Purpose

Specify minimum requirements for preparing and submitting a budget for WIC administrative funds

Completing the Budget And Narrative

A. A budget is to be prepared within 30 days of the issuance of an award letter or amendment to an award letter allocating and/or reallocating WIC administrative funds. Submission dates and other pertinent instructions will be provided by the State WIC office in written correspondence.

B. Budget information is submitted to the State using the WIC Administrative Budget Form and the WIC Budget Narrative form. The WIC Administrative Budget Form summarizes budget expenditures by cost category and WIC cost objective. The WIC Budget Narrative form collects detailed information on the types of expenditure within the cost category, allocation methods where applicable and a breakdown of specific costs. A copy of both forms follows this procedure.

C. Review the prior fiscal year expenditures and/or current fiscal year expenditure levels. Assess any anticipated changes for the coming fiscal year (or the reminder of the current fiscal year) which will impact your local agency expenditures. Using this information, complete the WIC Administrative Budget Form and WIC Budget Narrative form, as outlined below:

1. In-Kind Contributions: Provide the number of in-kind full-time equivalents and dollar value being contributed to the WIC program. List and include the value of other in-kind contributions such as space, equipment, nutrition education or other services.

2. Personnel Costs:
   a. Salaries and Benefits:
      - Salaries includes wages for hours worked as well as paid vacation, sick, holiday and other paid time off.
      - Fringe includes taxes, retirement plans and insurances such as health.
      - Complete the Personnel Cost Summary table, (Excel or Word version).

3. Operating Costs—complete the narrative section for each expense category. Attach agency policies where requested.
   a. Supplies
      - Categorize and budget supplies as medical, office, education or other as defined by each narrative section.
      - Complete the tables where applicable to itemize expenses.

- Educational supplies include all foods and supplies used for educational purposes. All client incentive and education items require pre-approval.
- Other supplies include cleaning or janitorial supplies.
- Provide a description of medical expenses and "other" supplies on page 3 of the FSR.

b. Printing and Copying
- Specify anticipated printing expenses for out-of-house printing services.
- Specify amount budgeted for in-house copying of materials.
- An agency copier contract should be budgeted under equipment maintenance.
- Copy paper and toner should be budgeted under office supplies.
- Budgeted amounts for printing and copying can then be prorated across the WIC cost objectives as appropriate. Printing or copying specifically for a nutrition education activity or breastfeeding education activity should not be prorated to the other categories, but listed entirely under that specific cost objective.

c. Postage
- Budget the costs incurred for mailing items to WIC participants, vendor correspondence, outreach information and other items related to the WIC program
- These budgeted amounts can be prorated across the WIC cost objectives as appropriate.

d. Telephone
- Budget expenses for land lines, cell phones and internet service.
- These budgeted amounts can be prorated across the WIC cost objectives as appropriate.

e. Clinic and Administrative Space
- Budget charges for agency main office space including storage space for participant files and administrative records. and expenses for renting clinic space.
- The Administrative space category should include the expenses for property/premise liability insurance.
- These budgeted amounts can be prorated across the WIC cost objectives as appropriate.

f. Utilities/Janitorial Service
- All utility costs (electrical, water, sewer, gas garbage, etc) and janitorial services should be budgeted in this category.
- These budgeted amounts can be prorated across the WIC cost objectives as appropriate.

g. Lab and Certification fees
- Budget fees anticipated for clinic certification, waste/biohazard disposal and other expenses associated with operating the WIC clinic.
- These expenses are budgeted as client service costs only and are not prorated to the other cost objectives.

h. Dues Subscriptions and Professional Liability Insurance
   - Include membership dues, subscriptions to periodicals and premiums for professional liability insurance

i. Other
   - Budget costs for advertising.
   - Provide a description for any other expenses budgeted in this category.

4. Training Costs:
   a. Training costs include travel and associated cost to attend WIC Directors meetings, costs associated with staff training, attendance at local or national conferences as well as costs to rent facilities to conduct staff training.
   b. Training costs are divided up and budgeted in 4 areas: registration, transportation, meals/lodging and other.
   c. Complete the table listing all planned meetings and trainings, plus related expenses. Total each column to get a budget amount for each category.
   d. "Other" includes taxis, parking and room rental for trainings.

5. Travel Costs:
   a. Separate and budget expenses associated with travel to WIC clinics, vendor monitoring, and outreach/other.
   b. Travel costs to WIC clinics can be prorated to breastfeeding, education nutrition education, client services and general administration as appropriate.
   d. Travel costs for vendor monitoring and outreach activities are categorized as general administration only.
   e. Outreach/Other includes expenses such as vehicle maintenance, licensing and vehicle insurance.

6. Equipment:
   a. Under New Equipment, make a detailed list of equipment purchases budgeted for the fiscal year.
   b. Equipment purchased for use in all areas of the program can be prorated across the four cost objectives (example: copy machine)
   c. Under Maintenance/Service Agreements, report separately the projected costs for maintenance/service agreements.
   d. Maintenance/service agreements includes contracts for lease of office equipment (such as copiers) as well as contracts for maintenance and repair of office equipment.

7. Contract Services:
   a. Budget the amount anticipated for interpreter services.
   b. Budget separately for Other contract services which includes charges for agency audits.
   c. Provide a description of "other contract services" and the anticipated expense associated with that service.

8. Indirect Costs -- If applicable, indicate the current approved indirect rate and calculate budget charges for the fiscal year.
   a. Attach a copy of the approved indirect cost rate agreement.
   b. Indirect charges are budgeted as general administration only.

D. Budget review and approval will be based on the following criteria.
1. Allowable costs. See Volume V, Section E, page 1 for more information.
2. Reasonable costs as compared to agency's prior budgets and expenditures.
3. Allocable costs. Appropriate allocation of costs shared with other programs. See Volume V, Section E, page 2 for more information.
4. Correct expense category placement and appropriate proration across the four WIC cost objectives.
5. The budget must be balanced to equal the agency's grant allocation.

E. The budget will be reviewed and the local agency will be notified of any required revisions. The State Agency will give written notification of budget approval following review and receipt of any revisions.