

FY2021 Amendment #4 Budget by Business Activity



Revenue:

	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021
	Child Care Slots	Program Support Subsidized Child Care & CCR&R	Quality and Education Activities	Administration	Total Budget
OEL School Readiness	\$ 48,624,370	\$ 5,492,694	\$ 6,062,000	\$ 3,482,569	\$ 63,661,633
OEL School Readiness Match Pool	5,489,738	-	-	-	5,489,738
OEL Preschool Development Grant	-	-	954,115	50,217	1,004,332
OEL-CLASS Observations	-	-	-	-	-
OEL-CARES	12,850,415	-	6,559,667	580,229	19,990,311
OEL - Voluntary Pre-K	19,510,484	585,315	-	195,105	20,290,903
OEL - VPK Monitoring & Outreach	-	-	-	50,388	50,388
CSC - Income Eligible	3,233,565	269,464	-	89,821	3,592,850
CSC - Vulnerable Populations	1,816,065	151,339	-	50,446	2,017,850
Broward County- Income Eligible	1,757,835	164,797	-	54,932	1,977,564
Broward County - Special Needs	324,650	30,436	-	10,145	365,231
DCF Entrant	-	-	-	-	-
Univ of Florida Lastinger Ctr	-	-	35,000	-	35,000
Local Match: United Way & Cities	500,000	-	-	-	500,000
Learning Pods, 3 Ts, BECE & Misc	206,000	-	130,000	-	336,000
Total Revenue	\$ 94,313,122	\$ 6,694,044	\$ 13,740,782	\$ 4,563,852	\$ 119,311,800

Expense:

Child Care Slots & Incentives

OEL - School Readiness	\$ 48,624,370				\$ 48,624,370
OEL - School Readiness Match	5,489,738				5,489,738
OEL - CARES First Responders	12,850,415				12,850,415
OEL - Voluntary Pre-K	19,510,484				19,510,484
CSC - Income Eligible	3,233,565				3,233,565
CSC - Vulnerable Populations	1,816,065				1,816,065
Broward County-Income	1,757,835				1,757,835
Broward County - Special Needs	324,650				324,650
DCF Entrant	-				-
Local Match: United Way & Cities	500,000				500,000
Learning Pods Collaborative	206,000				206,000
Stipends & Grants to Providers	-		8,804,092		8,804,092
Total Child Care Slots & Incentives	\$ 94,313,122	\$ -	\$ 8,804,092	\$ -	\$ 103,117,214

Sub Recipient Operating Expenses

School Board of Broward County			\$ 1,192,800		\$ 1,192,800
Children's Forum			80,900	\$ 20,000	100,900
211 Broward		\$ 337,000		125,000	462,000
Total Sub Recipient Operating	\$ -	\$ 337,000	\$ 1,273,700	\$ 145,000	\$ 1,755,700

ELC Operating Expenses

Staff Costs		\$ 5,914,992	\$ 2,160,147	\$ 2,529,831	\$ 10,604,969
Attorneys		-	-	104,000	104,000
Auditors		-	-	42,500	42,500
Temporary Staff		-	-	-	-
Consultants		33,600	341,500	59,788	434,888
Staff & Board Travel		-	1,670	74,251	75,921
Insurance		26,646	7,581	7,196	41,423
Office Rent & Utilities		282,245	84,516	75,213	441,973
Office Machines & Storage		-	-	10,085	10,085
Software Licenses		34,238	45,750	129,453	209,441
Phones/Internet/Web Page		59,095	16,814	15,937	91,846
Cell Phones		-	-	40,002	40,002
Sponsorships & Memberships		-	5,000	48,214	53,214
Books for Kids		-	600,000	-	600,000
Fees, Supplies & Other Costs		4,811	15,887	163,904	184,603
Computers & Software		-	-	62,100	62,100
Furniture & Fixtures		-	-	12,253	12,253
Depreciation		-	-	-	-
Unallocated Budget Only		-	1,418	384,125	1,429,669
Total ELC Operating	\$ -	\$ 6,357,044	\$ 3,662,990	\$ 4,418,852	\$ 14,438,887

Total ELC & Sub Recipient

	\$ -	\$ 6,694,044	\$ 4,936,690	\$ 4,563,852	\$ 16,194,587
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Total Expense	\$ 94,313,122	\$ 6,694,044	\$ 13,740,782	\$ 4,563,852	\$ 119,311,800
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Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -
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Percent Total Expenses	79.05%	5.61%	11.52%	3.83%	100.00%
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Proposed FY2021 Budget Three Year Comparison



	FY2019	FY2020	FY21	FY21	FY21	FY21	+/-	
	FY2019 Actual	FY2020 Actual	FY2021 Preliminary Approved June	FY2021 Amendment 2 Approved December	FY2021 Amendment 3 Approved February	FY2021 Amendment 4 (Proposed)	Change Amendment 4 over Amendment 3	
Revenue:								
OEL School Readiness	\$ 52,575,264	\$ 60,212,381	\$ 52,142,391	\$ 61,664,790	\$ 61,664,790	\$ 63,661,633	\$ 1,996,843	Targeted OEL rate increase
OEL School Readiness Match Pool	2,774,949	5,185,466	5,185,581	5,489,738	5,489,738	5,489,738	-	
OEL Preschool Development Grant		265,519	265,519	428,480	1,004,332	1,004,332	-	
OEL-CLASS Observations	253,237	114,480	250,000	-	-	-	-	
OEL-CARES Pandemic Relief		2,954,519		16,776,496	16,776,496	19,990,311	3,213,815	CARES program close out
OEL - Voluntary Pre-K	40,120,101	39,044,851	40,290,903	30,290,903	20,290,903	20,290,903	-	
OEL - VPK Monitoring & Outreach	71,358	72,455	72,142	50,388	50,388	50,388	-	
CSC - Income Eligible	2,670,951	5,725,342	4,592,850	4,592,850	4,592,850	3,592,850	(1,000,000)	Defer to FY22 1st Qtr
CSC - Vulnerable Populations	2,687,509	3,951,231	4,017,850	4,267,850	4,267,850	2,017,850	(2,250,000)	Defer to FY22 1st Qtr
Broward County- Income Eligible	1,291,274	2,141,397	1,677,564	1,677,564	1,677,564	1,977,564	300,000	Reallocate FY21 Only
Broward County - Special Needs	632,429	495,025	665,231	665,231	665,231	365,231	(300,000)	Reallocate FY21 Only
DCF Entrant	278,756	184,057	-	-	-	-	-	
Univ of Florida Lastinger Ctr	41,701	38,530	-	35,000	35,000	35,000	-	
Local Match: United Way & Cities	573,318	523,313	500,000	500,000	500,000	500,000	-	
Learning Pods, 3 Ts, BECE & Misc	54,084	73,671	65,000	336,000	336,000	336,000	-	
Total Revenue	\$ 104,024,932	\$ 120,982,237	\$ 109,725,031	\$ 126,775,290	\$ 117,351,142	\$ 119,311,800	\$ 1,960,658	
Expense:								
Child Care Slots & Incentives								
OEL - School Readiness	\$ 44,131,821	\$ 49,831,906	\$ 42,233,340	\$ 49,986,959	\$ 49,986,959	\$ 48,624,370	\$ (1,362,589)	Reallocate to grants
OEL - CCEP/ School Readiness Match	2,492,128	5,185,466	5,185,581	5,489,738	5,489,738	5,489,738	-	
OEL - CARES Pandemic Relief		2,562,400		8,636,600	9,636,600	12,850,415	3,213,815	First Responder close out
OEL - Voluntary Pre-K	38,577,120	37,543,126	38,741,253	29,125,868	19,510,484	19,510,484	-	
CSC - Income Eligible	2,415,705	5,103,427	4,133,565	4,133,565	4,133,565	3,233,565	(900,000)	Defer to FY22 1st Qtr
CSC - Vulnerable Populations	2,501,477	3,610,433	3,616,065	3,841,065	3,841,065	1,816,065	(2,025,000)	Defer to FY22 1st Qtr
Broward County- Income Eligible	1,147,799	1,925,666	1,491,168	1,491,168	1,491,168	1,757,835	266,667	Reallocate FY21 only
Broward County - Special Needs	580,258	469,544	591,316	591,316	591,316	324,650	(266,667)	Reallocate FY21 only
DCF Entrant Refugee Program	250,472	162,911	-	-	-	-	-	
Local Match: United Way & Cities	573,318	523,312	500,000	500,000	500,000	500,000	-	
Learning Pods Collaborative	-	-	-	206,000	206,000	206,000	-	
Stipends and Grants to Providers	516,755	2,576,747	350,000	6,837,925	5,804,092	8,804,092	3,000,000	CCDF grants to provider
Total Child Care Slots & Incentives	\$ 93,186,854	\$ 109,494,938	\$ 96,842,288	\$ 110,840,205	\$ 101,190,987	\$ 103,117,214	\$ 1,926,226	
Sub Recipient Expense								
School Board of Broward County	-	-	100,000	1,192,800	1,192,800	1,192,800	\$ -	
Family Central	99,433	-	-	-	-	-	-	
Nova Southeastern University	65,563	-	-	-	-	-	-	
Children's Forum	89,546	\$ 88,903	\$ 100,900	100,900	100,900	100,900	-	
211-Broward	711,094	427,750	462,000	462,000	462,000	462,000	-	
Total Sub Recipient Expense	\$ 965,635	\$ 516,653	\$ 662,900	\$ 1,755,700	\$ 1,755,700	\$ 1,755,700	\$ -	
ELC Expense								
Salaries & Benefits	\$ 7,640,213	\$ 9,335,956	\$ 10,434,036	\$ 11,009,537	\$ 10,784,020	\$ 10,604,969	\$ (179,051)	Hiring in Progress
Attorneys	71,916	68,400	90,000	104,000	104,000	104,000	-	
Auditors	18,100	33,480	33,450	31,000	31,000	42,500	11,500	Additional Services
Temporary Staff	257,454	12,085	-	-	-	-	-	
Consultants	365,193	155,781	160,936	434,888	434,888	434,888	-	
Staff & Board Travel	94,535	64,739	75,000	75,921	75,921	75,921	-	
Insurance	14,509	19,833	30,000	41,423	41,423	41,423	-	
Office Rent & Utilities	345,161	428,257	445,673	441,973	441,973	441,973	-	
Office Machines & Storage	50,456	12,152	14,865	10,085	10,085	10,085	-	
Software Licences	84,381	142,271	172,468	244,241	244,241	209,441	(34,800)	Account group correction
Internet & Phones	70,992	88,514	93,896	57,046	57,046	91,846	34,800	Account group correction
Cell Phones	40,468	63,104	60,124	40,002	40,002	40,002	-	
Sponsorships & Memberships	46,159	49,680	49,680	53,214	53,214	53,214	-	
Books for Kids	-	75,978	100,000	100,000	100,000	600,000	500,000	Book Club
Other Operating Costs	261,199	304,605	301,321	184,603	184,603	184,603	-	
Computer Equipment & Software	93,715	75,952	50,000	56,600	56,600	62,100	5,500	Match actual
Office Move & Outfitting Costs	358,855	19,525	-	2,253	2,253	12,253	10,000	File Cabinet & Table Panels
Depreciation	14,663	3,916	-	-	-	-	-	
Unallocated (Budget Only)			108,394	1,292,601	1,743,186	1,429,669	(313,518)	Year end grants to Providers
Total ELC Expense	\$ 9,827,967	\$ 10,954,227	\$ 12,219,843	\$ 14,179,386	\$ 14,404,455	\$ 14,438,887	\$ 34,432	
Total Non-Slot Expense	\$ 10,793,603	\$ 11,470,880	\$ 12,882,743	\$ 15,935,086	\$ 16,160,155	\$ 16,194,587	\$ 34,432	
Total Expense	\$ 103,980,457	\$ 120,965,818	\$ 109,725,031	\$ 126,775,290	\$ 117,351,142	\$ 119,311,800	\$ 1,960,658	
Revenue over Expense	\$ 44,475	\$ 16,419	\$ -	\$ -	\$ -	\$ -	\$ (0)	

Proposed Amendment #4 vs Year to Date Actual



	FY21	February	Balance	%	
	FY2021 Amendment 4 (Proposed)	February 2021 Actual	Remaining Balance	% YTD Expenditures	Notes
Revenue:					
OEL School Readiness	\$ 63,661,633	\$ 39,694,901	\$ 23,966,732	62%	
OEL School Readiness Match Pool	5,489,738	2,377,861	3,111,877	43%	
OEL Preschool Development Grant	1,004,332	593,371	410,961	59%	
OEL-CARES Pandemic Relief	19,990,311	17,815,700	2,174,611	89%	Program sunsets March 31
OEL - Voluntary Pre-K	20,290,903	16,372,470	3,918,433	81%	Addl allocation available
OEL - VPK Monitoring & Outreach	50,388	5,192	45,196	10%	
CSC - Income Eligible	3,592,850	2,480,399	1,112,451	69%	
CSC - Vulnerable Populations	2,017,850	1,342,618	675,232	67%	
Broward County- Income Eligible	1,977,564	1,184,165	793,399	60%	
Broward County - Special Needs	365,231	213,160	152,071	58%	
DCF Entrant	-	-	-	0%	
Univ of Florida Lastinger Ctr	35,000	23,740	11,260	68%	
Local Match: United Way & Cities	500,000	311,604	188,396	62%	
Learning Pods, 3 Ts, BECE & Misc	336,000	286,543	49,457	85%	Seasonal expenditures
Total Revenue	\$ 119,311,800	\$ 82,701,724	\$ 36,610,077	69%	
Expense:					
Child Care Slots & Incentives					
OEL - School Readiness	\$ 48,624,370	\$ 33,900,890	14,723,480	70%	SR slots + match =86% of total SR
OEL - School Readiness Match	5,489,738	2,377,745	3,111,993	43%	expenditures. 78% required
OEL- CARES First Responders	12,850,415	11,190,209	1,660,207	87%	Program sunsets March 31
OEL - Voluntary Pre-K	19,510,484	15,626,281	3,884,202	80%	Addl allocation available
CSC - Income Eligible	3,233,565	2,227,504	1,006,061	69%	
CSC - Vulnerable Populations	1,816,065	1,098,668	717,397	60%	Funder of last resort
Broward County- Income Eligible	1,757,835	1,052,591	705,243	60%	
Broward County - Special Needs	324,650	189,475	135,175	58%	Funder of last resort
DCF Entrant Refugee Program	-	-	-	0%	
Local Match: United Way & Cities	500,000	319,621	180,379	64%	
Learning Pods Collaborative	206,000	206,000	-	100%	
Stipends and Grants to Providers	8,804,092	5,688,743	3,115,349	65%	
Total Child Care Slots & Incentives	\$ 103,117,214	\$ 73,877,729	\$ 29,239,485	72%	
Sub Recipient Expense					
School Board of Broward County	1,192,800	1,192,800	\$ -	100%	
Children's Forum	100,900	50,986	49,914	51%	Billing delay
211-Broward	462,000	300,715	161,285	65%	
Total Sub Recipient Expense	\$ 1,755,700	\$ 1,544,501	\$ 211,199	88%	
ELC Expense					
Salaries & Benefits	\$ 10,604,969	\$ 6,416,651	\$ 4,188,318	61%	Hiring in progress
Attorneys	104,000	36,556	67,444	35%	
Auditors	42,500	28,250	14,250	66%	
Temporary Staff	-	-	-	0%	
Consultants	434,888	66,707	368,181	15%	CLASS Observers low due to Covid
Staff & Board Travel	75,921	3,140	72,781	4%	
Insurance	41,423	22,142	19,281	53%	
Office Rent & Utilities	441,973	309,692	132,281	70%	
Office Machines & Storage	10,085	7,346	2,739	73%	
Software Licences	209,441	134,618	74,823	64%	
Internet & Phones	91,846	71,161	20,685	77%	New cost effective Vendors pending
Cell Phones	40,002	37,912	2,089	95%	Vendor discount expected
Sponsorships & Memberships	53,214	8,736	44,478	16%	
Books for Kids	600,000	1,790	598,210	0%	Book Club
Other Operating Costs	184,603	90,881	93,722	49%	
Computer Equipment & Software	62,100	48,429	13,671	78%	
Office Move & Outfitting Costs	12,253	8,548	3,704	70%	
Unallocated (Budget Only)	1,429,669	-	1,429,669	0%	
Total ELC Expense	\$ 14,438,887	\$ 7,292,559	\$ 7,146,327	51%	
Total Non-Slot Expense	\$ 16,194,587	\$ 8,837,060	\$ 7,357,527	55%	
Total Expense	\$ 119,311,800	\$ 82,714,789	\$ 36,597,012	69%	