

PROGRAM AND AGENCY BUDGET INSTRUCTIONS

****SUPPLEMENTAL ATTACHMENT: COMPLETE AND SUBMIT PROGRAM AND AGENCY BUDGET EXCEL SPREADSHEET**

General Instructions:

The Program and Agency Budget Supplemental Attachment compares the applicant's entire agency budget with the budget of the proposed program identified in the application. These instructions are to be used in conjunction with the Budget Spreadsheet (Attachment B)

If the applicant has never used program based budgeting, the most recent audit report of the agency will be helpful. Please refer to your Statement of Functional Expenses in your audit report to determine how your auditor has classified management & general and program expenses.

Salary Costs as Management & General/Agency or Program Expenses:

Although there are several methods of allocating salary costs, United Way suggests using the time sheet method. Under this system, an employee classifies his/her time under various categories, including management & general and various program categories. For the purposes of this budget, time spent on anything other than program services will fall under the %management & general+ column.

For example, in a year's time a Family Enrichment Center, Inc. employee spends 70% of his time working in the Wee Care Nursery and 30% preparing agency reports. He earns \$15,000. Thus, \$10,500 (70%) of his salary is classified as a program expense with the remaining \$4,500 (30%) classified as an indirect management & general cost.

Again, referring to allocation of salary costs in your most recent audit report will be helpful. Below is a list of descriptions of specific line item categories.

NOTE: Since management & general costs are not broken out separately in the budget, those costs should be shown as part of the %Total Agency+budget, but not as part of the %Program Budget+.

Support and Revenue:

1. Contributions

Individual or corporate gifts (including those paid by a corporate foundation) which have not been solicited or for which you did not complete an application. Do not include agency fund raisers, foundation grants or government grants.

2. Fundraising (provide details in BUDGET NARRATIVE on page 17 of the Funding Application)

Gross proceeds from agency's fundraisers (special events, targeted mailings, etc.).

3. Legacies & Bequests

Gifts made through a will or a living trust.

4. Associated Organizations

Contributions from organizations directly related to the agency by identity of purpose, programs, or clientele including contributions from a sponsoring parent agency.

5. Fees & Grants from Government (Specify in BUDGET NARRATIVE on page 17 of the Funding Application)

Revenue received from city, county, state or federal governments for general operating needs *for which you submitted an application*. May also include fees paid by the government for services provided by your agency. Please identify the source as specifically as possible.

6. Fees & Grants from Other Funders (Specify in BUDGET NARRATIVE on page 17 of the Funding Application)

Revenue received from private foundations for general operating needs *for which you submitted an application*. Please identify the source as specifically as possible.

7. Program Service Fees (Specify in BUDGET NARRATIVE on page 17 of the Funding Application)

Full or partial payments received from individuals for services provided by your agency.

8. Investment Income

Includes interest, dividends, and royalties.

9. Blank line to be used by agency for other categories that do not fit into those designated by United Way

10. Other Revenue

Revenue from other sources. Any item in excess of \$1,000 should be detailed in the **BUDGET NARRATIVE on page 17 of the Funding Application**.

11. Total Other Support & Revenue (Preceding revenue items automatically calculates)

12-21. Warren, Allen, Barren, Butler, Edmonson, Hart, Logan, Metcalfe, Monroe, Simpson County Base Funding

Indicate by county the base funding award (not including designations) for 2016 and base funding request for 2017.

22. United Way Donor Designations

Donor designations from all 10 counties in the BRADD area.

23. Total United Way Funds

Grand total of the United Way funds including all counties base funding and Designations . automatically calculates.

24. Total Support and Revenue

Combined other support and revenue and total United Way funds . automatically calculates.

Expenses:

Expenses on the Statement of Activities are broadly termed categories. You should be able to group your expenses within the categories listed.

25. Salaries

Payroll transactions for full and part-time employees, both salaried and hourly, as well as vacation pay and bonuses.

26. Employee Benefits

Accident, life, long or short-term disability, workers compensation, retirement, and medical insurance premiums paid by you as the employer. Do not include premiums that are withheld from the employee's check.

27. Payroll Taxes

Employer-incurred taxes, not employee withholdings. Employer paid taxes include FICA (employer's share), and unemployment insurance.

28. Professional Fees

Legal, auditing and accounting fees and expenses.

29. Office Supplies

Cost of materials, appliances and other office supplies used (exclusive of supplies directly tied to specific programs).

30. Program Supplies

Cost of materials, appliances and other office supplies directly related to specific programs.

31. Fundraising

All costs associated with your fundraising events.

32. Postage & Shipping

Postage, parcel postage, express shipping, delivery or bulk mail costs.

33. Telephone

Telephone, long distance carriers, cellular, beeper, or fax charges.

34. Occupancy

Rent, mortgage payments, electricity, gas, and other utilities. Also, includes janitorial and other maintenance services.

35. Equipment Rental & Maintenance

Cost of renting and maintaining equipment such as computers, copiers, typewriters and calculators.

36. Printing & Publications

Printing, commercial art, advertising, and photographs.

37. Travel & Conferences/Meetings

Mileage reimbursement, hotel and meal costs, cab fares and other costs associated with staff and volunteer travel. Registration fees for training conferences and other meetings.

38. Specific Assistance to Individuals

Expenses related to direct benefits provided to clients, usually food, clothing, shelter costs, etc.

39. Membership Dues

Amounts paid for membership in other organizations.

40. Interest Expense

Interest paid on short or long-term debt.

41. Insurance

Refers to property, vehicle, board liability, etc.

42. Payments to Affiliated Organizations

Payments to state or national chapters, (e.g. dues to United Way of America).

43. Blank line to be used by agency for other categories that do not fit into those designated by United Way**44. Other Expenses**

All other expenses not reportable in another expense classification. Any item in excess of \$1,000 should be detailed in the **BUDGET NARRATIVE on page 17 of the Funding Application.**

45. Total Expenses

Add all expense items . automatically calculates.

46. Surplus/ (Deficit)

Total Revenue minus Total Expense . automatically calculates. If revenues are greater than expenses, the result is a surplus. If the expenses are greater than the revenues, the result is a (deficit).

47. Transfers to (from) Land, Building and Equipment

When unrestricted, general operating funds are used to acquire Land, Building and Equipment, the amount expended for such assets should be transferred to the Land, Building and Equipment Fund. This amount should be subtracted from the previous line - Surplus/ (Deficit). The amount indicated for transferring should match the expenditures indicated on your Capital Purchase Statement (page 22 of the Funding Application).

Another transfer in Land, Building and Equipment might include the sale of a fixed asset. If the money is to be used in the General Operating/Unrestricted Fund, it would be an addition to the previous line - Surplus/ (Deficit).

48. Transfers to (from) Other Funds

Transfers from the Unrestricted, General Operating Fund or a current Restricted Fund to cover program or agency expenses/budget, or transfers to the Unrestricted, General Operating Fund for surpluses in the program or agency budget.

49. Surplus/ (Deficit) After Transfers

Deduct transfers **TO** Land, Building and Equipment or general operating funds from the surplus/(deficit) in line 47; Add transfers **FROM** Land, Building and Equipment or General Operating Funds from line 47.