dues
Utilities						
Utilities	6,393.00	6,393.00	0.00	0%	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	1,200.00	300.00	33%	704.6751	repairs on vehicles/actual costs/3 vehicles/tires
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	21,945.00	22,745.00	800.00	4%		
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
Adult/Child Food	0.00	1,500.00	1,500.00	#DIV/0!	704.6665	actual cost from interactions and food
Preschool Accident Insurance	171.00	171.00	0.00	0%	704.6942	monthly cost
TOTAL SUPPLIES	3,246.00	4,746.00	1,500.00	46%		
Parent Services						
Parents Books & Resources	150.00	150.00	0.00	0%	704.6181.01	
Other Parent Services/Child Care	1,400.00	2,852.00	1,452.00	104%	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	38,060.00	15,092.00	-22,968.00	-60%	704.6181.03	reduce% of budget cut to sal/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
TOTAL Parents Services	42,860.00	21,344.00	-21,516.00	-50%		
Totals for Early Head Start	486,506.00	462,615.00	-23,891.00	-5%		5% decrease in Budget from 20-21 for EHS
TOTAL EXPENDITURES	6,246,590.00	5,801,322.00	-445,268.00	-7%		7% decrease in Budget from 20-21