



Policy Council Budget & Finance Committee Meeting Agenda

Meeting held via Microsoft Teams:

Meeting ID: 296 165 575 449

June 17, 2025

5:30 p.m. – 6:15 p.m.

1. Welcome
2. Call to order
3. Roll call and establish quorum (half plus one)
4. Approval of Agenda
 - a. June 17, 2025
5. Approval of Minutes
 - a. May 20, 2025
6. Introduction of Guests
7. Public Forum

(The public wishing to address the Policy Council Budget & Finance Committee may do so at this time; however, the Committee will take no action other than referring the item to staff for study and analysis.)
8. Presentation/Discussion Items
 - a. Budget Reports – Louis Rodriquez, Finance Administrator
 - Head Start Budget to Actual Report – March 1, 2025, through April 30, 2025
 - Early Head Start Budget to Actual Report - March 1, 2025, through April 30, 2025
 - Head Start and Early Head Start Non-Federal Share (In-kind) Report, March 1, 2025, through April 30, 2025
 - Early Head Child Care Partnerships Start Non-Federal Share (In-kind) Report, March 1, 2025, through April 30, 2025
 - Parent Local Travel & Childcare through April 30, 2025
 - Parent Activities Funds through April 30, 2025
 - b. 2025-2026 Budget Revision – Rosa Guerrero, Administrative Analyst
9. Announcements
10. Meeting Adjourned

"Individual commitment to a group effort – that is what make a teamwork, a company work, a society work, a civilization work." – Vince Lombardi

Committee Chairperson – Gabriela Rangel
Rene Mayhorn Williams, Ruby Cruz, Paula De La Riva
Head Start / State Child Development
661.336.5236

Community Action Partnership of Kern
Head Start / State Child Development
Policy Council Budget & Finance Committee Meeting Minutes
May 20, 2025
Audio Only: (213) 204-2374 Phone Conference ID: 263 725 286#

1. Welcome

Members were welcomed to the meeting.

2. Call to Order

a. The meeting was called to order at 5:30 p.m.

3. Roll Call and establish Quorum (half plus one)

a. Quorum was established.

b. Members present: Rene Mayhorn Williams, Gabriela Rangel, Ruby Cruz

c. Members not present: Paula De La Riva, Nallely Leon Delgado

4. Approval of Agenda

Rene Mayhorn Williams made a motion to approve the agenda dated May 20, 2025; seconded by Ruby Cruz. Motion carried.

5. Approval of the Minutes

Ruby Cruz made a motion to approve the minutes dated April 17, 2025; seconded by Rene Mayhorn Williams. Motion carried.

6. Introduction of Guests

Guests in attendance were Louis Rodriguez, Finance Administrator

7. Public Forum

(The public wishing to address the Policy Council Budget & Finance Committee may do so at this time; however, the Committee will take no action other than referring the item to staff for study and analysis.)

None

8. Presentation / Discussion Items – Louis Rodriguez, Finance Administrator

Louis stated that we have entered a new fiscal year for Head Start; it is the second year of a five-year contract. The Head Start Budget to Actual report for the period of March 1, 2025 through March 31, 2025 was presented to the committee for review and discussion. It was stated that the base funds for the Head Start grant are 8% expended with training and technical assistance funds also 8% expended. Additionally, Louis stated that our Non-Federal Share (inkind) is already at 41% during this first month of the new fiscal year.

Prior to proceeding, Louis reminded members that as shared last month, the program has only received half of the funds allotted in the notice of award. When the balance of the funds is released the budget numbers will be updated accordingly. In continuing to review and discuss the financial reports, the Early Head Start budget report for the same reporting period was 8% expended in the base funds and 7% expended in training and technical assistance.

Details of the Non-Federal Share Report were provided as well. The reporting period was March 1, 2025 through March 31, 2025 and the program is currently at \$2,000,000 which is tied back to the 41% figure shared in earlier reporting.

In continuing to review the balance of financial reports, the Head Start No-Cost Extension report was presented. It was noted 24-months have passed for this grant and all funds have been spent down. Base funds are 100% expended as are training and technical assistance funds. The figures shared are close-out dollars showing all that has been spent.

In sharing information for the 24th month of a 24-month period for the Early Head Start No-Cost Extension budget report, it was noted that 100% of the base grant and 100% of the training and technical assistance funds have been expended.

The Head Start building proceeds for the Central Kitchen report was shared with the committee. It was stated that all the monies have been 100% spent down for the central kitchen. It was unclear as to when they will start to use the facility, but it was presumed to be soon.

The parent local travel and childcare report was provided for the period ending March 31, 2025. It was noted there was \$97 in Head Start expenditures and Early Head Start had expenditures of \$54. In reviewing the parent activities report it was shared there has been \$230 expended from the Head Start grant and \$129 expended from the Early Head Start grant for the period ending March 31, 2025.

It was asked, with some centers closed during the summer months will that cut down on expenditures. It was noted that there will still be expenditures in May, June, July, and August, though they may not be as high as when we are fully enrolled with children and staff at all centers, but there will still be expenditures.

9. Announcements

The next Policy Council Budget & Finance meeting will be held via Microsoft Teams on Tuesday, June 17, 2025 at 5:30 p.m.

10. Adjournment

The meeting was adjourned at 5:40 p.m.



MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: June 17, 2025

Subject: *Head Start*
Budget to Actual Report for the period ended April 30, 2025 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the second-year budget period is March 1, 2025, through February 28, 2026.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2025, through April 30, 2025. Two months (16.67%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 21% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 15% of the budget.

Non-Federal Share (Head Start and Early Head Start combined)

The non-Federal share is at 66% of the budget.

Community Action Partnership of Kern
Head Start
Budget to Actual Report
Budget Period: March 1, 2025 - February 28, 2026
Report Period: March 1, 2025 - April 30, 2025
 Month 2 of 12 (16.67%)

Prepared 06/09/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	4,284,179	704,889	3,579,290	16%	84%
FRINGE BENEFITS	1,372,427	110,133	1,262,294	8%	92%
TRAVEL	27,500	-	27,500	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	267,508	152,222	115,286	57%	43%
CONTRACTUAL	93,140	41,469	51,671	45%	55%
CONSTRUCTION	-	-	-		
OTHER	1,747,646	729,214	1,018,432	42%	58%
INDIRECT	733,517	52,842	680,675	7%	93%
TOTAL BASE FUNDING	8,525,917	1,790,769	6,735,148	21%	79%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	30,452	6,763	23,689	22%	78%
SUPPLIES	11,993	617	11,376	5%	95%
CONTRACTUAL	6,400	-	6,400	0%	100%
OTHER	31,876	5,485	26,392	17%	83%
INDIRECT	8,072	655	7,417	8%	92%
TOTAL TRAINING & TECHNICAL ASSISTANCE	88,793	13,520	75,273	15%	85%

GRAND TOTAL HS FEDERAL FUNDS	8,614,710	1,804,289	6,810,421	21%	79%
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HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,052,400	817,059	235,341	78%	22%
CALIF DEPT OF ED	3,959,029	2,512,719	1,446,310	63%	37%
TOTAL NON-FEDERAL	5,011,429	3,329,778	1,681,651	66%	34%

Budget reflects Notice of Award #09CH012489-02-00

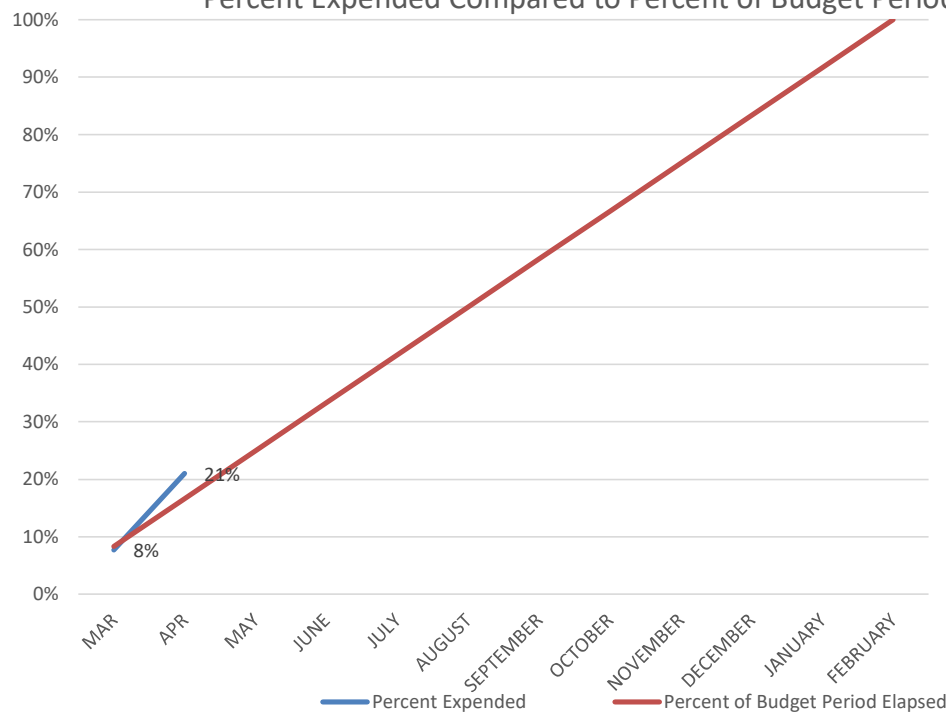
Actual expenditures include posted expenditures and estimated adjustments through 04/30/2025

Administrative Cost for HS and EHS Combined **35.1%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Elan Credit Card	62,945				62,945	5/1/2025
Lowe's	43,364	-	1,442	(58)	44,747	5/2/2025
Smart & Final	384	1,147	165	64	1,760	5/1/2025
Save Mart	1,260	-	-	-	1,260	5/1/2025
Chevron & Texaco Business Card	3,620	-	-	-	3,620	5/6/2025
Home Depot	24,845		-	-	24,845	5/5/2025
	136,417	1,147	1,607	6	139,177	

Head Start
Percent Expended Compared to Percent of Budget Period Elapsed





MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: June 17, 2025

Subject: *Early Head Start*
Budget to Actual Report for the period ended April 30, 2025 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the second-year budget period is March 1, 2025, through February 28, 2026.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2025, through April 30, 2025. Two months (16.67%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 25% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 10% of the budget.

Community Action Partnership of Kern
Early Head Start
Budget to Actual Report
Budget Period: March 1, 2025 - February 28, 2026
Report Period: March 1, 2025 - April 30, 2025
Month 2 of 12 (16.67%)

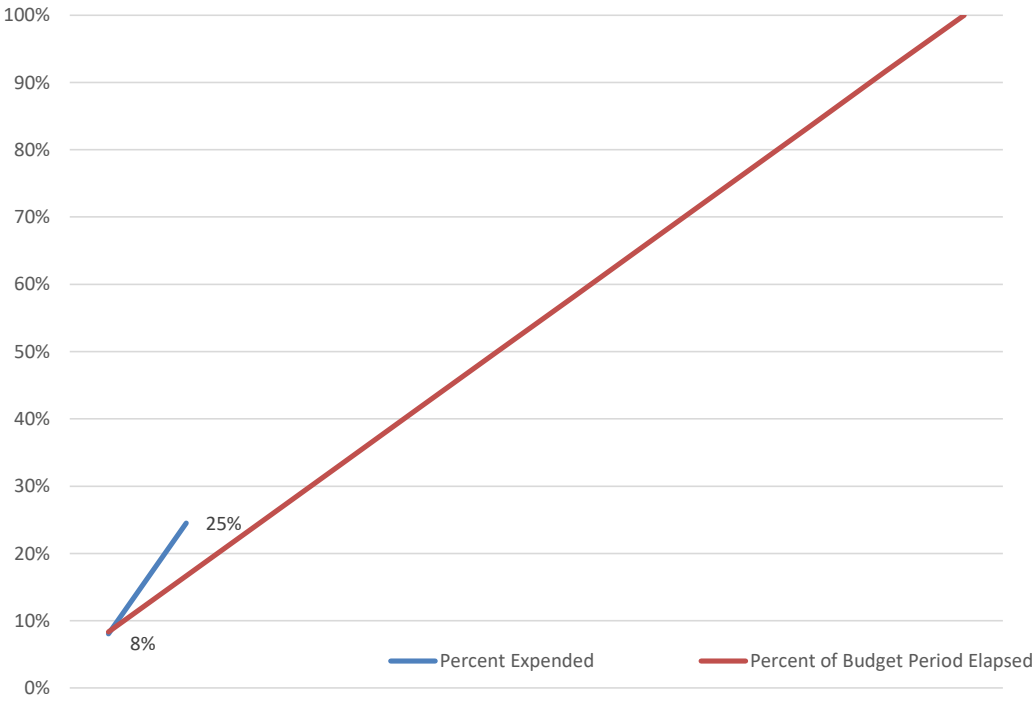
Prepared 06/09/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	6,217,885	1,276,628	4,941,257	21%	79%
FRINGE BENEFITS	1,922,216	595,779	1,326,437	31%	69%
TRAVEL	22,500	-	22,500	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	375,801	191,566	184,235	51%	49%
CONTRACTUAL	500,622	159,519	341,103	32%	68%
CONSTRUCTION	-	-	-		
OTHER	1,211,550	458,938	752,612	38%	62%
INDIRECT	1,008,455	77,408	931,047	8%	92%
TOTAL BASE FUNDING	11,259,029	2,759,837	8,499,192	25%	75%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	59,316	10,692	48,624	18%	82%
SUPPLIES	15,006	347	14,659	2%	98%
CONTRACTUAL	13,041	-	13,041	0%	100%
OTHER	68,977	5,130	63,847	7%	93%
INDIRECT	15,634	1,110	14,524	7%	93%
TOTAL TRAINING & TECHNICAL AS:	171,974	17,279	154,694.61	10%	90%
GRAND TOTAL EHS FEDERAL FUNI	11,431,003	2,777,117	8,653,886	24%	76%

Budget reflects Notice of Award #09CH012489-02-00

Actual expenditures include posted expenditures and estimated adjustments through 04/30/2025

Early Head Start
Percent Expended Compared to Percent of Budget Period Elapsed



Community Action Partnership of Kern

Head Start and Early Head Start Kern

Year-to-Date Non-Federal Share and In-Kind Report

Budget Period: March 1, 2025 through February 28, 2026

Report for period ending April 30, 2025 (Month 2 of 12)

Percent of budget period elapsed: **16.7%**

LOCATION	Enroll- ment	March	April	YTD Totals	Kern/SJC	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	34	15,749	12,917	28,667	Kern	43,028	67%
Alicante	20	11,086	14,447	25,533	Kern	25,311	101%
Angela Martinez	105	27,015	21,683	48,698	Kern	132,882	37%
Broadway	37	5,316	5,440	10,756	Kern	46,825	23%
Cleo Foran	23	3,034	12,835	15,869	Kern	29,107	55%
Delano	60	24,096	9,760	33,856	Kern	75,933	45%
Fairfax	34	2,070	7,691	9,761	Kern	43,028	23%
Harvey L. Hall	142	30,765	25,152	55,917	Kern	179,707	31%
Heritage	17	1,689	893	2,582	Kern	21,514	12%
Home Base	160	24,335	8,041	32,376	Kern	202,487	16%
Martha J. Morgan	50	23,064	23,390	46,455	Kern	63,277	73%
Oasis	42	10,133	11,920	22,053	Kern	53,153	41%
Pete H. Parra	116	464	387	851	Kern	146,803	1%
Primeros Pasos	67	81,225	74,443	155,668	Kern	84,791	184%
Rosamond	51	693	0	693	Kern	64,543	1%
San Diego	32	7,550	7,807	15,357	Kern	40,497	38%
Shafter	17	3,862	4,209	8,071	Kern	21,514	38%
Shafter HS/EHS	24	6,413	7,331	13,744	Kern	30,373	45%
Sterling	117	12,200	0	12,200	Kern	148,068	8%
Stockdale Head Start	41	4,620	6,460	11,080	Kern	51,887	21%
Sunrise Villa	17	2,558	1,040	3,598	Kern	21,514	17%
Taft	51	5,698	317	6,016	Kern	64,543	9%
Tehachapi	15	1,306	883	2,190	Kern	18,983	12%
Vineland	17	6,189	5,062	11,250	Kern	21,514	52%
Virginia	17	12,711	11,663	24,374	Kern	21,514	113%
Willow	40	13,515	12,644	26,159	Kern	50,622	52%
Administrative Services		0	0	0	Kern/SJC	0	0%
PC Planning		0	0	0	Kern/SJC	0	0%
PC By Laws		0	0	0	Kern/SJC		
Governance		0	0	0	Kern	15,000	0%
Program Services		25,482	21,390	46,872	Kern/SJC	74,265	63%
California Street	24	11,855	7,472	19,327	SJC	30,373	64%
Gianone	16	2,302	2,438	4,740	SJC	26,431	0%
Kennedy	16	2,963	3,594	6,557	SJC	20,249	32%
Lodi Home Base	20	16,259	10,005	26,264	SJC	25,311	104%
Lodi UCC	24	9,854	9,439	19,294	SJC	30,373	64%
Lathrop Home Base	20	16,259	3,802	20,061	SJC	25,311	79%
Marci Massei	24	8,028	7,640	15,667	SJC	30,373	52%
Stockton Home Base	40	13,285	11,868	25,153	SJC	50,622	50%
Lathrop	24	5,549	3,802	9,352	SJC	30,373	31%
SUBTOTAL IN-KIND	1,554	449,193	367,867	817,059	0	2,062,099	40%
x							
State General Child Care*		360,286	0	360,286	Kern	2,420,779	15%
State Preschool*		916,299	639,719	1,556,017	Kern	6,219,213	25%
State Migrant Child Care*		1,191	1,248	2,438	Kern	50,000	5%
SUBTOTAL CA DEPT of ED		1,277,776	640,966	1,918,742		8,689,992	22%
x							
State General Child Care*		248,476	254,215	502,692	SJC	1,175,152	43%
SUBTOTAL CA DEPT of ED		248,476	254,215	502,692		1,175,152	43%
GRAND TOTAL		1,975,445	1,263,048	3,238,493		11,927,243	27%
91,285							
<u>3,329,778</u>							

Please Note: The CCTR State Contract was fully earned in March; therefore, there will be no In-Kind contributions associated with this contract for April, May, or June.

Community Action Partnership of Kern
Early Head Start Child Care Partnerships
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: March 1, 2025 through February 28, 2026
Report for period ending April 30, 2025 (Month 02 of 12)

Percent of year elapsed: **16.67%**

LOCATION	FUNDED ENROLL- MENT	Mar-25	Apr-25	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Kern Community College District - BC	32	27,255	0	27,255	137,864	20%
KCSOS - Blanton	16	34,352	1,583	35,935	68,932	52%
Garden Pathways	11	81	317	399	47,391	1%
Taft College	42	27,610	0	27,610	180,947	15%
Escuelita Hernandez	16	49	0	86	68,932	0%
Program Services		0	0	0		
Admin Services		0	0	0		
GRAND TOTAL	117	89,347	1,900	91,285	504,065	18%

Budget reflects Notice of Award #09CH012489-02-00

**COMMUNITY ACTION PARTNERSHIP OF KERN
PARENT TRAVEL & CHILD CARE (6115)
2025-2026**

HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 1,350.00	\$ 97.45	\$ 97.45	\$ 1,252.55	8%	7%
APRIL 2025	\$ 1,252.55	\$ 121.72	\$ 219.17	\$ 1,130.83	17%	16%
MAY 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	25%	16%
JUNE 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	33%	16%
JULY 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	42%	16%
AUGUST 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	50%	16%
SEPTEMBER 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	58%	16%
OCTOBER 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	67%	16%
NOVEMBER 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	75%	16%
DECEMBER 2025	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	83%	16%
JANUARY 2026	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	92%	16%
FEBRUARY 2026	\$ 1,130.83	\$ -	\$ 219.17	\$ 1,130.83	100%	16%

EARLY HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 500.00	\$ 65.65	\$ 65.65	\$ 434.35	8%	13%
APRIL 2025	\$ 434.35	\$ 57.62	\$ 123.27	\$ 376.73	17%	25%
MAY 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	25%	25%
JUNE 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	33%	25%
JULY 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	42%	25%
AUGUST 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	50%	25%
SEPTEMBER 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	58%	25%
OCTOBER 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	67%	25%
NOVEMBER 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	75%	25%
DECEMBER 2025	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	83%	25%
JANUARY 2026	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	92%	25%
FEBRUARY 2026	\$ 376.73	\$ -	\$ 123.27	\$ 376.73	100%	25%

Prepared by: Louis Rodriquez
June 11, 2025

**COMMUNITY ACTION PARTNERSHIP OF KERN
PARENT ACTIVITIES (7175)
2025-2026**

HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 9,210.00	\$ 230.87	\$ 230.87	\$ 8,979.13	8%	3%
APRIL 2025	\$ 8,979.13	\$ 165.43	\$ 396.30	\$ 8,813.70	17%	4%
MAY 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	25%	4%
JUNE 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	33%	4%
JULY 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	42%	4%
AUGUST 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	50%	4%
SEPTEMBER 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	58%	4%
OCTOBER 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	67%	4%
NOVEMBER 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	75%	4%
DECEMBER 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	83%	4%
JANUARY 2026	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	92%	4%
FEBRUARY 2026	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	100%	4%

EARLY HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 5,245.00	\$ 129.87	\$ 129.87	\$ 5,115.13	8%	2%
APRIL 2025	\$ 5,115.13	\$ 93.06	\$ 222.93	\$ 5,022.07	17%	4%
MAY 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	25%	4%
JUNE 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	33%	4%
JULY 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	42%	4%
AUGUST 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	50%	4%
SEPTEMBER 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	58%	4%
OCTOBER 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	67%	4%
NOVEMBER 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	75%	4%
DECEMBER 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	83%	4%
JANUARY 2026	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	92%	4%
FEBRUARY 2026	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	100%	4%

June 11, 2025



MEMORANDUM

To: Policy Council Budget and Finance Committee



From: Rosa Guerrero – Administrative Analyst

Date: June 17, 2025

Subject: 2025-26 EHS/HSP Budget Revision – **Information Item**

The Head Start and State Child Development division is requesting approval to submit a budget revision to the Office of Head Start. Through ongoing monitoring of the budget to actuals, the decision to reallocate funding by major category is needed, mainly due to the recent award of additional funding by the San Joaquin County Office of Education, therefore expanding our Head Start Program /California State Preschool Program (CSPP) contract. This effectively doubles the scope of our Head Start Program operations in the region.

To support the budget revision, Program staff, in partnership with the Finance division, have identified savings in the Personnel category that will be moved to Fringe, Supplies, Contractual, and Other categories. As a result, the program seeks to reallocate a portion of existing personnel costs to the Head Start Program/CSPP contract, which, in turn, creates available funds within our Office of Head Start grant. Additionally, with rising prices for goods and services, particularly those affecting the Head Start Program, our revised cost allocation methodology, applied to reflect current conditions, identified savings largely within Early Head Start. However, cost pressures are disproportionately impacting Head Start Preschool, requiring a funding shift to ensure adequate program support. Reallocation also encompasses a cost per child conversion following additional funds from San Joaquin County Office of Education, further supporting the reallocation between Head Start Preschool and Early Head Start programs. Upon approval, CAPK's Head Start Program will reallocate approximately \$2,365,170 from Early Head Start to the Head Start Preschool program following the cost allocation methodology described above.

Strategic Plan Impact

This proposal is aligned with Goal 2 of the 2021-2025 Strategic Plan: All families in the communities we serve have access to high quality early learning and care choices to meet their diverse needs, as it relates to subgoal 2.1.1, identifying and leveraging emerging funding opportunities to expand services for both early childcare and youth services.

Attachment:
Budget Summary

**HEAD START & EARLY HEAD START
CHILD AND ADULT CARE FOOD PROGRAM
STATE OF CALIFORNIA EARLY CHILDHOOD EDUCATION FUNDING
2025-2026 COMBINED BUDGET DETAIL**

BUDGETED EXPENDITURES

Head Start/Early Head Start Program Operations, Training & Technical Assistance, Child & Adult Care Food Program, California Department of Education	2025-26 Approved	2025-26 Projected	VARIANCE increase (decrease)	Comments
PERSONNEL	31,307,952	30,202,973	(1,104,979)	Cost sharing allocation with SJCOE
FRINGE BENEFITS	9,762,616	10,122,500	359,884	Projected increase in benefit costs
TRAVEL	279,536	279,536	-	
EQUIPMENT	-	-	-	
SUPPLIES				
Office Supplies	167,400	171,400	4,000	Based on PY actual expenses
Child and Family Services Supplies	953,427	1,162,547	209,120	Based on PY actual expenses
Food Services Supplies	93,000	96,500	3,500	Projected increase in costs
Other Supplies (e.g. janitorial, training)	219,291	300,416	81,125	Projected increase in costs
TOTAL SUPPLIES	1,433,118	1,730,863	297,745	
CONTRACTUAL				
Administrative Services	100,000	100,000	-	
Training & Technical Assistance	38,880	38,880	-	
Other Contracts	1,087,524	1,390,623	303,099	Increase in Partnership rates
TOTAL CONTRACTUAL	1,226,404	1,529,503	303,099	
CONSTRUCTION				
Construction Projects	-	-	-	
TOTAL CONSTRUCTION	-	-	-	
OTHER				
Rent	1,131,207	1,047,607	(83,600)	Vacancy at Willow CDC
Mortgage	-	-	-	
Utilities, Telephone	1,352,700	1,376,950	24,250	Projected CPI increase
Building & Child Liability Insurance	119,700	142,700	23,000	Projected CPI increase
Building Maintenance/Repair	1,098,141	1,363,727	265,586	Projected increase in costs
Local Travel (children)	-	-	-	
Nutrition Services	1,971,795	1,812,367	(159,428)	Adjust to actuals
Child Services Consultants	100,332	116,832	16,500	Projected increase in costs
Volunteers	4,937	4,937	-	
Parent Services	16,305	16,805	500	Projected increase in costs
Publications/Advertising/Printing	110,750	110,750	-	
Training or Staff Development	201,705	201,705	-	
Other	588,805	635,805	47,000	Projected increase in costs
TOTAL OTHER	6,696,377	6,830,185	133,808	
INDIRECT	4,917,784	4,928,227	10,443	Increase due to change in MTDC

BUDGETED EXPENDITURES	55,623,787	55,623,787	-
REVENUES			

STATE & FEDERAL REVENUES	2024-25 Approved	2025-2026 Projected	VARIANCE increase (decrease)	Comments
Head Start/EHS Program Operations	39,569,892	39,569,892	-	
Head Start/EHS Training & Technical Assistance	521,532	521,532	-	
Estimated Child & Adult Care Food Program	1,856,259	1,856,259	-	
Estimated California Department of Education	13,676,104	13,676,104	-	

TOTAL STATE & FEDERAL REVENUES	55,623,787	55,623,787	-
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SUMMARY - 2025-2026

TOTAL REVENUES	55,623,787
TOTAL BUDGETED EXPENDITURES	55,623,787
DIFFERENCE	-
ESTIMATED HS/EHS ADMINISTRATIVE COST RATE:	13.38%