



Department of Economic and
Community Development

Office of the Arts

A large, abstract graphic composed of several overlapping, irregular shapes in yellow, teal, and red. The teal shape is the largest and contains the text. The yellow shape is on the left, and the red shape is at the bottom. There are also circular patterns: a red one with white dots and a blue one with white stripes.

FY2017

**Arts & Community Impact
Project Budget: Expenses & Income Allocations
Budget Instructions**

APPLICATION BUDGET FORMS

1. ACI PROJECT BUDGET: EXPENSES & INCOME ALLOCATIONS

The one-page, locked Microsoft (MS) Excel budget provides an accounting of proposed project expenses and proposed project income sources, including In-Kind Contributions and the grant amount you are requesting. The budget provides the opportunity to demonstrate how the required grant match will be satisfied. The form will add figures and round entered amounts to the nearest dollar. Limited instructions are listed on the form.

NOTE: Applicants are required to complete a BUDGET NARRATIVE as a part of the on-line application. See below.

NOTE: Review the FY2017 ACI Project SAMPLE BUDGETS ([with In-kind Contributions](#) and [without In-kind](#)).

2. IN-KIND BUDGET WORKSHEET

This document provides an accounting of projected in-kind contributions. The form is a locked, one page MS Excel spreadsheet which will add figures and round entered amounts to the nearest dollar. The form includes links to support the applicant's valuation and understanding of in-kind accounting practices. See the [Sample Worksheet](#).

NOTE: This Worksheet is ONLY required for applicants claiming in-kind contributions as a part of their project proposal.

ACI PROJECT BUDGET: EXPENSES & INCOME ALLOCATIONS FORM

Applicant Name: Enter the same name you listed on your ACI grant application.

First Left Side Column

PROPOSED PROJECT EXPENSES:

Use this column (white section, far left side of the form) to describe the "other" expenses that can be added in three different sections within the chart of accounts. FY2017 ACI Sample Budgets provide examples of applicant-added expense descriptions.

Second Left Side Column

PROPOSED EXPENSE TOTALS:

This second left side column (white section) uses Budget lines 1-13 to itemize expenses based on your project proposal. **YOU CANNOT ENTER THESE AMOUNTS !!!** Totals are automatically entered when you list your allocations across each expense row using the 5 columns that comprise Proposed Project Income (see below). Numbers preceding the Chart of Accounts definitions below (1-13) correspond to the numbered lines on the form, not the Excel numbering system on the electronic form.

• EXPENSES SECTION OF THE BUDGET FORM (LEFT SIDE)

1. Salaries

a. Administrative: Employee salaries, wages and benefits for administrative staff. Include executive directors, finance, marketing, fundraising, human resources, etc.

NOTE: The FY16 ACI Project grant caps administrative expenses at **20%** of the total grant request.

b. Programmatic: Employee salaries, wages and benefits for programming staff. Include artistic directors, program managers, curators, choreographers, composers, musicians, etc.

c. Technical: Employee salaries, wages and benefits for technical management and staff. Include technical directors; wardrobe, lighting and sound crew; stage managers; stagehands; video technicians, exhibit installers, etc.

d. Other: List salaries for staff not included above. Describe / categorize using the lines provided.

2. SUBTOTAL (Salaries subtotal is calculated by the form)

3. Professional Services

- a. Programmatic & Technical:** Cash payments to individuals that are not employees. This may include artistic directors, conductors, curators, composers, choreographers, designers, video artists, filmmakers, literary / visual / performing artists, stage managers, exhibit installers, etc.
- b. Instructors:** Cash payments to teachers or workshop leaders who are not employees of the grantee.
- c. Legal / Accounting / Admin:** Payments to firms or persons who provide legal, accounting, or other administrative expertise via outside contract.
- d. Other:** List cash payment for any other contracted services not included above. Describe / categorize using the line provided.

4. SUBTOTAL (Services subtotal is calculated by the form)

5. Supplies

- a. Administrative:** Cash payments for office supplies and other non-program supply expenses.
- b. Program:** Cash payments for production materials, tents, royalties, raw materials and any other program-related items.

6. Telephone: Cash payments for telephone usage.

7. Postage & Shipping: Cash payments for postage, trucking, shipping, hauling, etc.

8. Occupancy: Payments for office, theater, hall, gallery or other spaces, as well as costs for maintenance, security, property insurance, utilities, janitorial services and related supplies. Do not include capital expenses.

9. Marketing / Publicity / Advertising: Cash payments for marketing materials, ad space, social media, etc. Describe / categorize this project expense using the line provided.

10. Outside Printing / Publication: Payments for all outside printing and publications.

11. Travel: Airfare, mileage, car rental, lodging, and meals.

12. Other: List other expenses that don't fit above categories. Describe / categorize other costs using the lines provided.

13. SUBTOTAL LINES 5 – 13 (Subtotal is calculated by the form)

TOTAL PROPOSED PROJECT EXPENSES: Total of all expenses (*lines 2, 4, and 13, calculated by the form*).

• **INCOME SECTION OF THE BUDGET FORM (RIGHT SIDE)**

PROPOSED PROJECT INCOME Columns

These five (5) columns constitute the right half of the budget form and detail how your various income sources will be allocated to cover the costs detailed in your proposal.

NOTE: *When you enter amounts in the cells in this section, the budget form will automatically add each horizontal row and enter a total expense amount in the PROPOSED EXPENSE TOTALS column (the PROPOSED PROJECT INCOME section includes five columns that detail the project's Income Sources, Projected In-Kind, and your COA / ACI*

Grant Request). You can allocate all or any portion (0 – 100%) of a total project expense to one or more of these income sources. For examples of how to use the budget form, please review the FY2017 ACI SAMPLE BUDGETS.

Four Shaded Columns

OTHER INCOME SOURCES & EXPENSE ALLOCATIONS:

Use the first three columns of this section (light color shading) to provide an accounting of all projected cash income sources, NOT including your ACI grant request (the far right column, see below). IF you are proposing to use in-kind contributions to support your project, use the fourth column in this section (darker color shading) to allocate all In-Kind Contributions (non-cash income sources). PROJECTED IN-KIND column descriptions and amounts must match the descriptions of Services, Goods and Facilities and the TOTAL PROJECTED IN-KIND amount from your IN-KIND BUDGET WORKSHEET.

- A.** Identify each proposed income source within the first three columns. Combine different income sources if additional columns are needed and use the Budget Narrative within the online application to clarify. Enter the name of the source or an income category description (see B., below) in the white rectangle at the top of the column. Use the fourth, darker-shaded column to enter In-Kind Contributions.

NOTE: Use the BUDGET NARRATIVE section of the online application to clarify financial details.

NOTE: The vertical, color shaded stripe adjacent to the white space provided at the top of the first three columns should be used to verify whether or not an income source is confirmed at the time of application. For income sources that are definite at the time of application, enter the word Confirmed in the green-shaded column. DO NOT ENTER any text in this section for income sources that CANNOT BE CONFIRMED AT THE TIME OF APPLICATION.

- B.** Examples of other income sources may include: Public funding (such as Federal, non COA State* or Municipal funds); Private grant funding (Foundation or Corporate awards); Private contributions from individuals or businesses; Special event proceeds; Applicant- and/or partner-generated program activity income (admissions, classes, workshops, school programs, etc.); Membership dues; Savings; Other earned income (contracted services, etc.).

NOTE: * COA / ACI funding CANNOT be matched using other Connecticut state funds. Refer to the FY2017 ACI Guidelines to verify which income sources are eligible to satisfy your required grant match.

- C.** The Excel sheet will automatically total all four of the OTHER INCOME SOURCES & EXPENSE ALLOCATIONS columns at the bottom of the shaded section and enter an amount in the TOTAL of OTHER INCOME SOURCES box.

Far Right Column

COA / ACI GRANT REQUEST ALLOCATIONS:

Use this column (darker shaded header) to show how you propose to allocate the requested ACI grant funds.

- A.** The total of this column MUST equal the same amount as your ACI grant request.

NOTE: Please review the FY2017 SAMPLE BUDGETS (*with in-kind and with no in-kind.*)

NOTE: Refer to the FY2017 ACI Guidelines to verify eligible and ineligible COA / ACI grant expenses.

Bottom Left of the Page

TOTAL of OTHER INCOME SOURCES + TOTAL COA / ACI GRANT REQUEST:

The Excel budget will automatically display the total of all income sources (inclusive of your grant request and any in-kind contributions) in this darkest shaded section.

NOTE: IF you propose In-kind Contributions as a portion of your required match, only UP TO A MAXIMUM of 25% of your In-Kind Contributions will be allocated toward your

minimum cash match (your required match is no less than 50% of your COA / ACI grant request). Refer to the FY2017 ACI Guidelines regarding use of In-kind Contributions.

Bottom of Page / Blue Sections

COA USE ONLY

Based on your TOTAL COA / ACI GRANT REQUEST amount, the Excel budget automatically displays the MINIMUM REQUIRED Cash Match (50 % of your grant request total) and the MAXIMUM ALLOWABLE In-Kind Contributions that may be used, (if the applicant has chosen to use In-kind Contributions), toward satisfying the required match (up to 25% of the required match). This section is for review purposes only.

PROJECT BUDGET NARRATIVE

Be sure to complete the separate **Budget Narrative** section that is included in the on-line application. Use this narrative section to explain any details regarding the project's Income or Expenses (including projected In-kind Contributions) that will help grant review panelists to have a clear understanding of your project's finances.