CSC PROVIDER MULTI-SITE BUDGET GUIDELINES

GENERAL INFORMATION

☐ Your budget is a projected framework of the cost to operate the Program. A good starting point is your prior year's budget and a review of the current year's actual expenses. The Multi-Site Program budget compiles all your site expenses into a master budget. 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 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 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

The **Multi-Site Budget Template** is set up to provide efficiencies as you create your budget. The template includes a **Master Tab**, **Start-Up Tab**, and **25 additional Site Tabs**. The Start-up and individual Sites Tabs are set to roll into the Master Tab automatically. The excel workbook is unlocked, and formulas can be modified. Update the individual site tabs on the excel sheet with the actual names of your Site. This will be important when you enter your budget into SAMIS. **DO NOT DELETE SHEETS OR ROWS, ONLY HIDE**.

> **Master Tab:** Start-Up and all the individual Sites Tabs roll into the Master Tab. The Master Tab is set to pick up the first 15 positions of each Site. Although the Master Tab is unlocked, the Tab should not be modified to avoid disrupting formulas. Unused rows in the salary section of the Master Tab should be hidden.

> **Start-Up Tab:** Only use the Start-Up Tab if your CSC Programs Manager directs you to charge start-up expenses.

> **SITE 1 Tab – Main Site:** The layout of Site 1 is different than any other site in the excel budget workbook. START AT THIS SITE.

> **Site 1 will contain all Full-Time positions which allocate their time across several sites in the Program** and the additional FT and PT staff members working in that specific Site. The site tab contains 40 position slots; The first fifteen (15) positions are automatically set to roll into the Master Tab.

> The Site program expenses will be recorded in the respective expense accounts listed. The total amount of each expense account rolls into the Master Tab automatically.

> **Site 1 will be the ONLY Site in which you record Administrative Cost, Match Components, Leverage, and the Fiscal Sponsor Fee (as applicable).**

SITE 2-25 Tabs: Record the positions, staff, and expenses associated with that individual Site. Remember to Update the individual site tabs with the actual names of your Site. Each Site contains 40 position slots; The first fifteen (15) positions are automatically set to roll into the Master.

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

Salaries and Wages:
Each site tab includes 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 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 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 name who will fill the respective position, please include it in the form. If the position is vacant, insert "Vacant" in the name field. When the staff is hired, you will update the name in SAMIS.

Method of Calculation/ Allocation: Indicate using words and numbers to calculate the salary amount requested for that position. If the position or staff member filling the position is a "salaried" staff member, then the annual salary should be noted alongside the % allocation to the Program. The preferred calculation method should indicate the total # of working hours per year X the hourly rate for all PT positions. All PT positions will default to a 100% allocation.

PT positions - determine the number of *day types* and the number of *hours per day* the position will operate in the Program. Types of days in Multi-Site Budgets are directly related to the BCPS School Year Calendar, and the days your Program will operate.

SY:	School Year	NSD:	Non-School Day
ER:	Early Release	SUM:	Summer Day

FT positions - Positions that are fully or partially allocated to the Program indicate the % allocation under the Method of Calculation/Allocation in the excel workbook (column D) and the total salary amount under the Pay Rate (column I). The excel workbook is unlocked; we encourage using formulas to provide efficiencies. If the information is entered correctly, it should easily roll onto the Master Tab.

% Allocation: Indicate the percentage of time the position will be dedicated to the Program. The allocation rate for FT staff should be based on # of program hours per week/40 hrs. Per week. Allocation of PT staff to the Agency will always default to 100%.

Full or Part Time: In the Master Tab, indicate if the staff member is a full-time or part-time staff member of the Agency, not the Program with an FT or PT.

Pay Rate: Enter the total salaried amount or hourly rate.

Salary Amount: Only modify at the site level and NOT the Master Tab. The excel budget tab default formula is set to add all working hours X the hourly rate. For FT staff, record gross salary X program % allocation.

IN THE BUDGET FORM

☐ Begin each Site by entering the site name Cell C11. This will auto-populate the name in the Master Tab Column C.

☐ Record the Position Title, Name of Staff, Method of Calculation (Column D) **or** enter the # of Days Type, # Hours per day, and Pay Rate. The excel workbook is unlocked, and we encourage using formulas to provide efficiencies.

<p style="text-align:center; color:red;">Site 1 ONLY:</p>

<p style="text-align:center; color:red;">FT Positions that work across several sites will only be listed <u>once</u> in our budget – in Site 1</p>

☐ Ensure that you have enough positions in the Tab to cover the Site. The multi-site budget form is preset for 40 positions per Site. The first fifteen (15) positions are automatically set to roll into the Master Tab. The excel Master Tab has been set up to quickly pick up the information once you set it up in the Site Tab.

<p style="color:red;">Make all your salary calculations and changes at the Site Tab level; do not modify the Master Tab.</p>

Example 1: Tab 1 - The Assistant Site Director, Cumulonimbus Rain, is a salaried employee that spends 100% of his time working for the Program. He covers Site 1 under his position and gets paid an annual salary of $38,000.

SITE:	**Site 1**							
Position Title	**Name of Staff**	**Method of Calculation/ Allocation**	**Type of Day**	**# Days**	**Hours p/day**	**TOTAL HRs**	**PAY RATE**	**SALARY AMOUNT**
Assistant Site Director	Cumulonimbus Rain	Annual Salary	SY			-	$38,000.00	$38,000.00
		38,000.00	ER			-		
		Allocation to the program	NSD			-		
		100.00%	SUM			-		

**Isolating numbers ($ or %) in cells will allow you to use the numbers in a simple excel formula.

The position is reflected in the Master Tab as such:

1. Regular Salaries and Wages:						DO NOT enter amounts in these columns	
Position	**Site #**	**Name of Staff**	**FT or PT Staff**	**Salary / Pay Rate**	**% Allocation**	**Amount Charged to Contract**	**Rounded Amount Charged to**
Assistant Site Director	Site 1	Cumulonimbus Rain	FT	38,000.00	100%	38,000.00	$ 38,000.00

Example 2:   Tab 1 - The Program Manager, Cumulus Cloud, is a salaried employee that spends 90% of his time working for the Program. He covers several Sites under his position and gets paid an annual salary of $42,500.

SITE:	Site 1							
Position Title	**Name of Staff**	**Method of Calculation/ Allocation**	**Type of Day**	**# Days**	**Hours p/day**	**TOTAL HRs**	**PAY RATE**	**SAL**
Program Manager	Cumulus Cloud	Annual Salary	SY			-	$42,500.00	$38,250.00
		42,500.00	ER			-		
		Allocation to the program	NSD			-		
		90.00%	SUM			-		

**Isolating numbers ($ or %) in cells will allow you to use the numbers in a simple excel formula.

The position is reflected in the Master Tab as such:

1. Regular Salaries and Wages:						DO NOT enter amounts in these columns	
Position	**Site #**	**Name of Staff**	**FT or PT Staff**	**Salary / Pay Rate**	**% Allocation**	**Amount Charged to Contract**	**Rounded Amount Charged to**
Program Manager	Site 1	Cumulus Cloud	FT	42,500.00	90%	38,250.00	$ 38,250.00

Example 3:   The Youth Activity Coordinator, Stratus Phere, is a PT staff member who spends 100% of her time working for the Program. The position works year-round and is scheduled for a different number of hours per day. A simple excel formula allows me to add up all the hours the position will work at $22.00 per hour.

Position Title	**Name of Staff**	**Method of Calculation/ Allocation**	**Type of Day**	**# Days**	**Hours p/day**	**TOTAL HRs**	**PAY RATE**	**SAL**
Youth Activity Coordinator	Stratus Phere		SY	140	4	560.00	$22.00	$16,346.00
		Total Hours	ER	7	3	21.00		
		743.00	NSD	8	6	48.00		
			SUM	38	3	114.00		

The position is reflected in the Master Tab as such:

1. Regular Salaries and Wages:						DO NOT enter amounts in these columns	
Position	**Site #**	**Name of Staff**	**FT or PT Staff**	**Salary / Pay Rate**	**% Allocation**	**Amount Charged to Contract**	**Rounded Amount Charged to**
Youth Activity Coordinator	Site 1	Stratus Phere	PT	22.00	100%	16,346.00	$ 16,346.00

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. If approved, this additional benefit should be included in the budget under unemployment expense.

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.

IN THE BUDGET FORM
Fringe benefit rates and premiums will be **entered in the Site 1 Tab only**. The excel budget workbook is set so that once entered in Site 1; it populates in all other sites.

3. RETIREMENT CONTRIBUTIONS:

This calculation is for the employer's (ER) portion of retirement for the position. The excel workbook is set to capture retirement costs by taking the program salary (Column L) X the retirement % rate. The Agency's retirement rate will be entered in Cell N11, allowing two (2) decimal points. A rounding formula has been applied to avoid cents. If the staff member does not participate in retirement benefits, enter a zero in the respective retirement cell.

Example 4: The Agency contributes 3.75% of the annual salary to retirement benefits (FT positions only). In this example, the Family Support Worker position does not participate in retirement benefits, so the cell is zeroed out.

1. Regular Salaries and Wages:			7.65%	3.75%
Position Title	Name of Staff	PROGRAM SAL	FICA	RET
Program Director	John Pink	80,000.00	6,120.00	3,000.00
Lead Therapist	Mary James	42,000.00	3,213.00	1,575.00
Family Support Worker	Sue Brown	20,000.00	1,530.00	-

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. The excel workbook is set to capture health benefits cost by taking the monthly premium (Cell O10) X the number of months (Cell O11). If the position is partially allocated to the Program, the fringe benefit must be allocated at the same rate (Column D). A rounding formula has been applied to avoid cents. If the staff member does not participate in health benefits, simply enter a zero in the respective health benefit cell. See the example below:

Example 5: The Health Insurance premium is $400 per month (ER cost). For the Program Director annual cost is $400 X 12 months = $4,800. For the Lead Therapist, allocated 70% to the program the annual budgeted amount is $3,360 ($400 X 12 months = $4,800 X 70% position allocation = $3,360). The health cost formula used captures the program allocation.

			$ 400.00
1. Regular Salaries and Wages:			12 Mo
Position Title	**Name of Staff**	**% Allocation**	**HEALTH**
Program Director	John Pink	100%	4,800.00
Lead Therapist	Mary James	70%	3,360.00
Family Support Worker	Sue Brown	100%	-

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). The excel workbook is set to capture WC cost by taking the program salary (Column L) X the WC rate. The Agency's WC rate will be noted in Cell P11, which allows up to two (2) decimal points. A rounding formula has been applied to avoid cents. See the example below:

Example 6: The Agency's WC rate is .5% of gross wages.

			0.50%
1. Regular Salaries and Wages:		PROGRAM SAL	WC
Position Title	**Name of Staff**		
Program Director	John Pink	80,000.00	400.00
Lead Therapist	Mary James	42,000.00	210.00
Family Support Worker	Sue Brown	20,000.00	100.00

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. The unemployment tax rate varies from a minimum of .0010% ($7) to a maximum of 5.4% ($378) per employee per year in Florida.

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.

The excel worksheet is set to calculate unemployment tax based on the first $7,000 of gross salary or less. The Agency's unemployment rate will be entered in the excel worksheet Cell Q11, which allows up to two (2) decimal points. The formula picks up the preset amount of $7,000, entered in Q10. If a position is partially allocated to the Program, the formula for the fringe benefit must be allocated at the same rate. This may require you to adjust the formula to include the allocation rate.

Example 7: Agency utilizes the State's maximum unemployment compensation rate of 5.4%.

			$ 7,000.00
1. Regular Salaries and Wages:			5.4%
Position Title	**Name of Staff**	**% Allocation**	**SUTA**
Program Director	John Pink	100%	378.00
Lead Therapist	Mary James	70%	265.00
Family Support Worker	Sue Brown	100%	378.00

Notes:

All fringe benefits costs are calculated in columns L – Q of the excel budget. The sum of each benefit is summarized and captured on the main body of the site budget.

The Print Set-Up Tab is for printing purposes only. Although it should not be modified, empty rows should be hidden.

EXPENSE ACCOUNTS:

Itemize each expense covered by the respective expense account per Site. Each line item should be recorded, and the corresponding *detailed description of program cost* and the amount charged to the CSC contract. Currently, the excel budget form has a formula embedded that populates the product of X * Y * Cost. The form performs the calculation as you record the variables used in the calculation(s). Remember that a number multiplied by one (1) is itself. See the example below.

The excel budget form is not "locked." You may also perform your calculations by creating a formula in the "*Amount Charged to Contract*" column of the excel worksheet or "hardcode" the whole dollar amount charged based on the description of the program cost outlined. You can expand rows or wrap text to fit into the rows, but it should not be necessary. The form was designed to provide efficiencies, and the description of program cost should be swiftly reflected in the calculation. See the example below.

Example 8: Methods of Calculation should be based on a # of units, # of occurrences, # of program participants, # of staff, # of months, etc. X Cost.

7. Expense Acc	Title	Description of Program Cost (M	X	Y	Cost	Amount Charged to Contract	Rounded Amount Charged to	
1200 Local or Out of Town Staff Travel								
		Counselors - 150 miles X 12 months X .585 mile	150	12	0.585	**1,053.00**	1,053.00	
		Program Manager - 130 miles x 12 month x $.585/ mile	130	12	0.585	**912.60**	913.00	
						-	-	1,966.00
1600 Expenses/Supplies								
		Cell Phone Lines - $50 each month x 12 months x 1.70 FTE	1.7	12	50.000	**1,020.00**	1,020.00	
		Office supplies $215 * 12 mo	1	12	215.000	**2,580.00**	2,580.00	
		Background Checks Level II 3 Staff x $90.00	1	3	90.000	**270.00**	270.00	
						-	-	3,870.00
8020 Value Added (Cost Reimbursement)						-	-	
		Scheduled Community Service Projects - 4 @ $600 = $2,400	1	4	600.000	**2,400.00**	2,400.00	
		Field Trip- 11 trips * 35 Youth * $15	11	35	15.000	**5,775.00**	5,775.00	
		Field Trip- 11 trips* $175 Bus fee	1	11	175.000	**1,925.00**	1,925.00	
						-	-	10,100.00

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 method of payment, 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).

- **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 the cost of space that exceeds $27 per square ft. (psf), 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 $27 psf. In this case the monthly rent used in the calculation for CSC's purposes would be $13,500 ($27 psf x 6,000 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, 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 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 throughout the contract period for cost-reimbursement contracts. 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 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 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 must be documented for the budget and the cost per square foot. 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.

- **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.

- ## EXPENSE ACCOUNTS - 8010 to 8095:

Items requested in expense accounts 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.

- **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 are 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 needed in advance to prepare and start the Program. They must be used within 90 days of the contract 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 recorded in the Start-Up Tab, and the totals are set to roll into the Master Tab.

  - ▪ **8092 Start-Up Salaries/Benefits:**
    a) <u>Start-Up Staff Salaries:</u> 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) <u>Start-Up Staff Benefits:</u> 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 are 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 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 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 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.

<div style="text-align:center; color:red; font-weight:bold">Administrative Costs are recorded in Site 1 only.</div>

Example 9:   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.

In **Unit-based** contracts, the amount allocated to administrative expenses is rolled into the unit cost. Administrative costs will be reimbursed based on the budgeted admin rate each month 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.

In your budget, *Section 2- Matching Contributions*, show how the match is to be noted and indicate whether it is cash or in-kind. Show how the worth was determined and the method of calculation.

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, *Section 3- Leverage*, name the third-party entity and amount committed.