

CSC PROVIDER BUDGET GUIDELINES



Use this checklist to help you prepare your budget easily and stress free.

GENERAL INFORMATION

- Your budget is a projected framework of the cost to operate the program. The goal is to request enough to cover all essential elements of your program. Usually, a good starting point is the previous year's budget and the previous year's actual expenses. Direct program costs are most important, so make the best estimate of what resources will be needed to operate the program for the contract period.



BASIC INFORMATION YOU WILL NEED

Consult your Program Director, Finance and HR departments to obtain these details before you begin:

- Name of program, contract period, contract allocation amount and contract number
- Direct employees position titles, names, rates of pay, time allocated to program and benefits paid.
- Cost of benefits such as workers compensation rates, health insurance premium, retirement benefit %/rates, unemployment compensation rates etc.
- Estimates for various expenses such as staff travel/mileage, utilities, space, supplies, Flex Funds etc.
- Details of Match contribution/Match funding information

SECTIONS OF THE BUDGET FORM

- Regular Salaries and Wages
- FICA
- Retirement Contributions
- Life and Health Insurance
- Workers' Compensation
- Unemployment Compensation
- Expenses:
 - Local or Out of Town Staff Travel (1200)
 - Contractual Service/Consultants/Professional Fees (1300)
 - Space and Utilities (1400)
 - Expenses/Supplies (1600)
 - Other Items (1700)
 - Flex Funds (8010)
 - Value Added (8020)
 - Transportation (8030)
 - Out of School Time Fees (8045)
 - Other Reimbursement (8050)
 - Fiscal Sponsorship Fee (8053)
 - Provider Capital Equipment (8091)
 - Start-Up Salaries/Benefits (8092)
 - Start-Up Expenses (8093)

- Start-Up Training (8094)
- Start-Up Purchased Services (8095)
- Administrative Cost (8900)

Match Contributions

1. REGULAR SALARIES AND WAGES:

Only include positions in this section that are direct costs to the program. Positions that are direct costs to the program include those program staff positions that perform activities that are exclusively associated with the specified CSC program. Before you begin, ensure that you have enough rows to list the positions in this program. Please list each position separately. Indicate the name of each position, whether the position is a "Full time" or "Part time" position to the Agency, a description of the cost, and the amount. Note: For programs that involve youth employment, salaries and fringe benefits for the youth should not be listed here; those should be included under budget section 1700 Other Items (converted to units) or 8050 (Other Reimbursement).

Position Titles: Position titles should be those used internally by your agency and must match exactly the position titles used in the contract's Scope of Work Staffing Chart.

Name of Staff: If you know the name of the staff member that will be filling the respective position please include it in the form. If the position is vacant then insert "Vacant" in the name field. When the staff is hired, go to SAMIS- *Position Management* and update with staff name.

Full or Part Time: Please indicate with a FT or PT abbreviation if the staff member is a full time or part time staff member to the agency, not the program.

Description of Program Cost (Method of Calculation): Indicate using words and numbers the calculation of the salary amount being requested for that position. If the position or staff member filling the position is a "salaried" staff member then annual salary should be noted. If the position is paid using an hourly rate, then the hourly rate should be noted. Show the annual salary rate and the percentage of time to be devoted to the program.

Amount Charged to Contract: You may perform calculations in this column of the excel worksheet or you may input the whole dollar amount charged based on the description of the program cost outlined in the previous column of the worksheet.

Rounded Amount Charged to Contract: DO NOT ENTER any amount in this column or the "Total" column. A rounding formula has been placed in this column to ensure that all budget line item amounts are rounded to the nearest whole dollar. If you insert rows in the worksheet please be sure to copy the relevant formulas to the new rows inserted. The formulas in the worksheet are not protected, so be very careful not to delete formulas. Missing formulas will result in an incorrect total for your budget.

Example 1: The Senior Program Manager; Ann Feinstein is a salaried employee that spends 100% of her time working for the program. She gets paid an annual salary of \$47,000. This would be entered as follows:

Example 1:

Regular Salaries and Wages:					DO NOT enter amounts in these columns	
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Senior Program Manager	Ann Feinstein	FT	Annual Salary \$47,000	\$ 47,000.00	\$ 47,000.00	

Example 2: The Senior Program Manager; Peggy Suer is a salaried employee that spends 50% of her time working for this program. Her annual salary with the Agency is \$47,000. The amount charged to the program would be \$23,500 and would be entered as follows:

Regular Salaries and Wages:					DO NOT enter amounts in these columns	
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Senior Program Manager	Peggy Suer	FT	Annual Salary \$47,000 *50% = \$23,500	\$ 23,500.00	\$ 23,500.00	

Example 3: The Case Manager; Maggie Maylor is a FT member to the agency, works 100% of her time in the program, and is paid hourly @ \$20.00 p/hr. The agency has a 40-hr. work week (i.e. 52wks *40hrs = 2,080 hrs. per year)

Regular Salaries and Wages:					DO NOT enter amounts in these columns	
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Case Manager	Maggie Maylor	FT	\$20 per hour @2080 hrs = \$41,600	\$ 41,600.00	\$ 41,600.00	

Example 4: The Case Manager; Shirley Temple is a FT member to the agency, who dedicates 25% of her time to the program, and is paid hourly @ \$20.00 p/hr. The agency has a 40-hr. work week (i.e. 52wks *40hrs = 2,080 hrs. per year)

<i>Regular Salaries and Wages:</i>					<i>DO NOT enter amounts in these columns</i>	
<i>Position Title</i>	<i>Name of Staff</i>	<i>Full or Part Time Staff</i>	<i>Description of Program Cost</i>	<i>Amount Charged to Contract</i>	<i>Rounded Amount Charged to Contract</i>	<i>Total</i>
<i>Case Manager</i>	<i>Shirley Temple</i>	<i>FT</i>	<i>\$20 per hour @2080 hrs = \$41,600 * 25% = \$10,400</i>	<i>\$ 10,400.00</i>	<i>\$ 10,400.00</i>	

Example 5: The Data Entry Administrator; Briana Bates is PT to the agency and allocates 50% of time to the program: She works 30 hrs. per week @ \$15 per hr. and 50 % of this time is spent on this program. (52wks *30hrs =1,560 hrs. per year).

<i>Regular Salaries and Wages:</i>					<i>DO NOT enter amounts in these columns</i>	
<i>Position Title</i>	<i>Name of Staff</i>	<i>Full or Part Time Staff</i>	<i>Description of Program Cost</i>	<i>Amount Charged to Contract</i>	<i>Rounded Amount Charged to Contract</i>	<i>Total</i>
<i>Data Entry Administrator</i>	<i>Briana Bates</i>	<i>PT</i>	<i>\$15 per hour @1,560 hrs = \$23,400 *50% = \$11,700</i>	<i>\$ 11,700.00</i>	<i>\$ 11,700.00</i>	

Example 6: The Behavior Specialist; Justin Bieber is PT to the agency and works in this program 4 hrs. per month at a pay rate of \$33.65 per hr. for 12 months each year.

<i>Regular Salaries and Wages:</i>					<i>DO NOT enter amounts in these columns</i>	
<i>Position Title</i>	<i>Name of Staff</i>	<i>Full or Part Time Staff</i>	<i>Description of Program Cost</i>	<i>Amount Charged to Contract</i>	<i>Rounded Amount Charged to Contract</i>	<i>Total</i>
<i>Behavior Specialist</i>	<i>Justin Bieber</i>	<i>PT</i>	<i>\$33.65 per hour @ 4hrs p/m*12 months = \$1,615.20</i>	<i>\$ 1,615.20</i>	<i>\$ 1,615.00</i>	

2. FICA:

The Federal Insurance Contributions Act (FICA) tax rate, which is the combined Social Security tax rate of 6.2% and the Medicare tax rate of 1.45%, is 7.65%, up to the Social Security wage base. FICA is automatically calculated in the budget worksheet using the product of Total Salaries and Wages and the 7.65% established rate.

Note: The **BENCOR - FICA Alternative Plan** covers certain State employees. If program staff are State employees covered by the BENCOR plan, the applicable employer FICA rate will be different. Obtain the applicable rate from your financial services department and update the budget sheet accordingly.

- **OTHER BENEFITS:**

CSC provides funding for the following fringe benefits; retirement, life and health (includes dental, vision, short term disability, long term disability, gap insurance), workers compensation, and unemployment compensation/reemployment tax. If your agency does not offer retirement, or any other optional benefits you may leave the rows blank or hide them. Retirement expense is optional (but allowable by the CSC) as this is not statutorily required and would be based on the agency's policy. **Do not delete rows** as formulas throughout the Excel sheet may be broken. If your agency offers a benefit other than those specified within the budget, this should be explained and brought to the attention of the Contract Manager during the budget negotiation process. Upon approval, this additional benefit should be included in the budget under Section 6.- Unemployment. Be sure to insert additional rows, under section 6 and clearly document the specified benefit.

Employer benefits charged to the program should be based on the total benefits paid on behalf of each employee less the portion contributed by each covered employee. Allowable benefits include all portions paid by the employer on behalf of the employee's health insurance, dental insurance, vision coverage, worker's compensation, retirement, 401k or 403b match contributions, short term and long-term disability, unemployment compensation, life insurance and any other benefits paid by the employer. List all positions that receive the benefits. In the description column list monthly rates paid by employer, number of months and percentage of the cost allocated to the program. See items 3-6 below for the other benefits allowed by the CSC.

3. RETIREMENT CONTRIBUTIONS:

This calculation is for the employer's (ER) portion of retirement for the position. To begin, ensure you have enough rows to list the positions that will be covered by this benefit. Please list each position separately. Copy the position title and staff's name as stated in the salary section. In the *Description of Program Cost (Method of Calculation)* column, provide the detailed calculation(s) used to compute the amount allocated to that position such as the monthly rate paid by employer, number of months and percentage of the cost allocated to the program. If the position is partially allocated to the program, the fringe benefit must be allocated at the same rate.

Example 7: The Agency pays 5% of annual salary for the retirement contribution (FT positions only),

3. Retirement Contributions:					DO NOT enter amounts in these columns	
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Senior Program Manager	Ann Feinstein	FT	$\$47,000 * 5\% = \$2,350$	\$ 2,350.00	\$ 2,350.00	
Senior Program Manager	Peggy Suer	FT	$\$47,000 * 5\% = \$2,350 * 50\% = \$1,175$	1,175.00	1,175.00	
Case Manager	Maggie Maylor	FT	$\$41,600 * 5\% = \$2,080$	2,080.00	2,080.00	
Case Manager	Shirley Temple	FT	$\$41,600 * 5\% = \$2,080 * 25\% = \$520$	520.00	520.00	
Data Entry Administrator	Briana Bates	PT	No retirement benefit	-	-	
Behavior Specialist	Justin Bieber	PT	No retirement benefit	-	-	

4. LIFE AND HEALTH INSURANCE:

This calculation is for the employer's (ER) portion of the health (includes dental, vision, short term disability, long term disability, insurance) premium. To begin, ensure you have enough rows to list the positions that will be covered by this benefit. Please list each position separately. Copy

the position title and staff's name as stated in the salary section. If the position is partially allocated to the program, the fringe benefit must be allocated at the same rate. The Provider should list each employee/position individually. See example below:

Example 8: The Health Insurance premium is \$1,000 per month. The employer pays 80% (\$800) and the employee pays the remaining 20%.

4. Life and Health Insurance:				DO NOT enter amounts in these columns		
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Senior Program Manager	Ann Feinstein	FT	12 months @ 800 per month=\$9,600	\$ 9,600.00	\$ 9,600.00	
Senior Program Manager	Peggy Suer	FT	12 months @ 800 per month=\$9,600 *50%=\$4800	4,800.00	4,800.00	
Case Manager	Maggie Maylor	FT	12 months @ 800 per month=\$9,600	9,600.00	9,600.00	
Case Manager	Shirley Temple	FT	12 months @ 800 per month=\$9,600* 25% = \$2,400	2,400.00	2,400.00	
Data Entry Administrator	Briana Bates	PT	12 months @ 800 per month=\$9,600 *50% = \$4800	4,800.00	4,800.00	
Behavior Specialist	Justin Bieber	PT	no health insurance benefit	-	-	

5. WORKERS' COMPENSATION:

Workers' compensation is insurance coverage purchased by the employer/agency that provides benefits for job related employee injuries. Florida law requires all employers to purchase workers' compensation insurance (with a few exceptions). To begin this section of your budget, ensure you have enough rows to list the positions that will be covered by this benefit. Please list each position separately. Copy the position title and staff's name as stated in the salary section. Please list each employee/position that is covered by your Worker's Compensation policy and calculate the cost based on policy rate and the portion of their salary that is allocated to the program. See example below:

Example 9: The Agency's workers compensation premium for all program staff is .5% of gross wages.

5. Workers Compensation:					DO NOT enter amounts in these columns	
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Senior Program Manager	Ann Feinstein	FT	.5% of annual salary \$47,000 = \$235	\$ 235.00	\$ 235.00	
Senior Program Manager	Peggy Suer	FT	.5% of annual salary \$47,000 = \$235*50%=\$117.5	117.50	118.00	
Case Manager	Maggie Maylor	FT	.5% of annual salary \$41,600 = \$208	208.00	208.00	
Case Manager	Shirley Temple	FT	.5% of annual salary \$41,600 = \$208*25%=\$52	52.00	52.00	
Data Entry Administrator	Briana Bates	PT	.5% of annual salary \$23,400 = \$117*50%=\$58.50	58.50	59.00	
Behavior Specialist	Justin Bieber	PT	.5% of annual salary \$1,615 = \$8.08	8.08	8.00	

6. UNEMPLOYMENT COMPENSATION:

Unemployment compensation is an employer-funded tax that gives short-term benefits to those who lost or left their jobs for a variety of reasons. The State of Florida's unemployment compensation rate is based on the first \$7,000 of an employee's pay times the State of Florida Unemployment Tax Rate (SUTA) for the year. The unemployment tax rate is currently set at a minimum of .0010% (\$7) to a maximum of 5.4% (\$378) per employee per year. Additionally, an agency may opt to insure or fund unemployment through a third-party provider. Contact your finance department to ensure you apply the correct rate and method of calculation for your agency. To begin this section of your budget, ensure you have enough rows to list the positions that will be covered by this benefit. Please list each position separately. Copy the position title and staff's name as stated in the salary section. If the position is partially allocated to the program, the fringe benefit must be allocated at the same rate. See example below:

Example 10: Agency utilizes the State's maximum unemployment compensation rate of 5.4%.

6. Unemployment Compensation:					DO NOT enter amounts in these columns	
Position Title	Name of Staff	Full or Part Time Staff	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
Senior Program Manager	Ann Feinstein	FT	Applicable annual salary \$7,000 *5.4%=\$378	\$ 378.00	\$ 378.00	
Senior Program Manager	Peggy Suer	FT	Applicable annual salary \$7,000 *5.4%=\$378*50%=\$189	189.00	189.00	
Case Manager	Maggie Maylor	FT	Applicable annual salary \$7,000 *5.4%=\$378	378.00	378.00	
Case Manager	Shirley Temple	FT	Applicable annual salary \$7,000 *5.4%=\$378*25%=94.50	94.50	95.00	
Data Entry Administrator	Briana Bates	PT	Applicable annual salary \$7,000 *5.4%=\$378*50%=\$189	189.00	189.00	
Behavior Specialist	Justin Bieber	PT	Applicable annual salary \$1,615.20 *5.4% = \$87.21	87.21	87.00	

7. OTHER EXPENSES:

Each expense line should be completed with the corresponding detailed description of program cost and the budgeted cost being charged to the CSC contract. You may perform calculations in the “Amount Charged to Contract “column of the excel worksheet or you may input the whole dollar amount charged based on the description of the program cost outlined. Expand rows or wrap text to fit into the rows. See example below.

Example 11:

7. Expense Accounts			DO NOT enter amounts in these columns		
Account #	Title	Description of Program Cost	Amount Charged to Contract	Rounded Amount Charged to Contract	Total
1600	Expenses/Supplies	Copier, printing , paper pens \$153.5 per month x 12 months	\$ 1,842.00	\$ 1,842.00	
8010	Flex Funds (Cost Reimbursement)	Emergency assistance 25 youth @\$160 per youth	4,000.00	4,000.00	
8020	Value Added (Cost Reimbursement)	Program supplies, food , beverages for four (4) scheduled Community Service Projects - 4 @\$850 = \$3,400	3,400.00	3,400.00	

- **1200 Local or Out of Town Staff Travel:**
Local or Out of Town Staff Travel: Show positions requiring travel, mileage rates, monthly mileage estimates and total budgeted reimbursement. **DO NOT INCLUDE OUT OF TOWN TRAVEL RELATED TO TRAINING NEEDS- USE 8050.**
- **1300 Contractual Services/Consultants:**
For each contractual staff, consultant, or contracted service, list the position title, the name if known, the services to be provided, rates of pay, work products and method of payment, e.g., hourly rates, daily rates, price per deliverable, etc., and justification of need for the contractual service(s). Audit Fees are reported under Administrative Costs (8900).
- **1400 Space and Utilities:**
Show monthly and annual cost projections for space and utilities (based on square footage). If lease is full-service, indicate as such. **DO NOT INCLUDE FEES PAID TO THE SCHOOL BOARD OF BROWARD COUNTY- Use Section 8045**

Program Space Allocation:

Listed below are the acceptable methods of allocating the cost of Program space under a CSC Award. The Provider may choose one of two allocation methods. The allocation method chosen should be based on the nature of the services provided in the program. Out of School Time programs (excludes school-based programs whose rates are included in the BCPS RFP and are paid in the Out of School Time budget line) that require space per student participant would utilize method # 1. Clinical intensive type programs that require space based on the number of staff, would use method #2.

Allocation based on Usage of Square Footage of the Space

The cost of renting space allocated based on the square footage used by each Program.

Example:

The Center of MOST Programs is in Coral Springs and pays \$10,000 in monthly rent for 6,000 square footage of program space. Program A utilizes 2,400 sq. ft. Program B utilizes 3,000 sq. ft. and 600 sq. ft. is used by another non-CSC funded source. These are all the programs at this site and the only two programs with work performed and managed at this

site. Program A should be charged \$4,000 monthly rent (2,400/6,000 sq. ft. x \$10,000 monthly rent) and Program B should be charged \$5,000 (3,000/6,000 sq. Ft. x \$10,000 monthly rent). The remaining \$1,000 monthly rent cannot be charged to either of the Programs.

Allocation based on FTEs:

The cost of renting space allocated based on the number of FTEs in each Program.

Example:

The Center for Family Support Programs is in Coral Springs and pays \$10,000 in monthly rent. There are three (3) FTEs employed on Program A, six (6) FTEs employed on Program B, and one (1) FTE paid from another non-CSC funded source. These are all the FTEs at this site and the only two Programs with work performed and managed at this site. Program A should be charged \$3,000 monthly rent (3/10 FTEs x \$10,000 monthly rent) and Program B should be charged \$6,000 (6/10 FTEs x \$10,000 monthly rent). The remaining \$1,000 monthly rent cannot be charged to either of the Programs.

Threshold on cost per square foot. CSC will not reimburse for cost of space that exceeds \$22 per square ft. (psf) which is inclusive of janitorial and utilities. For example, if the Center for MOST Programs in Coral Springs paid \$15,000 in monthly rent (\$30 psf x 6,000 sq. ft. = \$180,000 (annual rent) divided by 12= \$15,000), the CSC would not reimburse for more than \$22 psf. In this case the monthly rent used in the calculation for CSC's purposes would be \$11,000 (\$22 psf x 6,000 sq. ft. = \$132,000 (annual rent) divided by 12 = \$11,000). If janitorial and utilities are budgeted separately in the cost for square foot, then the maximum cost for is space should not exceed \$14 psf.

Rental/Lease: If the Provider leases the space in which the CSC funded program is operated, the CSC will reimburse the cost/price to lease program space subject to the cap of \$22 psf, inclusive of janitorial and utilities. If janitorial and utilities are budgeted separately in the cost per square foot, then the maximum cost for space is \$14 psf. Cost of space must be properly allocated to the program based on either program usage or number of FTEs. Acceptable documents to substantiate costs in the budget are lease agreement and proof of last payment made.

Ownership with Mortgage: If the Provider owns the building and pays a mortgage for the building in which the CSC funded program is operated, the CSC will reimburse for expenses related to the mortgage payments and the maintenance of the facilities up to the maximum of \$22 psf inclusive of janitorial and utilities. If janitorial and utilities are budgeted separately in the cost per square foot, then the maximum cost for is space is \$14psf. The monthly mortgage costs and the facility expenses must be properly allocated to the program based on either program usage or number of FTE's. To be reimbursed the Provider must substantiate the mortgage and facilities costs at the time of budget and once approved, for cost reimbursement contracts, this will be reimbursed in equal installments throughout the contract period. The total square footage of the building, the annual or monthly mortgage payment, as well as the cost per square foot must be documented. Acceptable documents to substantiate costs in the budget are mortgage statement and proof of last payment made.

Ownership no Mortgage: If the Provider owns the building without a mortgage in which the CSC funded program is operated the CSC will reimburse only for expenses related to the maintenance of the facilities. Facilities expenses must be properly allocated to the program based on either program usage or number of FTE's. To be reimbursed, the Provider must substantiate the facilities cost at the time of budget and once approved, for cost reimbursement contracts, this will be reimbursed in equal installments throughout the contract period. The total square footage of the building must be documented for the budget, as well as the cost per square foot. The cost per square foot should not exceed \$22 psf inclusive of janitorial and utilities. If janitorial and utilities are budgeted separately

in the cost per square foot, then the maximum cost for space is \$14 psf. Acceptable documents to substantiate costs in the budget are copy of maintenance agreement and proof of last payment made.

- **1600 Expenses/Supplies:**

Expenses include but are not limited to office supplies, communications, printing and postage, training materials, snacks, background screening. Expenses also include expendable items costing less than \$1,000 such as books, tape recorders, records management software etc. Generally, supplies include any materials that are expendable or consumed during the project year. Equipment/furniture costing less than \$1,000 would be included in start-up (8093) during the initial year of program operation only. Itemize expendable items and show how the amounts were calculated.

- **1700 Other Items:**

This section is to be used for Summer Youth Employment Programs (SYEP) only.

- **BUDGET LINES 8010 TO 8095:**

Items requested in budget lines 8010 to 8095 are reimbursed solely on a cost reimbursement basis. Therefore, you must provide supporting documentation with your reimbursement request to support these expenses. To ensure that you fully utilize funds budgeted in these areas, think carefully, only include amounts that are highly likely to be spent, and do not overbudget in these areas.

- **8010 Flex Funds:**

May be used to meet individual client needs that present barriers to program participation and success. This emergency financial assistance allows providers to address the threat of foreclosure, eviction, or termination of utility services; temporary child care expenses; home repairs, food, clothing, back to school supplies, bus passes or gas cards or other services/commodities. These funds are cost reimbursement funds.

- **8020 Value Added:**

Should be used to pay for creative program enhancements that support the goals of the program and improve participant participation and commitment. Food/refreshments for group activities, transportation for field trips, and participation/goal achievement incentives, such as gift certificates or tickets to games or shows, are some examples. These funds are cost reimbursement funds.

- **8030 Transportation:**

This expense is limited to client transportation to and from the program. Suggested calculation: Log all miles used for the program multiplied by a standard rate to cover the costs of maintenance, insurance, gas, oil etc. DO NOT INCLUDE TRANSPORTATION FOR FIELD TRIPS - use section 8020.-Value Added.

- **8045 Out of School Time Fees:**

Out of School Time Fees (OST Fees) include the School Board of Broward County (SBBC) facility usage fees and consumable fees. Show any costs budgeted for the use of the SBBC facilities. Include detail and method for calculations. These funds are cost reimbursement funds.

- **8050 Other Reimbursement:**

This section is to be used for:

1. Youth stipends
2. Staff Training -Show any costs budgeted for staff training. Include detail and method for calculations. Note the positions or classifications to be trained and include any costs associated with attendance at training, conferences or seminars. Include projected registration costs, air travel, hotel, etc., as applicable. **DO NOT INCLUDE TRAININGS OFFERED BY CSC**; trainings offered by the CSC are free of charge to CSC funded program staff.
3. Other Cost Reimbursement expenses may be included in this section as directed by your Programs Manager. Do not include other expenses in this section unless directed by CSC. These funds are cost reimbursement funds.

- **8053 Fiscal Sponsorship Fees:**

The Fiscal Sponsorship fee is limited to 7% of the total funds awarded less the sponsorship fee; not to exceed \$25,000 annually per agency. If fees are applicable to this program, your Programs Manager will advise you of the fees to include in this section. These funds are cost reimbursement funds.

- **8091 Provider Capital Equipment:**

Capital Equipment (\$1,500 or more per item): Itemize non-expendable items to be purchased or leased (capital lease only) with Council funds (tangible property having a useful life of more than one year and having an acquisition cost of \$1,500 or more per item). Describe if the property or equipment will be purchased or leased (capital lease only). Briefly explain how the capital equipment is necessary for the success of the program. These funds are cost reimbursement funds. Computers should typically be listed under 8093 Start-Up expenses as there are many computers available that cost less than \$1,500. Summer Only programs are not eligible for Capital Equipment.

- **Start-Up 8092-8095:**

These funds are intended for those budget items that are needed in advance to prepare and start the program. **They must be used within 30 - 90** days of the contract effective date, as specified. These funds are cost reimbursement funds. Note that start-up is used only during the initial contract year. In subsequent years, these costs should be assigned to the appropriate expense line such as staffing, expenses etc.

- **8092 Start-Up Salaries/Benefits:**

- a) **Start-Up Staff Salaries:** List each position by position title. Position title must match exactly the position title used in the contract's Scope of Work Staffing Chart. Show the annual salary rate and the percentage of time to be devoted to the program. Include formulas used to calculate fringe benefits. Only include positions that are start-up positions. These funds are cost reimbursement funds. In subsequent years these costs should be assigned to staffing.
- b) **Start-Up Staff Benefits:** FICA is to be calculated at 7.65% on all salaries. Unemployment, and workers' compensation are required. Health insurance is required for all employees working 30 or more hours per week. Retirement expense is optional (but allowable by the CSC). Show formulas used to calculate fringe benefits such as retirement, insurance, workers comp, unemployment etc. Be sure to identify

which positions the various calculations refer to. List each position separately. Only include positions that are start-up positions. These funds are cost reimbursement funds. In subsequent years these costs should be assigned to staffing. Benefits should be a proportionate share of the salaries and should be tied to positions not individuals.

▪ **8093 Start-Up Expenses/Supplies:**

Itemize expendable items and show how the amounts were calculated. Expenses include but are not limited to office supplies, communications, printing and postage, training materials. Expenses also include expendable items costing less than \$1,500 such as books, testing instruments, tape recorders, etc. Other items include Non-Capital equipment items with a cost of less than \$1,500 each (i.e. computers, printers, cabinets, etc.) Generally, supplies include any materials that are expendable or consumed during the course of the project. Only include supplies that are start-up supplies. These funds are cost reimbursement funds. Computers should typically be listed under 8093 Start-Up expenses as there are many computers available that cost less than \$1,500. Summer Only programs are not eligible for Capital Equipment.

▪ **8094 Start-Up Staff Training:**

Show any costs budgeted for staff training. Include detail and method for calculations. Note the positions or classifications to be trained and include any costs associated with attendance to training conferences or seminars. Include projected registration costs, air travel, hotel, etc., as applicable. Only include training costs that are start-up training costs. These funds are cost reimbursement funds. (Examples: registration, air fare, car rental, hotel, personal vehicle mileage, etc.)

▪ **8095 Start-Up Purchased Services:**

Start-up Purchased Services: For each contractual staff, consultant, or contracted service, list the position title, the name if known, the services to be provided, rates of pay, work products and method of payment, e.g., hourly rates, daily rates, price per deliverable, etc., and justification of need for the contractual service(s). Only include Purchased Services that are start-up. These funds are cost reimbursement funds. Audit Fees are included in Administrative Costs (8900). (Examples: consultant, other professional fees, other, etc.)

▪ **8900 Administrative Costs:**

Administrative costs relate to the day-to-day operations of the agency and pertain to operation expenses rather than those expenses that are directly related to the provision of services. For example, a receptionist answering all incoming calls, the cost of doing payroll for the entire agency, and management staff salaries could count as administrative costs. Additionally, the CSC will not reimburse for infrastructure costs, (costs to set up the basic physical systems of the agency), however we will pay for operating costs to run the CSC program and a portion of the administrative costs related to the program. For example, we will **not pay** for the installation of a phone system, or computer network system, or the cost to install a playground or the cost to set up or furnish your physical office. However, the telephone bills or a portion thereof, the maintenance of the playground, or a portion of the cleaning expenses of the office could be reimbursed under administrative costs.

The cost of space (i.e. lease or rent) should be separated into program space versus office space. Office space should be included in administrative cost, while program space should be included in line 1400 - Space and Utilities. Other examples of allowable

administrative costs include audit fees, cost of accounting fees, payroll fees, administrative insurance, managerial salaries, executive salaries and benefits, professional memberships and recurring service fees. While salaries and benefits related to Executive/Management staff are typically accounted for as administrative costs in this section of the budget, there may be instances where Executives at certain agencies provide direct service to clients or the program. The specific portion of that Executive's time worked in the program may be allocated in the direct services salaries section of the budget and this should be clearly explained and noted during the budget negotiation process.

CSC program Administrative cost is limited to 12% of the requested amount less the Administrative costs. This means that applicants/providers may request up to 12% of the total direct service cost as administrative costs, to administer the project. Administrative costs must be itemized and defined, and MUST include a description of method of calculation. The following example provides guidance on how your administrative cost allocation is calculated.

Example 12: To calculate administrative cost on a contract allocation of \$100,000

Total contract allocation of \$100,000.00 divided by 1.12 = \$89,286 = Total program cost

Total program cost of \$89,286, x 12% = \$10,714 = Administrative cost

Review Calculation: - \$89,286 (total program cost) + \$10,714 (12% administrative cost) = \$100,000.00 -total contract allocation amount.

For cost reimbursement contracts, administrative costs will be reimbursed based on the budgeted admin rate each month. For example, if your admin rate is 12%, and the total program cost for the month of July is \$60,000, the admin cost to be reimbursed is \$60,000 x 12% = \$7,200. Another example if the budgeted admin rate is 10%, and the total program cost for the month of July is \$60,000, then the admin cost to be reimbursed is \$60,000 x 10% = \$6,000. Backup documentation is not necessary at the time of billing.

8. MATCH CONTRIBUTIONS:

The CSC seeks to fund projects that it can expect to operate in a fiscally sound manner. Therefore, there is a funding requirement of a 5% match for all funding provided through the CSC. It is required that, at a minimum, 5% of the total grant dollars requested from the CSC be provided by any lead agency, and/or other partners involved in a CSC-funded project. Match can be provided as cash or an in-kind contribution and must be directly related to the operation of the program(s). Acceptable cash match may include matching funds from another unallocated source which directly supports the program(s). Parent fees are not allowed as cash match. Acceptable in-kind contributions may include volunteers, administrative overhead, and equipment or space dedicated to the project.

In your budget *Section 2- Matching Contributions*, show how match is to be provided and indicate whether it is cash, or in-kind. Show how worth was determined and the method of calculation. Match must equal a minimum of 5% of total funding request. Total should agree with the Match amount indicated in the contract.