

INSTRUCTIONS FOR CONTINUATION FUNDING BUDGET

The Continuation Budget provides specific revenues and expenditures for the program to be funded by the Children's Board for the current contract period and the next contract period. A comparison of the two years is provided. Column (1) is the Total Program Budget for the current contract period. Column (2) includes the Total Program Budget for the next contract period. Column (3) is the Children's Board's portion of the budget for the current contract period. Use the most recent budget if amendments have been made to the budget during the current year. Column (4) is the Children's Board's portion of the budget for the next contract period.

The following instructions give a general description of the items to be included in each individual line item.

REVENUES

Please explain in the narrative section whether the various revenue sources of funds are committed or anticipated, and the time frame the funding covers.

Grantors: 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 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. All other funders will be listed on Lines 2 – 9. **A budget narrative example might be: “United Way: Funding committed from United Way through December 2005 has increased by \$20,000 this year for a 15% increase.”**

Contributions: 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: 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: “One additional event will be held next year, with a projected revenue stream of an additional \$10,000.”**

Program Service Fees: Includes fees collected from individuals for participation in an agency's program.

Investment Income: Includes interest, dividends, rentals, royalties, net earnings from activities

conducted solely for the production of income.

Membership Dues: Amounts received from the organization's members for the use of the facility or services received. This includes the use of agency recreational, consulting and other facilities and services, the right to receive directly useful publications.

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

EXPENDITURES

Salaries: This should be a summary of salaries and wages for all permanent employees working in the program. Detailed descriptions of each position should be provided on the Program Salaries Detail. Include a brief description of the duties for each position in the budget narrative section.

Program Salaries Detail Sheet--For each program position, enter the information requested in each column. Columns 1 through 5 are for projecting the next contract period and columns 6 and 7 are for the current contract period.

1. **FY 10-11 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 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. **FY 10-11 Gross Salary** -- Total annualized expense to the agency for the position budgeted for the new fiscal year.
3. **FY 10-11 % of Time in Program** -- Percentage of time spent directly on program activities during the new fiscal year regardless of funding source.
4. **FY 10-11 Total Program Salary** -- Total salary expense in the program being requested for the next contract year budget. This column is calculated by multiplying column 2 by column 3. The amount cannot exceed the Gross Salary.
5. **FY 10-11 CBHC Amount** -- Total salary expense in the program that is charged to the Children's Board in the next contract year budget. The amount cannot exceed the Total Program Salary or the Gross Salary.
6. **FY 09-10 Total Program Salary** --Total salary expense in the program for the current contract period budget.
7. **FY 09-10 CBHC Amount** -- Total salary expense in the program that is charged to the Children's Board in the current contract period budget. Use the

most recent budget if there were amendments to the budget during the current year.

Fringe Benefits: Includes fringe benefits paid to or on behalf of employees including FICA, unemployment compensation, workers' compensation, health and life insurance, and retirement benefits, etc. List the amount budgeted for each line item separately. Explain how the dollar amounts were calculated in the budget narrative.

Subcontractors: Costs of services rendered to the program by independent professional practitioners, consultants and provider agencies. Examples include special medical, consulting and other individual and one-time contracted services. Each such service should be defined in the narrative section. A detailed subcontract agreement containing a scope of service description and budget (fee) is also required for any work you will be contracting for that is required under our agreement with you; i.e., work described in Attachment 1, Scope of Service, Service and Performance Objectives of our agreement. Overhead/Indirect costs are limited to 10% of the first \$25,000 of each subcontract (for a maximum overhead/indirect expense of \$2,500 for each subcontract).

Occupancy Costs: Indicate dollar amount budgeted for rent, telephone, utilities, janitorial, repairs and maintenance, and any other costs directly related to occupying a building or office space. 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. **A budget narrative example might be: “Rent has increased by \$1,000 (12%) due to an additional satellite office location. Utilities have also increased by (12%) due to the additional office space.”**

Other Operating Costs: 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. 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. **A budget narrative example might be: “10 children will attend a field trip to MOSI at \$17.50 per person for a total of \$175.00.”**

Overhead/Indirect Cost: 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 not directly related to the programs should be included in this line. **The overhead/indirect costs cannot exceed 10% of the total direct expenses (line 24). 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 of each individual contractual service or subcontract.**

Capital Outlay: This line includes capital expenditures for property used in performing services under the program. Such items must have a useful life of one year or more and a cost of \$500 or more. The Children's Board will not fund real property acquisition or building construction. Minor renovations may be funded. 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.

BUDGET NARRATIVE

Please include updated budget narratives for all line items and explain the changes from the current contract year to the next. Narratives explanations are required if revenue sources or expenditures have been added or deleted from one year to the next. It is recommended that you include details such as calculations or what specific items/services will be purchased with the dollars budgeted for any new items. Examples are also provided above by line item.

SUBCONTRACTORS

Agency: Select the name of the agency from the drop-down list. If the name of the agency does not appear in the drop-down list, please select add an unofficial subcontractor and type in the agency's name.

Address: This should be the agency's official mailing address. Correspondences from the Children's Board will be mailed to this address.

Service: The type of service that is being purchased from the agency. Examples include physical therapy, job training, and CPR/First aid classes.

Rate/Unit: The fee schedule for the service being purchased. For example, \$18.00 per hour or \$750 per class.

CBHC Amount: Total service expense in the program that is charged to the Children's Board in the next contract year budget.

Total Amount: Total service expense in the program being requested for the next contract year budget.