

**DISTRICT OF COLUMBIA
CHILD AND FAMILY SERVICES AGENCY
BUDGET PACKAGE**

BUDGET PACKAGE COVER MEMO

PROVIDER: _____

MAILING ADDRESS: _____

CONTACT NAME: _____

SERVICE: _____

ORIGINAL

REVISION

CONTRACT NO: _____

CONTRACT ADMENDMENT/REVISION (NUMBER _____)

PERIOD FROM _____ TO _____

DATE DELIVERED/MAILED TO CFSA: ____/____/____

APPROVED BY AUTHORIZED PROVIDER OFFICIAL:

Name

Title

Signature

RECEIVED IN CFSA/CONTRACTS AND ADMINISTRATION:

DATE: ____/____/____

RECEIVED BY: _____
Title

- BUDGET PACKAGE COMPLETE
(ALL SCHEDULES COMPLETED, INCLUDING ALL REQUIRED ATTACHMENTS)**
- ADEQUATE NUMBER OF COPIES SUBMITTED (PER INSTRUCTIONS OF RFP)**
- COPIES DISTRIBUTED ACCORDING TO INSTRUCTION (ATTACH DISTRIBUTION LIST)**



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CHILD & FAMILY SERVICES AGENCY



UNIT RATE WORK SHEET

PROVIDER: _____

SERVICE: _____

ORIGINAL () REVISION () (NUMBER _____)

RFP/CONTRACT NO:

FOR PERIOD : **FROM** _____ **TO** _____

(A) TOTAL BUDGET FOR PROVIDING SERVICES: _____

(B) CFSA SHARE OF TOTAL BUDGET: _____

(C) TOTAL NUMBER OF SERVICE UNITS TO BE DELIVERED: _____

SERVICE UNIT: _____

RATE PER UNIT OF SERVICE:

((A) DIVIDED BY (C)) _____

PROJECTED CFSA SHARE OF PROPOSED BUDGET: _____

(B) DIVIDED BY (C) _____

NAME / ADDRESS OF FACILITIES TO BE USED IN THE DELIVERING THE PROPOSED SERVICES:

FACILITY #1 _____

FACILITY #2 _____

FACILITY #3 _____

FACILITY #4 _____

FACILITY #5 _____

FACILITY #6 _____

GOVERNMENT OF THE DISTRICT OF COLUMBIA

CHILD & FAMILY SERVICES AGENCY

BUDGET PACKAGE INSTRUCTIONS

The following schedules comprise the Child and Family Services Agency (CFSA) budget package:

BUDGET PACKAGE COVER MEMO

UNIT RATE WORK SHEET

BUDGET SUMMARY FORM

SCHEDULE 1: SALARY AND WAGE JUSTIFICATION

SCHEDULE 2: FRINGE BENEFIT JUSTIFICATION

SCHEDULE 3: CONSULTANTS / EXPERTS JUSTIFICATION

SCHEDULE 4: OCCUPANCY COST JUSTIFICATION

SCHEDULE 5: TRAVEL AND TRANSPORTATION COST JUSTIFICATION

SCHEDULE 6: SUPPLIES AND MINOR EQUIPMENT COST JUSTIFICATION

SCHEDULE 7: CAPITAL EQUIPMENT AND OUTLAYS COST JUSTIFICATION

SCHEDULE 8: CLIENT EXPENSE COST JUSTIFICATION

SCHEDULE 9: COMMUNICATIONS COST JUSTIFICATION

SCHEDULE 10: OTHER DIRECT COST JUSTIFICATION

SCHEDULE 11: INDIRECT / OVERHEAD COST JUSTIFICATION

The budget package should be completed after the offering organization has developed a complete and detailed budget for operating the service(s) being proposed. These CFSA forms and instructions are not expected to substitute for the organization's own budgeting process.

In completing the CFSA budget package, the following order of completion should be followed:

Schedule 1 – 11 should be completed in order, followed by the Budget Summary Form, followed by the Unit Rate Form. The Budget Package Cover Memo should be completed last.

On each page, numbers need to be totaled both down columns and across rows. If additional copies of any schedule page are needed, number each page as “PAGE _____ OF _____ PAGES” on the header (e.g. Page 1 of 3). Total the amounts on each page of the schedule and enter the total amount for all of the pages of the schedule on the first page of the schedule only.

In completing the budget, vendors are to distinguish the costs associated with each facility that the vendor proposes to use to provide services. The budget schedules give space for three facilities. (If only one facility is involved, complete only Column (2)). Vendors who are proposing to use more than three facilities should make additional copies of the schedule pages.

All cost estimates must be fully documented. See the schedule specific instructions for the documentation, which is required, for any given budget item.

Note that in general, “minor” is defined as costing less than \$2,500.00; “major” as anything over \$2,500.00.

Use whole dollar amounts, rounding amounts of 50 cents or more up to the next whole dollar and amounts of 49 cents or less down to the next whole dollar.

Each part of the CFSA budget package contains certain identifying “header” information which should be completed as follows:

Provider – enter the name of the organization offering to provide the service. If different levels of a single organization are involved (e.g., a separately (not necessarily though) named site within a larger organization), enter the name of the organization with ultimate financial responsibility for delivering the service.

Original/Revision – enter an “X” in the appropriate box to show whether this package is the original budget (the one first submitted to CFSA for the period covered) or a revision. If a revision, enter the sequential number of the revision (e.g. the first revision is Number 1, etc.).

RFP/Contract No. – enter the Request for Proposal number corresponding to the RFP under which the vendor is proposing to provide service. Enter the Contract number if this budget is for a renewal, amendment or extension to a contract in force.

For Period – enter the beginning and end dates to be covered by the proposed budget.

The specific instructions for each schedule are on the following pages. Please read all instructions carefully, as full points will not be given to proposals with incomplete budgets.

SCHEDULE 1: SALARY AND WAGE JUSTIFICATION

This Schedule shows the salaries or wages to be paid to each of the organization's employees for the provision of services under this contract. It is completed by filling out eight columns with the following information regarding the organization's payroll:

Column (1): Position Title: Enter the title of each position to be used in carrying out this service.

Column (2): Name: Enter the name of the person who will fill each position. If an individual has not yet been hired, enter "TBF" for "To be Filled," and enter the date on which the position is to be filled. **Attach** the job announcement and a commitment letter stating offeror's intent to hire contingent upon award of contract.

Column (3): Salary or Hourly: If the position is a salaried position, place an "S" in this column. (Note: a position is salaried if a paycheck is issued without regard to hours worked. Individuals in salaried positions are usually paid a level amount each period, earn annual and sick leave, and are paid for holidays). If this position is an hourly position or a volunteer position, place an "H" in this column. (Note: a position is hourly if the pay depends strictly on the number of hours worked. Hourly positions are usually paid a different amount each pay period. Unlike Consultants or Experts, however, the organization pays certain fringe benefits for hourly employees, such as Social Security (FICA)). Volunteers are to be considered hourly employees for purposes of calculating the in-kind value of contributed services.

Column (4): Base Salary/Hourly Wages: The entry in this column will be different, depending on whether a the position is on a salary or hourly wage basis.

For salaried positions, enter the base salary corresponding to the period covered by this budget. (Note: include in base salary the amounts paid for vacation, holidays, and other leave. Bonuses, personal use of organizational assets, auto allowances, and other cash-value fringe benefits should be included in salary). Include any anticipated salary increase for each position by pro-rating the increase salary over the period after the increase is anticipated to be given. If a position is "To Be Filled," enter the salary corresponding to the part of the period the position will be paid.

Column (5): % of Time or # of Hours on This Service: For salaried positions, enter the percentage of overall time the individual will spend on this service. (Note: if a salaried person spends normal "9-to-5" working hours on this service and then devotes additional hours to other business of the organization, the entry cannot be 100 percent).

For hourly positions, enter the total number of hours the individual will spend on this service. (Note: if an hourly employee is expected to work some these hours in an "overtime" or other premium-pay circumstance, modify the number of hours accordingly and attach documentation. For example, if an hourly employee is expected to work 40 hours of overtime at "time-and-a-half" during the period covered by this budget, enter these hours as 60 hours – 1.5 X 40 – in addition to regular hours worked. Volunteers do not qualify for premium-pay calculations).

Column (6): Total Salary/Wage Cost: Multiply the entry in Column (4) by the entry in Column (5) to determine the total amount of salaries and wages (cash and in-kind) attributable to providing this service for the period covered by this budget.

Column (7): Other CFSA Contracts: If the position is charged to more than one CFSA contract, enter "Y" and attach documentation to show the amount charged to all other CFSA contracts. If the position is charged to no other CFSA contracts, enter "N."

SCHEDULE 2: FRINGE BENEFIT JUSTIFICATION

This Schedule shows the amount that will be paid by the organization on behalf of employees carrying out the work of this contract for each of the following four categories of fringe benefits (provided such benefits are granted under approved plans and are distributed equitably):

Social Security (FICA)- the amount paid by the employer (separate from the amount withheld from an employee's salary or wages). Contributions are made at a rate fixed by Federal law. Currently, the rate is 7.65 percent – 6.2 percent for OASDI on the first \$61,200 and 1.45 percent for Medicare with no ceiling or wage base. When rate is expected to change for another calendar year, make separate calculations for the part of each period to be covered by this contract.

Health/Hospitalization Insurance- the amount paid by the employer for health, hospitalization, dental, accidental, disability, or life insurance (in addition to any amount withheld from an employee's salary or wages). A **CERTIFICATE OF INSURANCE** is required to document hospitalization, life insurance and/or long-term disability.

Worker's Compensation- the amount paid by the employer for mandatory worker's compensation insurance under Federal and District or State law. The rate of employer contribution is experience-rated. Attach a **CERTIFICATE OF INSURANCE** showing the schedule of benefits for worker's compensation.

Unemployment Insurance- the amount paid by the employer for mandatory unemployment insurance under Federal and District or State law. The rate of employer contribution is experience-rated. Attach **THE CONTRIBUTION RATE NOTICE** for unemployment insurance.

Other Benefits- any other employer-paid benefits. **Attach** justification for any additional fringe benefits offered to employees. (Bonuses, personal use of organizational assets, auto allowances, and other cash value fringe benefits should be included in salary. Do not include vacation or other leave in this category – leave is included in salary).

Columns (2) – (4): Employer Payments on Behalf of Employees to work on this Contract/RFP- for each type of employee (salaried, full-time employees in Column (2); salaried, part-time employees in column (3); and hourly employees in column (4)) who will be involved in providing this service, calculate the amount that the organization expects to pay for fringe benefits. Enter the total amount of fringe benefits payable for each category of employees in the space provided. Total the benefits for each category of employees and enter on the line labeled "TOTAL BENEFITS."

Column (5) Total Employer Payments for this Benefit- Add together the entries on each line of Columns (2) through (4) and enter the total on the appropriate line of Column (5). Total all benefits and enter on the line labeled "TOTAL BENEFITS."

SCHEDULE 3: CONSULTANTS / EXPERTS JUSTIFICATION

This schedule shows the amount to be paid by the organization to consultants, specialists, experts and other contract employees who will be paid no fringe benefits. It is completed by filling out the following six columns:

Column (1): Position Title- enter the title of each position to be filled by a consultant or expert (e.g. Consulting Pediatrician, Social Worker, etc.).

Column (2): Name- enter the name of the person who will fill each position. **Attach** a copy of the signed consultant agreement. If an individual has not yet been hired, enter “TBF” for “To be Filled,” and enter the date on which the position is to be filled. **Attach** a job announcement and a commitment letter stating offeror’s intent to hire contingent upon award of contract.

Column (3): Base Wage/Hour- enter the basic rate at which the consultant or expert will be paid for each hour worked. If the payment basis is other than hourly (e.g. daily or monthly), convert to an hourly rate and attach justification for other than hourly payment.

Column (4): No. of Hours for Period- enter the number of hours each consultant or expert will work during the period specified for delivering this service.

Column (5): Total Cost- multiply the entry in column (3) by the entry in column (4) to determine the total amount of compensation for consultants and experts covered by this budget.

Column (6): Other CFSA Contracts- if this consultant/expert is proposed for other CFSA contracts, enter “Y” and attach documentation to show the amount of time being charged to the other contracts. If the consultant/expert is not proposed for other CFSA contracts, enter “N.”

SCHEDULE 4: OCCUPANCY COST JUSTIFICATION

This schedule shows the amount to be paid by the organization for occupying space necessary to carry out the planned service.

The schedule is completed by filling out four columns with summary information on the amounts budgeted for the following categories of occupancy cost:

Rent- rental or lease payment for space used in delivering the service. Attach a copy of the lease or rental agreement. Attach justification of lease costs in excess of \$8.00 per square foot. (Note: If space is donated, include the fair market value of the in-kind contribution to the value of the service. If space is owned, enter mortgage or depreciation amounts and attach documentation).

Gas/Electric/Oil/ Water- utilities necessary to carry out the service. Attach separate documentation for each component of utility cost.

Trash- separately contracted trash and solid-waste removal. If no special contract arrangements are necessary (i.e. municipal removal) enter "N/A."

Maintenance- separately contracted janitorial and maintenance services. If no special arrangements are necessary (i.e. provided by employees), enter "N/A."

Insurance- separately paid fire, liability or accident insurance associated with specific space. If no special arrangements are necessary (i.e., provided under a master policy for all sites), enter "N/A."

Pest Control- separately contracted pest control and/or extermination services. If no special arrangements are necessary (i.e., provided by employees) enter "N/A."

Repairs-separate repair costs incurred.

Other- all other costs related to occupying space for the purpose of delivering the identified service. Attach explanation and documentation.

SCHEDULE 5: TRAVEL AND TRANSPORTATION JUSTIFICATION

This Schedule record the amount to be paid by the organization for travel and transportation necessary to carry out the planned service.

The Schedule is completed by filling out three columns with summary information on the amounts budgeted for the following categories of travel and transportation cost:

Vehicle Lease- rental or lease payments for autos, vans, or trucks used in delivering the service. (Note: If vehicles are donated, include the fair market value of the in-kind contribution to the value of the service). Attach a description of the vehicle and copy of the lease.

Vehicle Depreciation- “accounting-type” charges to account for the future replacement cost of a vehicle already owned. (Note that no vehicle purchased outright with Government funds may be depreciated).

Gasoline/Oil/Supplies- “consumable” supplies necessary to operate vehicles in order to provide travel and transportation in support of the service. Attach separate documentation of each element of cost for each vehicle.

Tires/Batteries- “major” items of expense relative to operating vehicles for travel and transportation to support the planned service. (In general, maintenance and repairs for vehicles not owned or leased by the organization are not allowable).

Maintenance and Repairs- routine maintenance and required repairs of vehicles used in providing travel and transportation to support the planned service. (In general, maintenance and repairs for vehicles not owned or leased by the organization are not allowable).

Insurance- collision, liability and other insurance related to providing travel and transportation to support the planned service.

Registration- vehicle registration and licensing related to providing travel and transportation to support the planned service.

Mileage/Fares- mileage reimbursements and taxi/subway/bus fares related to providing travel and transportation to support the planned service.

Other- all other costs related to providing travel and transportation to support the planned service. Attach explanation and documentation.

SCHEDULE 6: SUPPLIES AND MINOR EQUIPMENT COST JUSTIFICATION

This schedule shows the amount to be paid by the organization for various supplies and minor equipment necessary to carry out the planned service.

Using one column for each proposed facility, record the amounts budgeted for the following categories of supplies/equipment cost:

Office Supplies- paper, pencils and other consumable supplies used in delivering the service. (Note: If most office supplies are used in a central/administrative office, identify one of the “Facility” columns as this office and enter all budgeted amounts under that column).

Household Supplies- cleaning, cooking, and other consumable supplies used in operating a household as part of delivering the service.

Household Furnishings- small items of furniture, utensils, and other minor furnishing items used in operating a household as part of delivering the service.

Other Supplies- All other supplies required for the purpose of delivering the identified service. Attach explanation and documentation.

Other Equipment- all other equipment costs for the purpose of delivering the identified service. Attach explanation and documentation.

SCHEDULE 7: CAPITAL EQUIPMENT AND OUTLAYS COST JUSTIFICATION

This Schedule shows the amounts to be paid by the organization for capital equipment and other major outlays to carry out the planned service.

Using one column for each proposed facility, record the amounts budgeted for the following categories of capital equipment cost:

Vehicle Purchase- vehicles purchased for use in delivering the service. This includes cars, trucks and vans. (Note: If most vehicles are assigned to a central/administrative office, identify one of the "Facility" columns as this office and enter all budgeted amounts under that column). Attach a description of the vehicle and documentation of price.

Major Repairs- repairs to a facility other than minor "maintenance" expenses included in Schedule 4 (Occupancy Cost Justification). Attach documentation.

Major Equipment- major equipment purchased for use in delivering the service. Attach a description and documentation.

Other Capital Outlays- all other supplies required for the purpose of delivering the identified service. Attach explanation and documentation.

SCHEDULE 8: CLIENT EXPENSE COST JUSTIFICATION

This Schedule shows the amount to be paid by the organization for client expenses to carry out the planned service.

Using one column for each proposed facility, enter the amounts budgeted for the following categories of client expense costs:

Food- food provided to clients.

Clothing- clothing provided to clients.

Allowances- cash for personal needs provided to clients. This does not include wages for work performed under an employment agreement between the client and the organization.

Medical- medical costs incurred on behalf of clients. This category should include only costs for treatment and supplies not covered by Medicaid and not available at government clinics or other government facilities.

Dental- dental costs incurred on behalf of clients. This category should include only costs for treatment and supplies not covered by Medicaid and not available at government clinics or other government facilities.

Training- instructional costs incurred on behalf of clients, including tuition, books, equipment, and other expenditures directly related to training required by this contract. If transportation costs are included, provide a detailed documentation statement. This category should not include costs for consultants hired to instruct clients.

Recreational: costs incurred in recreational activities as proposed.

Socio-Cultural: costs incurred in meeting specific socio-cultural needs as proposed.

Other- any other costs incurred on behalf of clients as part of the delivery of this service, which cannot be legitimately included in one of the earlier categories. If other client expense costs are identified, provide a detailed documentation statement.

SCHEDULE 9: COMMUNICATIONS COST JUSTIFICATION

This Schedule shows the amount to be paid by the organization for communications necessary to carry out the planned service.

Using one column for each proposed facility, enter the amounts budgeted for the following categories of communications capital costs:

Telephone- telephone service to be used for delivering the identified service. This includes local and long distance service. (Note: If all telephone service is billed to a central/administrative office, and costs cannot be attributed to separate facilities, identify one of the 'Facility' columns as this office and enter all budgeted amounts under that column).

Postage- charges associated with sending letters and packages as part of the delivery of this service.

Delivery- distributing packages or other goods related to delivery of this service. (In general, delivery is to be avoided when the mail is used).

Copying- duplication expenses associated the delivering the identified service.

Other- any other anticipated costs related to communication, but not covered under one of the above categories. Attach explanation and documentation.

SCHEDULE 10: OTHER DIRECT COST JUSTIFICATION

This Schedule record the amounts to be paid by the organization for any other directly identifiable costs necessary to carry out the planned service not covered on Schedule 1 through 9.

Using one column for each proposed facility, enter the type of expenses and dollar amount. Attach a detailed program and cost justification.

SCHEDULE 11: INDIRECT / OVERHEAD COST JUSTIFICATION

This Schedule shows the amounts to be paid by the organization for indirect, overhead or other administrative (sometimes referred to as Supporting Services) costs related to carrying out the planned service.

Indicate whether you have a previously approved Indirect Costs Rate. The current approval letter must be attached to your schedule. If there is not an approved rate and the administration cost is based on a percentage of direct cost from prior audited figures, attach the audit.

Using one column for each proposed facility, enter the amounts budgeted for the following categories of indirect / overhead cost:

Administration- general organizational administration not associated with carrying out the specific service. This typically includes the salary, fringe benefits and overhead associated with a central administrative office. It includes a variety of activities not identifiable with program functions, but which are indispensable to their conduct and to the organization's corporate existence.

Financial Management- the services of a qualified accountant and / or bookkeeper necessary to carry out the identified service. (Note: If financial management services are included in the "Administration" line, above, leave this line blank).

Audit- the services of a qualified auditing organization to determine that all-accounting principles were followed in managing the finances associated with delivering the identified service. (Note: If audit services are included in the "Administration" or "Financial Management" lines, above, leave this line blank).

Other Indirect / Overhead: any other costs required for delivering the identified service, which can neither be classified in one of the above three indirect/overhead categories, nor in an "Other Direct Cost" category on Schedule 10. Attach explanation and documentation.

UNIT-RATE WORKSHEET

This Worksheet shows the total cost incurred by the organization in providing the identified service and identifies the CFSA rate for the portion of the cost to be paid by CFSA. (Note: in some cases, the “total cost” and “CFSA cost” will be the same). It is completed by filling out five lines with information derived from the Budget Summary Form.

- (A) Total Budget for Providing Service – Enter the amount shown on line 13, Column 3 of the Budget Summary Form.
- (B) CFSA Share of Total Budget – Enter the amount shown on line 13, Column 1 of the Budget Summary Form.
- (C) Total Number of Service Units to be Delivered – Enter the number of service units as stated in the proposal. Generally, the number will be expressed as “client/day” figures, e.g., a client served one 24-hour period of foster care would be one unit of foster care service.

Service Unit – Indicate the service defined in the Request for Proposal or specified by the Contract Administrator.

Rate Per Unit of Service – Calculate the total cost of providing one unit of service by dividing the amount shown on line (A) by the amount shown on line (C). Enter that amount on this line.

Projected CFSA Share of Budget – Calculate the CFSA cost of providing one unit of service by dividing the amount shown on line (B) by the amount shown on line (C). Enter that amount on this line. (Note: Generally, the amount shown on this line will equal the rate paid by CFSA on “fixed price”, indefinite quantity” types of contracts).

THE BUDGET SUMMARY FORM

The Budget Summary Form is to be completed after Schedules 1 through 11 have been completed. It shows the total costs of providing the identified service and identifies the portion of total costs the organization is asking the Child and Family Services Agency to pay through the negotiated unit rate. It is completed by filling out three columns based on the amounts recorded on Schedules 1 through 11.

Transfer the totals from Schedules 1-11 onto the appropriate line in **Column (3): Total Cost** and calculate the subtotal.

If applicable, enter a fee on line 12 of this column and fill in the blank in the parentheses on line 12.

Add any fee to the Subtotal and enter the sum in the line entitled "TOTAL BUDGET."

In **Column (2): Other Funds** identify the portion of total costs shown in Schedules 1-11 which are to be covered by other funding sources or are to be donated (in-kind), either through the services of volunteers (in-kind labor) or through other donated goods or services (in-kind rent, donated vehicles, etc.).

Sum these entries and enter the total on the line entitled "SUBTOTAL BEFORE FEE" and "TOTAL BUDGET."

Fee may not be donated, so make no entry on line 12 of Column 2.

Column (1): CFSA Funds – Calculate the entries in this column by subtracting the entries in Column 2 from the entries in Column 3.