

**Intensive Case Services for Noncompliant Families
Budget Instructions**

Please use the following as a guide to complete the budget(s). Districts who intend to serve both eligible populations must complete a separate budget form for each population to be served. Form 2 is to be completed for services to eligible recipients who are subject to penalty for noncompliance with work requirements for whom up to 100% of allocated funds may be dedicated. Form 3 is to be completed for services to eligible participants in families who are not currently subject to penalty, but who are not fully engaged in countable work activities for whom up to 20% of allocated funds may be dedicated. Planned costs must be directly related to the delivery of the program, services and activities that will take place. If costs for the program are being shared, identify the other funding source(s) and explain the methodology used to allocate costs among funding sources.

Direct Costs

- A. Staff Salaries: List the annual salaries of the staff that will be working on the project, the corresponding percentages of their time spent and the estimated cost to the project. Describe briefly in the Budget Narrative the roles of the staff titles listed. Provide an explanation of any anticipated changes or exceptions in staffing patterns and/or annual salary costs during the plan period.
- B. Fringe Benefits: Briefly explain the calculation of fringe benefits. Fringe benefits include social security, workers' compensation, unemployment insurance, disability insurance and any insurance programs the applicant organization provides. If budgeted fringe benefits represent an exception to standard policy, please explain the basis.
- C. Contracted Services: This category includes institutions, individuals, or organizations external to the social services district which have entered into an agreement with the social services district to provide any services outlined in or associated with the plan, and whose services are to be funded under the project. All such agreements are to be by bona fide written contract and a copy of each must be attached. If details are not known, include a brief narrative of each contracted service to be provided, indicating the organization/individual selected, anticipated outcomes and projected budget (using form 2 or 3, as appropriate, based on the population to be served by the contracted service.) Once subcontracts are obtained, they must be submitted to OTDA.
- D. Staff Travel: Staff travel costs should be budgeted in line with standard agency travel policy or New York State Comptroller guidelines. Travel costs are reimbursed at state rates (i.e., personal car mileage rate is \$.445 per mile). Only travel costs for personnel listed under Staff Salaries are acceptable. Consultant or sub-contractor's travel expenses should be included in Contracted Services. Any exceptional staff travel costs must be justified in the Budget Narrative. No out of state travel costs are allowed unless specifically detailed and approved. All non-local destinations for travel must have prior Department approval.
- E. Equipment: Equipment required to meet the contract objectives may be either purchased or rented, whichever is more economical. Equipment is tangible personal property having a useful life of more than one year and an acquisition cost of \$500 or more per unit. Title to all equipment purchased under this contract rests with OTDA upon acquisition. At the completion of the project, such property must be disposed of in accordance with the instructions of OTDA. An inventory of all equipment

purchased must be kept. Justification for any exceptional equipment purchases and/or rental costs must be provided in the Budget Narrative.

F. Space/Utilities: This section includes real estate rental and utility costs. Justification for any exceptional space or utilities must be provided.

G. Other Operating Expenses: List other items not included under any other category, such as supplies, postage, printing/photocopying, advertising, and telephones. Any type of expense outside of the categories listed above and any exceptional dollar amounts must be explained in the Budget Narrative.

H. Indirect Costs

An indirect rate of up to 15% of total direct costs may be charged with proper supporting documentation. If the agency has an approved indirect cost rate agreement with the federal government, it may use the agreement to document its indirect/overhead costs and must attach a copy of the federal agreement to the proposal. If the agency does not have a federally approved indirect cost rate, it must provide either another State agency approved rate or a Certified Public Accountant (CPA) approved rate applicable to the period of the project. The approval letter, in either case, must state the base to which the rate is applied (personal services, total direct costs, modified total direct costs, etc.), must be signed by either an official of the State agency or the CPA, and must be attached to the proposal.

- Any cost that is budgeted completely or partially as a direct cost may not be part of the budgeted indirect costs. Also, the indirect rate may not include any portion of costs that are assignable to other federal, state or provider agency programs. In such cases, a properly modified rate will be determined by the provider agency and approved by the responsible State agency.

In the absence of either a federally-approved or a State agency/CPA developed indirect cost rate, all indirect/overhead costs should be included in the appropriate direct cost categories.

Restrictions on the Use of Funds

The following costs are not allowed:

- Advertising costs, except for recruitment of personnel or procurement of scarce items;
- Capital expenditures for improvement or acquisition of facilities;
- Entertainment costs, including social activities or cost of alcoholic beverages;
- Interest costs incurred by provider agencies;
- Costs of organized fund raising;
- Medical costs;
- Costs for attendance at conferences or meetings of professional organizations, unless attendance is necessary in connection with the project; costs for preparation of continuation agreements and other proposal development costs;
- Costs associated with the payment of fines; and
- Costs associated with planning and coordination studies.