

BUDGET PLAN and FACILITY COST WORKSHEETS INSTRUCTIONS

Introduction

The purpose of the budget plan is to provide an in-depth look at the funding required by local agencies for each of the four (4) budget years (October 1, 2015 – September 30, 2019). Complete the Budget Plan and Facility Cost Worksheets as instructed below. The CDPH/WIC Division will use the information provided in the Budget Plan and Facility Cost Worksheets to create the contract documents: Exhibit B, Attachment I, Budget; Exhibit B, Attachment II, Detail Worksheet; and Exhibit B, Attachment III, Facility Costs.

General Instructions

The Budget shall include Nutrition Services and Administrative (NSA), Breastfeeding Peer Counseling (BFPC) and Farmers' Market Nutrition Program funds. Cells highlighted in orange are locked, automatically populated and cannot be changed. Cells in grey are blank and shall not be completed as these columns are for CDPH/WIC Division use only.

Worksheet Tab 1: Budget Plan Years 1 - 4

Instructions for completing the Personnel Listing:

The Personnel Listing is used to list all of the Contractor's employees who provide direct program services. The Contractor shall establish staffing patterns that support program goals described in Exhibit A, Scope of Work and Exhibit A, Attachment I, Local Agency Specific Services, and tie these tasks to the positions.

1. **Position Title** Column: List the position title, also known as the Local Agency working title, on each line. Only enter one position title per line. Use only the number of rows in the spreadsheet necessary to enter each Position Title/Official Classification. Do not list individual staff member names.

Enter a footnote symbol ①, next to the position title if any of the positions with this title will receive *bilingual* pay. Contractor shall submit justification for Bilingual pay with the Contract Application.

Enter a footnote symbol ②, if any of the positions with this title will receive Longevity, Retention, Differential and/or COLA pay. Contractor shall submit justification and the Union Contract that reflects the requirements for Longevity, Retention, Differential and/or COLA pay with the Contract Application.

How to insert footnote symbol ① and/or ②: Copy and paste the footnote symbol from the footnote section (at the bottom of the worksheet) next to the appropriate position title(s).

All position titles shall match the titles on the Organization Chart (Attachment 12.)

2. **Official Classification** column: Enter the corresponding official classification for each **Position Title**. Only enter one official classification type per line. For example: "WIC Director" is the Position Title, "Health Department Program Manager" is the official classification. If the Position Title is the same as the Official Classification Title, enter the same title in both columns.
3. **Exhibit A - SOW (Scope of Work), Provision 6.A.** column: For each position title/official classification enter all applicable paragraph numbers that tie back to Exhibit A, Scope of Work (SOW) Provision 6.A. Paragraphs 1 through 23. For example, to reference Exhibit A, 6.A.1, enter "1" into the cell. These are the SOW paragraphs that will be performed by the position title/official classification.
4. **Exhibit A, Attachment I** column: For each position title/official classification enter all applicable task numbers that tie back to Exhibit A, Attachment I, Tasks 1-9. For example, to reference Exhibit A, Attachment I, Tasks 6, enter "6" into the cell. These are the tasks that will be performed by the position title/official classification.
5. **Current Base Annual Salary Range Minimum and Maximum** columns: Enter the minimum current base salary range for one (1) Full Time Equivalents (FTE) of the corresponding position title/official classification into the Minimum column. Enter the maximum current base salary range for one FTE of the corresponding position title/official classification into the Maximum column. The current base salary range does not include amounts for bilingual pay, Longevity, Retention, Differential and/or COLA pay, or overtime.
6. **FTE** column: Enter the total number of FTEs for each position title/official classification.
7. **Budget** column: Enter the amount budgeted for each position title/official classification for each year (Year 1, Year 2, Year 3, Year 4.) This amount shall include the current base salaries, bilingual pay, longevity, retention, differential, COLA for all FTEs in the row. Do not include Fringe Benefits or overtime in this amount.

OVERTIME

Enter the overtime budgeted for all position titles/official classifications for each year, in the Budget Column. Overtime shall be budgeted in one lump sum for all position titles/official classifications for each year. Overtime shall not increase more than 3% from year to year.

FRINGE BENEFITS

Instructions for completing the fringe benefit line:

1. **Percentage** column: Enter a fringe benefit percentage for each year.

NOTE: The Contractor must provide justification for any fringe benefit that exceeds 50% in any year.

2. **Budget** column: Formula driven and cannot be edited.

Instructions for completing the Operating Expenses information:

The Operating Expenses section is used to list expenses incurred to operate the local agency. The Exhibit A – SOW, Provision 6.A. and Exhibit A, Attachment I columns for Operating Expenses cannot be changed.

1. **Budget** column: Enter the budgeted amount for each expense (except Facility Costs) for each year. Leave cell blank if no cost.

- a. Facility Costs are automatically populated from the Facility Costs tabs within the spreadsheet. Instructions on how complete the Facility Costs tabs are included below.

Instructions for completing the Major Equipment information:

The Major Equipment section is used to list equipment with a unit cost of \$5,000 or more and a useful life of one (1) year or more. The four (4) categories of major equipment and the Exhibit A - SOW, Provision 6.A. and Exhibit A, Attachment I columns for Major Equipment are prepopulated in the column and cannot be changed.

2. **Budget** column: Enter the budgeted amount of each major equipment item for each year. If you do not have a budgeted amount for one of the four (4) line items, Leave cell blank if no cost.

Instructions for completing the Subcontracts section:

The Subcontract section is used to list all subcontracts.

1. Under **Subcontracts**: Enter the Subcontractor's name (company or individual) and a short list of services provided. If the subcontractor has not been selected, enter "TBD" and list of services to be provided.
2. **Exhibit A - SOW (Scope of Work), Provision 6.A.** column: For each Subcontract, enter all applicable paragraph numbers that tie back to Exhibit A, SOW Provision 6.A. Paragraphs 1 through 23. For example, to reference Exhibit A, 6.A.1, enter "1" into the cell.
3. **Exhibit A, Attachment I** column: For each Subcontract enter all applicable task numbers that tie back to Exhibit A, Attachment I, Tasks 1-9. For example, to reference Exhibit A, Attachment I, Tasks 6, enter "6" into the cell.
4. **Budget** column: Enter the budgeted amount of each Subcontract for each year.

Instructions for completing the Indirect Costs section:

The Indirect Costs section is used to list costs not related to direct services. Indirect costs represent a percentage of either total personnel costs or total direct costs.

PRIVATE NONPROFIT AGENCIES

The CDPH/WIC Division allows a maximum Indirect Cost Rate (ICR) percentage of 19.6 percent of the Total of Personnel Services. If the private nonprofit local agency's approved ICR percentage is less than 19.6 percent, then the private nonprofit local agency will only be allowed the lower percentage rate. If the ICR percentage is higher than 19.6 percent, the local agency will be allowed to charge the maximum of 19.6 percent.

The ICR percentage listed is not an approval of the rate by the CDPH/WIC Division; the rate must be approved by the agency's Federal cognizant agency.

NOTE: The ICR percentage listed must match the ICR percentage listed on Attachment 8.

1. **Use the % of Total Personnel Costs Row**
2. **Percentage** column: Enter your ICR percentage for Year 1. The ICR percentage will automatically populate for Years 2 – 4.
3. **Budget** column: The budgeted amount will automatically populate for each year.

LOCAL GOVERNMENT AGENCIES

Local Government Agencies are allowed up to the maximum ICR percentage that was approved by CDPH. A Local Government Agency may elect to charge less than its approved ICR percentage, however, the ICR application (i.e., Total Personnel Services Costs or the Total Allowable Direct Costs) may not differ from the approved rate.

NOTE: The ICR percentage listed below must match the method and ICR percentage listed on Attachment 8.

1. **Use either the % of Total Personnel Costs row OR % of Total Direct Costs row based on the method that has been approved by the California Department of Public Health Financial Management Branch.**
2. **Percentage** column: Enter your ICR percentage for Year 1. The ICR percentage will automatically populate for Years 2 – 4.
3. **Budget** column: The budgeted amount will automatically populate for each year.

Worksheet Tabs 2 – 5: Facility Costs

Instructions for completing the Facility Costs tabs:

The Facility Costs tabs within the spreadsheet are used to calculate the cost of space per facility utilized by the local agency. Complete the Facility Costs tabs within the spreadsheet for each of the four (4) years. All facilities shall be listed on the Facility Cost sheet, even if there is no cost to the agency.

1. Column A: List the Integrated Statewide Information System (ISIS) current Clinic Site Number. If not applicable, list "N/A";
2. Column B: List the official name of the Facility;
3. Column C: List the street address, city and zip code for each facility;
4. Column D: List the type of space (Clinic Site, Administrative Site, Training Center, Warehouse, Storage Unit, Satellite Clinic Site);
5. Column E: Provide the square footage for each facility space;

NOTE: Once completed for Year 1, Columns A through E will be automatically populate onto the Facility Cost tabs for Years 2 – 4.

6. Column F: Provide the monthly cost of space (rent amount, lease amount, etc.);

NOTE: Any costs not included in Column F shall be broken out in Columns G through J.

7. Column G: Provide the monthly utility costs;
8. Column H: Provide the monthly janitorial costs;
9. Column I: Provide the monthly security costs;
10. Column J: Provide the monthly maintenance costs;
11. Column K: Contains a formula that will automatically populate the Total Cost of Site per Month;
12. Column L: Contains a formula that will automatically populate the price per square foot, rounding to the nearest cent;
13. Column M: Contains a formula that will automatically populate the cost of the space per year:
 - a. At the top of Column M, the Total Facility Costs for the year will be automatically calculated and will be automatically populated into the WIC Local Agency Contract Application Budget Plan.