

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
OFFICE OF INTERGOVERNMENTAL AFFAIRS AND GRANTS ADMINISTRATION
BUDGET ASSISTANCE SHEET FOR 2009-2010**

The following information may be helpful in preparing the budgets for grant-funded programs.

The average daily rate, average yearly salary, and the average hourly rate are the basis for estimating salary and fringe benefits. Use the actual daily rate, yearly salary, or hourly rate, if available. An Excel spreadsheet Fringe Calculator is available at <http://gafla.dadeschools.net>. Click on the Useful Forms link to download a copy to your computer.

Full-time Teacher Rates	Object	Rate	Personnel - Fringe Benefits	Object	Rate
Average Daily Rate	5144	\$237	Retirement	5210	10.02%
Average Yearly Rate	5144	\$50,260	FICA	5220	7.65%
Average Hourly Rate	5150	\$32	Worker's Compensation	5240	2.89%
			Total Fringe Benefits		20.56%
Group Insurance	5232	\$7,500	(lump sum for each full-time personnel only)		

The average daily rate is the basis for estimating salary and fringe benefits for Temporary Instructors. Use the actual daily rate for the Temporary Instructor, if available.

Temporary Instructor Daily Rates	Object	Rate	Fringe Benefits	Object	Rate
Regular/Emergency	5149	\$90	Retirement	5210	4.25%
Pool/Permanent	5149	\$110	FICA	5220	7.65%
			Total Fringe Benefits		11.90%

In-Service Reimbursement	Object	Rate	Fringe Benefits	Object	Rate
In-Service Reimbursement	5136	\$100 per Day	FICA	5220	7.65%
This is Professional Development and requires a Function Code of 6400.			Worker's Compensation	5240	2.89%
			Total Fringe Benefits		10.54%

If allowed by the funding agency, an indirect cost of 4.50% is charged on the project budget. For State and Federal through State grants, indirect cost is calculated on the total budget except for all 5600 object codes (Equipment, Software, AV Materials, etc.). For Federal Direct grants the indirect cost is calculated on the total cost excluding any single piece of equipment which costs \$5,000 per unit or more.

The following function and object codes are frequently used in grant funded programs.

Function Codes		
5100 - Basic Instruction	7200 - Indirect Cost	
6100 - Student Services	7710 - Evaluation	
6200 - Instructional Media Services	7800 - Pupil Transportation Services	
6300 - Instructional & Curriculum Development	9100 - Community Service	
6400 - Instructional Staff Training		
Object Codes		
5149 - Substitute Teacher	Require Fringe Benefits (See Above)	5399 -Printing and Duplicating
5136 - In-Service Reimbursement		5510 -Supplies
5150 - Hourly Employee		5520 - Textbooks
5310 - Professional and Technical		5530 - Periodicals
5330 - Travel - In County		5612 - Library Books
5331 - Travel - Out of County		5620 - AV Materials
5332 - Field Trips (Function 7800)		5640 - Furniture, Fixtures, Equipment and Computers
5360 - Rental		5690 - Software
5390 - Other Purchased Services		5792 - Indirect Cost (Location: 9904 - Function: 7200)