



**CHILDREN'S TRUST FUND
BUDGET INSTRUCTIONS**

STATE 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. The cost standards are available on the Children's Trust Fund web site at www.ct.gov/ctf, under the "RFPs & Contracting" link.

GENERAL INSTRUCTIONS

1. The budget must identify and classify all sources of projected income and expenses for the specific program.
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. In-kind contributions and other funds (recommended at 20%) may be used to augment budget costs and will be considered in the review process.

100A AND 100B Forms

1. Enter the number of employee hours per week and wages per hour for the entire contract year.
2. TOTALS column: Enter the total of the CTF FUNDING column and OTHER FUNDING column.
3. CTF FUNDING column: Use this column to identify all line items funded with CTF dollars.
4. OTHER FUNDING column: Use this column to identify all line items funded using other dollars including in-kind contributions.
5. The 100A form Totals must equal the Direct Service Salaries line item (100A) on the Expenses form.
6. The 100B form Totals must equal the Administrative Salaries line item (100B) on the Expenses form.

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

Expenses Form

1. TOTAL OPERATING EXPENSES column: Enter the total of the CTF FUNDING column and OTHER FUNDING column.
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 including in-kind contributions.

Note: Line items may be “split-funded” (that is, 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 including the Program Manager.

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

Examples:

40 hour week = 2,080 hours annually

35 hour week = 1,820 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, Clinical Supervisor

Unknown, Home Visitor

The Direct Service Salaries line item (100A) must equal the Totals on the Direct Services Staff Salaries 100A budget form.

The Administrative Salaries line item (100B) must equal the Totals on the Administrative Support Staff Salaries 100B budget form.

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 subcontractors 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 organization 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 company 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 company 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 mileage reimbursement rate can be located on the State of Connecticut Comptroller's web site at www.osc.state.ct.us . Click on Comptrollers' Memoranda, then click on the current year Comptrollers' Numbered Memoranda).

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 a company cost allocation plan method.

801: Telephone expenses whether program specific or determined by a company 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.

Income Allocation Form

Identify all income allocated for this program by funding source. CTF dollars must be identified on the first line. Contractor dollars must be identified as "In-kind Contributions." Dollars from other sources must be identified as "Other Funds."

Projected income must equal projected costs for this program.

Budget Narrative

Explain **IN DETAIL** how budget calculations and allocations were determined for each line item on the Direct Services Staff Salaries 100A form, the Administrative Support Staff Salaries 100B form, and the Expenses form (pages 1 and 2) for CTF FUNDING and OTHER FUNDING.

The amounts in the Budget Narrative must equal the Direct Services Staff Salaries 100A form, the Administrative Support Staff Salaries 100B form, and the Expenses form (pages 1 and 2).

**CHILDREN'S TRUST FUND
BUDGET FORM**

Expenses (Page 1 of 2)

Organization: _____ Program/Service: _____ Contract Year: _____

	EXPENSE ACCOUNT	TOTAL OPERATING EXPENSES	CTF FUNDING	OTHER FUNDING
100A	Direct Service Salaries			
100B	Administrative Salaries			
	<u>FRINGE BENEFITS</u>			
200	Employer FICA			
201	Unemployment Taxes State			
202	Workers Compensation			
203	Medical/Health Insurance			
204	Life Insurance			
205	Retirement			
206	Other (Identify)			
	<u>200 SERIES TOTAL</u>			
	CONSULTING & CONTRACTUAL SERVICES			
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)			
	<u>300 SERIES TOTAL</u>			
	TRAVEL			
400	Public Transportation			
401	Vehicle Maintenance/Oil/Gas			
402	Personal Vehicle Mileage			
404	Other (Identify)			
	<u>400 SERIES TOTAL</u>			

**CHILDREN'S TRUST FUND
BUDGET FORM**

Expenses (Page 2 of 2)

Organization: _____ Program/Service: _____ Contract Year: _____

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

**CHILDREN'S TRUST FUND
BUDGET FORM**

Income Allocation

Organization: _____ Program/Service: _____ Contract Year: _____

INCOME	TOTAL PROGRAM INCOME
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)	
TOTAL PROGRAM INCOME	

Budget Narrative Instructions

Explain **IN DETAIL** how budget calculations and allocations were determined for each line item in the budget. A similar format generated by the preparer's computer system is acceptable.

100 Series: Salaries and Wages

Provide the calculation for each position, that is, hourly rate, number of hours per week assigned to the project, and total number of weeks assigned to the project.

Example 100 Series: Salaries and Wages

Line Item (Description)	Amount	Narrative - calculations and allocations
Jane Doe, Program Manager	\$83,200	\$40/hr x 40 hrs/wk x 52 wks
John Smith, Secretary	\$20,000	\$40,000/yr x 0.5 FTE

200 Series: Fringe Benefits

Provide the fringe benefit rates.

Example 200 Series: Fringe Benefits

Line Item (Description)	Amount	Narrative - calculations and allocations
Employer FICA	\$6,365	\$83,200 x 0.0765

400 Series: Travel

Explain how calculations and allocations were determined.

Example 400 Series Travel:

Line Item (Description)	Amount	Narrative - calculations and allocations
402 Personal Vehicle Mileage	\$730	1,659 miles @ \$0.44 = \$730.00 outreach workers going to meetings and site visits

500 Series: Consumables

Indicate the item quantity, unit cost, and total cost.

600 Series: Rent

Explain how calculations and allocations were determined.

800 Series: Other Expenses

Explain how calculations and allocations were determined.

