**FY 2019 - 2020 BUDGET INSTRUCTIONS FOR NEW PROGRAM FUNDING**

**NEW PROGRAM FUNDING BUDGET SUMMARY**

The New Program Funding Budget provides a summary of the total projected NEW expenditures for the delivery of services described in the proposal. All costs included in the budget should be necessary based on the program model contributing to the outcomes or deliverables. The budget must demonstrate other revenue sources supporting the program.

The Excel budget forms consist of three (3) tabs, the budget summary, salary detail, and the budget narrative.

The New Program Funding Budget provides specific revenues and expenditures for the program to be funded by the Children's Board of Hillsborough County (CBHC) for the initial contract period through the end of the fiscal year (September 30) and the estimated annual revenue and expenditures for the next full fiscal year (October 1 to September 30). This includes the total program budget for the entire program including expenses reimbursed by other revenue sources. The budget should include the total cost of the program.

Column (1) is the Total Program Budget for the initial contract period through September 30; Column (2) includes the CBHC portion of the budget for the initial contract period;

Column (3) is the annual Total Program Budget for the next full fiscal year (October 1 to September 30);

Column (4) is the CBHC portion of the budget for the next fiscal year.

*Special Note: If only one year of funding is being requested, only fill out columns one and two.*

***Do not add or change categories or line items listed on any of the budget forms.***

**BUDGET NARRATIVE**

**Each budget item must include a narrative describing the total program expense(s) or revenue and how the amount is calculated.** In the event that you are allocating a portion of already existing expenditures to the budget, provide the total amount of the agency expenditure and the detail of how the amount budgeted for the direct use of the program was calculated. The allocation of existing agency expenditures should be done by exception only when the expenditures directly relate to the proposed outcomes.

**Provide a budget narrative for both year one and year two.** Indicate if expenditures budgeted in year one are start- up, one time expenditures. If the year two amount is the same as year one, state that in the narrative. If the year two amount is different, provide the detail of how the year two amount was calculated.

**Do not use acronyms in the narrative.**

# REVENUES

All revenue sources for the **program** (not agency) must be listed individually.

If the budget is for a lead agency with sub-contractor(s), list all revenue sources for the sub-contractor(s) in the lead agency budget in the total program columns noting the sub-contractor agency’s name that generated the revenue on each line.

**Children’s Board Allocation:**

Include the amount requested from the Children’s Board in both the total program budget columns (column 1 & column 3) and the CBHC budget columns (column 2 & column 4). Do not include any ASO allocation in this line.

**Other Funding Sources:**

List each source of revenue for this program on a separate line by individual funder or type of revenue. This includes other grantors, contributions, fund raising events, etc. Include the following information in the narrative: if the revenue source pays for or does not pay for certain expenditures, if the revenue source has a required match and the length of the match commitment, and if the revenue source is time limited.

*Special Note: Evidence of a required match must be provided to the assigned contract manager if CBHC funding is considered a “match” contract.*

If the agency is providing cash in order to balance the budget, include this revenue source on a separate line.

List in-kind revenue on a separate line and describe what is being provided in the narrative. Be specific when listing in-kind revenue (for example in-kind rent, in-kind volunteers, and in-kind food).

**Children’s Board Administrative Services Organization (ASO):**

Leave this line blank at time of application. If the proposed program is eligible and awarded, this amount will be discussed during contract negotiation.

**Total Revenue:** Sum of all revenue lines.

# EXPENDITURES

All costs included in the budget as a direct expense should be necessary based on the program services and contribute to the outcomes or deliverables being proposed**. Costs that are not a result of direct services for participants of the program should not be included as a direct expense. If included, the costs will be removed and the budget may be reduced as these costs are paid for in the administrative/indirect section of the budget (for example, including a data entry position as a direct expense in the budget). Review list of unallowable costs.**

The purpose of the narrative is to describe how the total program budget amounts were calculated for each line item in the budget. It is not necessary to justify the reason for the expense.

If other funding sources will be paying for a portion of the expenditures in a line in the total program budget, described which items will be paid for by CBHC in the narrative for that line item.

**Salaries:**

List positions on both the salary detail and the budget narrative in the same hierarchical order. The position titles used should be the agency position title and be consistent on each form.

The amount included should only be the percentage of the Full Time Equivalent (FTE’s) providing direct services for the program in order to successfully provide the proposed services.

Examples of administrative positions **not** to be included in the salary detail as a direct expense are staff in finance, human resources, information technology, administrative support, data entry, executive directors, or positions at a level higher than the oversite position funded to manage the program (i.e. Director, Manager, and Coordinator). These positions are paid for in the administrative/indirect line as a *general rule.*

**Salary Narrative:** Include a brief description of the duties for each position, including if the position requires a person to be bilingual, or if the position is working in a specific geographic region. List the region(s) name or zip code(s) in which the position will be working in the narrative. If a position is not 100% allocated to the program, provide the method of calculating the percentage allocated to the program in the narrative section by explaining the percentage of time spent on each direct activity.

By exception, if the requested total amount of CBHC total expenditures is less than $600,000, an Executive Director (ED) position may be allocated across all CBHC programs as a direct expense at a program percentage of between 5% and 50%). A description of tasks performed by the ED that relate to direct service and the percent of time spent on each task must be included in the narrative. Exceptions may be made for an ED of newly funded programs and those with budgets under $300,000. An ED may not be allocated to the budget as a direct expense if there are already two levels of supervision/management included in the budget.

*Special Note: CBHC may request a time study and/or ongoing documentation of time spent on direct service activities for those positions allocated to the program at less than 100%.*

**Salaries Detail:**

Enter the information requested in each column for each position. Take the time to review each column and verify the information is correct based on what the position does for the agency and program and how much CBHC is funding each position.

1. **Name and Position Title** - 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). If positions will be working in a specific region, list the region(s) name and location in which the position will be working in the narrative. List if the position is bilingual.
2. **AGENCY FTE** - Please state whether the position is a full-time position (1.0 FTE) or part-time position with the **agency**. If part-time, indicate the percentage of full-time (e.g. .50 FTE).
3. **GROSS ANNUAL SALARY** - Total annualized expense to the **agency** for the position.
4. **% OF TIME IN PROGRAM** - Percentage of time spent **directly on program activities** regardless of funding source (**total program expense**).
5. **FIRST YEAR Total Program Salary** - Total salary expense in the program being requested through the end of the first year (September 30). This amount should be a pro-rated amount of the gross annual salary based on the number of months the position will be filled for the first year. The pro-rated amount is multiplied by the percentage of time in program to determine the total program salary.
6. **FIRST YEAR CBHC Amount** – The total salary expense in the program that is charged to the CBHC in the first year. The amount cannot exceed the first year Total Program Salary.
7. **SECOND YEAR TOTAL PROGRAM SALARY** - Total salary projected to be allocated to the program in the second year. This is calculated by multiplying the gross annual salary by the percentage of time in program.
8. **SECOND YEAR CBHC AMOUNT** - Total salary expense projected to be charged to the CBHC in the second year. The amount cannot exceed the first year Total Program Salary.

**Example:** A case manager works 30 hours per week for the agency and will be working 50% of that time for the program. CBHC will be paying for half of that expense. Another funder is paying for the other half. The Initial contract year will be from April 1 to September 30. $26,000 x 50% = $13,000 x (6 months/12 months) = $6,500.

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**Benefits:**

Include fringe benefits paid to or on behalf of employees including Federal Insurance Contributions Act Taxes (FICA), unemployment compensation, workers' compensation, health and life insurance, retirement, long term and short term disability, and/or cafeteria plan benefits. List the amount budgeted for each line item separately including rates or percentage of salary expense. Explain how the dollar amounts were calculated in the budget narrative including rates or monthly amount.

*Special Note: Payroll processing fees are not allowable as a direct program expense as these costs are considered administrative/indirect.*

**Contractual Services:**

**Sub-contractor Partners –** If your agency is a lead agent, include those sub-contractor partner agencies that contribute to the outcomes for the contract. More information regarding sub-contractor partners may be found in the RFP. Attach a full budget summary, salary detail, and budget narrative for each sub-contractor partner.

*Lead Agencies with Sub-contractor(s)*: The administrative/indirect allocation for the lead agency is limited to 10% of the first $25,000 of each sub-contract (for a maximum admin/indirect expense of $2,500 for each sub-contractor partner). Each sub-contractor is also allowed 10% administrative/indirect expense in its budget. See the administrative/indirect cost section for an example calculation.

**Other Contractual Services** - Include costs of services rendered to the program by independent professional practitioners and/or consultants. List each vendor and/or type of professional service separately with a brief description of the service and how the amount was calculated. Include the estimated rate and unit of service.

**Occupancy Costs:**

Indicate the dollar amount budgeted for the space used to provide services and/or house direct service program staff in **Hillsborough County**. If services included in the contract are for participants living in a residential facility, do not include occupancy costs associated with the residential facility.

Only include the projected expenditures in order to provide the services described in the contract. In the event that you are allocating a portion of already existing expenditures in the budget, provide the total amount of the agency expenditure and the detail of how the amount budgeted for the direct use of the program was calculated. The allocation of existing agency expenditures should be done by exception only when the expenditures directly relate to the proposed outcomes. Be consistent with the percentage allocated when doing so in more than one line item.

Expenses other than those listed below are unallowable expenses.

**Building Lease/Rent:** Indicate what the median cost per square foot in the area of the property rented. Include the cost per square foot of the rented space, total square feet and the amount of the space being allocated. If other services are being provided in the same space during the facility’s available hours, the % of total rent allocated should be adjusted. Include in-kind rent (if any) on a separate line in the rent line item. Include a budget narrative that clearly describes the methodology for how the costs were calculated. If staff spend the majority of the time out in the community, individual office space should not be budgeted for all of those staff. Shared touch down space may be budgeted.

*Special Note: Children’s Board funds cannot reimburse for costs included as rent/lease to an agency that owns its building or for mortgage expenditures. See the occupancy allocation description.*

**Occupancy Allocation:** *This line item is only used when the building is owned by the agency:* An occupancy allocation can be budgeted that includes expenditures directly related to the general maintenance of the assigned square footage if those items are not being charged in the other lines in the occupancy category.

* Items that may be included in the allocation are utilities, janitorial service for areas used by participants, property insurance, A/C general maintenance, minor maintenance to space utilized by participants, monthly electronic security systems, and fire extinguisher maintenance.
* Items that cannot be included in the allocation are mortgage payments (interest and principal), depreciation, taxes, major maintenance projects, pest control, capital improvements, lawn maintenance, maintenance staff, and security staff.

Clearly explain what expenses are included and how the allocation was calculated in the narrative.

*Special Notes:*

* *A full allocation plan including the specific items, amounts and method of allocation must be pre-approved by CBHC.*
* *Back up documentation detailing the expenses included and how the allocation was made to the program must be pre-approved prior to submission with each monthly reimbursement request.*

**Janitorial Expense:** Include the cost of regular cleaning services of the space occupied by participants and its frequency. Allocate the share of the expense based on the square footage used by the program participants. Do not allocate cost for staff offices unless the space is used by program participants.

**Property Insurance:** Include the allocated cost for property insurance in this line if it is not included in the insurance line in the other operating cost section. Describe the total property insurance cost for the agency or building and how the cost for the program was allocated.

**Security:** Include the cost of monthly monitoring of a security system. Allocate the share of the expense based on the square footage used by the program participants. Do not include the cost to purchase, install a system or the cost of security personnel.

**Telephone/Internet:**

When budgeting items in this line item (and computer supplies), keep in mind that if staff are out in the community instead of working in an office, costs for land lines, office internet, etc. should not be budgeted in addition to costs such as cell phones, air-cards and laptops or tablets.

**Land lines:** In general, the monthly cost of an existing agency phone system (land lines) is considered to be an administrative/indirect expense. However, if additional CBHC funded program staff are hired by the agency, and taking phone calls is a program activity, for these additional staff, any marginal cost incurred for additional phone system services for these additional staff may be included in the budget as a direct expense. If amounts for land lines include an allocation of a portion of the total agency cost, include the method of calculating the amount being allocated to the program.

**Cell phones:** For safety purposes, the monthly cost for voice service for cell phones may be included for direct service staff providing community based services at a maximum of $35 per month per FTE. List the position(s) being provided a cell phone or stipend and the cost per FTE. If the FTE is less than 100%, prorate the monthly cost based on the FTE percentage. Do not include the cost of purchasing cell phones or accessories for the cell phones.

**Internet:** Describe the total cost for the office internet and how the percentage was allocated for the direct use for the program. Do not allocate a portion of an existing internet or wireless system. Include cost for air cards or data plans for laptops or tablets used in the field for positions providing community based services that document services while out in the field at a maximum cost of $45 per month. List the positions being provided data plans or air cards. If the FTE is less than 100%, prorate the monthly cost based on the FTE percentage.

**Utilities:** Describe the specific types of utility costs and the total cost for the agency or building and how the cost for the program was allocated. Allocate the share of the expense based on the square footage used by the program participants. Do not include cost of garbage pick-up.

**Example Narratives:**

* Building Lease/Rent – The building is 6,000 total square feet at a cost of $12 per square foot. Total annual rent for the building is $72,000. The program uses 40% of the space. Total program rent is $2,400 per month or $28,800 per year.
* Property Insurance - Total annual agency property insurance is $4,000. Total program expense for property insurance is $1,600 based on the use of 40% of the space of the building.

**Other Operating Costs:**

Other Operating costs are those costs directly related to providing program services. **Provide specific detail in the narrative section of what will be purchased, the quantity (if applicable), and cost for each item requested.**  **Describe how the amount was calculated in each line item below**. If amounts include an allocation of a portion of the total agency cost, include the total agency costs for a line item and the allocation method of calculating the program amount.

**Local Travel (Mileage):** This is the cost for travel in Hillsborough County for employees listed on the salary detail only to provide services to clients, attend program related meetings, or attend local training events. Reimbursements will not be made for travel from or to the person’s residence or the destination that is a regularly assigned work location. Therefore, if the person’s headquarters or primary work location is their residence and their work locations change daily, the initial mileage to their first work location and the mileage from their last work location to their residence each day are not reimbursable. If a provider agency office is not in Hillsborough County, the cost of driving from the office to the first destination in Hillsborough County is unallowable.

Describe the estimated miles, rate paid (up to the federal rate - see [www.gsa.gov](http://www.gsa.gov) for current rate), position(s) to be paid, and the total number of positions or FTE’s.

*Special Note: When CBHC reviews the information from this line item during the annual fiscal site visit, the purpose for the local travel must be clear on the employee reimbursement form.*

**Training/Conference Expense & Travel:** CBHC will pay for conferences directly related to the tools/outcomes in the contract and program model. Include the name of the conference, the cost (known or estimated) of the conference registration, travel (air or out of town mileage), hotel, and meals as applicable in this line item for staff included in the salary detail or program participants. Include number of attendees and their positions. If the conference is out of town, transportation to and from the airport and hotel may be included in the budget. Meal expense should be budgeted by using the federal rate (see [www.gsa.gov](http://www.gsa.gov) for Meal Expenses Breakdown). Actual meal expense is not reimbursed. If a meal is provided at the conference, CBHC does not reimburse for that per diem meal.

*Special Note: Do not include the cost to attend Nonprofit Leadership Center trainings, the Early Childhood Council conference, or the REACHUP Affirming Fatherhood conference as the CBHC contributes to the cost of the conferences directly to those agencies.*

**Transportation for Clients:** Include vehicle rental, bus passes, cab vouchers, and/or any other expense to transport clients to services or events.

*Special Note: If using an agency vehicle:*

* *Allowable expenses include the expense for a driver and fuel for the actual vehicle used for the program. Do not include vehicle maintenance.*
* *If allocating vehicle expenses, a full allocation plan including the specific items, amounts and method of allocation must be pre-approved by CBHC.*
* *Back up documentation for the monthly expense detailing the expenses included and how the allocation was made to the program must be pre-approved prior to submission with a reimbursement request.*
* *Do not include the cost of purchasing or leasing a vehicle.*

**Rent & Lease/Equipment**: Include the rental cost for new equipment leased for the program. Describe the total cost and how the percentage was allocated for the direct use for the program. Do not allocate existing agency expenses in the budget. Do not include copier lease if including per copy cost in printing & copying.

**Insurance:** Include the cost for liability and vehicle insurance in this line. Property insurance can be budgeted in this line or in the occupancy section. Describe the total insurance cost for the agency and how the cost for the program was allocated.

**Postage:** Explain how the amount was calculated and the purpose of mailing items.

**Printing & Copying:** Include outside printing cost and per copy copying cost (if lease expense for a copier is not charged in the equipment lease lines). Describe specific items to be printed in the narrative if known.

**Advertising:** Include advertising for vacant positions or legal ads only.

**Outreach:** Include announcements or promotions for program services, activities, or events, purchases of give-away items for outreach events, and vendor fees. Include a description of where the ads will be purchased and/or what types of items will be purchased for possible future clients.

**Memberships/Subscriptions/Licenses:** Only include memberships that are associated with model fidelity. Do not include general agency memberships. Be specific if the membership is purchased for the agency or a staff member (title) in the budget narrative.

**Fingerprint & Background Screening (volunteers):** Include costs for volunteers only (including interns). Costs for fingerprinting employees are considered to be an **administrative/indirect** cost (see the administrative/indirect section).

**Information Technology (IT) Expense:** This line should be used by exception and must be approved by CBHC. Include IT expense for data systems **accessed by participants** and used specifically to generate information for reporting on CBHC outcomes and demographic information in this line. Support to a computer lab for participants may also be included. Provide detail of what this is paying for and how the amount was calculated. Do not include allocation for general agency IT expense such as software cost, maintenance, servers, and/or staff as these costs are considered to be administrative/indirect.

**Office Supplies:**  Provide detail of what will be purchased if known and how the amount was calculated. A maximum of $25 per month per FTE may be allocated to the program budget if the amount was calculated as an allocation per FTE.

**Computer Supplies:** Include computers, software, printer ink and other computer supplies. If computers are to be purchased, list which position(s) will use the computers or if the computers are for participants. CBHC will pay a maximum of $400 per computer including accessories. Computers may not be replaced earlier than every three years.

**Operating Supplies:** Include consumable supplies, such as program cleaning supplies and paper products for use with program participants.

**Educational/Curriculum Supplies:** Include all supplies that staff or participants use during program activities (these are items that do not go home with participants).

**Evaluation Supplies:** Include tools and/or questionnaires purchased in order to evaluate program services and/or participants in this line.

**Training Supplies:** Include the cost of supplies when the program is providing the training for the community, program participants or staff members.

**Client / Participant Supplies:** Include consumable materials and items given to the client to take with them that supports program outcomes. Examples are educational toys, written educational materials, prepaid cards, snacks, school supplies, safety products, and basic needs items not covered through the ASO.

*Special Note: If prepaid cards are purchased with CBHC funding, a quality assurance system must be in place to track the purchase of and delivery of the card to the participant. This should function similar to a petty cash process. Participants/family members should sign a document acknowledging the receipt of the card****. If the program receives an ASO allocation, the prepaid card should be purchased through the ASO instead of the program contract.***

**Community Activities & Events:** Include items purchased for group or community activities including events with volunteers that support program activities in this line. Describe the activity, frequency, and estimated cost per each item/activity. Examples include: food, volunteer stipends, items for events, community service projects, or the cost for field trips (for educational activities included in the matrix to support service delivery model).

**Family Advisory Council:** Include expenses for Family Advisory Council(s) comprised of program participants in this line. This includes items directly associated with the budget managed by the Family Advisory Council.

**In-Kind Expense:** Include the monetary value of all services and items donated to the program except in-kind rent (included in occupancy) on this line. List each type separately, for example, volunteers, donated goods, food, etc.

**ASO Flexible Funds:** Leave this line blank at time of application.

**Administrative/Indirect Cost:**

Includes the administrative costs associated with operating the program (if applicable), which are not directly attributable to direct program services.

**This line requires a budget narrative for the total *program amount,* describing the type of expense and how the amount was calculated for each type of expense.** Provide the same detail as all other line items in the budget. Include the type of expense or position and how the amount for each area was calculated.

Examples of expenditures considered to be administrative are: executive staff, fund development, fund raising, information technology staff and expenditures, administrative and data entry staff, human resources (including fingerprinting and background screens for employees), the cost for an agency audit, and fiscal staff (including payroll processing fees) or responsibilities.

**The CBHC administrative/indirect costs cannot exceed 10% of the total direct expenditures.**

*Lead Agencies with Sub-contractor(s):* The administrative/indirect budget for the lead agency is limited to 10% of the first $25,000 of each sub-contract (for a maximum administrative/indirect expense of $2,500 for each sub-contractor partner). Each sub-contractor is allowed 10% of the direct expenditures for administrative/indirect expense in its budget.

 **Lead Agency** c**alculation example when a sub-contractor over $25,000 is involved:**

 Total Direct Expenses $1,200,000

 Less 2 Sub-contracts (800,000) ($400,000 x 2)

 Net Direct Expenses 400,000

 CBHC Indirect/Admin 40,000 (10%)

 Plus allowance on sub-contracts 5,000 (10% on first $25,000 or $2,500 each)

 Total CBHC Admin/Indirect $45,000

The total program administrative/indirect amount is not restricted. Budget for the actual administrative cost associated or allocated with the program in the total program column.

**Total Expenditures:** Sum of all expenditures. This line is automatically calculated. Please do not change the calculated cells throughout the document.

**Excess (Deficit):** Difference between total revenue and total expenditures. (All Children’s Board Budget Request columns must be in balance – no excess or deficit is allowed.)

**Reminder of Unallowable Costs:**

The following items are unallowable.  This information is also included above in each category.

Occupancy:

* rent for storage space
* mortgage payments (interest and principal)
* interest
* depreciation
* taxes
* major maintenance or capital improvements (improving assets, repairing the roof)
* lawn maintenance
* maintenance staff
* security staff
* security system purchase and installation
* pest control
* garbage pick-up (waste bin fees charged on water bill)
* costs associated with a residential facility
* cell phones for staff other than direct services staff out in the field for safety purposes
* the allocation of existing costs of an agency that do not directly relate to producing outcomes in the contract

Other Operating Costs:

* local travel from the person’s residence to the destination that is a regularly assigned work location
* if a provider agency office is not in Hillsborough County, the cost of driving from the office to the first destination in Hillsborough County
* rental cars
* vehicle lease or purchases
* vehicle maintenance
* If the program has an ASO allocation, ASO allowable expenses should be purchased through the ASO instead of the program contract
* the allocation of existing costs of an agency that do not directly relate to producing outcomes in the contract
* equipment maintenance
* postage machine rental or purchase
* cost for shredding
* cost for scanning
* religious materials