

CITY OF CHICAGO
CONTRACT BUDGET SUMMARY INSTRUCTIONS
FORM 1

The City provides this standard Contract Budget Form to ensure consistency in the collection and submission of budget and expense requests. The workbook includes required information that must be completed prior to finalizing the form for approval. Some identified cells that are described below contain formulas that link specific details within the worksheet.

The Contract Budget Summary **Form 1** includes 3 major areas:

1. **General Information** - captures agency details, such as Delegate Agency Name, Supplier Site, PO #, etc.
2. **Budget and Account Descriptions** - used to identify the appropriate account in which expenditures will be tracked.
3. **Budget Information** – used to categorize the type of expenditures that will be tracked (e.g., personnel, materials and supplies, equipment, etc.).

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

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

- A. Delegate Agency:** Enter Delegate Agency name.
- B. Program Name:** Enter Program name.
- C. Preparer Name:** Provide the name of the person preparing the form.
- D. Preparer Email Address:** Provide the email address of the person preparing the form.
- E. Preparer Phone Number:** Provide the phone number of the person preparing the form.
- F. Supplier # - Site:** Provide the City Supplier number and Site associated with the contract. The Supplier number is a city-issued unique identifier assigned to organizations doing business with the City. The site is a payment site (alpha or numeric characters) associated with the organization (i.e. 150200-K or 150211-70).
- G. 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.

H. Budget Allocation

Year: The budget allocation year is entered by the City Department. The allocation year identifies the year the allocation covers.

I. Budget Allocation: Formula based cell that identifies the amount of the City's share of the contract.

J. Department: Enter the name of the City Department in which the contract was executed.

K. Global PO Contract#: Provide the Global blanket agreement number; this is the agreement number governing the lifecycle of the agreement.

L. Global PO Contract Term: Please indicate the year of the allocation (i.e., 01/01/2024 - 12/31/2024).

M. Standard PO (Release) #: Provide the Standard PO-Release number, which is the annual distribution of funds against a Global blanket agreement.

N. Standard PO (Release) Budget Term: Please indicate the year of the allocation (i.e., 01/01/2024 - 12/31/2024).

O. Funding Strip: Provide the City issued funding account assigned to the agreement. This information is available in the funding agreement.

P. CFDA: The Catalog of Federal Domestic Assistance (CFDA), a federal identifier (i.e. 10.557) is now known as the Assistance Listing Number on SAM.gov. (Only applicable with federal funds).

Q. CSFA #: This is the Catalog of State Financial Assistance (CSFA), a state identifier (i.e., 506-00-1717) and source of financial assistance program information.

R. UEI #: This is the Unique Entity ID (UEI), a federal identifier that is issued by the System for Award Management (SAM.gov) with a 12-character, alpha-numeric code.

S. Percentage of Total Project Cost Paid by Other Share: Formula based cell that shows the percentage of the Delegate Agency contribution in relation to the total project budget.

T. Delegate Authorization: Enter the name of the authorized executive member of the Delegate Agency with signatory authority.

U. City Authorization: This is the name of the authorized executive member of the City with signatory authority.

Annual Program Budget:

- (1). Item of Expenditure:** This is the budget and itemized expenditure account in which agencies will be reimbursed.
- (2). Account number:** This is a city-issued identifier used to track and report budgets and expenses. In **exceptional** cases only, Departments may obtain approval to use "other" accounts. **Please note:** For local transportation costs, the automobile allowance for staff is the same as the allowance for City employees, 0.65 cents per mile.
- (3). Grant Award Share:** This is the total award of the contract. *This column will be automatically populated by formulas based on the information entered into the "Grant Award Share" columns in the Personnel & Non-Personnel forms.*
- (4). Other Share** This is the amount of the Delegate Agency/Organization's contribution to the program and is different from the Grant Award share. *This column will be automatically populated by formulas based on the information entered into the "Other Share" columns in the Personnel & Non-Personnel forms.*
- (5). Total Cost** This is the total program budget and includes the Grant award budget and the Delegate Agency/Organization's contributed share. *This column will be automatically generated by formulas based on the information entered.*

Additional Required Forms

❖ **Electronic Economic Disclosure Statement:**

https://www.chicago.gov/city/en/depts/dps/provdrs/comp/svcs/economic_disclosurestatements.html

CITY OF CHICAGO
PERSONNEL CONTRACT BUDGET FORM INSTRUCTIONS
FORM 2 (2A, 2B, & 2C)

The City provides this standard Contract Budget Form to ensure consistency in the collection and submission of budget and expense requests. The workbook includes required information that must be completed prior to finalizing the form for approval. Some identified cells that are described below contain formulas that link specific details within the worksheet.

The Personnel Contract Budget **Form 2** includes 3 major areas:

1. **General Information** - captures agency details, such as Delegate Agency Name, Supplier Site, PO #, etc.
2. **Personnel Budget** - used to estimate or project a delegate agency's anticipated personnel costs for the fiscal year.
3. **Personnel Information** - provide a brief summary of job responsibilities for each budgeted position.

If additional employee lines are required, please use the additional **Form 2A, Form 2B, and Form 2C** to reflect employees that are not reflected in **Form 2**.

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

- A. Delegate Agency:** Enter Delegate Agency name.
- B. Department:** Enter the name of the City department in which the contract was executed. (i.e., Department of Family and Support Services).
- C. Personnel Budget Allocation for Year:** Enter the fiscal year governing the expense budget.
- D. # of Pay Periods in Agency's Fiscal Year:** Enter the number of pay periods within Agency fiscal year.
- E. Standard PO (Release)#:** Provide the PO-Release number, which is the annual distribution of funds against a Global blanket agreement.
- F. Program Name:** Enter Program name.
- G. 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.

Personnel Budget Details:

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.

- (1). Position Title** List all positions and their covered period that will be funded under this program. This should include salaries that will be paid exclusively by funding sources other than the city. (i.e., Program Manager 02/08/2024 - 04/07/2024).
- (2). Number of Employees:** Indicate the number of employees to be funded.
- (3). Annual Salary/ Hourly Wage:** Indicate the corresponding gross salary for each employee. If there are different salaries for the same position, list the salary in separate rows.
***If the employee is a wage-based employee, indicate the maximum compensation amount to be paid per pay period.**
- (4). # of Pay Periods in the Program:** List the number of pay periods (biweekly) either per year or employment period; this information must be provided for each employee included in the budget.
- (5). # of Pay Periods to be Paid:** List the number of pay periods to be paid during the program for each employee included in the budget.
- (6). Hours per Pay Period:** Enter the total hours an employee is expected to work per pay period. If the hours to work per pay period fluctuate from one pay period to another, the maximum hours allowed to work per pay period should be indicated within the Job Description section.
- (7). % Time Budgeted On Project:** Indicate the percentage (%) of the employee's time budgeted on the project.
- (8). Position Budget Start Date:** Enter the start date of each employee included in the budget.
- (9). Position Budget End Date:** Enter the end date of each employee included in the budget.

(10). Maximum Compensation for Each Pay Period:

The estimate for each pay period should be the maximum amount allowable to pay (i.e., dollar limitation per pay period). If the claimed salary/wage amount does exceed the dollar limitation indicated in this field, the difference should be deleted. The dollar limitation information is only relevant for the employees who have no variance in time spent and pay rate. The following exceptions are not subjected to the dollar limitation: 1. The hourly employees whose total hours to work per pay period fluctuates, 2. The salary employees whose pay rates fluctuates from one pay period to another. Under these exceptional conditions, the maximum hours and estimated pay rate should be indicated on Job Responsibilities section (e.g., Maximum 50hrs; Estimate \$50). In this case, the Cost Allocation Plan should be attached to the Invoice. During the budget season, if the Cost Allocation Plan is available, it should be attached to the Budget Form.

(11). Grant Award Share: For each position listed, please indicate what amount of salary will be paid with Grant funds.

(12). Other Share: This information is the amount of the position that will be supported using the Delegate Agency/Organization's other funding.

(13). Total Program Cost: This is the total cost of the position spent on the program.

(14). Job Responsibilities: Provide a summary of the duties and responsibilities associated with each position.

(15). Totals: Formula-based cell that calculates the total amount of Personnel expenses for the program.

Fringe Benefits and Total Personnel Costs:

Both the federal government and the State of Illinois require employers to pay various employee taxes and contributions¹. These taxes and contributions, along with certain fringe benefits that a delegate may wish to offer its employees, are City eligible expenses. The City's share of fringe costs must be reasonably proportional to the City's share of salary costs. Please estimate these various costs on the form where indicated. You must have written organizational policies to support those costs.

(17). Social Security: The employee tax rate for social security is 4.2% (amount withheld). The employer tax rate for social security is 6.2% (12.4% total). The wage base limit is \$117,000. *The calculation is automatic based on the Rate.*

- (18). Medicare:** The employee tax rate for Medicare tax is 1.45% (amount withheld). The employer tax rate for Medicare tax is also 1.45% (2.9% total). There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax. *The calculation is automatic based on the Rate.*
- (19). State Unemployment Insuranceⁱⁱ:** Identify the City's Share and Total Cost of State Unemployment Insurance in columns G and I, respectively. 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.
- Note: 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.
- (20). 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.
- Note: The rate must be entered by the Delegate Agency in the Rate column. The rest of the calculation is automatic.
- (21). Other:** List any other employer expenses or benefits the agency will or must offer its employees. Please identify the City Share and the Total Cost. The rate must be entered by the Delegate Agency in the Rate column. The rest of the calculation is automatic.
- (22). Other:** List any other employer expenses or benefits the agency will or must offer its employees. Please identify the City Share and the Total Cost. The rate must be entered by the Delegate Agency in the Rate column. The remaining portion of the calculation is automatic.
- (23). Total Fringe Benefits:** This is the total amount of Fringes. *This information will be automatically generated by formulas.*

(24). Total Personnel

Costs Total: This is the total budget for personnel and fringe benefits. *This information will be automatically generated by formulas.*

Please Note: Regarding Insurance

The Department of 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.

CITY OF CHICAGO
NON-PERSONNEL CONTRACT BUDGET FORM INSTRUCTIONS
FORM 3

The City provides this standard Contract Budget Form to ensure consistency in the collection and submission of budget and expense requests. The workbook includes required information that must be completed prior to finalizing the form for approval. Some identified cells that are described below contain formulas that link specific details within the worksheet.

The Non-Personnel Contract Budget **Form 3** includes 2 major areas:

1. **General Information** - captures agency details, such as Delegate Agency Name, Department, Program name and budget allocation.
2. **Non-Personnel Budget Information** - includes Account Descriptions and Budget information used to identify the appropriate account in which expenditures will be tracked. The type of expenditure is reported by category. (e.g., personnel, materials and supplies, equipment, etc.).

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

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

- A. Delegate Agency:** Enter Delegate Agency name.
- B. Department:** Enter the name of the City department in which the contract was executed. (i.e. Department of Family and Support Services).
- C. Program Name:** Enter Program name.
- D. Non-Personnel Summary for Year:** Formula-based cell that shows the total cost of non-personnel for the fiscal year.

Non-Personnel Budget Details

- (1). Item of Expenditure:** This is the budget and itemized expenditure account in which agencies will be reimbursed.
- (2). Account number:** This is a city-issued identifier used to track and report budgets and expenses. In *exceptional* cases only, Departments may obtain approval to use "other" accounts.
- Please note:** For local transportation costs, the automobile allowance for staff is the same as the allowance for City employees, 0.56 cents per mile.
- (3). Grant Award Share:** This is the total amount per non-personnel expense account and should reflect the annual total amount for this project.

- (4). Other Share:** This is the amount of the Delegate Agency/Organization's contribution for this expense-level account and should reflect the annual total amount for this project.
- (5). Total Cost:** This is a calculated field and is based on the information that is entered in the Grant Award Share and in the Other Share.
- (6). Description and Justification for Total Cost:** Provide a description of items or services that will be from the specific line-item account. The information included in the justification must include detailed information to justify the expense.

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. Please see below for the indirect cost elections and select **only one** option that applies to this program:

A. OPTION 1 (10% DE MINIMUS RATE):

[ENTER AGENCY NAME] confirms that it has never had a federally approved indirect cost rate, pursuant to 2 CFR 200.331(a)(4), and elects to use the 10% De Minimus rate with this contract with the City of Chicago. The base calculation consists of total direct costs (i.e. Salaries and Wages, Fringes, Professional and Technical Services, Materials and Supplies, Equipment, and Other cost) less indirect cost multiplied by the indirect Cost Rate, as approved by the Ward and agency.

B. OPTION 2 (FEDERALLY APPROVED RATE):

[ENTER AGENCY NAME] confirms that there is a federally approved indirect cost rate, pursuant to 2 CFR 200.331(a)(4) of the Uniform Guidance, and elects to use the [ENTER RATE%]. Attached is a copy of the approved indirect cost rate, which outlines the direct base. The base calculation consists of total direct costs [ENTER CITY CATEGORIES TO INCLUDE IN BASE (i.e. Salaries and Wages, Fringes, Professional and Technical Services, Materials and Supplies, and Other cost)], less equipment and less indirect cost, multiplied by the indirect Cost Rate, as approved by the Ward and agency.

C. OPTION 3 (STATE APPROVED RATE):

[ENTER AGENCY NAME] confirms that there is a State of Illinois-approved indirect cost rate (State of Illinois Negotiated Indirect Cost Rate Agreement (NICRA), Title 44 Section 7000.420, and elects to use the [ENTER RATE%]. Attached is a copy of the approved indirect cost rate, which outlines the direct base. The base calculation consists of total direct costs [ENTER CITY CATEGORIES TO INCLUDE IN BASE (i.e. Salaries and Wages, Fringes, Professional and Technical Services, Materials and Supplies, Equipment, and Other cost)] less equipment and less indirect cost, multiplied by the indirect Cost Rate, as approved by the Ward and agency.

D. OPTION 4 (ELECT TO DECLINE INDIRECT COST RECOVERY)

- (7) Totals:** This is the total budget for non-personnel services. *This information will be automatically generated by formulas.*