

**Wake County SmartStart Planning Budget
Line Item Explanations**

| # | Line Item | Definition | Examples |
|----|----------------------------------|---|--|
| 11 | Personnel | Employee salaries/wages and fringe costs (full and part-time). To calculate FTEs, divide total number of yearly hours by 2,080. [Example: 20 hrs per wk x 52 wks / 2080 = .5 FTE] | Payroll, FICA, retirement contributions, insurance costs attributed to employment (e.g., health insurance, dental insurance) |
| 12 | Contracted Professional Services | Services that are provided by independent contractors (i.e., non-employees) | Payroll processing, tax return prep, legal counsel, temporary agency services, consulting services, needs assessments |
| 14 | Office Supplies & Materials | Office supplies and materials. Limit to \$200 per FTE. | Office supplies, consumable computer supplies, janitorial supplies, database access fees, other administrative supplies |
| 15 | Service Related Supplies | Supplies used in the performance of a service activity. This line should not be used for the DSPs Admin costs (See Line 35). Nor should it be used for reward or incentive items given to program participants (such items should be reported in line 47) | Educational supplies: materials used during trainings IF consumed (like a workbook) or not given away, food used in teaching nutrition or cooking classes, lending library supplies including die cuts and lamination supplies; automotive supplies for owned vehicles |
| 17 | Travel | Costs associated with travel by <u>employees</u> | The cost of employee travel: Meals, lodging, and transportation and mileage for employees at conferences, meetings, monitoring visits, home visits - NOT travel for participants (e.g., transporting preschoolers) usually reported on Line 43 |
| 18 | Communications & Postage | All communications and postage costs. Limit telephone costs to either land phone or cell phone. | Telephone, cell phone, internet, fax, outbound postage and shipping fees |
| 19 | Utilities | All utility costs. Explain allocation method used. | Electricity, municipal water, sewer, gas |
| 20 | Printing & Binding | Printing, binding, copying costs for internal-use items | Internal manuals, business cards, purchasing forms, stationery, etc.; NOT for service materials distributed externally which are reported on Line 24 |
| 21 | Repair & Maintenance | Costs for <u>minor</u> repairs and <u>routine</u> maintenance | Janitorial services, landscaping services, computer repair technicians, locksmiths, plumbers, carpenters, pest control, etc. NOT to be used for repair costs of a <u>CAPITAL</u> nature as defined by SmartStart (e.g., roof replacement, HVAC replacement) |
| 22 | Meeting & Conference Expense | Expenses related to meetings and conferences hosted/ organized/presented by the DSP for program participants. | Food, facility rental, speaker fees, supplies (specifically for the meeting or conference being presented); NOT to be used for expenses incurred by employees attending meetings/conferences held by outside parties (see Lines 23 & 17) |

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| 23 | Employee Training (no travel) | Costs for training for employees | Tuition, registration, training materials; NOT for travel expenses (mileage, food, hotel, etc.) incurred for training (see Line 17); includes SmartStart Conference fees for employees |
| 24 | Advertising & Outreach | Cost of advertising for staff as well as advertising and publicizing services to the community | Classified ads for competitive bidding or to solicit job applicants; ads to publicize program services; brochures & fliers publicizing services/events; community resource directories |
| 27 | Office Rent | Office space rental expenses. Explain allocation method used. | Regular rental of space to conduct an activity or provide office space for funded personnel |
| 28 | Furniture Rental | Furniture rental expenses | Rental of office desks, chairs, conference tables |
| 29 | Equipment Rental | Costs of equipment rental | Rental or lease of copiers, phones, computers, faxes, etc. |
| 30 | Vehicle Rental | Costs incurred with vehicle rental | Vehicle rental, gasoline and insurance for rented vehicles |
| 31 | Dues, Subscriptions & Fees | Costs for subscriptions for publications, professional organization membership dues, corporate fees | Subscriptions to childcare-related magazines; professional memberships. |
| 32 | Insurance & Bonding | Costs for insurance | General liability, fidelity bonding, professional liability, special events coverage, etc.- NOT workers' comp insurance which is reported on Line 11 |
| 33 | Book/Library Reference Materials | Costs of reference materials for internal use by employees | The cost of educational and reference materials used by employees and program participants. This line includes audio and video reference materials. If bulk/mass purchase, specify quantity and frequency involved. |
| 35 | Other Expenses | Administrative and overhead expenses not classified elsewhere – LIMITED To A MAXIMUM 8% OF DIRECT COSTS (Total cost less grants, awards, subsidies, etc. – Lines 45 thru 47) | MUST BE ACCOMPANIED BY A COST ALLOCATION PLAN |
| 39 | Furniture and Non-Computer Equipment, \$500+ per item | Costs of furniture and non-computer equipment that equals or exceeds \$500 per item | Desks, conference tables (\$500 or more) |
| 40 | Computer Equipment, including Printers, \$500+ per item | Costs of data processing equipment that equals or exceeds \$500 per item | Desktop computers, laptops, printers (\$500 or more) |

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| 41 | Furniture & Equipment, Under \$500 per Item | Costs of equipment that is less than \$500 per item | Chairs, tables, fax machines, computers, printers (less than \$500) |
| 43 | Purchase of Services | Payments to providers/vendors for routine services | This line records the purchase of informal, incidental services or activities which do not take place under a formal contract or grant. For example: these might include vouchers for provider payments or payments for emergency care. Written justification may be required before items may be coded in this line. Items coded to this line are calculated based on cost of service, cost per mile, cost per screening, cost per house, etc. |
| 45 | Stipends/Scholarships | Costs of stipends and scholarships provided to individuals | This line records the amount of stipends, scholarships, and/or bonuses provided to adult individuals. Please list quantity, type and recipients involved. In addition, please provide a copy of policies and procedures to address the review and approval applications, disbursement of awards and documentation requirements. |
| 46 | Cash Grants & Awards | Cash grants to outside organizations and /or individuals | Tuition reimbursement, participant recognition |
| 47 | Non-Cash Grants & Awards | Non-cash awards to organizations and/or individuals; payments to a third party on behalf of a grantee | Information packets, sets of books distributed through a literacy activity, training-related materials not consumed during the training and given to participants to keep |