



FY24 Operating Budget Narrative

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Introduction:

The FY24 Draft Operating Budget dated 9.26.2023 reflects the current growth in Carver Center programs. Staff salaries are back to the level we spent in 2017 due to a larger afterschool program than we ran last year; the addition of a grant-funded case manager; no anticipated family leaves; a full 12-months of the relatively new Manager of Programs & Services positions; a new position for a Carver Market assistant; and both merit and cost-of-living increases for staff.

Revenue projections are somewhat conservative: unrestricted goals are in line with FY23 actuals; the annual benefit project is more modest; and restricted contributions are realistic.

Some restricted gifts that were received in prior years will be released from our temporarily restricted assets to cover programs we have committed to run (retail recovery, scholarships, and case management).

After the release of temporarily restricted assets, we project a positive net of \$33,956 compared to \$563,467 (unaudited) for FY23.

Program Assumptions:

Adult Learning – Citizenship Program

Aquatics – This is a conservative forecast as Carver Center has not had 12-months of consecutive robust programming for years. July and August have been at break-even.

CAP/Afterschool – Carver Center is operating a tuition-based elementary afterschool program beginning September 18. Budget assumes 160 students enroll at \$3,000 for the year (payable in 10 monthly installments). Budget includes a full-time Program Director; 4 site coordinators; 12 Lead Facilitators; 6 assistants; 4 floaters and 1 full-time administrative support position. We assumed a 10% drop out/bad debt rate on the program fees.

Carver Market – moved one custodian to Market operations (from facility) to reflect the amount of time required to clean the Market and recycle boxes. Budget includes Market activities, Retail Recovery, and Dinner at Noon. Expenses include hiring a new, full time, hourly Market Assistant to assist with retail recovery who will drive to Feeding Westchester so we can access more food (at no or low cost); and allow us to re-open the Market on Saturdays. We reduced cash expenditures on food from \$100,000 in the provisional budget to \$50,000 since a) an anticipated County Grant came in at \$20,000 rather than \$75,000 and b) because we will be able to pursue more free food by adding the Market Assistant to our team.

Case Management – new department funded from an FY23 grant from the Mother Cabrini Foundation. That grant (\$90,000 received in FY23) has not yet been fully spent, but we learned recently that the grant will not be renewed. Staff will pursue alternate sources of funding, but since they haven't been identified, they are not included in the budget.

Enrichment – Expenses to sponsor Unity Day, Hispanic Heritage, and Black History Month events.

Food service - The budget includes summer food service for camp; daycares (Tots Place and Happy Corners); Head Start (4 classrooms at Carver and 5 classrooms at Spring Street); 160 children in the elementary afterschool program; and Carver Teen Center. Staffing includes our Head Chef; an assistant chef; a part-time food service assistant; a dishwasher; and a driver.

Mckinney Vento – Contracted program via school district that is part of Teen Center. Funds from the program offset expenses to expand Teen Center programming.

Program General – Expenses for Program Staff who are aligned with multiple programs: Chief Program Officer; Director of Systems and Information; and the Programs and Services Manager. Subscription expense represents fees for new our client database: Apricot 360.

Summer Camp – Same estimated budget that was in our provisional June budget a program for 60 children held at Carver Center. Camp is complete having served 130+ children and encompassed our Summer Youth Employment Program. Budget has not been updated for actual expenses and income, but the program is expected to finish better than break-even.

Teen Center – staffed for a full-time hourly manager plus a full time hourly scholar advisor and a part-time hourly assistant who will all be supervised by the Manager of Programs & Services.

Revenue Assumptions:

Unrestricted Contributions – budgeted \$1.2M. Carver Center has raised \$600,000 against this goal to date with the annual appeal scheduled to mail in early November.

Restricted Contributions – please see detailed spreadsheet. Contributions are lower than last year due to a) no afterschool funding from PCRUFSD and b) less “Covid funding” (Westchester County Planning Department and Business First).

Government Grants – Reimbursement income for food service for elementary after school, teen center and summer camp: CACFP and SFSP, NY State programs.

Rental Income – based on current activity in aquatics and the facility.

Food Service income – Revenue from daycares and Head Start.

Annual Benefit income – Saturday, April 13, 2024, is reserved at Westchester Country Club. The event is estimated to contribute a net of \$350,000 to Carver Center versus last year’s net of \$420,000.

Miscellaneous Income – Last year we had \$160,000 revenue from our Employee Retention Credit and the insurance reimbursement for the pipe burst.

No miscellaneous income is anticipated for FY24.

Expense Assumptions:

- All personnel are budgeted within one class/program, regardless of how many classes/programs their jobs may encompass.
- We budgeted cost of living increases for most staff and the budget reflects appropriate salary adjustments and merit increases to promote and/or retain valuable employees.
- G&A and Facility expenses are not allocated across programs.

- Significant Variances (FY24 to FY23):
 - Insurance – reflects increases in our current contract.
 - Repairs and Maintenance – FY23 projected expenses include those related to the winter pipe burst.
 - Advertising – Indeed.com for open positions typically most used by aquatics and afterschool. High expenses last year were partly due to changes in the Aquatics Director position.
 - Subscriptions – increase of \$12,000 per year for Apricot 360, Carver’s first comprehensive client database.