

## Intensive Case Services Budget Instructions

Please use the following as a guide to complete the budget(s) and budget narrative(s). Districts who intend to serve both eligible populations must complete a separate budget form and narrative for each population to be served. Forms 2 and 2A are to be completed for services to TANF eligible participants who are noncompliant with work requirements for whom up to 100% of allocated funds may be dedicated. Forms 3 and 3A are to be completed for services to TANF eligible participants 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. If the district plans to subcontract with a local provider agency, a separate Baseline Budget Form and Narrative (2 or 3, as appropriate, based on the population to be served by the contracted service) must be completed for the local provider agency.

District Administration: Forms 2 and 3 have three columns:

- Non-Administration Costs,
- Administration Costs, and
- Total Costs

This allows either or both program and administrative costs for the same project to be budgeted on a single form. The Intensive Case Services program is funded with TANF funds. For programs using TANF funds, there is a 15% administrative spending limit. However, under the same federal regulations certain costs that are claimed through the local district administrative claiming schedules are considered program costs and thus are not included in the calculation of the 15% limit. Under these TANF regulations, costs considered to be program are:

- direct costs, including salaries and fringe benefit costs for staff providing program services;
- direct administrative costs associated with providing these services (e.g., supplies, equipment, travel, postage, utilities, rental costs, and maintenance) of providing services; and
- contracts devoted entirely to program activities.

Administrative costs which count toward the 15% spending limit include:

- contract costs that are not excluded totally or in part as program activities;
- all indirect or overhead costs (i.e., A-87 costs);
- activities related to eligibility determinations; and
- anti-fraud related activities.

### Direct Costs

- A. Staff Salaries: On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the amount of salaries of staff charged to the project. In the corresponding Budget Narrative, list the titles and the annual salaries of the staff that will be working on the project, and the corresponding

percentages of their time spent on the project. Provide an explanation of any anticipated changes or exceptions in staffing patterns and/or annual salary costs during the plan period.

- B. Fringe Benefits:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the amount of fringe benefits associated with the salaries charged to the project. In the corresponding Budget Narrative, 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. Contractual Costs:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the amount of subcontracted activities for the project. 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, in the corresponding Budget Narrative, include a brief narrative of each contracted service to be provided, indicating the organization/individual selected, anticipated outcomes and projected budget. If the district plans to subcontract with a local provider agency, a separate Baseline Budget Form and Narrative (2 or 3, as appropriate, based on the population to be served by the local provider agency) must be completed for the local provider agency. Local provider agencies are not required to delineate their budget between Non-Administration and Administration costs and should include all of their budget information in the total costs column.
- D. Staff Travel:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the direct travel costs for employees assigned to the project. 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 \$.48.5 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 OTDA approval.
- E. Equipment Costs:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the identifiable costs of equipment assigned to the project. 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 two years 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. List in the Budget Narrative, the equipment and associated cost to be either purchased or rented. Justification for any exceptional equipment purchases and/or rental costs must be provided in the Budget Narrative.

- F. Supplies:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the identifiable costs of supplies assigned to the project. In the Budget Narrative provide a list of the supplies and associated cost. Justification for any exceptional supplies purchases must be provided in the Budget Narrative.
- G. Other Direct Expenses:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter any type of expense such as printing/photocopying, office rent, utilities and telephones outside of the categories listed above. In the Budget Narrative provide a list of the expenses and associated cost. Justification for any exceptional expenses must be explained in the Budget Narrative.
- H. Overhead Costs Allocated:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter overhead costs allocated to the project. These are the overhead costs allocated based on staff counts of the program categories on the Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program (LDSS-2347). Please note, district subcontractors will be held to an indirect cost rate of up to 15% of total direct costs of their project.
- I. A-87 Costs Allocated:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the A-87 costs allocated to the staff assigned to the project. These A-87 costs are allocated based on the staff counts of the program categories on the Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program LDSS-2347.
- J. Work-Related Supports:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the amount of any work-related supports (other than transportation) provided to the participants as part of the project. Payment should be non-recurring and should be intended to be used for costs associated with participating in work activities, including employment. In the Budget Narrative, list the work-related supports provided and the associated costs. Note: Costs associated with work-related supports must constitute non-assistance in accordance with 00 LCM 20.

- K. Participant Transportation:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the amount of any transportation costs to or for participants as part of the project. In the Budget Narrative, list the transportation and the associated costs provided. Note: Costs associated with transportation must constitute non-assistance in accordance with 00 LCM 20.
- L. Other Participant Related Costs:** On Budget Form 2 and/or 3, as appropriate, based on the population to be served, enter the amounts provided to participants other than the identified costs listed in Work-Related Supports and Participant Transportation for this project. In the Budget Narrative, list the participant related item and associated costs provided. Note: Costs associated with other participant related costs must constitute non-assistance in accordance with 00 LCM 20.

### **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.