

21st Century Community Learning Centers



21c Budgeting Overview

An Afterschool Project Budget- Overview

- Typical project start: There is one budget, one source of funds, and it may be the same exact budget as the 21C grant award.
- Years 1-3: New sources are added and budget structure now has multiple sources to begin managing
- Mature programs: There are many funding sources with different rules, timelines and expenditure patterns. Therefore:
- Assumption*: Total Project Budget needed with all sources to track and implement to your project goals as well as to support understanding and year to year sustainability

*An Excel budget must show project and site levels, and show how 21c funds are distributed at the project and site levels, which is then aggregated up to chart of account codes. Beyond this, AOE does not mandate an local excel project format; exemplars or examples are regularly shared.

1	WES	Budget	VT21C	School	Town	Fees	Subsidy	Donations	EPSDT	Grants	CNP	Notes:
28	Salaries - Instructor	\$ 15,200.00	\$ 3,348.42	\$ 4,558.30	\$ 1,823.32	\$ -		\$ -		\$ 5,469.96	\$ -	10 hrs/wk x 1
29	Salaries- Tutors	\$ 2,400.00	\$ 2,400.00	\$ -		\$ -		\$ -			\$ -	3 hrs/wk x 32
30	Total Salaries & Wages	\$ 33,600.00	\$ 11,082.00	\$ 5,014.13	\$ 1,823.32	\$ 10,210.59		\$ -	\$ -	\$ 5,469.96	\$ -	
31	FICA (=Total Salaries X .0765)	\$ 2,570.40	\$ 847.77	\$ 383.58	\$ 139.48	\$ 781.11	\$ -	\$ -	\$ -	\$ 418.45	\$ -	7.65% of all sal
32	Wcomp (=Total Salaries X .0669)	\$ 231.84	\$ 76.47	\$ 34.60	\$ 12.58	\$ 70.45	\$ -	\$ -	\$ -	\$ 37.74	\$ -	0.69% of all sal
33	Unemployment (=Total Salaries X .0106)	\$ 356.16	\$ 117.47	\$ 53.15	\$ 19.33	\$ 108.23	\$ -	\$ -	\$ -	\$ 57.98	\$ -	1.06% of all sal
34	Municipal Retirement (=Total Salaries X .0029)	\$ 97.44	\$ 32.14	\$ 14.54	\$ 5.29	\$ 29.61	\$ -	\$ -	\$ -	\$ 15.86	\$ -	0.29% of all sal
35	VSTRS	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
36	Health/Life/Disability	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	
37	Total Benefits	\$ 3,255.84	\$ 1,073.85	\$ 485.87	\$ 176.68	\$ 989.41	\$ -	\$ -	\$ -	\$ 530.04	\$ -	
38	Contracted Services	\$ -										
39	Purchased Service	\$ 75.00	\$ -			\$ 75.00						
40	Professional Development	\$ 150.00	\$ -			\$ 150.00						VT Afterschool
41	Supplies	\$ 500.00	\$ -			\$ 500.00						
42	Equipment	\$ -	\$ -									
43	Travel/Mileage	\$ -										
44	Transportation	\$ -										
45	Food/Snacks	\$ 2,575.00	\$ -			\$ 75.00		\$ 1,840.00			\$ 660.00	
46	Field trip admissions	\$ -										
47	Total SCHOOL YEAR Expenditures	\$ 40,155.84	\$ 12,155.85	\$ 5,500.00	\$ 2,000.00	\$ 12,000.00	\$ -	\$ 1,840.00	\$ -	\$ 6,000.00	\$ 660.00	
48												
49	TOTAL PROGRAM EXPENDITURES	\$ 54,570.50	\$ 24,660.51	\$ 6,000.00	\$ 2,000.00	\$ 12,000.00	\$ -	\$ 1,840.00	\$ -	\$ 6,000.00	\$ 2,070.00	

Note: Summer portion exists for this one site (rows 1-28 but was not copied)

		Total Program Cost FY 20	21C Request	Total Income	Hardwick Elementary - School budget	Hardwick CFG	Hardwick EPSDT	Hardwick Recreation Dept	Jeudevine Memorial Library	4-H UVM Extension	Program Fees	Fundraising and Grant Writing
Site Coordinators												
	Hardwick Site Coordinator	22,871	8,299	14,572	3,000			400			11,172	
	Subtotal	22,871	8,299	14,572								
Instructors												
	Hardwick School Year Teachers	7,285	2,951	4,334		2,053		1,200				1,081
	Hardwick School Year Staff	11,000	2,321	8,679	4,000	3,750						929
	Subtotal	18,285	5,272	13,013								
Benefits												
	Dental	0	0	0								
	FICA	3,148	1,820	1,329		444		97				788
	Life Insurance	60	60	0								
	Unemployment Insurance	255	41	214		126						88
	Workers' Compensation	86	0	86		33						53
	Disability	94	94	0								
	Health Insurance	0	0	0								
	Subtotal	3,644	2,015	1,629								
Retirement Contributions												
	Retirement - Teachers	1,395	1,002	393		393						
	Retirement - Municipal	468	308	159		159						
Contracted Services												
	Contracted Services - Hardwick	1,265	465	800			800					
	Inkind Prof Services - Hardwick	2,100	0	2,100					1,500	600		
	Subtotal	3,365	465	2,900								
Supplies												

14												
15	GRAND TOTAL	51,128	17,950	32,711	7,000	7,162	800	1,697	1,500	600	11,172	2,939
16												
17												
18												

Note: some rows have been cut out-Chart of Account tab not shown

21C Budgets Overview

- 21C auditable state accounting record are the chart of account tabs in GMS
- Auditable local accounting record is in the local accounting system
- Project Level excel budget is attached in GMS
- Therefore amendments must be made in GMS as the Chart of Account GMS fields are your legal grant agreement

[PROGRAM INFORMATION](#)
[CONTACT INFORMATION](#)
[SITE INFORMATION](#)
[FUNDING INFORMATION](#)
[PLANNING MEETINGS AND WRITING SESSIONS](#)
[PROGRAM NARRATIVE](#)
[BUDGET](#)
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[BUDGET DETAIL](#)
[BUDGET SUMMARY](#)

Budget Detail By Site

This application has been approved. No more updates will be saved.

Itemize and explain each expenditure amount that appears on the Budget Summary.

[Click here for Description of Object Codes and Function Codes](#)

Note: This Budget Summary displays to aid in creating and editing the Request and will not display once the Request is submitted to the SEA.

Paid to Date Amounts	100	200	300	400	500	600
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Budgeted Amounts by Budget Category	\$184,631.00	\$17,961.00	\$7,819.00	\$0.00	\$1,050.00	\$1,946.00

Notes: The District Level Budget page is identified by "0000"

Site:

Total Allocation Available for Budgeting:

To obtain additional detail lines, fill in all blank lines, and click Save Page. 10 more blank lines will then be added at the bottom.


Object Code	Function Code	Expenditure Description
<input type="text" value="100-Personal Services Salaries"/>	<input type="text" value="1000-Instruction"/>	Instructional Support Program Leaders
<input type="text" value="100-Personal Services Salaries"/>	<input type="text" value="1000-Instruction"/>	Instructional Support Program Leaders for Extended Learning

AOE Amendment Process

- All amendments are done in the Grants Management System
- When: A change to the grant’s scope of work..the “what” (see next page) or;
- A new code is requested for expenditure (in this example, supplies cannot be purchased) or;
- A shift of more than 35% in any GMS *budget subtotal roll-up* fields (e.g. use bottom row): This is the new AOE threshold, DO NOT use the older 10% rule.
- Last date for amendments are due April 1 annually

Remove blank rows from display: Yes No

Code	Activity Description	100 - Personal Services Salaries	200 - Personal Services Employee Benefits	300 - Purchased Professional and Technical Services	400 - Purchased Property Services	500 - Other Purchased Services	600 - Supplies	700 - Property	730 - Equipment	800 - Subgrants Memberships and Misc	900 - Other Items	TOTAL
1000	Instruction	72,000.00	7,200.00									79,200.00 39.60 %
2190	Other Support Services - Students	48,600.00	4,860.00	12,240.00								65,700.00 32.85 %
2495	Administration of Grants	31,000.00	3,100.00			1,000.00						35,100.00 17.55 %
2716	Extra/Co-Curricular Transportation					20,000.00						20,000.00 10.00 %
	Subtotal	151,600.00 75.80 %	15,160.00 7.58 %	12,240.00 6.12 %		21,000.00 10.50 %						200,000.00 100.00 %
	Total Budget											200,000.00



Change of Scope Required Amendments-

Changes to a scope of work include major changes to an approved application. Contact the state coordinator if you are unsure if an anticipated change requires an amendment. Change of scope amendments include:

- Any change to transportation that could affect access
- Any change to or initiation of program income collection
- Any shift in program approach
- Any change in program days offered
- Any shift in site coordinator or project director structure or paid hours
- Any new positions created
- Any change to program schedules
- Any change to site or center location due to renovations
- Consolidation of programs or sites
- Major changes to summer programs
- Significant new equipment or supply purchases
- Any other substantial structural shifts

Caution

Do not expend 21c dollars for which you do not have approval; this puts the funds at risk of an audit exception. You may not expend first and receive a “post-dated” approval after expenditure has already occurred. If changes are anticipated, ask early, submit first, and expend later. Any major changes should allow plenty of lead-time to receive approval. For example, do not submit major amendments for summer programs changes in June after the April 1 deadline.

In GMS
Click
here

The screenshot displays the GMS application management interface. At the top, there is a link for "View GAN". Below this, a section titled "21st Century.- Continuing Projects" contains a dropdown menu for "Original Application" (set to "Final Approved") and a date "6/28/2019". To the right of this section are five green buttons: "OPEN", "AMEND", "PAYMENTS", "REVIEW SUMMARY", and "DELETE APPLICATION".

Below this is a section titled "Continuation Grant" with a horizontal line. Underneath is a table with the following columns: "Application Name", "Revision", "Status", "Date", and "Actions".

Application Name	Revision	Status	Date	Actions
21st Century - Continuing Projects				
Lamoille North SU	Amendment 1	Not Submitted		OPEN PAYMENTS REVIEW SUMMARY

Amendment Shows

Chart of Account Codes used for 21C

Object Codes

Object Code
100-Personal Services Salaries
100-Personal Services Salaries
200-Personal Services Employee Benefits
300-Purchased Professional and Technical Services
400-Purchased Property Services
500-Other Purchased Services
600-Supplies
700-Property
730-Equipment
800-Subgrants Memberships and Misc
900-Other Items

Function Codes

Function Code
1000-Instruction
1000-Instruction
2190-Other Support Services - Students
2213-Instructional Staff Training
2219-Other Improvement of Instruction Services
2300-Support Service - General Administration
2495-Administration of Grants
2716-Extra/Co-Curricular
2900-Other Support Services
3100-Food Services Operations
3300-Community Services Operations
5510-Payments to other entities that are not VT LEAs

Chart of Accounts Code purposes

- Function code 2190 for other student services that is not explicitly for instruction
- Function code 2213 is for professional development of instructors/direct service personnel
- Function code 2219 is for other PD at the non-instructional level such as for a Director
- Function code 2716 is for afterschool/summer transportation
- Function code 2900 is for other support services not covered in the 2000 series above
- Function code 3100 is for activities concerned with providing food
- Function code 3300 serves only the community such as a parent training
- Function code 5510 do not use unless you have permission
- Site coordinator contracted program time can be allocated to instruction/direct service if desired
- Object codes use standard 100-900 series. Only use 900 -other items if you have AOE permission.

Managing Budgets-Overview

- Managing your Total Project Budget
 - Key question: What is your total project budget? (Your needed budget to achieve goals?)
 - Key question: Does your current Excel budget format serve your needs?
 - Key question: How will/do you track and project expenditures across time?
 - Key Question: How will you receive budget information and collaborate with your local business office and accountant?
 - Key Question: How will you manage or delegate budget authority with sites and staff (autonomous, input or consensus decision making?)

Managing with a buffer if possible (e.g. 1-3%) What percent, how and from which sources?

Managing to unanticipated costs (e.g., overtime, retirement, other)

Managing to little or no 21C carryforward- winter and spring tracking needed

Managing to your 21C approved application and vision...programming, supplies, amounts needed...anticipating the future

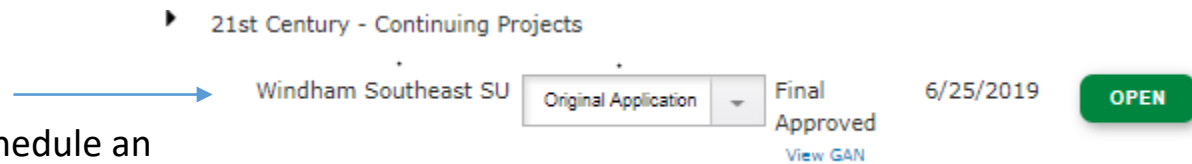
Considerations

- You need to track expenditures, but not to the dollar (regularly) to effectively manage your budget over time
- You can move budgets amounts between sites after contacting AOE if needed or advisable staying true to GMS chart of accounts and within amendment rules (%s and changes of scope)
- Relationship and communication with your accountant and business office is important. Meeting regularly with the accountant and having access to the actual accounting records is crucial to effective management of funds. Communicating program information to the accountant to know what is behind the numbers is also a smart strategy.
- Transparency and reporting accurate “efficient and effective” budget information out to stakeholders and the community is very important.
- Did you know there is a cost report in Filemaker that can track hourly costs by program
- New business office personal requires time working together to understand what each others’ needs

Budget Accountability and Oversight

District level

- Local single audits required (will want GAN)
- AOE Finance Dept monitors SU on rotating schedule an
- Local draw downs (payments) through GMS system (viewable by all)
- Local administration and school board oversight responsibilities



21c Program Level

- Budgets reviewed and approved annually based on application and amendments
- Amendment process for required budget changes or changes of scope
- End of year 21C and Non-21c funds are reported to AOE annually
- APR state review includes budget, cost basis per regular attendee (\$1400-\$2700) and sustainability
- Actuals and all sources reviewed as part of program monitoring/site visits
- Sustainability goal part of statewide evaluation plan
 - Measure 4.2a: 21C-funded projects that have been in operation for more than five years have at least five different sources of funding contributing to their annual operating budget.
 - Measure 4.2b: 21C-funded projects that have been in operation for more than five years receive no more than 55% of their annual funding from a single funding source.

Budgeting Resources

- <https://education.vermont.gov/student-support/federal-programs/after-school-programs>
 - 21C handbook has a budget section and other areas you should review starting on page 17
 - There is a finance section of this web page you should be familiar with
 - There is a large comprehensive Chart of Accounts spreadsheet business offices use and can be viewed. Request of Emanuel

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