

CITY OF CHICAGO BUDGET FORM INSTRUCTIONS

CHILDREN SERVICES DIVISION

The Children Services Division provides budget Forms unique to Federal, State or Corporate funded Children Services Programs to ensure consistency in the collection and submission of budget and expense requests. The Excel workbook includes required information that must be completed prior to finalizing the form. The form also includes calculations that are relational to other information included in the Excel workbook.

Delegate Agencies are instructed to round numbers to the nearest dollar.

The following is an explanation of the information required in the attached Excel workbook.

Cover Page

The Cover Page includes four major areas: 1) **General Information** used to capture agency information, such as Delegate Agency Name, Supplier Site, PO #, etc., 2) **Budget Amounts** used to reconcile subsequent budget pages, 3) **Current Contact Information** used to identify the appropriate representative and 4) **Approvals for Governing Body** required for all Federally Funded Children Services programs except for Support Services.

A. Section A

Delegate Name: Please identify the name of the Delegate Agency.

Federal Employer

Identification #: The Internal Revenue Service (IRS) assigns a 9-digit Federal Employer Identification Number (FEIN) to every organization employing one or more individuals. Please indicate the delegate agency's FEIN in the space provided. Should an agency have questions concerning its identification number, call the IRS at (800) 829-1040.

Delegate Address: Please indicate the address of the Delegate Agency.

Global PO Contract#: Provide the Global blanket agreement number; this is the agreement number governing the lifecycle of the agreement. This information is entered by the City Department.

Standard

PO (Release) #: Provide the Standard PO number, which is the annual distribution of funds against a Global blanket agreement. For initial budgets, this field would be left blank and the Standard PO (Release) will be issued upon processing approval of the budget. When submitting budget revisions, this field should be updated and not left blank.

Budget Period: Please indicate the year of the allocation (i.e. 07/01/2023 - 06/30/2024).

Preparer Phone

Number: Provide the phone number of the person preparing the report.

Program Name: Please identify the Delegate Agency Program name.

Contract Type: Please identify the Contract Type when applicable (for Support Services and Corporate Early Learning (RTL) type contracts).

of Children Served: Please identify the number of children served through the program.

B. Section B

Budget Amount: Provide the budget amount from your award letter.

Required Minimum Non-Federal Share/In-Kind: Provide the budget amount from your allocation sheet (if applicable). This section does not apply to State funded or Corporate budgets.

Maximum Administrative Costs: This field will auto populate based on the program type.

C. Section C

Current Contact Information: Provide names, telephone numbers and email addresses for applicable members and budget preparer

D. Section D

Approvals of Governing Body: Provide signatures and dates from approving governing body. This is for Federally funded Direct Provider programs.

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Salaries

Please note that the federal Uniform Guidance (Section 2 CFR 200.430) requires agencies to establish controls to ensure that all payroll, fringes, and indirect expenses are charged and reported against the appropriate grant program, Agencies are responsible for ensuring adequate recordkeeping of time and effort tracking, distribution, and reconciliation to ensure the appropriate cost share against grant programs.

Ensure the minimum wage and any program required minimum salary requirements are met.

If additional employee lines are required, please contact your Finance Accountant.

- (1). Site Location:** List the site location for the position.
- (2). Position Title:** List all positions and their covered period that will be funded under this program during the budget period.
- (3). Estimated Gross Pay Per Pay Period or Hour:** Enter the total gross pay an employee is expected to receive per pay period or hour.
- (4). Estimated Hours per Pay Period or Hour:** Enter the total hours an employee is expected to work per pay period or hour.
- (5). Estimated Gross Salary:** This field will automatically populate by multiplying column (3) and column (4)
- (6). Program Costs- Estimate for this Contract Period:** Enter the total estimated program salaries to be budgeted to the program for the budget period.
- (7). Program Costs- Estimate per Pay Period:** This field will automatically populate by dividing column (6) by column (4)
- (8). Admin Costs- Estimate for this Contract Period:** Enter the total estimated administrative salaries to be budgeted to the program for the budget period.
- (9). Admin Costs- Estimate per Pay Period:** This field will automatically populate by dividing column (8) by column (4)

(10). (When Applicable) NFS/In-Kind Program Costs Estimate for Contract Period: Enter the total estimated NFS/In-Kind program salaries to be budgeted to the program for the budget period. This is only applicable for Federally funded Children Services programs.

(11). (When Applicable) NFS/In-Kind Admin Costs Estimate for Contract Period: Enter the total estimated NFS/In-Kind admin salaries to be budgeted to the program for the budget period. This is only applicable for Federally funded Children Services programs.

(12). Total Project Cost: This column will automatically populate with the sum of columns (6), (8), (10) and (11)

(13). % Charged to this Project: This column will automatically populate with the total project costs divided by Est. Total Gross Salaries. The % should not exceed 100%.

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Fringes

Both the federal government and the State of Illinois require employers to pay various employee taxes and contributionsⁱ. These taxes and contributions, along with certain fringe benefits that a delegate may wish to offer its employees, are City eligible expenses. Please estimate these various costs on the form where indicated. You must have written organizational policies to support those costs.

(1). Description Common fringe types have been included. You can add other fringes in the blank rows as needed.

(2). Amount Charged to Fund

Enter the Program and Admin Costs charged to the fund for each applicable fringe type:

FICA:

Enter the FICA amount. The FICA cannot exceed 7.65%.

State Unemployment Insuranceⁱⁱ:

Enter the Unemployment amount for the Program and Admin portions separately. It is likely that your organization is liable for State Unemployment Insurance. For further information contact the Illinois Department of Employment Security hotline at (800) 247-4984. The rate must be entered by the Delegate Agency in the Rate column. When updating the total column, the agency must update the formula to include the Round Up function to ensure that the formula is consistent with other calculated totals. i.e. =ROUNDUP(). The remaining portion of the calculation is automatic.

State Worker's Compensation:

Identify the City's Share and Total Cost of State Worker's Compensation Insurance in columns G and I, respectively. This insurance is computed at a rate determined by the employee's type of business or organization. How often an employer must pay worker's compensation is based on the size of the insurance premium. All applicants are encouraged to call the National Council of Compensation Insurance (NCCI) at (800) 622-4123 for technical assistance in this matter. The rate must be entered by the Delegate Agency in the Rate column. The rest of the calculation is automatic.

Other:

Please list any other employer expenses or benefits the agency will or must offer its employees.

(3). Amount Charged to In-Kind:

When applicable, enter the Program and Admin Costs charged to the fund for each applicable fringe type charged to In-Kind.

(4). Total Project Cost: This column will automatically populate with the total project costs sum of columns (2) and (3).

Please Note: Regarding Insurance

The Department of Finance (Finance) has established minimum insurance requirements for applicants awarded federal or state funds. The types of insurance required include worker's compensation; general liability; a fidelity bond (if applicable); automobile liability; and professional liability. Finance reserves the right to require additional types of insurance.

i The Federal Insurance Contributions Act (FICA) tax includes two separate taxes. One is social security tax and the other is Medicare tax. Different rates apply for each of these taxes. www.irs.gov.

ii Most non-profit agencies do not have to pay the Federal Unemployment Tax. Check with the IRS at (800) 829-1040 to determine if your agency is exempt. An agency should also check with the lead City department to determine whether additional benefit(s) it wishes to offer are City eligible expenses.

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Non-Personnel

Delegate Agencies are instructed to round numbers to the nearest dollar.

The following is an explanation of the information required in the attached Excel workbook.

- (1). Account Code:** This is a City-issued identifier used to track and report budgets and expenses. If you are unsure how to categorize a specific cost, please contact your department program contact.
- (2). Cost Category:** This is the budget and itemized expenditure account category name in which agencies will be reimbursed.
- (3). Description of All Expenses:**
Identify and describe all costs for reimbursement within each account cost category for both program and admin related costs. The descriptions noted are only samples and must be adjusted to meet your program needs. Failure to list out cost descriptions can result in deletions and/or rejections. **See the accounts tab for further examples and requirements within each account cost category.**

IMPORTANT INFORMATION REGARDING INDIRECT COST: If an agency is requesting to recover indirect cost identified under the 0801 account, agencies are required to update the budget section and make the necessary determination for the use of indirect cost and identify the base calculation.

A (4) & (5). Amount Charged to Fund:

Enter the Program and Admin costs budgeted within each account cost category.

B (6) & (7). Amount Charged to Fund:

Enter the Program and Admin costs budgeted within each account cost category for In-Kind when applicable.

- (8). Total Project Cost:** This column will automatically populate with the total project costs sum column sections A and B.

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Summary

The Summary Page information automatically populates from the previous cover page, salaries, fringe, and non-personnel budget pages.

The Summary Page includes four major areas: 1) **General Information** used to capture agency information, such as Delegate Agency Name, Supplier Site, PO #, etc., 2) **Budget Amounts** used to reconcile all budget pages, 3) **Approving Signatures** from the Delegate Agency and The Department and 4) **Funding Strip Information** which is completed by the Department.

The Summary page should be printed signed and scanned as a pdf upon submission along with the excel budget workbook.