

## **Budget Documents Overview, FAQs & Common Mistakes to Avoid**

### **Notes:**

- Free Technical Assistance is available to all YSBs through CYSA: [support@ctyouthservices.org](mailto:support@ctyouthservices.org)
- DCF requests that you contact CYSA first before contacting DCF staff
- To confirm the dates and amounts of YSB funding please use Vendor Self-Serve (VSS) to access Core-CT: <http://www.osc.ct.gov/vendor/index.html>.

### **SFY2024/2025 Budget Projections – Due 9/2/2024**

- File name: Master Budget Revised SFY 24 - 25'.xls
- Submit your SFY2024/2025 budget projections via email by 5pm on 9/2 to: [support@ctyouthservices.org](mailto:support@ctyouthservices.org). Put your YSB name in the Subject.
- First quarter payments have been issued without the budget document but all future quarterly payments will be held until the budget is received and approved.
- You will see there is an additional funding line in your allocations this year called **Supplemental**. This is added funding being given to each YSB. Important things to note are:
  - Does not require a town match from the YSB.
  - Required to be used for direct services.
  - Is NOT guaranteed year-to-year.
  - Some allocations also include a Cost-of-Living Adjustment (COLA), if your YSB is a Private NonProfit, and must be accounted for in the same section in which it was awarded (e.g. Base/Main Grant or Supplemental).
- You will see there is an additional funding line in your allocations this year called **Enhancement**. This is added funding being given to each YSB. Important things to note are:
  - Does not require a town match from the YSB.
  - It is NOT guaranteed year-to-year.
  - Must be used to enhance existing direct services to youth, which may include full/portion of salaries of positions that provide direct services.
  - May not supplant already existing funding for the same program services.
  - Can be used for maintenance fees associated with use of a web-based data collection tool.
- Pandemic related accommodations for budget adjustments end with SFY24. In SFY25 you must request approval if your changes result in one of the following:

- 20% or more change between Direct Services and Administrative activities (including Core Unit Functions or Fixed Costs).
- \$5,000.00 or more.

Submit all Budget Adjustment Requests to:

Douglas Howard, LMSW, Connecticut Children & Families  
 douglas.howard@ct.gov

### **SFY2023/2024 Budget Actuals Report – Due 9/30/2024**

- Submit your SFY2023/2024 budget actuals via email by 5pm on 9/30 to: [support@ctyouthservices.org](mailto:support@ctyouthservices.org). Put your YSB name in the Subject.
- If you need a copy of your FY2023/2024 budget, please email [DCF.STATEWIDEYSB@ct.gov](mailto:DCF.STATEWIDEYSB@ct.gov)
- You can adjust funding between lines/rows in Column E for your SFY24 actuals without submitting a Budget Adjustment Request. (This form will be required in SFY25.) Leave the amounts you originally projected in Column C. Enter the amounts as you actually spent them in Column E. Then be sure to explain the changes in Column J by leaving the original narrative and amending it.
- If there are unspent funds at the end of any fiscal year they must be returned to the state:
 

Make check payable to:	State of Connecticut Treasury
Mail to:	Douglas Howard
	DCF
	505 Hudson St
	Hartford, CT 06106

### **Common mistakes to avoid your budget being sent back to be corrected:**

- Narratives are missing or incomplete. Writing narratives are a statutory requirement in the budget.
- Projected budget is not balanced. You cannot detail expenses less than, or in excess of, the amount DCF manages plus your match; your Total Income must match your Total Expenses.
- The amounts in the (4000) Revenue section are incorrect.
  - The amounts must equal the amounts DCF awarded. An email is sent with what the amounts are for all YSB's at the beginning of the year and subsequent emails when amounts change. DCF also posts the list on the website under For Providers - Youth Service Bureau. Some common mistakes are:
  - Municipal match is higher than Base/Main Grant. This amount needs to match original main grant amount only. Not the combination of the Base/Main Grant and Enhancement Grant and not the full actual amount the Town is contributing.
  - Amounts equal the amount from the year before. The amounts change yearly based on amount given to us from the legislator and census data updates.

- It isn't clear on the budget that the Enhancement dollars or Supplemental dollars are being used for direct services. Be sure to list categories on the income line narratives. This is required by Statute.
- The Salary line is missing narrative explaining the person(s) salary that is being covered or partially supplemented, or it is unclear if it is someone that provides direct services. DCF needs narrative that describes the position and what, if any, direct services they provide.

## FAQs

Q: How do we list shared expenses?

A: Expenses that are shared across multiple programs must be prorated for each program and the narrative must include a detailed calculation which shows how the amount is prorated.

Q: Where do we put staff wages for Summer camp?

A: It depends on the type of staffing you are using:

### **Contracted personnel:**

- List contracted personnel who will work for your program, and **will not be** on your YSB/municipal's payroll during the dates of the program, on the line for that program e.g. Summer Camp.
- Show the calculation, position name and provide an explanation of what direct services they will provide for each of the personnel listed. No benefits may be charged to the grant for contracted personnel or consultants.

### **Employees:**

- List staff who will work for your program, and **will be** on your YSB/municipal's payroll during the dates of the program, on the line Staff Salaries & Wages.
- Provide the position name for all employees listed. Benefits may be charged to the grant for employees on the Fringe Benefits line.

Q: Do we have to list every YSB employee?

A: List only grant-funded staff members working on project activities. Be sure to list any direct services that they provide.

Q: How do we calculate Fringe Benefits?

A: Fringe costs can include only employer paid benefits and cannot exceed 30% of allocated salary.

Q: What qualifies as in-kind services?

A: In-kind services are non-monetary donated services. For example: professional services (marketing, communications, artist or musician fees etc.)

Q: Can Enhancement grant funds be used for Core Unit Functions or Fixed Costs?

A: No. Enhancement grant funds must be used to enhance existing direct services to youth, which may include full/portion of salaries of positions that provide direct services, or for maintenance fees associated with use of a web-based data collection tool.



Q: In the Revenue category there is no distinction for service/program fees. Would this be best put under Cash Donations?

A: Put it under "Fundraising" as the participants are receiving a service for the fee paid (more aligned with a Fundraising event versus an Annual Appeal donation solicitation).

Q: Can we budget for a capital item?

A: State funds may not be used for capital expenditures. Capital expenditures are defined as any single non-recurring procurement in excess of \$10,000 for durable goods, information technology or related services in any single budget cycle.