

Budget Preparation Class Exercise

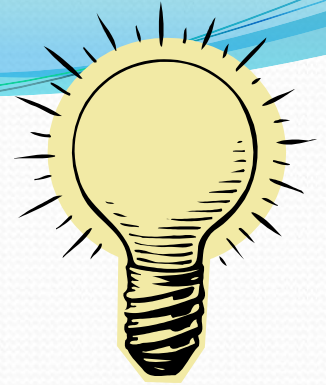
Learn About Budget Proposals



Budget Preparation – Class Exercise

- There are 4 general components to a program budget proposal:
 - Proposal – What are we trying to do?
 - Justification – The reasons why
 - Performance Measures – How do we track results?
 - Program Budget – Can we afford it?

Participant Exercise – Prepare a Project/Program - Proposal



Proposal:

Prepare a brief description of the project or program stating:

- What do you want to achieve?

Class Exercise - Proposal

Proposal: Mobile Animal Zoo in the Park After School Program

- Implement a pilot program to bring farm and harmless zoo animals to existing after school programs at local parks in order to provide disadvantaged children with the opportunity to learn about animals first hand.



Participant Exercise – Prepare a Project/Program - Justification



- Justification: Prepare a brief justification describing the benefits of a program and link the program to departmental or countywide vision and strategic plan objectives.
 - Program Result:
 - A brief statement of the intended result from the program and/or services to be provided.

Class Exercise - Justification

Justification:

- This program seeks to keep children safe and occupied during the critical after school hours, and to expose them to new learning environments in their local community.
- ?
 - Program Result:
 - Children are kept safe and engaged in a productive learning environment during critical after school hours.
 - ?

Class Exercise - Performance Measures

- Indicators:

- Total number of children in attendance
- Number of parks the mobile zoo visited
- ?
- ?

- Operational Measures:

- Children exposed to farm/zoo animals for the first time
- Amount of NCC needed for the mobile zoo in the park
- ?
- ?

Class Exercise - Program Budget



The following information is presented as follows:

Salary and Employee Benefits:

2.0 - Medium Vehicle Drivers	\$25,000 annual salary/per item x 2.0 =	\$50,000
2.0 - Park Animal Keeper	\$35,000 annual salary/per item x 2.0 =	\$70,000
2.0 - Recreation Svcs. Leader	\$25,000 annual salary/per item x 2.0 =	\$50,000
	Subtotal Salaries	\$170,000
	Employee Benefits applied @ 20% of total salaries	\$34,000
	Less Salary Savings of \$4,000 =	(\$4,000)
	Subtotal Employee Benefits and Salary Savings	\$30,000
	Total Salary and Employee Benefits	\$200,000

Services and Supplies:

Animal Feed	\$15,000
Animal Clean-up - Equip/Supplies	\$5,000
Transportation - Fuel Costs	\$5,000
Total Services and Supplies	\$25,000

Capital Assets - Equipment

2 - Special Vans (w/animal holding cages)	\$100,000
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Class Exercise - Program Budget

Intrafund Transfer:

Animal Care and Control agreed to pay Parks and Recreation \$10,000 towards the *Mobile Zoo in the Park After School Program*

Intrafund Transfer (IFT) -	\$10,000
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Revenue:

Grant from Animal Care Foundation -	\$100,000
Grant from Nabisco Pet Foundation -	\$100,000
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	\$200,000



Class Exercise - Program Budget Answer Sheet

Salaries and Employee Benefits	\$200,000
Services and Supplies	\$25,000
Capital Assets - Equipment	<u>\$100,000</u>
Gross Appropriation	\$325,000
Less Intrafund Transfer	<u>(\$10,000)</u>
Net Appropriation	\$315,000
Revenues	<u>\$200,000</u>
Net County Cost	<u><u>\$115,000</u></u>



Budgeted Positions: 6.0

Participant Exercise – Prepare Project/Program- Budget



PROGRAM BUDGET:

Salaries and Employee Benefits	_____
+ Services and Supplies	_____
+ Capital Assets - Equipment	_____
= Gross Appropriation	_____
- Less Intrafund Transfer	_____
= Net Appropriation	_____
- Revenues	_____
= Net County Cost	=====
 Budgeted Positions:	_____

Participant Exercise – Prepare Project/Program-Performances Measures

PERFORMANCE MEASURES:

Indicators

Number of _____

Percent of _____

Average number of _____

Operational Measures

Impact on client _____

Clients served _____

Number of _____

