



**Brighton Center**

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# **ANNUAL BUDGET**

SEPTEMBER 1, 2020 - AUGUST 31, 2021

**BRIGHTON CENTER**

**ORGANIZATIONAL BUDGET SUMMARY**

**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

<b>Support &amp; Revenue:</b>	<b>FYE 8/31/21</b>		<b>FYE 8/31/20</b>		<b>INCREASE/&lt;DECREASE&gt;</b>	
	<b>Dollars</b>	<b>%</b>	<b>Dollars</b>	<b>%</b>	<b>Dollars</b>	<b>% Variance</b>
Contributions & Grants, General Fund	353,500	3%	169,500	1%	184,000	109%
Contributions & Grants, Programs	411,429	4%	359,062	3%	52,367	15%
Contributions Program Support	0	0%	0	0%	0	0%
United Way Grant	208,000	2%	208,000	2%	0	0%
Capital Campaign, Therapy Clinic Revenue	58,347	1%	500,000	4%	(441,653)	-88%
Capital Campaign, Operations Coverage	0	0%	79,682	1%	(79,682)	-100%
Special Events	660,000	6%	965,000	8%	(305,000)	-32%
Fundraising Income	5,000	0%	4,996	0%	4	0%
ECl Grant	3,938,734	34%	3,968,516	34%	(29,782)	-1%
Medicaid, CCP	2,080,129	18%	1,779,185	15%	300,944	17%
Medicaid, TCM	523,366	5%	506,193	4%	17,173	3%
Medicaid, SRS	1,625,690	14%	1,379,415	12%	246,275	18%
Champus	115,354	1%	172,000	1%	(56,646)	-33%
Chip	107,627	1%	118,000	1%	(10,373)	-9%
Private Insurance	241,798	2%	230,000	2%	11,798	5%
Family Cost Share	95,000	1%	90,000	1%	5,000	6%
Child Development Services Revenue	1,129,608	10%	1,114,660	10%	14,948	1%
Food Program, Texas Department of Agriculture	58,665	1%	65,721	1%	(7,056)	-11%
Program Service Fees	14,872	0%	13,637	0%	1,235	9%
<b>Total Support &amp; Revenues</b>	<b>\$11,627,119</b>	<b>100%</b>	<b>\$11,723,567</b>	<b>100%</b>	<b>(\$96,448)</b>	<b>-1%</b>
<b>Expenditures:</b>						
<b>Personnel:</b>						
Salaries	7,880,782	68%	7,567,369	67%	313,413	4%
Employee Health Benefits	801,171	7%	755,311	7%	45,860	6%
Retirement Benefits	261,629	2%	273,120	2%	(11,491)	-4%
Payroll Taxes	609,603	5%	585,094	5%	24,509	4%
Professional Development	125,338	1%	193,753	2%	(68,415)	-35%
<b>Other:</b>						
Bad Debt	4,500	0%	4,500	0%	0	0%
Books & Magazines	1,000	0%	1,000	0%	0	0%
Capital Campaign, Expenses	58,347	1%	0	0%	58,347	0%
Classroom Supplies	100,161	1%	111,157	1%	(10,997)	-10%
Client Travel	2,400	0%	2,400	0%	0	0%
Computer Software & Technology Supplies	217,495	2%	187,732	2%	29,763	16%
Contract Labor	31,520	0%	41,720	0%	(10,200)	-24%
Employee Engagement	26,002	0%	52,457	0%	(26,455)	-50%
Employee Onboarding/Ongoing HR	18,079	0%	15,209	0%	2,870	19%
Equipment	30,500	0%	0	0%	30,500	0%
Food/Meals	50,986	0%	59,044	1%	(8,059)	-14%
Fundraising Expenses	29,500	0%	1,500	0%	28,000	1867%
Gifts, Awards, Flowers	1,950	0%	500	0%	1,450	290%
Insurance, All Other	75,189	1%	54,490	0%	20,698	38%
Interest Expense	0	0%	0	0%	0	0%
Kitchen Supplies, CACFP	19,800	0%	19,500	0%	300	2%
License & Permits	6,758	0%	5,929	0%	829	14%
Maintenance, Facilities	195,509	2%	49,057	0%	146,452	299%
Marketing	86,933	1%	187,533	2%	(100,600)	-54%
Membership & Dues	7,093	0%	6,294	0%	799	13%
Office Supplies/Expense	44,215	0%	41,836	0%	2,379	6%
Postage	8,640	0%	6,360	0%	2,280	36%
Printing & Publications	43,516	0%	43,476	0%	40	0%
Professional Fees	93,398	1%	85,762	1%	7,636	9%
Program Events	2,300	0%	4,200	0%	(1,900)	-45%
Rent	102,625	1%	103,965	1%	(1,340)	-1%
Special Events Expenses	325,000	3%	400,000	4%	(75,000)	-19%
Telephone	140,004	1%	93,300	1%	46,704	50%
Travel	119,664	1%	210,931	2%	(91,268)	-43%
Utilities	90,864	1%	48,903	0%	41,961	86%
Volunteer Expense	5,875	0%	5,875	0%	0	0%
<b>Total Expenditures</b>	<b>\$11,618,343</b>	<b>100%</b>	<b>\$11,219,277</b>	<b>100%</b>	<b>\$399,067</b>	<b>4%</b>
<b>Net Revenues In Excess/ (Under) Expenditures</b>	<b>\$8,776</b>		<b>\$504,290</b>		<b>(\$495,515)</b>	<b>-98%</b>

BRIGHTON CENTER

ORGANIZATIONAL BUDGET BY PROGRAM

SEPTEMBER 1, 2020 - AUGUST 31, 2021

	Early Childhood Intervention Program (ECI)	Early Childhood Education Program (ECE)	Special Education Support Services Program (SESS)	General Fund	Capital Campaign	All Programs, FYE 8/31/21	%%	All Programs, FYE 8/31/20	%%
<b>SUPPORT &amp; REVENUE:</b>									
Contributions & Grants, General Fund	0	0	0	353,500	0	\$353,500	0.03	\$169,500	0.01
Contributions & Grants, Programs	0	0	0	411,429	0	\$411,429	0.04	\$359,062	0.03
Contributions Program Support	0	135,000	276,429	(411,429)	0	\$0	0.00	\$0	0.00
United Way Grant	98,000	110,000	0	0	0	\$208,000	0.02	\$208,000	0.02
Capital Campaign, Therapy Clinic Revenue	0	0	0	0	58,347	\$58,347	0.01	\$500,000	0.04
Capital Campaign, Operations Coverage	0	0	0	0	0	\$0	0.00	\$79,682	0.01
Special Events	0	0	0	660,000	0	\$660,000	0.06	\$965,000	0.08
Fundraising Income	0	5,000	0	0	0	\$5,000	0.00	\$4,996	0.00
ECI Grant	3,938,734	0	0	0	0	\$3,938,734	0.34	\$3,968,516	0.34
Medicaid, CCP	2,080,129	0	0	0	0	\$2,080,129	0.18	\$1,779,185	0.15
Medicaid, TCM	523,366	0	0	0	0	\$523,366	0.05	\$506,193	0.04
Medicaid, SRS	1,625,690	0	0	0	0	\$1,625,690	0.14	\$1,379,415	0.12
Champus	115,354	0	0	0	0	\$115,354	0.01	\$172,000	0.01
Chip	107,627	0	0	0	0	\$107,627	0.01	\$118,000	0.01
Private Insurance	241,798	0	0	0	0	\$241,798	0.02	\$230,000	0.02
Family Cost Share	95,000	0	0	0	0	\$95,000	0.01	\$90,000	0.01
Child Development Services Revenue	0	1,129,608	0	0	0	\$1,129,608	0.10	\$1,114,660	0.10
Food Program, Texas Department of Agriculture	0	58,665	0	0	0	\$58,665	0.01	\$65,721	0.01
Program Service Fees	0	0	14,872	0	0	\$14,872	0.00	\$13,637	0.00
<b>Total Support &amp; Revenues</b>	<b>8,825,698</b>	<b>1,438,273</b>	<b>291,301</b>	<b>1,013,500</b>	<b>58,347</b>	<b>\$11,627,119</b>	<b>100%</b>	<b>\$11,723,567</b>	<b>100%</b>
<b>EXPENDITURES:</b>									
<b>Personnel:</b>									
Salaries	6,380,999	888,004	202,009	409,769	0	\$7,880,782	0.68	\$7,567,369	0.67
Employee Health Benefits/Wellness Program	613,067	132,520	24,034	31,550	0	\$801,171	0.07	\$755,311	0.07
Retirement	224,352	14,815	6,124	16,338	0	\$261,629	0.02	\$273,120	0.02
Payroll Taxes	490,189	70,072	17,437	31,904	0	\$609,603	0.05	\$585,094	0.05
Professional Development	108,747	8,989	2,209	5,393	0	\$125,338	0.01	\$193,753	0.02
<b>Other:</b>									
Bad Debt	0	4,500	0	0	0	\$4,500	0.00	\$4,500	0.00
Books & Magazines	1,000	0	0	0	0	\$1,000	0.00	\$1,000	0.00
Capital Campaign, Expenses	0	0	0	0	58,347	\$58,347	0.01	\$0	0.00
Classroom Supplies	84,000	16,161	0	0	0	\$100,161	0.01	\$111,157	0.01
Client Travel	2,400	0	0	0	0	\$2,400	0.00	\$2,400	0.00
Computer Software & Technology Supplies	169,283	25,573	4,542	18,097	0	\$217,495	0.02	\$187,732	0.02
Contract Labor	31,200	0	320	0	0	\$31,520	0.00	\$41,720	0.00
Employee Engagement	0	0	0	26,002	0	\$26,002	0.00	\$52,457	0.00
Employee Onboarding/Ongoing HR	12,963	3,560	501	1,056	0	\$18,079	0.00	\$15,209	0.00
Equipment	30,500	0	0	0	0	\$30,500	0.00	\$0	0.00
Food/Meals	0	45,331	380	5,275	0	\$50,986	0.00	\$59,044	0.01
Fundraising Expenses	0	1,500	0	28,000	0	\$29,500	0.00	\$1,500	0.00
Gifts, Awards, Flowers	0	0	0	1,950	0	\$1,950	0.00	\$500	0.00
Insurance, All Other	50,345	19,115	2,146	3,583	0	\$75,189	0.01	\$54,490	0.00
Interest Expense	0	0	0	0	0	\$0	0.00	\$0	0.00
Kitchen Supplies, CACFP	0	19,800	0	0	0	\$19,800	0.00	\$19,500	0.00
License & Permits	1,726	4,492	394	146	0	\$6,758	0.00	\$5,929	0.00
Maintenance, Facilities	107,950	68,624	8,759	10,176	0	\$195,509	0.02	\$49,057	0.00
Marketing	25,000	1,750	1,000	59,183	0	\$86,933	0.01	\$187,533	0.02
Membership & Dues	1,106	183	38	5,766	0	\$7,093	0.00	\$6,294	0.00
Office Supplies/Expense	24,361	14,793	1,931	3,130	0	\$44,215	0.00	\$41,836	0.00
Postage	6,659	1,103	229	649	0	\$8,640	0.00	\$6,360	0.00
Printing & Publications	34,535	5,722	1,188	2,071	0	\$43,516	0.00	\$43,476	0.00
Professional Fees	74,123	12,280	2,550	4,445	0	\$93,398	0.01	\$85,762	0.01
Program Events	0	2,300	0	0	0	\$2,300	0.00	\$4,200	0.00
Rent	71,283	25,297	0	6,045	0	\$102,625	0.01	\$103,965	0.01
Special Events Expenses	0	0	0	325,000	0	\$325,000	0.03	\$400,000	0.04
Telephone	111,117	18,405	3,825	6,657	0	\$140,004	0.01	\$93,300	0.01
Travel	112,971	2,216	4,049	428	0	\$119,664	0.01	\$210,931	0.02
Utilities	55,821	27,595	2,715	4,733	0	\$90,864	0.01	\$48,903	0.00
Volunteer Expense	0	0	0	5,875	0	\$5,875	0.00	\$5,875	0.00
<b>Total Expenses Before Other Expenditures</b>	<b>8,825,698</b>	<b>1,434,697</b>	<b>286,381</b>	<b>1,013,220</b>	<b>58,347</b>	<b>\$11,618,343</b>	<b>100%</b>	<b>\$11,219,277</b>	<b>100%</b>
<b>Net Revenues In Excess/(Under) Expenditures</b>	<b>\$0</b>	<b>\$3,576</b>	<b>\$4,920</b>	<b>\$280</b>	<b>\$0</b>	<b>\$8,776</b>		<b>\$504,290</b>	

**BRIGHTON CENTER**

**SUPPLEMENTAL BUDGET**

**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

<b>FYE 8/31/21</b>	
<b>Support &amp; Revenue:</b>	
Contributions, Paycheck Protection Program	1,247,807
<b>Total Supplemental Revenue</b>	<b>1,247,807</b>

**Paycheck Protection Program Notes Related to Brighton Center**

During fiscal 2020 Brighton requested and was awarded a Paycheck Protection Program (PPP) Loan via Frost Bank from the Small Business Association (SBA).

This loan provided Brighton the funds to keep staff employed and not have a staff reduction.

Brighton fully expects to receive forgiveness for this loan in accordance with SBA regulations.

The funds for the PPP were recorded as a note during FY2020.

In budgeting FY 2021, this note will be removed from Brighton's balance sheet and recorded to reflect the note's forgiveness.

As such, this note forgiveness has no impact on Brighton's operations or its operating budget for 2021.

Brighton's Board of Directors have approved Brighton taking the original note and to apply for forgiveness per SBA regulations.

After receiving loan forgiveness during 2021, Brighton will record a non-cash revenue which is reflected in this supplemental budget schedule. Brighton expects to see this supplemental revenue either as a foot note in 2020 audit or reflected in the 2020 Net Asset calculation. At a minimum, Brighton believes the revenue will be reflected for certain in the 2021 audit.

**BRIGHTON CENTER**

**EARLY CHILDHOOD INTERVENTION BUDGET**

**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

<b>Support &amp; Revenue:</b>	<b>FYE 8/31/21</b>		<b>FYE 8/31/20</b>		<b>INCREASE/&lt;DECREASE&gt;</b>	
	<b>Dollars</b>	<b>%</b>	<b>Dollars</b>	<b>%</b>	<b>Dollars</b>	<b>% Variance</b>
Contributions & Other Grants	0	0%	0	0%	0	0%
United Way Grant	98,000	1%	98,000	1%	0	0%
ECI Contract	3,938,734	45%	3,968,516	48%	(29,782)	-1%
Medicaid, CCP	2,080,129	24%	1,779,185	21%	300,944	17%
Medicaid, TCM	523,366	6%	506,193	6%	17,173	3%
Medicaid, SRS	1,625,690	18%	1,379,415	17%	246,275	18%
Champus	115,354	1%	172,000	2%	(56,646)	-33%
Chip	107,627	1%	118,000	1%	(10,373)	-9%
Private Insurance	241,798	3%	230,000	3%	11,798	5%
Family Payments	95,000	1%	90,000	1%	5,000	6%
<b>Total Support &amp; Revenues</b>	<b>\$8,825,698</b>	<b>100%</b>	<b>\$8,341,309</b>	<b>100%</b>	<b>\$484,389</b>	<b>6%</b>
<b>Expenditures:</b>						
<b>Personnel:</b>						
Salaries	6,380,999	72%	6,049,250	73%	331,749	5%
Employee Benefits/Wellness Program	613,067	7%	582,705	7%	30,362	5%
Retirement Benefits	224,352	3%	240,931	3%	(16,579)	-7%
Payroll Taxes	490,189	6%	463,766	6%	26,424	6%
Professional Development	108,747	1%	174,349	2%	(65,602)	-38%
<b>Other:</b>						
Books & Magazines	1,000	0%	1,000	0%	0	0%
Classroom/Therapy Supplies	84,000	1%	85,777	1%	(1,777)	-2%
Client Travel	2,400	0%	2,400	0%	0	0%
Computer Software & Technology Supplies	169,283	2%	146,710	2%	22,573	15%
Contract Labor	31,200	0%	31,200	0%	0	0%
Employee Onboarding/Ongoing HR	12,963	0%	8,642	0%	4,321	50%
Equipment	30,500	0%	0	0%	30,500	0%
Insurance, All Other	50,345	1%	34,443	0%	15,902	46%
Interest Expense	0	0%	0	0%	0	0%
Licenses & Permits	1,726	0%	976	0%	750	77%
Maintenance, Facilities	107,950	1%	18,132	0%	89,818	495%
Marketing	25,000	0%	15,935	0%	9,065	57%
Membership & Dues	1,106	0%	462	0%	644	139%
Office Supplies/Expense	24,361	0%	19,024	0%	5,337	28%
Postage	6,659	0%	4,756	0%	1,903	40%
Printing	34,535	0%	33,842	0%	693	2%
Professional Fees	74,123	1%	66,757	1%	7,366	11%
Rent	71,283	1%	60,132	1%	11,151	19%
Telephone	111,117	1%	72,625	1%	38,492	53%
Travel	112,971	1%	203,793	2%	(90,822)	-45%
Utilities	55,821	1%	23,702	0%	32,119	136%
<b>Total Expenditures</b>	<b>\$8,825,698</b>	<b>100%</b>	<b>\$8,341,309</b>	<b>100%</b>	<b>\$484,389</b>	<b>6%</b>
<b>Net Revenues In Excess/ (Under) Expendit</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	

**BRIGHTON CENTER**

**EARLY CHILDHOOD EDUCATION BUDGET**

**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

<b>Support &amp; Revenue:</b>	<b>FYE 8/31/21</b>		<b>FYE 8/31/20</b>		<b>INCREASE/&lt;DECREASE&gt;</b>	
	<b>Dollars</b>	<b>%</b>	<b>Dollars</b>	<b>%</b>	<b>Dollars</b>	<b>% Variance</b>
Contributions & Other Grants	135,000	9%	90,605	6%	44,395	49%
United Way Grant	110,000	8%	110,000	8%	0	0%
Capital Campaign Support	0	0%	79,682	5%	(79,682)	-100%
Fundraising Income	5,000	0%	4,996	0%	4	0%
Tuition, Private Pay	710,978	49%	598,170	41%	112,808	19%
Tuition, CCS Child Development	240,162	17%	269,922	18%	(29,761)	-11%
Tuition, CCS Parent Fee	20,084	1%	53,150	4%	(33,066)	-62%
Tuition, Part-Time	46,925	3%	12,338	1%	34,588	280%
Tuition, Discounts Staff & Siblings	97,649	7%	168,962	12%	(71,313)	-42%
Tuition, Registration & Other Fees	13,810	1%	12,118	1%	1,693	14%
CACFP, Food Program	58,665	4%	65,721	4%	(7,056)	-11%
<b>Total Support &amp; Revenues</b>	<b>\$1,438,273</b>	<b>100%</b>	<b>\$1,465,664</b>	<b>100%</b>	<b>(\$27,391)</b>	<b>-2%</b>
<b>Expenditures:</b>						
<b>Personnel:</b>						
Salaries	888,004	62%	958,294	65%	(70,290)	-7%
Employee Benefits/Wellness Program	132,520	9%	126,027	9%	6,493	5%
Retirement Benefits	14,815	1%	11,966	1%	2,849	24%
Payroll Taxes	70,072	5%	76,014	5%	(5,942)	-8%
Professional Development	8,989	1%	10,966	1%	(1,977)	-18%
<b>Other:</b>						
Bad Debt Expense	4,500	0%	4,500	0%	0	0%
Classroom Supplies	16,161	1%	23,130	2%	(6,970)	-30%
Computer Software & Technology Supplies	25,573	2%	17,714	1%	7,859	44%
Contract Labor	0	0%	5,400	0%	(5,400)	-100%
Employee Onboarding/Ongoing HR	3,560	0%	4,692	0%	(1,132)	-24%
Equipment	0	0%	0	0%	0	0%
Food/Meals	45,331	3%	49,889	3%	(4,559)	-9%
Fundraising Expense	1,500	0%	1,500	0%	0	0%
Insurance, All Other	19,115	1%	15,326	1%	3,788	25%
Interest Expense	0	0%	0	0%	0	0%
Kitchen Supplies, CACFP	19,800	1%	19,500	1%	300	2%
Licenses & Permits	4,492	0%	4,441	0%	51	1%
Maintenance, Facilities	68,624	5%	24,583	2%	44,041	179%
Marketing	1,750	0%	1,750	0%	0	0%
Membership & Dues	183	0%	82	0%	101	123%
Office Supplies/Expense	14,793	1%	17,067	1%	(2,274)	-13%
Postage	1,103	0%	846	0%	257	30%
Printing	5,722	0%	6,017	0%	(295)	-5%
Professional Fees	12,280	1%	11,869	1%	411	3%
Program Events	2,300	0%	4,200	0%	(1,900)	-45%
Rent	25,297	2%	34,411	2%	(9,114)	-26%
Telephone	18,405	1%	12,912	1%	5,493	43%
Travel	2,216	0%	2,538	0%	(323)	-13%
Utilities	27,595	2%	20,029	1%	7,566	38%
<b>Total Expenditures</b>	<b>\$1,434,697</b>	<b>100%</b>	<b>\$1,465,663</b>	<b>100%</b>	<b>(\$30,966)</b>	<b>-2%</b>
<b>Net Revenues In Excess/ (Under) Expenditures</b>	<b>\$3,576</b>		<b>\$0</b>		<b>\$3,576</b>	

**BRIGHTON CENTER**

**SPECIAL EDUCATION SUPPORT SERVICES BUDGET**

**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

	<u>FYE 8/31/21</u>		<u>FYE 8/31/20</u>		<u>INCREASE/&lt;DECREASE&gt;</u>	
	<u>Dollars</u>	<u>%</u>	<u>Dollars</u>	<u>%</u>	<u>Dollars</u>	<u>% Variance</u>
<b>Support &amp; Revenue:</b>						
Contributions & Grants	276,429	95%	268,457	95%	7,972	3%
Program Fees	14,872	5%	13,637	5%	1,235	9%
<b>Total Support &amp; Revenues</b>	<b>\$291,301</b>	<b>100%</b>	<b>\$282,094</b>	<b>100%</b>	<b>\$9,207</b>	<b>3%</b>
<b>Expenditures:</b>						
<b>Personnel:</b>						
Salaries	202,009	71%	198,430	70%	3,579	2%
Employee Benefits/Wellness Program	24,034	8%	19,780	7%	4,254	22%
Retirement Benefits	6,124	2%	7,355	3%	(1,231)	-17%
Payroll Taxes	17,437	6%	17,185	6%	253	1%
Professional Development	2,209	1%	2,244	1%	(35)	-2%
<b>Other:</b>						
Bad Debt Expense	0	0%	0	0%	0	0%
Classroom Supplies	0	0%	2,250	1%	(2,250)	-100%
Computer Software & Technology Supplies	4,542	2%	4,148	1%	394	9%
Contract Labor	320	0%	5,120	2%	(4,800)	-94%
Employee Onboarding/Ongoing HR	501	0%	293	0%	208	71%
Equipment	0	0%	0	0%	0	0%
Food/Meals	380	0%	3,280	1%	(2,900)	-88%
Gifts & Awards	0	0%	500	0%	(500)	-100%
Insurance, All Other	2,146	1%	1,775	1%	371	21%
Interest Expense	0	0%	0	0%	0	0%
Licenses & Permits	394	0%	391	0%	3	1%
Maintenance, Facilities	8,759	3%	2,895	1%	5,864	203%
Marketing	1,000	0%	1,000	0%	0	0%
Membership & Dues	38	0%	17	0%	21	124%
Office Supplies/Expense	1,931	1%	2,698	1%	(767)	-28%
Postage	229	0%	171	0%	58	34%
Printing	1,188	0%	1,217	0%	(29)	-2%
Professional Fees	2,550	1%	2,402	1%	148	6%
Rent	0	0%	0	0%	0	0%
Telephone	3,825	1%	2,613	1%	1,212	46%
Travel	4,049	1%	4,096	1%	(47)	-1%
Utilities	2,715	1%	2,234	1%	481	22%
<b>Total Expenditures</b>	<b>\$286,381</b>	<b>100%</b>	<b>\$282,094</b>	<b>100%</b>	<b>\$4,287</b>	<b>2%</b>
<b>Net Revenues In Excess/ (Under) Expenditures</b>	<b>\$4,920</b>		<b>\$0</b>		<b>\$4,920</b>	

**BRIGHTON CENTER**  
**GENERAL FUND BUDGET**

**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

	FYE 8/31/21		FYE 8/31/20		INCREASE/<DECREASE>	
	Dollars	%	Dollars	%	Dollars	% Variance
<b>Support &amp; Revenue:</b>						
Contributions & Grants, General Fund	353,500	35%	169,500	15%	184,000	109%
Contributions & Grants, Programs	411,429	41%	359,062	32%	52,367	15%
Contributions, Program Allocation	(411,429)	-41%	(359,062)	-32%	(52,367)	15%
Special Events	660,000	65%	965,000	85%	(305,000)	-32%
<b>Total Support &amp; Revenues</b>	<b>\$1,013,500</b>	<b>100%</b>	<b>\$1,134,500</b>	<b>100%</b>	<b>(\$121,000)</b>	<b>-11%</b>
<b>Expenditures:</b>						
<b>Personnel:</b>						
Salaries	409,769	40%	361,394	32%	48,375	13%
Employee Health Benefits	31,550	3%	26,799	2%	4,751	18%
Retirement Benefits	16,338	2%	12,868	1%	3,470	27%
Payroll Taxes	31,904	3%	28,129	2%	3,775	13%
Professional Development	5,393	1%	6,194	1%	(801)	-13%
<b>Other:</b>						
Computer Software & Technology Supplies	18,097	2%	19,160	2%	(1,063)	-6%
Employee Engagement	26,002	3%	52,457	5%	(26,455)	-50%
Employee Onboarding/Ongoing HR	1,056	0%	1,582	0%	(526)	-33%
Food/Meals	5,275	1%	5,875	1%	(600)	-10%
Fundraising Expenses	28,000	3%	0	0%	28,000	0%
Gifts	1,950	0%	0	0%	1,950	0%
Insurance, All Other	3,583	0%	2,946	0%	637	22%
Interest Expense	0	0%	0	0%	0	0%
Licenses & Permits	146	0%	121	0%	25	21%
Maintenance, Facilities	10,176	1%	3,447	0%	6,729	195%
Marketing	59,183	6%	168,848	15%	(109,665)	-65%
Membership & Dues	5,766	1%	5,733	1%	33	1%
Office Supplies/Expense	3,130	0%	3,047	0%	83	3%
Postage	649	0%	587	0%	62	11%
Printing	2,071	0%	2,400	0%	(329)	-14%
Professional Fees	4,445	0%	4,734	0%	(289)	-6%
Rent	6,045	1%	9,422	1%	(3,377)	-36%
Special Events Expenses	325,000	32%	400,000	35%	(75,000)	-19%
Telephone	6,657	1%	5,150	0%	1,507	29%
Travel	428	0%	504	0%	(76)	-15%
Utilities	4,733	0%	2,938	0%	1,795	61%
Volunteer Expense	5,875	1%	5,875	1%	0	0%
<b>Total Expenditures</b>	<b>\$1,013,220</b>	<b>100%</b>	<b>\$1,130,210</b>	<b>100%</b>	<b>(\$116,990)</b>	<b>-10%</b>
<b>Net Revenues In Excess/ (Under) Expenditures</b>	<b>\$280</b>		<b>\$4,290</b>		<b>(\$4,010)</b>	

**BRIGHTON CENTER**  
**CAPITAL CAMPAIGN BUDGET**  
**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

<b>NEW CONTRIBUTIONS IN FY21</b>	
	<u>FYE 8/31/21</u>
<b>Support &amp; Revenue:</b>	
Contributions	58,347
Total Support & Revenues	\$58,347
<b>Expenditures:</b>	
Capital Expenditures	58,347
<b>Total Expenditures</b>	<b>\$58,347</b>
Net Revenues In Excess/ (Under) Expenditures	\$0

**PLANNED EXPENSES IN FY20**

	<u>FYE 8/31/21</u>		<u>FYE 8/31/20</u>		<u>INCREASE/&lt;DECREASE&gt;</u>	
	<u>Dollars</u>	<u>%%</u>	<u>Dollars</u>	<u>%%</u>	<u>Dollars</u>	<u>%%</u>
<b>Support &amp; Revenue:</b>						
Use of Restricted Cash	58,347	100%	500,000	100%	(441,653)	-88%
Total Use of Restricted Cash	\$58,347	100%	\$500,000	100%	(\$441,653)	-88%
<b>Expenditures:</b>						
<b>Capital Costs</b>						
Salaries	19,854	34%	0	0%	19,854	0%
Payroll Taxes	4,343	7%	0	0%	4,343	0%
Advertising	17,500	30%	0	0%	17,500	0%
Contract Labor	1,000	2%	0	0%	1,000	0%
Information Technology	900	2%	0	0%	900	0%
Miscellaneous	300	1%	0	0%	300	0%
Occupancy	4,300	7%	0	0%	4,300	0%
Office Expense	1,600	3%	0	0%	1,600	0%
Programs Supplies	7,500	13%	0	0%	7,500	0%
Repairs & Maintenance	1,050	2%	0	0%	1,050	0%
Total Expenses Before Other Expenditures	\$58,347	100%	0	0%	58,347	0%
In-Kind	0	0%	0	0%	0	0%
Total Expenditures	\$58,347	100%	\$0	0%	\$58,347	0%
Net Revenues In Excess/ (Under) Expenditures	<u>\$0</u>		<u>\$500,000</u>		<u>(\$500,000)</u>	

**BRIGHTON CENTER**  
**ORGANIZATIONAL BUDGET NOTES**  
**SEPTEMBER 1, 2020 - AUGUST 31, 2021**

**NOTES & COMMENTS:**

The budget is based on the following number of children and staff:

	<u>FY 2021</u> <u>Budget/Monthly</u> <u>Average</u>	<u>FY 2020</u> <u>Actuals/Monthly</u> <u>Average</u>
<b>CHILDREN/FAMILIES:</b>		
ECI	1,058	903
Early Childhood Education	113	94
SESS ARD Meetings & Classes	41	40

<b>DIRECT SERVICE STAFF:</b>	<u>FY 2021 Budget</u>	<u>FY 2020 Actuals</u>
ECI Staff	68	59
ECE Staff	19	17
SESS Staff	3	3
Total Direct Staff	<u>90</u>	<u>79</u>

<b>ADMINISTRATIVE SUPPORT STAFF:</b>	<u>FY 2021 Budget</u>	<u>FY 2020 Actuals</u>
ECI Staff	26	26
ECE Staff	7	7
SESS Staff	1	1
General Fund Staff	5	5
Total Administrative Staff	<u>40</u>	<u>40</u>
Total Organizational Staff	<u>130</u>	<u>119</u>

**IMPORTANT BUDGET NOTES:**

**1- ORGANIZATIONAL BUDGET:**

These statements are prepared on an accrual basis. Our internal policy is to capitalize any asset over \$1,500. Any equipment purchase below this limit is recorded as an expenditure in the period it is purchased.

**2- ECI BUDGET:**

Planning ECI requires a zero-profit solution. Typically, our insurance reimbursement per hour will not cover all expenses both direct and overhead allocation. The State of Texas through our ECI contract with the HHSC pay us sufficiently to break even.

The budgeted number of children to be served within the program is 1,066. At the end of FY20, we were serving around 903 children.

**3- EARLY CHILDHOOD EDUCATION BUDGET:**

The overall net surplus budgeted for ECE increased from FY 2020 to FY 2021 by \$3,576 without considering the PPP forgiveness income.

An increase in tuition rates has been put into place effective 9.1.20 for all families. However, a decrease in anticipated FTEs at the Lullwood location has lowered the potential for higher tuition revenue related to the rate increase. At the Higgins location, a new classroom will open up towards the end of the calendar year. We have added 1.5 positions for this classroom for 10 months of the fiscal year. Grant submissions and contributions for this program are necessary due to the ongoing financial demands to the program to maintain the high standards of NAEYC accreditation.

**4- GENERAL FUND BUDGET:**

The overall net difference budgeted for this program decreased from FY 2020 to FY 2021 by \$4,010 without considering the PPP forgiveness income. Including the PPP results, the net surplus is \$177,269 which is \$172,979 higher than FY20 for the General Fund.

The current global pandemic has affected the special events budget. It is anticipated that less people will want to attend an in-person event and the amounts budgeted per event has reflected this. Because of this decrease in net revenue related to special events, the contributions budget for the General Fund has been increased as efforts to secure additional funding has already begun.

**5- Capital Campaign**

Please note we have included a separate budget related to startup costs and revenue related to our onsite therapy clinic.