

DEPARTMENT OF FAMILY AND SUPPORT SERVICES (DFSS) FY 2009 BUDGET INSTRUCTIONS

Enclosed are instructions that will assist your agency in completing your FY 2009 program budget. It is imperative that you agency complete the forms in their entirety.

Should you have any questions or need assistance regarding your budget you may contact the following staff:

Domestic Violence Programs
Marjorie Johnson – 312.746.8738
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Angela Smith – 312.746.8611
amsmith@cityofchicago.org

Emergency Food Programs
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Angela Smith – 312.746.8611
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Homeless Service Programs
Tami Cole – 312.746.8411
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Angela Smith – 312.746.8611
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Independent Living for the Elderly
Yolanda Curry 312.744.5755
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Francine Miller – 312.742.5251
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Job Training and Placement Programs
Carol Kennedy – 312.746.7473
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Arthur Baron – 312.743.7475
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DEPARTMENT OF FAMILY AND SUPPORT SERVICES (DFSS) FY 2009 BUDGET INSTRUCTIONS

BUDGET SUMMARY- Form 1

The purpose of this form is:

- 1) to summarize, by item of expenditure, the total budget of a program or project to be funded in whole or in part with your award; and
- 2) to specify the share of total cost charged to the program and the share of total cost charged to other matching or supplemental funding sources.

Please show both the expenses that will be paid for with your award and those that will be paid for with the other share. Numbers should be rounded to the nearest dollar.

- A. Delegate - Name of Delegate Agency
- B. Department Program – Program Name
- C. Project Name - Name of specific project
- D. Department - filled out by City Department
- E. Contract Term - Indicate beginning (month/day/year) and ending (month/day/year) of contract period
- F. Year Allocation - filled out by City Department
- G. Vendor Code Number – filled out by City Department
- H. Service Contract Number – filled out by City Department
- I. Fund/Dept./Organization #: filled out by City Department
- J. Project Budget - Columns (1) and (2): Item of expenditure and account number
The required information has already been provided in these two columns.

Delegate budgets are limited to the accounts listed on the Budget Summary. Note these amounts will populate after you complete Forms 2 and 3.

Personnel Costs (Account 0005) - salaries, stipends, overtime, salary adjustments.

Fringe Benefits (Account 0044) - term life insurance, worker's compensation, health insurance, unemployment insurance, dental plan, medicare.

Operating/Technical Costs (Account 0100) - accounting, auditing (if anticipating expending \$500,000 or more in federal funds), legal, publications, rental of property, rental of equipment/services, repair/maintenance of property, repair/maintenance of equipment, utilities, telephone, local transportation, postage, advertising, technical meeting costs, general liability insurance, reproduction, dues, promotions, memberships, messenger service.

Professional and Technical Services (Account 0140) - consultants/subcontractors.

Materials and Supplies (Account 0300) - stationery and office supplies, tools, materials and supplies, books and related material.

Equipment Costs (Account 0400) - office machinery, furniture and furnishings, equipment, and communication devices. Single purchases in excess of \$5,000 must receive pre-approval from the Deputy Commissioner of Finance.

Other Program Costs (Account 0900) - expenses that do not fit in the other account categories.

If you are unsure how to categorize a specific cost, please call your departmental contact.

The OMB Circular A-122 "Cost Principles for Nonprofit Organizations" establishes federal cost principles of grants, contracts and other agreements with nonprofit organizations. The Circular may be reviewed at the following website:

<http://www.whitehouse.gov/omb/circulars/a122/a122.html>.

Insurance - The City Comptroller's Office has established minimum insurance requirements for applicants awarded federal or state funds. If all insurance requirements have not been met, the City Comptroller will withhold reimbursement from an applicant until such requirements are met. The types of insurance required include worker's compensation; general liability; a fidelity bond (if applicable); automobile liability; and professional liability. The City Comptroller reserves the right to require additional types of insurance, if deemed necessary. City Departments should contact the City Comptroller's Insurance Division, with questions regarding your agencies' insurance requirements.

Local Transportation - The automobile allowance for agency staff is the same as the allowance for City employees - 50.5 cents per mile as of 2008. The per person reimbursement cannot exceed \$250 per month. Any updates to this amount will be made available.

Column (3): City Share of Cost - Summarize by budget line item the CDBG Year budget allocation for this program or project.

Column (4): Other Share - Summarize by budget line item the share of the project's cost which will be funded with matching or supplemental public or private funds. If DFSS funding is supporting the agency's general operations then "Other Share" should represent all non-DFSS operating support.

Column (5): Total Cost - Add columns (3) and (4) to derive the amount of the total budget for the program or project. These columns should automatically populate.

K. Percentage of Total Project Costs Paid by Other Share - Column 4 divided (÷) by Column 5.

L. Delegate Authorization: Self-explanatory. **Original signature is required in blue ink.**

M. City Authorizations: Signed by City staff.

Personnel Budget - Form 2

The purpose of this form is to estimate the total personnel costs the subrecipient expects to incur in operating its DFSS FY 2009 project, and to provide a brief summary of job responsibilities for each budgeted position.

A. Name of Delegate Agency

B. Self-explanatory

C. Self-explanatory

D. Federal Employer Identification Number - The Internal Revenue Service (IRS) assigns a 9-digit Federal identification number to every organization employing one or more individuals.

E. Personnel Budget Allocation for FY 2009

Column (1): Position Title - List all positions (even those for which the salary will be paid exclusively without funding from DFSS "other share" funding source) that will be funded under this project during FY 2009.

Columns (2) and (3): Number and Rate - For each position listed in Column (1) indicate the number of employees to be funded and the corresponding salary rates (either annually or hourly).

If there are different rates for the same position, list the rates one under another.

Columns (3a): Number of Pay Periods - List the number for the specific position.

Column (4): % of Time Spent on Project - Often an employee spends only a fraction of his or her time on the DFSS funded project because they are engaged in other subrecipient projects. Please indicate for each employee to be funded in Year the percentage (%) of time that will be spent on this project. If the employee is part time, please show the percentage (%) of the hours they work on this project out of the total hours they work.

Column (5): City Share of Total Cost - For each position listed, please indicate the amount of total salary cost to be paid with DFSS funds.

Column (6): Total Cost - To determine the total salary cost for each position, multiply Column (3) by Column (2) for each position/rate. Then multiply this amount by the percentage of time to be spent on the project Column (4) and put the final amount in Column (6).

Column (7): Brief Summary of Job Responsibilities - Describe briefly the duties and responsibilities associated with each position listed in Column (1).

Line (8): Positions/Salaries Subtotals - Add the number of positions to be funded for this project and indicate the number at the bottom of Column (2). Also, subtotal Columns (5) and (6) to derive respectively the DFSS share of total cost and the total salary cost.

F. Fringe Benefits and Total Personnel Costs: Both the federal and state governments require employers to pay various employee taxes and contributions. These taxes and contributions, along with certain fringe benefits that a subrecipient may wish to offer its employees, are eligible expenses. The share of fringe costs to be borne by DFSS must be reasonably proportional to the share of

the salary costs borne by DFSS. Please estimate these various costs on the form where indicated. You must have written organizational policies to support those costs.

Line (9): F.I.C.A. and Medicare - Federal Insurance Contribution Act tax otherwise known as the

Social Security Tax and Medicare.

Line (9a): The Social Security Tax is computed every payroll period as 7.65% of total payroll, up to \$106,800 per employee year.

Line (9b): The Medicare Tax is computed every payroll period as 1.45% of total payroll per employee year.

For further information regarding the F.I.C.A., contact the Internal Revenue Service at 800.772.1213 - Circular E. Calculate the City share of the total F.I.C.A. cost for the annual value of the contract in columns (5) and (6) respectively.

Line (10): State Unemployment Insurance - It is likely that your organization is liable for Unemployment Insurance. For further information contact the Illinois Department of Employment Security hotline at (312)793-1905. In Columns (5) and (6) show respectively the share of this total to be borne by DFSS and the total State Unemployment Insurance Cost.

Line (11): State Worker's Compensation Insurance - 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 its insurance premium. All subrecipients are encouraged to call the National Council of Compensation Insurance (NCCI) at 800-622-4123 for technical assistance in this matter. In Columns (5) and (6) show respectively the share of this total to be borne by DFSS and the total State Worker's Compensation Insurance cost.

Lines (12-13): Other - Please list any other employer expenses or benefits the agency will offer its employees. Most non-profit agencies do not have to pay the Federal Unemployment Tax, however, please check with the IRS at (800) 829-1040 to determine if your agency is exempt. You may also contact DFSS staff to determine whether additional benefit(s) you wish to offer is an eligible expenses. In Columns (5) and (6) show the City share and the total cost for each benefit listed.

Line (14): Subtotal Fringe Benefits - Add lines (9) through (13) to obtain the total fringe benefits (account number 0044).

Line (15): Total Personnel Costs - Add lines (8) and (14) in both Column (5) and (6), to obtain both the City Share of the total costs and the Total Personnel Costs for the project.

Non-Personnel Budget - Form 3

The purpose of this form is to estimate and justify the non-personnel line item amounts shown on the Budget Summary (Form 1).

A. Name of Delegate Agency.

B. Self-explanatory.

C. Self-explanatory.

D. Detailed Schedule of Non-Personnel Allocations

Columns (1) and (2): Item of Expenditure and Account Number - List the account descriptions and the corresponding account numbers specified on the Budget Summary (Form 1) which are applicable to this project. *Do not include the personnel account.*

Column (3): City Share of Cost - Indicate the share of the total cost listed in Column (3) that will be paid from your award with DFSS.

Column (4): Total Cost - Indicate the total amount of funds budgeted for each item of expenditure specified in Column (1).

Column (5): Line Item Description and Justification - Each amount of budgeted funds listed in Column (4) must be justified. Please show all calculations. Include quantities and unit costs wherever possible.

Column (6): Total - Indicate the totals for Columns (3) and (4).