DFSS
Department of Family and Support Services

Children Services Division

Budget Ready

CSD Pre-Service Training

2026-2027

Welcome! Before We Begin...

- ✓**Please pick up a copy of your note catcher**
- ✓**Share amongst each other as you get settled:**
  - ✓***What has been a highlight of your summer, and/or:***
  - ✓***what is something you are looking forward to?***
- ✓A copy of this PowerPoint presentation will be shared via Sched after the training and may be used as a resource during the budget development and submission process.
- ✓Any participant who would like additional Teams time for more clarity should schedule time using the Booking link.

Word Cloud Activity

Please scan the QR code or type in the link below:

https://pe.app/budgetready

Meet Your Fiscal Team

- Angel Jones-Dotson, Senior Director of Fiscal, Data & Program Planning & Communications

- Jacinta Passamentt, Assistant Director of Fiscal

- Eleni Tianis, Supervisor of Children Services, Fiscal

Meet Your Support Services Coordinators (SSCs)

- Denna Millsap, SSC
- Janie Maldonado, SSC
- Ana Guzman, SSC
- Juana Herrera, SSC

Purpose of This Training

- This session will be an interactive follow-up to the trainings that took place 6.24.26 and 6.26.26
- Participants will interact to review a completed budget Excel template, discuss allowability and troubleshoot common budget hiccups, and recap the DFSS CSD Program requirements to facilitate the budget review and approval process.

Agenda

- Welcome Word Cloud and Introductions– 5 minutes
- Budget Overview/Reminders – 20 minutes
- Budget Packet Accuracy Activity- 35 minutes
- Budget Packet Accuracy Review – 20 minutes
- Action Planning and Q&A – 15 minutes

Offered Norms for Today

Page 2 on your note catcher

Budget Overview/Reminders

Whole Group Share Out & Independent Reflection

- **What do we remember from the two trainings that have taken place?**
- **What do we still need to know?**
  - Open up your note catcher to look at your KWL chart. Take the next few minutes to write in your answers

Open to page 3 on your note catcher

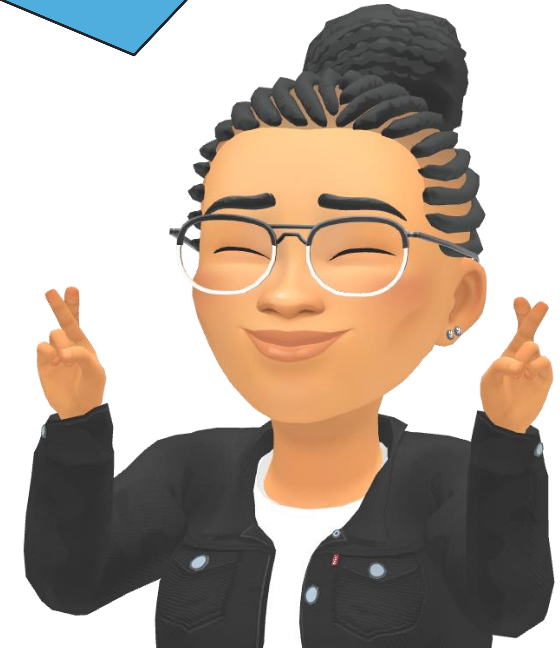
What Makes a Complete Budget?

- Using the most recent Budget Template
- Reviewing Accounts Tab
- Cover Page completed, including signatures
- Salary & Fringe Tabs Aligned with Salary & Fringe Document
- Non-Personnel Justified as described in the Budget Narrative using your agency Cost Allocation Plan
- Budget Narrative Included
- Cost Allocation Plan Included
- Supplemental Documents Attached

Accounts Tab Tip

- The Accounts Tab provides instructions and examples of what may be charged to each cost code/tab of the Excel budget template. This must be read thoroughly before submission, especially for ECBG as it is an updated Excel template
- Each cost code description should only include a list/the language of what is in the budget narrative.
- Please remove additional sample language on each of the Excel budget tabs – there should be no items or costs that you are not charging for listed.

When making budget updates or revisions, please highlight and bold the changes you have made in the Budget Narrative. The easier it is for us to view what changes you have made, the faster it will be for us to review and submit your budget, and thus the faster it will be for you to voucher!



Staff Qualifications Matter

- Staff qualifications are a contractual requirement under the CPS/DFSS (Intergovernmental Agreement) IGA.
- Positions included in your budget must meet minimum credential requirements.
- Salary & Fringe costs must align with the qualifications required for the position.
- If you are a director, you cannot list yourself as also in a teaching role.

FY27 Supplemental Document List

Initial Budget

- Background Checks Document
- Budget Narrative
- Budget Signature Page
- Budget
- Cell/mobile phone policy
- Classroom Schedule
- Cost Allocation Plan
- Equipment Quotes + Justification Letter

- Hiring Plan
- Leases + Lease Affidavits
- Licenses
- List of School Closure Days
- Main Salary & Fringe Document
- Most recent Organizational Chart
- Scope of Services
- Staffing Plan
- Travel Approval Memo

Revised Budgets/Budget Revisions

- Background Checks Document
- Updated Budget Narrative
- Updated Budget Signature Page
- Budget
- Updated staff credentials if applicable
- Cell/mobile phone policy - if applicable
- Updated Cost Allocation Plan
- Equipment Quotes + Justification Letter -- if applicable
- Updated Salary & Fringe Document
- Updated Staffing Plan if applicable
- Travel Approval Memo – if applicable

Cost Allocation Plan:

<u>If it is shared</u>, it must be allocated- and clearly explained.

What is Cost Allocation-

- Distributing shared costs across <u>multiple funding sources</u>
- Ensures each program pays only its fair share
- Required when costs benefit more than one program.

When is Cost Allocation Required?

- Staff work across multiple programs (ECBG/HS)
- Shared space (Rent, Utilities)
- Shared services (admin, supplies, contracts, trainings)

Key Requirements

- Must be reasonable, consistent, and documented
- Must align with; budget, staffing plan, actual program operations
- Allocation Methods- Agency must determine its allocation methods.

Cost Allocation

<u>If it is shared</u>, it must be allocated- and clearly explained.

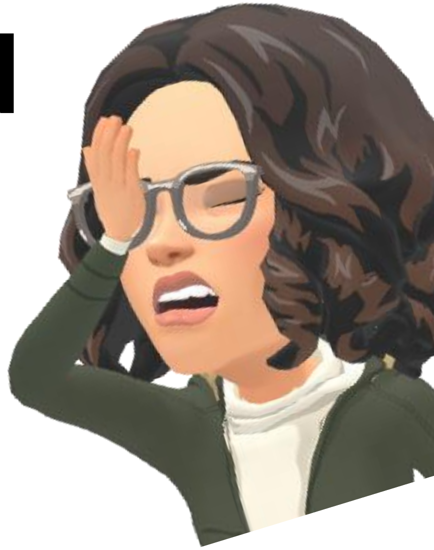
Allocation Methods

- Staff salaries - % of time assigned to each program
- Rent/utilities - square footage used by program
- Admin costs - % of total enrollment or funding

Common Errors to Avoid

- Allocations that do not match the staffing plan, or the budget narrative.
- Percentages that don't total 100%
- No explanation of methodology
- Applying different methods inconsistently

Common Reasons Budgets Are Delayed



- **Documentation Issues**
  - Missing or not updated Budget Narrative
  - Missing or not updated Cost Allocation Plan
  - Missing or not updated Org Chart
  - Missing or not updated or current template Salary & Fringe Document
  - Missing or not updated Staffing Plan
- **Fiscal Issues**
  - Unallowable Costs such as Gasoline, Bus rental, bus cards – on wrong line, billing for anything related to a vehicle.
  - Incorrect FICA percentage
  - Rent without Lease and Affidavit
  - Equipment without Quotes
- **Program Issues**
  - Missing Gateway Credentials
  - Vacancies not identified
  - Staffing Ratios Not Met – knowing the teacher to child ratio will help ensure you don't miss anyone
  - Persons having more than one role (Directors/Site Managers/Owners cannot be the teacher in the classroom)

Submission Process

- Standard for Initial Review & Budget Revisions
  - Submit via Email, attach all supporting documents – Total of at least 14 attachments
    - To DFSSContractUnit@cityofchicago.org
    - Angel.Jones-Dotson@cityofchicago.org
    - CC: Kimberly.Nothdurft@cityofchicago.org

Reminder: completed budget packets are essential

- Once CSD completes review, it is moved to the Finance Division and their process begins.
- Finance Division staff will send an email notification when budget has been "approved" and ready to invoice.

FY27 Top Five Reminders

1. Submit all required supporting documents.
2. If a cost is shared, it must be allocated.
3. Ensure staffing plans align with budgeted positions & salary & fringe document.
4. Equipment requires 3 quotes.
5. Budgets are not moved to the Finance Division until all documents and needed updates are resolved.

Post-Submission

- Invoice monthly (Required)
- Monitor Utilization monthly
  - Monthly Letters at EDPD Meetings
  - Spending Plan is required, due date depending on funding stream
- Submit revisions as needed.
- **Pay attention to deadlines**
- Failure to timely invoice and/or persistent underspend will be considered and weighted and may affect the following year's contract and grant amount.

Budget Packet Accuracy

Budget Packet Accuracy Activity

Roles and Responsibilities

- Spokesperson
- Scribe
- Includer
- On-task Person
- Affirmer

Activity Description

- At your tables, you will each have a fictional budget from a different funding stream/grant.
- Your task is to review your fictional budget packet for common errors and mistakes. Everyone can use their red pens and highlighters to work.
- Capture the mistakes on our "Agency Email Template" on your flip chart

Open to page 6 on your note catcher

Budget Packet Accuracy Activity

Activity Description

- Assign yourselves roles within your group
- Begin reviewing your budget packet documents. You will have one of the following:
  - PFA
  - HS
  - EHS
  - EHS CCP
  - PI
- Prepare your “email” on the flip chart paper
- Questions?
- GO!

Open to page 6 on your note catcher

Budget Packet Accuracy Review

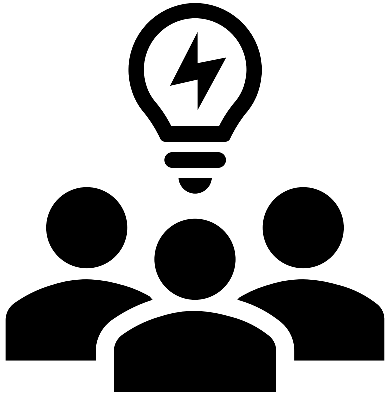
Budget Packet Accuracy Review

Activity Description

- As a group, review the answer key.
- Did you capture all errors on your flip chart?
- Count how many errors you captured out of the total number of errors on your answer key
- Turn in your answer key to facilitator– the group who got the most will get a prize!

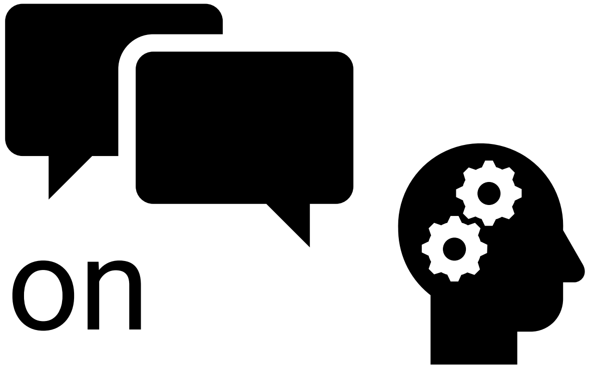
Open to page 7 on your note catcher

Whole Group Circulation



- Take a few minutes to walk around the room and review the poster boards with common mistakes from other groups

Turn & Talk or Independent Reflection



- Take a look back at your KWL chart. Take the next 3 minutes to write in:

  What are your key takeaways?

Open back to page 3 on your note catcher

Action Planning + Q&A

Action Planning: Independent Reflection

- Plan for spending down
- Collaborate with program staff to determine purchasing needs
- Organize documentation

- Based on the activities and your KWL chart:
  - **What are some action planning steps, if any, you may need to take to plan for your agency's fiscal year?**

Open to page 8 on your note catcher

Q & A Time + Gratitude

THANK YOU for joining us today!

STAY TUNED to CSD Updates:

Fiscal Corner

PLEASE FILL OUT OUR EXIT SURVEY AT THE QR CODE ABOVE!

Resources

- Link to Booking Page
- City of Chicago :: Chicago Early Learning (CEL)
- Welcome - Illinois Department of Early Childhood
- Illinois Early Childhood Programs and Funding Streams Guide
- Public Act 0594 103RD GENERAL ASSEMBLY

Resources continued

- City of Chicago :: Chicago Early Learning (CEL)
- Head Start | HeadStart.gov
- Fiscal Management | HeadStart.gov
- Head Start Policy and Regulations | HeadStart.gov
- Web Link – all DFSS CSD Fiscal Resources – STAY TUNED