

## INSTRUCTIONS FOR NEW PROGRAM FUNDING BUDGET

The Budget provides specific revenues and expenditures for **the program to be funded by the Children's Board** for the initial period of October 1, 2012 to September 30, 2013 and also an annual operating budget for the next full year. Column 1 includes the Total Program Budget for the initial budget period and column 2 includes the Children's Board portion of the budget for the initial budget period. This might include the purchase of start up items such as furniture and capital items that will not be purchased the next year. This budget might also phase in some costs during the first few months of program development such as salaries and fringe benefits. Column 3 is the Total Program Annual Operating Budget for the second full year of operation. This includes all expenses that will continue beyond the initial period on an annual basis. Column 4 includes the Children's Board's portion of this annual operating budget. The Annual Operating Budget is used to estimate the dollars needed for the program to continue during the Children's Board's next fiscal year.

Please include all expenditures and related revenue to operate the program in your proposal. For example, if your administrative expenditures are more than the 10% allowed by CBHC, include the entire amount in the total program budget column and the associated revenue used to pay for those expenditures. If there is no outside revenue for some of the expenditures add a line in the revenue section called agency reserve, if those dollars will be used to pay the expenditures.

### REVENUES

Please explain in the budget narrative section (see page 4) whether the various revenue sources of funds are committed or anticipated, and the time frame the funding covers.

**Grantors (Lines 1 - 6):** The agencies or organizations which provide funding for operating service programs, generally through a funding proposal or grant application process are to be included in this line. The revenues provided are directly related to the provision of specific services by the funded agency. List the sources of revenue for this program by individual funder, such as Children's Board of Hillsborough County, United Way, Florida Department of Children and Families, etc. Children's Board funding should be listed on Line 1. Children's Board funding is inclusive of CBHC ASO Flexible Expenditures as listed in Other Operating Costs section in the Expenditures below. All other funders will be listed on Lines 2 through 6. **A budget narrative example might be: United Way: \$50,000 - "Funding committed from United Way through December 2012."**

**Contributions (Line 7):** Amounts which may or may not specifically designate how they are to be used and for which the donor receives no direct private benefits. These donors are usually individuals, corporations or businesses, foundations and trusts, or fraternal, civic, social and other unrelated groups. Indicate in the narrative section major sources of contributions and the amounts projected.

**Fund Raising Events (Line 8):** Support and incidental revenue derived from an organization's special fund-raising events. These are affairs in which something of value is offered directly to participants for (or in anticipation of) a payment and which result in contributions adequate to yield revenue for the sponsoring agency over and above direct costs and expenses. In the narrative section, indicate types of events, number of events, and funds expected to be raised from each event. **A budget narrative example might be: \$20,000 - "Two major events are held each year, which generally raise about \$10,000 each."**

**Program Service Fees (Line 9):** Includes fees collected from individuals for participation in an agency's program.

**Investment Income (Line 10):** Includes interest, dividends, rentals, royalties, net earnings from activities conducted solely for the production of income.

**Membership Dues (Line 11):** Amounts received from the organization's members for the use of the facility or services received. This may include the use of agency recreational or other facilities and services or the right to receive publications.

**Miscellaneous (Lines 12 - 14):** Any sources of revenue not included in another category (e.g., Medicaid reimbursements, private insurance).

## **EXPENDITURES**

**Salaries (Line 16):** This should be a summary of salaries and wages for all permanent employees working in the program. Detailed descriptions of each position's salary level should be provided on page 3. The total on page 3 should be the same as line 16 on page 2. Include a brief description of the duties for each position in the budget narrative section. If only a percentage of a position is allocated to this program, describe how the percentage was determined. Note that administrative positions should not be included as direct expenses if the 10% of direct expenditures in the overhead/indirect line 22 is being used.

**Fringe Benefits (Line 17):** List all fringe benefits paid to employees including FICA, unemployment compensation, workers' compensation, health and life insurance, retirement benefits, etc. List the amount budgeted for each line item separately. Explain how the dollar amounts were calculated in the budget narrative.

**Contractual Services (Line 18):** Costs of services rendered to the program by independent professional practitioners, independent technical consultants and provider agencies are to be included in this line. Examples include special medical, consulting and other individual and one-time contracted services. Expenses for paying for child care services would be included in this line (if they are paid to an outside agency). Each such service should be defined in the narrative section. **A budget narrative example might be: \$2,000 - "Evaluation consultant will help program to develop evaluation plan and define meaningful outcome objectives for coming year. Cost estimate based on 40 hours at \$50 per hour."** A detailed subcontract agreement containing a scope of service description and budget (fee) is also required for any work you will be contracting for to produce outcomes. Overhead/Indirect costs may be calculated on the first \$25,000 only of each individual contractual service or subcontract (for a maximum \$2,500 overhead/indirect expense for each subcontract).

**Occupancy Costs (Line 19):** Indicate the dollar amount budgeted for rent, telephone, utilities, janitorial, repairs and maintenance, and any other costs directly related to occupying a building or office space. List each category used on a separate line. In the narrative, describe the number of locations and square feet of space for each, as well as whether utilities are included in the lease amount. If expenditures have been allocated, describe the method of allocation. **A budget narrative example might be: \$11,200 - Includes rent \$6,000 for one location of 1,000 square feet; telephone \$1,000; utilities \$2,000; janitorial \$1,500; and repairs and maintenance \$700.**

**Other Operating Costs (Line 20):** Other costs directly related to providing program services. Provide specific detail in the narrative section as to the type of expenditure and amount for each line item requested. **Some examples might be: Staff Travel: \$3,132 - "Includes local mileage reimbursement for three staff,(\$3,132 = .29 X 300 mi./mo X 12 mos. X 3 staff). Training: \$2,000 - "Four training workshops for staff, at \$500/day." Transportation: \$1,600 - "Cost of transporting clients from homes to the center. Includes gas, preventive vehicle maintenance on the van, and repairs." Operating Supplies: \$1,500 - "Includes \$500 for therapy equipment, and \$1,000 for educational supplies, medical supplies, preschool supplies, etc."** Additional expense categories could include insurance, equipment rental and maintenance, postage, printing and copying, office supplies, books and subscriptions, dues and memberships, and any other expenses directly related to providing program services. CBHC ASO flexible expenditures (if applicable) are also included in this category; please refer to Page 24 (item 14) and Page 51 (section C) in the Request for Proposal.

**Total Direct Expenditures (Line 21):** Sum Lines 16 through 20.

**Overhead/Indirect Cost (Line 22):** These are the administrative costs allocated to the program by the agency (if applicable) which are not directly attributable to program service. For example, administrators' and fiscal salaries and MIS resources should be included in this line. **The overhead/indirect costs can not exceed 10% of the total direct expenses (line 21). Capital outlay expenditures may not be included in the calculation of the indirect cost. Additionally, indirect cost of up to 10% may be calculated on the first \$25,000 only of each individual sub-contractual service or subcontract.**

**Total Operating Expenditures (Line 23):** Sum Lines 21 through 22.

**Capital Outlay (Line 24):** This line includes capital expenditures for property used in performing services under the program. Such items must have a useful life of three years or more and a cost of \$5000 or more. The Children's Board will not fund real property acquisition or building construction. Capital outlays should be individually listed in the narrative with the estimated price per item. The agency must maintain insurance on the full insurable value of capital goods purchased with funds provided by the CBHC. At the termination of the agreement for services, the CBHC reserves the right to recover fixed assets purchased with CBHC funds. Capital outlay costs are not included when overhead/indirect costs are calculated.

**Total Expenditures (Line 25):** Sum Lines 23 and 24.

### Program Salaries (Page 3)

**Salaries**--For each program position, enter the information requested in each column:

1. **Name and Position Title (include FTE)** -- The name of the individual occupying the position, if known, and the title of the position (should be the same as that appearing on the organizational chart and the job description). Please state whether it is a full-time position (1.0 FTE) or part-time position. If part-time, indicate the percentage of full-time (e.g. .50 FTE).
2. **Gross Salary** -- Total annualized expense to the agency for the position budgeted.
3. **% of Time in Program** -- Percentage of time spent directly on program activities (percent of time chargeable to the program regardless of funding source).
4. **Initial Budget Period Total Program Salary** -- Total salary expense in the program for the initial budget period of time. This column is calculated by multiplying column 2 by column 3 by the percentage of time of the year included in the initial budget (number of months included divided by 12). Sum to a total at the bottom of the page. This total should be the same as the total on page 2.
5. **Initial Budget Period CBHC Amount** -- Total salary expense in the program for the initial period of time that is charged to the Children's Board. Sum to a total at the bottom of the page. This total should be the same as the total on page 2.
6. **Annual Total Program Salary** -- Total salary expense in the program being requested in the annual budget. This column is calculated by multiplying column 2 by column 3. Sum to a total at the bottom of the page. This total should be the same as the total on page 2.
7. **Annual CBHC Amount** -- Total salary expense in the program for the annual budget period that is charged to the Children's Board. Sum to a total at the bottom of the page. This total should be the same as the total on page 2.