

# Base Budget Training

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George Hannah | Budget Analyst II

Martha Lynch | *Financial Consultant*

Leah Graber | *Systems Analyst / SAMIS Administrator*

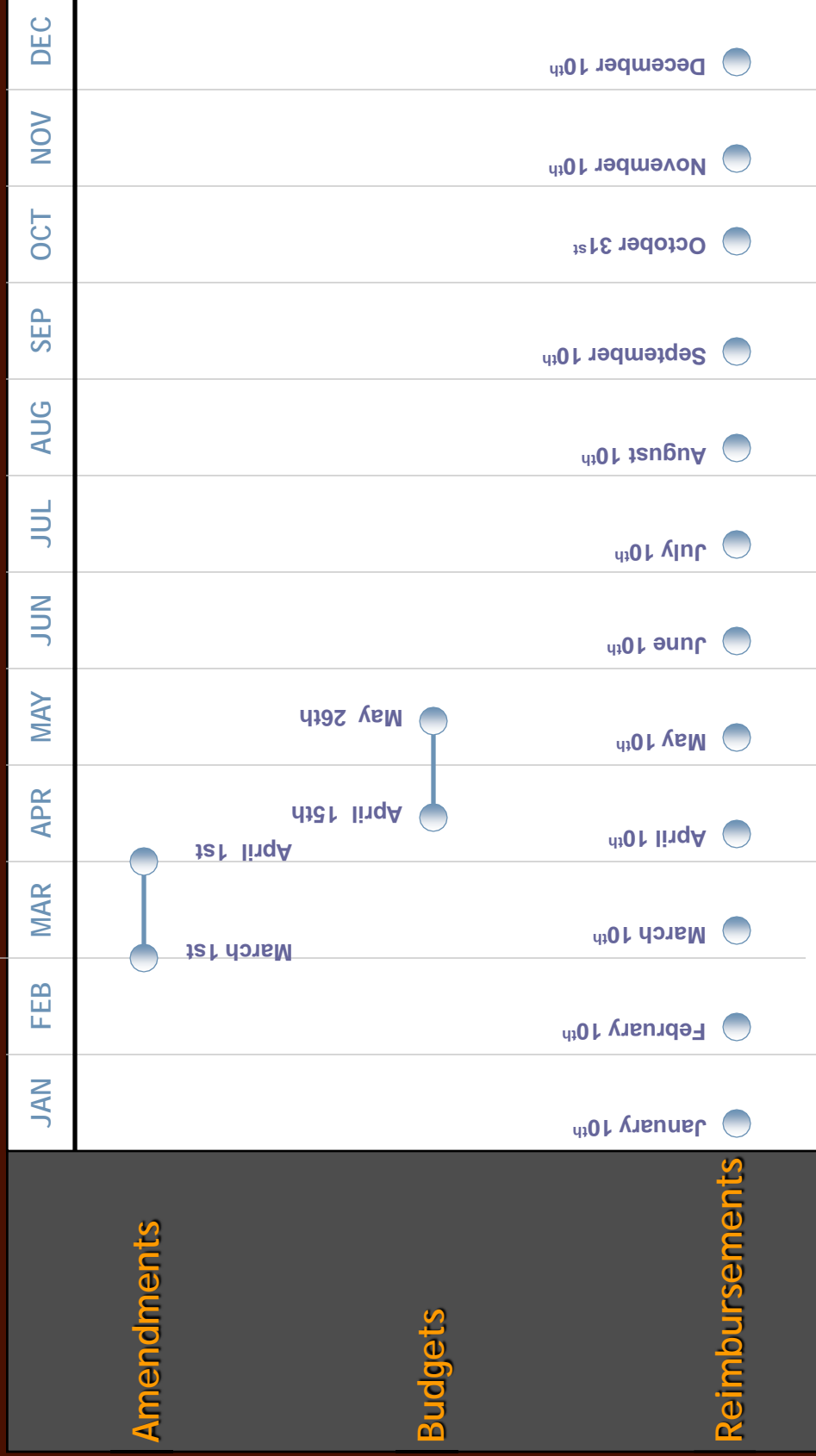
# Introductions & Overview

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- Main Topics

- CSC Fiscal Timeline
- Indirect Cost Allocation
- Fiscal Guidelines
- Base Budget Category Narratives
- NEW SAMIS Position Management Module
- Questions and Answers

# Timeline -FY 11/12



# Indirect Cost Allocation

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Presented by: Shawn Laing

# Indirect Cost Allocation

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## What is Indirect Cost?

Indirect Costs are costs incurred for common or joint purposes benefiting more than one activity, department or project, and therefore cannot be specifically assigned to the benefiting activity, department or project. These costs are grouped and distributed to benefiting activities by a cost allocation process.

# Indirect Cost Allocation cont.

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## What is Cost Allocation?

Cost Allocation is the process of identifying, accumulating, and distributing **ALLOWABLE COSTS** to a particular funding source, program, activity, or department.

# Indirect Cost Allocation cont.

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## Direct Allocation Methodology

- The method to be used to calculate your indirect cost rate.
- Used when programs are charged directly for all costs except general and administrative.

# Indirect Cost Sheets

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Microsoft Excel  
Worksheet



# Fiscal Guidelines

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Presented by: Shawn Laing

# Base Budget Category Narratives

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Presented by: Martha Lynch

# Base Budget By Category

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- Personnel
  - Salary
  - FICA
  - Florida Unemployment
  - Worker's Compensation
  - Health/Life/AD&D
  - Retirement

# Base Budget By Category

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- Travel

- Travel/Transportation
- Conferences/Registration/Travel

- Building Space/Rent

- Building Space/Rent

- Communication & Utilities

- Telephone
- Postage & Shipping
- Utilities (Power/Water/Gas)

# Base Budget By Category

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- Printing & Supplies

- Office Supplies

- Program Supplies

- Printing

- Food Service

# Base Budget By Category

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- Other Cost
  - Professional Fees
  - Insurance
  - Building Maintenance
  - Equipment Rental/Maintenance
  - Specific Assistance to Individuals
  - Dues & Subscriptions
  - Training & Development
  - Awards & Grants
  - Sponsored Events
  - Payments to Affiliated Organizations
  - Miscellaneous

# Base Budget By Category

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- Indirect Cost

- Capital Expenses

# Personnel/Fringe Benefits Category

Salaries for administrative/program services as outlined in the P. I. E. (planning, implementation, evaluation) requirements.

Total agency annual pay periods

*Narrative:*

Total pay periods equals (*# of pay periods*)

For positions that will be paid less than the annual pay periods

List position title and annual salary x number of pay periods and show start date.

*Narrative:*

Program Coordinator

25,000 x 18pp (Eff. January 2, 2007)



## Personnel/Fringe Benefits (cont.)

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- Positions with less than a full year's funding due to lapse funds

- Enter the Gross Salary for a full year.

- Enter the Program Salary for a full year.

- Enter the CSC Funded Salary for the available funds even if it will not fund the position for a full year.

# Personnel/Fringe Benefits (cont.)

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## FICA

Includes:

Medicare (1.45%) and

Social Security (6.20%) and is calculated as  
7.65% of taxable salaries:

*Narrative:*

\$286,040 x .0765= \$21,882.06

# Personnel/Fringe Benefits (cont.)

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The following 3 slides are all concerning the narratives for the 4 fringe benefits

- Florida Unemployment
- Workers' Compensation
- Life/Health/AD&D
- Retirement

Beginning FY 07-08 budget year, these will all be entered into one (1) position titled "Fringe" instead of 4 separate positions.

Detailed steps of HOW to do this will be included in the SAMIS Position Management Module training

# Personnel/Fringe Benefits (cont.)

## Fringe

### Florida Unemployment

Calculated based upon the first \$7,000 of annual taxable salary x total FTE's and applying the agency's established rate.

*Narrative:*

- $(33 \text{ FTE's} * 7000 = \$238,000 * .027 = \$6,237.00)$
- $(1 \text{ FTE} * 7000 * 50\% * .027 = \$245.00)$

### Worker's Compensation

There should be a calculation for each classification of employee's as established by your agency insurance carrier.

*Narrative:*

- $2 \text{ Activity Instructors } (\$18,500 * 2 * .0059 = \$218.30)$
- $1 \text{ Team Leader } (\$33,000 * .0029 = \$95.70)$

Can also be based on a percentage of total personnel salary.

*Narrative:*

- $\$286,040 * 2\% = \$5,720.80$

# Personnel/Fringe Benefits (cont.)

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## Fringe (cont.)

### Health / Life / AD & D

Includes regular health, life and dental insurance if paid by the agency for eligible employees.

List the type of premium and the amount paid per month by the number of month's for employees eligible for coverage.

#### *Narrative:*

- Health
  - \$124.00 x 12/mos x 33 FTE's =
  - \$124.00 x 9/mos x 1 FTE
- Life
- AD&D

# Personnel/Fringe Benefits (cont.)

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## Fringe (cont.)

### Retirement

The agency's projected contribution rate as determined by the plan provider for eligible employees.

#### *Narrative:*

- Multiply the agency's rate x the eligible salary
- 34 FTE's  
 $3\% * \$286,040 = \$8,581.20$  (round up)

#### *Narrative:*

- Multiply the agency's rate x the eligible salary x the funder percentage.
- $3\% * \$33,000 * 50\% = \$495.00$

# Travel / Transportation Category

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## Travel

Defined as the cost associated with the reimbursement of employees for the cost of using their personal automobiles for agency related business.

By individual position

By group of positions

By number of FTE's

The number of miles traveled monthly times number of months

Mileage rate

## *Narrative:*

10 FTE's x 50 miles per month x 12/mos x .485 = \$2,910.00

2 program coordinators x 50 miles x 12 mo .485 =\$582.00

Rates are based on agency's rate up to the funder's allowable rate.

# Travel / Transportation Category

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## Transportation

- Relates to the cost of transporting clients to enable them to:

- Attend the program on a reoccurring basis
- To participate in program activities

- For this type of expense provide detail as to the transportation costs and number of participants covered and calculate out the cost.



# Travel / Transportation Category

## Conference/Registration/Travel

- Relates to the cost of attending in-state and out-of-state conferences.
- Attending meeting relevant to an agency's activities or staff and volunteer training and include related travel expenses, registration fees.

Show the position or group of positions, destination charges, per diem rates, number of days/nights

## Type of Conferences

### *Narrative:*

- 1 Coach registration fee @\$75, Birth to 3yrs old conference @\$350 airfare @ \$189, hotel cost @ \$89 per night x 3 nights = \$267.00, meals @\$60) total =\$941.00

Meals are reimbursed based on the allowable rates established by CSC.

# Building Space/Rent Category

Defined as the cost associated with all budgeted space to be used by the program.

Program site x actual monthly rental cost x number of months

## *Narrative:*

1525 N. Congress, Lake Worth @ \$600 x 12mo = \$7,200

Shared space should be allocated based on square footage use.

## *Narrative:*

1525 N. Congress, Lake Worth

@ 200sf @ \$3.00 per ft = \$600mo x 12mo = \$7,200

If utilities are included in the lease amount, indicate rental cost includes utilities

# Communications/Utilities Category

Telephone related costs should be subdivided as follows:

- Insulation and other one-time expenses

- Monthly service costs

  - Landline

  - DSL Line

  - Cellular phone/pagers/Blackberry charges

*Narrative:*

- 3 land lines @ \$40.00 per month x 12 months = \$1,440.00

- 2 Cell phones @ \$55.00 per month x 12 months = \$1,320.00

- DSL @ \$100.00 x 12 months = \$1,200.00

# Communications/Utilities Category

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## Postage & Shipping

- Postage for mailing equipment, rental and service contracts, UPS, and any charges for permits required by the postmaster.
- Cost can be projected based on spending pattern and historical data

## *Narrative:*

- Letter, flyers, stamps
- Avg. monthly cost \$15.00 \* 12 months = \$180.00

# Communications/Utilities Category

## Utilities (Power/Water/Gas)

Includes any utility costs not included in the rental/lease costs. Include electricity, gas, water and sewer bills.

Should be separated out and include site location.

### *Narrative:*

Electricity - 1525 N. Congress, Lake Worth \$150.00 x 12 months = \$1,800.00

Water: 60.00 x 12 months = \$720.00

# Printing and Supplies Category

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## Office Supplies

All supplies and materials used by the agency/program.

Includes:

- Stationery
- copying supplies
- paper clips
- Pens/pencils, etc. used by program staff

*Narrative:*

Stationery, pens, Pencils...etc

4.75 FTE x \$20.00/per FTE x 12 months = \$1,140.00  
(or)

1,140 divided by 12 months = \$95.00 Avg monthly cost

# Printing and Supplies Category

## Program Supplies

Cost for supplies to be used by program participants, such as arts and crafts, toys, books and publications, and should be listed out.

### *Narrative:*

Arts & Craft supplies, games, video program, videos  
\$250.00 x 12 months = \$3,000

Supplies used by the program's employees in the achievement of their objectives are considered program supplies.

### *Narratives:*

Growing great kids curriculum @ \$2,500  
Plaques = \$800  
Resource kits = \$1,500

# Printing and Supplies Category

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## Printing

Costs for printing brochures, leaflets and business cards that are related to the funded program.

## *Narrative:*

Program newsletters, advertisement, business cards, art work, etc. =  $\$41.66 \times 12 \text{ months} = \$499.92$  (round up)

Seek Brochures = approximate number x cost =  $\$1,400$

Career Brochures = approximate number x cost =  $\$1,500$

Advertisement cost =  $\$270$



# Food Service Category

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## Food Service

- Costs of food and beverage purchased for use in food service or programs.
- Program related events, meetings and activities.

## *Narrative:*

- Number of participants x cost per participants
- QIS Director's meeting
- Youth program activities

# Other Cost Category

## Professional Fees

- Fees and expenses for professional practitioners, technical consultants, or semi professional technicians who are not employees of the agency.
- Includes independent contractors for specified services on a fee or contract basis, and can include auditing, accounting and legal services.

### *Narrative:*

- technical consultants: number hours x rates = \$1,500
- audit preparation: total premium x allocated % = \$1,000
- accounting and legal services: total fees x allocated % = \$1,500

# Other Cost Category (cont.)

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## Insurance

- Non payroll related insurance costs such as general liability, property, officer and general, bonding and vehicle insurance.

- List total insurance premium x the agency's allocation rate.

## *Narrative:*

- General Liability: total premium x rate = \$3,516

- Auto: total premium x rate = \$1,200

- Insurance: total premium x rate = \$2,000

# Other Cost Category (cont.)

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## Building Maintenance

### Includes

- Janitorial cleaning costs

- Minor landscaping and repairs, that are not included in capital improvements.

### *Narrative:*

- Cleaning, landscaping and minor repairs

\$900.00 / 12 = \$75.00 avg. monthly cost

## Other Cost Category (cont.)

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### Equipment Rental / Maintenance

Costs for renting and maintaining equipment such as copiers, computers, telephones and typewriters.

### *Narrative:*

Copier maintenance agreement  $\$25 \times 12 = \$300$

Computer lease  $\$200 \times 12 = \$2,400$

## Other Cost Category (cont.)

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### • Specific Assistance to Individuals

• Costs such as incentives given to program participants in order to encourage participation.

### • *Narrative:*

• List participants and amount

# Other Cost Category (cont.)

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## Dues & Subscriptions

- Amounts paid or payable for membership in other organizations that provide benefits in return for

- Regular services

- Publications,

- materials

- Does not include dues or support payments to national “parent” organizations.

- Also includes the costs for the purchased of publication, technical journals, books, pamphlets.

# Other Cost Category (cont.)

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- Training & Development

- local workshops
- training inclusive of registration
- training materials.
- Educational activities

- *Narrative*

- List numbers of FTE's x training cost



# Other Cost Category (cont.)

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- Awards & Grants

- Cost paid or committed to individuals or organizations for support of:

- research
- scholarships awards
- health or welfare program

# Other Cost Category (cont.)

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- **Sponsored Events**

- Costs for field trips, meeting space, meals, badges, guest speakers expenses and registration fees, etc.

- *Narrative:*

- Field Trips for 60 children at \$5.00 per child x 9 trips = \$2,700

- Space for events/meeting = 150

# Other Cost Category (cont.)

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- Payment to Affiliated Organization

- Costs paid, such as
  - dues to affiliated state
  - national parent organizations.

# Other Cost Category (cont.)

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- **Miscellaneous**

- Expenses which are critical to the program operation but not reportable in another line.

- **Includes**

- background checks
- finger printing (where applicable)
- moving expenses
- job advertising.
- tuition reimbursement

# Indirect Cost Category

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## Indirect Cost

All organizations, whether commercial, governmental or not-for-profit, who conduct a variety of activities which are not identifiable with any one of the programs but are indispensable to the conduct of all of them and to the organization's existence.

Can include but not limited: legal services, accounting, auditing, office management, executive direction.

When any of the above activities can be reasonably identified as part of a specific program, the expenses should be charged to the program.

# Capital Expenses (Equipment) Category

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## Capital Expenses (Equipment)

Includes items which have a useful life of one year or more and costs in excess of \$500.00 (and generally consists of furniture and equipment).

Usually for start up cost and new hire furniture and equipment.

Do not include renovation costs or costs associated with acquiring a facility.

# SAMIS Review

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Presented by: Leah Graber

# SAMIS Review

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- Overview/preview of new Position Management module
  - Assist in tracking turnover
  - Enter each staff member individually - no more grouping
- Copy budget function - NOT AVAILABLE
- Regularly scheduled trainings
  - Every month
  - Reimbursement
  - Budget
  - Program



# SAMIS Review

## Program Funders module

- Done before budget is entered
- Summary level



Program Funder

Agency - Program: [ABC Youth, Inc. - Out-of-School Program [- 106]]  
Fiscal Year: [06-07]

No funders exist for the program and fiscal year combination.

Add/Maintain Program Funders

Program Funder ID:

Funder: [ ]

Data Capture: [Budget Level (Summary)]

Comments: [ ]

Reset

Add

Delete

Back



# Questions & Answers

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# Thank You

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We will be happy to answer any questions you have about any of the material that was covered in the training today or any other questions that you may have!