

Program/Service Budget Worksheet Instructions

There are four (4) worksheets in this budget spreadsheet. You are required to complete all 4 worksheets. Incomplete worksheets will not be considered for funding.

1. Budget Worksheet #1 - Time Allocation of Personnel by Program

Complete Budget Worksheet #1 to summarize the percent of personnel time allocated to complete each program:

- a. Insert a Program Name as the column heading for each program included in the agency's Application. Please refer to "Line Item Descriptions" for definition of salaries to be charged to programs.

Distribute the percentage of each individual's time across:

- (1) Direct Staff FTE
 - (2) Admin/Clerical/Supervision
- b. Insert each employee's name, position title, annual salary and Full-Time Equivalents in the applicable columns of the budget grid. (One FTE or Full-Time Equivalent is equal to 2,080 hours of work per year.)

2. Budget Worksheet #2 – Expense Budget By Program

- a. Enter the total HSD expense and allocate it across the program.
- b. Enter the total Management and General expense. The percentage of Management and General Expenses cannot exceed 10%. The percentage will be automatically calculated for you if you are using the EXCEL spreadsheet. If you are not using the EXCEL spreadsheet, you will have to manually calculate the percentage.
- c. For definitions of line items, please see "Line Item Description".
- d. If you currently are contracting with HSD for the same program that you are requesting funding for next year, please complete the **row** labeled "Current Year's Program Expense". You need only enter the program expense allocation, not the total. For example, if you have a counseling contract for \$100,000 and a case management contract for \$50,000, you would enter \$100,000 and \$50,000 under the columns marked "counseling" and "case management" respectively. You would not enter \$150,000 in the column labeled "Total". Please use the most current program allocation as stated in your contract. If you are using the EXCEL spreadsheet, the percentage of change from this year's funding to next year's request will be calculated automatically. If you are not using the EXCEL spreadsheet, please manually calculate.

3. Worksheet #3 - Budget Detail

- a. For the selected line items of Occupancy, Professional Fees, and Client-Related Services, please provide us with the requested detail concerning the cost.

4. Worksheet #4 - Agency Budget Overview

This worksheet is completed, only if you have other revenues supporting the same program that HSD is funding.

- a. Use Worksheet #4 to provide other revenue sources (United Way, grants, revenue from other counties, etc.) your agency will use to provide services in the proposed program area.
- b. Enter the TOTAL AGENCY EXPENSE BUDGET FOR EACH PROGRAM.
- c. From Worksheet #2, enter the HSD Expense Budget.
- d. The percentage of HSD Expense Budget to your Total Agency Budget will be calculated automatically if you are using the EXCEL spreadsheet. If not, please manually calculate.

LINE ITEM DESCRIPTIONS

a. Salaries

Salaries and wages earned by an agency's regular employees (full or part-time) and temporary employees, including office temporaries who are directly serving the program for which funding is sought. Management staff may only be included in this category if the management staff is directly supporting the program for which funding is sought, i.e., supervising direct service staff, providing direct counseling. Does not include management staff or management support staff whose primary responsibility is to administer the management, fiscal, or clerical support functions of the total agency; consultants and others engaged on a contractual basis. Include salaries of professional staff, clerical staff, and temporary help who are providing direct services to the program itself. Direct services are defined as services provided to a defined client population and whose work supports the actual delivery of services to that population. All other non-direct service staff shall be incorporated into management and general. Salaries should include all anticipated revenues paid to staff in calendar year as part of salary, bonus, etc.

b. Employee Benefits

Amounts paid by an agency for health insurance, pension or retirement benefit plans, or other benefits to employees.

c. Payroll Taxes

Social Security taxes, unemployment and workers' compensation insurance premiums payable by employers under federal, state or local laws.

If fringe benefits (b & c) exceed 30 per cent of Salary, a detailed schedule must be attached.

d. Professional Fees

Fees and expenses of professional practitioners and consultants who are not employees of the agency, but are engaged as independent contractors for specified services on a fee or other contractual basis.

Professional fees may include:

- Legal fees
- Audit fees (costs associated with the annual audit of agency financial position)
- Electronic data processing (EDP) (costs associated with accounting, data assemblage, etc., using EDP)
- Professional consultants (costs associated with other professional consultants - e.g., medical, psychological, etc.) Vendor shall include description of the professional practitioner and type of service to be provided. This should be incorporated into the program description starting on p. 6.

e. Supplies

Costs of materials and other supplies used by the agency may include small equipment items that will not be capitalized.

Supply costs may also include:

- Recreation, craft
- Food, beverage
- Laundry, housekeeping
- Office supplies
- Duplicating expenses

- f. Telephone
Include all telephone, telex, fax and similar expenses.
- g. Postage
Include all postage, parcel post, express mail, trucking, and other delivery expenses, including shipping materials.
- h. Occupancy
Costs arising from an agency's occupancy and use of owned, leased, or rented offices, buildings, or land. NOTE: This account does not include salaries paid to agency maintenance and custodial employees or depreciation. Those costs should be included under the management and general category.
Occupancy may include:
- Office rent
 - Other rent (usually a satellite office or parking space)
 - Building insurance (costs arising from insuring physical premises, equipment or public liability; does not include director's or professional liability insurance)
 - Electricity
 - Heating
 - Water/sewer
 - Contract maintenance (costs of janitorial service, snow plowing, or grounds maintenance provided by independent contractors)
 - Real estate taxes
 - Building and grounds supplies (costs related to the normal upkeep of the agency's buildings, offices or properties; should not contain costs for repainting, replastering, etc., which are done at intervals other than annually)
 - Miscellaneous occupancy costs (any other maintenance expenses)
 - Mortgage principal payments are not allowable expenses; vendor is urged to refer to Allowable Cost Policy, page 12 (space cost), for clarification
- i. Rental/Maintenance of Equipment
Cost of renting and maintaining equipment, such as office and program or physical plant equipment. This does not include the replacement of any equipment or vehicle rental.
- j. Travel
Include travel expenses and transportation for staff and volunteers of the agency. Also includes seminar/conference (local and out-of-town) fees. Personal car mileage may not exceed the federal/IRS rate.
Travel expenses may include:
- Auto allowance (costs include only regular, fixed payment to staff intended as reimbursement for the use of their personal vehicles on agency business)
 - Out-of-town travel (costs include all costs associated with travel for conferences, training seminars, etc. [e.g., air fare, hotel, meals, taxi fare, conference/seminar fees, etc.]
 - Local mileage (costs include reimbursement of a per mile basis, at a fixed rate, to staff for the use of their personal vehicles on agency business)

- Local meetings (costs include fees for luncheon/dinner meetings held locally, outside the office)
- Agency vehicle expense (costs include gas, oil, insurance, maintenance, etc., associated with the operation of agency owned vehicles; does not include depreciation)

k. Client Related Costs - Specific Assistance to Individuals

The cost to the agency of assistance or services for a particular client or patient, including assistance rendered by others at the expense of the reporting agency. This category is also designed to include materials and appliances furnished by the agency when they are purchased for or identifiable with a particular client or patient.

Client related costs may include:

- Medical, dental and hospital fees and charges
- Room and board
- Homemaker services
- Client and patient travel
- Food, shelter and clothing

l. Staff Training

Costs of training agency personnel at local or regional educational institutions, including meetings relating to agency activity.

m. Professional Liability Insurance

Cost of liability insurance pertaining to malpractice, errors and omissions, director's liability, etc. It pertains to the cost of insuring the actions of agency staff and volunteers.

n. Miscellaneous

Expenses that do not fit into the expense line items above. Please include a brief description of what the expense is and how it is necessary as it relates to the contracted program/service.

o. Management & General (M & G)

M & G includes all those costs that contribute to support the program for which you are submitting an Application. It includes those support staff such as director's salary, support staff and related administration costs that do not directly provide services to clients or program components. The Management & General costs cannot exceed 10% of the total allocation for line items a-n.

p. Management & General %

q. Profit

For Profit agencies may follow the State's Allowable Cost Policy.