



## 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.

**Training/Travel** – Includes local and out of town travel, and conferences. Travel costs are the expenses for transportation, lodging, and related items incurred by employees who are in travel status on official business of the organization. Travel costs are allowable when they are directly attributable to specific work under the First 5 Fresno County contract.

**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**

**Incentives/Stipends** – related to goal of the activity, based on First 5 incentive policy

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

**Training/Conferences** – for participants only not staff, offsite local conferences, registration fee

**Materials and Supplies** – supplies used for participants to complete activities, home visitations

**Workshops and Meetings** – onsite workshops and meeting for participants

**Support Groups** – ongoing meetings to help support the participants

### **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.)

### **V. CAPITAL**

Capital expenditures are tangible assets that exceed \$5,000 per unit or aggregation of the same units. A detailed explanation of the capital requested, how it will be used and why it is necessary for the provision of service is required. Also, include the calculations where applicable. All capital expenditures must be approved by the Commission.

### **VI. EQUIPMENT**

Equipment” means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or less than \$5,000. A detail of costs and how they will support/benefit the program is required. Also include the calculations where applicable.

### **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: Indirect = (Program Totals – Equipment & Capital x 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.