

CITY OF CHICAGO BUDGET FORM INSTRUCTIONS

FORM 1

Budget Summary Form 1:

The City provides this Standard Budget Form to ensure consistency in the collection and submission of budget and expense requests. The Excel workbook includes required information that must be completed prior to finalizing the form. The form also includes calculations that are relational to other information included in the Excel workbook.

The Budget Summary Form 1 includes two major areas: 1) **General Information** used to capture agency information, such as Delegate Agency Name, Supplier Site, PO #, etc. and 2) **Budget and Account Descriptions and Budget information** used to identify the appropriate account in which expenditures will be tracked, reported on a program based on the type or category of expenditure (e.g., personnel, materials and supplies, equipment, etc.).

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

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

- A. Delegate Agency:** Please identify the name of the Delegate Agency.
- B. Program Name:** Please identify the Delegate Agency Program name.
- C. Preparer Name:** Provide the name of the person preparing the budget.
- D. Preparer Email Address:** Provide the email address of the person preparing the invoice.
- E. Preparer Phone Number:** Provide the phone number of the person preparing the report.
- 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** The budget allocation year is entered by the City Ward. *This information Year:*

is linked to previous information provided in Form 1.

- I. Budget Allocation:** This is the amount of the City's share of the contract. *This information is linked to previous information provided in Form 1.*
- J. Ward:** Enter the name of the City Ward in which the contract was executed. (i.e. Ward).
- K. Global PO Contract#:** Provide the Global blanket agreement number; this is the agreement number governing the lifecycle of the agreement. This information is entered by the City Ward.
- L. Global PO Contract Term:** Please indicate the year of the allocation (i.e. 01/01/2023 - 12/31/2024).
- M. Standard PO (Release) #:** Provide the Standard PO number, which is the annual distribution of funds against a Global blanket agreement. *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***
- N. Standard PO (Release) Budget Term:** Please indicate the year of the allocation (i.e. 01/01/2023 - 12/31/2023).
- O. Funding Strip:** Provide the City issued funding account assigned to the agreement; this information is available in the funding agreement.
- P. CFDA:** This is the Catalog of Federal Domestic Assistance (CFDA), which is a federal identifier (i.e. 10.557). Provide the federal code (only applicable with federal funds).
- Q. CSFA#:** This is the Catalog of State Financial Assistance (CSFA), which is a state identifier (i.e. 506-00-1717).
- R. Percentage of the Total project Cost Paid by Other Share:** This is the percentage of the Delegate Agency contribution in relation to the total project budget. **This information is automatically calculated based on the information entered.**
- S. Delegate Authorization:** This is the name of the authorized executive member of the Delegate Agency with signatory authority. ***This information is entered by the Delegate Agency.***
- T. City Authorization:** This is the name of the authorized executive member of the City with signatory authority.

Program Budget Year: 2023

- (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, Wards may obtain approval to use "other" accounts. If you are unsure how to categorize a specific cost, please contact your Ward program contact.
- 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 amount of the City award; the total award of the contract. *This column will be automatically populated by formulas based on the information entered into the "City 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 City 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 City 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/eds.html

CITY OF CHICAGO BUDGET FORM INSTRUCTIONS

FORM 1A

Budget Revision Form 1A:

The City provides the Standard Budget Form to ensure consistency in the collection and submission of budget and expense requests. The Excel workbook includes required information that must be completed prior to finalizing the form. The form also includes calculations that are relational to other information included in the Excel workbook.

The Budget Summary Form 1A includes two major areas: 1) **General Information** used to capture agency information, such as Delegate Agency Name, Supplier Site, PO #, etc. and 2) **Revised Budget and Account Descriptions and Budget information** used to identify the appropriate account in which expenditures will be tracked, reported on a program based on the type or category of expenditure (e.g., personnel, materials and supplies, equipment, etc.).

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

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

- A. Delegate Agency:** Please identify the name of the Delegate Agency. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- B. Program Name:** Please identify the Delegate Agency Program name. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- C. Preparer Name:** Provide the name of the person preparing the budget. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- D. Preparer Email Address:** Provide the email address of the person preparing the invoice. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- E. Preparer Phone Number:** Provide the phone number of the person preparing the report. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- 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). *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- 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. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

H. Budget Allocation

Year: The budget allocation year. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

Budget Allocation: This is the amount of the City's share of the contract. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

I. Department: Enter the name of the City Department in which the contract was executed. (i.e. Department of Family and Support Services). *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

J. Global PO Contract#: Provide the Global blanket agreement number; this is the agreement number governing the lifecycle of the agreement. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

K. Global PO Release

Term: Please indicate the year of the allocation (i.e. 01/01/2023 - 12/31/2024). *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

L. Standard

PO (Release) #: Provide the Standard PO number, which is the annual distribution of funds against a Global blanket agreement. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

M. Standard

PO (Release)

Term: Please indicate the year of the allocation (i.e. 01/01/2023 - 12/31/2023). *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

N. Funding Strip:

Provide the City issued funding account assigned to the agreement; this information is available in the funding agreement. *This information is linked to previous information provided in Form 1. Only change if a revision is required.*

- O. CFDA:** This is the Catalog of Federal Domestic Assistance (CFDA), which is a federal identifier (i.e. 10.557). Provide the federal code (only applicable with federal funds). *This information is linked to previous information provided in Form 1. Only change if a revision is required.*
- P. CSFA#:** This is the Catalog of State Financial Assistance (CSFA), which is a state identifier (i.e. 506-00-1717). *This information is linked to previous information provided in Form 1. Only change if a revision is required.*
- Q. Percentage of the Total project Cost Paid by Other Share:** This is the percentage of the Delegate Agency contribution in relation to the total project budget. **This information is automatically calculated based on the information entered.**
- R. Delegate Authorization:** This is the name of the authorized executive member of the Delegate Agency with signatory authority. ***This information is entered by the Delegate Agency.***
- S. City Authorization:** This is the name of the authorized executive member of the City with signatory authority.
-

Program Budget Year: 2023

- (1). Item of Expenditure:** This is the budget and itemized expenditure account in which agencies will be reimbursed.
- (2). Account #** 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. If you are unsure how to categorize a specific cost, please contact your department program contact.
- 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). Approved Budget: (\$)** This is the amount of the City award; the total award of the contract. *This column will be automatically populated by formulas based on the information entered into the "City Share" columns in the Personnel & Non-Personnel forms.*
- (4). Revision (+/-) (\$):** This is a calculated field that identifies the net increase or decrease in a specified account. All budget revisions should be budget neutral and should net to zero.
- (5). Revised Budget (\$):** Enter information based on the Delegate Agency's revised amount by account number. As information is entered in the Revised Budget field, the Revised (+/-) column will automatically calculate the difference between the revised accounts.

Additional Required Forms:

❖ **Electronic Economic Disclosure Statement:**

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

Budget Form Instructions

CITY OF CHICAGO BUDGET FORM INSTRUCTIONS

FORM 2 (Includes Instructions for Forms 2A, 2B, and 2C)

Personnel Budget Form 2: 2A, B, and 2C:

The City provides the Standard Budget Form to ensure consistency in the collection and submission of budget and expense requests. The Excel workbook includes required information that must be completed prior to finalizing the form. The form also includes calculations that are relational to other information included in the Excel workbook.

The Budget Summary Form 2 includes two major areas: 1) **General Information** used to capture agency information, such as Delegate Agency Name, Supplier Site, PO #, etc. and 2) **Personnel Budget and Account Descriptions and Budget information** used to estimate or project a delegate agency's anticipated personnel costs for fiscal year 2023 and provide a brief summary of job responsibilities for each budgeted position.

If additional employee lines are required, please use the additional forms under forms **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:** Please identify the name of the Delegate Agency. *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***
- B. Department:** Enter the name of the City department in which the contract was executed. (i.e. Department of Family and Support Services). *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***
- C. Personnel Budget Allocation for Year:** Enter the fiscal year governing the expense budget. *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***
- D. # of Pay Periods in Agency's Fiscal Year (24 vs 26):** List the number of pay periods based on the agency's fiscal year schedule.
- E. Standard PO (Release)#:** Provide the PO-Release number, which is the annual distribution of funds against a Global blanket agreement. Only change if a revision is required. *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***
- F. Program Name:** Please identify the Delegate Agency Program name. *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***

Budget Form Instructions

**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. *This information is linked to previous information provided in Form 1. **Only change if a revision is required.***

Budget Form Instructions

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 during FY2023 This should include salaries that will be paid exclusively by funding sources other than the City. (i.e. Program Manager (2/8/23-6/7/23).
- (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 in the maximum compensation amount to be paid per pay period.**
- (4). # of Pay Periods in the Program Budget Year:** List the number of pay periods 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 for Positions in this Program Budget Year:** Enter the anticipated number of pay periods to be paid to the position in this budget period.
- (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 are fluctuated from one pay period to another, the maximum hours allowed to work per pay period should be indicated on Job Description section.
- (7). % Time Budgeted On Project:** Please indicate the percentage (%) of the employee's time budgeted on the project.
- (8) Position Budget Start Date:** List the start date for this position, based on the amount of time to be allocated in this program budget.

Budget Form Instructions

(9) Position Budget

End Date:

List the end date for this position, based on the amount of time to be allocated in this program 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 on 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 are fluctuated, 2. The salary employees whose pay rates are fluctuated 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. *This information will be automatically generated by formulas.*

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

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

(13). Total Program Cost:

This is the total cost of the position spent on the program. *This information will be automatically generated by formulas.*

(14). Job

Responsibilities:

Provide a summary of the duties and responsibilities associated with each position.

(15). Totals:

This is the total amount of Personnel expenses for the program. *This is a calculated field to summarize the expenses identified in each column.*

Fringe Benefits and Total Personnel Costs:

Both the federal government and the State of Illinois require employers to pay various employee taxes and contributionsⁱ. 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.

Budget Form Instructions

- (13). 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.*
- (14). 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.*
- (15). 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. 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.
- (16). 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. The rate must be entered by the Delegate Agency in the Rate column. The rest of the calculation is automatic.
- (17). Other** Please 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.
- (18). Other** Please 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.
- (19). Fringe Benefits Total:** This is the total amount of Fringes. *This information will be automatically generated by formulas.*
- (20). Personnel Costs Total:** This is the total budget for personnel and fringe benefits. *This information will be automatically generated by formulas.*

Budget Form Instructions

Please Note: Regarding Insurance

The Department of Finance (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 BUDGET FORM INSTRUCTIONS

FORM 3

City of Chicago Non-Personnel Budget Form 3:

The City provides the Standard Budget Form to ensure consistency in the collection and submission of budget and expense requests. The Excel workbook includes required information that must be completed prior to finalizing the form. The form also includes calculations that are relational to other information included in the Excel workbook.

The Budget Summary **Form 3** includes two major areas: 1) **General Information** used to capture agency information, such as Delegate Agency Name and Ward 2) **Non-Personnel Budget, which includes Account Descriptions and Budget information** used to identify the appropriate account in which expenditures will be tracked, reported on a program based on the type or category of expenditure (e.g., personnel, materials and supplies, equipment, etc.).

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

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

- A. Delegate Agency:** Please identify the name of the Delegate Agency.
- B. Program Name:** Please identify the Delegate Agency Program name.
- C. Ward:** Enter the name of the Ward in which the contract was executed. (i.e. Ward).
- D. Non-Personnel Summary for Year:** Enter the fiscal year governing the non-expense budget.

Program Budget Year: 2023

(1). Item of Expenditure: This is the budget and itemized expenditure account in which agencies will be reimbursed.

Please note:

- Stipends under \$600 per individual should be budgeted under 0999 (Other) account. Stipends over \$600 per individual should be charged against the 0050 (Personnel account).
- Selection of Indirect cost must be made from the dropdown list of options, please see the section regarding Indirect Cost for additional

details.

(2). Account number: This is a City-issued identifier used to track and report budgets and expenses. In **exceptional** cases only, Wards may obtain approval to use "other" accounts. If you are unsure how to categorize a specific cost, please contact your Ward program contact.

Please note: For local transportation costs, the automobile allowance for staff is the same as the allowance for City employees, 0.58 cents per mile.

(3). Grant Award Share: This is the amount of the City award amount for this expense-level account and should reflect the total award of the annual contract. *This column will populate other fields in the Summary Form 1.*

(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. 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 to the total budget for non-personnel services. This information will be automatically generated by formulas.**