21st Century Community Learning Centers

2022

21c Budgeting Overview

Updated 12/1/2022

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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

- Years 3+: 21C funds decline by 25% (year 4) and 10% (year 5) and other sources pick up the slack

- Mature programs: There are many funding sources with different rules, timelines, and expenditure patterns and a large portion of the budget comes from non-21C sources and complexity increases.

- Assumption*: A Total Annual Project Budget needed with all sources to track and implement to your project goals as well as to support managing, "braiding" and sustaining programs

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Managing Budgets-Big Picture

- Budget Test: All expenditures are reasonable, necessary and allocable (as well as advisable)
- Managing your Total Project Budget
  - Key question #1: What is your total project budget? (Your needed budget to achieve goals?)
  - Key question: Does your current Excel working budget format serve your needs?
  - Key question: How will/do you track and project expenditures across time?
  - Key Question: How will/do you receive needed budget information and collaborate with your local business office and accountant?
  - Key Question: How might you manage or delegate budget authority with sites and/or staff?
     (autonomous, input or consensus decision making?)

Managing with a buffer if possible (e.g., 1-3% pre-pandemic?) 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

Purpose of Working Budgets

*An Excel "working budget" shows project and site levels, shows how 21C funds are distributed, and it is aligned to chart of account codes. Beyond this, AOE does not require a local excel budget format; exemplars or examples can be shared.

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Sample Excel/Working Budget #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 .0069)	$ 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)

Sample Excel/Working Budget #2

		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 – Muncipal	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												
GRAND TOTAL		51,128	17,950	32,711	7,000	7,162	800	1,697	1,500	600	11,172	2,939

Overall | Craftsbury | **Hardwick** | Wolcott | Summer | Program Office

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

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21C Budgets in GMS-Overview

- 21C auditable state accounting record are the chart of account tabs + rows in GMS

- Auditable local accounting record is in the local accounting system

- GMS Budget Tabs in amendments use the state Chart of Account codes which are legally binding and the macro account of record

- Your excel "working" budget is attached as part of GMS continuation applications

AOE Amendment Process

- All amendments are done in the [Grants Management System](#)
- When: A change to the grant's scope of work occurs…the "what" (see next page) or;
- A new code is requested for expenditure (in this example, supplies cannot be purchased yet) or;
- A shift of more than 35% in any GMS *budget* *underline*subtotal*/underline* *roll-up* fields (e.g., use bottom row): This is the AOE threshold and fyi, has never been used as part of 21C
- 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 %
Sub		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 substantial changes to an approved application or amendment. Contact the state coordinator if you are unsure if an anticipated change requires an amendment. Change of scope amendments include but are not limited to:

- 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 (e.g., due to summer construction)
- Consolidation of programs or sites
- Major changes to summer programs
- Significant new equipment or supply purchases
- Any other substantial structural shifts

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Chart of Account Codes used for 21C in GMS

Object Codes

Function 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 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

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Function 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.
- Note: There is a state level detailed coding doc available for business offices that is available if you want that level of detail

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 long after the April 1 deadline.

In GMS
Click
here

View GAN

▷ 21st Century.- Continuing Projects

Burlington SD | Original Application ▾ | Final Approved | 6/28/2019 | OPEN | AMEND | PAYMENTS | REVIEW SUMMARY | DELETE APPLICATION

View GAN

Amendment
shows

ntinuation Grant

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

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Current Amendments and Annual "Continuation Applications" Narrative Structure is the Same

PROGRAM INFORMATION	CONTACT INFORMATION	ALLOCATIONS	PROGRAM DETAILS	BUDGET	ASSURANCES	SUBMIT	AMENDMENT DESCRIPTION	APPLICATION HISTORY	APPLICATION PRINT

Program Details

Within each of the applicable boxes below, input changes including change of scope narratives and associated details preparing brief explanations of any pre-post difference between the originally approved 21C application and proposed change(s). If there are no changes in one of the areas, select "no" as your choice. Proposals will be reviewed to ensure that items are reasonable, necessary and consistent with 21C expectations, and with any new state or school health or safety guidelines or guidance as they are released. For new or any adapted programming or services, be sure to **clearly itemize**, and include numerical targets such as days, numbers served, and costs to understand the scope of the proposed change.

Are there any proposed changes or new amendments to the 21st CCLC funded project that differ from the **originally approved 21C application?**

- ● Yes
- ○ No

1. Include the Rationale for any proposed change(s).
2. Discuss the alignment and integration with school day systems and recovery planning efforts that has occurred to create this amendment
3. Are there any proposed changes in the Programming area? (e.g., dosage, numbers, type, scope, changes in schedules and approach)
4. Are there any proposed changes in the Safety area?
5. Are there any proposed changes in the Staffing and Management area (e.g., structure, positions, hours, professional development)
6. Are there any proposed changes in the Evaluation and Data area (e.g., local evaluation plan measure changes or implications)
7. Are there any proposed changes in the Access and Equity area (e.g., transportation, strategies to support increased social emotional needs; focus on supports or programs that address needs created by COVID-1
8. Are there any proposed changes in the budget narrative(at a minimum itemize each new expenditure with details such as per unit costs, rates for what and for how many times)
9. Will the project be using up to 15% carryforward of last year's FY 2022 Allocation as part of this year's total expenditure plan? State in broad terms how funds intend to be applied and the known details of the assumed carryforward expenditure plan. If #9 is being answered as part of a new amendment submitted after July 1, 2022, state the specific amount of carryforward funding being applied to each item and the specific details of how each expenditure is expected to be applied, including for what, and the rationale of each.

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Amendments – <u>Level of Detail Needed</u> – Good Example

5. Are there any proposed changes in the **Staffing and Management** area (e.g., structure, positions, hours, professional development)

◉ Yes

○ No

(2094 of 10000 maximum characters used)

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1. Site Coordinator- Derby Elementary has allocated part of their ESSER allotment to making the site coordinator position full time. The site coordinator will use the additional time to take the program further, primarily with increased connection to the school action plan and a youth advisory for the program. Expectations around professional development, school day collaboration, and student leadership will be increased. Hours will increase from 25 to 32 and include benefits. The contract follows the teacher schedule, with a separate contract for five 40-hour weeks in the summer.

2. Summer and school year tutoring- at all summer sites targeted, student specific tutoring took place for all Encore children from 8-10, Monday-Thursday. 54 tutors were hired attended two days of training in June. A part-time tutoring coordinator was hired, one of the SU Literacy Coaches, to ensure tutoring is consistent and uses high-leverage concepts partnered with engaging themes to meet the needs of learners. All tutoring funds come from SU level ESSER both for the summer and school year. Tutors received 10 hours/ week for four weeks at $30/hour for adults, $18/hour for students. Next year the rate will be $27/hour for adults, $18/hour for students.

3. BSEL Leaders- Behavior and Social Emotional Learning leader positions have been created in each summer site with support from the Northeast Kingdom Prevention Centers of Excellence grant. The primary focus is that no child is sent home from programs due to behavior. All staff are CPI certified with experience in responsive classroom and restorative practices. BSEL leaders were allotted 35 hours/week for 5 weeks at $28/hour for the summer, and $25/hour for up to 10 hours per week during the year.

4. Carryover funds will support the option of increased hours for coordinators in six small sites. These hours are needed to support site coordinators working from home when they have the virus or are close contacts feeling well enough to work but need a physical sub in the building, or when they are unable to complete administrative work during program time because they are subbing in or supporting instruction. Encore coordinators in the smaller sites use just 12-15 hours per week, 12-13 hours of which are during the open program hours. Additional flexibility in the coordinator wage line with allow them to support direct service without the stress of when the administrative work will be done or choosing to do it on their own time.

Policy Areas of Note

- Single purchases over $5000 require a GMS pre application

- To assure equity ongoing assessment of any program income and fee collection is paramount and any changes in practice always require an amendment (see USDOE program income approval memo on website)

- New this year and in future: Additional targeted funding is provided to support data collection, evaluation and assessment activity:

Use of funds can be used within the following uses (e.g.,):

- Data collection system upgrades including licenses directed or designed for/to afterschool program needs
- Wages to support required data entry, analysis, and conversions necessary for reporting
- Independent local evaluation activity of 21C funded programs
- Wages to support internal evaluation activity such as: formative and summative assessments, analysis, including focus groups
- Trainings and professional development in use of data, evaluation, or data collection systems
- Wages, stipends, or expansions to support the Youth Program Quality Assessment system and peer visits to other programs

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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 and vice-versa 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 a smart strategy including regular attendee costs or other standard metrics.

- Did you know there is a cost report in Filemaker that can track hourly costs by program

- New business office personal may require time working together to understand others' needs

- Local working excel budgets may not be organized well and need to follow a better template

- Coding practice: Every personnel service row code 100 must have a commensurate aligned benefit row, so if you have 3 personnel lines, you must have 3 benefit lines that relate to each

Budget Accountability and Oversight

District level

- Local single audits required (will want GAN)
- AOE Finance Dept. monitors SU on rotating schedule and this includes 21C
- Local draw downs (payments) through GMS system (viewable by all)
- Local administration and school board oversight responsibilities
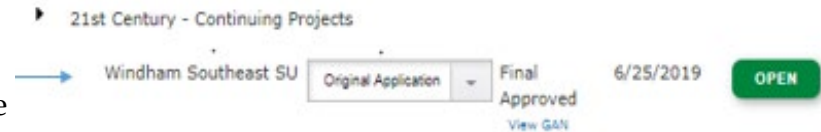
AOE-21C Program Level

- Budgets reviewed and approved annually based on application, amendments, expectations and policies
- Amendment process for required budget changes or changes of scope
- End of year 21C and Non-21c funds by type are reported to AOE annually in June
- APR state review includes budget, cost basis per regular attendee 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.

Important Budget Dates

- FY '22 accessing carryforward Amendments due 12/23 or in early January

- April 1 final date for amendments this year

- June 6 continuation applications and excel budgets due

- Save time, call Emanuel before submitting amendment to get guidance

21C website – 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 that is shared annually each late spring or can be requested

  - Emanuel Betz, 21C State Coordinator, Emanuel.Betz@Vermont.gov

  - The AOE Finance Team is often consulted for detailed policy questions and other questions around financial requirements.

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