

## Caregiver Support Program Cost Summary Worksheet

This is an example of an annual summary cost worksheet for a caregiver support program that offers two services, volunteer respite, and comprehensive caregiver counseling. The caregiver support program is housed within a multi-division social service organizational structure. The worksheet shows one way of allocating direct and indirect program expenses, as well as organizational administrative expenses.

The first column lists the major categories of expense starting with payroll. Direct salary expense includes the staff that provides direct client services in the two programs. Indirect salary expense includes a percentage of FTE time of other division support staff that spends part of their time supporting the program operations. Fringe benefits are allocated based on a percentage of salary – in this case 25%.

Direct expenses include all other expenses directly attributable to the program operations, including occupancy costs for the direct service staff.

Indirect Expenses are divided into two categories – **program indirect** such as occupancy costs to support the “indirect” personnel that support the program operations, and the **general agency administration** allocation. The latter costs are a percentage allocation of administrative “infrastructure costs” such as the executive leadership and support office staff, development, financial, information technology staff and the occupancy costs associated with them, legal and audit costs, etc.

The line item costs are allocated to each service in the program, in columns three and four. The total number of service units for each program (hours) for a single year are listed at the bottom of each respective column. Note that that respite program includes both direct staff labor hours and volunteer hours. The total number of units (hours) is divided into the total program expenses for each service and derives a cost per unit for each service.

<b>Caregiver Support Program Annual Budget Sample</b>	<b>Total</b>		<b>Respite</b>		<b>Comprehensive Counseling</b>
<b>Payroll Costs</b>					
Salary Expense (Direct)	103,511		44,510		59,001
Salary Expense (Indirect)	94,010		40,424		53,586
Adjustment- (1)					
Fringe Benefits	49,659		21,353		28,306
<b>Total Payroll</b>	<b>247,180</b>		<b>106,287</b>		<b>140,893</b>
<b>Direct Expenses</b>					
Volunteer Expenses	5,862		5,862		0
All Other Direct Expenses	33,856		14,558		19,298
Net Direct Expenses	39,718		20,420		19,298
<b>Indirect Expenses</b>					
Program Indirect	18,000		7,740		10,260
General & Admin Indirect	57,000		24,510		32,490
Total Indirect Expenses	75,000		32,250		42,750
<b>Total Program Expenses</b>	<b>361,898</b>		<b>158,957</b>		<b>202,941</b>
<b># of Volunteer Respite Hours</b>			6,957		
<b># of Direct Labor Hours</b>	4,368		1,878		2,490
<b>Cost per unit of D.L. Hours</b>	\$ 82.85		\$ 17.99		\$ 81.50