

**DEPARTMENT OF CHILDREN AND FAMILIES  
CONSOLIDATED BUDGET FORMS AND NARRATIVE INSTRUCTIONS**

*REVISED April 2012*

To be completed for each Program/Service funded by DCF, excluding LINK paid programs

Each program must have an individual budget narrative which must be precise, complete, and specify how calculations as well as allocations are determined. Please reference line item numbers in the narrative starting with series 200 (Fringe Benefits). No narrative for salaries is needed.

**A Cost Allocation Plan approved by the Agency's Board of Directors must accompany the budget and be approved by DCF prior to its application to expenses related to DCF funded programs.**

**Please refer to the OPM Cost Standards for a detailed listing of allowable costs.**  
[www.opm.state.ct.us/finance/pos\\_standards/coststandards.htm](http://www.opm.state.ct.us/finance/pos_standards/coststandards.htm)

**GENERAL NOTES**

1. The consolidated budget identifies and classifies all sources of projected income and expenses for the specific Program/Service for which DCF participates in funding. When completing the budget, please start with 100 Staff Salaries series – The legal name of the agency, contract term, contract # and fiscal year should be entered on this page of the budget and will carry forward to all other pages.
2. Type in the DCF Program service type at the top of each budget column where numbers are currently located. Start with the 100 Staff Salaries page. These entries will carry forward into the remaining budget pages. Please use the DCF "Service Type" description from the current Scope of Service for each program.
3. The consolidated budget should represent your entire agency's budget. The "All Other Non DCF" column should represent the balance of your total agency budget less the DCF funded program columns.
4. All income and expenses are to cover an annual budget period, unless otherwise specified by DCF.
5. Expenses that cannot be assigned to DCF Programs directly or indirectly are described in the OPM Cost Standards. Please refer to the OPM link stated above.
6. All columns will automatically total and carry forward to appropriate pages. Please double check all figures. Contact Central Office Fiscal Division Contracts Unit should you find a problem.
7. Do not number any of the pages. These pages will be attached to and become a part of your final, executed contract. DCF staff will number the pages at that time.
8. All areas that are shaded yellow will allow data input. White fields will not allow any input.
9. The total DCF awarded funds cannot change via "Budget Revision". Budget revisions are submitted when individual line items change within the original contracted amount. Any changes in the total DCF awarded funds would constitute an "Amendment" to the contract.
10. The column headed All other non-DCF should include the total funding the agency receives from all other sources and must be completed.

**100 Series**

- 100 All employees whose work is directly related to an individual program should be included in this series. This includes not only those employees who provide services directly to clients but also those who provide supervisory, clerical or management services that are wholly associated with that program

The following information must be indicated for each individual employee:

**DEPARTMENT OF CHILDREN AND FAMILIES  
CONSOLIDATED BUDGET FORMS AND NARRATIVE INSTRUCTIONS**

The total hours are to include vacation time, sick time, personal leave and compensatory time.  
e.g. 40 hr. week = 2080 hours annually  
35 hr. week = 1820 hours annually

Name/ State the name of the employee as well as his/her position title

Position: e.g. Jane Jones  
Parent Aide Supervisor

Totals:

State the TOTAL number of hours as well as TOTAL salary or wages each employee will be paid during the fiscal year. Allocate each employee's total salary or wages for the Program/Service in the appropriate column. This includes position/s and its planned salary or wage expenses anticipated for the program.

**200 Series: Fringe Benefits:**

Provide an explanation of your agency's employee benefit expenses, such as medical/health insurance, life insurance, and retirement plans. In addition to an explanation of budget expenses, indicate the amount of any contribution required of the employee(s). Provide explanation of pension plan (if any) for all employees, directors and officers. Indicate benefits provided for full-time as well as part-time employees. All benefits must be listed individually by type.

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

203-205: The allocated cost of medical/health insurance, life insurance, and retirement based on salary expenses allocated to the program/service. Report the agency's projected expense not the total cost of the premium. Include in the budget narrative the percentage of employee contribution toward premiums in the sentence "Employees pay \_\_\_% of the cost of health insurance "

206: Other: Indicate and explain in a narrative any other fringe or benefit expenses not covered in items 200-205.

**300 Series: Consulting and Contractual Services**

This series consists of consultants and/or subcontractors who will receive monetary reimbursement for services delivered. Some examples are clinical services to clients and consultation, supervision and education for staff.

Justification will be required for all outside services purchased to support direct program/service. The narrative should include:

- name of contracted party (if unknown, state "to be determined")
- services to be provided
- period of time services to be performed
- rate of payment for services (hourly, daily, etc)
- planned total cost of services

A copy of the signed agreement with the subcontractor must be submitted with the signed contract.

For administrative services to the agency as a whole, such as 3<sup>rd</sup> party billing services, explain allocation calculation and methodologies.

**DEPARTMENT OF CHILDREN AND FAMILIES  
CONSOLIDATED BUDGET FORMS AND NARRATIVE INSTRUCTIONS**

Example of contractual/ consulting services narrative:

Name: Joe Le, M.D.

Services: will provide psychiatric evaluations of clients, including written reports

Rate of payment for service: \$125 per hour

Total cost of services: 20 clients X 2 hours per evaluation X \$125 per hour = \$5,000

**Important Note: If the contractor/vendor/landlord is a related party to the organization, directors or officers, please disclose the nature of the transaction, terms of payment agreement, the related party/ies and the amount of the contracted service. Please explain how the amounts were arrived at with supporting documentation attached to this budget application. Also refer to the OPM Cost Standards for more direction on related party transactions.**

**400 Series: Travel**

400: Public Transportation: costs projected for client and/or staff use of public transportation when necessary to carry out this program/service. Identify source of transportation used and by whom (client and/or staff). State how figures were calculated.

401: Vehicle Maintenance: costs projected for the operation of agency vehicles if their use is an integral part of the program/service. These expenses may include gas, oil and maintenance/repair costs and could be allocated to the program/service. Agencies should maintain a system of accountability (i.e., mileage log).

402: Personal Vehicle Mileage: Employee reimbursement for mileage costs is allocated in this line item. This should be described in the narrative. Example: 100 miles per month X 12 months X \$.445(rate) X 4 employees equals \$2136. The State will not reimburse above the GSA (Federal) rate. Agencies should maintain supporting documentation of the actual mileage usage for reimbursement (i.e., employee/travel reimbursement forms documenting mileage usage and business purpose, mileage log, etc.)

404: Other: travel expenses may include vehicle leases, travel and/or lodging expenses for program staff to attend conferences and/or seminars. Expenses in this line item must be explained. Identify staff as well as business purpose and relationship to the program/service.

**500 Series: Consumables**

500: Food: costs as applicable to this program/service. Explain how food costs are Estimated (i.e., daily per person basis or per meeting times, number of days, meetings, etc.). Explain relationship of food costs to the program/service. No food expense is reimbursable for staff meetings.

Example of an allowable food expense: 10 children X \$1 per child X 2 sessions per week X 52 weeks equals \$1,040.

501: Office Supplies: The cost of administrative material and supplies needed to carry out office functions for the program/service. Items such as stationery, paper, duplicating, materials, pencils, pens, typewriter ribbons, etc., are included in this line item category. Explain method of calculating allocation to the program/service.

502: Program Supplies: The cost of program/service supplies required or needed to carry out the specific program/service are included in this line item.

503: Household & Ground Supplies: The cost of household, janitorial, and grounds

**DEPARTMENT OF CHILDREN AND FAMILIES  
CONSOLIDATED BUDGET FORMS AND NARRATIVE INSTRUCTIONS**

supplies. Explain how these supplies are allocated to the program/service, as well as types of supplies included in this line item.

506: Other: Other consumables not identified in line items 500-503 may be allocated in this line item as appropriate (i.e. client subsidies).

**600 Series: Occupancy**

600: Rent or Mortgage Interest: Rental expenses or mortgage interest expense on property used in DCF programs must be identified on this line item. Refer to the Cost Standards for detail on allowable and unallowable items. Explain how rental expenses are allocated for distribution as an expense to the program/service. The contractor may be asked to provide documentation of this expense with a copy of the lease or mortgage payment history. Describe lease in narrative per example below.

Example: The lease with ABC Realty (unrelated party) for a building located at 1 Elm St runs from July 1, 2007 to June 30, 2008 1000 sq ft X\$14.00 per sq ft/year X one year equals \$14,000.

601: Renovations/Alterations: Not allowable within this contract without prior approval.

602: Maintenance & Repair: General maintenance and repair expenses (excluding renovations) incurred in the normal operation of this program/service

603: Other: Rental of other Real Property if required to carry out the program. Explain the need for rental expenses of other Real Property for the specific program/service

**Important Note: If the lease is held by a related party to the organization or director and officers, please disclose the nature of the transaction, terms of payment agreement, the related party/ies and the amount of the contracted service. Please explain how the amounts were arrived at with supporting documentation attached to this budget application. Also refer to the OPM Cost Standards for more direction on related party transactions.**

**700 Series: Capital Expenditures**

All personal property items with a useful life of one year or more and a value or cost of \$5,000 or more must be treated as capital expense. Each item must be reported separately.

700-704: Capital equipment cannot be purchased or funded with DCF funds unless authorized in advance by DCF in accordance with the regulations/guidelines of the funding source of income. If after providing a justification for need, capital equipment expenses have been authorized with DCF funds, the following must occur: three (3) bids must be obtained and documented, and an Equipment on Loan form CO-1079 provided by DCF, must be completed. This form, identifying the Capital Equipment in detail and stating that it is DCF property must be signed and returned to DCF. A copy of the invoice documenting the purchase must be attached. If the program/service for which the equipment was purchased is no longer funded by DCF, then DCF will determine the disposition of the equipment (i.e., return to DCF, sell, remain at your agency, etc.) Capital equipment funded by DCF cannot be disposed of without prior approval by DCF.

Data Processing Equipment such as computers that are valued less than \$5,000 should be program supplies (line item 502) or office supplies (line item 501) depending on use.

**DEPARTMENT OF CHILDREN AND FAMILIES  
CONSOLIDATED BUDGET FORMS AND NARRATIVE INSTRUCTIONS**

**800 Series: Other Expenses**

800: Utility expenses – electric, fuel, etc. Specify how utility expenses have been estimated. If allocation is necessary, it must followed the approved cost allocation plan.

801: Telephone, cell phones and beepers expenses. Maintain copies of contracts on file. Specify how telephone expenses are determined. State how allocations of these expenses are calculated. An example would be 2 beepers X 12 months X 40.00 per month equals \$960.00

802: Insurance: Insurance expenses for the operation of the program(s) should be identified here. Identify and itemize the type and cost of each specific insurance to be purchased (i.e. worker's compensation, business coverage, liability coverage, malpractice, auto insurance, etc). Explain how insurance cost was estimated.

803: Postage and shipping expenses related to the program/service is identified in this line item.

805 Residents' Expense

806 Other Facility Expense includes depreciation or other non-capital expenses related to the facility that are not appropriately designated by other lines above.

807 Other Describe expense and specify how the amount was determined

808: Allocable as Direct Costs as defined in the OPM Cost Standards.

809: General and Administrative (G &A): **Please refer to OPM Cost Standards.** Costs must be clearly itemized, defined and identified as to the categories included as well as the basis for calculating the cost. The costs reported under this category should not be included in any of the above cost categories. The pooled administrative costs to be allocated across programs must be listed individually and the allocation method calculation should appear in the narrative.

**ACCOUNT SUMMARY PAGE**

Columns will automatically carry forward the detail from the line-by-line reporting of all expenses by series type.

Columns will automatically carry forward expense and income as requested on to the final page and report percentages of the totals.

**INCOME**

**Income Statement**

Identify the specific sources of projected income, such as other grants or third party reimbursement. This projection should be based on a realistic expectation. Include the names of other State agencies, Federal agencies, as well as other sources of funding applied to this program/service. Total projected income must equal total projected expenses.

DCF Awarded Funds (State): Total State funds received from DCF for each program

DCF Awarded Funds (Federal) Total Federal funds received from DCF for each program

Other State Funds: Name the state agency and state the amount of funding that supports each program

**DEPARTMENT OF CHILDREN AND FAMILIES  
CONSOLIDATED BUDGET FORMS AND NARRATIVE INSTRUCTIONS**

(columns 1-6) and the total received (column 7) for other programs not receiving DCF funding

Municipal Funds: Funds received from cities or towns to support each program

In-Kind: Funds from other sources within the agency

United Way: Funds from United Way used for each program

Service Fees: Fees paid by clients directly

Title XIX (Husky A): Fees paid by Medicaid for services to clients enrolled in HUSKY A or FFS Medicaid

Husky B: Fees paid by Medicaid for services to clients enrolled in HUSKY B

Other: E.g. grants from foundations or payments from other sources used to support each program

Fundraising: Funds raised specifically to support each program

Donations: Value of goods or services donated to support each program

Commercial Insurance: Fees paid by clients' private insurance for services

Identify and explain any restrictions on income reported.

**Revised 4/12**