

York County Children and Youth Services

Budget Proposal Package

Fiscal Year 2013/2014

INSTRUCTIONS
And
BUDGET FORMS
Fiscal Year 2013/2014

Report of Functional Expenses,
Revenues and Unit Cost Determination

Cost accounting is an essential element in maintaining compliance with regulations governing purchase of service by public child welfare agencies as set forth in Pennsylvania Department of Public Welfare 55 PA Code Chapter 3170 "Allowable Costs and Procedures for County Children and Youth."

Careful determination of costs is essential to the continued vigor of programs conducted under contracts with Provider Agencies. Recognition is given that there are both direct and indirect costs, which contribute to the quality and viability of services.

A separate set of forms is required for each functional program, as well as, one for total agency operation. If the agency is not a multi-functional organization in terms of programs funded by York County Office of Children, Youth and Families, then one form should be used. All costs should be reflected in the summary of expenditure. Page two (2) is a summary sheet. Balances should be carried over from the page entitled "Detail of Expenditures".

Description of Report Form Entries

Detail of Budgeted Expenditures Form

Personnel Costs

Payroll: Determine cost of staff for the total agency and per specific program. Do not include indirect administration cost of parent organization personnel here. The "Personnel Report" should reflect the total cost of payroll. This figure will foot into the Detail of Expenditure Report and the Summary of Expenditure and Revenue form.

ENTER TOTAL PAYROLL FROM PERSONNEL REPORT IN 'TOTAL' COLUMN

Benefits: Identify the costs of all benefits and payroll taxes. If your Agency offers other benefits, not listed, add the description and expense under letter g. Costs must be determined for the total agency and per specific program.

Health Insurance: Enter employer paid portion of cost of health insurance.

Life Insurance: Enter employer paid portion of cost of life insurance.

Retirement: Enter employer paid contribution towards retirement.

Unemployment: Enter the cost of employer paid unemployment insurance.

Workman's Comp: Enter the cost of employer paid Workman's Compensation.

FICA: Enter cost of employer's contribution to FICA.

ENTER TOTAL BENEFITS IN 'TOTAL' COLUMN

ENTER PERCENT OF TOTAL SALARY NEXT TO TOTAL BENEFITS COLUMN

Note: County participation in the cost of benefits may not exceed the maximum percentage allowed by the Commonwealth for Children and Youth Programs.

Staff Development

Training Fees: include costs related to staff training such as registration fees, trainer fees and room rental for training.

Travel: enter travel costs related to staff development.

Books and Journals: Include the purchase of books and trade journals intended to enhance services.

ENTER TOTAL FOR STAFF DEVELOPMENT IN 'TOTAL' COLUMN

Purchased Personnel: include costs of contracted or purchased professional personnel. For example, include the costs of legal services, auditors, or psychologists that are used by your agency but not part of your staff.

ENTER TOTAL FOR PURCHASED PERSONNEL IN 'TOTAL' COLUMN

Operating Costs

Occupancy

Rent: Enter the cost of rent. The total cost of rent should be identified on the total agency form. Individual program or service forms should identify the portion of the cost allocated to the individual service. The basis of allocation should be directly related to use.

Utilities: Determine the cost of utilities such as gas, electric, water, and sewer. Do not include telephone as that is identified elsewhere.

Insurance: Include fire, and hazard insurance here. Do not include automobile or professional liability insurance here as it is identified elsewhere.

Housekeeping: Include costs related to maintenance and housekeeping. Include cost of cleaning supplies, purchased cleaning services, and routine maintenance of the facility.

ENTER TOTAL FOR OCCUPANCY AND RELATED COSTS IN 'TOTAL' COLUMN

Communication

Telephone: Include all costs related to telecommunication such as telephone equipment rental, long distance and local charges, fax fees, cellular communication, and answering service charges.

Postage: Include cost of normal postage for operations, U.P.S., express, and certified mail.

Advertising: Enter the costs related to advertising such as purchase of newspaper advertisements, radio spots, and television.

Printing: Enter cost of printing forms, brochures and program literature.

ENTER TOTAL FOR COMMUNICATION AND RELATED COSTS IN 'TOTAL' COLUMN

Administrative Supplies/ Equipment

Office Supplies: Include cost of general office supplies.

Equipment Rental: Enter cost of rental of capital office equipment such as photocopiers, fax machines, and computers.

Equipment Maintenance/Repair: Identify cost of maintenance and repair of capital office equipment. Include cost of maintenance agreements.

ENTER TOTAL FOR ADMINISTRATIVE SUPPLIES/EQUIPMENT COSTS IN 'TOTAL' COLUMN

Service Supplies

Treatment related Supplies: Enter cost of items used as a part of treatment. For example, anatomically correct dolls, or other items to facilitate therapy or treatment.

Food: If applicable, enter the cost of food. Such costs must be directly related to providing service.

Allowance: If applicable, enter the cost of providing allowance. Such costs must be directly related to providing service.

ENTER TOTAL FOR SERVICE SUPPLIES COSTS IN 'TOTAL' COLUMN

Transportation

Staff Travel: Enter the cost to reimburse staff travel. Include the cents reimbursed per mile directly to the right of this box.

*Note: The County will participate in the cost of staff mileage only to the maximum allowed by the Commonwealth for Children and Youth programs.

Vehicle Lease(s): Enter cost of vehicle leases.

Vehicle Maintenance/repair: Enter the cost of maintenance, including oil changes and tune-ups. Also include the cost of repairs.

Automobile Insurance: Include the cost of auto insurance.

ENTER TOTAL FOR TRANSPORTATION COSTS IN 'TOTAL' COLUMN

Purchased Services

Enter any other costs incurred in the purchase of services directly related to the care or treatment of the child recipient of services.

ENTER TOTAL FOR PURCHASED SERVICE COSTS IN 'TOTAL' COLUMN

Miscellaneous Operating Expenses

Liability Insurance: Enter the cost of professional liability insurance.

Interest Expense: Include cost of interest.

Association Dues: Enter the cost of membership or association dues to professional associations.

Include other unidentified expenses, which were not included.

ENTER TOTAL FOR MISCELLANEOUS EXPENSE COSTS IN 'TOTAL' COLUMN

Indirect Administration: Include fees paid to parent organizations. If indirect administration costs are greater than 2% of budget, include a separate schedule that specifically identifies costs. This figure must crosswalk to the supplemental schedule of indirect costs.

ENTER TOTAL FOR INDIRECT ADMINISTRATION COSTS IN 'TOTAL' COLUMN

*Attach a narrative which explains the auditor approved method used to allocate indirect costs to each program.

Depreciation: Include the depreciation of capital items not expensed.

ENTER TOTAL FOR DEPRECIATION EXPENSE IN 'TOTAL' COLUMN

ADD THE 'TOTAL' COLUMN AND INSERT THE SUM ON THE TOTAL EXPENDITURE LINE.

INPUT THE NUMBERS FROM THE 'TOTAL' LINES INTO THE SUMMARY OF EXPENDITURE AND REVENUE FORM. TOTAL EXPENDITURE SHOULD MATCH THE 'DETAIL OF EXPENDITURE FORM'

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Summary of Expenditure and Revenue form

Once again, it is necessary to complete a 'TOTAL AGENCY' form **and** a form for each specific program or service.

Column 1 reflects actual audited costs from the previous year.

Column 2 is current year budget figures.

Column 3 is an estimation of the current fiscal year expenses. These numbers should be based upon actual year-to-date expenditures and reasonable projections through the end of the fiscal year.

Column 4 is the proposed budget for the new fiscal year.

Column 5 is the projected budget (column 4) minus the estimated current year expenses (column 3).

Column 6 is the percentage change from estimation of the current fiscal year expenses (column 3) to the proposed budget (column 4). **Explain each change (increase or decrease) of 2% or greater on a separate sheet.**

Revenues

Client Fees: Include income paid directly from clients or paid by a third party on the client's behalf, such as insurance. Include income from services such as providing childcare for clients during service, co-pays or other fees.

Contributions: Include all contributions from private donors or parent organizations.

United Way: Enter Funding received from the United Way.

Foundations/Grants: Include all income from these sources, including interest income.

Other Government Funds: Include funds received from other government entities, including Medical Assistance and Department of Education.

York County Funds: Enter the total of York County funds received. If you received funds from other counties, please note total funds received in the space below the box. Identify other sources of county funding on a separate sheet. List the county and the amount of funds received from each county. The total York County funds requesting enter in Column 4.

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UNIT COST CALCULATION WORKSHEETS

Unit cost must be calculated for each specific service or program. Calculate actual unit cost by completing the appropriate 'Unit Cost Calculation Worksheet' which is included as part of the packet. Submit the completed worksheet(s) as part of the budget packet.

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COMPLETE & SUBMIT FORMS ATTACHED

Provider Information Summary and Work Statement. 1

Summary of Expenditure and Revenue..... 2

Detail of Budgeted Expenditures 3-4

Additional Information Worksheet 5

Personnel Report 6

Unit Cost Calculation Forms 7

Duplicate forms as necessary

INFORMATION REQUIRED FROM APPLICANTS

1. Include one set of forms for the TOTAL AGENCY and separate sets per each service.
2. All forms must be complete upon submission. Do not leave blank spaces.
3. Be certain that totals match correctly between forms.
4. Revenue cannot exceed expenditure.
5. Does your packet include the following:
 - a. Appropriate set(s) of forms
 - b. Explanation of auditor approved cost allocation method
 - c. Explanation of all budget increases/decreases of 2% or more
 - d. Sources of other county funding and amount of funds received from each.
 - e. Schedule of indirect administration costs, if necessary.
 - f. Cost calculation worksheet(s).