



MEMO

Date: October 17, 2012
To: Board of Directors
From: Scott Gardner, Board Treasurer and Finance Committee
Subject: **Amended 2012-2013 Community Action Budget**

The proposed 2012-2013 Community Action amended budget is attached, along with the revenue list, and includes the following:

- Overall Budget:** The total revenue of **\$21,288,809** is a 7.5% increase (\$1,479,317) from our 2012-13 approved budget of \$19,809,486. A number of projects received greater funding than anticipated. Primarily these are Energy and Emergency Rent: FEMA, LIHEAP Weatherization, and ECHO NW Natural.
- Resource Development** was restructured over the summer to be in a position to achieve the organization's strategic financial goals. As a result, their amended budget increases unrestricted revenues from \$322,905 to \$603,348 and projects a \$196,529 surplus. The expenses support a 50% plus reduction in FTE and an increase in outsourcing, such as event management, grant writing, and graphic design.
- Community Services Block Grant:** Our regular CSBG allocation is now estimated to be **\$363,539**, an increase from the \$320,923 in the original budget. It has been allocated as follows:

Opening Doors	\$ 85,000
Information & Referral	\$ 25,048
Public Education, Volunteer Engagement,	\$ 50,000
Housing & Homeless	\$ 143,524
Administration	\$ <u>51,381</u>
TOTAL:	\$ 363,539
- Salary & Benefits:** This budget includes the **3% cost of living increase** that was originally budgeted but our health care costs were reduced from 10% to 6.9% for the last six months. In addition, a "premium holiday" for the month of January has been provided by Kaiser, resulting in approximately \$218,000 in savings to the organization and our employees. These savings allowed for programs to more adequately budget for staffing and staff training needs, which had been cut back in the original budget.
- Administrative Fee:** This budget includes a **10% administrative fee** to programs to provide fiscal, executive, human resource, office management, technology and facilities support.

**COMMUNITY ACTION ORGANIZATION
AMENDED OPERATIONS BUDGET - FY 2012-13**

Board Approved 10-17-2012

	Head Start	Child Care R&R	Opening Doors	Homeless Services	Emergency Services Total	Information and Referral	Resource Development	Administration	Agency Budget 12-13	Board Approved Budget 12-13
REVENUE										
Federal	\$5,084,175	\$0	\$0	\$165,219	\$89,975	\$0	\$0	\$0	\$5,339,369	\$5,216,120
State	\$4,181,301	\$408,532	\$98,215	\$599,805	\$8,249,554	\$25,048	\$49,100	\$0	\$13,611,555	\$12,892,328
Local	\$0	\$21,520	\$351,707	\$445,833	\$157,000	\$1,000	\$100,000	\$0	\$1,077,060	\$799,464
United Way	\$0	\$0	\$0	\$0	\$36,000	\$0	\$0	\$0	\$36,000	\$12,000
Contributions	\$0	\$0	\$0	\$137,361	\$32,000	\$0	\$454,248	\$0	\$623,609	\$183,900
Corpns & Fdns	\$0	\$182,622	\$70,000	\$62,801	\$36,251	\$38,000	\$0	\$0	\$389,674	\$509,674
Fees/Sales	\$0	\$75,000	\$0	\$57,542	\$0	\$2,000	\$0	\$0	\$134,542	\$121,000
Reimbursements	\$0	\$0	\$0	\$0	\$77,000	\$0	\$0	\$0	\$77,000	\$75,000
Total	\$9,265,476	\$687,674	\$519,922	\$1,468,561	\$8,677,780	\$66,048	\$603,348	\$0	\$21,288,809	\$19,809,486
EXPENSES										
Employment Expenses	\$6,549,470	\$443,161	\$434,440	\$715,314	\$1,237,570	\$51,080	\$178,385	\$1,380,483	\$10,989,903	\$10,763,179
Supplies	\$62,350	\$6,000	\$6,009	\$6,650	\$59,394	\$650	\$1,700	\$36,653	\$179,406	\$144,657
Training and Travel	\$186,810	\$73,954	\$22,583	\$12,075	\$32,070	\$2,400	\$7,000	\$57,300	\$394,192	\$376,377
Occupancy	\$437,404	\$23,742	\$1,370	\$20,156	\$104,368	\$2,173	\$6,718	\$285,000	\$880,931	\$964,755
Client Expenses	\$726,044	\$46,180	\$0	\$544,457	\$6,271,654	\$1,500	\$9,411	\$82,000	\$7,681,246	\$6,688,783
Comm. & Mktg.	\$66,863	\$17,400	\$4,000	\$5,800	\$27,500	\$1,950	\$99,920	\$61,700	\$285,133	\$191,778
Professional Fees	\$0	\$0	\$0	\$0	\$5,000	\$0	\$44,500	\$177,800	\$227,300	\$253,940
Telecommunications	\$58,000	\$8,640	\$7,028	\$9,741	\$40,301	\$1,620	\$3,760	\$88,500	\$217,590	\$224,403
Equipment Leasing	\$77,852	\$0	\$0	\$0	\$0	\$0	\$0	\$163,000	\$240,852	\$176,202
Insurance	\$42,239	\$0	\$1,000	\$2,000	\$12,500	\$0	\$0	\$76,136	\$133,875	\$133,312
R & M	\$92,500	\$0	\$0	\$11,500	\$8,100	\$0	\$0	\$38,000	\$150,100	\$191,023
Miscellaneous	\$39,397	\$4,829	\$0	\$3,000	\$1,000	\$575	\$0	\$16,200	\$65,001	\$128,669
Depreciation	\$0	\$0	\$0	\$3,853	\$16,779	\$0	\$0	\$107,832	\$128,464	\$128,464
Transfers	\$0	-\$5,000	\$0	\$0	\$0	\$0	\$0	-\$496,226	-\$501,226	(\$529,805)
Administration	\$926,548	\$68,768	\$43,492	\$134,015	\$861,544	\$4,100	\$55,425	-\$2,074,378	\$19,514	(\$39,510)
Total	\$9,265,476	\$687,674	\$519,922	\$1,468,561	\$8,677,780	\$66,048	\$406,819	\$0	\$21,092,280	\$19,796,226
Total Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$196,529	\$0	\$196,529	\$13,260



MEMO

Date: June 20, 2012
To: Board of Directors
From: Scott Gardner, Board Treasurer and Finance Committee
Subject: **Proposed 2012-2013 Community Action Budget**

The proposed 2012-2013 Community Action budget is attached, along with the revenue list, and includes the following:

- Overall Budget:** The total revenue of **\$19,809,486** is a 4% decrease (\$837,555) from our 2011-12 amended budget of \$20,647,041 primarily due to the final expenditure of ARRA funds. In addition, there are fund reductions in Child Care Resource & Referral, Weatherization, Energy and Emergency Rent, which are noted on the attached revenue list.
- Private Funding:** This is a place-holder budget for the Resource Development Department which was closed down on June 22, 2012. The fund development model is being redesigned to align with the organizational goal to significantly increase unrestricted fund surpluses. An amended budget will be developed this summer and brought to the board in September for approval. This budget includes **\$693,574 in private funds** committed and restricted for programs.
- Community Services Block Grant:** Our regular CSBG allocation is estimated to be **\$320,923** and has been allocated as follows, with admin included.

Opening Doors	\$	71,892
Information & Referral	\$	24,097
Public Education, Volunteer Engagement,	\$	43,405
Housing & Homeless	\$	130,151
Administration	\$	<u>51,378</u>
TOTAL:	\$	320,923
- Salary & Benefits:** This budget includes 290 employees for a total FTE of 220, as compared to 279 employees and 223.1 FTE last year. A **3% cost of living increase** has been budgeted for all eligible employees as of 7-1-12 and benefits have been budgeted at the 2011-12 level through 12-31-12. For the last six months, medical has been increased 10% and dental 14%.
- Administrative Fee:** This budget includes a **10% administrative fee** to programs to provide fiscal, executive, human resource, office management, technology and facilities support. Restructuring of administrative staff functions have reduced costs in HR, Fiscal and Office Management.

**COMMUNITY ACTION ORGANIZATION
Approved 2012-13 Operations Budget**

									2012-13	2011-12
	Head Start	CCR&R	Opening Doors	Housing and Homeless Services	Energy & Emergency Rent	Information and Referral	Resource Development	Admin	Agency Budget	Agency Budget
Revenue										
Federal	\$5,050,901	\$0	\$0	\$165,219	\$0	\$0	\$0	\$0	\$5,216,120	\$5,177,067
State	\$4,181,301	\$408,532	\$71,892	\$613,225	\$7,498,501	\$24,097	\$43,405	\$51,375	\$12,892,328	\$13,347,224
Local	\$0	\$21,520	\$362,212	\$251,732	\$163,000	\$1,000	\$0	\$0	\$799,464	\$1,033,198
United Way	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$20,000
Contributions	\$0	\$0	\$0	\$4,400	\$32,000	\$0	\$147,500	\$0	\$183,900	\$210,000
Corps. & Fdns.	\$0	\$182,622	\$70,000	\$62,801	\$36,251	\$38,000	\$120,000	\$0	\$509,674	\$624,087
Fees/Sales	\$0	\$75,000	\$0	\$44,000	\$0	\$2,000	\$0	\$0	\$121,000	\$77,000
Reimbursements	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$158,465
Total Revenue	\$9,232,202	\$687,674	\$504,104	\$1,141,377	\$7,804,752	\$65,097	\$322,905	\$51,375	\$19,809,486	\$20,647,041
Expenses										
Employment Expenses	\$6,363,557	\$444,596	\$425,354	\$689,605	\$1,222,825	\$50,130	\$220,229	\$1,346,883	\$10,763,179	\$11,283,641
Supplies	\$62,350	\$6,000	\$4,509	\$1,400	\$24,648	\$650	\$15,500	\$29,600	\$144,657	\$194,251
Training and Travel	\$186,810	\$72,520	\$18,622	\$10,675	\$28,500	\$2,400	\$1,850	\$55,000	\$376,377	\$400,804
Occupancy	\$514,834	\$23,742	\$1,370	\$18,477	\$104,251	\$2,173	\$15,208	\$284,700	\$964,755	\$746,796
Client Expenses	\$726,044	\$46,180	\$0	\$290,694	\$5,542,365	\$1,500	\$0	\$82,000	\$6,688,783	\$6,941,839
Communications	\$66,863	\$17,400	\$3,000	\$5,800	\$20,500	\$1,950	\$14,565	\$61,700	\$191,778	\$237,575
Professional Fees	\$79,089	\$0	\$0	\$0	\$5,000	\$0	\$6,800	\$163,051	\$253,940	\$236,352
Telecommunications	\$58,000	\$8,640	\$7,028	\$6,291	\$40,301	\$1,620	\$5,523	\$97,000	\$224,403	\$232,776
Equipment Leasing	\$13,202	\$0	\$0	\$0	\$0	\$0	\$0	\$163,000	\$176,202	\$170,000
Insurance	\$42,239	\$0	\$1,000	\$2,000	\$12,500	\$0	\$0	\$75,573	\$133,312	\$115,000
Repairs and Maintenance	\$92,500	\$0	\$0	\$11,500	\$8,100	\$0	\$0	\$78,923	\$191,023	\$439,029
Miscellaneous	\$104,047	\$4,828	\$0	\$0	\$1,000	\$574	\$2,020	\$16,200	\$128,669	\$125,608
Depreciation	\$0	\$0	\$0	\$3,853	\$16,779	\$0	\$0	\$107,832	\$128,464	\$145,000
Transfers	\$0	(\$5,000)	\$0	\$0	\$0	\$0	\$0	(\$524,805)	(\$529,805)	(\$476,630)
Administration	\$922,668	\$68,768	\$43,221	\$101,082	\$777,983	\$4,100	\$27,950	(\$1,985,282)	(\$39,510)	\$0
Total Expenses	\$9,232,202	\$687,674	\$504,104	\$1,141,377	\$7,804,752	\$65,097	\$309,645	\$51,375	\$19,796,226	\$20,792,041
NET SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$13,260	\$0	\$13,260	(\$145,000)

Approved by Board of Directors on June 20, 2012

Community Action Organization - Fiscal Year 2013 Revenue List

Program Codes	Origin of funds	Department Program	Draft Budget Revenue 2013	Amended Budget Revenue 2012
Early Childhood Education				
102	FED	Federal Head Start Grant	\$3,304,767	\$3,281,143
105	FED	Federal EHS	\$1,317,016	\$1,241,728
106	FED	Federal Training	\$36,194	\$63,104
111	FED	USDA Meals	\$360,000	\$360,000
532	FED	ARRA EHS EXP	\$0	\$55,330
106	FED	EHS Training	\$32,924	\$0
102	STATE	State Head Start Grant ODE	\$3,308,235	\$3,308,235
102	STATE	Expansion	\$386,882	\$386,882
104	STATE	State EHS	\$86,772	\$86,772
106	STATE	State Training	\$94,747	\$94,747
109	STATE	DHS Child Care	\$299,145	\$299,145
Total			\$9,226,682	\$9,177,086
Child Care Resource & Referral (CCR&R)				
223	FEES/REIM	Program Fees	\$75,000	\$75,000
222	LOCAL	WA CNTY Commission	\$21,520	\$21,520
222	LOCAL	Col. CNTY Commission	\$0	\$2,000
226	PRIVATE	INTEL	\$182,622	\$199,498
220	STATE	CCD	\$296,860	\$396,980 ¹
221	STATE	DHS	\$92,706	\$128,926
224	STATW	DHS-FFN	\$18,966	\$18,966
Total			\$687,674	\$842,890
Opening Doors				
245	LOCAL	WA CNTY Commission Healthy Start Medicaid	\$50,045	\$50,045
245	LOCAL	WA CNTY Commission Healthy Start	\$290,664	\$290,664
245	LOCAL	WA CNTY Commission Healthy Start - OPIRC	\$0	\$2,700
242	PRIVATE	Kaiser Permanente	\$20,000	\$20,000
242	PRIVATE	Tuality Health Care	\$5,000	\$10,000
242	PRIVATE	Tuality Health Alliance	\$5,000	\$10,000
242	PRIVATE	Legacy Meridian Park Medical Foundation	\$7,500	\$10,000
242	PRIVATE	Legacy Health Systems	\$7,500	\$10,000
242	PRIVATE	Pacific Health Source	\$0	\$20,000
242	PRIVATE	Providence St. Vincent	\$15,000	\$15,000
242	PRIVATE	Care Oregon	\$10,000	\$10,000
242	PRIVATE	March of Dimes	\$0	\$11,000
244	STATE	Oregon Health Dept. Mothers Care	\$21,503	\$21,503
440	STATE-CSBG	CSBG	\$71,892	\$39,639
Total			\$504,104	\$520,551
Homeless & Housing				
342	FED	HUD SAFAH	\$165,219	\$165,219
332	LOCAL	ESG - Emergency Solutions Grant	\$10,000	\$88,190 ²
336	LOCAL	CDBG Shelter Access	\$0	\$17,832
	LOCAL	CDBG Homeless Prevention	\$30,000	\$0
337	LOCAL	WA CNTY Safety Levy	\$188,370	\$182,884
337	LOCAL	CDBG Shelter Improvements	\$0	\$24,999
341	LOCAL	WA CNTY	\$0	\$88,000
349	LOCAL	WA CNTY General - B2H	\$0	\$33,000
522	LOCAL	ARRA HPRP Prev Data	\$0	\$2,872
523	LOCAL	ARRA HPRP Prev CM	\$0	\$53,589
524	LOCAL	ARRA HPRP Rehous Data	\$0	\$3,152
525	LOCAL	ARRA HPRP Rehous CM	\$0	\$16,015
346	LOCAL	Wa County General B2H Phase 5	\$23,362	\$40,045
334	PRIVATE	Shelter Bridges to Housing/Legacy	\$30,801	\$42,791
335	PRIVATE	Hillsboro School Dist McKinney Homeless	\$44,000	\$44,000
335	PRIVATE	Individuals - Restricted	\$400	\$400
337	PRIVATE	Corp/Foundation-Restricted	\$15,000	\$15,000
337	PRIVATE	Individuals-Restricted	\$4,000	\$4,000
347	PRIVATE	Sunshine Lady Foundation	\$17,000	\$17,000
349	PRIVATE	Corp/Foundation-Restricted	\$0	\$59,676
330	STATE	EHA - Emergency Housing Account	\$295,361	\$295,361
331	STATE	SHAP - State Homeless Assist. Program	\$121,386	\$125,140
344	STATE	HSP	\$39,579	\$39,579
345	STATE	LIRHF	\$26,748	\$26,748
430	STATE	CSBG	\$130,151	\$69,716
Total			\$1,141,377	\$1,455,208
340				

¹ 12-13 revenue may increase if roll-over is allowed

² Huge changes with this grant expected in 12-13 - no way to predict what will come beyond the 10K

Energy & Emergency Rent

351	FED	FEMA/EFSP	\$0	\$50,390
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359	FED	WA CNTY CDBG Emergency Needs	\$35,000	\$0
372	FEES/REIMB	Rebates	\$75,000	\$158,465
350	LOCAL	WA CNTY General	\$30,000	\$30,000
352	LOCAL	City of Forest Grove - Rent	\$3,000	\$6,230
353	LOCAL	City of Tigard - Rent	\$5,000	\$6,000
353	LOCAL	City of Tualatin	\$2,000	\$2,000
353	LOCAL	City of Sherwood	\$2,000	\$2,000
356	LOCAL	CDBG City of Beaverton - Rent	\$36,000	\$36,000
357	LOCAL	City of Hillsboro-RENT	\$5,000	\$5,000
375	LOCAL	CDBG Weatherization-Self Help	\$25,000	\$21,250
376	LOCAL	CDBG Weatherization-Comp	\$20,000	\$15,500
350	PRIVATE	Corp/Foundations Restr	\$5,000	\$4,000
350	PRIVATE	United Way Relief	\$0	\$72,000
352	PRIVATE	WESTCO	\$25,000	\$30,000
353	PRIVATE	Neighborshare Emergency Fund	\$1,000	\$2,000
357	PRIVATE	Hillsboro Emergency Fund	\$6,000	\$4,000
392	PRIVATE	OLGA - NW Natural	\$31,251	\$43,715
371	STATE	LIHEAP Weatherization	\$473,493	\$586,936
373	STATE	Department of Energy	\$176,740	\$176,740
374	STATE	Bonneville Power Administration	\$27,365	\$27,365
377	STATE	ECHO NW Natural	\$1,412,917	\$1,412,917
378	STATE	ECHO EE NW Natural	\$207,890	\$207,890
380	STATE	EN LIHEAP Education WX	\$24,920	\$31,035
390	STATE	Low Income Energy Assistance	\$1,795,324	\$1,894,036
391	STATE	OR Energy Assistance PGE	\$3,379,852	\$2,448,528
520	STATE	ARRA DOE WX	\$0	\$1,471,370
527	STATE	ARRA FURNACE REPLACEMENT PROG.	\$0	\$68,993
Total			\$7,804,752	\$8,814,360

Information & Referral

362	FEES/REIM	I&R Directories -Sales	\$2,000	\$2,000
362	LOCAL	City of North Plains	\$1,000	\$1,000
365	PRIVATE	211 Info - United Way	\$38,000	\$38,000
460	STATE-CSBG	CSBG	\$24,097	\$77,985
Total			\$65,097	\$118,985

Resource Development

710	FEES/REIM	Court Reimbursements		
710	PRIVATE	Corporations Unrestricted	\$90,000	\$75,000
710	PRIVATE	Foundations Unrestricted	\$30,000	\$15,000
710	PRIVATE	UW Other	\$12,000	\$20,000
710	PRIVATE	Individuals Unrestricted	\$140,000	\$160,000
710	PRIVATE	Organizations Unrestricted	\$7,500	\$10,000
411	STATE-CSBG	CSBG Training		\$15,000
412	STATE-CSBG	CSBG Data Base		\$11,048
711	STATE-CSBG	CSBG	\$43,405	\$104,000
Total			\$322,905	\$410,048
912	STATE-CSBG	Admin	\$51,375	\$52,934
Total			\$51,375	\$52,934

Grand Total

\$19,803,966 \$21,392,062

CSBG Detail

	Program	Admin	Total
Opening Doors	\$71,892	\$13,703	\$85,595
Information & Referral	\$24,097	\$4,593	\$28,690
Housing	\$130,151	\$24,807	\$154,958
Resource Development	\$43,405	\$8,273	\$51,678
Totals	\$269,545	\$51,375	\$320,920