



city of muskogee  
FOUNDATION

### **Budget Template Instructions**

1. Complete the Budget Template for the program/project for which you are applying for City of Muskogee grant funds. Budget figures should be entered for the program or project (*not for the entire organization or agency*) unless the organization's general operation and management is what the grant application is seeking funds to support.
2. Use the revenue and expense line items provided. Please make every effort to utilize these categories. Item descriptions are provided below. You may add up to three of each, revenue and expense items, to allow for information that may be specific to your organization and that may not fit within one of the other categories.
3. Fill in figures for revenue, payroll & personnel, general expenses and administrative expenses.
4. For ALL variances greater than 25% and/or \$5,000, provide an explanation in the space provided on the report form. An explanation should be provided for every income and expense line item for which the 25%/\$5K variance applies. Variances are the difference between the Proposed and Current figures. The Difference and % of Change columns will figure the variances for you automatically.
5. Complete any explanations for Miscellaneous Income or Expenses if applicable.
6. All other cells are locked for editing and will automatically fill and calculate as necessary.

**Save the completed Budget Template to your computer then upload it to your online grant application prior to submission.**

### **2017 Grant Application**

- Use the **2016/17 Current** column to provide the current year's budget figures. All amounts must be reported using the fiscal year July 1, 2016 - June 30, 2017. If this is an entirely new program for your organization, the amounts in the 2016/17 column may be \$0.
- Use the **2017/18 Proposed** column to provide the proposed year's budget figures. All amounts must be reported using the fiscal year July 1, 2017 - June 30, 2018. These figures will reflect what you are proposing the program will look like and may include projections and funding sources that are unconfirmed.

### **2017 Interim Report** (Second sheet in excel) **Due: January 31, 2018**

- Use the **2017/18 Proposed** column to provide the budget figures you presented in your grant application. All amounts must be reported using the fiscal year July 1, 2017 - June 30, 2018.
- Use the **2017/18 Current** column to report actual income and expenses as of December 31, 2017. All amounts must be reported using the fiscal year July 1, 2017 - June 30, 2018.

### **2017 Final Report** (Third sheet in excel) **Due: August 31, 2018**

- Use the **2017/18 Proposed** column to provide the budget figures you presented in your grant application. All amounts must be reported using the fiscal year July 1, 2017 - June 30, 2018.
- Use the **2017/18 Actual** column to report actual income and expenses as of June 30, 2018. This is where you may report unexpected revenue received during the year or unexpected expenses and show how the program's budget ended compared to how your organization planned it when it was proposed. All amounts must be reported using the fiscal year July 1, 2017 - June 30, 2018.



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### Revenue Line Item Definitions & Instructions

**Line 1** This line is reserved for dollars granted and requested for the program/project from the City of Muskogee Foundation for which this budget has been prepared.

**Line 2** This line item should contain allocations, grants and contributions from all United Ways.

**Line 3** This line item should contain grants and contributions from other foundations

**Line 4 Contributions:** All contributions received directly from individual donors and organizations for this program/project. Amounts paid ostensibly as memberships, but which are, in fact, contributions should be included here; likewise, the excess amount paid over the regular membership fee should also be included here.

The following are examples of source of support to be reported in this category:

- a. individuals, including an agency's own board members, employees and their acquaintances;
- b. corporations and other businesses;
- c. contributions in response to door-to-door, mail, and other solicitations conducted by an agency itself; and
- d. Fraternal, civic, social and other unrelated groups (i.e., direct contributions, excluding contributions raised through organized campaigns).

Contributions include only amounts for which the donor receives no direct private benefits. They are, therefore, to be carefully distinguished from membership dues and program service fees, which represent payments made in return for direct, private benefits.

**Line 5 Special Events:** this line is provided to reflect support and incidental revenue derived from special fundraising events during the period of the report. These are events or activities in which something of value is offered directly to participate for (or in anticipation of) a payment and a contribution adequate to yield revenue for the agency over and above direct costs and expenses.

**Line 6 Legacy or Bequest / Endowment:** Gifts made through a will, e.g., gifts passing to the ownership of an agency by will after death of a donor.

Legacies or bequests may be unrestricted or they may be restricted by the donor either for specific program purposes, for endowment, or for both. They should be reflected in the accounts of the organization at the time that an unquestionable right to the gift has been established by the court and the proceeds are measurable in amount, and should be reported in the fund which is to be benefited.

**Line 7 Agencies, Auxiliaries & Clubs:** This classification is to be used to report contributions from auxiliaries, circles, guilds and other organizations closely associated with the agency/organization. Only contributions from organizations related to the agency should be reported here. Contributions from a sponsoring "parent" agency (this would include allocations made to the agency by its national organization such as Catholic Charities or the Jewish Federation) would also be reported here. The amount shown against this classification is net of related fundraising costs, if any.

**Line 8 Fees and Grants from Government Agencies:** All support and revenue that a program/project receives from governmental sources is to be reported in this classification. For some programs, this may require the combining of purchase-of-service, fees, and contract payments from local, state and federal organizations.

**Line 9 Membership Dues from Individuals:** This category is reserved for amounts received by a program for personal memberships that give the member substantial, private benefits that are equal in value with the amount of the dues.



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Substantial, direct, private benefits include the use of agency recreational and other facilities and services, the right to receive directly useful publications, or the enjoyment of a professional standing or other honor.

Stated differently, this category is intended to include payments for membership benefits only. When the benefits are not of a value reasonably related to the fee charged, the payment should be reported as "Contributions" (e.g., contributing or sustaining memberships).

**Line 10 Program Fees & Net Incidental Income:** This classification includes fee payments received for services furnished by the organization/program (e.g., medical services, counseling and day care for children). Whether a program uses a fee schedule or merely requests clients to pay what they feel they can afford, any payments solicited or accepted as a contribution in return for the program's professional services belong in this classification.

This classification also includes incidental revenue derived from program activities that may generate a slight excess (e.g., excess of fees collected from participants in a pay-your-own-way field trip over the cost for bus charter and other group expenses).

**Line 11 Sales to the Public:** revenue obtained from sales of publications, supplies and other services to the general public.

**Line 12 Investment Income:** An agency may earn income from a variety of investments and may utilize it toward a specific program/project. Investment income would include interest, dividends and gain or loss on sale of securities. All investment income other than restricted Endowment income (Line 6) is to be reported as Investment Income on this budget template.

**Line 13 Miscellaneous:** This category is reserved for revenue not reportable in other account classifications. Note, if agency revenue has been properly classified, very little should remain to be shown as "Miscellaneous."

**Lines 14-16** Use these lines to provide other revenue sources not provided above that may be unique or specific to your program. For example, the City of Muskogee may use "Sales Tax" and define the parameters of the tax.

### Expense Line Item Definitions & Instructions

**Line 17 Salaries & Wages:** This expense account group is for salaries and wages earned by a program's regular employees (full or part-time) and by temporary employees, other than consultants and others engaged on an individual contract basis. Salaries are compensation paid periodically for managerial, administrative, professional, clerical and other supportive services. Wages are compensation paid periodically on piecework, hourly, daily or weekly basis for manual labor, skilled or unskilled, or a fixed sum for a certain amount of such labor.

**Line 18 Employee Benefits:** Includes amounts paid accrued by an agency under its own or other (private) employee health and retirement benefit plans, including voluntary employee termination or retirement payments outside a formal plan for employees of this program/project.

Sub-categories include: Accidental Insurance Premiums; Life Insurance Premiums; Medical and Hospital Plan Premiums; Pension or Retirement Plan Premiums; Supplemental Payments to Pensioned Employees; Payments to Annuitants; and Employment Termination Expenses.

**Line 19 Payroll Taxes:** Includes social security taxes and compensation insurance premiums payable by employers under federal, state or local laws.

This account accumulates all payroll tax expenses, FICA payments (employer's share), unemployment insurance, workman's compensation insurance, and disability insurance premiums.



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**Line 20** Professional fees & Personnel Expenses: This expense account group is reserved for fees and charges of professional practitioners, technical consultants, or semi-professional technicians, who are not employees of the agency/organization and are engaged as independent contractors for specified services associated with this program on a fee or other individual contract basis. Examples are: medical and dental fees; psychological fees; legal fees; rehabilitation and education fees; development and public relations fees; brokerage; commission and collection of fees; employment fees; audit fees; electronic data processing service bureau fees; other contract payments to independent professional consultants; talent fees; and other purchased services (excluding transportation).

**Line 21** Supplies: This expense account group is reserved for the cost of materials, appliances and other supplies used by the program/project.

This expense is comprised of the following: medical and drugs; prosthetic supplies; recreational; vocational and craft supplies; food and beverage; laundry; linen and housekeeping supplies; office supplies (stationery, typing, accounting); paper; ink; film and other printing and duplicating material; new goods purchased; raw materials purchased; and manufacturing supplies.

**Line 22** Telephone: Enter the cost of all telephone (land or cellular), teleprocessing, and similar communication expenses.

**Line 23** Postage & Shipping: Enter the cost of postage, parcel post, messenger services, commercial trucking and other delivery expenses such as shipping and shipping materials, incurred in the operations of this program.

**Line 24** Occupancy & Facility Related expenses: includes all costs arising from an agency's occupancy and use of owned or leased land, buildings and offices that may be directly associated with, or allocated to, this program.

Examples of expenses included in this category are: office rent; building/property and equipment insurance; electricity/gas/water and other utilities; janitorial and other maintenance services under contract; and building/grounds maintenance supplies.

**Line 25** Outside Printing & Artwork: includes costs of printing, charges of commercial artists and suppliers for plates, artwork, proofs, photographs, and other costs of print materials, films and other informational pieces.

Sub-categories include: printing; artwork; photography; recording; films; and media use charges.

**Line 26** Transportation: Include all expenses of travel and transportation of staff and clients of the program/project.

Included in this line item would be: local bus and taxi fares; gas and oil for agency vehicles; repairs; vehicle insurance; licenses and permits; leasing costs; mileage reimbursement or auto allowances for employees and direct service volunteers; and tires. Purchase of transportation services should also be included in this line item.

**Line 27** Conferences, Conventions & Meetings: expenses of conducting meetings related to the program's/project's activities and the costs associated with attending conferences (i.e.; hotel, food, transportation, etc.). Expenses include: meeting space and equipment rental; meeting supplies (notices, badges and related printing costs); food and beverage costs; hotel; meals and incidental expenses; speaker's honorarium and expenses; and registration fees.

**Line 28** Subscriptions / Professional Publications: cost of subscriptions and purchase costs of publications, technical journals, book pamphlets and monographs directly associated with this program. Sub-categories include: subscriptions to periodicals and other publications and purchase of publications.



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**Line 29** Specific Assistance to Individuals: include all costs directly associated with the program that are of specific materials, appliances, services and any other help rendered by people or agencies other than those employed by your own organization and programs, purchased at the expense of the agency, for a particular client or patient.

Expenses include: rent, utilities and mortgage payments; medicines; homemaker service; food; shelter; clothing; transportation; prosthetic appliances; foster care payments; and allowances, etc.

**Line 30** Membership Dues: cost of expenses from memberships in other organizations which provide, in turn, benefits such as regular services, publications, materials, etc.

Included in this expense category would be: individual dues and organizational dues that may be attributed directly to this program.

**Line 31** Awards & Grants: This account group is primarily reserved for awards to volunteers and clients (e.g.; volunteer of the year) and organizations to which the program wishes to show its appreciation. This account group also includes the cost of amounts paid or committed to people or organizations for support of research, fellowship, scholarship and other human service programs.

Expense sub-categories would include: awards to individuals; awards to organizations; and contributions or grants to other organizations.

**Line 32** Rental / Maintenance of Equipment: costs of renting and maintaining equipment in conducting this program/project. This would include such items as service contracts for computers, copiers, typewriters and similar equipment. Also include rental of equipment and maintenance of equipment.

**Line 33** Insurance: This expense category would include all insurance cost incurred by the agency/organization (except for vehicle insurance, building and equipment insurance, employee accident insurance, life/unemployment and disability insurance and workman's compensation insurance - which are all reported in other line items) and that may be directly attributed or allocated to this program/project.

Expenses in this category would include: liability insurance, directors and officers liability insurance, medical malpractice insurance and other types of insurance coverage.

**Line 34** Equipment Acquisition: This expense line is reserved for the cost of purchasing equipment to be used for this program/project.

**Line 35** Miscellaneous: This expense account group is reserved for the cost of expenses not reportable in other account classifications. An example of what would be included in this account group would be: moving and recruitment, reimbursement or expenses incurred by candidates invited for job interviews and moving expenses of new appointees and staff transfers authorized by the board. Note, if an agency's expenses have been properly classified, very little should remain to be shown as "Miscellaneous".

**Line 36-38** Use these lines to provide other expense categories not provided above that may be unique or specific to your program.

### **Indirect General Operating / Administration Expenses**

**Line 39** If this program / project has a general operating expense or charges a fee for administration, enter that amount here.

**Line 40** Explain the rationale, formula or fee basis for the amount provided in Line 39. Indirect expenses should be fairly pro-rated, or charged a flat rate (percentage). The basis for calculating expenses should be fair, logical, and consistent.