



OPERATIONAL BUDGET LINE ITEMS

What can be charged to a specific line item?

I. PERSONNEL

Salaries – First 5 Fresno County funded position that will be charged to the contract based on the percentage of time that the position is charged to the contract.

Benefits – Include medical, dental, vision, 401K, etc. For each category, include a detailed cost price analysis as to how the benefits are calculated.

Taxes – Include FICA, SUI, FUI (if applicable), and worker's compensation

- **FICA** rate is currently at 7.65%.
- **SUI** should be calculated on the first \$7,000 per calendar year, per individual.
- **Worker's Compensation**, indicate the rate for each group of employees.

II. OPERATING EXPENSES

Facilities costs – building rent, maintenance, utilities, and telephone expenses that are direct cost to the project.

Operational/Supplies – Includes expenses such as leases, equipment maintenance, office supplies, printing, advertising, etc. that directly support the staff.

Misc. Charges – Consist of bank charges, insurance, audit, etc. Each service provider is required to have adequate insurance per their contract. Each SP must also submit an annual independently audited financial statement to Commission within one hundred twenty (120) days of Contractor's fiscal year-end or for the program of services funded pursuant to this Agreement.

III. Program Expenses

Transportation – any transportation costs for participants, such as bus tokens

Materials and Supplies – supplies used for participants to complete activities

Workshops and Meetings – onsite workshops and meeting for participants

Meals – Meals, snacks, and drinks for participants (Please refer to our Nutrition guidelines on our website www.first5fresno.org)

Field Trip – Any field trip costs, such as entrance fees

IV. PROFESSIONAL SERVICES

Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the organization, are allowable. (Ex. subcontracts, agreements, etc.)

VII. INDIRECT

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Calculation: $\text{Indirect} = (\text{Program Totals} \times \text{Percentage of Indirect})$. Whether or not the professional service line item is included in the calculation is determined by the Commission on a case by case basis.