

## CHILDREN'S TRUST FUND

### NURTURING FAMILIES NETWORK PROGRAM RFP ISSUE DATE: December 19, 2006

#### BUDGET INSTRUCTIONS

##### A. STATEWIDE COST ACCOUNTING STANDARDS

The State's Office of Policy and Management (OPM) has established cost accounting standards for the purchase of service (POS). The cost standards, which define and enumerate allowable and unallowable costs for State awards, must be used when preparing a budget in response to this Request For Proposals. The cost standards are available on OPM's website at: [www.opm.state.ct.us/finance/pos\\_standards/coststandards.htm](http://www.opm.state.ct.us/finance/pos_standards/coststandards.htm)

##### B. GENERAL INSTRUCTIONS

1. The budget must identify and classify all sources of projected income and expenses for the specific program covered by the RFP.
2. All income and expenses must cover the entire contract period.
3. Expenses directly assigned to the program must be explained in a budget narrative.
4. The legal name of your organization must be stated where indicated on all pages.
5. It is anticipated that 82% of the total budget will be for direct services and related costs for the program and that 18% will be for indirect costs.
6. An in-kind contribution (recommended at 20%) may be used to augment budget costs and will be considered in the review process.
7. It is anticipated that there will be a two-month delay in the hiring of staff for the program in Year 1. Please complete the Year 1 budget based on ten months of salaries for direct services staff. Funds not used for salaries should be budgeted for start up costs, including the purchase of NFN supplies and curriculum, office and computer equipment, and other necessary items.

##### C. 100A AND 100B Forms

1. TOTALS column: Enter the total number of employee hours and wages for the entire contract period.
2. CTF FUNDING column: Use this column to identify all line items funded with CTF dollars.
3. OTHER FUNDING column: Use this column to identify all line items funded using other dollars.

Note: Line items may be "split funded" (i.e., a portion allocated to CTF Funding and a portion allocated to Other Funding).

## **D. Expenses Form**

1. **TOTAL OPERATING EXPENSES** column: Enter the total funding for the specific line item.
2. **CTF FUNDING** column: Use this column to identify all line items funded with CTF dollars.
3. **OTHER FUNDING** column: Use this column to identify all line items funded using other dollars.

Note: Line items may be "split funded" (i.e., a portion allocated to CTF Funding and a portion allocated to Other Funding).

### **100 Series: Salaries and Wages**

100A: Direct Service: Employees providing direct services for the program. All personnel expenses must be assigned in accordance with program descriptions and guidelines.

100B: Administrative Support: Employees providing administrative support for the program.

FTE (Full Time Equivalency): Indicate the full-time equivalence of the employee based on the normal work week at the agency. Total hours must include vacation time, sick time, personal leave, and compensatory time.

Examples:

40 hour week = 2080 hours annually  
35 hour week = 1820 hours annually  
Full time = 1.0 FTE  
Half time = 0.5 FTE

Name and Position: Enter the name (if known) and title of the employee.

Examples: Jane Jones, Parent Aide Supervisor  
Unknown, Parent Aide Supervisor

### **200 Series: Fringe Benefits**

200-202: Employer's share of payments made toward FICA, Unemployment Taxes, and Workers Compensation based on salary expenses allocated to the program.

203-205: Medical and health insurance, life insurance, and retirement based on salary expenses allocated to the program.

206: Other: Any other fringe or benefit expenses not covered in items 200-205.

### **300 Series: Consulting and Contractual Services**

301-313: Consultants or subcontracts who will receive monetary reimbursement for services delivered.

315: Outside services purchased to support the program. Justification will be required for all such purchases. Examples of outside services are clinical services to clients and consultation, supervision and education for staff. For administrative services to the agency as a whole, appropriate allocation to the program must be identified.

#### **400 Series: Travel**

400: Client or staff use of public transportation to carry out this program.

401: Operation of agency vehicles, if their use is an integral part of the program. May include gas, oil, maintenance, or repair costs and must be allocated justly to the program.

402: Personal vehicle mileage reimbursement costs.

\*If your agency reimbursement rate exceeds the State's rate, sufficient other funding must be allocated to this line item. Please state this in your budget narrative. (The current State rate effective 01/31/2006 is 44.5 cents per mile)

404: Travel or lodging expenses for program staff to attend conferences or seminars.

#### **500 Series: Consumables**

500: Food costs as applicable to this program.

501: Administrative materials and supplies needed to carry out office functions for the program. Includes items such as stationery, paper, duplicating materials, pencils, pens, etc.

502: Supplies required or needed to carry out the specific program.

503: Household, janitorial, or grounds supplies.

506: Other consumables not identified in line items 500-503, as appropriate.

#### **600 Series: Rent**

600: Rental expenses. Principal costs on mortgages and loans are unallowable.

602: General maintenance and repair expenses (excluding renovations) incurred in the normal operation of the program.

603: Rental of other real property required to carry out the program.

#### **700 Series: Capital Equipment**

700-704: Capital equipment cannot be purchased or funded with State funds unless authorized in advance by CTF in accordance with the regulations or guidelines of the funding source of income.

#### **800 Series: Other Expenses**

800: Utility expenses, whether program specific or determined by an agency cost allocation plan method.

801: Telephone expenses, whether program specific or determined by an agency cost allocation plan allocation method.

802: Insurance expenses, with a breakdown by category. In the budget narrative, identify the cost of each specific insurance to be purchased.

803: Postage and shipping expenses related to the program.

805-807: Residential or shelter service only.

809: Other expenses not identified in any other line item, including administrative and general (A&G) costs.

**E. Income Allocation Form:**

Identify all income allocated for this program by funding source. CTF dollars must be identified on the first line.

Projected income must equal projected costs for this program.

**F. Budget Narrative (No form is provided):**

Prepare a narrative on your agency's letterhead that explains how budget calculations and allocations were determined.





**CHILDREN'S TRUST FUND  
BUDGET FORM**

**Expenses (Page 1 of 2)**

Organization: \_\_\_\_\_ Program/Service: \_\_\_\_\_ Contract Period: \_\_\_\_\_

	<b>EXPENSE ACCOUNT</b>	<b>TOTAL OPERATING EXPENSES</b>	<b>CTF FUNDING</b>	<b>OTHER FUNDING</b>
100A	Direct Service Salaries			
100B	Administrative Salaries			
	<b>FRINGE BENEFITS</b>			
200	Employer FICA			
201	Unemployment Taxes State			
202	Workers Compensation			
203	Medical/Health Insurance			
204	Life Insurance			
205	Retirement			
206	Other (Identify)			
	<b>200 SERIES TOTAL</b>			
	<b>CONSULTING &amp; CONTRACTUAL SERVICES</b>			
301	Medical			
302	Psychiatric – MD			
303	Psychological - Ph.D.			
305	Other (Identify)			
306	Training Conference			
307	In-Service Training			
310	Other (Identify)			
311	Audit			
312	Legal			
313	Accounting			
315	Other (Identify)			
	<b>300 SERIES TOTAL</b>			
	<b>TRAVEL</b>			
400	Public Transportation			
401	Vehicle Maintenance/Oil/Gas			
402	Personal Vehicle Mileage			
404	Other (Identify)			
	<b>400 SERIES TOTAL</b>			

**CHILDREN'S TRUST FUND  
BUDGET FORM**

**Expenses (Page 2 of 2)**

Organization: \_\_\_\_\_ Program/Service: \_\_\_\_\_ Contract Period: \_\_\_\_\_

	EXPENSE ACCOUNT	TOTAL OPERATING EXPENSES	CTF FUNDING	OTHER FUNDING
	<b>CONSUMABLES</b>			
500	Food			
501	Office Supplies			
502	Program Supplies			
503	Household & Grounds Supplies			
506	Other (Identify)			
	<b>500 SERIES TOTAL</b>			
	<b>RENT</b>			
600	Rent			
601	Renovations/Alterations			
602	Maintenance & Repair			
603	Other (Identify)			
	<b>600 SERIES TOTAL</b>			
	<b>CAPITAL EQUIPMENT</b>			
700	Office			
701	Program			
702	Home & Grounds			
704	Other (Identify)			
	<b>700 SERIES TOTAL</b>			
	<b>OTHER EXPENSES</b>			
800	Utilities			
801	Telephone			
802	Insurance			
803	Postage & Shipping			
805	Residence Expense			
806	Other Facility Expense			
807	Non-Reimbursement Expense			
809	Other (Identify)			
	<b>800 SERIES TOTAL</b>			
	<b>GRAND TOTAL EXPENSES</b>			

**CHILDREN'S TRUST FUND  
BUDGET FORM**

**Income Allocation**

Organization: \_\_\_\_\_ Program/Service: \_\_\_\_\_ Contract Period: \_\_\_\_\_

<b>INCOME</b>	<b>TOTAL PROGRAM INCOME</b>
CTF AWARDED FUNDS (STATE)	
CTF AWARDED FUNDS (FEDERAL)	
OTHER STATE FUNDS (Identify Source)	
FEDERAL FUNDS (Identify Source)	
MUNICIPAL FUNDS (Identify Source)	
IN-KIND CONTRIBUTIONS (Identify Source)	
OTHER FUNDS (Identify Source)	
<b>TOTAL PROGRAM INCOME</b>	