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## Introduction

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Welcome to the budget template for the CTA project partner application! CTA has created this budget template to help facilitate the budget application process, as we understand it can be a daunting task. We hope that you will find it easier to prepare a budget for your project application. These are the same accounting procedures that we use in our office, so if you are selected to be a project partner you will already be familiar with our accounting procedures.

There are simple instructions throughout the budget template, but this document will provide more detailed instructions for filling it out. If you have any questions that cannot be answered by this document, please feel free to give our office a call. Likewise, if you think you have found an error in our template, please let us know.

### How to navigate the budget template document

Under the *Menu* column on the left hand side you will find different sections of the budget template. *Steps 1, 2, and 3* will require you to input information. The *Budget Detail* page compiles all of this information and puts it into a standard balance sheet format.

To move between the different steps just click on the text in the menu.

All the cells that require your input are colored light yellow. Cells that are not yellow cannot be edited.

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## Home/Instructions

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This is where you can keep track of all changes to the budget.

- *Name of Proposed Project:* Enter the name of your proposed project.
- *Location of Proposed Project:* Select the area in which your proposed project will operate. This is important because it affects the Shared Administrative Expense fee.
- *Created On:* Enter the date you first complete the budget template.
- *Created By:* Enter the name of the person completing the budget template.
- *Modified On:* Enter the current date each time the budget is revised or modified.
- *Modified By:* Enter the name of the person who modified the budget.

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## Step 1) Revenues

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The Revenues section will help you estimate all revenues that your project may receive in its first and second years, such as grants, event/fundraising receipts, program fees, and other funding.

### Grant Funding



- Funds received through grants from government and non-government organizations should be listed and detailed.
- Grants may originate from private organizations, charitable foundations, corporations, federal, state, or municipal government agencies, or other sources.
- Please list each grant with the name of the granting agency or foundation, the amount of money for each grant, and any other relevant details. If you expect many grant sources, provide an additional document listing the sources and enter the total into one line of the budget template.
- Please describe any restrictions on the use of grant funds and requirements for matching funds.

### **Event/Fundraising Funding**

- Events and fundraising activities should be individually listed with monetary estimates and details. If you expect to engage in many events and activities, provide an additional document listing the sources and enter the total into one line of the budget template.
- Do not include events that are a part of the project's regular programmatic activities.

### **Program Funding**

- All money generated as a result of programmatic activities should be listed with estimated amounts and any relevant details. If you expect to operate more than five programs, provide an additional document listing the programs and enter the total into the budget template.
- For example, a project that charges a participation fee for class attendance would list the money from participation fees as program funding.
- In another example, a project that charges an admission fee for an art museum would list the money from those admission fees as program funding.
- Contracts to perform a particular service for a funding source are considered programmatic revenue.
- For example, a project that enters a contract with the Department of Social Services to conduct parenting education workshops would include these payments as program funding.

### **Other Funding**

- Reasonable estimates for donations from individuals and corporations should be entered in the appropriate lines
- Any anticipated funding that does not fall under the available categories should be included under "Other" and explained in the Notes/Comments section.

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## **Step 2) Payroll and Benefits**

This section will help you to estimate all your payroll and benefit costs. If you do not plan to have employees that will be paid through CTA's payroll, then please skip this step.

- Fill out the form for each employee on payroll.



- *Name, Title, Gender, and Annual Salary/Wages:* Enter in the corresponding information for each employee.
- *Gross Annual Wages:* If an employee is paid hourly, please estimate the gross annual wages.
  - For example, an employee that works fifty 40-hour weeks each year at a rate of \$15/hour would earn \$30,000 in annual wages.
  - $(50 \text{ weeks/year}) * (40 \text{ hours/week}) * (\$15/\text{hour}) = \$30,000/\text{year}$
- *FICA Taxes, State Unemployment, Workers' Comp, and Disability Insurance:* These costs are automatically calculated for each employee's annual earnings.
- *Health Insurance:* Plan options can be selected from the drop-down menu.
  - *Health Savings Plan:* Please decide the amount that you would like to contribute to each employee's Health Savings Plan.
  - *Employer Expense:* This is the total amount you will pay for an employee's Health Insurance Plan and Health Savings Plan.
- The box in the upper-right corner of the sheet displays composite payroll figures and the portion of the shared administrative fee that arises from payroll expenses.
- NOTE: If it seems as if the numbers do not add up exactly, it is because they are rounded off to the nearest whole dollar amount.

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### Step 3) Expenses

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This section will help you to estimate all non-payroll expenses. Fill out each expense section by entering the anticipated amounts in each line. The sections below explain in detail what should be entered for each expense line.

Each section has an *Other* line for anything that does not fit in the given categories. Amounts entered in *Other* lines should be detailed and explained.

#### Occupancy Expenses

- *Rent:* Enter any amounts anticipated for rent/lease payments. Make sure to include an annual total.
- Also include utility costs, insurance, and other lease related expenses as occupancy expenses.
- Rents will include occupancy for offices and also for any meeting spaces or program areas.

#### Communication Expenses

- *Telephone and Internet:* Include these and other similar communication costs.
- Do not include internet marketing services or internet fundraising costs.
- Content development should be allocated as a *Publicity* expense.
- Professional services should be allocated as a *Contract* expense
  - For example, if you hire someone to develop a website this is considered a contract expense, not a communication expense.



### **Operating Expenses**

- *Furniture and Equipment*: List any equipment or furniture in the itemized sheet. Include individual costs and other details for each item.
- *Computer Supplies*: Include software, printer supplies, and minor computer peripherals. All major hardware items should be detailed under *Furniture and Equipment*.
- *Postage*: Include all costs for shipping that do not relate to fundraising activities. Please include fundraising-related postage costs under fundraising.
- *Staff Development*: Relates to meetings or activities that are explicitly and specifically for project staff development. For example, a meeting for a project's staff that relates to internal project affairs would fall under this category. However, project staff members that attend outside events that relates to program activities should be included in the *Meeting and Travel* section under the *Conferences* expense line.
- *Printing*: Include all costs for photocopying, printing, and the manufacture of publications. Do not include printing costs that relate to fundraising items or activities.

### **Meeting and Travel Expenses**

- *Travel*: Include airfare, mileage, bus ticket fees, and other costs that arise from project-related travel. Travel costs should include any costs related to the purchase, leasing, operating, repairing, and renting of transportation vehicles for the organization's activities.
- *Meals and Lodging*: Include any costs for food or lodging that arises as a result of travel undertaken for project activities. Do not include any food costs for project events, meetings, or non-travel related circumstances.
- *Conference Expenses*: Include any costs related to the participation of staff members in conferences and events that are related to project activities.

### **Marketing and Fundraising Expenses**

- *Publicity/Advertising*: Include costs associated with advertisements, promotional items, and other publicity-generating activities. Do not include fundraising-related advertising and promotions.
- *Fundraising*: Include all costs associated with fundraising activities, including: postage, printing, professional fundraising services, rental fees, supplies, and advertising costs that are specifically associated with fundraising activity.

### **Direct Program Expenses**

- *Supplies*: Those utilized in the process of conducting a project's programmatic activities should be listed.
- *Event Expenses*: Include all costs associated with events that are neither fundraising events nor a part of a project's regular programmatic activity.
  - For example, a project may have an awards ceremony or recognition event that is neither a part of a project's programming nor a fundraising occasion.



- *Honorarium/Stipends*: Should include any gifts or money voluntarily given to an individual for a service for which no legal compensation is required.
  - For example, an individual may volunteer to speak at a project's event and then receive a small gift or monetary award from the project.
- *Contract Expenses*: Include all payments for contracted services. This includes any independent contractors or non-employees that are compensated for their services.

### **Other and Miscellaneous Expenses**

- *Bank and Filing Fees*: Include any costs that result from bank charges, financial transactions processing, IRS filings, and other similar fees.
- Amounts entered in *Other* lines should be detailed and explained.
- The total for non-payroll expenses will be displayed at the end of the sheet along with the portion of the shared administrative fee that results from non-payroll expenses.

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### **Budget Detail**

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Do not enter amounts directly into the Budget Detail sheet. This page compiles all the amounts entered into the other parts of the template. Here you can see how your revenues and expenses compare to each other and whether you are forecasting a surplus. Projects are not permitted to operate without funding to cover expenses.

- *Revenues*: The information entered under Step 1 is detailed under this section.
- *Payroll/Benefits*: The information entered under Step 2 is detailed under this section.
- *Occupancy, Communications, Operating, Meeting and Travel, Marketing and Fundraising, Direct Program, and Other and Miscellaneous*: The information entered under Step 3 is detailed under these seven expense sections.
- Totals for revenues, expenses, and shared administrative fees are displayed for review.
- The user can return to any of the three steps if anything needs to be reviewed or changed.
- A projected budget surplus or deficit is displayed at the bottom.