

Organizational Budgeting Roundtable

Jerry Rosenberg, CPA, CFP
Vice President

Gelman, Rosenberg & Freedman, CPAs

MACPA – Panel Discussion
Wednesday, November 10, 2010



Organizational Budgeting Roundtable

ANY COMPANY YEAR END 12/31/10 REVENUE PROJECTION

		34.48%	20.87%		11.51%		7.00%	
Contract	<u>DL</u>	<u>Fringe</u>	<u>Overhead</u>	<u>ODC</u>	<u>G&A</u>	<u>Total</u>	<u>Fee</u>	<u>Revenue</u>
001-001	68,325	23,556	19,173	5,600	13,431	130,085	9,106	139,191
002-001	29,880	10,302	8,385	1,400	5,753	55,719	3,900	59,620
New Contract	89,269	30,777	25,051	-	16,706	161,803	11,326	173,129
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Totals	187,474	64,635	52,609	7,000	35,891	347,608	24,333	371,940



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ANY COMPANY YEAR END 12/31/10 LABOR ANALYSIS (PROJECTED)

	<u>Hrly</u>	<u>2080</u>	<u>Prorated Salary</u>	<u>2080</u>	<u>Paid Time Off</u>	<u>Holiday</u>	<u>Total Fringe</u>	<u>Direct</u>	<u>B&P</u>	<u>Comp Ovhd</u>	<u>G&A</u>	<u>Totals</u>
Emp. 1	52.88	110,000	110,000	52.88	6,346	4,231	10,577	66,000	4,971	22,000	6,452	110,000
Emp. 2	43.27	90,000	67,500	43.27	3,894	2,596	6,490	61,010	-	-	-	67,500
Emp. 3	31.25	65,000	48,750	31.25	2,813	1,875	4,688	44,063	-	-	-	48,750
Emp. 4	28.85	60,000	15,000	28.85	865	577	1,442	13,558	-	-	-	15,000
Emp. 5	16.83	35,000	17,500	16.83	1,010	673	1,683	2,844	-	5,065	7,909	17,500
Totals			258,750		14,928	9,952	24,880	187,474	4,971	27,065	14,361	258,750



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ANY COMPANY FYE 12/31/10 SALARY RELATED FRINGE BENEFITS (PROJECTED)

	<u>FICA</u>	<u>FUTA/ SUTA</u>	<u>INSURANCE</u>	<u>BONUS</u>	<u>PENSION</u>	<u>TOTAL</u>	
Emp. 1	8,217	256	3,000	5,500	3,300	20,273	SS @ 6.2% up to 106,800
Emp. 2	5,164	256	2,250	3,375	2,025	13,070	Medicare @ 1.45%
Emp. 3	3,729	256	2,250	2,438	1,463	10,135	FUTA @ .8% up to 7,000
Emp. 4	1,148	256	750	750	450	3,354	SUTA estimated @ 2.5% up to 8,000
Emp. 5	1,339	256	1,500	875	525	4,495	Matching 401(k) @ 3% of estimated salary
<u>Totals</u>	19,596	1,280	9,750	12,938	7,763	51,326	



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ANY COMPANY

SCHEDULE OF FRINGE BENEFITS COST POOL AND RATE CALCULATION FOR THE YEAR ENDED DECEMBER 31, 2020 (PROJECTED)

FRINGE BENEFITS POOL:

FICA	\$	19,596
FUTA/SUTA		1,280
HEALTH INS		9,750
PTO		14,928
HOLIDAY		9,952
BONUS		12,938
PENSION		7,763
WORKERS COMP		975
LIFE & DISABILITY		1,950
TUITION REIMBURSEMENT		1,500
TOTAL FRINGE BENEFITS POOL	\$	<u>80,631</u>

FRINGE BENEFITS BASE

Total Salary	\$	258,750
Less: PTO		(24,880)
TOTAL FRINGE BENEFITS BASE	\$	<u>233,870</u>

FRINGE BENEFITS RATE

34.48%

Last Yr
Fcst
34.1%



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ANY COMPANY SCHEDULE OF OVERHEAD COST POOL AND RATE CALCULATION FOR THE YEAR ENDED DECEMBER 31, 2020 (PROJECTED)

OVERHEAD		
OVERHEAD POOL:		
OVERHEAD LABOR	\$	27,065
ALLOCATED FRINGE ON OH LABOR		9,331
RENT		5,752
SUPPLIES & EQUIPMENT		1,438
DUES & SUBSCRIPTIONS		959
LOCAL TRAVEL		288
REPAIRS & MAINTENANCE		288
CONSULTANTS		959
POSTAGE & DELIVERY		288
MISC.		288
COMMUNICATIONS		1,438
DEPRECIATION		3,515
RECRUITING		959
EQUIPMENT RENTAL		1,438
TOTAL OVERHEAD POOL	\$	54,004
OVERHEAD BASE:		
DIRECT LABOR	\$	187,474
ALLOCATED FRINGE ON DL		64,635
B&P		4,971
ALLOCATED FRINGE ON B&P		1,714
TOTAL OVERHEAD BASE	\$	258,793
OVERHEAD RATE - COMPANY SITE		20.87%

	19,332	214,538	
		233,870	Work Area - Do Not Submit
	4.13%	95.87%	
G&A	OH		
	248	5,752	6000 Per year
	62	1,438	1500 \$300 PER EMPL
	41	959	1000 ESTIMATE
	12	288	300 ESTIMATE
	12	288	300 ESTIMATE
	41	959	1000 ESTIMATE
	12	288	300 ESTIMATE
	12	288	300 ESTIMATE
	62	1,438	1500 ESTIMATE
	152	3,515	3667 ESTIMATE
	41	959	1000 ESTIMATE
	62	1,438	1500 ESTIMATE
			1.00
			1.34 FRINGE
			1.63 OVERHEAD
			1.81 G&A
			1.94 TOTAL MULTIPLE WITH 7% FEE

Last Yr
Fcst
21.2%



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ANY COMPANY SCHEDULE OF GENERAL AND ADMINISTRATIVE COST POOL AND RATE CALCULATION FOR THE YEAR ENDED DECEMBER 31, 2020 (PROJECTED)

G&A POOL:	
G&A LABOR	\$ 14,361
ALLOCATED FRINGE ON G&A LABOR	4,951
B&P LABOR	4,971
ALLOCATED FRINGE ON B&P LABOR	1,714
ALLOCATED OVERHEAD ON B&P	1,395
RENT	248
SUPPLIES & EQUIPMENT	62
DUES & SUBSCRIPTIONS	41
LOCAL TRAVEL	12
REPAIRS & MAINTENANCE	12
CONSULTANTS	41
POSTAGE & DELIVERY	12
MISCELLANEOUS	12
TELEPHONE	62
DEPRECIATION	152
RECRUITING	41
EQUIPMENT RENTAL	62
BANK SERVICE FEES	240
GENERAL BUSINESS INSURANCE	2,000
PROFESSIONAL FEES (ACCT & LEGAL)	5,000
PERSONAL PROPERTY TAX	500
TOTAL G&A POOL	\$ 35,891

G&A BASE:	
DIRECT LABOR	\$ 187,474
ALLOCATED FRINGE ON DL	64,635
ODC	7,000
LESS ALLOCATED OH ON B&P	(1,395)
OVERHEAD	54,004
TOTAL G&A BASE	\$ 311,717

G&A RATE 11.51%

- 1) All work performed on Site.
- 2) No HOA
- 3) Fee netted against Unallowables

Expense Proof:		Revenue Proof:	
salaries	258,750	Total cost	347,608
fringe	55,751	7% Fee	<u>24,333</u>
oh	17,608		371,940
g&a	8,499		
ODC	<u>7,000</u>	Revenue	371,940
	347,608		
G&A Base	35,891	Diff	0
G&A Pool	<u>311,717</u>		
	347,608		
Diff	0		

Last Yr
Fcst
12%

