
	<p><i>DELAWARE HEALTH AND SOCIAL SERVICES</i></p> <p>Division of State Service Centers</p>	<p>Budget Workbook Instructions v.1.0</p>
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Revision Table

Revision Date	Sections Revised	Description
05/01/2014		Original version 1.0

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1. Definitions

- 1.1 This budget workbook is a standardized format for all DSSC contracts.
- 1.2 The budget is an Excel workbook. The workbook consists of:
 - 1.2.1 Salary Worksheet
 - 1.2.2 Budget Worksheet
 - 1.2.3 Budget Worksheet Supplement
 - 1.2.4 Final Budget
 - 1.2.5 Comparison Worksheet
 - 1.2.6 Unit Cost Contract Budget – when applicable
 - 1.2.7 Nutrition Worksheets – when applicable
- 1.3 Portions of the budget workbook and its worksheets are automated. Some items are calculated by the worksheet and some are transferred from other areas of the worksheet and workbook. As a result, the Salary and Budget worksheets require the most entries and time. Questions should be directed to the DSSC program manager.
- 1.4 A complete budget workbook must be submitted for each service. Save and rename a copy of the budget workbook file for each service.
- 1.5 It is useful to keep a running list of fixed and variable costs. Fixed costs are those that remain the same as units of service increase or decrease. Variable costs change as the units of service increase or decrease.
- 1.6 Develop a methodology for allocation of costs to each funding stream. This will speed the completion of the salary, fringe benefit and budget worksheets. In reviewing the budget proposal, DSSC may ask for an explanation of the methodology.
- 1.7 When a worksheet is printed, the validation column will not print.
- 1.8 Funding stream refers to the source of funds for each service/program.
 - 1.8.1 Older Americans Act (OAA): includes federal Older Americans Act funds, such as Title III, federal NSIP and state funds administered in conjunction with the OAA funds.
 - 1.8.2 SSBG: federal Social Services Block Grant funds and state funds administered in conjunction with the SSBG funds.
 - 1.8.3 LIHEAP: federal Low Income Home Energy Assistance Program Block Grant provided by the US Department of Health & Human Services.
 - 1.8.4 State: legislative appropriations to DSSC
 - 1.8.5 Tobacco: funds available to DSSC from the Tobacco Settlement Agreement.
 - 1.8.6 USDA: commodity foods made available by the US Department of Agriculture.
 - 1.8.7 Local Cash: funds from local sources such as town/city/county government, United Way, and foundations. State Grant-In-Aid is considered local cash.
 - 1.8.8 In-kind: non-cash contributions provided by third parties and the contractor. Third party and contractor in-kind contributions may be in the form of staff time, real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.
 - 1.8.9 Program Income: participant contributions, donations and fees; payments from staff and guests for the full cost of meals consumed; income earned from contract supported activities, such as the sale of arts and crafts, bazaars, dinners, dances, and any other fund-raising activity supported by contract funds; interest income earned from program funds.


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1.8.9.1 Budgeting Program Income: In this budget process, program income is built into the budget. A reasonable estimate of the program's program income must be made at the beginning of the process. The estimate is based on the agency's program income history. If the trend over each of the last three years has been an increase of 5% per year, use that percent in your estimations. If total program income has gone up and down over the last 3 -5 years, use the 3-5 year average as the basis for the estimate.

- 1.9** Indirect Costs are those costs that have been incurred for common or joint objectives, and thus are not readily subject to treatment as direct costs of a specific program/service or other ultimate or revenue producing cost centers.
- 1.10** Administrative costs are those costs of doing business which are not direct service costs. For example, the salary of the "project director" is part administrative and part direct service. The time completing forms, updating records, reviewing and approving invoices, compiling reports are classified as administrative cost.

2. Instructions for Completing the DSSC Contract Budget Workbook

- 2.1** Each service must have its own budget workbook..
- 2.2** The nutrition worksheets are completed only by Older Americans Act and SSBG meals programs. (Green Tabs)
- 2.3** The program manager will provide additional instructions as appropriate.
- 2.4** Before beginning – save the budget workbook file with a new name for each service/program.
- 2.5** OAA programs must complete the "Local Cash/In-kind" and "Program Income" columns. The Local Cash/In-kind column must reflect the required 10% local match or as negotiated for Title V contracts.
- 2.6** OAA programs must complete the "Matching Funds " portion of the "Budget Worksheet Supplement" (page 9)
- 2.7** SSBG and LIHEAP programs do not complete the "Local Cash/In-kind" and "Program Income" columns and the "Matching Funds " portion of the "Budget Worksheet Supplement"
- 2.8** State funded programs do not complete the "Local Cash/In-kind" and "Program Income" columns and the "Matching Funds " portion of the "Budget Worksheet Supplement"
- 2.9** Tobacco funded programs do not complete the "Local Cash/In-kind" and "Program Income" columns and the "Matching Funds " portion of the "Budget Worksheet Supplement"
- 2.10** Nutrition Services: The Older Americans Act funding stream includes NSIP funds and the "Matching Funds".
- 2.11** No entries are needed or permitted in the areas shaded light blue, pale yellow/beige or orange.
- 2.12** The orange column on the Salary Worksheet is the validation column. The value for this column should be zero or negative. If it is not, then more funds have been allocated or entered for this position than it should receive according to the time this position spends on the project.
- 2.13** The three (3) grey columns on the right side of each worksheet are for provider use. This information does not need to be transmitted to DSSC.

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3. Salary Worksheet

- 3.1** The first step in the development of the budget is to complete the Salary Worksheet.
- 3.2** In the boxes provided at the top of the page, enter the Agency Name, Program/Service and Contract Period for this budget. The contract period should be entered in a month/day/year format (ex. July 1, 20XX to June 30, 20XX; October 1, 20XX to September 30, 20XX, etc.).

Column

- 3.3** A. Name of Staff In this column list the name of each person scheduled to work on the project. If this is a new position or currently a vacant position, put "To Be Hired" in this column.

Group the staff into sections:

- Direct staff (intake staff, staff providing the services to the clients under this contract, etc.).
- Indirect staff (support staff, staff that is not directly providing the services but are necessary for the overall operation of the agency that provides the services under this contract, like accounting, CEO, etc.).

- 3.4** B. Title/Position In this column, enter the title or position of each person.


- 3.5** C. Project Hours Enter the number of hours per week each individual will work in this project.

- 3.6** D. Total Hours Enter the **total number of hours per week each individual is scheduled to work for the agency in all activities**. This number may be more than the number of project hours.


For example, if the individual is a part time employee in your agency, enter the total number of hours that employee is on the payroll – if a person works 20 hours per week enter 20 hours. If the employee works 20 hours a week on the project and is a full time employee, enter the number of hours per week that is considered full-time by the agency for that employee such as 40 hours.

- 3.7** E. Annual Salary Enter the total annual salary for each individual. This may be more than the salary paid from project funds. For positions "To Be Hired", enter the salary to be paid from the estimated time of hire until the end of the contract year.

The annual salary is the payment for the total number of hours the employee works for the agency as a whole, not just for this contract.

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- 3.8** F. % of Time on Project This is the percent of the individual's total work time that is spent on this project. The percentage is automatically calculated.
- 3.9** G-L. Salary Breakouts In columns G through L, indicate the dollar amount of salary paid from each funding stream used in this contract, as appropriate. The individual's salary may be paid from just one funding stream or more than one. For example, part of salary is paid with Federal funds and the balance by State funds.
- Column**
- 3.10** M. Total Contract Salary This column calculates from columns E and F using the formula $E \times F$ and must equal the sum of Columns G through L on each line.
- 3.11** Line 60 Total The totals are automatically calculated.
- Line 61 Column F Enter the percentage that fringe benefits are of salaries. The amount each funding stream pays for fringe benefits is calculated automatically.
- On the Budget Worksheet Supplement, provide detail on the items included in fringe benefits and the percent each item is of total fringe benefits.
- 3.12** Line 62 Column F Indirect Costs are those costs that have been incurred for common or joint objectives, and thus are not readily subject to treatment as direct costs of a specific program/service or other ultimate or revenue producing cost centers.
- If the agency wants to charge an indirect cost, it must have a federally approved indirect cost rate. A copy of the federal approval must be submitted with this application. An approved indirect cost rate must be applied to gross salaries and wages only.
- 3.13** Line 61 & Line 62 Columns G-M These values are calculated using the percentage entered in Column F times the total salaries paid by each funding stream. These values are automatically calculated.


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4. Budget Worksheet

**Budget Worksheet
Note:**

Sections C-1 and C-2 are automatically imported from the Salary Worksheet. For sections C-3 through C-9, no entries are needed or permitted in the light blue, pale yellow/beige and orange shaded areas.

- 4.1 Administration Column** In this column enter the dollar value of the administrative cost included in the "Total" column for each line item. Administrative costs are those costs of doing business which are not direct service costs. For example, the salary of the "project director" is part administrative and part direct service. The time completing forms, updating records, reviewing and approving invoices, compiling reports are classified as administrative cost.
- If the agency has an indirect cost rate, no entry should be made in this column for any line item that is included in the indirect cost rate.**
- 4.2 Validation Column** For each line, the value in Column C must be equal to the values in Columns D through J. The validation column subtracts the total of Columns D through J from Column C. The validation column must be equal to zero. If it is not zero, too much or too little money has been allocated.
- 4.3 Section C-3 Travel and Training Expenses**
- 4.3.1 Line 12** Line 12 is the sum of lines 13 through 15. The values for this line are automatically calculated.
- 4.3.2 Mileage** Mileage expense is the projected number of miles that will be driven by staff and volunteers in their personal vehicles for agency purposes multiplied by the rate per mile reimbursement. This rate cannot exceed DSSC's maximum allowable of forty cents (\$0.40) per mile. If an agency chooses to exceed the DSSC maximum, it may do so as long as the amount over the maximum is paid by the agency from local or other sources.
- 4.3.3** In Column C, enter the value of the total number of miles multiplied by the reimbursement rate.
- 4.3.4** Allocate the cost in Column C to each funding stream (Columns D through I).

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4.4 Section C-4


Contractual

- 4.4.1** Line 16
Line 16 is the sum of Lines 17 through 29. The values for this line are automatically calculated.
- 4.4.2** Line 17
Rent
Enter the cost of space rental. Allocate the cost in Column C to each funding stream. Use the Budget Worksheet Supplement to identify each space rented, the square footage and the cost per square foot.
- 4.4.3** Lines 18-24
Electricity
Heat
Telephone/Internet
Utilities (Other)
Printing/Advertising
Postage
Insurance
Enter the total cost for each line item and allocate the cost to the appropriate funding stream(s).
- 4.4.4** Line 25
Repairs
Use the Budget Worksheet Supplement to describe the proposed repairs and the need for them.
- 4.4.5** Lines 26-29
Other Specify
Use the Budget Worksheet Supplement to identify each cost.

4.5 Section C5

Supplies

- 4.5.1** Line 30
Line 30 is the sum of the lines 31 through 40. The values for this line are automatically calculated.
- 4.5.2** Lines 31-38
Office Supplies
Paper Supplies
Medical Supplies
Photocopy
Raw Food
Prepared Meals
Vehicle (oil, gas)
Enter the total cost for each line item and allocate the cost to the appropriate funding stream(s).
- 4.5.3** Lines 39-40
Other (Specify)
Use the Budget Worksheet Supplement to identify each "other specify" item.

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4.6 Section C6

Equipment/Other Direct Costs

4.6.1

If existing equipment is being used as match, it should be shown as a cost. Use the Budget Worksheet Supplement to describe the methodology for determining the budgeted amount.

4.6.2

If replacement or additional equipment is being requested, use the Budget Worksheet Supplement to provide details on the specific piece of equipment requested and explain why it is needed.

4.6.3 Line 41

Line 41 is the sum of lines 42 through 47. The values for this line are automatically calculated.

4.7 Section C9

Total Budget Without Local Cash or In-kind


This value is calculated by the worksheet.

**4.8 Match Needed
Cell H48**

This value shows the amount of match needed.

**4.9 Local Cash & In-
Kind Validation
Cell H51**

The Total Amount of Local Cash/In-kind (Cell H49) must equal to the Total Amount of Match Needed (Cell H52). The validation cell must be equal to zero. If it is not zero, too much or too little money has been allocated and the amount of Local Cash & In-Kind on the Budget Worksheet must to be adjusted.

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5. Budget Worksheet Supplement

Budget Worksheet Supplement Note:

For each section of the Budget Worksheet, use the Budget Worksheet Supplement to explain how a particular cost was calculated, explain why a certain cost is necessary or provide more information to clarify items in “Other Specify”. This is the budget justification & narrative.

The amount allocated to DSSC for each Section will appear to the right of each Section heading on the Budget Worksheet Supplement.

5.1 C1

Staff Salaries

Explain any increase/decrease in salary from previous contract year.

5.2 C2

Staff Fringe Benefits

Explain any increase/decrease in fringe benefits from previous contract year. Provide detail on the items included in fringe benefits and the percent each item is of total fringe benefits.

Example: Fringe Benefit Rate of 25%
10% = FICA
8% = Unemployment Insurance
5% = Workman's Compensation
2% = Other


5.3 C3

Travel/Training

Explain Mileage

Example: mileage x 0.40(DSSC Max) = Total
4000 miles x 0.40 = \$1,600

Detailed description of training allocated on the Budget Worksheet.

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5.4 C4

Contractual

5.4.1 Rent

Identify the square footage and the cost per square foot for **each** space rented.

Example: Sq. Footage x Cost/sq. ft. = Total
 2000 sq. ft. x \$10/sq. ft. = \$20,000

In cell F52 enter the total months included in the contract. If this budget is a renewal the total months entered should be twelve (12). If this contract budget is for a contract year that is shorter or longer than the usual twelve month contract, you must enter the total months included in the budget.

5.4.2 Electricity
 Heat
 Telephone/Internet
 Utilities (Other)
 Printing/Advertising
 Postage
 Insurance

Explain how these costs were determined

5.4.3 Repairs

Describe the proposed repairs and the need for them.

5.4.4 Other (Specify)

Identify and Explain each cost.

5.5 C5


Supplies

5.5.1 Office Supplies
 Paper Supplies
 Medical Supplies
 Photocopy
 Raw Food
 Prepared Meals
 Vehicle (oil, gas, etc)

Explain and Break down each cost allocated on the Budget Worksheet.

5.5.2 Other (Specify)

Identify and Explain each cost.

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5.6 C6

Equipment/Other Direct Costs

If existing equipment is being used as match, it should be shown as a cost. Use the Budget Worksheet Supplement to describe the methodology for determining the budgeted amount.

If replacement or additional equipment is being requested, use the Budget Worksheet Supplement to provide details on the specific piece of equipment requested and explain why it is needed.

5.7 Program Income Cell B150

Explain how Program Income was determined

5.8 Indirect Cost Cell B154

Explain how Indirect Cost was determined.

5.9 Budget Worksheet Supplement (page 9) Matching Funds - Local Cash/In-Kind

Older Americans Act funds may be used for no more than 90% of the program/service cost. Local resources must be used for 10% (or as negotiated for Title V) of program/service costs.

5.9.1 In-Kind

Enter the source and value of each in-kind resource used as match on the budget worksheet. If volunteers are used as an in-kind resource, refer to policy X-G-2 for additional instructions

5.9.2 Local Cash

Enter the source and the amount of all cash used for match on the budget worksheet

6. Final Budget

NOTE:

The final budget imports the values from the Budget Worksheet except for units of service.

6.1 Cost Reimbursement Contracts


All needed information has been imported from the Budget Worksheet. Do not enter any additional information.

6.2 Unit Cost Contracts

For each funding stream, enter the planned number of service units to be provided. The unit cost and /or reimbursement rate is calculated by the form.

For example, for LIHEAP enter amount of clients that are expected to be serviced under this contract.

(This step does not apply to all contracts.)

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7. Comparison Worksheet

- | | | |
|------------|-----------------|---|
| 7.1 | Current Budget | In this column enter the budgeted amounts for each item for the current contract year. The values should come from the current executed contract. |
| | Note: | If the budget workbook is being completed for a new contract or an RFP, no entries are required. DO NOT enter amounts for current contract year. |
| 7.2 | Proposed Budget | No entries are required. The entries are automatically completed. |
| 7.3 | Variance | No entries are required. This column automatically calculates the percent change. |