

## WIC FISCAL MANAGEMENT – BUDGETING INSTRUCTIONS

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**POLICY 11.2:** Local WIC agencies must complete a WIC budget and accompanying narrative at the beginning of each budget period, and for each amendment throughout the calendar year. The local agency should use the budget form for program planning and for monitoring the expenditure of all available funds, including Breastfeeding Peer Counseling, Farmers' Market Nutrition Program, Special Projects, and other funding.

### PROCEDURE:

Prepare a budget for the current budget period after the annual allocation is completed or as directed by the State WIC Office. Allocate costs across program/funding sources and split them as documented in the time studies, other time reporting mechanisms or budget in specific program categories. Refer to the Budget and Contract Information Materials for the current CARS profile numbers.

Prepare a budget narrative that provides details of the local agency's plan for spending WIC funds during the budget period. Explain deviations from normal costs and how costs are allocated across funding sources. If you include dollar amounts in your narrative, make sure these match the amounts you have listed in your budget form.

Revise the budget and narrative when funding adjustments occur during the year.

Submit all budget materials electronically to your Regional Nutrition Consultant or the Milwaukee WIC Coordinator for review within 30 days of receiving the contracts or amendments.

### THE WIC BUDGET WORKBOOK

The WIC Budget is a Microsoft Excel workbook that contains two tabs for budgeting the funding received by a local agency through the WIC Contract Agreement.

The "WIC" tab is the main WIC budget. Only the profile 154710/65585 budget is entered on this tab. Provide detailed information by budget section (Personnel Services, Contractual Personnel, Agency Operations, and Indirect Costs) and by program categories (Program Administration, Client Services, Nutrition Education, and Breastfeeding Support).

The "Other" tab is used for budgeting additional funding received by a local agency for specific activities not included in the scope of the regular WIC Grant (i.e., Breastfeeding Peer Counseling, Farmers' Market, Special Projects, Infrastructure, etc.).



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### **WIC BUDGET TAB**

#### **SECTION I - PERSONNEL SERVICES**

Report employee salary and fringe benefit costs for each person working for the WIC Program. Salary and fringe benefits must be prorated according to time studies/reports across the program categories.

If WIC staff also work with or provide services for other programs within the agency, or provide services not allowable by WIC (e.g. immunizations, blood lead testing, HealthCheck), time must be charged appropriately to WIC and to the other programs. The annual WIC time study or an agency's time-reporting method are used as documentation.

#### **PROCEDURE:**

List each employee to be funded either in whole or in part with WIC grant funds. List the total annual salary for a full-time position, not just the WIC portion on the budget. Include any anticipated pay increases, leaves, or vacancies, and adjust the annual salary accordingly.

Using the time study or agency time reports, enter the calculated percentages worked in Program Administration, Client Services, Nutrition Education, and Breastfeeding Support for each employee. This is the agency's documentation of these splits. Copies of the time reporting method must be maintained by the local agency and available for review by state staff and auditors.

Example, if the nutritionist's base salary is \$36,000 per year and he/she works 50% for WIC, \$36,000 is listed for the salary and a .5 FTE (Full Time Equivalent) should be listed on the budget. For the time study month, they worked a total of 168 hours—28 hours for program administration, 80 hours for client services, 50 hours for nutrition education, and 10 hours for breastfeeding support. The salary line for that nutritionist would indicate the split - Admin .17, Client Services .47, Nutrition Ed .30, Breastfeeding Promotion and Support .06.

If all the positions do not fit in the 15 lines provided on page 1, use the Budget Form Long and enter additional positions on page 3. The subtotal from page 3 will be repeated on page 1 under Personnel Services.

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DEPARTMENT OF HEALTH SERVICES Division of Public Health F-446241 (Rev 03/12)											STATE OF WISCONSIN Page 1 of 3	
<b>WIC BUDGET - CY 2012</b>												
BUDGET PERIOD January 1-December 31, 2012											Project Name <b>NAME</b>	
Caseload <b>0</b>											Project No. <b>0</b> Date <b>01/00/00</b>	
											CARS Agency No. <b>0</b> Revision Date <b>1/0/00</b>	
I. PERSONNEL SERVICES	ANNUAL FULL-TIME SALARY	WIC FTE	Adm time study %	PROGRAM ADMIN	CS time study %	CLIENT SERVICES	NE time study %	NUTRITION EDUCATION	BF time study %	BF SUPPORT	WIC 154710 / 65585	
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If there is more than one fringe rate, either enter a composite rate in cell E26 or enter the dollar amounts under each program category. *(Note: when the dollar amounts are entered, the formulas for calculating these fields are deleted.)*

### **SECTION II – CONTRACTED PERSONNEL**

Include the cost of any contracted staff hired to support WIC Program services.

#### **PROCEDURE:**

List each position contracted: nutritionist, project director (See Policy 10.2), language interpreter, etc. List the specific position and compensation amount per year. Do not include agency administrative contracts such as audits, cleaning, maintenance, banking, payroll, or legal services here.

Enter the anticipated annual compensation and the estimated FTE for each contracted position (based on the agency's definition of full time). Split the costs appropriately across the program categories: Program Administration, Client Services, Nutrition Education and Breastfeeding Support. Include mileage and supplies under Agency Operations.

Copies of all subcontracts should be available upon request by Regional or Central Office staff, and available for review during WIC monitoring.

### **SECTION III - AGENCY OPERATIONS**

Some non-personnel costs such as rent, travel, telephone, equipment and printing may be prorated across the program categories. You may use the same split as documented in the time study or budget costs in specific categories (e.g. breastfeeding support training, nutrition education materials, clerk training, etc.). Compare the effort to split the costs versus the actual amount to decide whether splitting the costs will add value to your budget.

#### **PROCEDURE:**

Travel – Clinic, Vendor, Home Visits: enter budget amounts for mileage, meals and lodging for travel to/from WIC clinic sites, vendor relations, home visits to WIC applicants or participants.

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Meetings: WIC meetings, professional development meetings, outreach, and coordination. Travel expenses should reflect agency policies. Use your agency's mileage rate or the current State rate. Out-of-state travel is restricted to WIC paid staff (employees or contracted staff).

Example: A nutritionist travels to a clinic and spends 40 percent of their time at the clinic on nutrition education, then 40 percent of that person's travel costs to that clinic may be charged to nutrition education.

Training/Professional Development – staff training, conference registrations fees (travel expenses should be in the Travel line), agency memberships to professional organizations or associations. This does not include certification or registration fees to maintain registration status (R.D. or D.T.R.) with the American Dietetic Association (ADA) or ADA membership fees; these are unallowable costs.

Outreach/Advertising – radio, television, or internet ads, and printed material or advertising.

Educational Material – items produced or purchased for use in WIC projects for client services, nutrition education, breastfeeding, (e.g. posters, pamphlets, DVDs, videos, etc.) Include administrative printing (envelopes, folders, etc.) under Supplies.

Internet/Telephone – costs of internet access through agency and non-agency connections like T1 lines, DSL, cable, or dial up; monthly telephone service fees; toll-free numbers (must be prorated to other programs as applicable). Include costs for services and support provided by the agency's information technology (IT) department under Other.

Postage – mailing costs using postal or delivery services. Costs are limited to participant mailings and program administration.

Supplies – defined as expendable, usable articles. Supplies are limited to the following:

- Medical/clinic supplies (capillary tubes, microcuvettes, lancets, gloves, breastfeeding aids, etc.)
- Administrative supplies (desk supplies, administrative copies or printing, envelopes, participant folders, printer toner, paper, toys for clinic waiting areas, etc.)

Equipment under \$5,000, Repairs, Maintenance – an asset with a useful life of more than one year and cost of less than \$5,000. The State WIC Office has a maintenance agreement for the repair of ROSIE computers and printers; no additional funds should be budgeted. Projects are responsible for repair and maintenance of all other WIC equipment.

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Examples are office furniture, filing cabinets, dividers, electronic equipment (television, administrative computers and printers, DVD players, auto-dialers, cameras, etc.), and specialized assessment equipment (hemocues, scales, measuring boards, etc.).

Capital Equipment \$5,000 or More – an asset with a useful life of more than two years and the cost is \$5,000 or more. Prior approval is required before acquiring the equipment (see Policy 11.6 Equipment Purchases and Approval).

Rent/Utilities – the pro-rated costs of clinic and office space utilized by WIC staff and participants based on agency allocation plans or other documented splits. Clinic or education space may be prorated by client services, nutrition education or breastfeeding support. Estimate the amount of time spent in each area. The amount of time that the space is not used for these purposes should be put in program administration.

Insurance – liability, auto, equipment. Projects will be responsible for insuring all equipment except the computers, printers and monitors purchased by the State WIC Office for ROSIE.

Other – includes expenses for IT services, recruitment, audits, cleaning, subscriptions, banking, legal, and other accounting fees, etc. Itemize the costs on the lines provided.

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### SECTION IV - INDIRECT/AMSO COSTS

An agency must treat each item of its costs consistently as direct, allocated, or indirect. A cost may not be assigned to a program as a direct cost if any other cost under the same circumstance has been charged to a program as an allocated or indirect cost. These costs may only be included under Program Administration and must be part of a written agency allocation plan.

For example, if Mary Smith, Accountant, is included in other program budgets in the indirect allocation plan, she cannot be included in the personnel category of the WIC budget. She would be included in the indirect costs section for the WIC Program as well.

Indicate the current indirect rate and the budgeted amount. Describe the agency's allocation plan in the budget narrative; identify the date of the most recent plan, and where it is maintained.

A copy of the indirect cost allocation plan must be retained at the local agency and made available for program monitoring and audit purposes.

### TOTAL COSTS

Total Costs is the sum of the costs for all budget sections by program category and the percent of the WIC grant in each category. Be sure the total on the WIC Budget matches the total of the Contract or most recent Amendment total.

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### **OTHER BUDGETS TAB**

On this tab, enter any other funding received through the WIC Contract Agreement—Farmers’ Market, Breastfeeding Peer Counseling, Infrastructure, Special Projects, etc. Each of these budgets is identified by a unique CARS Profile ID number. Budgeting, accounting and reporting expenditures for these must be separate from the main WIC grant.

Enter the funding period, if different than the WIC budget period. Some funding ends with the federal fiscal year—September 30<sup>th</sup>.

Provide detailed costs in each of the budget sections – Personnel Services, Contracted Personnel, Agency Operations, Indirect Costs.

- Report employee salary and fringe benefit costs for each person working for the non-WIC funding or special project WIC funding under the appropriate column. Salary and fringe benefits must be documented on the time studies or other agency time reporting method.
- The fringe benefit composite rate will carry over from the WIC Budget tab. You can use this to calculate the fringe benefits or you may enter a different rate. You may also enter the exact cost for fringe under each column.
- Identify contract staff, if any, for a funding source.
- Enter operating costs such as travel, supplies, equipment, etc. under Agency Operations.

The last column on the Other Budgets tab shows line item totals and a total of all other funding on this tab. This column is intended to show total non-WIC funding and special project WIC funding being administered through the WIC Contract Agreement. It is for informational and management purposes only. Budgets may not be spent interchangeably across the columns.

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### **BUDGET NARRATIVE**

The Budget Narrative provides specific details of the local agency's plan for spending WIC funds during the budget period. Explain how allocations across the WIC Program categories are determined for personnel and non-personnel costs. The narrative format should follow the budget sections. Items to include in the narrative are those that cannot be clearly defined in the budget.

#### **PROCEDURE:**

### **SECTION I - PERSONNEL SERVICES**

Describe how positions are funded in full or in part with WIC funds and whether they are permanent or temporary positions. The narrative does not need to show how each salary is calculated.

Describe any exceptions to normal time and salary for a position:

- An employee will be on leave during the year and the salary listed is prorated to account for that time off.
- A position is vacant and you expect it to be filled midway through the year.
- An employee will be filling in for someone on leave during the year.

Explain whether the fringe rate listed is a single rate for all employees or if there are multiple fringe rates and the one listed in the budget is a composite.

### **SECTION II - CONTRACTED PERSONNEL**

Identify each contracted staff and the terms of the subcontract—hourly rate, time period, services to be provided. Does the position function as regular staff during the year? Will they fill in during vacancies or vacations for part of the year?

### **SECTION III - AGENCY OPERATIONS**

- Describe expected travel for the year for clinics, meetings, vendor visits, etc.
- Itemize the training and staff development costs expected by position
- Describe outreach plans, if any, for the year.
- Explain any planned equipment purchases or repairs, whether it will be shared and how it will be funded. Follow the policy for requests of \$5,000 or more.

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### SECTION IV - INDIRECT/AMSO COSTS

Describe the agency's allocation plan—what costs are included, the date of the most recent plan and where it is maintained. The plan must be available for the WIC monitoring, upon request by federal and state staff, and for audits.

### BUDGET REVISIONS

The WIC Program allows flexibility in project expenditures within the approved budget. Budget revisions are required when local project budgets are increased or reduced.

- Budget revisions and budget narrative revisions are required when local project budgets are increased or reduced. The budget worksheet and narrative must be submitted to the State WIC Office, DHSWICFISCAL mailbox, within 30 days of receiving the Contract Amendment.
- Only include descriptions of items that are changing with the revision.
- Budget increases may be a result of an increase in contracted caseload, an increase in all projects' WIC funding, or an adjustment for other funding and special projects.
- A decrease in funding would require a budget and budget narrative revision identifying where the reductions will be made.
- Budget revisions are not required when minor line items or program category amounts change within the budget but the total budget amount does not change.