



OPERATIONAL SERVICES DIVISION

INSTRUCTIONS FOR THE COMPLETION OF A BUDGET FOR A NEW OR INDIVIDUAL STUDENT PROGRAM

INTRODUCTION

The budget for a new or Individual Student Program is designed to reflect the total annual program costs associated with the fiscal year operation of a program. Conceptually, all the expenses are added together and divided by the number of students in the program. This budget is required for all new and or Individual Student Programs (except for out of state programs).

This document contains directions for each line of the budget. These directions are generally for the completion of the Excel version of the budget. However, the Operational Services Division (OSD) will consider prior versions of the budget as well as alternative approaches to the budget development (on a case by case basis). New program budgets are based on all of the expenses associated with the anticipated enrollment in the program.

A budget for **an Individual Student** Program may be based on all of the expenses for either one student or several students. Samples of completed budgets for or Individual Student Programs are provided at www.mass.gov/spedpricing. These samples are for demonstration purposes only and, although created using typical staffing patterns and industry averages, do not reflect an actual program. In addition to the sample budgets, the website contains definitions of all staff titles and components within the budget.

Out of State Programs: Out of state programs whose tuition price is set by the host state may submit their state authorization in lieu of the budget.

Budget Review by the Operational Services Division: OSD reviews current and prior year budgets for or Individual Student Program placements for your organization when authorizing the tuition place. Since you may not charge different prices for the same program, your budget should basically be the same for all or Individual Student Program placements, with the exception of certain lines reflecting the customized nature of services designed for the individual student.

If the budget is for an initial placement, OSD will either set the tuition price at the requested level or at the same level as others in the program (unless the budget clearly reflects differences in staffing levels and/or consultants).

In cases where the dates of service overlap fiscal years, OSD will authorize the price for the most logical IEP period. **Please note:** Do not include non-reimbursable costs in any line of the budget.

One to One Aides: Please enter the requested amount for a one to one aid, if appropriate, in the price development section.

Line by Line Instructions

Header Section

- New_ or Individual Student Program Check budget type
- Corporate Name Enter your organization’s name
- Program Name Enter the program name
- FEIN Enter your Federal Employer Identification Number
- FY Enter the fiscal year

Direct Care Program Support Staff UFR Titles

(See the document entitled *Selected Staff Positions and Component Definitions for the Completion of a New or Individual Student Program Budget*).

This section contains the most common staff titles in private special education programs. Enter only those staff in your program needed to provide the services to the student. As such, you may leave several positions blank. You may add lines for staff positions that have not been printed on the form. A **complete** listing is available in the Uniform Financial Report Audit and Preparation Manual available at: www.mass.gov/ufr.

FTE For each Direct Care/Program Support Staff position listed, enter the required full-time equivalents in the FTE column. Combine all FTEs of the same title on one line.

- Amount** For each FTE listed in the budget, enter the total cost in the amount column.
- Average Salary** Enter the average salary for the FTEs. (Divide the total salary amount by the
- Payroll Taxes** Enter the total payroll taxes for all staff.

Fringe Enter the total fringe benefits for all of the direct care staff.
Subtotal Staff Enter the total FTEs and salaries.
Total Direct Care/ .
Program Staff Costs
Program Component Enter the total of the salaries, payroll taxes and fringe benefits.

(See the document entitled *Selected Staff Positions and Component Definitions for the Completion of a New or Individual Student Program Budget*).

This section contains the most common components in private special education programs. Enter only those components in your program needed to provide the services to the student. As such, you may leave several lines blank. You may add lines for components that have not been printed on the form. A complete listing is available in the Uniform Financial Report Audit and Preparation Manual available at: www.mass.gov/ufr.

Price Development

1. *Program Total*
Enter the total of the salaries, payroll taxes and fringe benefits (same as above)
2. *Program Offsets*
Enter any sources of revenue available to offset the expenses. Examples include school lunch program, eRate grants for telecommunications, Title I and Title III grants, among other things, such as Department of Children and Families clothing, birthday and holiday allowance.
3. *Net Adjusted Program Costs*
Subtract the offset total from the program total.
4. *Projected Enrollment for the Fiscal Year*
Enter the anticipated enrollment. For an Individual Student Program budget, this figure may be 1 or more than 1.
5. *Requested Annual Price*
Divide the net adjusted program expenses by the anticipated enrollment.

One to One Aide for this student, including payroll tax and fringe (for Individual Student Programs only).

Regardless of the number of students in the program, enter the amount for a one to one aide for the individual student. Include payroll tax and fringe, if appropriate, as well. Separating the aide from the rest of the program helps to determine the base price, if possible, for the Individual Student Program. The inclusion of a one to one aide in this budget is wholly separate from the completion of an Individual Price Request for a student in an approved program.

Please note: When filing the Uniform Financial Report, specify the level (Direct Care Staff I or II, for example) on the appropriate line of schedule B. Payroll taxes and fringe are also reported on their respective lines of Schedule B.

Annual Price with Aide Add the annual price above and the amount for the aide, if any.

6. Days of Operation Enter the number of days in the program.

7. Requested Daily Price Divide the requested annual price (with aide, if any) by the number of days.

Signature Section

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|----------------|-----------------------------|
| Signature | Sign the form |
| Name and title | Print your name and title |
| Email Address | Enter your email address |
| Date | Enter the date |
| Telephone | Enter your telephone number |