

The purpose of this budget template is to reflect the true costs of providing ESIT services to children and families outside of contracted funding from DCYF. The range of revenue and spending categories will help DCYF accurately report to both federal and state funding sources in support of requests for increases in grants and/or Early Intervention Service rates.

General Instructions

1. Enter amounts in green shaded cells below the line item totals (totals will calculate automatically).
2. Report only the portion of staff salaries, goods, and services directly supporting ESIT services.
3. Report services or activities provided by non-employees under Contracted Services in the appropriate subcategory.
4. Enter Subcontractor amounts under line item 4.0. Please include your subcontractor amounts across each of the applicable revenue categories.

Costs Definitions	
Administrative Costs	<p>“Administrative costs” means costs of an organization necessary to the operation and the performance of one or more programs. This may include planning and coordination, fiscal, payroll, accounting and auditing, information technology, human resources and other costs associated with operating and maintaining staff and work space. <u>Total Administrative costs must not exceed 15 percent of the amount of this Contract.</u></p> <p>“Indirect administrative costs” means the shared costs of an organization necessary to the operation and the performance of its programs. This requires the use of a cost allocation formula that confirms shared benefit commiserate with shared costs. <u>WAC 110-400-0030 limits indirect expenses to no more than 10% of the funds received by a contractor providing direct services and no more than 5% of the funds received for contractors acting as a pass through for state and federal funds.</u></p> <p>“Direct administrative costs” means costs that are not shared across programs within the organization rather direct costs incurred wholly by and 100% allocable to the local ESIT program.</p>
Program Costs	Costs for direct ESIT services to children and families including early intervention services provided under public supervision outlined in Policy 2.A.11. This includes salaries and benefits for direct service personnel, goods and services, equipment, training, travel, and other costs related to direct ESIT services.
Revenue Categories	
State 0-3 Special Education Funds	Contracted state 0-3 special education funds.
ELTA Funds (State)	State Education Legacy Trust Account (ELTA) funds.
IDEA Part C Funds	Federal funds used as Payor of last resort in support of direct services.
Total Budget (This amount is auto calculated)	State and Federal fund sources administered by DCYF.
Spending Categories	

1.0 Personnel	Employee salaries and wages. [An employee who works 40 hours a week is considered full time. At 52 weeks a year, one full-time employee puts in 2,080 work hours a year. One way to calculate FTE is to add total hours for position types then divide by 2,080. Suppose you have 17 occupational therapists working a total of 20,800 hours in a year. That translates into 10 FTEs.] Employee Fringe/Benefits which includes federal (SSI, Medicaid, etc.) and state (L&I, etc.) withholdings, employee health insurance, employee pension/401K contributions, etcetera.
2.0 Goods and Services	Services or activities provided in support of early intervention service delivery including professional development and training, developmental materials and supplies, program equipment, postage, printing, and rent. Tis category includes Child/Family-specific costs aligned with individual needs described in the respective Individualized Family Service Plans (IFSPs).
3.0 Other Travel	This includes ESIT-required travel for regional and/or state level meetings, service delivery travel related to program operations (e.g. home visits, coordination) and staff training.
4.0 Subcontracts	Total subcontract amounts to include both ESIT direct services and administrative expenditures.
5.0 Administrative/Indirect	Shared costs of an organization necessary to the operation and the performance of its programs. This may include fiscal, payroll, information technology, human resources and other costs associated with operating and maintaining staff and work space.

Send completed operating budget to ESIT.Reports@dcyf.wa.gov and courtesy copy the assigned QI Specialist/Contract Manager.