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1. GENERAL

1.1. PURPOSE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

To establish the budget guidance for the preparation of the Fiscal Year (FY)20 FMWR operating plan. Specific guidance on benchmarks, standards, and operating procedures are located below. Where noted, guidance may be specific to Installation Management Command (IMCOM).

1.2. EXCLUSIONS.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

This budget guidance applies to all Army Nonappropriated Fund Instrumentalities (NAFI), except Chaplains Funds and Stars & Stripes.

1.3. SUPPLEMENTAL GUIDANCE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

IMCOM Directorates (IDs) are authorized to issue supplemental budget guidance. A copy of any supplemental guidance should be provided to IMCOM G9, Financial Management Division via e-mail to both Sonia Daugherty (sonia.daugherty.naf@mail.mil), Jim Keene (james.k.keene2.naf@mail.mil) and Carmen Pohler (carmen.e.pohler.naf@mail.mil)

1.4. CHANGES FROM FY19 TO FY20 BUDGET GUIDANCE.

(POCs are Jim Keene (james.k.keene2.naf@mail.mil or 210-466-1392) and Carmen Pohler (carmen.e.pohler.naf@mail.mil or 210-466-1388))

   a. **2.4 Revised Budget Timeline.**
   - Final AOB submission due to HQ IMCOM 1 Jun 19.

   - Fund F (Army Lodging Fund). Army Lodging activities will follow directorate and garrison MWR budget submissions timelines for continuity.

   b. **2.5 Budget Approval Authority.**
   Budget approval authority follows same chain of command as prior year except for Fund F – Army Lodging Fund that will be approved by IMCOM G9 – Housing Program Assistant Fund Manager.

   c. **2.6 Budget Submission Package Requirements**
   Budget submission package requirements are the same as prior year, except that the Business Plan Developer site is under revision and currently unavailable.
   FY20 Business Plans may be uploaded into the same SharePoint site as Manager Narratives. The Business Plan developer format is at attachment 6.

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d. **3.2 APF Funding.**

(a) <u>Funding Priorities</u>. In FY20, APF funding received via the Uniform Funding and Management (UFM) process will not be allocated to fund expenses in select Category B non-remote and isolated CONUS Garrisons. IMCOM will not meet the DoD Service level (65/35%) standard for UFM funding of Category B expenses in FY20. Authorized APF expenses should continue to be recorded in Category B Programs, department GL.

(b) <u>UFM Allocation</u>. Removed the statement that "monthly UFM allocations from IMCOM G9 will be transferred to garrisons in 1/12th increments of their annual UFM targets."

(c) For FY20 IMCOM will initiate a pilot to review the capability for select Category B Business and Recreation programs to operate without funding via UFM. CONUS non-Remote & Isolated Garrisons will budget for activities without APF revenues. There will not be an expectation to close activities, even if operated at a loss, as long as all measures are taken to achieve the most efficient operation. Based on results, demand analysis, and other reviews, decisions will be made that will impact FY21. All other garrisons (OCONUS and Remote & Isolated) will adhere to the minimum 65/35% funding standard for Category B.

e. **3.3 Overhead Expenses.**
At Enterprise Level, Overhead standard has been reduced from 18% to 15% of total program expenses. Special and Local UFM funded expenses (GLAC 561, 562, 563 & 564) **are not used** in the total expenses calculation. APF authorized overhead expenses measured in the aggregate will be capped at 50% of the total overhead costs (50% department GL and 50% NAF department).

f. **3.5 Awards - Monetary.**
For FY20 budget purposes, use the FY18 monetary awards guidance.

g. **3.8 Gifts and Donations.**
New instructions for depositing monetary gifts into the U.S. Treasury and requesting reimbursement are available under the Gifts Program SharePoint page and Wiki site at https://army.deps.mil/army/cmds/imcom_G9/G9/Divisions/Gifts_US_TreasuryWiki/Home.aspx.

h. **3.10 New, Revised and Rescinded Program, Department, and GLACs.**

- The following programs are rescinded in FY20.

PROGRAM	PROGRAM Name
LH	Skating Rinks (Ice or Roller) Freestanding
KF	NCO/Enlisted Clubs

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- The following departments are rescinded in FY20.

DEPARTMENT	DEPARTMENT Name
38	Rod & Gun Pro Shop
53	Skiing
54	Skating
56	Riding Stables
57	Marinas

i. **3.11e Fiduciary Responsibilities.** Moved to Operating Guidance.

j. **4.0 Army Lodging.**

 4.1 Budget Development, Submission and Approval.

- Army Lodging budget will be prepared using the standard Army Lodging budging templates and supporting documents as stated in SharePoint.

- All budgets shall be in compliance with Directive-type Memorandum (DTM) 18-007. DTM 18-007 outlines the conversion of DoD Temporary Duty and Permanent Change of Station Lodging to Fully Nonappropriated Fund Operations, Maintenance and Construction. More information can be found at:

 https://www.esd.whs.mil/Portals/54/Documents/DD/issuances/dtm/DTM-18-007.pdf?ver=2018-11-21-073343-153

 4.2 Service Charges.

- New items underlined. Service charges will be set to support current year operating costs, planned CPMC, and wellness sustainment. Rates which exceed 75% of the lodging portion of per diem must be specifically approved by the assistant fund manager prior to budget submission.

- New guidance. Service charges are the same for all categories of travelers who occupy a specific room type, except: service charges for unofficial (SpaceA) travelers shall be set at a 10% premium above the service charges set for official travelers for each specific room type.

k. **5.1 Golf Program.**
 In addition to guidance on Golf Maintenance Expenses, added:

 Golf Valuation Reports: All SY inventory reports shall be run in "average cost" mode. Complete pro shop inventories will be executed each month.

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Tournament/Outing Payments: All payments shall be realized on the day of play. Any deposits taken prior to play will be realized on the day of play, along with remaining balance.

Driving Range Ball Machines: All machines with E-range capabilities and/or dispersion reports will require a daily report to be run from the unit and provided with the DAR.

l. **5.2 FoodTrak and Caterease Licensing Fees.**
FoodTrack and Caterease licensing fees will be centrally paid by IMCOM G9.

m. **5.3 Credit Card Terminal Lease Fees.**
The monthly fees for credit card machines have been changed to the following:

- VeriFone MX925 terminals at $41 for CONUS and $39 OCONUS per terminal.
- VeriFone MX915 terminals at $18 per terminal.
- Account set up fee for each new terminal is $95.

n. **5.4. Category C Standards**.

All Category C business activities not currently enrolled in the Performance Improvement Program (PIP) and not meeting the Net Income Before Depreciation (NIBD) standards outlined in IMCOM Regulation 215-1-1 (IMCOM G9 FMWR Business Operating Standards (BOS)) will receive more in depth program review and analysis as well as recommended program adjustments from their respective IMCOM Directorate and HQ, IMCOM G9

o. **6.0 School for Family and MWR (SFMWR).**

- The name of the former College of Installation Management has changed to School for Family and MWR (SFMWR).

- All centralized TDY reimbursements are completed through the G9 FM SharePoint site.

p. **7.0 Child and Youth Services (CYS).**

7.1 Business Cases. New submission of an operational hardship business case is required for installations that can document significant staff shortages resulting from recruitment and retention issues. Operational hardships must be requested and approved annually and do not come with any additional funding. The child care discount granted if the operational hardship is approved is intended to provide a staff retention incentive. A business case for staff (direct care) fee reductions is due at each annual update of the DoD Fee Policy. In FY20, transportation costs remain subject to availability of funds. Instructional classes may be operated under another CYS program oversight, such as Sports & Fitness, School Age Care, or Parent & Outreach Services.

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7.2 <u>Child and Youth Services Base (CYS Base)</u>. In FY20, removed CDC/SAC Maintenance Workers and Added Functional Technology Specialists to the positions which must be budgeted in overhead staffing program PC, CYS Base, department code GL-APF Support Normal Operations.

7.4 <u>Total Army Strong</u> expenses should not exceed those reported on the monthly Total Army Strong report.

7.6 <u>Force of the Future (FoTF)</u> data is entered in SharePoint monthly at the following new link:

https://army.deps.mil/army/cmds/imcom_G9/G9/CYS/Lists/FOTF/GarrisonSummary.aspx

Garrisons will not budget separately for FOTF expenses. Expenses are included as part of labor cost and any earned reimbursement is an offset for labor costs, supplies, food, etc., based on a fluctuating number of children attending. Subsidies are based on formulas that calculate the cost of the extended hours for child participation and will be reimbursed quarterly.

7.7 <u>CYS Funding</u>.
Garrisons should strive to deliver 100% of funded spaces. A quarterly review of the execution of spaces will be accomplished. Funding per space remains unchanged for FY20 for facility based programs.

7.8 <u>CYS Manning Documentation</u>. EMDs will be updated on an annual basis and staffed through IMCOM G9 and the respective ID. Any requested changes to the EMD other than during the annual update should be submitted to the CYS Financial Team Point of Contact through the ID on Appendix B of the EMD Annual update protocol.

7.9 <u>CYS Revenue</u>. The SY18/20 DoD Fee Policy has been issued under a separate cover establishing fees for FY20.

7.10 <u>Staff Salaries</u>.

- New, in CDC and SAC programs, up to 35% of direct in-ratio staff must be paid by APF through the UFM process (Dept. code GL – APF Support Normal Operations).

- The School Liaison Officer is budgeted under Program PM, Outreach Services Youth (OS) YS Programs and Instructional Classes.

- Garrisons authorized to hire special needs directors will budget the salary and benefits per the program and department code matrix. Reimbursement of the costs for this position will be made quarterly.

7.11 Instructional Programs (Previously SKIES Unlimited).
Historically, instructional classes were budgeted under Program Code PG (Parent and Outreach Services-CYS (OS-CYS). Future Program codes include: PG, JH (Youth Sports), or JM (Middle School/Teen).

7.12 Workforce Prep Program.
Clarification: The youth participant labor costs for FY20 Youth Workforce Prep Program (formerly known as HIRED!) will be reimbursed on a monthly basis. Garrisons will record their reimbursement in program code JM, Middle School/Teen Program; department G1, GLAC 136, Inter-NAFI Receivables – Outside IMCOM Directorate or MACOM.

q. **8.0 Marketing, Commercial Sponsorship and Advertising.**

8.4 Enterprise Digital Media Costs.
G9 Marketing will continue funding sustainment costs for all enterprise digital signage procured prior to 1 OCT 2018 until the digital sign is relocated, replaced (hot swap), life-cycled by the garrison or by 1 October 2020 (FY21), whichever comes first.   G9 Marketing will monitor the relocation, replacement, and life-cycle of digital signage and invoice garrisons for sustainment costs accordingly. Beginning FY21, all garrisons will be invoiced for digital signage sustainment costs. Sustainment costs for any enterprise digital signage purchased on or after 1 OCT 2019 is a garrison responsibility.

r. **9.0 Recreation Programs.**

9.2 Automotive Skills: Category C automotive service garage revenue and expenses are to be reported as a separate location in Program LV, Other Category C Activities.

9.4 Better Opportunities for Single Soldiers (BOSS): New guidance, promotional items expenses will be budgeted for by Garrisons, and IMCOM G9 is under no obligation to fund local requirements. BOSS Life Skills expenses will be recorded in BOSS Program QD as they occur, and reimbursement requested through the G9 FM SharePoint site.

9.8 Outdoor Recreation Program (ODR). Removed guidance stating program JE, Outdoor Recreation General, may be used as an alternative reporting program. Garrisons must now use the appropriate program, location, and department codes to accurately record income and expenses. The Outdoor Recreation (ODR) program is diverse and may include Category A (e.g. HF, Parks and Picnic Areas); Category B (e.g. JE, Outdoor Recreation Program General); and Category C (e.g. LV, Other Category C Activities) programs.

9.12 ODR – Skating Rink Programs. Rescinded Program Code LH – Skating Rinks (Ice or Roller) Free Standing. Use Program Code LV, Other Category C Activities, department 7L, Recreation/Activity.

9.13 ODR – Stables Operations. Customary department codes for Stables Operations include Department 44, Instruction Fees, and Department 7L,

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Recreation Activity.

s. **10.0 Technology Services (TS).** New TS guidance. NAF will not be used to fund IT services that are defined as baseline in the most current version of the Army-approved C4IM Services List when the garrison funds the baseline service. In the event that garrisons require support/services over the baseline level will budget those requirements as appropriate and execute under NETCOM contracts.

t. **11.0 Benchmarks.**

11.2. Business Programs. Golf program by location NIBD benchmark is changed to:
- Over $1.2M Total Net Revenue – NIBD percentage 12%
- $800K to $1.2M Total Net Revenue – NIBD percentage 8%
- Under $800K Total Net Revenue – NIBD percentage 4%
- Europe, Japan, and Korea (regardless of amount) – NIBD percentage 18%

   Remote and Isolated NIBD percentage is calculated by using NIBD plus authorized UFM not received divided by Total Net Revenue.

11.3. Recreation Programs. Category B Recreation NIBD benchmark is changed to:
- Category B Recreation (specific to IMCOM Pilot) (Program Codes JB, JC, JD, JE, JQ, KB, KC, KD, KJ, WZ) – breakeven at the PROGRAM level.
- Category B Recreation (Program Codes JA, JF) – breakeven at the GARRISON level.

11.5 Fund 2 (Post Restaurant Fund).
Five Benchmarks have changed as follows for FY20:
- Cafeteria (Department 11) COGS – From 35% to 38%.
- Catering (Department 13) COGS – From 40% to 35%.
- Catering (Department 13) Labor – From $\leq$ 35% to $\leq$ 40%.
- Mobile Canteen/Truck (Department 16) COGS – From 40% to 45%.
- Vending (Department C1) COGS – From 25% to 50%.

u. **12.0 Rate Schedules.**

12.2 Commercial Audit Costs. The IMCOM Fund 1 (MWR Fund) contract audit fixed fees are estimated at $262,629 and will be paid by the IMCOM Enterprise Fund. All other contract audit costs are the responsibility of the respective fund being audited.

12.3 Payroll Service Charges. Payroll rates for FY20 have NOT been set. For FY20 budgeting purposes, use the following payroll service charge schedule:

SERVICE CHARGE ITEM	AMOUNT
Time & Attendance Submission	$3.32 (FY19)

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Computation of Manual Payment	$75.00
Preparation of Corrected Form W-2	$50.00

12.4 <u>NAF Employee Benefits</u>.

- <u>Suspension of 3% Payroll Surcharge</u>. The suspension of the 3% total payroll surcharge for Army Medical Life Fund Assessment will continue in FY20.

- <u>New Health Savings Account (HSA) Program for CY20</u>. In conjunction with a new health plan to be offered in CY20, we will also implement a corresponding HSA Program. For planning purposes, we anticipate employers will be responsible for paying $500.00 for each single employee and $1,000 for each family enrolled in a HSA at the start of CY20 and for each new hire throughout the year that opts to enroll in HSA. Details are still pending at this time. Based on industry trends, we anticipate that no more than 10% of eligible enrollees will participate.

v.   <u>Attachment 4 –FY19 NAF Program and Department Matrices</u> –

<u>Department and Program Code description updates.</u>

The following department and program code descriptions were updated:
i.   Program Code PC-CYS Base
ii.   Program Code PG-Parent and Outreach Services (OS) CYS
iii.   Program Code PL- Training Specialists (CDC and SAC)
iv.   Program Code JG-Child Development Centers (CDC)
v.   Program Code PD-Family Child Care (FCC)
vi.   Program Code QL-School Age Care (SAC)
vii.   Program Code PH-Youth Services Base (YS)
viii. Program Code PM-Outreach Services (OS) YS Programs and Instructional
ix.   Program Code PJ-Training Specialists (MST)
x.   Program Code JM-Middle School/Teen Programs (MS/Teen)
xi.   Program Code JH-Youth Sports & Fitness (S&F)
xii.   Program Code QB-Deployment Support Services – Youth
xiii. Program Code HA- Library Services
xiv.   Program Code HC-Recreation Centers
xv.   Program Code JB-Arts & Crafts Programs
xvi.   Program Code JC-Automotive Skills Programs
xvii. Program Code JE-General Outdoor Recreation
xviii. Programs HE, JD and JQ-Entertainment Programs
xix.   Programs HB, HH, HJ, JA and JF-Sports, Fitness & Aquatics
xx.   Program Code KD-Leisure Travel Services
xxi.   Program Code LA, Aquatic Centers (Category C)
xxii. Programs LB and LV-Other Recreation Resale & Other Category C Activities
xxiii. Program Code QD-BOSS
xxiv. Program Code WZ-Warrior Zones
xxv.   Department Code 5P-Paintball Operations (Infrastructure and Equipment)
xxvi. Department Code 7Q-Before / After School Care

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    xxvii. Department Code GF-APF Support Expanded Operations description of use with Programs QA, QB, and QC

    xxviii. Program Code PL-Training Specialists (CDC and SAC)

    xxix. Program Code PJ-Training Specialists (MST)

2. BUDGET PREPARATION, SUBMISSION, & APROVAL.

2.1. FMBS WEB.
(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

All AOB budgets, CPMC budgets, APF Authorized Capital Requirements budgets, and a 5-Year Plans will be prepared and submitted using the web-based FMBS Web unless exempted by Annex I to OPORD 17-001 or this document.

2.2. VALIDATE AND UPDATE FMBS WEB USERS.
(POC is Carmen Pohler, IMWR-NFC, DSN 450-1388 or COM (210) 466-1388, e-mail: carmen.e.pohler.naf@mail.mil).

a. For security purposes the authorized users must be reviewed and updated periodically. To ensure an annual review is conducted, a review of FMBS Web users is being included as part of the annual budget cycle. So before starting the budget process, Garrison and Region Application Administrators must validate and update all the users associated with their organizations as appropriate.

(1). Garrison Level Users. Garrison Application Administrators will review all users associated with their garrison for all funds (MWR, Post Restaurant, Civilian Welfare, etc.). User access should be updated as necessary and any users no longer requiring FMBS Web access should be deleted.

(2). Region Level Users. Region Application Administrators will review all users with RAA-Region Application Administrator and RROU-Region Read Only User access. User access should be updated as necessary and any users no longer requiring FMBS Web access should be deleted.

b. Instructions. For instructions on updating or deleting FMBS Users see Attachment 1 (Instructions to Modify or Delete FMBS Web Users).

2.3. BUDGET DEVELOPMENT.
(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

Garrisons are to prepare realistic real-world spend plans which reflect their true projected operations using this budget guidance. Do not include in the budget extraneous items or programs which the execution of is doubtful, only budget for income and expenses from programs that you know you will be able to execute.

See Attachment 2 (Budget Process) for an explanation of the budget process.

2.4. **BUDGET PREPARATION AND SUBMISSION TIMELINE.**
(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

    a.   The following timeline applies to all funds unless noted below:
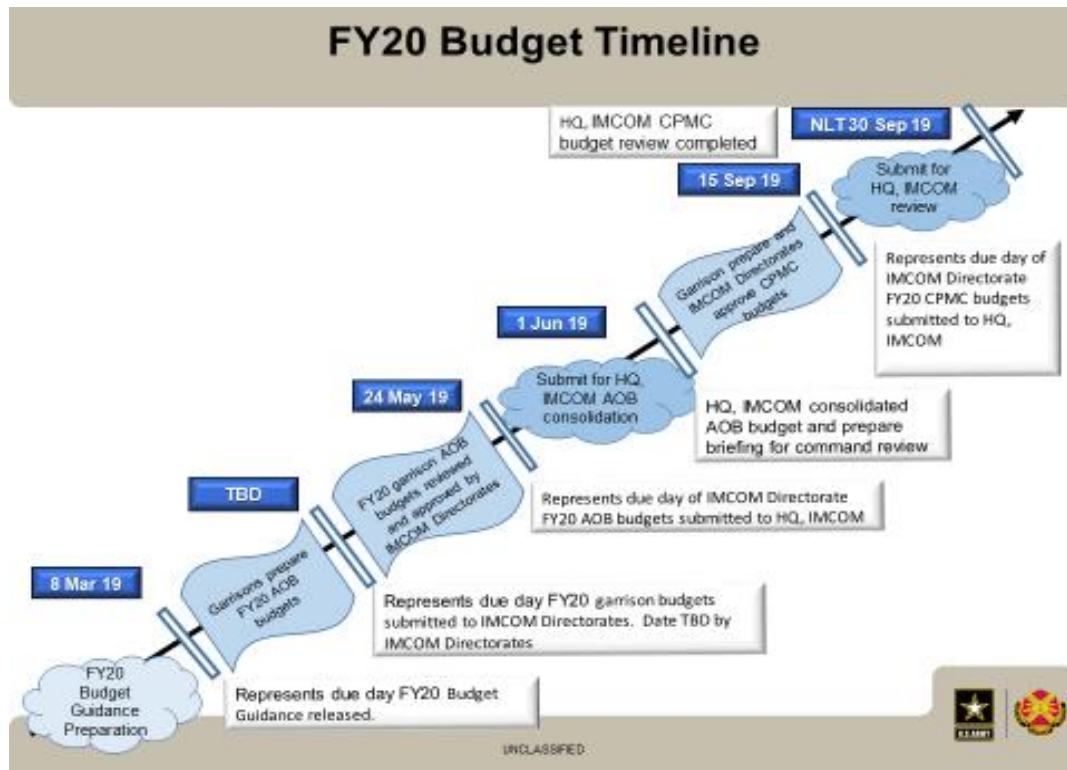
8 Mar 19	FY20 Budget Guidance released.
11 Mar 19	Garrisons starts to prepare budgets.
TBD by IMCOM Directorate	Garrisons submit AOB budgets and supporting documents to IMCOM Directorates. IMCOM Directorates start review of submitted AOB budgets. **Date TBD by IMCOM Directorate**.
24 May 19	IMCOM Directorates submit approved AOB budgets with IMCOM Director narratives to HQ, IMCOM.
1 Jun 19	HQ, IMCOM consolidates AOB budgets and prepares briefing for Command review.
TBD - 4th Quarter, FY19 15 Sep 19	Garrisons prepare/submit CPMC budgets. IMCOM Directorates review/approve CPMC budgets and submit to HQ, IMCOM. CPMC budgets submitted to HQ IMCOM
NLT 30 Sep 19	HQ, IMCOM CPMC budget review completed

    b.   Fund D (AFRC Fund). As outlined in the AFRC supplemental guidance.

    c.   Fund F (Army Lodging Fund). Army Lodging activities will follow directorate and garrison MWR budget submission timelines for continuity.

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d.   Fund V (Veterinarian Fund). The Public Health Command will issue supplemental guidance with submission, review, and approval guidelines. FY20 budgets should be approved NLT 30 Sep 19.

e.   Defense Logistics Agency (DLA). For Fund 1 (MWR Fund), DLA will issue supplemental guidance with the budget submission, review, and approval guidelines. FY20 budgets should be approved NLT 30 Sep 19.

f.   United States Military Academy (USMA). Fund E (Army Athletic Fund), Fund G (Cadet Activities Fund), Fund J (USMAPS Fund). Budget submission, review, and approval will be IAW USMA guidelines established for the development and approval of NAF budgets for USMA NAF activities. FY20 budgets should be approved NLT 30 Sep 19.

2.5. BUDGET APPROVAL AUTHORITY.
(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

a.   Fund 1 – IMCOM Garrisons. Approved by the respective IMCOM Director.

b.   Fund 1 – Defense Logistics Agency (DLA). Approved by the DLA DS Installation Support Director.

c.   Fund 2 – Post Restaurant Fund. Approved by IMCOM G9 Fund Program Manager.

d.   Fund 3 – Civilian Welfare Fund. Approved by IMCOM G9 Fund Program Manager.

e.   Fund D – AFRCs. Approved by IMCOM G9 Director.

f.   Fund F – Army Lodging Fund. Approved by IMCOM G9 – HP Assistant Fund Manager.

g.   Fund G – Supplemental Mission Fund. The respective IMCOM Director.

h.   Fund H – Supplemental Mission Fund. The respective IMCOM Director.

i.   Fund N – Fisher House. Approved in accordance with (IAW) the Fisher House charter.

j.   Fund V – Veterinarian Fund. Approved IAW guidelines established by the Public Health Command.

k.   Defense Logistics Agency (DLA). Approved by the DLA DS Installation Support Director.

l.   United States Military Academy (USMA). Fund E (Army Athletic Fund), Fund G (Cadet Activities Fund), Fund J (USMAPS Fund). Approved IAW guidelines established by USMA.

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2.6. BUDGET SUBMISSION PACKAGE REQUIREMENTS.
(POCs are Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil and Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

a. Garrison Requirements. Garrison will prepare and submit the following items as part of the garrison's FY20 budget submission by the IMCOM Directorate's provided suspense date.

  (1) Annual Operating Budget (AOB) (submitted electronically in FMBS Web).

  (2) Capital Purchase and Minor Construction (CPMC) Budget (submitted electronically in FMBS Web).

  (3) APF Authorized Requirements Budget (submitted electronically in FMBS Web). The capital items/projects projected to be funded with APF/UFM and budgeted in GLAC 742 of the AOB. APF Authorized Requirements budget and GLAC 742 must equal each other.

  (4) APF/NAF 5-Year Plan (submitted electronically in FMBS Web). The 5-Year Plan provides a projected spend plan for the current year and the next four out-years.

  (5) Business Plans (prepared in the MWR Business Plan Developer format at attachment 6). Prepared for each Business Program location; other locations/activities may do business plans in lieu of Manager Narratives with separate files submitted for each activity. CYSS may submit an Installation's Child and Youth Operations Plan (ICOP) in place of a business plan if the Garrison and ID agree that it meets the intent of the Business Plan. Completed business plans may be uploaded into SharePoint Manager Narratives site. Contact Sunny Park (COM 210-221-8464, DSN 450-8464, e-mail: eun.s.park.naf@mail.mil) for questions concerning business plans.

  The SharePoint site to load Business Plans and/or Manager Narratives is:

  https://army.deps.mil/army/cmds/imcom_G9/G9/NAFFM_Budget/SitePages/ProgramBudgets.aspx

  File naming format is:

  Example: FY20_ACLQ44_BUSPLN
  Description: Fiscal Year_Garrison-Program Code-Location Code_Report Type Code

  Blank Business Plan template is available for download on the Budget Guidance tab in the FY20 Budget Documents section at the above site.

(6)   Manager Narratives (uploaded into SharePoint), submitted as separate files for each location for which a Business Plan is not submitted. File naming format is:

        Example: FY20_ACPG12_MGRNAR
        Description: Fiscal Year_Garrison-Program Code-Location Code_Report Type Code

(7)   CYS Enterprise Manning Document (EMD) (uploaded into SharePoint). See paragraph 7.8 (CYS EMD) for more information. The naming convention for this document is:

        Example: AC_FY20_CYS_Staffing
        Description: Garrison_Report Name

(8)   Garrison Commander's Narrative (signed copy) (uploaded into SharePoint site). Must state that the Senior Mission Commander has been briefed and concurs with budget. File naming format is:

        Example: AC_FY20_Commander_Narrative
        Description: Garrison_Report Name

(9)   AOB, CPMC and, APF Authorized Requirements budgets and the 5-Year Plan will be submitted using FMBS Web. Other supporting documents will be uploaded into the appropriate garrison SharePoint file. The SharePoint link to upload garrison budget documents is:

https://army.deps.mil/army/cmds/imcom_G9/G9/NAFFM_Budget/Pages/Garrison_Budgets.aspx

b.   IMCOM Directorate will review and approve the garrison budget packages as described above. Once approved, they will submit the following items as part of the IMCOM Directorate's FY20 budget submission by suspense date identified in paragraph 8 (Budget Preparation and Submission Timeline) above.

(1).   The IMCOM Directorate FMWR Integrator will e-mail the IMCOM G9 POC that the IMCOM Directorate consolidated AOB, CPMC budget, APF Authorized Requirements budget and the APF/NAF 5-Year Plan have been approved by the IMCOM Director. The IMCOM G9 POCs are Bryan Hartsell and Sonia Daugherty.

(2).   IMCOM Director's Narrative (signed copy) will be uploaded into the appropriate IMCOM Directorate's SharePoint file. The SharePoint link to upload IMCOM Directorate budget documents is:

https://army.deps.mil/army/cmds/imcom_G9/G9/NAFFM_Budget/Pages/Garrison_Budgets.aspx

2.7. <u>REVIEW AND APPROVAL.</u>
(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

a. The approving officials and their staff will review the garrison budget submission packages to ensure they meet the Army's Family and MWR programs' goals and objectives.

b. IMCOM Directorate budgets will be considered submitted to IMCOM G9 when the IMCOM Director's Narrative is received.

c. Approval:

  (1).   FY20 NAF budgets will be approved by the approving authority identified in paragraph 2.5 (Budget Approving Authority) not later than (NLT) than date identified in paragraph 2.4 (Timeline) above. The IMCOM Directorate's RAA-Region Application Administrator will mark the budgets approved in FMBS Web once approved by the Approving Authority.

  (2).   AOB budgets approved by the approving authority may be executed as of 1 Oct 19.

  (3).   CPMC budgets approved by the approving authority may be executed starting 1 Oct 19 up to the amount of the NIBD in the approved AOB.

  (4).   APF Authorized Projects budget may be executed 1 Oct 19 unless the Army is operating under a Continuing Resolution Act (CRA). In that case, the execution of APF Authorized/UFM items/projects will be based on IMCOM guidance (or approving authority if a non-IMCOM activity) issued at the time.

2.8. <u>BUDGET REVISIONS.</u>
(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

As programs or the environment affecting programs changes, budget revisions may be needed. Garrison budget revisions should be prepared in FMBS Web using the same method used for the preparation of the baseline budget. Each IMCOM Directorate will identify the required supporting documentation needed for the review/approval of these revised budgets. The approval authority for budget revisions is the ID Director.

2.9. <u>DOWNLOAD BUDGETS TO ACCOUNTING OFFICE.</u>

Approved AOB and CPMC budgets are forwarded to the servicing Accounting Office using the download function of FMBS Web. This function is performed by either the IMCOM Directorate's RAA-Region Application Administrator or the HQAA-Headquarters Application Administrator/HQFU-Headquarters Fund User. The initial download of budgets to the servicing Accounting Offices will be performed by the IMCOM G9 HQAA for all Funds to

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include the non-IMCOM budgets. This will occur shortly after 1 Oct 19. After the initial download of budgets, the IMCOM Directorate's RAA or HQFU for Funds 2 and 3 will download load any approved budget revisions to the serving Accounting Offices. Instructions on downloading FMBS Web budget files can be found in the FMBS Web User's Manual.

a. AOB BUDGET. There are two files comprising the AOB budget download to the servicing accounting office; (1) AOB Accounting Export and (2) AOB Summary Report (Print Level 14 – Total Garrison). The naming conventions to be used when saving and forwarding these files to the servicing accounting office are:

(1). AOB ACCOUNTING EXPORT. FMBS Web will automatically name the file. The naming format used is:

NAFISS file naming format:

    Example: NAFISS_12302017_346PM_ALLI_17_FC1.txt
    Description: Format of Export_Date of Export (MMDDYYYY) _Time of Export_Carryover Code from old FMBS_Garrison-Fund Code.File Type

Great Plains file naming format:

    Example: GreatPlains_10022018_1204PM_ALLI_17_ZG1.txt
    Description: Format of Export_Date of Export (MMDDYYYY) _Time of Export_Carryover Code from old FMBS_Garrison-Fund Code.File Type

(2). AOB Summary Report. Users will need to name the AOB Summary Report (Print Level 14 – Total Garrison) when it is downloaded from FMBS Web. The file should be named using the following file naming format.

    Example: AOB_Summary_01252018_FC1
    Description: Report Name_Date Report Run (MMDYYYY)_Garrison-Fund Name

b. CPMC BUDGET. The CPMC Budget download for the servicing accounting office consists of one Excel file. The file will automatically be named when downloaded from FMBS Web. The file naming format used is:

    Example: CPMC_DB1_Working_02192018_103PM.xlsx
    Description: Report Name_Garrison-Fund Name_Report Status_Date Report Run (MMDDYYYY)_Time Report Run.File Type

c. The above documents should be submitted to the following individuals at the servicing Accounting Office:

(1). NAF Financial Services (NFS), Texarkana, Texas.

    Send to: Debra K. Parker (debra.k.parker12.civ@mail.mil)
           Hollie Sims (hollie.a.sims.naf@mail.mil)
    CC: Vickie R. Shankles (Vickie.r.shankles.naf@mail.mil)

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(2).   <u>Japan Accounting Office</u>.

Send to: Kumiko Katsu (Kumiko.katsu.ln@mail.mil)
Akimi Uchiyama (akimi.uchiyama.ln@mail.mil)

(3).   <u>Korea Accounting Office</u>.

Send to: Hye J. Min (hye.j.min.civ@mail.mil,
Song Ho Yi (songho.yi.ln@mail.mil)

(4).   <u>USMA Accounting Office</u>.

Send to: Paige S. Manupelli (paige.manupelli@usma.edu)
CC: Alison Jenkins (Alison.jenkins@usma.edu)
Kathy Glisson (Kathy.glisson@usma.edu)

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3. FINANCIAL MANAGEMENT & GENERAL GUIDANCE.

3.1. ARMY NET INCOME BEFORE DEPRECIATION (NIBD) OBJECTIVE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

To sustain recapitalization, the Enterprise must achieve a minimum of 8% NIBD of Net Revenue for Fund 1 (MWR Fund). All centralized cost for accounting, contracting and human resources will continue to expense at the HQ level. Due to the inability for Enterprise HQ to generate funds and in order to achieve an 8% NIBD at the Army level, the directorates in the aggregate must reach at 12% NIBD of Net Revenue.

3.2. APF FUNDING.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

a. IMCOM Directorates will be provided specific targets to achieve the Army NIBD and Office of the Secretary of Defense (OSD) standards under separate cover. In turn the IMCOM Directorates will provide garrison specific NIBD targets to achieve the IMCOM Directorate's requirements. Since each IMCOM garrison is unique, each requires a unique target. These targets will include:

    (1). APF funding targets (actual dollar amounts)

    (2). Minimum funding standards (percentages)

    (3). NIBD (percentage)

    (4). Overhead allowance (percentage)

b. Funding Priorities.

    (1). APF funding received via the Uniform Funding and Management (UFM) process will be allocated to meet the minimum OSD APF funding standard of 85% expenses funded in Category A in accordance with AR 215-1 Paragraph 16-4 Funding Standards. This will require management of total expenses within these categories.

    (2). The 85/15% standard for Category A activities means that at least 85% for Category A of all expenses must be covered by APF funded (GLAC 508 and 526). As a result, the remaining unfunded APF authorized expenses plus the pure NAF expenses must total 15% or less of Total Expenses. Expenses covered by APF funding in GLACs 561, 562, 563, and 564 are not included in the Total Expenses calculations.

The calculation of the percentage of total expenses is as follows:

Total Expenses = Total Operating Expenses (GLAC 601 thru 799) +
Total Other Expenses (GLAC 826 thru 850) - sum of GLACs 561,562,563 & 564.

Percent of APF Funding = (GLAC 508 + GLAC 526) / Total Expenses
(Special and Local UFM funded expenses (GLAC 561, 562, 563 & 564) **are not used** in the total expenses calculation).

    (3). For FY20 IMCOM will initiate a pilot to review the capability for select Category B Business and Recreation programs to operate without funding via UFM. CONUS non-Remote & Isolated Garrisons will budget for activities without APF revenues. There will not be an expectation to close activities, even if operated at a loss, as long as all measures are taken to achieve the most efficient operation. Based on results, demand analysis, and other reviews, decisions will be made that will impact FY21. Authorized APF expenses should continue to be recorded in Category B Programs, department GL. All other garrisons (OCONUS and Remote & Isolated) will adhere to the minimum 65/35% funding standard for Category B.

    (4). Resale activities are considered Category C programs for funding purposes. When managed under a Category A or B program, these functions may be reported under the principal program code, provided the function is reported in an appropriate department code. Resale activities reported under Category A or B programs are to receive no APF support pertaining to the conduct of the resale activity other than Essential Command and Executive Control Supervision (ECECS).

    (5). Category C program at installations designated as remote and isolated for MWR program purposes be treated as Category B for purposes of APF funding.

    (6). When a decision is required for prioritization of funding to programs, utilize the Bin Chart to analyze the risk associated with that program. Low risk programs are those that would pose the least disruption to mission when APF funding is not available and/or should be self-sustaining.

c. CYS funding will be based on negotiated space delivery under the funding by space model.

d. <u>UFM Allocation</u>. Garrisons should budget receipt of their UFM allocation at up to 1/12th increments of the annual target each month for that MDEP. This means that the YTD allocation for Oct cannot exceed 1/12th, for Nov 2/12th, for Dec 3/12th, for Jan 4/12th, etc.

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3.3 OVERHEAD EXPENSES,

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

a. At Enterprise Level, Total Overhead expenses will not exceed 15% of Total Program Expenses.

Common Support Target Goal Formula: (Special and Local UFM funded expenses (GLAC 561, 562, 563 & 564) **are not used** in the total expenses calculation).

OH % = Total Overhead Expenses / Total Program Expenses

Total Program Expenses (Cat A, Rec, Category C, CYS and Supplemental Mission Expenses) = COGS + Labor (GLACs 601 thru 632) + Other Operating Expenses (GLAC 647 thru 799) + Other Expenses (GLACs 826 thru 850) – GLACs 561 thru 564.

Total Overhead Expenses ('R' Program Codes) = COGS + Labor (GLACs 601 thru 632) + Other Operating Expenses (GLAC 647 thru 799) + Other Expenses (GLACs 826 thru 850) – GLACS 561 thru 564.

b. Common Support or Overhead APF authorized overhead expenses (measured in the aggregate will be capped at 50% of the total overhead costs (50% department GL and 50% NAF department which will not exceed the overhead percentage allowance provided by the IMCOM Directorate). Overhead is considered the 'R' program codes.

3.4 ARMY LEVEL REQUIREMENTS (ALR) SELF-SUFFICIENCY EXEMPTION (SSE) PROGRAM.

(POC is Warren Mason, IMWR-NFC, DSN 450-1421 or COM (210) 466-1421, e-mail: warren.c.mason.naf@mail.mil).

a. The ALR SSE program has been limited to a 2% inflationary increase each year for Scouts and Volunteer Reimbursements, and a set per capita amount for school activities, Reserve/Isolated Units and NAF Food Program OCONUS.

b. Quarterly end-strength reports and requests for payment of Isolated Unit Funds, Deployed Unit Funds, and Annual Training Unit Funds shall be sent to IMCOM G9 by the 20th calendar day after each quarter for the prior quarter end strength.

c. Quarterly execution reports for Food and Beverage expenditures for Army Tenant Schools and Cadet and Command Schools shall be sent to IMCOM G9 by the 10th calendar day after each quarter.

3.5 AWARDS - MONETARY.

(POC is Anita Jannsen, Personnel Services Division, HR, DSN 450-1482 or COM (210) 466-1482, e-mail: anita.l.jannsen.naf@mail.mil).

a. Department of the Army (DA) NAF awards guidance for FY20 has not been received yet. For FY20 budget purposes, use the FY19 monetary awards guidance which is summarized below.

b. On-the-spot awards may range from $50 to $500.

c. The total amount of (1) individual performance awards and (2) individual contributions (e.g., special act and on-the-spot) awards may not exceed 1.5% of the aggregate NAF salaries at the end of the previous fiscal year. Aggregate salaries for this purpose will be calculated using the total of GLACs 601, 603, 605, 609, and 621 based on projected aggregate salaries for FY20 (using the GLACs identified). The 1.5% funding level is not applicable to recruitment, relocation, and retention incentives, time-off awards, and performance based pay increases.

d. The Armed Forces Recreation Centers (AFRC) will comply with the 1.5% spending levels at the enterprise level, and with implementing guidance as published by IMCOM G9 Hospitality Programs.

e. Performance Based Pay Increases and Monetary Awards are recorded in the following GLACs.

   (1) GLAC 601 – US Salaries and Wages Expense. Use to record the amount of performance based pay increases and retention/relocation/recruitment incentives which are not included in the 1.5% award limitations.

   (2) GLAC 617 – US Employee Bonuses and Awards Expense. Used to record the amount of cash awards based on annual performance appraisals, suggestion box awards, or on-the-spot awards for special service or recognition.

   (3) GLAC 632 – Non Discretionary Income Bonuses. Used to record the amount of bonuses incurred through a signed incentive plan such as food, beverage and entertainment (FBE) Profit Sharing, Golf Pro Revenue Sharing, union agreements, or other incentive plans.

3.6 CAPITAL PURCHASE AND MINOR CONSTRUCTION (CPMC).

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

a. CPMC budgets. IMCOM Directorates will manage CPMC budgets to ensure the rollup total does not exceed budget authority decision made by the Board of Advisors (BOA). IMCOM Directorates will determine the level of CPMC budgets for each

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garrison within their Directorate. Garrisons develop, administer and execute approved CPMC budgets.

(1).   The FY20 BOA-approved IMCOM Directorate CPMC budget authorities will be provided in separate document.

(2).   Directorates may instruct garrisons to compile a "1-N" list of potential projects to activate in case additional budget authority is provided by the BOA and/or room within current year budget authority occurs; by including CPMC projects in FMBS Web with a status of "U – Unfunded." These line items will not count towards the current year budget unless their status changes to A, S, I, or F.

(3).   Execution of CPMC are those items received during the year, therefore the dollar value of projects approved for the budget year should be those that can be executed (received) during the fiscal year.

(4).   Only CPMC projects for which a purchase request has been submitted to NAF Contracting in SNACS may retain its CPMC # in the future year. If a purchase request (PR) has not been submitted, a new CPMC project with a New Year number must be created.

(5).   CPMC projects from prior years for which a prepayment has already been made and recorded in GLAC 118 (CPMC Advance Receivable), or an awarded contract already recorded in GLAC 187 (Capital Commitments), will not count against the budget year CPMC budget authority as the obligation of cash has already occurred. Any CPMC project which does not have an awarded contract or a prepayment will count against the budget year CPMC budget authority.

(6).   **How to Record CPMC Project Completion Status in FMBS**:

Projects with Contracts Awarded or Prepayments Made	(1) Budget in FMBS Web's payment schedule in month/year when project is expected to be completed, NOT month/year contract awarded or prepayment made…..AND (2) Project Status of "I – Issued Contract".
Projects with PR Submitted, but Contract Not Yet Awarded	Project Status of "S – Submitted PR".
Approved CPMC Projects, with No Other Action	Project Status of "A – Active/Approved".
Executed CPMC Projects	Project Status of "F – Finished".
Cancelled CPMC Projects	Project Status of "C – Cancelled". (Will not count as part of the current year budget.)
Unfunded CPMC Projects	Project Status of "U – Unfunded ". (Will not count as part of the current year budget.)

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(7).   All approved CPMC projects must be submitted in FMBS Web no later than 15 Sep 19.

(8).   FMBS Web is the official source document of CPMC budgets.

b.   Multiyear projects. It is recognized that some projects need more lead and coordination time than others, especially those related to Minor Construction and or SRM. For this purpose it is encouraged to budget projects over multiple years. FMBS allows for the financial impact/requirement to be recognized when the $ are needed for execution. The planning of multiyear project allows current dollars to be allocated for short tern execution and allocate future dollars for then they are needed.

To secure budget authority for out-year projects that have multiyear lead times must follow this process:

(1).   Determine when first payment will likely occur (i.e. FY21).

(2).   Create a project in FMBS that coincides with that execution (i.e. CPMC project # 2140001). Project may include multiyear payments.

(3).   Submit separate list for these out-year projects to Directorate for approval.

(4).   Projects will be submitted and approve by the ID-Director. Approved funding will be allocated against the budget authority for the corresponding year (i.e. FY21 budget authority). The out-year funds will not be reduced from the current year authority.

c.   CPMC execution. Garrisons should closely monitor project execution throughout the fiscal year by way of CPMC Schedule As.

(1).   Coordinate with DFAS-T and/or Central Accounting Offices (CAO) to ensure Schedule As list all approved CPMC projects and budgeted amounts, to include any prior year projects with GLAC 118 and/or GLAC 187 obligations.

(2).   Adjustments to CPMC budgets made throughout the year in FMBS Web should be accordingly adjusted in the Schedule As.

(3).   Any CPMC execution discrepancies should be resolved with the appropriate garrison DFAS-T or CAO accounting technician points of contact.

(4).   Do not remove or delete any completed and executed projects in the Schedule As. They should remain as a record of all fiscal year execution.

(5).   Schedule As are the official source document of CPMC execution.

d.   Budgeted cost vs. Actual cost. IMCOM Directorates will manage their CPMC program to ensure they stay within BOA-approved budget authority. Recommend regular reviews of FMBS Web CPMC budgets and Schedule A execution reports.

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(1). Garrisons will manage CPMC execution to stay within Directorate approved budget levels.

(2). If at execution of a CPMC project, the actual cost varies below the budgeted cost, Directorates may allow garrisons to adjust their budget. If the actual cost varies above their budgeted cost, they must adjust the budget in FMBS Web accordingly.

(3). During regular reviews of budget vs. actual execution, if room within the CPMC budget occurs, Directorates may allow additional projects to be added within garrison authorities.

(4). If execution exceeds garrison budget levels, Directorates will need to manage the CPMC program. Various options include directing garrison to cancel projects, redistributing budget authorities across its garrisons to stay within overall Directorate budget authority, or some other BOA-approved course.

e. Accounting policies, procedures, definitions, and technical criteria of CPMC fixed assets are detailed in DFAS-IN Regulation 37-1, Chap 32, section 320404 and its subparagraphs.

3.7 <u>CAPITAL ITEMS/PROJECTS AUTHORIZED FUNDING WITH APF.</u>
(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

APF authorized funded procurements which meet capitalization requirements will be expensed in the AOB to GLAC 742 (Capital Items–UFM) under a UFM department code (GF, GH, GJ, GL). These projects will not be purchased as a CPMC item even if APF funding (UFM) is not available. GLAC 742 entries will have corresponding projects budgeted in the APF Authorized Requirements budget. The dollar amount in GLAC 742 in the AOB will equal the dollar amounts of the projects in the APF Authorized Requirements budget.

3.8 <u>GIFTS AND DONATIONS.</u>
(POC is Karen Rosso, IMWR-GD, DSN 450-0703 or COM (210) 466-0703, e-mail: karen.l.rosso.naf@mail.mil).

Gifts and donations are not to be budgeted. Contributions from Combined Federal Campaign are not gifts and should utilize GLAC 807. Instructions on depositing monetary gifts into the U.S. Treasury and requesting reimbursement are available under the Gifts Program SharePoint page and Wiki site at https://army.deps.mil/army/cmds/imcom_G9/G9/Divisions/Gifts_US_TreasuryWiki/Home.aspx.

3.9 NEW, REVISED AND RESCINDED PROGRAM, DEPARTMENT AND GLACs.

(POCs are Jim Keene (james.k.keene2.naf@mail.mil or 210-466-1424) and
Carmen Pohler (carmen.e.pohler.naf@mail.mil or 210-466-1004))

f.   All program codes, department codes, and GLAC codes in effect for FY20 are listed in Attachment 5 (New, Revised and Rescinded Program, Department, and GLACs). Note: These codes correspond to the transaction codes for reporting under RECTRAC/GOLFTRAC/CYMS to ensure continuity and uniform reporting within respective program areas throughout Army MWR and must be adhered to.

g.   (ADDED 2 JULY 2018) The following GLAC was added starting in FY19.

GLAC	GLAC Name
725	Library Material Resource Expense

725 – Library Material Resource Expense
Used for: All NAFIs
Normal Balance: Debit
Purpose: Record the cost of library material resources purchased for the purpose of checkout to authorized users. May include books, DVDs, games, etc. which do not meet the requirements for a capital purchase.
Type of Transaction: Debit with the amount of the items purchased.
Normal Contra GLACs: 201

h.   The following programs are rescinded in FY20.

PROGRAM	PROGRAM Name
LH	Skating Rinks (Ice or Roller) Freestanding
KF	NCO/Enlisted Clubs

i.   The following departments are rescinded in FY20. Alternate department codes to use are outlined in the matrices at Attachment 4 (FY20 NAF Program and Department Matrices).

DEPARTMENT	DEPARTMENT Name
38	Rod & Gun Pro Shop
53	Skiing
54	Skating
56	Riding Stables
57	Marinas

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j.   **Fiduciary Responsibilities.** See Operating Guidance.

3.10. SECOND DESTINATION TRANSPORTATION.

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210)466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

Should funding constraints reduce available APF dollars, garrisons should be prepared to adjust budgets to cover Second Destination Transportation (SDT) expenses during the year. This will impact OCONUS directly as SDT shipments will be made using an IMCOM G9 Transportation Accounting Code (TAC), and funds will be withdrawn from the various Garrison ABIF accounts for costs associated with the shipment. Should this come to pass, this would impact all garrisons indirectly as AAFES profits would also be reduced.

3.11. TIME AND ATTENDANCE LICENSING FEES.

(POC is Jonikka Harada, DSN 450-1416 or COM (210) 466-1416, e-mail: jonikka.l.harada.naf@mail.mil).

a.   Time and attendance software licensing fees (EPAY) will be paid centrally and billed back to garrisons/organizations annually based on total number of employees reported by installation code in the Mini Master Employee Record (MinMer) as of 1 Oct 18.

b.   For FY20 budgeting purposes, each garrison will calculate their projected licensing fee at $25.00 per employee per year. This expense will be reported in GLAC 690 (Data Processing Fee).

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4. ARMY LODGING.

4.1. BUDGET DEVELOPMENT, SUBMISSION AND APPROVAL.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Army Lodging budgets will be prepared using the standard Army Lodging budget template and supporting documents, these can be found in the Financial-Budget folder within the Lodging Manager Resources on SharePoint. All budgets shall be in compliance with Directive-type Memorandum (DTM) 18-007 at the following link:

https://www.esd.whs.mil/Portals/54/Documents/DD/issuances/dtm/DTM-18-007.pdf?ver=2018-11-21-073343-153

DTM 18-007 outlines the conversion of DoD Temporary Duty and Permanent Change of Station Lodging to Fully Nonappropriated Fund Operations, Maintenance and Construction. With the exceptions of fire, emergency, and police protective services, as applicable, all services will be obtained by the lodging operation from the most cost-effective source to the lodging operation (to include NAF and non-DoD sources), except where use of such sources is detrimental to installation security or prohibited by law or international treaty or agreement.

   a. Approval Authority. See paragraph 2.5f (Approving Authority, Fund F-Army Lodging Fund) for approving authorities for Army Lodging budgets.

   b. Budget submission requirements:

   (1). All completed garrison budget packages will be submitted to ID POC for review and consolidation based on garrison and ID published timelines.

   (2). ID POC will submit completed budget packages to IMCOM G9 HP POC via email.

   (3). Each completed package will contain:

   (a). MOAs outlining reimbursable support IAW paragraph 4.6 (IMWRF and Army Lodging Service and Overhead Cost Allocation) below.

   (b). Business Plan detailing overall operational targets.

   (c). Narrative addressing strategic changes in operations due to changes in the Garrison mission.

   (d). A review of existing encumbered positions against the applicable Army Lodging standard organization (Army Lodging standard organization charts

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are located in the Lodging Manager Resources folder on SharePoint) with specific justification for positions outside the standard.

4.2. SERVICE CHARGES.
(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

a. Service charges will be set to support current year operating costs, planned CPMC, and wellness sustainment. Room rates shall be set at a level resulting in an average daily rate producing minimum but positive "variance between primary occupant Average Daily Rate (ADR) and requirement" as calculated on the Army Lodging Budget Template Service Charge Tab, Cell F32. Room rates will be rounded up to the whole dollar. Revised rates are effective 1 Oct 19 and are applicable to all occupancy occurring on or after 1 Oct 19. Room rates will be synchronized via the Defense Lodging System to support situations where occupants have one applicable room rate through 30 Sep 19 and another effective 1 Oct 19. Rates which exceed 75% of the lodging portion of per diem must be specifically approved by the assistant fund manager prior to budget submission. Room rates shall be adjusted for each room type in order to arrive at the appropriate total adjustment. No primary occupant service charge may exceed the local lodging portion of per diem. Service charges are the same for all categories of travelers who occupy a specific room type, except as outlined in 4.2b.

b. Service charges for unofficial (SpaceA) travelers shall be set at 10% premium above the service charges set for official travelers for each specific room type. This will ensure leisure costs are not being subsidized official travel.

c. When a family requires more than one room, because of the room's rated capacity, each room requires a primary rate.

d. Room rates shall not be discounted or reduced for any reason unless an exception listed in IMCOM Regulation 215-XX is met.

4.3. DEFENSE LODGING MANAGEMENT SYSTEM SUPPORT COSTS.
(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Army Lodging activities will budget customer support costs for the centrally managed Defense Lodging Management system. Anticipated costs will be distributed to Garrison Lodging activities by IMCOM G9 Hospitality Programs.

4.4. IMWRF AND ARMY LODGING SERVICE AND OVERHEAD COST ALLOCATIONS.
(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

A Memorandum of Agreement (MOA) will be executed to define the specific services provided between Morale Welfare and Recreation and Lodging NAFIs. Services and/or associated overhead will not be reimbursed for expenses directly funded with Appropriated

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Funds (APF) or funded via the Unified Funding Management (UFM) process. Where service/overhead costs are partially funded with APF, reimbursements for residual costs only will be on a pro rata basis. MOAs will not include reimbursement for Human Resources, Accounting or Contracting; these costs will be covered under Headquarters level agreements and charged back to the Garrison Lodging operations.

a. Common Support. Common support is authorized to be charged to Army Lodging activities for the following management/centralized functions under program codes: RC – Director Family & MWR, Chief, Business Programs, RI - Information Technology Services and RF - Financial Management.

(1). Positions reimbursed will be consistent with the standard Installation Management Command Standard Garrison Organization. Expenses for administrative/overhead programs will not duplicate authorized encumbered positions in the Army Lodging staffing guide.

(2). Allocated costs will be reported as an expense on the lodging activity income statement under 688 (Common Service Fund Expense). The providing activity will report the income under 547 (Income from Allocation of Expenses) within the applicable program code.

(3). The Director (program code RC) net cost (after APF) allocation will be a flat percentage based on the number of accounting location codes present at the Garrison.

(4). The Chief, Business Programs Division (program code RQ) net cost (after APF) will be based on the number of accounting location codes present at the Garrison within the Division.

(5). Allocations for program code RI - MWR Information Technology support will be based primarily on a service call basis. Information Technology support is generally limited to administrative computers and applications. The labor costs for Information Technology personnel to provide training or repairs to computer equipment and software installation for lodging activity computers and periphery equipment is reimbursable. MWR Information Technology support will not normally be authorized reimbursement for centrally managed Defense Lodging System hardware or applications; keycard systems; call accounting systems; telecommunications systems or other hospitality specific systems.

(6). The allocation of costs for program code RF –Financial Management will be based on time associated with Garrison Commander that require financial management functions. In addition, lodging may negotiate other desired services. Command required functions and the associated cost of these functions versus those which are desired by MWR or Army Lodging management, must be specified in the agreement.

b. Maintenance and Repair. Maintenance and repair service reimbursement must be calculated based on: actual work performed; flat fee costs for providing "on call" emergency services; or regularly scheduled maintenance.

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(1). Costs for actual work performed will include labor and parts and be billed on an individual basis. These costs will be recognized by the receiving program under accounting codes 658 (Equipment Maintenance and Repair Expense); 659 (Vehicle Maintenance and Repair Expense) or 657 (Facilities Maintenance and Repair Expense) for maintenance and repair costs which do not meet capitalization criteria. For those costs meeting the capitalization criteria, the cost is identified in the appropriate fixed asset category. The providing activity will recognize the income under 501 (Service/Recreation Activity Income).

(2). Reimbursement for flat fee costs for providing the ability for "on call" emergency service will include costs attributable to maintaining emergency response capability. Costs will be negotiated on an annual basis under the MOA and be billed as a specific line item. Repairs performed as a result of the call will be billed per MOA. Flat fee costs will be recognized by the receiving activity under 686 (Contractual Services Expense). The providing activity will recognize the income under 501 (Service/Recreation Activity Income).

(3). Regularly scheduled maintenance services such as grass cutting, will be based on the cost of providing the required level of service and will be negotiated on a Fiscal Year (FY) basis. Level and frequency of service will be specified. The costs will be recognized by the receiving activity under 686 (Contractual Services Expense). The providing activity will recognize the income under 501 (Service/Recreation Activity Income).

c. <u>Warehousing/Storage Costs</u>. Warehousing/Storage costs will be based on square footage required for storage. Square footage costs should be based on net costs of warehousing operation attributable to the storage function only.

(1). Costs for deliveries will be allocated based on level of delivery service required.

(2). Other functions performed by warehouse personnel such as supply or property book management will be clearly specified.

(3). All costs associated with the warehousing/storage functions will be recognized by the receiving activity under 686 (Contractual Services Expense). The providing activity will recognize the income under 501 (Service/Recreation activity Income).

d. <u>Marketing Costs</u>. Marketing costs will be based on costs for individual services required such as production of in room directories. Each service/deliverable will be clearly specified and priced separately. The receiving activity will recognize these costs based on the product/service provided. The providing activity will recognize the income under 501 (Service/Recreation Activity Income).

5. BUSINESS PROGRAMS.

5.1. GOLF PROGRAM.
(POCs are Mike McCoy, IMWR-BO, DSN 450-8390, COM (210) 221-8390, e-mail: michael.p.mccoy34.naf@mail.mil and Marc Williams, DSN 450-4757, COM (210) 295-4757), e-mail: marc.b.williams2.naf@mail.mil.)

a.   GOLF MAINTENANCE EXPENSES.
All golf maintenance expenses, including labor associated with the care and maintenance of the golf course grounds, will be budgeted using Department Code 88 (Property Operation Maintenance & Energy). This is a reversal from a few years ago when all expenses were captured under Department Code 41 (Greens Operations). This change will isolate all maintenance department expenses from golf operations, allowing for a more complete analysis into expense management.

b.   GOLF VALUATION REPORTS.
All pro shop inventory reports shall be run in "average cost" mode. Complete pro shop inventories will be executed each month.

c.   TOURNAMENT/OUTING PAYMENTS.
All payments shall be realized on the day of play. Any deposits taken prior to play will be realized on the day of play, along with remaining balance.

d.   DRIVING RANGE BALL MACHINES.
All machines with E-range capabilities and/or dispersion reports will require a daily report to be run from the unit and provided with the DAR.

5.2. FOODTRAK AND CATEREASE LICENSING FEES.
(POC is Sunny Park, IMWR-BO, DSN 450-8390, COM (210) 221-8464, e-mail: eun.s.park.naf@mail.mil)

FoodTrak and Caterease licensing fees will be centrally paid by IMCOM G9 in FY20.

5.3. CREDIT CARD TERMINAL LEASE FEES.
(POC is Thomas Barclay, IMWR-BO, DSN 450-1285, COM (210) 466-1285, e-mail: Thomas.barclay.naf@mail.mil)

a. Each garrison will calculate the monthly fees based on type of terminal used.
- VeriFone MX925 terminals at $41 for CONUS and $39 OCONUS per terminal.
- VeriFone MX915 terminals at $18 per terminal.
- Account set up fee for each new terminal is $95.

b. The expense will be reported in GLAC 746-Rental Expense. The fees will be paid centrally and billed back to the garrisons.

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5.4 CATEGORY C STANDARDS.
(POC is Mr. James J. (JJ) Love, IMWR-BR, email: james.j.love2.naf@mail.mil).

All Category C business activities not currently enrolled in the Performance Improvement Program (PIP) and not meeting the Net Income Before Depreciation (NIBD) standards outlined in IMCOM Regulation 215-1-1 (IMCOM G9 FMWR Business Operating Standards (BOS)) will receive more in depth program review and analysis as well as recommended program adjustments from their respective IMCOM Directorate and HQ, IMCOM G9.

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6. SCHOOL FOR FAMILY AND MWR (SFMWR).

6.1. SCHOOL FOR FAMILY AND MWR COURSE COSTS.

(POC is Melanie Gonzales, IMOP-TC, COM (210) 466-1014 or (312) 450-1014, email: Melanie.l.gonzales.naf@mail.mil).

a. All costs associated with Army MWR, Army Lodging, AFRC, and ACS employees attending School for Family and MWR, courses are borne by IMCOM G-9 (except where indicated in this budget guidance, the School for Family and MWR on-line instructions, and/or Memorandums of Agreement (MOAs)). Travel orders for both APF and NAF students are prepared and initially funded by the garrison. Only authorized expenses are approved for reimbursement, as listed in the travel instructions sent by the SFMWR to students when selected for each training. JFTR Vol. 2 policies regarding TDY travel authorization will be followed. Upon completion of travel, students will submit vouchers following their local garrison procedures. Once vouchers are paid, a student's garrison NAF Financial Management (FM) office should request reimbursement directly from the G9 FM office via their SharePoint site. For G9 FM SharePoint assistance, email usarmy.jbsa.imcom-hq.mbx.financial-management@mail.mil.

b. Military or civilians who do not fall into the categories described in paragraph 6.1.a may apply to attend courses on a space available basis. If the military or civilian applicant is accepted for training, funding of travel, lodging, and per diem is the responsibility of the individual's parent organization.

c. Costs associated with Army MWR NAF employees attending specific Civilian Education System (CES) courses are centrally funded through the Army.

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7. CHILD AND YOUTH SERVICES (CYS).

7.1. <u>BUSINESS CASES.</u>

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

a. **Operational Hardship.** Submission of a business case is required for installations that can document significant staff shortages resulting from recruitment and retention issues. Operational hardships must be requested and approved annually and do not come with any additional funding. The child care discount granted if the operational hardship is approved is intended to provide a staff retention incentive.

- The request must cite, at a minimum, personnel recruitment and retention issues, turnover statistics, number of unfilled staff vacancies, unfilled child space vacancies and program adjustments, and other factors such as staff mission fatigue, facility openings, and competition with local labor pools.

- Staff (direct care) fee reductions will not exceed 20 percent. Additional requirements may be found in the annual fee policy operating guidance. The business case is due at each annual update of the DoD Fee Policy.

- Budget the discounts in GLAC 548 (Coupons and Special Offer Discounts).

b. **Transportation Costs.** Transportation costs remain subject to availability of funds. Garrisons will use GLAC 527 (Service Charge Income) to record transportation fees and GLAC 664 (Vehicle Operating Expense) to record vehicle operating expenses. Additional information will be provided separately when ACSIM provides further guidance on transportation fees and reimbursement.

c. **Instructional Classes.** Instructional classes may be operated under various CYS programs, such as Sports & Fitness, School Age Care, or Parent & Outreach Services.

7.2. <u>CHILD AND YOUTH SERVICES BASE (CYS BASE).</u>

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

The following positions must be budgeted in the program/department codes outlined for overhead staffing per the Program and Department Code Matrix: CYS Coordinator/Admin, Nurse Consultant, CYS Administrator (CDC and SAC), Special Needs Program Manager, Nutritionist and Functional Technology Specialist. (Use Program Code PC-Child and Youth Services Base (CYS Base), Department Code GL-APF Support-Normal Operations. Additional CYS overhead positions will be budgeted under Program Code PH-Youth Services Base (YS Base) to share the overhead costs between CDS and YS.)

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7.3. CHILD CARE SUPPLEMENTAL OR NON-FACILITY BASED PROGRAMS.
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

a. Child Development Homes and 24/7 Centers. Budget using department codes under Program Code JG-Child Development Center Programs (CDC).

b. Hourly care. For care provided in a stand-alone facility or room(s) that meets CDC/SAC fire, safety, and health standards so that parents are not required to remain in the building or immediately adjacent, budget using Program Codes JG-Child Development Center Programs (CDC)/QL-School Age Care (SAC), respectively, using Department Code 74 - Hourly Care.

c. Kids on Site (KOS). For hourly care provided in a facility or room(s) that does not meet the CDC/SAC fire, safety, and health standard and parents must remain on site, budget under Program Code PG – Parent and Outreach Services–CYS (OS-CYS) using Department Code 7C-CYS Options/Support.

7.4. DEPLOYMENT SUPPORT (Total Army Strong).
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

Garrisons will not budget for Deployment Support (AFC) subsidies in their FY20 NAF budgets. Subsidies will be reimbursed quarterly. Deployment Support Services Matrix (those designated in Program-Department Code Matrix. Expenses for the three Deployment Support program codes (QA-Deployment Support Services (Child), QB-Deployment Support Services (Youth), and QC-Army Wounded Warrior (Child)) are recorded using Department Code **GL (APF Support-Normal Operations)**. Expenses should not exceed those reported on the monthly Total Army Strong report.

7.5. FAMILY CHILD CARE (FCC) SUBSIDIES.
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

Garrisons will not budget for FCC subsidies in their FY20 NAF budgets. Subsidies will be reimbursed quarterly based on validated monthly FCC subsidy reports submitted.

7.6. FORCE OF THE FUTURE (FOTF).
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil)

Garrisons must submit a business case in the current approved format and be approved by G9 prior to requesting reimbursement. Garrisons will not budget separately for FOTF expenses as the costs are embedded in labor, food, supply costs, etc. FOTF child participation data for the extended hours of care is entered in SharePoint monthly at the following link:

https://army.deps.mil/army/cmds/imcom_G9/G9/CYS/Lists/FOTF/GarrisonSummary.aspx

and Subsidies are based on formulas that calculate the cost of the extended hours for child participation and will be reimbursed quarterly.

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7.7. <u>CYS FUNDING.</u>
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

a.   Funding will be based on negotiated space delivery under the Funding by Space Model. Garrisons should strive to deliver 100% of funded spaces. A quarterly review of execution of spaces will be accomplished.

b.   Funding per space remains unchanged for FY20 for facility based programs.

7.8. <u>CYS MANNING DOCUMENTATION.</u>
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

All garrisons will staff CYS programs in IAW the Enterprise Manning Document (EMD) developed in conjunction with IMCOM G9 CYS during the initial Financial Performance Assessment. The EMD applies to all management and support staff and Lead Child & Youth Program Assistants (CYPA). EMDs will be updated on an annual basis and staffed through IMCOM G9 and the respective ID (sample EMD at attachment 3). Any requested changes to the EMD other than during the annual update should be submitted to the CYS Financial Team Point of Contact through the ID on Appendix B of the EMD Annual update protocol at the following link.

https://army.deps.mil/army/cmds/imcom_G9/G9/CYS/CYS%20Financial%20Management%20Team/EMD%20Protocol%20with%20App%20A%20and%20B.PDF

7.9. <u>CYS REVENUE.</u>
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

a.   Revenue generated by CYS programs stays within CYS program arena.

b.   IAW the DoDI 6060.02 and AR 608-10, "...child care fees shall cover the NAF cost of the care, and NAF costs not covered by child care fees are to be minimized. Child care fees shall only be used for:

(1). Compensation of direct care CDP employees who are classified as NAF employees, to include training and education, and recruitment and retention initiatives approved by the DoD Component.

(2). Food and food-related expenses not reimbursed by the USDA Child & Adult Care Food Program or by APF through the UFM process..

(3). Consumable supplies.

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c. The SY18/20 DoD Fee Policy has been issued under a separate cover establishing fees for FY20.

d. Garrisons should budget for the CYS Program to break-even in the aggregate.

e. Income from parent fees is the primary source of NAF income.

7.10. STAFF SALARIES.
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

a. Set NF3-5 staff salaries IAW IMCOM published pay lanes established as commensurate pay for workload at Appendix I.

b. Set CC 2-5 salaries IAW IMCOM published pay lanes established as commensurate pay for workload at Appendix XX.

c. In CDC and SAC programs, up to 35% of direct in-ratio staff must be paid by APF through the UFM process (Dept. code GL – APF Support Normal Operations).

d. In CDC and SAC 100% of kitchen labor is "pure NAF".

e. All staff in youth programs, to include kitchen staff, are Department Code GL (APF Support–Normal Operations)

f. The School Liaison Officer is budgeted under Program PM, Outreach Services Youth (OS) YS Programs and Instructional Classes.

g. Garrisons authorized to hire special needs directors will budget the salary and benefits per the program and department code matrix. Reimbursement of the costs for this position will be made quarterly.

h. Cooks and maintenance workers are pure NAF except in youth centers which is pure Department GL. Custodial workers and housekeepers are pure NAF. Janitors reimbursed by DPW should be pure NAF.

7.11. INSTRUCTIONAL PROGRAMS (PREVIOUSLY SKIESUNLIMITED).
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

Per the Program-Department Matrix, instructional classes will be budgeted under Program Code PG (Parent and Outreach Services-CYS (OS-CYS), JH (Youth Sports), or JM (Middle School/Teen) within Department Code 44 (Instruction Fees).

7.12. WORKFORCE PREP PROGRAM.
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

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The youth participant labor costs for FY20 Youth Workforce Prep Program (formerly known as HIRED!) will be reimbursed on a monthly basis. This program is available only to approved piloted garrisons. G9 notifies the garrison if they are approved to participate in the program. Garrisons will record their reimbursement in program code JM, Middle School/Teen Program; GLAC 136, Inter-NAFI Receivables – Outside IMCOM Directorate or MACOM.

7.13. ARMY NIBD OBJECTIVE.
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

Child and Youth Services will operate at break even in total aggregate.

8. MARKETING, COMMERCIAL SPONSORSHIP AND ADVERTISING.

8.1. <u>COMMERCIAL SPONSORSHIP AND ADVERTISING (CS&A).</u>
(POCs are Kelly Jones, IMWR-NM, DSN 450-1852 or COM
(210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil and Scott Thurston, IMWR-NM, DSN
450-1862 or COM (210) 466-1862, e-mail: scott.r.thurston.naf@mail.mil).

  a. CS&A personnel must provide their projected income and expenses in annual operating budget cycles. The annual goal for CS&A revenue should be a minimum of twice the CS&A Coordinator's salary without benefits.

  b. Garrison Marketing offices should budget for monthly expense accounts to purchase meals and nonalcoholic beverages when hosting potential commercial sponsors or advertisers in their annual operating budget. It is authorized to pay for meals for sponsors out of the expense account. Marketing personnel will budget no more than $150 per month for this expense in GLAC 744 (General Entertainment Expense), however exceptions may be made by the DFMWR or equivalent. Expenses must be recorded in the month in which they are incurred. The expense account is authorized for official business only. Annual expenditures will not exceed amounts designated in approved budgets.

  c. Commercial sponsors/advertisers may be recognized for their support to Soldier and Family programs. Funds for such events should be included in the marketing/sponsorship annual operating budget. Consult your Financial Manager for the correct GLAC and your local attorney for appropriate venue and guidelines.

8.2. <u>ATTENDANCE COSTS FOR CHAMBER OF COMMERCE AND OTHER CIVIC EVENTS.</u>
(POCs are Kelly Jones, IMWR-NM, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil and Scott Thurston, IMWR-NM, DSN 450-1862 or COM (210) 466-1862, e-mail: scott.r.thurston.naf@mail.mil).

Expenses for membership fees, registration or attendance at Chamber of Commerce or other civic events do not fall under the expense account category but should be budgeted in the marketing/sponsorship annual operating budget.

8.3. <u>PROGRAM / ACTIVITIES BUDGETING FOR PROMOTIONAL EVENTS.</u>
(POCs are Kelly Jones, IMWR-NM, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil and Scott Thurston, IMWR-NM, DSN 450-1862 or COM (210) 466-1862, e-mail: scott.r.thurston.naf@mail.mil).

Garrison Program/Facility Managers will budget for events/promotions in the annual operating budget. CS&A personnel will exhaust every means available to solicit and secure CS&A revenue in order to enhance and augment the program/facility and/or promotion.

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8.4. <u>**ENTERPRISE DIGITAL MEDIA COSTS.**</u>
(POCs are Kelly Jones, IMWR-NM, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil and Scott Thurston, IMWR-NM, DSN 450-1862 or COM (210) 466-1862, e-mail: scott.r.thurston.naf@mail.mil).

a. G9 Marketing will continue funding sustainment costs for all enterprise digital signage procured prior to 1 OCT 2018 until the digital sign is relocated, replaced (hot swap), life-cycled by the garrison or by 1 October 2020 (FY21), whichever comes first.   G9 Marketing will monitor the relocation, replacement, and life-cycle of digital signage and invoice garrisons for sustainment costs accordingly. Beginning FY21, all garrisons will be invoiced for digital signage sustainment costs. Sustainment costs for any enterprise digital signage purchased on or after 1 OCT 2019 is a garrison responsibility.

b. Garrison Marketing Offices can purchase digital signage hardware using the Enterprise Digital Signage Hardware (EDSH) Indefinite Delivery/Indefinite Quantity (IDIQ) Contract # NAFBA1-16-D-0007. Refer to the Part 03: IMCOM G9 FY20 Program Operating Guidance for more information regarding the contract. In addition, G9 Marketing will cover DS start-up costs pertaining to internet connectivity, software licensing and recurring sustainment costs. Should a garrison have budget questions pertaining to EDSH IDIQ please email: usarmy.jbsa.imcom-fmwrc.mbx.mrkt- digital-media-branch@mail.mil. An example of a DS budget cycle procurement process is as follows:

   (1) If a Garrison Marketing Office intends to submit a purchase request in SNACS in October 2019 (FY20) for DS hardware, the Garrison Marketing Office will submit their purchase plan to the G9 Marketing Digital Media Branch NLT 31 May 2018 (FY18).

   (2) In addition to the purchase plan the garrison needs to establish a line item within their garrison annual operating budget for the fiscal year the hardware will be procured through NAF contracting. This will ensure simultaneous budgeting approval for IMCOM G9 HQ and the requesting garrison(s). Additionally, it will ensure all planned hardware purchases by Garrison Marketing Offices will be installed and operational in a timely manner and sustainment costs to operate the hardware is budgeted accordingly in the G9 Marketing annual operating budget.

8.5. <u>**PURCHASE PLANS.**</u>
(POCs are Kelly Jones, IMWR-NM, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil, and Scott Thurston, IMWR-NM, DSN 450-1862 or COM (210) 466-1862, e-mail: scott.r.thurston.naf@mail.mil).

Garrisons intending to submit a purchase request for DS hardware installation after 1 October 2019 (FY20), must submit their purchase plan to G9 Marketing (email: usarmy.jbsa.imcom-fmwrc.mbx.mrkt-digital-media-branch@mail.mil) NLT 31 May 2019 (FY19). In the event purchase plans are not submitted, there may be substantial delays associated with installation and activation of the DS hardware purchased. A sample

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purchase plan can be found in the Enterprise DS Hardware IDIQ Contract # NAFBA1-16-D-0007 catalogue. The approved purchase plan must be submitted with the purchase request in SNACS.

9. RECREATION PROGRAMS.

9.1. RECREATION ALL PROGRAMS.
(POC is James J. (JJ) Love, IMWR-BR, email: james.j.love2.naf@mail.mil

NIBD and other operating benchmarks can be found in paragraph 53 (Benchmarks – Recreation). For exceptions to the Recreation Category A, B and C NIBD benchmarks, the Garrison must submit a memorandum through their respective IMCOM Directorate POCs for consideration and IMCOM G9 approval. Request will include a 3-year financial performance trend analyst and an explanation of the unique circumstances that limits the capability of the garrison to meet the standard.

9.2. AUTOMOTIVE SKILLS.
(POC is Joseph Cavanagh, IMWR-BR, email: joseph.p.cavanagh.naf@mail.mil).

a. NAF fleet vehicles will not be recorded under Program Code JC (Auto Crafts) unless they are used for direct support of the Automotive Skills Program, e.g., a tow truck. A common support program code, e.g., Program Code RB (NAF Support Services Branch) or RE (Services), will be used for NAF fleet vehicles.

b. A separate Category C automotive service garage may be established (per guidance in AR 215-1, paragraph 8-10b (18)) where demand beyond incidental repair and maintenance exists. Category C automotive service garage revenue and expenses are to be reported as a separate location in Program LV, Other Category C Activities. The cost of goods sold (COGS) percentage in Automotive Skills facilities which have resale operations will never exceed 100% and will be budgeted considering the total cost of all operating expenses including labor.

9.3. CAR WASH OPERATIONS.
(POCs are Joseph Cavanagh, IMWR-BR, email: joseph.p.cavanagh.naf@mail.mil) and Sonia Daugherty, IMWR-NFC, DSN 450- 1370 or COM (210) 466-1370, e-mail: sonia.daugherty.naf@mail.mil).

A car wash which is a self-help activity (usually a concrete apron with a hose and garrison supplied water) with patrons providing all supplies except water, is a Category B program activity. The car wash facility may be freestanding or collocated with another MWR facility. There should be no fees to patrons for this type of "no frill" car wash facility, and it should not be reported in a separate department code under the operating MWR program's NAF financial statement. APF/UFM support is authorized. This guidance does not supersede guidance on the use of APF program funding.

a. When a fee is charged by MWR for a car wash, the activity is a resale operation. The operation then is not authorized APF/UFM support. Car wash revenue and expenses are to be reported in Department Code 95 – Car Wash Operations. See Attachment 4 (FY20 NAF Program and Department Matrices) for program codes in which car wash operations are authorized to be reported.

b. This guidance is from former DFAS NAF Accounting Policy and Systems

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memorandum 98-01, subject: Accounting Changes, dated 8 Jun 98.

9.4. <u>BETTER OPPORTUNITIES FOR SINGLE SOLDIERS (BOSS):</u>
(POC is Jennifer Britos (Acting), IMWR-BR, email: jennifer.m.britos.naf@mail.mil).

a. APF support provided via the UFM process is to be reported in accordance with accounting procedures for Department Code GL (APF Support-Normal Operations). Department Code 9F (BOSS Activity) is to be used for BOSS NAF activity.

b. <u>BOSS Life Skills Funding</u>. Execution of funds are in accordance with OPORD 16-066. These funds will not be executed outside of Program Code QD (BOSS) Program and cannot be co-mingled between Program Codes QD and WZ (Warrior Zones) or HC (Recreation Centers). Expenses will be recorded in BOSS Program QD as they occur, and reimbursement requested through the G9 FM SharePoint site. Annual residual profit should be reinvested into the BOSS program in the next fiscal year.

c. Promotional items expenses will be budgeted for by Garrisons, and IMCOM G9 is under no obligation to fund local requirements.

9.5. <u>ENTERTAINMENT PROGRAMS,</u>
(POC is Joe Leavell, IMWR-BR, email: joey.leavell.naf@mail.mil).

Garrisons are responsible to budget for 100% of all talent, production and local support costs associated with producing commercial entertainment activities. Garrisons will not be charged for use of IMCOM Army Entertainment production equipment or other costs associated with the delivery of IMCOM production support (e.g., contractors, fuel, TDY, equipment rental). Garrisons will provide local production assistance and support as specified in the entertainment proposal. Garrisons will submit requests for production support, with reservations accepted on a first come, first served basis and subject to availability of resources. Per capita cost is a key indicator and determining factor in final product delivery and evaluation of event success. The CONUS production support benchmark for garrison funded events is $35K per year/per garrison. The OCONUS and Remote and Isolated garrison production support benchmark is $55K per year/per garrison. The host garrisons are responsible to cover any costs in excess of the benchmark.

9.6. <u>LIBRARY SERVICES AND GENERAL LIBRARY INFORMATION SYSTEM (GLIS)</u>.
(POC is Christina Kruger (Acting), IMWR-BR, email: <u>christina.m.kruger.naf@mail.mil</u> .

a. Income from printing, copying, scanning or other fee generating library services should be recorded in GLAC 501 Service/Recreation Activity Income.

b. Payment for sale of abandoned property (used books, etc.) items recorded under GLAC 599 (Miscellaneous Other Operating Income).

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c.   Payment for lost or damaged physical items can be reimbursed and recorded under GLAC 803, Gain or Loss on Disposal of Other Fund Owned Property

d.   Income from sale/disposal of fund owned property, if an expendable item, will be recorded in GLAC 803, Gain or Loss on Disposal of Other Fund Owned Property.

e.   Cost of accountable library materials per AR 735-17, Accounting for Library Materials, paragraph 1-5a, which do not meet capitalization requirements (individual costs of $2,500 or more or like items costing at least $100 each and totaling $2,500 or more) will be recorded in GLAC 725 (Library Material Resources Expense).

9.7. <u>LEISURE TRAVEL SERVICES (LTS).</u>
(POC is Linda Hayashi (Acting), IMWR-BR, and email: linda.m.hayashi.naf@mail.mil).

a.   As a reminder, ensure that only the mark-up amount is recorded for consignment ticket(s) sold and not the entire ticket price, using GLAC 550 (Consignment Income).

b.   Where a NAFI has contracted commercial travel services from which contracts fees are derived, such fees will be recorded using Department Code B7 (Tours), GLAC 541 (Commercial Travel Office Commission Income).

c.   Garrison LTS offices should budget to convert printing of tickets and vouchers to a Laser Printer. The Boca ticket printers will continue to play a significant back-up role and as the primary resource to ticket local high-volume FMWR sponsored events. The laser printers will produce tickets with most input entered through a central export file provided by IMCOM G9, resulting in significant labor savings and a more professional appearing product for the customer.

9.8. <u>OUTDOOR RECREATION PROGRAM (ODR).</u>
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

a.   The Outdoor Recreation (ODR) program is diverse and may include Category A (e.g. HF, Parks and Picnic Areas); Category B (e.g. JE, Outdoor Recreation Program General); and Category C (e.g. LV, Other Category C Activities) programs. Garrisons must use the appropriate program codes, location codes and department codes to accurately record income and expenses.

b.   <u>General Guidelines for all ODR Programs</u>. Department Codes F1 (Miscellaneous) or F2 (Miscellaneous–Sales) will not be used in circumstances where transactions can be appropriately reported under a valid department code. Use of F1 or F2 in the budget and reporting process must be identified and approved by the IMCOM G9 Outdoor Recreation POC prior to budget submission and approval.

c.   <u>Benchmarks</u>. For information on Benchmarks for Operating Standards and Ancillary Sales see paragraph 10.3 (Benchmarks – Recreation).

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9.9. ODR – BOATING AND MARINA PROGRAMS.
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

a.   Program Code KB – Boating without Private Berthing (Category B). Boat operations and berthing facilities for government owned vessels supporting directed and self-directed ODR programming where 65% or more of available berths are utilized in support of this program.

b.   Program Code LG – Marina Operations (Category C). When operations support berthing for both government and private boats and the 35% limitation of private berthing slots is exceeded, marinas will report government boat related operations in Category B Program Code KB and will operate/report their private berthing services under Category C Program Code LG (Marinas with Private Berthing).

9.10. ODR – RECREATIONAL LODGING, RV PARKS and CAMPGROUNDS.
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

a.   All Recreational Lodging, RV Parks, and Campgrounds (including extended stay offerings) are subject to homesteading restrictions and procedures per AR 215-1, para 8-25d(2).

b.   Program Code JK - Campgrounds (Category B). Small campgrounds with primitive or **tent camping** as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities (DoDI 1015-10, Enclosure 5, Paragraph 2, i).

   (1).   Tent camping refers to designated campsite or shelter site with primitive infrastructure, supported with tent pad or shelter, parking space (for POV, not RV), equipment (e.g. picnic table, BBQ grill, lantern stand, etc.), and individual utility hook-ups.

   (2).   In situations where a camping facility is ancillary (i.e. not a stand-alone facility) within a recreation area or garrison ODR operation (e.g. a few seasonal-use campsites with little to no amenities) the Department Code 66 (Camping) may be used to differentiate campsite fees from other reported operation fees under program code JE.

c.   Program Code KK – Travel Camps/RV Parks and Campgrounds (Category C). Lodging facilities and services, to include trailers, trailer and/or recreational vehicle parks, collocated with military recreation areas to support recreation and where the vast majority of occupancy is by unofficial travelers. Under DoDI guidance, all RV parks, regardless of size, are considered Category C operations.

d.   Program Code LF - Cabins, Cottages and Recreational Guesthouses, Category C Recreational Lodging operations involving cottages (less than 400 sf), cabins (greater than 400 sf), hotel-like accommodations, lodges (group areas), etc.

   (1).   Department Code 8C (MWR Accommodations), is used to report revenue &

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expenses for Recreational Lodging facilities that are stand-alone ("**not**" co-located with a military recreation area), or extended stay room offerings.

(2). Department Code 87 (Recreational Lodging Rooms) is used to report revenue and expenses by all Recreational Lodging facilities that **are** co-located with a military recreation area

9.11. ODR – RECREATIONAL EQUIPMENT CHECKOUT, RENTALS AND SALES PROGRAMS.
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

a. Program Code KC - ODR Equipment Checkout Program (Category B). Category B equipment checkout center operations providing support for program directed and self-directed outdoor recreation activity participation.

b. Program Code LW - Recreational Equipment Rental and Sales (Category C). Category C equipment rental operations providing support for self-directed outdoor recreation activity participation, and personal short-term use items (e.g. Event equipment, specialized tools, machines, etc.).

9.12. ODR – SKATING RINK PROGRAMS.
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

a. Program Code LH - Skating Rinks (Ice or Roller) Free Standing: Rescinded.

b. Alternative Reporting Code: Program Code LV, Other Category C Activities, Department Code 7L, Recreation/Activity.

9.13. ODR – STABLES OPERATIONS.
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

When operations support boarding for both government and private mounts, and the 35% limitation of private boarder slots is exceeded, Stables will report government horse related operations financials (e.g. riding lessons, trail rides, equestrian events) in Category B-Program Code KJ (Riding Stables without Private Boarding) and will operate/report their private boarding services (boarding, feed, services, etc.) and under the Category C-Program Code LK (Stables with Private Boarding). Equestrian operations and facilities for government owned horses supporting directed and self-directed programming where 65% or more of available stalls are utilized by government horses in support of this program. Customary department codes for Stables Operations include Department 44, Instruction Fees, and Department 7L, Recreation Activity.

9.14. ODR – WARRIOR ADVENTURE QUEST (WAQ) PROGRAMS.
(POC is Mr. John O'Sullivan, IMWR-BR, e-mail: john.l.osullivan2.naf@mail.mil.

a. WAQ is centrally funded through IMCOM G-9. WAQ program expenses are recorded in Program Code JE (Outdoor Recreation Program General), Department

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Code GF (APF Support–Expanded Operations) (JE-GF).

b.   GLAC 276 account funds are transferred to JE-GF (in amounts equal to depicted expenses) and recorded as:

(1).   GLAC 563 – UFM Income–Special–Payroll

(2).   GLAC 564 – UFM Income–Special–Non-Payroll

c.   It is expected that aggregate expenses reported in JE-GF will be fully off-set by funds provided, maintaining a zero-balance by end of the fiscal year. Garrison FMs and WAQ program managers will coordinate with each other to ensure WAQ funds are properly accounted. A WAQ Fund Ledger (available on SharePoint) depicts monthly program execution, expenses reimbursed, and excess credit value.

9.15. WARRIOR ZONES:

(Joe Leavell, IMWR-BR, email: joey.leavell.naf@mail.mil).

IMCOM G9 will fund approved system upgrades. Daily operational expenses are the responsibility of the garrison. IMCOM G9 will fund locally acquired internet connectivity for all Warrior Zones based on agreed bandwidth and support, subject to availability of funds.

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10.   TECHNOLOGY SERVICES.

10.1. INFORMATION TECHNOLOGY (IT) BASELINE STANDARDS.
(POC is David LaPradd, IMWR-NF, DSN 450-1145 or COM (210) 466-1145, e-mail: david.t.lapradd.naf@mail.mil).

a.   Per DA PAM 25-1-1 Section 6-2c, Network Enterprise Centers (NEC) provide a standard set of Command, Control, Communications, Computers, and Information Management (C4IM) services at a delivery level and resourcing methodology designated in the C4IM Services List for automation, communication systems support, and information assurance. Contact your local NEC for the latest edition of the C4IM.

b.   NAF will not be used to fund IT services that are defined as baseline in the most current version of the Army-approved C4IM Services List when the garrison funds the baseline service.

c.   In the event that garrisons require enhanced support/services over the level of baseline support found in the C4IM Services List and as mandated in the LandWarNet Catalog, the garrisons will budget those enhanced requirements as part of the Annual Operating Budget (AOB), Capital Purchase and Minor Construction (CPMC) Budget, or the APF Authorized Requirements Budget as appropriate and executed under the NETCOM contracts.

d.   Garrisons will establish a locally-funded Service Level Agreement (SLA) in accordance with NETCOM format and standards with the local NEC for above baseline (enhanced) requirements.

10.2. CAPITAL INVESTMENT REVIEW BOARD (IT-CIRB).
(POC is David LaPradd, IMWR-NF, DSN 450-1145 or COM (210) 466-1145, e-mail: david.t.lapradd.naf@mail.mil).

a.   The IT-CIRB operates IAW the IT-CIRB Charter published 4 Feb 2016 https://army.deps.mil/army/cmds/imcom_G9/G9/TS/ITCRBDocuments/Approved%20IT%20CIRB%20Charter.pdf

b.   All new initiatives and requested changes to enterprise systems require IT-CIRB approval. For new initiatives, once approval is granted, an Army Portfolio Management System (APMS) record will be established and the initiative is submitted to the Information Technology Governance Board (ITGB). Upon ITGB approval, full APMS record approval and issuance of an AITR#, an Information technology Approval System (ITAS) request for waiver will be requested. For changes to an enterprise system, the initiative will be sent to the IMCOM Configuration Control Board (CCB) for approval (see figure 10.2, below).

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IT-CIRB Governance and Lifecycle Management Flow for
Mission Requirements
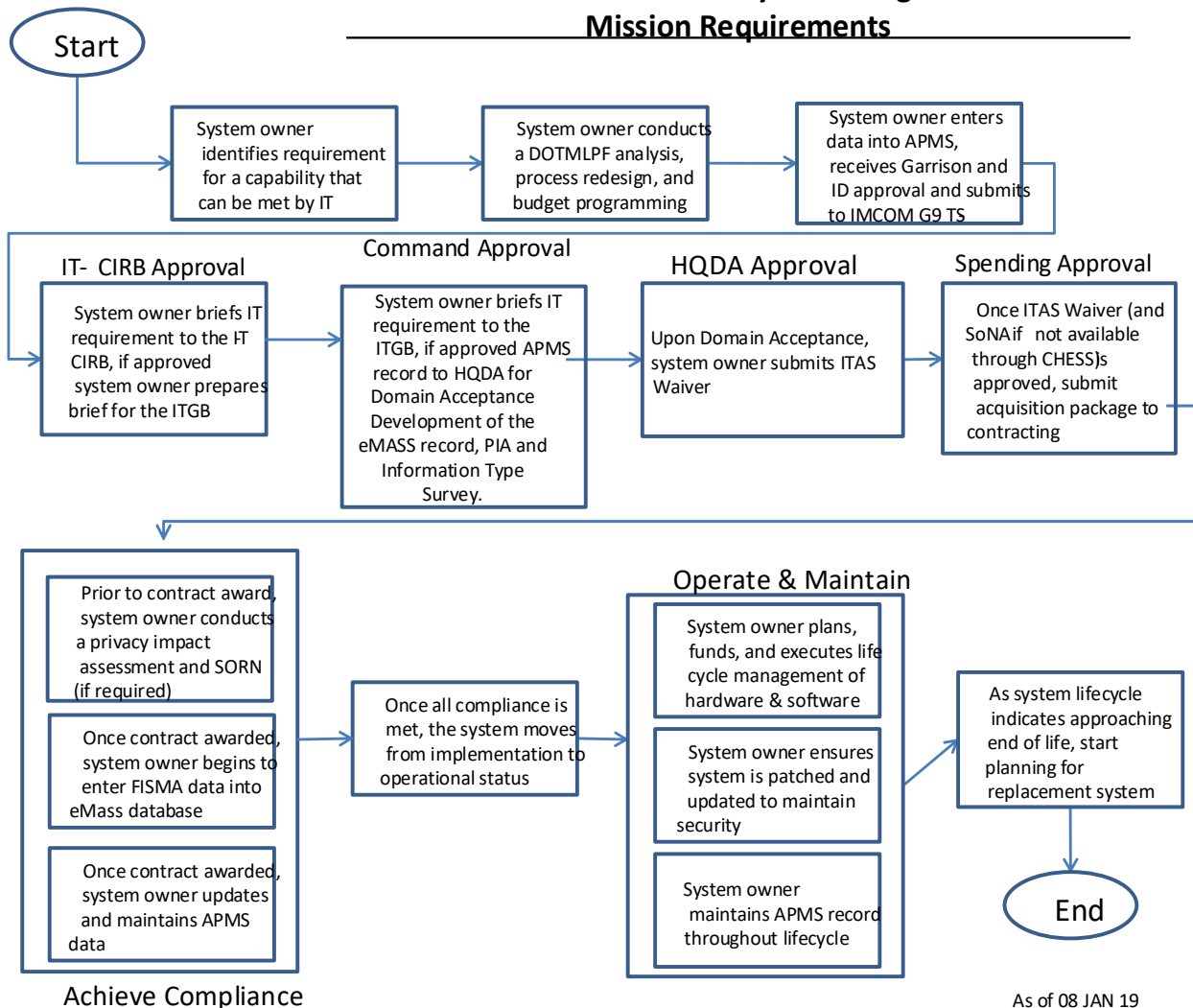
Figure 10.2

As of 08 JAN 19

c.   ITAS - The Information Technology Approval System (ITAS) is an automated process that is used to manage and approve IT systems, services and applications purchase request. The ITAS process will be used regardless of the cost or appropriation (APF or NAF) to procure IT systems, services or applications IAW IMCOM G6 Annual Guidance and the SECARMY Moratorium on Data Center Procurement guidance. The guidance may be found on the G6 APMS SharePoint site:
https://army.deps.mil/army/cmds/imcom_HQ/G6/SitePages/ITAS.aspx
G6 POC is Bob Guernsey DSN 450-0072 or COM (210) 466-0072 e-mail:
robert.b.guernsey.civ@mail.mil

d.   ITGB – The IMCOM Technical Governance Board (ITGB) objective is to achieve visibility and oversight of the IMCOM IT portfolio and ensure proper alignment of IT-related

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capabilities with IMCOM business objectives and priorities. It is chaired by the Authorizing Official (AO) MG McGuire. No new systems or software applications, regardless of appropriation source of funds, will be introduced to IMCOM without prior approval from the ITGB. Existing systems that have not received prior ITGB approval must complete the APMS approval process and ITGB approval prior to seeking an ITAS wavier for exercise of the next option year or re-solicitation. Approval will not be granted to systems or applications that do not comply with federal, DoD, Army, or IMCOM requirements, policies, or initiatives or duplicative to existing capability in an Enterprise IT system. ITGB guidance may be found on the G6 APMS SharePoint site:
https://army.deps.mil/army/cmds/imcom_HQ/G6/SitePages/ITGB.aspx
G6 POC is Jim Kestermann DSN: 450-0169 or COM (210) 466-0169 email:
jim.b.kestermann.civ@mail.mil

10.3. RISK MANAGEMENT FRAMEWORK (RMF).
(POC is David LaPradd, IMWR-NF, DSN 450-1145 or COM (210) 466-1145, e-mail: david.t.lapradd.naf@mail.mil).

a. Garrisons are responsible for RMF requirements and gaining Authorizing Official authorization for non-enterprise systems. The cybersecurity requirements for non-enterprise systems will be managed through the Risk Management Framework (RMF) using the Enterprise Mission Assurance Support Service (eMASS) tool IAW AR 25-1 and 25-2.

b. Resources for implementing the RMF must be identified and budgeted part of the total cost of the non-enterprise system regardless of funding source (both APF and NAF) and be included in IT-CIRB, APMS and ITGB documentation.

10.4. ENTERPRISE SYSTEMS.
(POC is David LaPradd, IMWR-NF, DSN 450-1145 or COM (210) 466-1145, e-mail: david.t.lapradd.naf@mail.mil).

a. Enterprise Systems have been identified as:
- Systems that support 5 or more garrisons
- Facilitating IDIQ contract solution w/potential for volume pricing
- Standardized solutions allowing for single APMS entry, "type" accreditation w/HQ support, facilitates local accreditation requirements

b. The current approved Enterprise systems may be found in Table 10.4, below.

Current Enterprise Systems FY19

Acronym	Item Name	AITR Number
ABIF DIRECT IMCOM	IMCOM ARMY BANKING AND INVESTMENT FUND DIRECT	DA205997
ACRRO	IMCOM ARMY COMMUNITY RECREATION REPORTS ONLINE	DA206134
AFWP IMCOM	ARMY FAMILY WEB PORTAL IMCOM	DA306020

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Current Enterprise Systems FY 19 (Continued)

BMS MWR AMF IMCOM	IMCOM BOWLING MANAGEMENT SYSTEM MORALE WELFARE AND RECREATION AMERICAN MACHINE AND FOUNDRY	DA307571
BMS MWR BRUNSWICK IMCOM	IMCOM BOWLING MANAGEMENT SYSTEM MORALE WELFARE AND RECREATION BRUNSWICK	DA307570
BMS MWR IMCOM	IMCOM BINGO MANAGEMENT SYSTEM MORALE WELFARE AND RECREATION	DA307499
CADD MWR IMCOM	IMCOM COMPUTER AIDED DESIGN AND DRAFTING MORALE WELFARE AND RECREATION	DA306966
CBS IMCOM	IMCOM CLUB BUSINESS SYSTEM	DA302189
CCPG IMCOM	INSTALLATION MANAGEMENT COMMAND CREDIT CARD PAYMENT GATEWAY	DA309002
CCTV CYS IMCOM	IMCOM CLOSED CIRCUIT TELEVISION CHILD AND YOUTH SERVICES	DA135384
CEN IMCOM	IMCOM COMMERCIAL ENTERPRISE NETWORK	DA306024
CLOUD IMCOM MWR	INSTALLATION MANAGEMENT COMMAND MORALE WELFARE AND RECREATION CLOUD	DA309083
CSN MWR MKT IMCOM	IMCOM CREATIVE SERVICES NETWORK MARKETING MORALE WELFARE AND RECREATION	DA307059
CSS MWR IMCOM	IMCOM CATERING SERVICE SYSTEM MORALE WELFARE AND RECREATION	DA307082
CTS IMCOM	INSTALLATION MANAGEMENT COMMAND CLIENT TRACKING SYSTEM	DA206004
CYS-CC.NET	CHILD & YOUTH SERVICES - CREATIVECURRICULUM.NET	DA190269
DSP MWR IMCOM	IMCOM DIGITAL SIGNAGE PLATFORM MORALE WELFARE AND RECREATION	DA304070
EW FMWR IMCOM	ENTERPRISE WEB FAMILY & MORALE WELFARE AND RECREATION	DA303049
FMBS IMCOM	IMCOM FINANCIAL MANAGEMENT BUDGET SYSTEM	DA00310
FOODTRAK IMCOM	IMCOM FOODTRAK	DA05841
GLIS IMCOM	INSTALLATION MANAGEMENT COMMAND GENERAL LIBRARY INFORMATION SYSTEM	DA110862
IA-MWR IMCOM	IMCOM INSTALLATION APPLIANCE MORALE WELFARE AND RECREATION	DA309264
IMETS IMCOM	IMCOM INSTALLATION MANAGEMENT EMPLOYEE TRACKING SYSTEM	DA164485
LOR ARMY	ARMY LIBRARY ONLINE RESOURCES	DA309045
MCS MWR IMCOM	IMCOM MARKETING CLOUD SOLUTIONS MORALE WELFARE AND RECREATION	DA307591
MDS MWR IMCOM	IMCOM MUSIC DISTRIBUTION SYSTEM MORALE WELFARE AND RECREATION	DA307337
NEBMS IMCOM	IMCOM NAF EMPLOYEE BENEFIT MANAGEMENT SYSTEM	DA05852
RECCENTRAL IMCOM	INSTALLATION MANAGEMENT COMMAND RECCENTRAL	DA308937
RMIS IMCOM	IMCOM RISK MANAGMNENT INFORMATION SYSTEM	DA301344
SMIRF IMCOM	IMCOM STANDARD MANAGEMENT INFORMATION REPORTS FOR FINANCE	DA110865
SNACS IMCOM	IMCOM STANDARD NAF CONTRACTING SYSTEM	DA05844
SS MWR IMCOM	IMCOM SURVEY SYSTEM MORALE WELFARE AND RECREATION	DA304493
TAA IMCOM NAF	INSTALLATION MANAGEMENT COMMAND NON APPROPRIATED FUNDS TIME AND ATTENDANCE	DA308273
VFRG IMCOM	INSTALLATION MANAGEMENT COMMAND VIRTUAL FAMILY READINESS GROUP	DA108168
VMIS IMCOM	INSTALLATION MANAGEMENT COMMAND VOLUNTEER MANAGEMENT SYSTEM	DA05853
WEBTRAC IMCOM	INSTALLATION MANAGEMENT COMMAND WEBTRAC	DA309004
YTL CYS IMCOM	IMCOM YOUTH TECHNOLOGY LAB CHILD AND YOUTH SERVICES	DA76792
IA-MWR IMCOM	IMCOM Installation Appliance MWR (to include RecTrac, CYMS, and Command Credit Card Payment Gateway (CCPG)	DA309264
Open Table	IMCOM Food and Beverage Online Reservation Tool **In progress Implementation TBD**	TBD
MWR CCTV IMCOM	IMCOM Closed Caption Television System **In progress Implementation TBD**	TBD

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Current Enterprise Systems FY 19 (Continued)

Golf Range Servant	**IMCOM Golf Range Operation System In progress Implementation TBD**	**TBD**
Golf Irrigation - Rainbird	**IMCOM Golf Irrigation System In progress Implementation TBD**	**TBD**
Golf Irrigation - Toro	**IMCOM Golf Range Operation System In progress Implementation TBD**	**TBD**
Golf Tournament Pairing	**IMCOM Golf Tournament Pairing System In progress Implementation TBD**	**TBD**
Golf Handicap Scoring	**IMCOM Golf Handicap Scoring System In progress Implementation TBD**	**TBD**
Marketing Digital kiosk	**IMCOM Marketing Kiosk System In progress Implementation TBD**	**TBD**
Marketing Local Survey	**IMCOM Marketing Local Survey System In progress Implementation TBD**	**TBD**

Table 10.4

10.5. **PROGRAM OPERATIONS SUPPORT TECHNOLOGY (POST) Records.**
(POC is David LaPradd, IMWR-NF, DSN 450-1145 or COM (210) 466-1145, e-mail: david.t.lapradd.naf@mail.mil).

a. Garrison APMS entries for Program Operations Support Technology (POST) records support equipment used in MWR programs that do not align to another APMS record, such as the Enterprise APMS record for GLIS.

b. Garrison APMS POST record should consist of locally procured, locally managed, commercially available technology that supports MWR operational requirements at Garrisons, Deployed and Rotational sites.

c. This includes but is not limited to: hardware, software, subscriptions (e.g., cable or satellite TV), services, etc., related to Recreational Equipment (e.g., scoreboards); Aquatics (e.g., land clocks/timers); Libraries (e.g., S.T.E.A.M. - science, technology, engineering, arts and math); Skills Development - Arts & Crafts, Automotive Skills - (i.e., engravers, diagnostic or calibration systems, etc.); Physical Fitness (e.g., shots clocks); Outdoor Recreation (e.g., timing systems); Gaming systems; Music/Theatre (e.g., Audio/Visual/Streaming Technologies); Patron Counters; Access Controls (i.e., key fobs, card swipes, etc.). These items shall not connect to the NIPRNet infrastructure.

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11.   BENCHMARKS.

11.1. BENCHMARKS – FUND 1 (MWR FUND).

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210)466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

Fund 1 MWR Fund	STANDARD				
	Garrison				IMCOM Directorate
TOTAL GARRISON OR ALL ACTIVITIES	**COGS**	**Labor**	**OOE** (Other Operating Expenses)	**NIBD** (Net Income Before Depreciation)	**NIBD** (Net Income Before Depreciation)
Operating Entity (Total Garrison) Roll-up (All program codes)				B*	B*
Bingo (Department Code E1 – per Location Total)	Prize Payout 80%	7.5%	5.5%	15%	15%
CPMC vs NIBD	Total IMCOM Directorate CPMC Projects ≤ Total IMCOM Directorate NIBD plus adjustments				
Percentage of Common Support	Enterprise Overhead percentage is 15%. IMCOM Directorate will provide Garrison benchmarks which support the IMCOM Directorate benchmark.				
Solvency (Cash to Debt) – at Fund-Level	≥ 1:1 & ≤ 2:1 and NIBD ≥ $0				
B* = Provided NIBD % Benchmark **COGS % = COGS / Total Sales** **Labor % = Labor / Total Revenue** **OOE% = OOE / Total Revenue** **NIBD % = NIBD / Net Revenue**					

11.2. BENCHMARKS – BUSINESS PROGRAMS.

(POC is Mr. James J. (JJ) Love, IMWR-BR, email: james.j.love2.naf@mail.mil).

Fund 1 MWR Fund	STANDARD				
	Garrison				IMCOM Directorate
BUSINESS PROGRAMS	**COGS**	**Labor**	**OOE** (Other Operating Expenses)	**NIBD** (Net Income Before Depreciation)	**NIBD** (Net Income Before Depreciation)
Bowling ≤16 Lanes (Program Code KA – per Location Total)	75%**	≤ 50%		3%*	3%*
Bowling ≥17 Lanes (Program Code LE – per Location Total)		≤ 50%		12%	12%
Bowling > 17 Lanes – Remote & Isolated (Program Code LE – per Location Total)		≤ 50%		12%*	12%*
Clubs, Branded Restaurants, & FBE (Program Code KE, KG, KL, KM, & LT)	35%	42%	15%	8%*	8%
Officers' Clubs (Program Code KE) – per Location Total		≤ 42%			
Community Clubs (Program Code KG) – per Location Total		≤ 42%			
Branded Restaurants (Program Code KL) – per Location Total		≤ 42%			
Java Cafes (Program Code KL) – per Location Total		≤ 35%			
Clubs, Branded Restaurants, & FBE (Program Code KM) – per Location Total		≤ 42%			
Free Standing Snack Bars (Program Code LT) – per Location Total		≤ 35%			
Dining Room (Department Code 11)	38%		12%		
Catering	28%		10%		
Bar (Department Code 01)	28%		10%		
Clubs, Branded Restaurants & FBE – Remote & Isolated (Program Code KE, KG, KL, KM, & LT)	35%	42%	15%	8%*	8%*
Officers' Clubs –Remote & Isolated (Program Code KE) – per Location Total		≤ 42%			
Community Clubs – Remote & Isolated (Program Code KG) – per Location Total		≤ 42%			
Branded Restaurants – Remote & Isolated (Program Code KL) – per Location Total		≤ 42%			

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MWR Fund Continued			Garrison		IMCOM Directorate
BUSINESS PROGRAMS	**COGS**	**Labor**	**OOE** (Other Operating Expenses)	**NIBD** (Net Income Before Depreciation)	**NIBD** (Net Income Before Depreciation)
Java Cafes – Remote & Isolated (Program Code KL) – per Location Total		≤ 35%			
Food, Beverage & Entertainment (FBE) – Remote & Isolated (Program Code KM) – per Location Total		≤ 42%			
Free Standing Snack Bars – Remote & Isolated (Program Code LT) – per Location Total		≤ 35%			
Dining Room – Remote & Isolated (Department Code 11)	38%		12%		
Catering – Remote & Isolated	28%		10%		
Bar – Remote & Isolated (Department Code 01)	28%		10%		
Golf (Program Code LQ) – Per Location Total					
Over $1.2M Total Net Revenue	72%**	< 50%	20%	12%*	
$800K to $1.2M Total Net Revenue	72%**	< 50%	20%	8%*	
Under $800K Total Net Revenue	72%**	<50%	20%	4%*	
Europe, Japan, and Korea (Any Amount)	72%**	<50%	20%	18%*	
* Remote & Isolated NIBD plus authorized UFM not received ** Pro Shop COGS					
COGS % = COGS / Total Sales Labor % = Labor / Total Revenue					
OOE% = OOE / Total Revenue NIBD % = NIBD / Net Revenue					

11.3. <u>BENCHMARKS – RECREATION PROGRAMS.</u>

(POC is Mr. James J. (JJ) Love, IMWR-BR, email: james.j.love2.naf@mail.mil).

Fund 1	STANDARD				
MWR Fund	Garrison				IMCOM Directorate
RECREATION	**COGS**	**Labor**	**OOE** (Other Operating Expenses)	**NIBD** (Net Income Before Depreciation)	**NIBD** (Net Income Before Depreciation)
Category A Recreation (Program Codes HA, HB, HC, HE,HF, HH, HJ, QD)				0%	0%
Category B Recreation (specific to IMCOM Pilot) (Program Codes JB, JC, JD, JE, JQ, KB, KC, KD, KJ, WZ)				0% at the PROGRAM Level	
Category B Recreation (Program Codes JA, JF)				0% at the GARRISON Level	0%
Category C Recreation (Program Codes KK, LA, LB, LF, LG, LK, LL, LM, LP, LV, LW)				5%	5%
	Garrison Standard (* +/- 5% variation authorized except COGS)				
	COGS	**Labor**	**OOE**	**NIBD**	**APF Funding** (% of Total Revenue)
Campgrounds (Program Code JK)		20%*	10%*	65%*	25%
--Snack Bar (Department 14)	35%				
--Convenience Resale (Department 27)	55%				
--Gift Shop (Department 37)	75%				
Travel Camps/RV Parks and Campgrounds (Program Code KK)		30%*	20%*	45%*	
--Snack Bar (Department 14)	35%				
--Convenience Resale (Department 27)	55%				
--Gift Shop (Department 37)	75%				
Cabin, Cottages, and Recreational Guesthouses (Program Code LF)		35%*	25%*	35%*	
--Snack Bar (Department 14)	35%				

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Fund 1	STANDARD				
MWR Fund (Continued)	**Garrison**				**IMCOM Directorate**
RECREATION	**COGS**	**Labor**	**OOE** (Other Operating Expenses)	**NIBD** (Net Income Before Depreciation)	**NIBD** (Net Income Before Depreciation)
--Convenience Resale (Department 27)	55%				
--Gift Shop (Department 37)	75%				
COGS % = COGS / Total Sales **OOE% = OOE / Total Revenue**	**Labor % = Labor / Total Revenue** **NIBD % = NIBD / Net Revenue**				
For exceptions to the Recreation Category A, B and C NIBD benchmarks, the Garrison must submit a memorandum through their respective IMCOM Directorate POCs to IMCOM G9 for approval. Requests will include a 3-year financial performance trend analysis and an explanation of the unique circumstances that limits the capability of the garrison to meet the NIBD benchmark. *** + / - 5% Variance Authorized. Does not apply to COGS.**					

11.4. BENCHMARKS – CHILD & YOUTH SERVICES (CYS).
(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1089 or COM (210) 466-1089, e-mail: janet.p.yamanaka.naf@mail.mil).

Fund 1	STANDARD				
MWR Fund	**Garrison**				**IMCOM Directorate**
CHILD & YOUTH SERVICES (CYS)	**COGS**	**Labor**	**OOE** (Other Operating Expenses)	**NIBD** (Net Income Before Depreciation)	**NIBD** (Net Income Before Depreciation)
Child & Youth Services (CYS) Program (Program Codes JG, JH, JM, PC, PD, PG, PH, PJ, PL, PM, QA, QB, QC, QL, QM)				A**	A*
Child Development Services (CDS) (Program Codes JG, PC, PD, PG, PL, QM)				A*	A*
Youth Services (Program Codes JH, JM, PH, PJ, PM)				A*	A*
School Age Services (SAS) (Program Code QL)				A*	A*
Deployment Support Services (DSS) (Program Codes QA, QB, QC)				A*	A*
APF Support	CYS programs will be fully funded based on negotiations between IMCOM G9 and garrisons.				
A* = Approved Budget 　　　**COGS % = COGS / Total Sales**　　**Labor % = Labor / Total Revenue** 　　　**OOE% = OOE / Total Revenue**　　**NIBD % = NIBD / Net Revenue** **A** = Approved Budget and break-even in the aggregate.**					

11.5. BENCHMARKS – Fund 2 (POST RESTAURANT FUND).
(POC is Bob Maze, IMWR-BO, DSN 450-1291 or COM (210) 466-1291, e-mail: robert.a.maze10.naf@mail.mil).

Fund 2 Post Restaurant Fund	COGS	Labor	OOE (Other Operating Expenses)	NIBD (Net Income Before Depreciation)
Food & Beverage (Overall)	38%	≤ 40%	12%	8%*
Cafeteria (Department 11)	38%	≤ 40%	10%	8%
Catering (Department 13)	35%	≤ 40%	12%	13%
Snack Bar (Department 14)	35%	≤ 35%	10%	15%
Mobile Canteen/Truck (Department 16)	45%	≤ 40%	10%	15%
Vending (Department C1)	50%	≤ 25%	10%	15%
* NIBD, by department with fully burdened G1 labor expenses				

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11.6. <u>BENCHMARKS – FUND 3 (CIVILIAN WELFARE FUND).</u>

(POC is Bob Maze, IMWR-BO, DSN 450-1291 or COM (210) 466-1291, e-mail: robert.a.maze10.naf@mail.mil).

Fund 3 Civilian Welfare Fund	Net Income Before Depreciation (NIBD) NIBD calculated using Net Revenue
Civilian Welfare Fund	Actual NIBD % is ≥ -3% to ≤ 3% to budgeted revenue amount

11.7. <u>BENCHMARKS - Fund D (Armed Forces Recreation Centers (AFRC) Fund).</u>

(POC is Cheryl Glamm, COM 210-466-1272, e-mail: cheryl.j.glamm.naf@mail.mil)

Armed Forces Recreation Center (AFRC) program NIBD standards are at:

https://army.deps.mil/army/cmds/imcom_G9/G9/Divisions/Hosp_Programs_Library/Budget%20Instructions(Detailed).pdf

11.8. <u>BENCHMARKS – FUND F (ARMY LODGING FUND).</u>

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Fund F Army Lodging Fund	Garrison & IMCOM Directorate Standards
Net Income Before Depreciation (NIBD)	NIBD ≥ CPMC Requirements*
Solvency (Cash to Debt)	≥ 1:1 & ≤ 2:1
Occupancy Of available room nights based on total room inventory (excluding DVQs)	≥ 75%
DVQ Occupancy Of available room nights based on total room inventory	≥ 75%
* Value necessary in current year for long-range CPMC budget as adjusted for FYS service charge guidance	

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12. RATE SCHEDULES.

12.1. <u>ABIF INTEREST RATE.</u>

(POC is Laurent Lant, IMWR-FMB, DSN 450-1369 or COM (210) 466-1369, e-mail: laurent.g.lant.naf@mail.mil).

ITEM	RATE
ABIF Interest Rate	**0.95% on cash invested in the ABIF**

12.2. <u>COMMERCIAL AUDIT COSTS:</u>

(POC is: John Habick, IMIR-M, DSN 450-0638 or COM (210) 466-0638, e-mail: john.e.habick.naf@mail.mil).

After the close of the FY19 financial statements, there will be a financial statement audit of the IMCOM Directorates and HQ, MWR funds. IMCOM Fund 1 audit costs will be borne by the IMCOM Enterprise Fund, all other audit costs, to include any travel costs, will be the responsibility of the respective Fund being audited. Costs will be reported in Program Code RP (Fund Administration), Department Code GL (APF Support – Normal Operations), GLAC 738 (Audit Expense).

12.3. <u>PAYROLL SERVICE CHARGES:</u>

(POC is Ms. Janet Houff, NFS, DSN 829-1515 or COM (903) 334-1515, e-mail: janet.c.houff.civ@mail.mil).

Payroll rates for FY20 have NOT been set. For FY20 budgeting purpose, use the following payroll service charge schedule:

SERVICE CHARGE ITEM	AMOUNT
Time & Attendance Submission	$3.32 (FY19)
Computation of Manual Payment	$75.00
Preparation of Corrected Form W-2	$50.00

12.4. <u>NAF EMPLOYEE BENEFITS.</u>

(POC is Anne Bright, IMWR-NB, DSN 450-1626 or COM (210) 466-1626, e-mail: anne.m.bright.naf@mail.mil).

The suspension of the 3% total payroll surcharge for Army Medical Life Fund Assessment will continue in FY20. See table below for other benefit rates.

RATE ITEM	GUIDANCE
401(K) Savings Plan **--Administrative Surcharge** **--Employer's Matching Funds**	0.1% of covered payroll. Up to 3% of employee's salary.

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Army Medical Life Fund Assessment	3% surcharge on total payroll has been suspended for FY20.
Dental Plans (Stand Alone) Premiums	Premiums for Stand Alone dental plans are paid solely by the employee and have no effect on budgeting.
Flexible Spending Accounts (FSA)	The employer cost will be $2.50 for each employee per pay period participating in FSA.
Health Insurance Premiums	The employer share is 70% of premium costs for the DOD Health Benefit Plan (DODHBP) and Health Maintenance Organizations (HMO). Anticipate a 10% increase in CY20.
Life Insurance Premiums	The premium holiday for basic life insurance ended effective 1 January 2019. The current premium rate is $.11 per $1,000 coverage.
Long Term Care Insurance Premiums	Premiums for long term care insurance are paid solely by the employee and have no effect on budgeting.
Post Retirement Medical (PRM) Surcharge	2.9% surcharge on total payroll. Total payroll is calculated as the sum of GLACs 230, 601, 609, 617, and 621.
USA NAF Retirement Trust	7.6% of pensionable wages – FY20 employer contribution to the USA NAF Retirement Trust.
Voluntary Early Retirement/ Discontinued Service Retirement (VERA/DSR)	In FY20, payment to the Army NAF Retirement Fund by installations and activities for each employee who retires under NAF VERA/DSR will be $113,000. The amount for FY20 is pending.

New Health Savings Account (HSA) Program for CY20. In conjunction with a new health plan to be offered in CY20, we will also implement a corresponding HSA Program. For planning purposes, we anticipate employers will be responsible for paying $500.00 for each single employee and $1,000 for each family enrolled in a HSA at the start of CY20 and for each new hire throughout the year that opts to enroll in HSA. Details are still pending at this time. Based on industry trends, we anticipate that no more than 10% of eligible enrollees will participate.

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12.5. RISK MANAGEMENT PROGRAM (RIMP,
(POC is Laurent Lant, IMWR-FMB, DSN 450-1369 or COM (210) 466-1369, e-mail: laurent.g.lant.naf@mail.mil).

RIMP ITEM	RATE VALUATION	FY19 RATE	FY20 RATE	FY20 DEDUCTABLE
Buildings	Per $100 value	0.12	0.12	2,000.00
Contents	Per $100 value	0.21	0.22	1,000.00
Computers	Per $100 value	0.12	0.12	1,000.00
Vehicles	Per $100 value	0.53	0.53	1,000.00
Watercraft	Per $100 value	0.65	0.65	1,000.00
Fidelity Bond	Per employee Class I	3.81	3.93	1,000.00
	Class II	1.76	2.66	1,000.00
Excess Fidelity Bonding (Optional)	Per $100 value	0.30	0.03	1,000.00
Money & Securities	Per employee	0.85	0.85	1,000.00
General Tort	Per employee	19.07	19.29	500.00
Vehicle Tort	Per vehicle	40.13	48.46	250.00
Family Child Care	Per provider	200.00	201.00	0.00
Cargo	Per $100 value	0.23	0.26	500.00
Unemployment Compensation	Percentage of payroll	0.84	0.92	0.00
Workers' Compensation	Per $100 payroll U.S. and Puerto Rico	3.247	3.25	0.00
	Overseas	0.834	1.65	0.00
For Rate Quote on Special or Unusual Coverage	Handled on a case by case basis Contact Laurent Lant COM 210-466-1369 DSN 450-1369 E-Mail: laurent.g.lant.naf@mail.mil			

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