NAVY CHILD AND YOUTH PROGRAMS
FY20 EMS Guidance

During this cycle of the budget, users may not make changes to any program components, revenues, CDH subsidies, and total youth non-labor amounts without CNIC CYP approval.

In EMS, select the FY20 Budget v1 scenario, using the steps provided below, update and validate projected costs for these tabs:

      Region
            Support Staff
            Non-labor Expenses
      Installation
            Support Staff
            Training and Curriculum (T&C) Staff
            Other Expenses
      Program
            <u>For each CDC, CDGH, SAC and Youth:</u>
            Direct Care Staff
            Support Staff
            Non-labor Expenses

            <u>For CDH</u>:
            Support Staff
            Non-Labor

Staff (labor) tabs:

1. Identify each FTE by position titles with labor type, category and equivalent APF pay grade and step*. Assign cost centers to each position. When using the Navy Standard line, the cost center assigned is the default cost center for the program.
   * FY20 change: Flexible category staff salary projections may not be changed unless CNIC CYP has approved an across the board increase for the starting salaries for those position(s).

2. Validate that total count of FTEs for projected and authorized is the same.

Non-labor tabs:

1. Allocate the total authorized expenses based on the specific program needs. Assign appropriate GL and cost centers to each expense line item.

2. Verify total non-labor costs do not exceed total authorized costs. Identify any excess requirements as unfunded with assigned priority levels.

Labor Tabs: Direct Care, Support Staff, T&C Staff

The authorized (Navy Standard) number of FTEs by position titles, category, and equivalent APF pay grade and step is used to calculate a total labor and benefits cost shown in the **Auth FTE, and Auth Cost** columns. All Navy Standard positions are listed as NAF US positions and have the default expense cost center assigned to the positions. For the budget phase, projections must be identified by position title, labor type, category, cost center, and *equivalent* GS or WG pay grade and step. It is important to use a current pay listing of employees to include the pay and all associated pay entitlements (post allowance, post differential) to develop accurate projections.

FTE calculation: number of hours annually / 2080 = 1 FTE

Full-time equivalent (FTE) is unit of measure equaling 2,080 work hours annually. The number of FTEs listed only indicates the quantity of authorized work hours, not the number of employees authorized.

o   A position listed with one (1) FTE, authorizes an annual total of 2080 hours. If the position is listed as flexible, there may be multiple employees working those hours.

o   Employees hired in a position listed as .5 FTE but listed as full- time category authorizes one-half of a FTE or 1,040 hours annually with applicable benefits package.

o   Seasonal staffing uses the same calculation: Example: 6 staff x 40 hours per week x 13 weeks totals 3,120 hrs.   3120/2080=1.5 FTE

Components	Direct Staff	Direct Staff Summary		Support Staff	Non-labor Expenses		Cost Center	Cost Summary			
Position Title	**Pay Table**	**Step**	**Labor Type**	**Category**	**Cost Center**	**Auth FTE**	**Auth Cost**	**Proj FTE**	**Proj Cost**	**Options**	
Leader	GS05	2	NAF	Full Time	8235	10	$498,558	10	$498,558	✐	
Program Assistant	GS02	2	NAF	Flex	8235	12.84	$396,947	12.84	$396,947	✐	
Program Assistant	GS04	2	NAF	Full Time	8235	35	$1,559,606	35	$1,559,606	✐	
					NAF Labor Subtotal	57.8	$2,455,110	57.8	$2,455,110		
					APF Labor Subtotal	0.0	$0	0.0	$0		
					Foreign National (Direct/Indirect)	0.0	$0	0.0	$0		
					Contracted Labor	0.0	$0	0.0	$0		
					TOTAL	57.8	$2,455,110	57.8	$2,455,110		
					UNFUNDED	0.0	$0	0.0	$0		

Direct Staff example: Total FTE is 57.8 in both Authorized and Projected FTEs. Upon completion of all changes, the total FTE should be the same number.

To add positions, click the Add Icon [icon] in the top right corner.

To modify any line item, click the *pencil* icon located in the **Options** section. Lines with only a Pencil icon are Navy Standard positions and cannot be deleted. The X icon indicates lines that have been added as Projected and may also be deleted. ***There is no "un-do" function in EMS—use carefully***

A projected position that matches exactly the Authorized FTEs, position title, category, type equivalent grade level and step, and cost center requires no action.

Modifying Positions

For line items with Auth FTEs, users may only modify the *quantity* of projected FTEs, and enter notes in the change rationale box.

Position Title:	Program Assistant
Type:	NAF **Category:** Full Time
Pay Table Level:	GS04 **Pay Table Step:** 2
Cost Center:	8235 (NS Anywhere CDC UFM)
Authorized FTE:	35
FTE:	30

Change Rationale:

Unfunded:

Update ← **Click Update to save changes**

Adding New Positions

To add positions, click the Add Icon [+] in the top right corner. A pane below the current section will be shown. Example below: users will add all applicable information by using the various drop down menus to properly identify the position added.

Position Title:	Program Assistant ∨
Type:	NAF ∨ **Category:** Full Time ∨
Pay Table Level:	GS03 ∨ **Pay Table Step:** 4 ($15.63 hourly/$32,502.49 annually) ∨
Cost Center:	8235 (NS Anywhere CDC UFM) - Default ∨
FTE:	3.5

Change Rationale:

Unfunded:

Add ← **Click Add to save changes**

For positions with more than 1 FTE listed and salaries are similar, the salaries may be averaged for the closest estimate of salaries. Positions with salaries that are not an exact match in the

tables may be estimated using the closest step. Once the position is added, the **total salary cost with benefits** will be shown in the **Proj Costs** columns.

<u>Drop down menus</u>:

Position Titles: listing includes all authorized position titles

Type and Category: listing includes the combination of funding and employment categories available   When type is Contract- refer to **Contracted Labor** section below.

Pay Table Level & Pay Table Step: lists the basic pay table and step calculated with the installation locality pay

- *US Positions** -match salary to include authorized pay related allowances/differentials/entitlements. Do not include Living Quarters Allowances (LQA)—these are listed at the appropriate installation or regional expense tabs. Use GS or WG listing for the closest match.
  > **Reminder: flexible category staff salary projections may not be changed unless CNIC CYP has approved an across the board increase for the starting salaries for those position(s).*

- *FN Direct APF, FN Direct (NAF), FN Indirect APF or FN Indirect (NAF) Positions*: Identify each position as direct or indirect hires and the appropriate pay system. If there are any questions on the type of employees at a location, please contact your Human Resources Office for assistance. Use the GS or WG listing match salary **plus** benefits costs.

Associated Program: Installation level and Region Non-Labor or Other Expense tabs only- additional drop down menu provided to specify the CY program expense-be sure it matches with the selected cost center.

Cost Center: listing of all activity's cost centers in EMS. Additional cost centers may be added in the Cost Center tab, if missing

Change Rationale: text box is provided for additional notes and information as needed (one recommendation may be to enter pay rates and employee initials to assist in identifying reasons for the changes later or tracking to a manning report)

Unfunded: *Do not mark any labor as unfunded unless it is an unauthorized position.*

Add or **Update** buttons throughout EMS must be clicked to save information.

Contracted Labor

Although contractual labor cost is classified as a non-labor expense, the total number of FTEs must be reported in the **Staffing** tabs.   The following screenshots are provided to illustrate how contracted labors FTEs are included in the total projected FTE quantity, and how the cost

of the contract is reported in the **Non-labor** tab. This is mainly used to augment camps with contracted Camp Adventure staff. Click the Add Icon to create the contracted labor line.

Once Contract is selected for Type, the pay table information is replaced with GL code information, as shown below:

Position Title: Contracted labor must be reported by position title.

Expense Amount: cost of contracted labor-do not include lodging costs.

Cost Center: assign the UFM cost center

FTE: calculate the number of FTEs

Change Rationale: using example as a guide, include any pertinent information regarding the contract.

Click *Add* to save changes.

Using the same example Direct Staff tab, the below screenshot represents the changes made. On the contracted labor line shows 1.5 FTE, projected costs $0. The sub-totals below include **Contracted Labor**, $75,000. Also, the quantity of FTEs on for the GS04 step 2 Program Assistants projected side was changed from 35 to 30 to reduce the requirement covered by 1.5 FTE contracted labor and 4.5 FTE positions (with benefits) at a lower pay rate. The total FTEs for both Authorized and Projected are the same.

Position Title	Pay Table	Step	Labor Type	Category	Cost Center	Auth FTE	Auth Cost	Proj FTE	Proj Cost	Options
Program Assistant	GS03	4	NAF	Full Time	8235	0	$0	3.5	$147,887	
Leader	GS05	2	NAF	Full Time	8235	10	$498,558	10	$498,558	
Program Assistant	GS04	2	NAF	Full Time	8235	35	$1,559,606	30	$1,336,806	
Program Assistant	GS02	2	NAF	Flex	8235	12.84	$396,947	12.84	$396,947	
Program Assistant	CONT	0	Contract	Contractor	8235	0	$0	1.5	$0	
					NAF Labor Subtotal	57.8	$2,455,110	56.3	$2,380,196	
					APF Labor Subtotal	0.0	$0	0.0	$0	
					Foreign National (Direct/Indirect)	0.0	$0	0.0	$0	
					Contracted Labor	0.0	$0	1.5	$75,000	
					TOTAL	57.8	$2,455,110	57.8	$2,455,196	
					UNFUNDED	0.0	$0	0.0	$0	

Below are sectioned views of **Non-labor** tab— Program Assistant-Contracted Labor costs reported in the line item view and sub-totaled separately in the bottom Totals section.

Expense Title	Cost Center	GL Code	Projected Expense	Options
Program Assistant - Contracted Labor	8235	783089	$75,000	

|			
Projected Cost per Child:	$340.91	Projected Expenses Subtotal:	$0
Authorized Cost per Child:	$1,363.43	Projected Contracted Labor Expense:	$75,000
		Unfunded Expenses Subtotal:	$0
		Projected Expenses Total:	$75,000
		Authorized Expenses:	$299,955

Non-Labor/Other Expense Tabs

CYP Management Standards provides guidance on non-labor authorizations per child for CDC, CDH and SAC. For Youth, the authorized non-labor amount is the total amount approved during the Requirements phase. Each program's (CDC, CDH, SAC) non-labor tab shows the authorized cost per child and total authorized expenses amount. The installation and region tabs may also show additional authorizations. As a reminder, component information and total youth non-labor amounts may <u>not</u> be changed in the budget scenario.

Non-labor expenses may be added to <u>allocate</u> the total authorized amounts to meet the programs' needs. The Projected Expense Sub-total must not exceed the Authorized Expense amount. Use of the SAP *Detailed Executive Summary* (or similar financial reports) for each program is recommended to identify the type and amount of expenses by GL codes. Please also refer to the CYP specific account guidance.
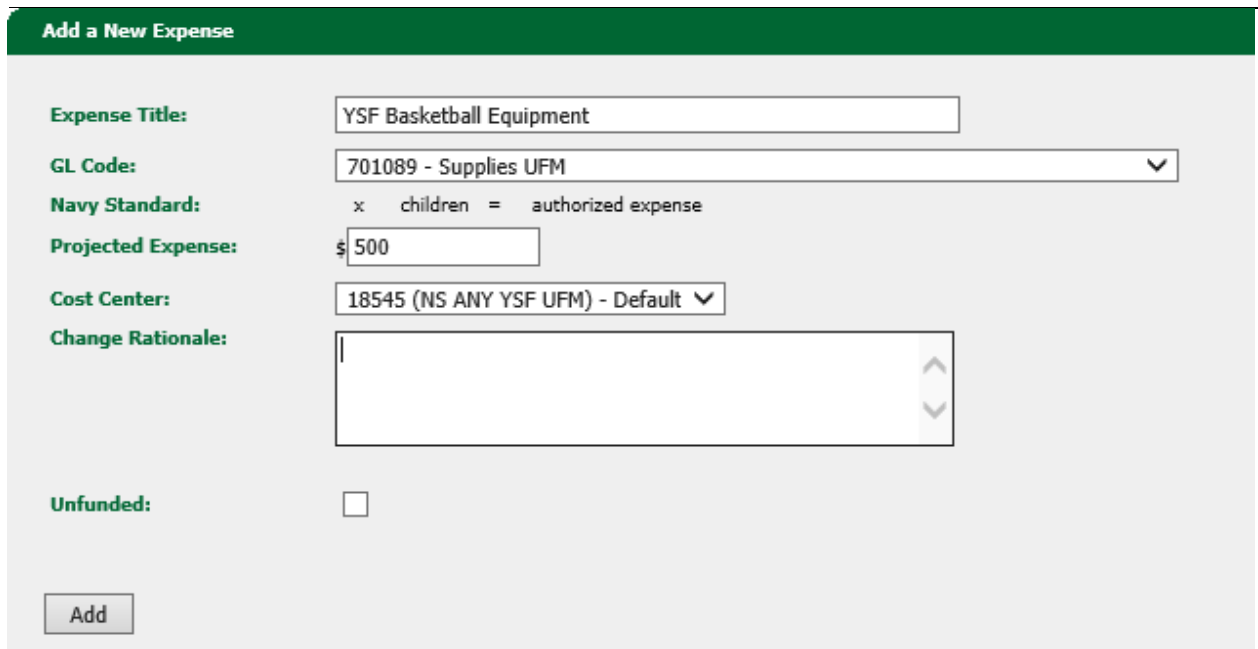
Example of CDC or SAC non-labor tab:

Components	Direct Staff	Direct Staff Summary	Support Staff	Non-labor Expenses	Cost Center	Cost Summary		
Expense Title					**Cost Center**	**GL Code**	**Projected Expense**	**Options**
Program Assistant - Contracted Labor					8235	783089	$75,000	
				Projected Expenses Subtotal:			$0	
Contracted Labor was added from Labor tab- previous example				Projected Contracted Labor Expense:			$75,000	
				Unfunded Expenses Subtotal:			$0	
	Projected Cost per Child:	$340.91		Projected Expenses Total:			$75,000	
	Authorized Cost per Child:	$1,363.43		Authorized Expenses:			$299,955	

Youth: *Be*fore allocating expenses, as a best practice, recommend including the approved dollar amount in the expense title box, and then zero out the projected expense dollar amount. This line item is now only a reference to the initial, approved amount.

Components	Direct Staff	Direct Staff Summary	Support Staff	Non-labor Expenses	Cost Center	Cost Summary		
Expense Title					**Cost Center**	**GL Code**	**Projected Expense**	**Options**
FY 20 AUTHORIZED $68,823					18545	000000	$0	
				Projected Expenses Subtotal:			$0	
				Projected Contracted Labor Expense:			$0	
	Projected Cost per Child:	$0.00		Unfunded Expenses Subtotal:			$0	
	Authorized Cost per Child:	$0.00		Projected Expenses Total:			$0	
				Authorized Expenses:			$0	

Authorized Expenses listed for Youth is $0; it will remain zero, but the *Projected Expenses Subtotal* will change as new line items are added**.**

To begin, click the Add Icon [image], and a lower pane will open.

Expense Title: required field used to provide details regarding the specific program costs.

GL Code: drop down menu showing available GL codes.

Projected Expense: enter amount only

Associated Program: Installation level and Region **Non-Labor** or **Other Expense** tabs only- additional drop down menu provided to specify the CY program expense-be sure it matches with the selected cost center.

Cost Center: the drop down lists all activity's cost centers in EMS.

Change Rationale: text box used for additional information or justification as needed.

Unfunded: identify non-labor expenses which exceed the total authorized non-labor amounts. Include any expenses that have been requested and not yet approved/authorized. Click box, to show an additional drop down pane appears to select a priority level of the unfunded item:

- *Urgent Critical Requirement*
- *To Support New Spaces*
- *Other-* if selected, an additional window is opened in order to provide details

Add or **Update** buttons must be clicked to save information.

Screenshot of an unfunded entry:

Once added, these items are easily identified in the Non-Labor tab; they have an Unfunded icon (indicated with the arrow) displayed under Options, next to the pencil and delete icons.

The example above shows entries for contracted labor, unfunded expenses, and projected expense line items.   In this example, Projected Expenses Subtotal is $12K; Authorized Expense, $299,955. Additional expenses may be added until the totals match, or are very close.