# UNITED WAY

**2022-2023 PROPOSED BUDGET FORMS**

## DEFINITIONS & DIRECTIONS

### PLEASE ENTER INFORMATION ONLY IN THE YELLOW BOXES ON THE BUDGET SPREADSHEET. THE SPREADSHEET WILL CALCULATE ALL TOTALS FOR YOU. IF YOU INADVERTANTLY DELETE ONE OF THE FORMULAS, YOUR TOTALS MAY NOT BE CORRECT. IF THIS HAPPENS AND YOU NEED HELP, PLEASE EMAIL Mary Ambrose at MaryA@unitedwaysela.org

### SUMMARY OF FORMS PROVIDED:

FORM 1: Agency Proposed Budget by Program FORM 2: Schedule of Positions & Salaries

## REVENUE DEFINITIONS

**Line 1, 4200 - Board Generated self-support** - is the sum of income from the following kinds of items:

Contributions, Foundations (in budget explanations time-limited grants should be identified)

Self-Support activities' proceeds Legacies & Bequests

Membership Dues/Annual Giving (e.g., Friends of Scouting)

**Line 2, 4201 - Client Generated Self-Support** - is the sum of income from the following kinds of items:

Membership Fees to belong to an agency Program service fees

Sales of supplies & services to affiliated members Sales of program-related publications and materials

**Line 3, 5000 - Government Grants/Contracts** - is the sum of income from the following items:

Federal, State and City government grants/contracts only and must be detailed out in the budget narrative.

**Line 4, 4800 - Other Foundations or National Grants** – is the sum of income from the following items:

National, State and Local foundations only and must be detailed out in the budget narrative.

**Line 5, 6700 - Other Revenue** - By collapsing line items other than those specifically addressed above and defined in *Accounting & Financial Reporting, A Guide for United Ways and Not-for-Profit Human-Service Organizations*, we combined several into 6700 which is the sum of income from the following kinds of items:

6500 Investment income

6900 Miscellaneous revenue (Example: Rental income)

Definitions & Directions

Proposed Budget Forms Page 1

**Line 6, 9200 – In-Kind/Non-Cash Contributions** - Represents non-cash assets such as the following: Property, equipment, inventory, tickets, gift certificates and works of art given to a not-for-profit organization by a resource provider. Also in this section include volunteer labor in rebuilding activities as a contribution. Contributed services also qualify as in-kind gifts if the services create or enhance a nonfinancial asset or if the services meet all of the following criteria:

* 1. The services require specialized skills (i.e. doctors, lawyers, carpenter);
  2. The services are provided by individuals with those skills;
  3. The services would typically need to be purchased by the organization if they had not been provided by contribution.

Expenses should be reported as either program revenue or as M&G revenue, depending on the nature of the revenue.

**Line 8, 4702 - United Way Designations** - The amount designated by the donors in the United Way campaign to the agency.

**Line 10, 4704 – Other United Way Funding** – The amount of undesignated dollars you expect to receive from **other United Ways.**

**Line 12, 4701 - United Way SELA Grant Request** - The amount of funding you are requesting from United Way SELA for support to your program from July 1, 20122 through June 30, 2023.

### OPERATING EXPENSES DEFINITIONS

**Line 14, 7000 - Salaries Expenses** - the sum of the following costs:

Salaries of full and part-time employees only and detailed out on the Schedule of Positions and Salaries.

**Line 15, 7100 - Benefits –** the sum of the following costs:

Employee benefits – Amounts paid and accrued by the agency under its own or other employee health and retirement benefit plan.

**Line 16, 7200 - Taxes -** the sum of the following costs:

Payroll taxes – Social security taxes, and compensation insurance premiums, payable by employers under Federal, state or local laws.

**Line 17, 8400 - Occupancy Expenses** - the sum of the following kinds of costs:

Occupancy expense (rent and utilities, etc.) Equipment rental & maintenance

Building insurance

**Line 18, 8700 - Travel & Transportation Expenses** - the sum of the following kinds of costs:

Travel - local and out of town (staff and volunteers)

Conferences & meetings - registration fees, speakers’ honorarium and expenses Auto insurance

Client transportation (e.g., agency owned van or bus)

**Line 19, 8100 - Office Supplies –** the sum of the following kinds of costs:

Appliances

Stationery, typing, accounting and other office supplies Paper, ink, film, and other printing and duplicating materials

**Line 20, 8600 - Printing** - the sum of the following kinds of costs:

Cost of printing

Charges of commercial artists and suppliers for art work, photographs, and other cost of leaflets, films, and other informational materials.

Cost of purchased publications, technical journals, books and pamphlets.

**Line 21, 8900 - Direct Assistance** - the sum of the following kinds of costs:

Bus tokens (clients) Meal tickets Housing vouchers Scholarships

Professional fees (**only** when special services provided for individuals on a case by case basis).

**Line 22, 9400 - Other Direct Program Expenses** - By collapsing expense line items other than those specifically addressed above and defined in the *Accounting & Financial Reporting, A Guide for United Ways and Not-for-Profit Human-Service Organizations*, we combined several into 9400 which is the sum of the following kinds of expenses:

|  |  |  |  |
| --- | --- | --- | --- |
| 8000 | Program  Professional fees when a program component \* | 8000 | Administration Professional fees (audit) |
| 8100 | Supplies & general expenses | 8100 | Supplies & gen. expenses |
| 8200 | Telephone | 8200 | Telephone |
| 8300 | Postage & shipping | 8300 | Postage & shipping |
|  |  | 8600 | Printing & publications |
| 9000  9100 | Membership dues  Awards & grants | 9300  9300 | Directors' and Officers' Liability Insurance Fidelity bonds |
| 9002 | National dues | 9300 | Property insurance |

\*Example: Children in day care are required by licensing to have monthly doctor examinations.

**Line 23, 9401 – In Kind/Non-Cash Contribution Expenses –** The noncash asset received by the not- for-profit organization should be disposed at the fair market value originally recorded or the subsequent value recorded. The disposal value and the value of the

in-kind gift recorded should be the same amount. For volunteer labor in rebuilding activities use $10/hour. Expenses should be reported as either program expenses or as M&G expenses, depending on the nature of the expense.

**Line 24, 9402 - Board Generated Self-Support Expenses** - the sum of only those expenses that would not have been incurred had the Self-Support activities not been held. (Example: the cost of a Bingo License)

## GENERAL LINE ITEM DEFINITIONS:

For additional explanation of the types of items included in the above line items, please contact Mary Ambrose at MaryA@unitedwaysela.org. Unless otherwise noted, these definitions apply throughout the budget forms listed at the top of page one.

## DIRECTIONS FOR COMPLETION OF FORMS:

**FORM 1 COLUMN CONTENT**

**Column 1 - Agency Total** - This is the total proposed agency budget - the sum of all programs and Administration Services or Management & General expenses (M&G).

**Column 2 – Administration & Fundraising** - This is the M&G budget. Revenue line items are Unrestricted Revenue. They include all agency income that is not restricted by the donor or raised on behalf of a specific program that the agency *has not* spread to specific programs. Also includes income that has been restricted by the donor to use only in M&G.

Expense line items are Support Service Expenses. They are the expenses associated with any activity carried on by the organization, which is not chargeable to any program service. The line items given would include those expenses associated with the following:

Board and Administrative Committee activities Executive Director and Office Management Accounting and pledge collection

Fund raising

Personnel procurement expenses Switchboard, central filing, etc.

**Column 3 - Total Program Services** - Sum of all programs reported in Columns 4 through 8, expanded as needed.

**Columns 4 through 8** - These are individual program budgets. To complete this section, place each program name above the column number in Columns 4 - 13. **If you are applying for only one program, list out the program you are requesting funding for in column 4 and an aggregated budget for all other agency programs.** If you need additional space to show multiple programs you are requesting funding for, please copy this form and fill in Columns 4 - 3 on the copies, changing the numbers to 4A - 13A.

## REVENUE LINE ITEMS:

**Line 1, 4200 - Total Board Generated Revenue** - is to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the M&G/Management & General Expense amount (if applicable) in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 2, 4201 - Client Generated Self Support** - is to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the M&G/Management & General Expense amount (if applicable) in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 3, 5000 – Government Grants/Contracts** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the M&G/Management & General Expense amount (if applicable) in Column 2, then add Columns 2 and 3 and record total in Column 1. (Sometimes, grants are restricted for direct program services only. Be sure to detail these out in your narrative.)

**Line 4, 4800 – Other Foundations or National Grants -** are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the M&G/Management & General Expense amount (if applicable) in Column 2, then add Columns 2 and 3 and record total in Column 1. (Sometimes, grants are restricted for direct program services only. Be sure to detail these out in your narrative.)

**Line 5, 6700 - Other Revenue** - is to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 6, 9200 – In-Kind/Non-Cash Contributions** – are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the M&G/Management & General Expense amount (if applicable) in Column 2, then add Columns 2 and 3 and record total in Column 1. (Sometimes, In- Kind contributions are restricted for direct program services only. Be sure to detail these out in your narrative.)

* **Line 7 - Total Self Generated Revenue** - is the sum of lines 1 through 5 in all columns.

**Line 8, 4702 - United Way Designations** - are to be reported in Columns 4 through 13A as distributed by the agency, and totaled in Column 3. Designation amounts shown in Column 2 (M&G M&G/Management & General Expense amount) would be added to Column 3 and the sum recorded in Column 1.

**Line 9, 4703 – CFC/Combined Federal Campaign Designations** - are to be reported in Columns 4 through 13A as distributed by the agency, and totaled in Column 3. CFC Designation amounts shown in Column 2 (M&G/Management & General Expense amount) would be added to Column 3 and the sum recorded in Column 1.

**Line 10, 4704 – Other United Way Allocations** – is the amount you received from Other United Ways’ allocation process for each program listed in Columns 4 through 13A. Sum the amounts and record the total in Columns 3 and 1

* **Line 11. - Total Revenue** - is the sum of Lines, 6, 7, 8 and 9 in all columns.

**Line 12, 4701 - United Way Request** - is the amount you are requesting from the United Way grant process for each program listed in Columns 4 through 13A. Sum the amounts and record the total in Columns 3 and 1.

**Line 13, Grand Total Revenue** - is the sum of lines 10 and 11 in all columns.

## EXPENSES LINE ITEMS:

**Line 14, 7000 - Salary Expenses** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 15, 7100 - Benefit Expenses -** are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 16, 7200 – Tax Expenses -** are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 17, 8400 - Occupancy Expenses** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 18, 8700 - Travel Expenses** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and recorded total in Column 1.

**Line 19, 8100 – Office Supplies Expenses** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and recorded total in Column 1.

**Line 20, 8600 – Printing Expenses** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and recorded total in Column 1.

**Line 21, 8900 - Direct Assistance** - is to be reported in Columns 4 through 13A as appropriate and totaled in Columns 3 and 1.

**Line 22, 9400 - Other Direct Program Expenses** - Direct program expenses are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1. See Page 2 for examples of other program expenses and other support expenses.

**Line 23, In-Kind/Non-Cash Contributions Expenses -** are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G/Management & General Expense amount in Column 2, then add Columns 2 and 3 and record total in Column 1. See Page 2 for examples of other In-Kind/Non-Cash Contribution expenses.

**Line 24, 9402 –Board Generated Self Support Expenses** - are to be reported in Columns 4 through 13A as appropriate and totaled in Column 3. Record the amount for M&G in Column 2, then add Columns 2 and 3 and record total in Column 1.

**Line 25, Grand Total Expenses** - are the sum of Lines 14 through 24 in all columns.

**Line 26, Net Difference** - The amount that results from subtracting Line 25, Grand Total Expenses from Line 13, Grand Total Revenue.

## EXPENSES ANALYSIS:

**Line 27, Total Direct Program Expenses** - should equal the amount shown on Line 25 for each program in Columns 4 - 13A.

**Line 28, Percent of Total Program Expenses** - Line 27, Columns 4 – 13A, divided by Line 25, Column 3.

**Line 29, Distribution of Management & General Expenses** - each program's share of Line 25, Column 2. Please explain method of distribution in the space to the left.

**Line 30, Grand Total Program Expenses** - sum Lines 27 and 29.

**Line 31, Projected Unduplicated People Served** - record the number of clients you project serving in fiscal year 2019-2020. This amount should equal the numbers given on your Outcome Form in Andar.

**Line 32, Cost per Person** - Divide the amounts on Line 30 by Line 31 for each program and record the amount on Line 32 in Columns 4 thorough 13A.

***FORM 2- SCHEDULE OF POSITIONS AND SALARIES:***

List each full time position separately if there is only one position (Executive Director, Comptroller, etc.) List once each group of positions (counselors, social workers, secretaries) specifying the number of employees within each group in parentheses. Do the same for part-time positions. Provide totals for each category of positions - full time, part time, and new positions. The grand total is the sum of those

three. **THIS GRAND TOTAL OF SALARIES MUST TIE BACK TO THE LINE ITEM FOR SALARIES ON FORM 1.**