

BUDGET INSTRUCTIONS FOR BEACON SCHOOLS APPLICANTS

Applicants for Beacon School funding must submit the following budgetary items:

January 2003 - June 2003 Budget

January 2003 - June 2003 Budget Narrative

(See Attachment E, Budget Forms)

It is strongly recommended that you obtain electronic versions of the above forms. They will be made available on disk at the Q and A session for applicants on October 17th, 2002, or via the Internet on www.phila.gov.

BUDGET

The enclosed budget tracks expected revenues and expenses for participants in the City of Philadelphia's Children's Investment Strategy. The budget forms, must be submitted for January – June 2003.

The City will pay on a cost reimbursement basis and will require a full cost reconciliation at the program's conclusion. Applicants will therefore be required to keep track of their total program expenses.

All budgets must track both actual cash expenses and in-kind contributions (e.g. donated space, volunteer staff, etc.). On the budget form, enter cash revenues and expenses in column A, and in-kind expenses in column B. The form will automatically credit you with in-kind revenue equal to the amount of your in-kind expense, so any changes to these figures will be revenue-neutral.

In the event that an expense item has both cash and an in-kind component, enter the cash portion in column A, and enter the in-kind portion on the same line in column B. The spreadsheet will automatically total the two figures in column C.

PROVIDER SECTION

Enter the name of your agency, and the name, address and zip code of the school at which your Beacon program will meet, in the appropriate line in the left hand side of this section. Also, enter the percentage rate at which you bill fringe benefits. (See employee costs, below.)

On the right hand side of this section, enter the number of children you will serve.

SECTION 1- COSTS

Employees- Enter the job titles of all staff who will be paid as employees on the lines marked 1a-1h. Enter the budgeted cost for paid employees in the corresponding line on

column A. If you have volunteer staff who are performing a job function for which you would typically pay payroll taxes, enter the fair market value of the staff time in column B.

Fringe Benefits- To the left of each job title, enter a “y” if that person(s) will be receiving benefits, and an “n” if that person(s) will not be receiving benefits. The spreadsheet will automatically enter the dollar amount of fringe benefits, based on which employees are receiving benefits and the fringe benefit percent you entered in the provider section. When calculating the fringe benefit percent, you should include all non-tax benefits and all payroll taxes except FICA, Medicare, and Social Security, which will be listed separately on line 4. When you enter the percent figure, enter it as a whole number. (For example, if you pay benefits at a rate of 20%, enter 20, not .20).

The spreadsheet will automatically calculate total employee costs, including taxes and benefits, on line 5.

Consultants-These are staff people for whom you pay no payroll taxes or benefits. Enter the job titles for all relevant staff on lines 6a-6f. Enter the budget amounts for paid staff who meet these job titles in column A, and the budget amounts for volunteer staff with these job titles in column B.

The spreadsheet will total the costs of all consultants in line 7, and add this to the employee costs to generate personnel total in line 8.

OPERATING COSTS

In lines 9-19, enter the costs for the appropriate line item. If an item (such as rent) is being donated, enter the amount in column B. Once again, if any line item has both cash expense and in-kind costs, divide the expense between columns B and C.

In lines 20a-20f, you may enter other costs that are not listed in line 9-19. Type the name of the expenses where you see the word (other), and enter the amount of the expense for that line item.

The spreadsheet will automatically enter your total operating cost in line 21, and add it to your personnel costs to generate your total cost on line 22.

REVENUES

Children Investment Strategy Funds (via PHMC)- The budget is based on a CIS contribution of \$267,000 for the January – June 2003 budget period, and a CIS contribution of \$355,000 for the July 2003 – June 2004 budget period.

Other revenue- On line 24a, enter the amount of State Childcare Subsidies you expected to receive. In lines 24b-24f, enter the name and amount of any other revenue sources you have.

In-kind revenue- The spreadsheet will automatically calculate your amount of in-kind revenue, based upon the amounts of in-kind expense you entered. You will not be able to change this line except by changing the amounts of the in-kind costs. The system will automatically calculate your total revenue on line 26. **THE AMOUNT OF YOUR REVENUE MUST MEET OR EXCEED THE AMOUNT OF YOUR COSTS.**

Budget Narrative

For each budget, enclose a description of the following budget issues:

Personnel: List staff by the title and name of the employee (if the employee's name is available) who will be providing direct program services. Show the annual salary rate and the percentage of time to be devoted to the after school program. Compensation for employees engaged in grant activities must be consistent with the pay for similar work within the agency. Briefly describe the duties to-be-performed.

Fringe Benefits: Fringe benefits should be based on actual known costs or an established formula that is concurrent with the applicant organization. Fringe benefits are for the employees listed in budget, and only for the percentage of time devoted to the project.

Supplies: List items by type, with corresponding cost and volume figures.

Professional Consultation: For each consultant, enter the name, if known, hourly or daily fee and estimated time on the project. Please provide a brief description of the consultant's qualifications and services.

Other Contracts: For each other subcontract, provide the name of the organization, a description of the services to be procured, and the unit(s) of service.

Other Costs: List other items with known costs (e.g. reproduction, telephone, postage, equipment, rentals/leases, travel, utilities, maintenance) and the basis of their computation.

Administrative Rate & Costs: An administrative cost rate is acceptable in lieu of detailing numerous and minor costs associated with providing services, e.g. administrative staff or office costs shared with multiple programs/services. Indicate your agency's applicable, standard rate as long as it excludes items specified elsewhere and is consistently applied in other grant-funded programs. Note that such rate is subject to future audits. Apply the rate to the sum of your total personnel and operating costs for each time period.

Occupancy Costs: Indicate costs related to rental fees, utility costs, etc. If a formula is used to determine occupancy costs, please indicate.

Non-Recurring Costs: Categorically list one-time expenses within the sub-categories of "equipment" and "other". Indicate the cost per item and the number of items.

Describe the source of all in-kind expenses.

Provide formulas for any expenses that have a per-child component (e.g. field trips, local travel).

Include the title and letter of each line item in your narrative.