

GENERAL INFORMATION

1. 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. A good starting point is a previous year's Budget and a review of the current 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.
2. SAMIS 3.0 has two budget templates to choose from:
 - 1) **The MASTER Budget Template: Single Sites Only**
 - Single site template excludes CSC's Out of School Time Programs
 - 2) **The SUB BUDGET Template: Multi-Site & All OST Programs**
 - Each Site for the Program will have its own sub-budget
 - Site 1 (Main Site) will contain all Full-Time positions allocating their time across several sites in the Program and the additional FT and PT staff working in that specific Site.
 - Site 1(Main Site) will be the ONLY Site where you record Administrative Costs, Match Components, Leverage, and the Fiscal Sponsor Fee (as applicable).



BASIC INFORMATION YOU WILL NEED

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

- Name of Program, contract period, contract allocation amount, and contract number
- Direct employees' position titles, staff names, pay rates, time allocated to the Program, and the fringe benefits your Agency covers.
- Rates and monthly premiums are used in retirement, health insurance, workers' compensation, and unemployment tax expense projections.
- Consideration in calculations for various expenses such as staff travel/mileage, space and utilities, program consumables and supplies, Flex Funds, and Value Added.
- Details of Match contribution / Leverage information

SECTIONS OF THE BUDGET FORM

- Regular Salaries and Wages
- FICA
- Retirement Contributions
- Health Benefits
- Workers' Compensation
- Unemployment Compensation
- 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

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, 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 Title: 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 staff member who will fill the respective position, please ensure it is added to Position Management in SAMIS. If not, When the staff is hired, you will update the name in SAMIS.

Method of Calculation/ Allocation: Indicate using words and numbers in the notes section next to the position the method of calculating the salary for that position.

2. FICA:

The Federal Insurance Contributions Act (FICA) tax rate, 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 (Colum M) using Total Salaries and Wages and the 7.65% established rate. 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 (includes dental, vision, short-term disability, long-term disability, life, 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 expense is optional (but allowable by the CSC) as this is not statutorily required and would be 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 unemployment expense if approved.

Employer benefits charged to the Program should be based on the total benefits paid on behalf of each employee or ER cost. It should not include the portion contributed by the employee or EE cost. 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.

3. RETIREMENT CONTRIBUTIONS:

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

4. LIFE AND HEALTH INSURANCE:

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

5. WORKERS' COMPENSATION:

Workers' Compensation (WC) 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).

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 to each employee by their employer in a calendar year is taxable.

EXPENSE ACCOUNTS:

Itemize each expense covered by the respective expense account per Site.

ALLOWABLE COST PER EXPENSE ACCOUNT:

- **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, receiving a Form 1099 at the end of the year. List the position title, the name if known, the services to be provided, rates of pay, work products, and payment method, e.g., hourly rates, daily rates, price per deliverable, etc., and justify the need for the contractual service(s). Audit Fees are reported under Administrative Costs (8900).

- **1600 Expenses/Supplies:**

Expenses include but are not limited to office supplies, communications, printing and postage, training materials, snacks, and background screening. Expenses also include expendable items costing less than \$1,500, such as books, tape recorders, records management software, etc. Generally, supplies include any expendable or consumed materials during the project year.

Equipment/furniture costing less than \$1,500 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 that you fully utilize funds budgeted in these areas, think carefully, only include amounts that are highly likely to be spent, and do not over Budget in these areas.

- **1400 Space and Utilities:**

Show monthly and annual cost projections for space and utilities (based on square footage). If the lease is full-service, indicate it 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 8045) 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 # two (2).

1) Allocation based on Usage of Square Footage of the Space:

The cost of renting space is 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.

2) Allocation based on FTEs:

The cost of renting space is 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 space that exceeds \$27 per square ft. (psf), including janitorial and utilities. For example, if the Center for MOST programs in Coral Springs paid \$15,000 in monthly rent ($\$30 \text{ psf} \times 6,000 \text{ sq. ft.} = \$180,000$ (annual rent) divided by 12 = \$15,000), the CSC would not reimburse for more than \$27 psf. In this case, the monthly rent used in the calculation for CSC's purposes would be \$13,500 ($\$27 \text{ psf} \times 6,000 \text{ sq. ft.} = \$162,000$ (annual rent) divided by 12 = \$13,500). If janitorial and utilities are budgeted separately in the cost for square foot, then the maximum cost for space should not exceed \$16 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 \$27 psf, including janitorial and utilities. If janitorial and utilities are budgeted separately in the cost per square foot, then the maximum cost for space is \$16 psf. The cost of space must be allocated appropriately to the Program based on either program usage or the number of FTEs. Acceptable documents to substantiate costs in the Budget are the lease agreement and proof of the last payment.

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 \$27 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 \$16 psf. 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. To be reimbursed, the Provider must substantiate the mortgage and facilities costs at the time of the Budget. Once approved, this will be reimbursed in equal installments for cost-reimbursement contracts throughout the contract period. The total square footage of the building, the annual or monthly mortgage payment, and the cost per square foot must be documented. Acceptable documents to substantiate costs in the Budget are the mortgage statement and proof of the last payment.

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 expenses. Facilities expenses must be allocated appropriately to the Program based on either program usage or the number of FTEs. To be reimbursed, the Provider must substantiate the facilities cost at the time of the Budget. Once approved, this will be reimbursed in equal installments for cost-reimbursement contracts throughout the contract period. The building's total square footage and the cost per square foot must be documented for the Budget. The cost per square foot should not exceed \$27 psf, including janitorial and utilities. If janitorial and utilities are budgeted separately in the cost per square foot, then the maximum cost for space is \$16 psf. Acceptable documents to substantiate costs in the Budget are a copy of the maintenance agreement and proof of the last payment.

- **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 childcare 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 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 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 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 related costs associated with attendance at training, conferences, or seminars. Include projected registration costs, air travel, hotel, etc. **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 apply to this Program, your Programs Manager will advise you of the fees to include in this section. These funds are cost-reimbursement funds. **Only recorded in Site 1.**

▪ **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 Program's success. These funds are cost-reimbursement funds. Computers should typically be listed under 8093 Start-Up Expenses, as many computers that cost less than \$1,500 are available. Summer Only programs are not eligible for Capital Equipment.

• **Start-Up 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. Note that Start-Up is used only during the initial contract year. **All Start-Up Costs are only recorded in the Start-Up sub-budget, and the totals are set to roll into the Master Budget.**

8092 Start-Up Salaries/Benefits:

- a) 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.
- b) Start-Up Staff Benefits: FICA is 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. 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 \$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 many computers that cost less than \$1,500 are available. 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 attending training conferences or seminars. Include projected registration costs, air travel, hotel, etc. Only include training costs that are start-up training costs. These funds are cost-reimbursement funds. (Examples: registration, airfare, 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 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, 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 installing a phone system or computer network system, 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 costs, 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 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 as administrative costs to administer the project. Administrative costs must be itemized and defined and **MUST** include a description of the calculation method.

The following example provides guidance on how your administrative cost allocation is calculated. **Administrative Costs are recorded in Site 1 (Main Site) only.**

Calculation of administrative cost on a contract allocation of \$100,000

Total contract allocation of \$100,000 divided by 1.12 = \$89,286 = Subtotal Program Cost

Subtotal Program Cost of \$89,286 x 12% = \$10,714 = maximum amount for administrative cost

Review Calculation: \$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. Administrative costs will be reimbursed based on the monthly budgeted admin rate for cost-reimbursement contracts.

For example, if your admin rate is 12%, and the total program expenses for the month of July are \$60,000, the admin cost to be reimbursed is \$60,000 x 12% = \$7,200. Another example is if the budgeted admin rate is 10%, and the total program expenses for July are \$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.

7. MATCH CONTRIBUTIONS & LEVERAGE: RECORD IN SITE 1

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. 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. The match can be provided as cash or an in-kind contribution and must be directly related to the Program's operation (s).

Acceptable **cash match** may include cash payments the Agency makes towards wages and fringe, space, program support, and other expenses NOT covered by CSC funding or other funders. 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 SITE 1

Leverage is funding provided by a third party to support program operations. Leverage is usually an amount committed annually and could be utilized to cover various program expenses.

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