

August 5, 1999

MEMO

To: CAO Board of Directors

From: Dan Aberg, Board Treasurer

Subject: 1999-2000 Budget Approval

The Finance Committee met on July 20, 1999 and reviewed the final draft of CAO's 1999-00 fiscal year budget. Attached is a budget narrative, a summary of the budget, a revenue list and the fundraising plan for resource development. The committee recommends that the Board approve this budget.

## COMMUNITY ACTION ORGANIZATION 1999-00 BUDGET NARRATIVE

1. CAO's 1999-00 budget totals \$7,924,682, which is a \$447,682 increase over our 1998-1999 budget of \$7,477,000. The increase is primarily due to Head Start expansion, wage increases and an expanded resource development program. Attached is the budget document which addresses these overall goals:
  - Invest in wage improvements
  - Invest in resource development expansion
  - Expand Head Start services
  - Reduce building deficit and debt
  - Maintain current level of central support; increase efficiency and effectiveness of fiscal system
  - Maintain current programs; focus on stabilizing shelter, emergency basic needs and information and referral funding
2. Our 1999-00 administrative budget is \$721,995 (9%), an increase of \$37,995 over our 1998-99 of \$684,000 (9.2%). This budget allows for the conversion to Great Plains Dynamics to improve financial systems and support, while adding only a minimal cost (\$6,000) due to greater efficiency.
3. Personnel costs include a 3% COLA for July 1, 1999 and a 3% salary reserve for January 1, 2000 wage adjustments to phase in implementation of the wage comparability study. Adjustments will be made after the finance committee has reviewed mid-year financials to assure affordability.
4. A reallocation of occupancy costs, per our auditors request, has shifted an additional \$100,000 to Head Start, based upon actual square footage used. This has a favorable impact on other programs.
5. The Community Services Block Grant (CSBG) allocation is \$225,000 and provides funding support for Resource Development, including volunteer co-ordination. This investment in fundraising will increase the amount of private funds available to directly support program services. Emergency Services continues to lack adequate core funding and will be the priority for private funds raised.
6. Implemented consultant's recommendations for resource development staffing plan and goals. Resource Development has 3.8 FTE and proposes to raise \$747,799 in private funds, an increase of \$240,922 over 1998-99, of which \$495,817 will go to support 1999-2000 program services. This plan includes \$11,300 to support the projected cost of the first year of operating the Tigard shelter, which will be the responsibility of the East County Shelter Council. Attached is the fundraising plan.
7. This budget projects a \$127,000 surplus which includes receipt of an additional \$100,000 from CDBG to reduce our building deficit of \$230,000. CAO has an agreement signed with the Office of Community Development that allows us to receive an additional \$200,000 if available by 6-30-00. If CAO were to receive the full \$200,000 and create a \$227,000 year-end surplus, we would virtually eliminate our building debt and be in a position to build some reserves in the future.

# 1999-2000 CAO Revenue Sources

<i>Program Number</i>	<i>Funding Source</i>	<i>Type of Funding</i>	<i>Amount</i>
<i>102060</i>			
Head Start	Dept. of Health & Human Services	Federal	\$1,861,461.00
Head Start	Oregon Dept. of Education	State	\$1,424,908.00
<i>107060</i>			
Head Start	Program/Sales	Private	\$8,000.00
<i>111060</i>			
Head Start	USDA - ODE	Federal	\$71,190.00
<i>113060</i>			
Head Start	Gaston School Dist.	Private	\$14,400.00
<i>210099</i>			
ABC Soup	USDA - ODE	Federal	\$1,542,450.00
<i>220060</i>			
CCRR	ODE Child Care Div.	Federal	\$19,992.00
<i>221060</i>			
CCRR	Adult Family Services	State	\$42,000.00
<i>222060</i>			
CCRR	Washington County - CCF	Local	\$54,058.00
CCRR	Program Fees	Private	\$6,000.00
<i>223060</i>			
CCRR	Hillsboro School Dist.	Private	\$2,000.00
CCRR	City of Beaverton	Local	\$2,500.00
CCRR	United Way	Private	\$35,000.00
<i>230060</i>			
AKD	City of Forest Grove	Local	\$2,000.00
AKD	PGE/Enron	Private	\$2,000.00
AKD	Program Fees	Private	\$98,500.00
AKD	Camp ECO	Private	\$15,000.00
AKD	Adult Family Services	State	\$41,600.00
AKD	United Way	Private	\$48,320.00
<i>240060</i>			
Opening Doors	Washington County - CCF	Local	\$61,892.00
<i>241060</i>			
Opening Doors	HUD - CDBG	Federal	\$23,985.00
<i>242060</i>			
Opening Doors	HMO Oregon	Private	\$10,000.00
Opening Doors	Opening Doors -Kaiser Permanente	Private	\$10,000.00
Opening Doors	Opening Doors-Legacy Health System	Private	\$10,000.00

<i>Program Number</i>	<i>Funding Source</i>	<i>Type of Funding</i>	<i>Amount</i>
Opening Doors	Opening Doors - March of Dimes	Private	\$3,500.00
Opening Doors	Opening Doors - Meridian Park Medical Foundation	Private	\$10,000.00
Opening Doors	Virginia Garcia Memorial Health Center	Local	\$1,000.00
Opening Doors	Northwest Health Foundation	Private	\$20,000.00
Opening Doors	Providence St. Vincent	Private	\$20,000.00
Opening Doors	Tuality HC / Alliance	Private	\$17,500.00
Opening Doors	United Way	Private	\$29,400.00
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<i>250060</i>			
Child Care	HUD - CDBG	Federal	\$42,021.00
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<i>310060</i>			
CR General	Program Fees	Private	\$5,000.00
CR General	Fundraising	Private	\$20,000.00
CR General	United Way	Private	\$10,027.00
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<i>320060</i>			
Fair Housing	HUD - CDBG	Federal	\$31,000.00
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<i>321060</i>			
Fair Housing	City of Beaverton	Local	\$3,250.00
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<i>330060</i>			
Shelter	OHCS - EHA	State	\$157,061.00
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<i>331060</i>			
Shelter	OHCS - SHAP	State	\$70,484.00
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<i>332060</i>			
Shelter	Washington County - ESG	Federal	\$25,300.00
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<i>333060</i>			
Shelter	United Way	Private	\$23,130.00
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<i>334060</i>			
Shelter	County General	Local	\$17,000.00
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<i>335060</i>			
Shelter	Hillsboro School Dist. McKinney	Federal	\$37,652.00
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<i>336060</i>			
Shelter	OHCS - HSP	State	\$28,160.00
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<i>337060</i>			
Shelter	HUD - CDBG	Federal	\$100,000.00
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<i>338060</i>			
Shelter	Washington County - ESG	Federal	\$25,300.00
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<i>339060</i>			
Shelter	City of Beaverton	Local	\$10,000.00
Shelter	City of Tigard	Local	\$15,000.00
Shelter	City of Tualatin	Local	\$2,000.00

<i>Program Number</i>	<i>Funding Source</i>	<i>Type of Funding</i>	<i>Amount</i>
Shelter	East Cnty Council Fundraising	Private	\$20,640.00
<i>340060</i>			
Transitional Housing	City of Beaverton	Local	\$5,750.00
<i>341060</i>			
Transitional Housing	Washington County - ESG	Federal	\$4,350.00
<i>342060</i>			
Transitional Housing	HUD - SAFAH	Federal	\$160,808.00
<i>343060</i>			
Transitional Housing	United Way	Private	\$2,000.00
<i>350060</i>			
Emergency Needs	Washington County General Funds	Local	\$16,500.00
<i>351099</i>			
Emergency Needs	FEMA	Federal	\$79,852.00
<i>352060</i>			
Emergency Needs	Westco	Private	\$12,832.00
<i>353060</i>			
Emergency Needs	Fundraising	Private	\$18,000.00
Emergency Needs	City of Tigard	Local	\$11,000.00
Emergency Needs	City of Tualatin	Local	\$3,500.00
<i>355060</i>			
Emergency Needs	United Way	Private	\$10,035.00
<i>356060</i>			
Emergency Needs	PCC Workforce	Federal	\$15,305.00
<i>360060</i>			
Information & Referral	HUD - CDBG	Federal	\$30,963.00
<i>362060</i>			
Information & Referral	City of Tualatin	Local	\$625.00
Information & Referral	City of Hillsboro	Local	\$6,000.00
Information & Referral	Fundraising	Private	\$5,500.00
Information & Referral	United Way	Private	\$16,771.00
<i>363060</i>			
Information & Referral	City of Beaverton - CDBG	Federal	\$9,500.00
<i>364060</i>			
Information & Referral	Washington County - CFC	State	\$13,093.00
<i>370060</i>			
Energy	OHCS - LIEAP Energy Asst.	Federal	\$380,236.00
<i>371060</i>			
Energy	OHCS - LIEAP Wx	Federal	\$187,950.00

<i>Program Number</i>	<i>Funding Source</i>	<i>Type of Funding</i>	<i>Amount</i>
<i>372060</i>			
Energy	PGE/NW Natural Rebates	Private	\$50,000.00
<i>373060</i>			
Energy	OHCS - DOE Wx	Federal	\$86,955.00
<i>375060</i>			
Energy	HUD - CDBG Wx	Federal	\$20,000.00
Energy	HUD - CDBG Wx	Federal	\$25,000.00
<i>380060</i>			
IDA	NCCED/South Minister Presb.	Private	\$4,150.00
<i>710060</i>			
Resource & Development	1500 Club	Private	\$1,000.00
Resource & Development	Airshow	Private	\$1,000.00
Resource & Development	Appeals	Private	\$47,443.00
Resource & Development	Board Campaign	Private	\$9,000.00
Resource & Development	Bricks	Private	\$1,000.00
Resource & Development	Community Spirit Dinner	Private	\$46,000.00
Resource & Development	Golf Tourn.	Private	\$5,000.00
Resource & Development	Grants - Agency	Private	\$105,000.00
Resource & Development	Other Grants - Program	Private	\$55,000.00
Resource & Development	Major Gifts - Individual	Private	\$31,000.00
Resource & Development	Various Corporations	Private	\$50,280.00
Resource & Development	Newsletter	Private	\$3,750.00
Resource & Development	HUD - CDBG	Federal	\$100,000.00
Resource & Development	United Way Donor Choice	Private	\$9,871.00
Resource & Development	Wine Raffle	Private	\$10,000.00
<i>711060</i>			
Resource & Development	OHCS - CSBG	Federal	\$225,008.00
<i>910060</i>			
Administration	Fees	Private	\$23,200.00
<b>Grand Total</b>			<b>\$8,051,908.00</b>

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## *1999-2000 CAO Revenue Source*

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<i>Funding Type</i>	<i>Award Amount</i>
<b>Federal</b>	
Total	\$5,106,278.00
Percent	63.42%
<b>Local</b>	
Total	\$212,075.00
Percent	2.63%
<b>Private</b>	
Total	\$956,249.00
Percent	11.88%
<b>State</b>	
Total	\$1,777,306.00
Percent	22.07%
<b>Grand Total</b>	<b>\$8,051,908.00</b>

1999-00 CAO SUMMARY BUDGET

	1999-2000 TOTAL	EARLY CHILDHOOD EDUCATION	CHILD & FAMILY SUPPORT	COMMUNITY RESOURCES	RESOURCE DEVELOPMENT
<b>Governmental Grants</b>	\$ 7,161,061	\$ 3,371,959.00	\$ 1,833,218	\$ 1,630,876	\$ 325,008
<b>Fundraising Revenue</b>	\$ 745,399	\$ -	\$ -	\$ -	\$ 745,399
<b>Program Revenue</b>	\$ 144,198	\$ 8,000	\$ 122,780	\$ 11,018	\$ 2,400
<b>Revenue Transfers</b>	\$ 1,250	\$ -	\$ 233,720	\$ 119,495	\$ (351,965)
<b>Total Revenue</b>	\$ 8,051,908	\$ 3,379,959	\$ 2,189,718	\$ 1,761,389	\$ 720,842
<b>Salary Expenses</b>	\$ 3,114,059	\$ 1,752,106	\$ 507,255	\$ 733,699	\$ 121,000
<b>Salary Benefits and Taxes Expenses</b>	\$ 785,380	\$ 484,325	\$ 95,790	\$ 169,686	\$ 35,580
<b>Supply Expenses</b>	\$ 112,214	\$ 61,365	\$ 13,439	\$ 15,350	\$ 22,060
<b>Fuel Expenses</b>	\$ 13,700	\$ 13,000	\$ -	\$ 700	\$ -
<b>Professional Expenses</b>	\$ 110,571	\$ 14,271	\$ 63,000	\$ 11,300	\$ 22,000
<b>Communication Expenses</b>	\$ 151,218	\$ 51,639	\$ 41,355	\$ 30,260	\$ 27,964
<b>Travel Expenses</b>	\$ 66,181	\$ 28,544	\$ 23,887	\$ 12,550	\$ 1,200
<b>Marketing/Advertising Expenses</b>	\$ 17,600	\$ 8,000	\$ 850	\$ 6,750	\$ 2,000
<b>Rent Expenses</b>	\$ 317,869	\$ 236,398	\$ 32,211	\$ 41,297	\$ 7,963
<b>Insurance Expenses</b>	\$ 22,580	\$ 14,280	\$ -	\$ 8,300	\$ -
<b>Utility Expenses</b>	\$ 35,912	\$ 10,412	\$ -	\$ 24,900	\$ 600
<b>Repair &amp; Maintenance Expenses</b>	\$ 63,730	\$ 42,478	\$ 1,052	\$ 20,200	\$ -
<b>Miscellaneous Expenses</b>	\$ 97,110	\$ 68,995	\$ 13,950	\$ 10,760	\$ 3,405
<b>Client Expenses</b>	\$ 2,349,027	\$ 283,926	\$ 1,262,354	\$ 802,747	\$ -
<b>Program Expense Transfer</b>	\$ -	\$ -	\$ (8,177)	\$ (275,349)	\$ 283,526
<b>Admin Expense</b>	\$ 667,531	\$ 310,220	\$ 142,753	\$ 148,240	\$ 66,317
<b>Total Expenses</b>	\$ 7,924,682	\$ 3,379,959	\$ 2,189,718	\$ 1,761,390	\$ 593,615
<b>Excess Revenue/(Expense)</b>	\$ 127,226	\$ 0	\$ (0)	\$ (1)	\$ 127,227



**RESOURCE DEVELOPMENT COMPARISON:  
1998-99 ACTUAL VS 1999-2000 PLAN**

Status Report  
Date: 7/20/99

DEVELOPMENT ACTIVITIES	98-99 REST	99-00 REST	98-99 UNRST	99-00 UNRST	98-99 TOTAL	99-00 TOTAL
<b>GRANTS</b>						
Agency	\$ -		\$ 2,000	\$ 105,000	\$ 2,000	\$ 105,000
Other-Program	\$ 26,543	\$ 55,000	\$ -		\$ 26,543	\$ 55,000
<b>Sub Total</b>	\$ 26,543	\$ 55,000	\$ 2,000	\$ 105,000	\$ 28,543	\$ 160,000
<b>EVENTS</b>						
(1) Community Spirit Dinner	\$ -	\$ -	\$ 34,375	\$ 46,000	\$ 34,375	\$ 46,000
Wine Raffle (Overlaps FY)	\$ -		\$ 1,154	\$ 10,000	\$ 1,154	\$ 10,000
1500 Club	\$ -		\$ 1,850	\$ 1,000	\$ 1,850	\$ 1,000
Community Sponsored						\$ -
Tigard Shelter	\$ -	\$ 27,500	\$ -		\$ 27,500	#REF!
Golf Tournament	\$ 5,365	\$ 5,000			\$ 10,365	#REF!
Air Show			\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	\$ 1,273	\$ 2,550	\$ 2,079	\$ 4,500	\$ 3,352	\$ 7,050
<b>Sub Total</b>	\$ 6,638	\$ 35,050	\$ 40,458	\$ 62,500	\$ 79,596	#REF!
<b>APPEALS/GENERAL</b>						
(2) Holiday Appeal/All Appeals	\$ -	\$ 35,832	\$ 12,903	\$ 11,611	\$ 12,903	\$ 47,443
(2) Executive Director			\$ 550		\$ 550	\$ -
(2) Lybunt			\$ 1,400		\$ 1,400	\$ -
(2) Program Contribution	\$ 11,363		\$ -		\$ 11,363	\$ -
Bricks	\$ -		\$ 1,700	\$ 1,000	\$ 1,700	\$ 1,000
Newsletter	\$ -		\$ 3,653	\$ 3,750	\$ 3,653	\$ 3,750
United Way-Donor Choice	\$ 1,543	\$ 1,500	\$ 7,478	\$ 8,371	\$ 9,021	\$ 9,871
United Way Allocation	\$ 222,621	\$ 172,683			\$ 222,621	\$ 172,683
(2) General Contributions	\$ 2,729		\$ 3,309	\$ 6,250	\$ 6,038	\$ 6,250
Board Campaign	\$ -		\$ 6,939	\$ 9,000	\$ 6,939	\$ 9,000
<b>Sub Total</b>	\$ 238,256	\$ 210,015	\$ 37,932	\$ 39,982	\$ 276,188	\$ 249,997
<b>MAJOR GIFTS</b>						
Individuals	\$ 2,000	\$ 4,000	\$ 20,000	\$ 27,000	\$ 22,000	\$ 31,000
Corporation	\$ 87,752	\$ 157,500	\$ 3,500	\$ 17,500	\$ 91,252	\$ 175,000
<b>Sub Total</b>	\$ 89,752	\$ 161,500	\$ 23,500	\$ 44,500	\$ 113,252	\$ 206,000
<b>EMERGENCY FUNDS</b>						
(2) Westco	\$ 16,269	\$ 12,832			\$ 16,269	\$ 12,832
(2) Neighborshare	\$ 25,529	\$ 18,000			\$ 25,529	\$ 18,000
<b>Sub Total</b>	\$ 41,798	\$ 30,832	\$ -	\$ -	\$ 41,798	\$ 30,832
<b>Total</b>	\$ 402,987	\$ 492,397	\$ 103,890	\$ 251,982	\$ 539,377	#REF!

(1) 14-2,500 = \$35,000; 20 - 500 = \$10,000; Tickets \$1,000  
(2) All appeals = \$84,313 vs \$61,361 in 98-99

**1999-2000 COMMUNITY ACTION PRIVATE  
FUNDS PLAN**

<b>DEVELOPMENT ACTIVITIES</b>	<b>99-00 RESTRICTED</b>	<b>99-00 UNRESTRICTED</b>	<b>99-00 TOTAL</b>
<b>GRANTS</b>			
Agency		\$ 105,000	\$ 105,000
Other-Program	\$ 55,000		\$ 55,000
<b>Sub Total</b>	<b>\$ 55,000</b>	<b>\$ 105,000</b>	<b>\$ 160,000</b>
<b>EVENTS</b>			
Community Spirit Dinner	\$ -	\$ 46,000	\$ 46,000
Wine Raffle (Overlaps FY)		\$ 10,000	\$ 10,000
1500 Club		\$ 1,000	\$ 1,000
Community Sponsored			\$ -
Tigard Shelter	\$ 27,500		\$ 27,500
Golf Tournament	\$ 5,000		\$ 5,000
Air Show		\$ 1,000	\$ 1,000
Miscellaneous	\$ 2,550	\$ 4,500	\$ 7,050
<b>Sub Total</b>	<b>\$ 35,050</b>	<b>\$ 62,500</b>	<b>\$ 97,550</b>
<b>APPEALS/GENERAL</b>			
All Appeals	\$ 35,832	\$ 11,611	\$ 47,443
Bricks		\$ 1,000	\$ 1,000
Newsletter		\$ 3,750	\$ 3,750
United Way-Donor Choice	\$ 1,500	\$ 8,371	\$ 9,871
United Way Allocation	\$ 172,683		\$ 172,683
(2) General Contributions	\$ 3,420	\$ 6,250	\$ 9,670
Board Campaign		\$ 9,000	\$ 9,000
<b>Sub Total</b>	<b>\$ 213,435</b>	<b>\$ 39,982</b>	<b>\$ 253,417</b>
<b>MAJOR GIFTS</b>			
Individuals	\$ 4,000	\$ 27,000	\$ 31,000
Corporation	\$ 157,500	\$ 17,500	\$ 175,000
<b>Sub Total</b>	<b>\$ 161,500</b>	<b>\$ 44,500</b>	<b>\$ 206,000</b>
<b>EMERGENCY FUNDS</b>			
(2) Westco	\$ 12,832		\$ 12,832
(2) Neighborshare	\$ 18,000		\$ 18,000
<b>Sub Total</b>	<b>\$ 30,832</b>	<b>\$ -</b>	<b>\$ 30,832</b>
<b>Total</b>	<b>\$ 495,817</b>	<b>\$ 251,982</b>	<b>\$ 747,799</b>