2017/18 BUDGET APPLICATION INSTRUCTIONS

The budget forms for the 2017/18 application are in a separate MS Excel file named **"CSAC 2017-18 Budget Forms".**

<u>*Name Instructions*</u>**: Edit the Header** on "Total Agency" tab by inputting Agency Name in Cell C7 and the Program Name in Cell C8. This will populate all other tabs automatically.

ENTER ALL NUMBERS IN WHOLE DOLLARS ONLY!

BUDGET NARRATIVE WORKSHEET – PART ONE   (4th worksheet tab)

> **NOTE: DO THIS WORKSHEET FIRST!**   **This is the fourth tab at the bottom of the Excel worksheet.   Work entered here will automatically transfer to other worksheets.**

<u>*Column Descriptions:*</u>
The purpose of the Budget Narrative Worksheets is to provide detail to justify the amount requested and posted in each line item of the budget for your program. From this worksheet, your figures will be linked to the Total Agency Budget – Column C and Total Program Budget – Column C and the Total Funder Specific Budget.

<u>*CAUTION*</u>: Do not enter any figures or formulas where a cell is colored in dark blue. The dark blue print indicates that formulas and/or links are in place.

Column A: This column should show the **Proposed Total Program Budget**. This column is linked to Total Program Budget Form – Column C.

Column B: This column should show the **Proposed Total Funder Specific Budget**. This column is linked to Total Funder Specific Budget Form.

Column C: This column should show the **Proposed Total Agency Budget**. This column will be linked to Total Agency Budget Form –Column C.

BUDGET NARRATIVE WORKSHEET - PART ONE

Part One contains the "Revenues Section" – Lines 1 through 22 and "Salaries and Fringe Benefits" – Lines 24 through 26.

Sources of revenue (Lines 1 – 22) must be entered manually in the columns as indicated above.

Totals for Salaries (Line 24) will be automatically transferred from the Salaries Detail Section which begins on Worksheet Line 41. Include all positions on page two of Part One applicable to the program, with the remaining positions summarized in the Remaining Positions line at bottom of table.

Totals for Fringe Benefit costs (Lines 25 – 26) will be automatically transferred into the appropriate line items for the Employee Benefits and Payroll Taxes.

BUDGET NARRATIVE WORKSHEET – PART TWO   (2nd worksheet tab)

Part Two contains the "General Expenditures Section" – Lines 27 through 47.

The format provides for entering information about different expenses within a given line item as noted below. Note that the details included in this narrative apply to the Program Budget only.

Column 1:   A narrative description – a brief explanation of the item(s) and its use.

Column 2:   A calculation narrative for each expense within line item.

Column 3:   Manually enter the total program expense for each item listed.

Column 4:   Manually enter the total funder specific expense for each item listed.

Column 5:   Manually enter a total for the Agency for this line item.

NOTE: The line item totals for the program (Column 3), the funder specific expenses (Column 4) and for the agency (Column 5) will automatically link to other budget worksheets.

EXAMPLE for Line Item 41 Travel, Conferences & Training:

Column 1:   **a) state conference auto travel; b) state conference registration c) state conference hotel & per diem**
Column 2:   **a) Orlando conference @ 250 miles @ 48.5 cents/mile; b) 2 @ $250; c) 2 rooms x 2 nights x $150/room**
Column 3:   **a) $122; b) $500; c) $600**
Column 4:   *Whatever portion of Column 3 you want the specific funder to pay for*
Column 5:   *Whatever the total Travel, Conferences & Training is for the AGENCY*

TOTAL *AGENCY* BUDGET (1st worksheet tab) and
TOTAL *PROGRAM* BUDGET (2nd worksheet tab)

Column Descriptions:
The five columns of the Total *Agency* Budget and the Total *Program* Budget are to provide historical, current, and proposed budget information regarding the program.

Column A: This column should show the **actual** amounts received and expended for the **last full fiscal year** that has passed. (These are usually audited figures.)

Column B: This column should show the **budgeted** amounts for the **current fiscal year** (complete year, no partial periods)   Do **not** leave any cells blank, rather enter a zero (0) if you have not budgeted certain revenues or expenses.

Column C: Unless you skipped the Budget Narrative Worksheet, this column will automatically show the **budgeted** projections for **next fiscal year**—the year for which this application is being submitted.

Column D: This column will automatically calculate the percentage increase from the current fiscal year budget (Column B) to the next fiscal year budget (Column D).

TOTAL *FUNDER SPECIFIC* BUDGET (3rd worksheet tab)

The Agency Name, Program Name and Funder information at top of this budget form, along with all other data in the form will automatically be transferred from the other worksheets.

VARIANCES EXPLANATION (6TH worksheet tab)

The Funders are concerned with the rising costs of service provision. Dwindling state resources are resulting in increasing requests to local funding sources. The Funders are requesting more explanation and justification for program request increases. Completion of the Total Program and Funder Specific Budget sheets will automatically generate information on increases from the prior year. **Any increase of 15% or more will require an explanation** to be entered for that line item on the Variances Explanation worksheet. **All line items with such a percentage will automatically have those line item labels listed on the Variances Explanation worksheet**.

CHART OF ACCOUNTS

NOTE: This application is intended for use by multiple funders. Not all line items apply to all funders. Check individual funder specifications for exceptions.

Revenue Descriptions:
Note: If funds are received from a source not listed, enter the amount in line 17 "Other" and provide an explanation in the narrative.

1-3   Children's Services Councils: Amounts received from the named Children's Services Councils.
4-6   United Ways: Amounts received from the named United Ways.
7   County Funds: Amounts received from local county governments. Please list the source counties in the budget narrative.
8   Department of Children and Families: Amounts received from the Department of Children and Families.
9   Other State of Florida Grant Funds: Amounts received from State agencies other than DCF.
10   Other Federal Grant Funds: Amounts received from Federal agencies.

11 Grants for funding Capital Expenditures: Amounts for capital expenditures and not for program expenses.

12 Contributions-Cash: Amounts received from cash contributions.

13 Legacies and Bequests: An unrestricted planned gift or endowment available for operating expenses.

14 Membership Dues: Amounts received for memberships in the organization.

15 Program Fees: Fees received from customers for services provided by the program.

16 Fund Raising Events-Net: **Net** proceeds from special fund raising events conducted by the program. Show details of each event in the budget narrative to include for each event: Gross Revenues

                                        Expenses

                                        Net Proceeds

17 Funds from Other Sources: Amounts provided not includable in other lines above. If this line exceeds 10% of Total Revenues, specify sources in the Variances Explanation tab for this line item

18 Sales to Public-Net: Net proceeds from sales of publications, supplies, and other items to the public. Show details of each type of sale in the budget narrative to include for each type of sale: Gross Revenues

                                        Expenses

                                        Net Proceeds

19 Investment Income: Interest, dividends, rentals, endowment earnings, and Royalties on any type of investment. All investment income, regardless of type and origin, should be reported here.

20 Miscellaneous: Funds not pertaining to any other revenue accounts listed (e.g., Cost of Goods Sold).

21 Reserve Funds Used for Operating: Funds taken from the reserve fund balance to provide for a balanced budget/offset a deficit budget.

22 In-kind Donations: Value of services provided by the operating agency/program to support program operation. These should be included for those in-kind services and donations that relate to expenditures included as an offset and permissible under audit and Form 990 presentations. Do not include value for volunteers.

23 TOTAL: Add lines 1 through 22 for total agency and program revenue.

Expenditure Descriptions:

24 Salaries: All *program* salaries including full-time, part-time, and temporary staff.

25 Employee Benefits: Include employer's share of retirement benefits and life/health insurance benefits. Indicate percentage used to calculate retirement benefits.

26 Payroll Taxes: Include employer's share of Social Security taxes (7.65%), Workers Compensation, and Florida Unemployment taxes. FICA should not be calculated for contract employees.

27 Administrative Costs: The costs associated with the administration of the program but not directly associated with client service. Administrative salaries should be included in this line item. Administrative costs should not duplicate any other costs. The calculation of this cost should be detailed in the budget narrative. Administrative costs are limited in dollar amount or percentage of total budget by some funders. Check individual funder specifications for limitations.

28 Advertising: Costs related to advertising for positions and/or volunteers. This advertising line item is not for fund-raising advertising.

29 <u>Audit Expense</u>: Costs related to the expense of the annual independent audit. Only the share of the costs that apply to the funded program should be budgeted.

30 <u>Books/Educational Materials</u>: Materials used in the program as an educational tool for the clients (i.e., books, reading materials, games, puzzles, videos, etc.).

31 <u>Equipment Rental & Maintenance</u>: The cost of renting and maintaining equipment including copiers, computers, typewriters, etc.

32 <u>Food & Nutrition</u>: Meals and nourishing snacks provided to clients during program operation.

33 <u>Insurance</u>: General liability, property, business auto, inland marine, crime bond, and directors and officers liability insurance.

34 <u>Occupancy (Building & Grounds)</u>: All costs related to the program's place of residence. Includes rent (building and land), mortgage, contracted janitorial and maintenance services, real estate property taxes, and occupancy related licenses and permits. The details of this budget line item should be provided in the budget narrative.

35 <u>Office Supplies</u>: All supplies and materials used by the program to include office, program, and housekeeping supplies.

36 <u>Postage/Shipping</u>: Postage, parcel post, commercial trucking, and other delivery services.

37 <u>Printing & Publications</u>: Includes cost of brochures, videos, and other informational materials. Does not include the cost of renting a copy machine.

38 <u>Specific Assistance to Individuals</u>: Expenses for specific materials, appliances, rental and utility subsidies, and any other assistance rendered to clients.

39 <u>Subscriptions, Dues, Memberships</u>: Costs for the purchase of professional periodicals necessary for maintaining information related to the program. Cost of individual or organization dues relevant to the functions of the program. This line item should include payments to national parent organizations. The details of this budget line should be provided in the budget narrative to identify periodicals and memberships and their individual costs.

40 <u>Telephone</u>: Expenses for all telephone services.

41 <u>Travel/Conferences/Training</u>: Travel related costs including conferences and seminar registrations, hotels, meals, airfare, per diem, and lodging. Meals are reimbursed at the funders rate per 24-hour day: breakfast, $x; lunch, $x; and dinner, $x. The details of this budget line item should be provided in the budget narrative.

42 <u>Travel-Daily</u>: Mileage costs associated with the daily operation of the program. Mileage is reimbursed at the rate per mile set by the funder.

43 <u>Utilities</u>: Costs for power, water, sewer, gas, and waste removal (not housekeeping).

44 <u>Other/Miscellaneous</u>: Specific program related costs not reportable on any other line item (i.e., background checks, volunteer testing, etc.).

45 <u>Professional Fees</u>: Fees and charges of professional practitioners, technical consultants, or semi-professional technicians, who are not employees of the program and are engaged as independent contractors for specified services on a fee or other individual contractual basis. This line item would include attorney or consultant fees. Contracted janitorial, maintenance, and repair services related to buildings and grounds should be included in line 33 "Occupancy".

47 <u>Equipment Purchases</u>: Equipment purchased as a necessary item for the operation of a program, either by the capital expenditure funding on line 11 or by Agency resources. Equipment is defined as tangible property having a useful life of one year or more and, typically, an acquisition cost of $500 or more.

DEFINITIONS OR KEY TERMS USED

1. **Activities:** Describes the tasks that will be accomplished in the program to achieve the results stated in the outcomes. Activities utilize action words such as complete, establish, create, provide, operate, and develop. The activities should reflect the services described in the Program Description.

2. **Attachments:** Documentation generated outside your organization (e.g. audit, collaborative letters, and support letters).

3. **Best Practice:** Programs (or Program Components) that have been proven by high quality research test to be effective in reducing known risk factors and enhancing protective factors to ensure successful achievement of goals. Replicated with integrity will provide same results in community. (see also Focus Areas for further definition)

4. **Client:** An individual receiving direct face-to-face services from a program.

5. **Collaboration:** Two or more organizations working together toward a common goal. There must be evidence of collaboration with other organizations and programs in a way that promotes quality service delivery. Evidence should include completion of written cooperative Contracts containing shared measurable outcomes/objectives and detailed responsibilities.

6. **Needs Area:** A human problem or condition, which has been identified as a major community concern. For example, a needs area is "Child Abuse and Neglect". A service or strategy designed to prevent the problem of "Child Abuse and Neglect" is the provision of crisis counseling.

7. **New Program:** An application submitted by an organization for new types of services which are not now being provided in the community or are not being provided by the organization and which are identified in a needs area.

8. **Outcomes:** Describes what you want to achieve with the target population. Indicates the *results* of the services you provide, not the services you provide. Outcomes utilize action words such as maintain, increase, decrease, reduce, improve, raise, and lower.

9. **Priority Needs:** Those areas of need, as identified by the Funder, as a priority to be supported by the Funder through the use of its funds or through technical assistance.

REMEMBER TO CHECK INDIVIDUAL FUNDER INSTRUCTIONS FOR ANY FURTHER REQUIREMENTS OR ADDITIONAL FORMS

Other Resources:

Grant Writing Tools for Non-Profit Organizations: www.npguides.com

Non Profit Gateway: www.nonprofit.gov

Free Florida and Federal Grants web site: www.freefedgrants.com

Community Foundation Locator: www.communityfoundationlocator.org/search/index.cfm

Grants for Non-Profit Organizations: www.freegovmoney.net

Daily Funding Updates, both Federal and Foundation:
http://www.fundsnetservices.com/Donors/notices07.htm

County Profiles: http://web.uflib.ufl.edu/fefdl/

Foundation Center: http://fdncenter.org/pnd/rfp/