



MEMO

Date: June 10, 2014
To: Board of Directors
From: Scott Gardner, Treasurer
Subject: **2014-2015 Community Action Budget**

The 2014-2015 Community Action program budget summary and revenue list are attached and includes the following:

1. **Program Services Budgets:** The total program services revenue of **\$19,491,837** represents an overall increase of \$471,642 (2.48%) from the 2013-14 amended program revenue budgets. This change is the result of adjusting a number of grants both up and down as we received our final allocation awards from the state and federal government. The federal and state budget cuts for Head Start have been restored for this next year, increasing that program's budget by approximately \$607,000. Additional increases are in Child Care Resource & Referral (\$257,000) and Homeless and Housing services (\$394,000) due to new contracts. The primary decrease occurs in Energy and Weatherization services of approximately \$675,000. These revenues have been conservatively estimated since allocations for next year are not available until late summer/early fall.

2. **Resource Development:** net contributions are projected to be approximately \$148,000.

3. **Community Services Block Grant:** Available CSBG funds for 2014-15 allocations are estimated at **\$264,178**, which is comparable to the prior year, and has been allocated as follows:

Opening Doors	\$ 50,844
Housing & Homeless	\$ 111,289
Information & Referral	\$ 17,587
Public Education, Volunteer Engagement	\$ 50,000
Administration	\$ 34,458
TOTAL:	\$ <u>264,178</u>

4. **Salary & Benefits:** This budget includes the following:

Total personnel cost is approximately 58% of 2014-15 total expense forecast

Employee count	281
Forecasted salary expense (includes 3% COLA)	\$ 7,989,328
Employer payroll taxes	\$ 1,038,613
Health/dental employer premiums	\$ 2,150,380
Other benefit plan costs	\$ 85,022
CAO retirement plan contributions	\$ 275,159
	<u>\$11,538,502</u>

The medical and dental premiums include a proposed increase of 12% and 14%, respectively, for the plan year beginning January 1, 2015. Final premium adjustments will be reported by September 2015.

5. **Administration and Shared Costs:** The budget reflects administration (e.g. agency admin, finance & operations, HR, IT) and shared costs (e.g. facility costs) of approximately \$2.5M, some of which are offset by specific awards (e.g. CSBG), with the remainder distributed to programs through various cost allocation plans.

Approved by The Exec Committee July 31, 2014

**COMMUNITY ACTION ORGANIZATION
PROJECTED AGENCY BUDGET
Fiscal Year July 1, 2014 - June 30, 2015**

(with comparison to 2013-14 Amended Operations Budget)

<u>PROGRAMS</u>	<u>2014-15 Projected</u>	<u>2013-14 Amended</u>	<u>Increase (Decrease)</u>
Head Start			
Revenue	\$9,590,903	\$8,983,901	\$607,002
Expenses	\$9,590,903	\$8,983,894	\$607,009
Child Care Resource & Referral			
Revenue	\$991,500	\$734,161	\$257,339
Expenses	\$991,500	\$734,161	\$257,339
Opening Doors			
Revenue	\$473,073	\$553,073	(\$80,000)
Expenses	\$473,073	\$553,073	(\$80,000)
Homeless Services			
Revenue	\$1,928,196	\$1,534,313	\$393,883
Expenses	\$1,928,196	\$1,530,835	\$397,361
Emergency Services			
Revenue	\$6,389,700	\$7,064,502	(\$674,802)
Expenses	\$6,389,700	\$7,064,502	(\$674,802)
Information & Referral			
Revenue	\$118,465	\$150,245	(\$31,780)
Expenses	\$118,465	\$150,245	(\$31,780)
Resource Development			
Revenue	\$542,000	\$487,000	\$55,000
Expenses	\$393,906	\$371,570	\$22,336
TOTAL REVENUE	\$20,033,837	\$19,507,195	\$526,642
TOTAL EXPENSES	\$19,885,743	\$19,388,280	\$497,463

NOTES:

Community Action Organization is primarily grant and contract funded, with the general expectation that program expenses will equal the level of funding received.

Agency Administration and shared costs of approximately \$2,510,000 (12.5% of total revenues) are distributed across the programs on various allocation plans for each fiscal year.



MEMO

Date: November 19, 2014
 To: Board of Directors
 From: Scott Gardner, Treasurer
 Subject: **2014-2015 Community Action Amended Budget**

The Finance Committee recommends that the Board adopt Community Action Organization’s proposed budget for 2014-15.

The 2014-2015 Community Action amended program budget summary and revenue list are attached and include the following:

1. **Program Budgets:** The total program revenue of \$21,566,220 represents an overall increase of \$1,942,872 (9.9%) from the 2013-14 amended program revenue budgets. This change is the result of adjusting a number of grants as we received our final allocation awards from the state and federal government. Federal and state budget cuts for Head Start have been restored for this year and, along with additional USDA food cost reimbursements and employment-related day care fees, has resulted in an overall increase to that program’s budget of approximately \$678,000. Additional increases are in Child Care Resource & Referral (\$427,000), Homeless and Housing services (\$375,000), and Family Development (\$348,000) due to expanded services and new contracts. Emergency Rents & Energy Assistance funding also reflects added dollars (\$762,000) available to serve our community needs. The primary decrease occurs in Energy Conservation funding of approximately \$562,000, which is primarily due to expiration of ARRA programs.
2. **Resource Development:** The total revenue projection for private contributions is \$1,222,000. The projected break out is \$442,000 unrestricted, \$250,000 restricted, and \$530,000 in In-kind donations such as pro-bono professional services and donated space. The unrestricted net goal is \$79,594.
3. **Community Services Block Grant:** Available CSBG funds for 2014-15 allocations are estimated at \$275,868, which is comparable to the prior year, and has been allocated as follows:

Family Development	\$	117,918
Housing & Homeless Services	\$	43,967
Information & Referral	\$	28,000
Public Education, Volunteer Engagement	\$	50,000
Administration	\$	<u>35,983</u>
TOTAL:	\$	<u>275,868</u>
4. **Personnel:** This budget includes the following:

Total personnel cost is approximately 51.4% of 2014-15 total expense forecast	
Employee count by positions	285
Employee count by FTE	214

The medical / dental premiums effective January 1, 2015 did not include the projected increase of 12% and 14%, respectively. Premiums actually decreased by approximately 1.7%, saving the Agency nearly \$35,000 annually.

5. **Administration and Shared Costs:** The budget reflects administration (e.g. agency admin, finance & operations, HR, IT: \$2,048,009 – 9.5% of total revenue) and shared costs (e.g. facility costs: \$356,300 – 1.7% of total revenue) of approximately \$2.4M, some of which are offset by specific awards (e.g. CSBG), with the remainder distributed to programs through various cost allocation plans.

Community Action Organization - Fiscal Year 2014-15 Revenue List

Program Codes	Origin of funds	Department Program	Amended Revenue Budget 2014-15	Approved Revenue Budget 2014-15	Amended Revenue Budget 2013-14
Early Childhood Education					
102	FED	Federal Head Start Grant	\$3,347,729	\$3,347,729	\$3,130,692
105	FED	Federal EHS	\$1,334,137	\$1,334,137	\$1,247,523
106	FED	Federal Training	\$69,119	\$69,119	\$69,119
111	FED	USDA Meals	\$419,947	\$385,000	\$360,000
102	STATE	State Head Start Grant ODE	\$3,883,569	\$3,883,570	\$3,695,117
104	STATE	State EHS	\$88,507	\$86,772	\$86,772
106	STATE	State Training	\$99,579	\$99,579	\$94,747
112	STATE	HS Wellness Champion	\$0	\$0	\$786
109	FED	DHS Child Care	\$419,744	\$385,000	\$299,145
Total:			\$9,662,331	\$9,590,903	\$8,983,901
Child Care Resource & Referral					
210	STATE	CCD Safety Set	\$34,341	\$0	\$0
211	COUNTY / UW	Hub Focus Network Washington County	\$60,000	\$0	\$0
212	PRIVATE	CASA IDA	\$8,000	\$10,000	\$0
220	STATE	OCC	\$318,640	\$352,981	\$361,566
221	STATE	CCD	\$73,740	\$73,740	\$73,740
222	COUNTY / UW	Early Learning Hub Literacy	\$30,000	\$0	\$21,520
223	FEES/REIM	Program Fees	\$82,000	\$83,000	\$75,000
224	STATE	DHS-FFN	\$18,966	\$18,966	\$18,966
225	STATE	QRIS	\$99,000	\$115,000	\$0
226	PRIVATE	INTEL	\$183,370	\$183,369	\$183,369
227	PRIVATE	NIKE	\$154,444	\$154,444	\$0
228	STATE	QRIS Building Capacity	\$16,000	\$0	\$0
229	STATE	DHS Child Welfare	\$82,685	\$0	\$0
Total:			\$1,161,186	\$991,500	\$734,161
Family Development					
240	FED	CAT--SSVF Family Development	\$71,978	\$0	\$0
241	STATE	DHS--Rehousing/SPRF Family Development	\$67,561	\$0	\$0
242	PRIVATE	Kaiser Permanente	\$20,000	\$20,000	\$20,000
242	PRIVATE	Legacy Meridian Park Medical Foundation	\$5,000	\$5,000	\$5,000
242	PRIVATE	Legacy Health Systems	\$5,000	\$5,000	\$5,000
242	PRIVATE	Providence St. Vincent	\$15,000	\$15,000	\$15,000
243	PRIVATE	Tuality Health Care	\$0	\$0	\$5,000
244	PRIVATE	Tuality Health Alliance	\$0	\$0	\$5,000
245	PRIVATE	United Way	\$0	\$0	\$70,000
243	FED	C of C Rapid Rehousing	\$63,170	\$0	\$0
244	STATE	Oregon Health Dept. Mothers Care	\$12,045	\$12,229	\$12,229
245	COUNTY	Washington County - Healthy Start	\$483,050	\$365,000	\$365,000
246	STATE	EHA - Emergency Housing Account	\$33,225	\$0	\$0
347	PRIVATE	WISP	\$7,500	\$7,500	\$0
440	FED	CSBG	\$117,918	\$50,844	\$50,844
Total:			\$901,447	\$480,573	\$553,073
Housing & Homeless Services					
301	FED	CAT--HOUSING SSV	\$167,783	\$239,761	\$199,791
303	STATE	DHS - Rehousing	\$405,479	\$473,040	\$0
304	COUNTY	COC - Rapid Rehousing	\$49,705	\$49,150	\$0
305	STATE	EHA VET	\$23,876	\$0	\$0
330	STATE	SHELTER - EHA	\$407,448	\$290,144	\$265,647
331	STATE	SHELTER - SHAP	\$161,014	\$113,568	\$113,568
332	FED	ESG - Emergency Solutions Grant	\$140,894	\$140,894	\$179,675
334	PRIVATE	Shelter Bridges to Housing/Legacy	\$15,000	\$15,000	\$16,525
335	FED	Hillsboro School Dist McKinney Homeless	\$68,997	\$68,997	\$68,997
335	PRIVATE	Individuals-Restricted	\$0	\$0	\$400
337	COUNTY	WASH CNTY Safety Levy	\$199,842	\$199,842	\$194,021
337	PRIVATE	Corp/Foundations-Restricted	\$5,000	\$5,000	\$10,000
337	PRIVATE	Individuals-Restricted	\$1,000	\$1,000	\$2,000
337	FED	WASH CNTY CDBG Shelter Repairs	\$24,500	\$24,500	\$0
338	FED	WASH CNTY CDBG Community Connect	\$35,000	\$35,000	\$37,337
340	FED	STATE ESG	\$73,276	\$62,851	\$62,851
342	FED	HUD SAFAH	\$0	\$0	\$165,219
344	STATE	HSP	\$44,639	\$44,639	\$44,639
345	STATE	LIRHF	\$24,900	\$26,748	\$26,748
346	COUNTY	WASH CNTY - General B2H Phase 5	\$16,677	\$19,273	\$24,628
347	PRIVATE	Sunshine Lady Foundation	\$0	\$0	\$7,500
411	FED	CSBG Training	\$0	\$0	\$3,478
430	FED	CSBG	\$43,967	\$111,289	\$111,289
Total:			\$1,908,997	\$1,920,696	\$1,534,313

Program Codes	Origin of funds	Department Program	Amended Revenue Budget 2014-15	Approved Revenue Budget 2014-15	Amended Revenue Budget 2013-14
Emergency Rents & Energy Assistance					
350	COUNTY	WASH CNTY General	\$30,000	\$30,000	\$30,000
350	PRIVATE	Private Contracts	\$5,000	\$5,000	\$5,000
350	PRIVATE	United Way Relief	\$50,682	\$0	\$25,000
351	FED	EFSP	\$11,000	\$0	\$0
352	LOCAL	City of Forest Grove/WESTCO - Rent	\$3,750	\$4,500	\$4,300
352	PRIVATE	Individuals-Restricted	\$25,000	\$25,000	\$25,000
353	LOCAL	City of Tigard - Rent	\$8,000	\$6,000	\$6,000
353	LOCAL	City of Tualatin	\$2,000	\$2,000	\$2,000
353	PRIVATE	Neighborshare Emergency Fund	\$1,000	\$1,000	\$1,000
356	FED	CDBG City of Beaverton - Rent	\$22,923	\$20,000	\$20,000
357	LOCAL	City of Hillsboro-Rent	\$1,000	\$1,000	\$5,000
357	PRIVATE	Hillsboro Emergency Fund	\$5,500	\$5,500	\$2,000
359	FED	WASH CNTY CDBG Emergency Needs	\$35,000	\$35,000	\$0
390	FED	Low Income Energy Assistance	\$1,939,875	\$1,503,332	\$1,503,332
391	STATE	OR Energy Assistance PGE	\$2,979,220	\$2,564,252	\$2,745,296
392	PRIVATE	OLGA - NW Natural	\$30,000	\$30,000	\$13,671
Total:			\$5,149,950	\$4,232,584	\$4,387,599
Energy Conservation Programs					
370	PRIVATE	NNG-OLIEE Energy Ed	\$20,701	\$0	\$18,058
371	FED	LIHEAP Weatherization	\$477,731	\$488,508	\$516,621
372	FEES/REIMB	Rebates	\$75,000	\$75,000	\$75,000
372	PRIVATE	Owner Match (Wx cost offset)	\$20,000	\$20,000	\$0
372	STATE	Energy Rebates - SHOW	\$5,000	\$5,000	\$0
373	STATE	Department of Energy	\$171,691	\$171,691	\$180,052
374	FED	Bonneville Power Administration	\$27,590	\$79,262	\$67,295
375	FED	WASH CNTY CDBG Weatherization-Self Help	\$25,000	\$25,000	\$25,000
376	FED	WASH CNTY CDBG Weatherization-Comp	\$20,000	\$20,000	\$20,000
377	STATE	ECHO - PGE	\$1,076,630	\$1,076,630	\$1,540,219
378	STATE	ECHO EE PGE	\$196,025	\$196,025	\$196,005
379	STATE	Reliant	\$0	\$0	\$16,062
380	STATE	EN LIHEAP Education WX	\$0	\$0	\$22,591
Total:			\$2,115,368	\$2,157,116	\$2,676,903
Information & Referral					
361	LOCAL	City of Beaverton - CTG (Wellness Grant)	\$0	\$66,678	\$96,458
362	FEES/REIMB	I&R Directories-Sales	\$0	\$0	\$2,000
365	PRIVATE	211 Info - United Way	\$28,500	\$34,200	\$34,200
460	FED	CSBG	\$28,000	\$17,587	\$17,587
Total:			\$56,500	\$118,465	\$150,245
Resource Development					
710	PRIVATE	Corporations Unrestricted	\$100,000	\$100,000	\$75,000
710	PRIVATE	Foundations Unrestricted	\$35,000	\$50,000	\$50,000
710	PRIVATE	UW Other	\$55,000	\$55,000	\$25,000
710	PRIVATE	Individuals Unrestricted	\$150,000	\$185,000	\$220,000
710	PRIVATE	Organizations Unrestricted	\$6,000	\$6,000	\$6,000
710	PRIVATE	Faith Based Unrestricted	\$6,000	\$6,000	\$6,000
710	COUNTY	Washington County	\$90,000	\$90,000	\$55,000
711	FED	CSBG	\$50,000	\$50,000	\$50,000
Total:			\$492,000	\$542,000	\$487,000
Administration					
910	PRIVATE	Kaiser Foundation	\$28,542	\$0	\$75,000
410	STATE	CSBG	\$37,815	\$34,458	\$41,153
916	PRIVATE	Intel/SVP Grant	\$52,084	\$52,089	\$0
Total:			\$118,441	\$86,547	\$116,153
Grand Total:			\$21,566,220	\$20,120,384	\$19,623,348

CSBG ALLOCATION
Family Development
Information & Referral
Housing & Homeless
Resource Development
Administration

Program	Admin @ 15%	Total	Total
\$117,918		\$117,918	\$50,844
\$28,000		\$28,000	\$17,587
\$43,967		\$43,967	\$114,767
\$50,000		\$50,000	\$50,000
	\$35,983	\$35,983	\$41,153
\$239,885	\$35,983	\$275,868	\$274,351

**COMMUNITY ACTION ORGANIZATION
 AMENDED PROJECTED AGENCY BUDGET
 Fiscal Year July 1, 2014 - June 30, 2015**

(with comparison to 2013-14 Amended Operations Budget)

	<u>2014-15 Amended</u>	<u>2013-14 Amended</u>	<u>Increase (Decrease)</u>	<u>Key Program Outcomes</u>
PROGRAMS				
Head Start				
Revenue	\$9,662,331	\$8,983,901	\$678,430	HS Children - 816 EHS Children - 111
Expenses:				Maintain 95% enrollment
Personnel	\$7,174,209			
Direct Client Services	\$1,532,734			
Other	\$955,388			
	<u>\$9,662,331</u>	<u>\$8,983,901</u>	<u>\$678,430</u>	
Child Care Resource & Referral				
Revenue	\$1,161,186	\$734,161	\$427,025	Parent Referrals - 900 Providers Trained - 1500
Expenses:				
Personnel	\$749,257			
Direct Client Services	\$211,797			
Other	\$200,132			
	<u>\$1,161,186</u>	<u>\$734,161</u>	<u>\$427,025</u>	
Family Development				
Revenue	\$901,447	\$553,073	\$348,374	Oregon Mothers Care/ Healthy Families Screeing - 700 Families
Expenses:				Healthy Families Case Mgmt/Home Visits - 80 Families Family Development Case Mgmt/Home Visits - 200 Families
Personnel	\$716,367			
Direct Client Services	\$30,767			
Other	\$154,313			
	<u>\$901,447</u>	<u>\$553,073</u>	<u>\$348,374</u>	
Housing & Homeless Services				
Revenue	\$1,908,997	\$1,534,313	\$374,684	Shelter Families - 60 Families Long-term Rent Assistance - 150 Households Community Connect Assessments - 700 Households
Expenses:				
Personnel	\$709,102			
Direct Client Services	\$917,640			
Other	\$282,255			
	<u>\$1,908,997</u>	<u>\$1,534,313</u>	<u>\$374,684</u>	

**COMMUNITY ACTION ORGANIZATION
 AMENDED PROJECTED AGENCY BUDGET
 Fiscal Year July 1, 2014 - June 30, 2015**

(with comparison to 2013-14 Amended Operations Budget)

	<u>2014-15</u> <u>Amended</u>	<u>2013-14</u> <u>Amended</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Key Program</u> <u>Outcomes</u>
PROGRAMS				
Emergency Rents & Energy Assistance				
Revenue	\$5,149,950	\$4,387,599	\$762,351	Household Energy Assistance - 8,000 Households Household Emergency Rents - 400 Households
Expenses:				
Personnel	\$657,699			
Direct Client Services	\$3,927,605			
Other	\$564,646			
	<u>\$5,149,950</u>	<u>\$4,387,599</u>	<u>\$762,351</u>	
Energy Conservation Programs				
Revenue	\$2,115,368	\$2,676,903	(\$561,535)	Comprehensive Weatherization - 200 Units Energy Education - 400 Households
Expenses:				
Personnel	\$554,913			
Direct Client Services	\$1,199,250			
Other	\$359,138			
	<u>\$2,113,301</u>	<u>\$2,676,903</u>	<u>(\$563,602)</u>	
Information & Referral				
Revenue	\$56,500	\$150,245	(\$93,745)	211 Calls - 13,300 Resource Records - 178
Expenses:				
Personnel	\$51,065			
Direct Client Services	\$0			
Other	\$5,435			
	<u>\$56,500</u>	<u>\$150,245</u>	<u>(\$93,745)</u>	

**COMMUNITY ACTION ORGANIZATION
 AMENDED PROJECTED AGENCY BUDGET
 Fiscal Year July 1, 2014 - June 30, 2015**

(with comparison to 2013-14 Amended Operations Budget)

	<u>2014-15 Amended</u>	<u>2013-14 Amended</u>	<u>Increase (Decrease)</u>	<u>Key Program Outcomes</u>
PROGRAMS				
Resource Development				
Revenue	\$492,000	\$487,000	\$5,000	
Expenses:				
Personnel	\$209,365			
Other	\$203,041			
	<u>\$412,406</u>	<u>\$371,570</u>	<u>\$40,836</u>	
Administration				
Revenue (including allocations)	<u>\$2,405,309</u>	<u>\$2,510,280</u>	<u>(\$104,971)</u>	Agency Administration (\$2,049,009; 9.5% of total revenue) and shared costs (\$356,300; 1.7% of total revenue) are distributed across awards and programs based on various allocation plans.
Expenses:				
Personnel	\$1,393,300			
Other	\$1,012,009			
	<u>\$2,405,309</u>	<u>\$2,510,280</u>	<u>(\$104,971)</u>	
TOTAL REVENUE	\$23,853,088	\$22,017,475	\$1,835,613	
TOTAL EXPENSES	\$23,771,427	\$21,902,045	\$1,869,382	

NOTE:

Community Action Organization is primarily grant and contract funded, with the general expectation that program expenses will equal the level of funding received.