

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

**Budget Detail**

revised 3-16-2021

Reductions in red

Proposed Budget

**STANDARD OPERATIONS**

	BUDGET Approved 2020-2021	BUDGET Requested 2022-2022	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
<b>REVENUES: Early Education</b>						
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
<b>Sub Totals Preschool Revenue</b>	<b>497,650.00</b>	<b>574,838.00</b>	<b>77,188.00</b>	<b>16%</b>		<b>16 % increase in funding from 20-2021</b>
<b>REVENUES: Early Intervention</b>						
Grants						
Title VI-B 619 2021-2022	56,160.00	56,160.00	0.00	0%	1.4493.21?	Federal funding VIB /funds 216 children @ 260.00(from 20-21)
Title VI-B Flow Thru 2021-2022	81,648.00	81,648.00	0.00	0%	1.4495.21?	Federal Part B Title 611 Flow thru funding / 216 children @ 378.00 )(20-21
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 (20-21)
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	121,693.00	0.00	0%	1.4498	Federal Funding 84 children @ 1329.68 (20-21)
BHD Region XIII PART C 2021-2022	735,078.00	580,309.00	-154,769.00	-21%	1.4497.06	State funding 84 children @ 8387.93 + 363 S.E. = 8750.93 + 10,000 PD (20-21)/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
<b>Sub Total Early Intervention Grants</b>	<b>3,000,249.00</b>	<b>2,845,480.00</b>	<b>-154,769.00</b>	<b>-5%</b>		<b>funding amount same as 20-21</b>
<b>Early Head Start 2021-2022</b>						
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
<b>Sub Total Early Head Start Grants</b>	<b>371,256.00</b>	<b>375,663.00</b>	<b>4,407.00</b>	<b>1.19%</b>		<b>1.19 % increase in funding from 20-2021</b>
County Appropriation 2021-2022	2,377,435.00	2,005,342.00	-372,093.00	-15.7%		15.7 % decrease from budget 20-21
<b>TOTAL ALL REVENUE</b>	<b>6,246,590.00</b>	<b>5,801,323.00</b>	<b>-445,267.00</b>	<b>-7%</b>		<b>7 % decrease from budget 20-21</b>

<b>EXPENDITURES</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DIFFERENCE</b>	<b>Percentage</b>	<b>CHART OF</b>	<b>EXPLANATION</b>
<b>ADMINISTRATION</b>	<b>Approved</b>	<b>Requested</b>		<b>of</b>	<b>ACCOUNTS</b>	
	<b>2020-2021</b>	<b>2021-2022</b>		<b>Difference</b>	<b>NUMBER</b>	
<b>Wages and Benefits</b>						
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	169,303.00	-24,650.00	-13%	701.6042	Life/Health/Dental/Retirement
<b>TOTAL WAGES AND BENEFITS</b>	<b>387,175.00</b>	<b>335,377.00</b>	<b>-51,798.00</b>	<b>-13%</b>		
<b>Contractual Services</b>						
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 @ .57.5
Meals & Lodging	750.00	750.00	0.00	0%	701.6517.5	Added in Leadership WY
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>42,950.00</b>	<b>42,850.00</b>	<b>-100.00</b>	<b>0%</b>		
<b>Supplies</b>						
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						
<b>TOTAL SUPPLIES</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>0.00</b>	<b>0%</b>		
<b>Fixed Charges</b>						
Insurance						
General Liability	150.00	150.00	0.00	0%	701.6933	surety bonds for Carol/Emily/Treasurer
Surety Bonds						
<b>TOTAL FIXED CHARGES</b>	<b>150.00</b>	<b>150.00</b>	<b>0.00</b>	<b>0%</b>		
<b>Capital Outlay</b>						
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,750.00</b>	<b>2,750.00</b>	<b>1,000.00</b>			
<b>TOTALS ADMINISTRATION</b>	<b>435,725.00</b>	<b>384,827.00</b>	<b>-50,898.00</b>	<b>-12%</b>		12% decrease in Budget from 20-21 for ADM

<b>EXPENDITURES</b>	<b>BUDGET Approved 2020-2021</b>	<b>BUDGET Requested 2021-2022</b>	<b>DIFFERENCE</b>	<b>Percentage of Difference</b>	<b>CHART OF ACCOUNTS NUMBER</b>	<b>EXPLANATION</b>
<b>Early Education/Child Care</b>						
<b>Wages and Benefits</b>						
Salaries & wages Permanent Emp.						
Regular Earnings	766,276.00	745,446.00	-20,830.00	-3%	702.6022	21 full time (less DD)/removed 1 @ 28 hours
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	subs on call 12.96 per hour
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	FICA
P/R Benefit Expenditures	640,634.00	646,505.00	5,871.00	1%	702.6042	life/health/dental/retirement
<b>TOTAL WAGES AND BENEFITS</b>	<b>1,513,220.00</b>	<b>1,498,774.00</b>	<b>-14,446.00</b>	<b>-1%</b>		
<b>Contractual Services</b>						
Printing/Duplicating						
Booklets/Parent Handbooks	500.00	500.00	0.00	0%	702.6072	ink cartridges for printers
Publicity						
Dues & Subscriptions						
Periodicals/Curriculum	9,000.00	9,000.00	0.00	0%	702.6101	Creative Curriculum/Gold Portfolio /Teaching Strategies
Assoc., Committee Dues	250.00	250.00	0.00	0%	702.6102	DFS and Food Licenses
Hepatitis B Vaccination/CRIML Bckgrnd	1,200.00	1,600.00	400.00	33%	702.6381	cks are 39.00 per new employee/ 5 year redo
Naeyc Accreditation	1,000.00	1,000.00	0.00	0%	702.6383	NAEYC Accreditation - school chapters
Family Functions	500.00	500.00	0.00	0%	702.6391	Family Activities
Travel Employees						
Tuition & Fees	2,162.00	2,162.00	0.00	0%	702.6517.1	CDA's/CPR Training
Conferences/Seminars/Workshops	4,650.00	4,650.00	0.00	0%	702.6517.3	annual staff training
Employee Transportation	250.00	250.00	0.00	0%	702.6517.4	
Meals & Lodging	500.00	500.00	0.00	0%	702.6517.5	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>20,012.00</b>	<b>20,412.00</b>	<b>400.00</b>	<b>2%</b>		
<b>Supplies</b>						
School Supplies	8,000.00	1,500.00	-6,500.00	-81%	702.6554	possible foundation funding
Classroom Supplies	2,200.00	2,200.00	0.00	0%	702.671	Classroom supplies
Food	60,000.00	63,500.00	3,500.00	6%	702.6665	increase in milk/USDA
Kitchen Supplies	6,500.00	6,500.00	0.00	0%	702.669	dishes, paper products/moved to Kitchen Maintenance
Medical Supplies	500.00	500.00	0.00	0%	702.6671	misc medical supplies included/sunscreen
Repairs & Maintenance						
Furnishings	1,000.00	1,000.00	0.00	0%	702.6762	Cots/tables/chairs
Kitchen Maintenance	1,000.00	1,000.00	0.00	0%	702.6762.4	Steamer/ Convey Oven/Repairs & Maintenance
<b>TOTAL SUPPLIES</b>	<b>79,200.00</b>	<b>76,200.00</b>	<b>-3,000.00</b>	<b>-4%</b>		
<b>Fixed Charges</b>						
Insurance						
Preschool Accident Insurance	4,300.00	4,300.00	0.00	0%	702.6942	100.00 deductible/Hartford Ins/ 331 children x 11.00
<b>TOTAL FIXED CHARGES</b>	<b>4,300.00</b>	<b>4,300.00</b>	<b>0.00</b>	<b>0%</b>		
<b>Capital Outlay</b>						
Playground Equipment	2,000.00	1,000.00	-1,000.00	-50%	702.7216	outside toys/ 2 playgrounds/possible foundation funding
<b>Total Capital Outlay</b>	<b>2,000.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>-50%</b>		
<b>Totals Preschool-Childcare</b>	<b>1,618,732.00</b>	<b>1,600,686.00</b>	<b>-18,046.00</b>	<b>-1%</b>		2% decrease in Budget from 20-21 for PRE

EXPENDITURES	BUDGET Approved 2020-2021	BUDGET Requested 2021-2022	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
<b>Early Intervention</b>						
<b>WAGES AND BENEFITS</b>						
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	1,002,159.00	-152,003.00	-13%	703.6042	life/health/dental/18.62% ret/def comp
Flex Benefit	21,900.00	16,190.00	-5,710.00	-26%	703.6046	100 to 750.00per employee / health savings plan
<b>TOTAL PERSONAL SERVICES</b>	<b>3,552,315.00</b>	<b>3,215,883.00</b>	<b>-336,432.00</b>	<b>-9%</b>		
<b>Contractual Services</b>						
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/Prym
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
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>118,652.00</b>	<b>105,652.00</b>	<b>-13,000.00</b>	<b>-11%</b>		
<b>Supplies</b>						
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
<b>TOTAL SUPPLIES</b>	<b>24,160.00</b>	<b>22,160.00</b>	<b>-2,000.00</b>	<b>-8%</b>		
<b>Fixed Charges</b>						
Reimbursement Expense	5,000.00	5,000.00	0.00	0%	703.7105	in and out/unexpected
<b>Total Fixed Charges</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0%</b>		
<b>Capital Outlay</b>						
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
<b>Total Capital Outlay</b>	<b>5,500.00</b>	<b>4,500.00</b>	<b>-1,000.00</b>	<b>-18%</b>		
<b>Totals for Early Intervention</b>	<b>3,705,627.00</b>	<b>3,353,195.00</b>	<b>-352,432.00</b>	<b>-10%</b>		10% decrease in Budget from 20-21 for DD

EXPEDITURES Early Head Start	BUDGET Approved 2020-2021	BUDGET Requested 2021-2022	DIFFERENCE	Percentage of Difference	CHART OF ACCOUNTS NUMBER	EXPLANATION
<b>Wages and Benefits</b>						
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	144,747.00	229.00	0%	704.6042	life/health/dental/retirement
Flex Benefit	3,800.00	2,660.00	-1,140.00	-30%	704.6046	Flex @ 100.00 / + health savings plan
<b>TOTAL WAGES AND BENEFITS</b>	<b>418,455.00</b>	<b>413,780.00</b>	<b>-4,675.00</b>	<b>-1%</b>		Personnel services includes CDS share
<b>Contractual Services</b>						
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
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>21,945.00</b>	<b>22,745.00</b>	<b>800.00</b>	<b>4%</b>		
<b>Supplies</b>						
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
<b>TOTAL SUPPLIES</b>	<b>3,246.00</b>	<b>4,746.00</b>	<b>1,500.00</b>	<b>46%</b>		
<b>Parent Services</b>						
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
<b>TOTAL Parents Services</b>	<b>42,860.00</b>	<b>21,344.00</b>	<b>-21,516.00</b>	<b>-50%</b>		
<b>Totals for Early Head Start</b>	<b>486,506.00</b>	<b>462,615.00</b>	<b>-23,891.00</b>	<b>-5%</b>		5% decrease in Budget from 20-21 for EHS
<b>TOTAL EXPENDITURES</b>	<b>6,246,590.00</b>	<b>5,801,323.00</b>	<b>-445,267.00</b>	<b>-7%</b>		7% decrease in Budget from 20-21