

GENERAL INFORMATION

Your budget is a projected framework of the costs to operate the Program. The goal is to request enough to cover all essential elements of your Program. A good starting point is the previous year's budget and a review of the current year's actual expenses. Direct program costs are the most important, so make the best estimate of the resources needed to operate the Program for the contract period (CSC Fiscal Year: October 1–September 30). Unless otherwise specified, your budget will reflect CSC's fiscal period.



1. NEXUS 3.0 has two budget templates to choose from:

1) **The MASTER Budget Template: Single Sites Only**

- The single-site template excludes CSC's Out of School Time Programs (OST)—MOST, Youth Force, LEAP, STEP—or otherwise as specified by CSC.

2) **The SUB BUDGET Template: RFP, Multi-Site Programs & All OST Programs (Required)**

- Each site location will have its own Sub-Budget. The Sub-Budget categories in NEXUS are:
 - Year-Round – Sub Budget: Sites that operate year-round
 - School Year – Sub Budget: Sites whose operations reflect the school year calendar + summer programming.
 - Summer – Sub Budget: Sites that operate during the summer months only.
 - Sub-Contractor – Sub Budget: Do not use unless specified by CSC. Subcontractors that provide direct services to the program are recorded in expense line 1300 of the budget.
 - Start-Up – Sub Budget: Do not use unless specified by CSC.
- The Main Site Sub-Budget will contain all full-time positions that allocate their time across several sites in the Program. A Program Manager who oversees all sites in the CSC Program is recorded at the Main Site only. Additionally, all full-time and part-time staff working at the Main Site will be listed in this budget.
- The Main Site Sub-Budget will be the ONLY site where you record:
 - Administrative Costs (Expense account 8900)
 - Match Components (Funders)
 - Leverage (As applicable)
 - Fiscal Sponsor Fee (As applicable)
- The MASTER Budget is the sum of all Sub-Budgets.

BASIC INFORMATION YOU WILL NEED

Consult your Agency's Program Director, Finance, and HR departments to obtain the following details:

- Name of Program/RFP, contract period, contract allocation amount, and contract number
- For direct program employees, you will need:
 - Position titles
 - Staff names
 - Pay rates (hourly or annual salary)
 - Time allocated to the CSC program
 - Fringe benefits your agency covers (employer's cost)
- % Rates are used in the calculations of retirement, workers' compensation, and unemployment tax. Health insurance premiums are expressed as a per-month cost.
- Consideration in calculations for expenses such as staff mileage, space and utilities, program consumables and supplies, Flex Funds, and Value Added. Definitions of the allowable cost per expense account are provided below.
- Details of Match contribution / Leverage Support

SECTIONS OF THE BUDGET FORM

- Regular Salaries and Wages *
- FICA *
- Retirement Contributions *
- Health Benefits *
- Workers' Compensation *
- Unemployment Compensation *
- Program Expenses:
 - Local or Out of Town Staff Travel (1200) *
 - Consultants & Professional Fees (1300) *
 - Space and Utilities (1400)
 - Expenses/Supplies (1600) *
 - Other Items (1700) *
 - Flex Funds (8010)
 - Value Added (8020)
 - Transportation (8030)
 - Administrative Cost (8900) *
 - 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)
- Match Contributions
- Leverage

A **rounding formula** is recommended for calculating all expenses; there should be no cents in the budget submitted to CSC.

* The expense account is included in the unit conversion in a unit-based contract, as specified by CSC.

BUDGETING FOR SALARIES AND FRINGE BENEFITS

1. REGULAR SALARIES AND WAGES:

Each Site should include only positions that are direct costs to the Program. Positions that are direct costs to the Program include those staff positions that perform activities exclusively associated with the specified CSC program.

Note: For youth employment programs (SYEP), salaries and fringe benefits for the youth should not be listed here; report to expense account 1700 Other Items (converted to units).

Position Title: Position titles should be those used internally by your Agency, and NEXUS must match exactly the position titles used in the contract's Scope of Work Staffing Chart and your Job Description.

Name of Staff: Note the staff member who will fill the respective position. The Position Management – Staff Module in NEXUS will be updated as staff are hired for vacant positions.

Method of Calculation/Allocation: NEXUS requires the following fields for each staff position working on the program.

- **Type of Wage:** hourly vs. salary
- **Hourly Rate:** required for hourly paid staff
- **Hours per Year:** 40 hrs p/wk x 52 weeks p/yr = 2,080 hrs p/yr
37.5 hrs p/wk x 52 weeks p/yr = 1,950 hrs p/yr
- **% of Time in Program:** time % allocation to the program
- **Full- or part-time:** Is the position a full-time or part-time position at your agency?
- **Weeks funded:** Defaults to 52 weeks per year.

2. FICA:

The Federal Insurance Contributions Act (FICA) tax rate is 7.65%, which is the combined Social Security tax rate of 6.2% and the Medicare tax rate of 1.45%. FICA is automatically calculated in the budget Excel worksheet using Total Salaries and Wages. A rounding formula has been applied.

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

FRINGE BENEFITS:

CSC provides funding for the following fringe benefits: retirement, health (which includes dental, vision, short-term disability, long-term disability, life insurance, and gap insurance), workers' compensation, and unemployment compensation. If your Agency does not offer retirement or other optional benefits, you may leave the column blank or hide them. Retirement expenses are optional (but allowable under the CSC), as they are not statutorily required and are based on the Agency's policy. 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. This additional benefit should be included in the Budget under Other Fringe Benefits expense if approved.

Employer benefits charged to the Program should reflect only the employer-paid portion of each employee's benefits, excluding employee contributions.

3. RETIREMENT CONTRIBUTIONS:

This calculation is for the employer's (ER) portion of retirement for the position.

Method of Calculation: Annual Salary x % Rate

4. LIFE AND HEALTH INSURANCE:

This calculation is for the employer's (ER) portion of health premiums, including health, dental, vision, short-term disability, long-term disability, and Gap insurance.

Method of Calculation: \$450 p/month x 12 months = \$5,400

5. WORKERS' COMPENSATION:

Workers' Compensation (WC) is a type of insurance coverage purchased by employers or agencies that provides benefits for job-related employee injuries. Florida law requires all employers to purchase workers' compensation insurance (with a few exceptions).

Method of Calculation: Annual Salary x % Rate

6. UNEMPLOYMENT COMPENSATION:

Employers pay unemployment tax, and the tax collected is deposited into the Unemployment Compensation Trust Fund to pay reemployment assistance benefits to eligible claimants. Only the first \$7,000 of wages paid by an employer to each employee in a calendar year is taxable.

Method of Calculation: \$7,000 × % rate issued by the FL Dept. of Revenue = \$xx.xx

EXPENSE ACCOUNTS:

Itemize each expense covered by the respective expense account. In a multi-site budget, expenses are to be calculated per Site. Administrative Costs (Expense account 8900), Match (Funders), Leverage (as applicable), and Fiscal Sponsor Fee (as applicable) will be reported on the main site only.

CSC ALLOWABLE COST PER EXPENSE ACCOUNT:

▪ **1200 Local or Out of Town Staff Travel:**

Show positions requiring travel, mileage rate reimbursed by your agency, monthly mileage estimates, and total budgeted reimbursement. Mileage reimbursement is calculated from the organization's physical location, regardless of remote or hybrid work arrangements. DO NOT INCLUDE Out-Of-Town Travel Related to Training Needs - Use expense account *Other Reimbursement 8050*.

The Children's Services Council (CSC) follows the U.S. General Services Administration (GSA) mileage reimbursement rate in effect at the time travel begins. To ensure accurate reimbursement, reference the GSA's official website to verify the current rate before travel: [Travel resources | GSA](#), and use Google Maps, or a similar online mapping service, to calculate distances traveled.

▪ **1300 Contractual Services/Consultants:**

For each contractual staff member, consultant, or subcontracted direct-service provider who receives a Form 1099 at the end of the year, list the position title/agency name, the services to be provided, rates of pay, work products, and the payment method (e.g., hourly rates, daily rates, price per deliverable, etc.), and justify the need for the contractual service(s). DO NOT INCLUDE financial audit fees—use expense account *Administrative Costs 8900*. Auditors are not direct service providers to program participants.

▪ **1600 Expenses/Supplies:**

Expenses include office supplies, communication tools, printing services, training materials, snacks, and background screening. Supplies are generally defined as materials that are consumed or used during the project year. Expenses are expendable items valued at less than \$2,000.

Equipment/furniture costing less than \$2,000 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 used for Summer Youth Employment programs (SYEP) only.

Items requested in expense accounts 1400 and 8010 to 8095 are reimbursed solely on a cost-reimbursement basis. Therefore, you must provide documentation with your reimbursement request to support these expenses. To ensure you fully utilize the funds budgeted in these areas, carefully consider the amounts to include, prioritizing those most likely to be spent; avoid over-budgeting.

▪ **1400 Space and Utilities:**

CSC allocation cost for space and utilities may be based on the *Usage of Square Footage of Space* or an *Allocation based on FTE* (full-time employees). Follow the method of calculation of your choice as prescribed below:


DO NOT INCLUDE fees paid to the School Board of Broward County- use expense account 8045.

Rental/Lease: If the Provider leases the space in which the CSC-funded Program is operated, the CSC will reimburse the monthly cost of the program space, subject to a cap of \$27 per square foot, including janitorial and utilities. If janitorial and utilities are budgeted separately in the cost per square foot, then the maximum cost for the space is \$16 per square foot. The cost of space must be allocated appropriately to the Program based on either program usage or the number of FTEs.

Ownership with Mortgage: If the Provider owns the building and pays a mortgage on the building in which the CSC-funded Program is operated, the CSC will reimburse expenses for mortgage payments and facility maintenance up to a maximum of \$27 sq. ft., inclusive of janitorial and utilities. If janitorial and utilities are budgeted separately in the cost per square foot, then the maximum cost for the space is \$16 per square foot. The monthly mortgage costs and the facility expenses must be allocated appropriately to the Program based on either program usage or the number of FTEs.

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 maintenance-related expenses up to a maximum of \$16 per square foot. Facilities expenses must be allocated appropriately to the Program based on either program usage or the number of FTEs.

If utilities are budgeted separately in the cost per square foot, then the maximum cost should not exceed \$16 per square foot.

 Utilities include electricity, telephone (office/landlines), Wi-Fi, alarm, janitorial, waste, and water expenses.

Program Space Allocation:

Below are the acceptable methods of allocating the cost of space and utilities under a CSC Award. The Provider must choose one of two allocation methods, based on the nature of the services provided in the Program.

Example Method of Calculation:

The Center for Families and Friends in Coral Springs pays \$3,500 in monthly rent (\$42,000 annual cost) for a 2,700 sq. ft. office building. It also pays for utilities (Electricity, Telephone, Wi-Fi, Alarm, Waste & Water), which are approximately \$2,000 per month (\$24,000 annual cost).

Cost per square foot: \$66,000 total S & U annual cost / 2,700 sq ft. = **\$24.44 per sq ft.**

Allocation based on Usage of Square Footage of Space: The cost of renting/leasing space is allocated based on the square footage utilized by each Program.

Example: Program A utilizes 1,200 sq. ft., Program B utilizes 1,000 sq. ft., and Program C utilizes 500 sq. ft.
Program A should be charged \$29,333 (1,200 sq. ft. × \$24.44 per sq. ft.) annually for space and utilities. Program B should be charged \$24,444 (1,000 sq. ft. X \$24.44 per sq ft), and Program C should be charged \$12,222 (500 sq. ft. X \$24.44 per sq ft).
Method of Calculation - Program A: 1,200 sq. ft. X \$24.44 per sq ft. = \$29,333

Allocation based on FTEs: The cost of renting/leasing space is allocated based on the number of FTEs in each Program. Ten (10) staff members operate three different programs out of the leased space.

Total sq. ft = 2,700 / 10 FTE = **270 sq. ft. allocation per staff**

Example: Three (3) FTEs are employed in program A, six (6) FTEs in program B, and one (1) FTE in program C.
Program A would be charged \$19,800 annually for space and utilities (3/10 FTEs), Program B would be charged \$39,600 (6/10 FTEs), and Program C would be charged \$6,600 (1/10 FTEs).

Method of Calculation for Program B:
6 FTE X 270 sq. ft. p FTE X \$24.44 per sq.ft. = \$39,600

CSC Threshold on the cost per square foot. CSC will not reimburse more than **\$27.00** per square foot for space and utilities.

Example:

The Center for Families and Friends in Coral Springs pays \$5,000 in monthly rent (\$60,000 annual cost) for a 2,700 sq. ft. office. It also pays for utilities (Electricity, Telephone, Wi-Fi, Alarm, Waste, and water), which cost approximately \$2,000 per month (\$24,000 annually).
Total cost for space & utilities = \$84,000 annual cost / 2,700 sq ft = \$31.11 per sq ft.

CSC will not reimburse costs higher than \$27 per square foot.

Method of Calculation:

Program A: 1,200 sq. ft. X \$27 per sq. ft. = \$32,400 or
Program B: 6 FTE X 270 sq. ft. per FTE X \$27 per sq.ft. = \$43,740

▪ **8010 Flex Funds:**

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

▪ **8020 Value Added:**

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

▪ **8030 Transportation:**

This expense is limited to daily 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 expense account 8020 (Value Added). These funds are cost-reimbursement funds.

▪ **8045 Out-of-School Time Fees:**

Out-of-School Time Fees (OST Fees) include the School Board of Broward County (SBBC) facility usage and consumable fees. Show any costs budgeted for the use of the SBBC facilities. Include details and methods 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 details and methods for calculations. Note the positions or classifications to be trained and related expenses associated with attendance at training, conferences, or seminars. Include projected registration costs, air travel, hotel, etc. DO NOT INCLUDE trainings offered by CSC; trainings provided 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.

Travel and Expense Guidelines

Conference expenses, whether in-state or out-of-state, must be relevant to the current budget period and directly connected to the job function of CSC-funded positions. The following items are eligible expenditures that may be included in the budget:

- Airfare
- Mileage
- Car rental
- Ridesharing services (e.g., Uber, Lyft)
- Shuttle service
- Hotel lodging
- Conference registration
- Tolls
- Parking fees
- Per diem meal rates

When preparing the budget justification for travel costs, please include the following details:

- The name of the conference
- The purpose of the trip
- The number of attendees
- For mileage, provide an estimate of the mileage and specify the purpose of the trip

Food Expense

The CSC reimburses per diem meal rates, which should be incorporated into your budget. These rates can be obtained from the Florida U.S. General Services Administration via the [Per diem rates | GSA](#).

Food and beverage costs for staff are not allowed unless they are incurred in connection with attending an out-of-town training or conference. When renting a room, ensure that the negotiated price does not include food and beverage costs.

Hotel

The CSC follows the U.S. General Services Administration (GSA) lodging reimbursement rate effective at the time travel begins. To obtain the most current rate by region, please consult the following website: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Airfare

Business class and first-class rates are not allowable expenses. All out-of-state travel must receive pre-approval before proceeding.

Additionally, a travel form must be submitted for each participant, accompanied by a complete conference itinerary.

▪ **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 apply to this Program, your CSC 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 (\$2,000 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 \$2,000 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 Program's success. These funds are cost-reimbursement funds. Computers should typically be listed under 8093 Start-Up Expenses, as many cost less than \$2,000. Summer-only programs are not eligible for Capital Equipment.

Start-Up Funds 8092 - 8095

These funds are intended for those budget items needed in advance to prepare and start the Program. They must be used within 90 days of the contract's effective date or as specified. These funds are cost-reimbursement funds. Please note that Start-Up is only used during the initial contract year.

All Start-Up Costs are recorded only in the Start-Up sub-budget, and the totals are rolled into the Master Budget.

8092 Start-Up Salaries:

Start-Up Staff Salaries: List each position by position title. The 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 devoted to the Program during the start-up period. These funds are cost-reimbursement funds.

Start-Up Fringe Benefits: FICA is calculated at 7.65% on all salaries and wages. 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 the employer's liability for fringe benefits such as retirement, health insurance, workers' comp, unemployment, etc. These funds are cost-reimbursement funds.

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, and training materials. Expenses also include expendable items costing less than \$2,000, such as books, testing instruments, tape recorders, etc. Other items include Non-Capital equipment with a cost of less than \$2,000 each (e.g., computers, printers, cabinets).

Generally, supplies include any materials that are expendable or consumed during the course of the project. Include only supplies specifically designated as start-up supplies. These funds are cost-reimbursement funds. Computers should typically be listed under 8093 Start-Up Expenses, as many cost less than \$2,000. Summer-only programs are not eligible for Capital Equipment.

8094 Start-Up Staff Training:

Show any costs budgeted for staff training. Include details and methods for calculations. Note the positions or classifications to be trained, and include any costs associated with attending training conferences or seminars (e.g., projected registration costs, airfare, hotel, personal vehicle mileage, etc.). Include only costs that qualify as start-up training costs. These funds are cost-reimbursement funds.

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 the need for the contractual service(s). Only include Purchased Services that are a start-up. These funds are cost-reimbursement funds. Audit Fees are included in Administrative Costs (8900). (Examples: consultant, other professional fees, etc.)

8900 Administrative Costs:

Administrative costs are essential to supporting the Agency's daily operations. These expenses are distinct from those directly associated with delivering services to clients or program participants. Examples of administrative costs include:

- **Reception Services:** Salary or wages for a receptionist responsible for managing all incoming calls to the Agency.
- **Payroll Management:** Costs related to processing payroll for the entire Agency's staff.
- **Management Salaries:** Compensation for management staff who oversee the Agency's operations.
- **Technology Platforms:** Expenses for video conferencing platforms and AI assistance tools—such as Grammarly, ChatGPT, and similar software—used to facilitate administrative tasks.
- **Other examples of allowable administrative costs include** audit fees, accounting fees, payroll fees, administrative insurance, managerial salaries, executive salaries and benefits, professional memberships, and recurring service fees.

It is important to note that the CSC does not reimburse infrastructure costs, which are expenses related to establishing the Agency's basic physical systems. However, the CSC covers operating costs necessary to run the CSC program, as well as a portion of administrative costs directly tied to the Program.

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 costs, while program space should be included in line 1400 - Space and Utilities. While salaries and benefits for executive and management staff are typically accounted for as administrative costs in this section of the Budget, there may be instances in which Executives at certain agencies provide direct service to clients or the Program. The specific portion of the Executive's time spent working in the Program may be allocated in the Budget's direct services salaries section, which should be clearly explained and noted during the budget negotiation process.

CSC *program administrative* cost is limited to **12%** of the *awarded amount*, excluding administrative costs. This means that applicants/providers may request up to 12% of the total direct service cost for administrative costs. Administrative costs must be itemized and include a brief description of the calculation method or allocation, as applicable.

In a Multi-Site budget, 8900 Administrative Costs are recorded in the Main Site only.

The following example provides guidance on how administrative costs are calculated.

Total contract awarded \$100,000 divided by 1.12 = \$89,286 = **Subtotal Program Cost**. The Subtotal Program Cost of \$89,286 includes all programmatic expenses before the

administrative cost is calculated.

$\$89,286 \times 12\% = \$10,714$. The 12% rate is the maximum allowed for administrative costs.

Review:

$\$89,286$ (Subtotal Program Cost) + $\$10,714$ (12% administrative cost) =
 $\$100,000.00$ (total awarded amount).

Unit-based contracts roll the amount allocated to administrative expenses into the unit cost. Cost-reimbursed contracts reimburse administrative expenses based on the monthly budgeted administrative % rate set in the budget.

For example, if your admin rate is 12%, and the total program expenses for the month of July are \$27,500, the administrative cost reimbursed at 12% is \$3,300 ($\$27,500 \times 12\%$). Another example is if the budgeted admin rate is 10.5%, and the total program expenses for July are \$60,000, then the admin cost to be reimbursed is $\$60,000 \times 10.5\% = \$6,300$. Backup documentation is not necessary at the time of billing.

7. MATCH CONTRIBUTIONS & LEVERAGE:

The CSC seeks to fund projects that it can expect to operate fiscally soundly. CSC funding requires a minimum 5% match for all funding provided through the CSC. At a minimum, 5% of the total grant dollars requested from the CSC must be provided by any lead agency and/or other partners involved in a CSC-funded project. The match can be provided as cash or as an in-kind contribution and must be directly related to the Program's operations.

An acceptable cash match may include cash payments the Agency makes towards wages and fringe benefits, space, program support, and other expenses not covered by CSC funding or any other funder. Parent fees are not allowed as cash matches.

Acceptable **in-kind** contributions may include volunteers, donations, program support, and other expenses related to the Program, COVERED by other funders.

Total should agree with the Match amount indicated in the contract.

8. LEVERAGE – Record in Main Site

Leverage is funding provided by a third party to support program operations. Leverage is usually an annual commitment and can be used to cover various program expenses.

In your Budget, name the third-party entity and the amount committed.