

NORC BLUEPRINT CONSOLIDATED BUDGET WORKBOOK INSTRUCTIONS

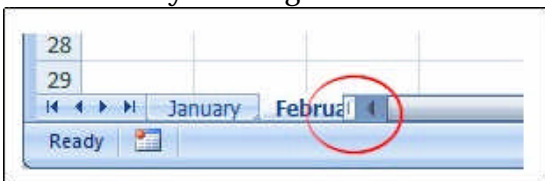
The Consolidated Budget Workbook is designed to help you think through the support needs of your program. Depending on the complexity of your NORC program, you may need to modify this budget format template by adding line items. Or you may use the Consolidated Budget Workbook as a reference to create your own. Either way, the workbook's content and format should help you identify the relevant categories of expense, keep you from forgetting important and strategic areas (such as evaluation or fundraising costs), and provide initial structure to your process.

HOW TO USE THIS WORKBOOK: TECHNICAL HINTS

The Consolidated Budget Workbook is an Excel file (version 97-2003), but if you have never worked in Excel before, you should not let the format intimidate you. We have included a few basic tips to help you get started. If you feel you need more instruction on how to use Excel, we recommend you visit http://spreadsheets.about.com/od/excel101/a/Excel_beg_guide.htm.

Tabs

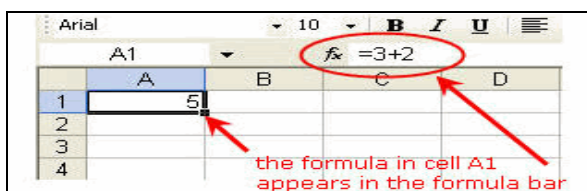
The workbook is made up of many pages; in Excel these pages are called "worksheets." The different worksheets are labeled and identified at the bottom of the screen in "tabs." You can access each worksheet by clicking on its tab.




Moving to another worksheet is as simple as clicking on a different tab. In total, there are seven tabs in this workbook.

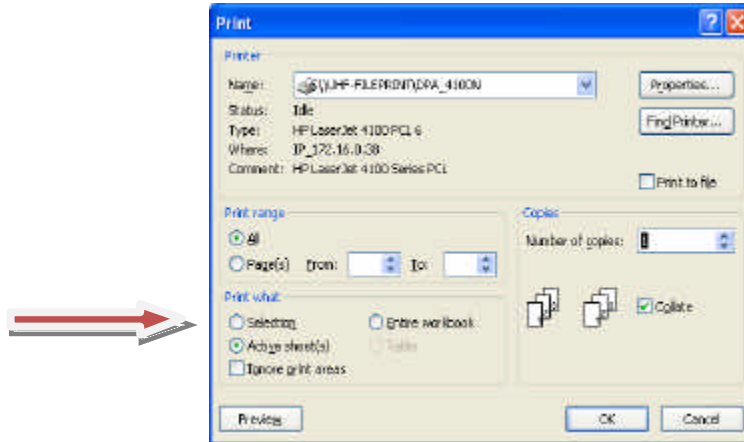
Formulas

Note that an Excel workbook can have formulas built into it. Formulas perform calculations automatically (such as adding numbers in a column), and they can carry information automatically from one place to another, such as from a worksheet to a summary sheet. These instructions will alert you to formulas as they are used in the Consolidated Budget Workbook.



Printing

Printing in Excel is similar to printing in Microsoft Word. If you want to print only the worksheet that is visible on your screen, simply click the Microsoft Office Button , choose "Print" and "OK." However, if you want to print all eight pages of the workbook, go to the "Print What" section near the bottom left corner of the Print dialog box and select "Entire workbook" or "Print workbook" (the wording depends on your version of Excel) before clicking "OK."



OVERVIEW OF OPERATIONS & SUPPORT (TAB 1)

The Overview of Operations & Support tab provides you with a summary of your budget, which includes all expected expenses, revenue sources, and key program goals. Such a summary can be useful to share with program partners, policymakers, community leaders, and funders to provide a summary of what it really costs to run your NORC program.

Instructions by ROW

Row 4:

Enter your program name and the budget time period in this row. These cells contain formulas, so the information you enter will automatically populate the other worksheets in this workbook.

Rows 6-22

These rows provide a space for your program's mission statement and a summary of its goals and objectives for the budget period.

Rows 24-53

Summarizing your sources of support and operating expenses, these rows all contain formulas and are populated from the "Sources of Support Worksheet"(Tab 2), the "Personnel Worksheet"(Tab 3), or the "Other Than Personnel Services Worksheet" (Tab 4). **DO NOT** enter data in these rows because doing so will erase existing formulas.

SOURCES OF SUPPORT WORKSHEET (TAB 2)

The Sources of Support Worksheet is used to track your program's sources of financial and in-kind resources, which may include government contracts, foundation grants, donated staff time, and member fees.

Instructions by COLUMN

Column A is left blank intentionally.

Column B: Source Type

The Source Type column allows you to broadly categorize the types of support you receive by "Government," "Philanthropy," "Housing Management," "Community Support," and "Program-Generated Income," as well as "Other," which allows you to capture those that don't fit neatly into any other category.

Column C: Source Name

The Source Name column allows you to list the actual sources of support—revenue and/or in-kind—by name. Each source name should be listed on this worksheet under its relevant category. If you are in the fortunate position of receiving support from more than one source, they can all be listed in the rows provided under the relevant category. For example, if you have received three grants from different foundations, they should all be listed in the "Philanthropy" source section. If you receive more than one grant from the same funding source, each grant should be listed separately.

Column D: Revenue

The Revenue column allows you to enter the amount of funding received from each source.

Column E: In-Kind

The In-Kind column allows you to enter information about services and other resources you receive that are not currency. All staff positions and "other than personnel services (OTPS)" that are being provided in-kind need to be reported here. It is important to provide a realistic estimate to reflect the overall cost of the program.

Column H: In-Kind Description

This column allows you to detail the in-kind services and resources you list in Column E.

PERSONNEL WORKSHEET (TAB 3)

The Personnel Worksheet allows you to capture your program's personnel expenditures for up to 12 positions. There are three types of staffing that may need to be entered:

Supported (or Salaried) Personnel

Supported personnel or staff are dedicated NORC program staff whose salaries and benefits are paid by the program. This can include full-time or part-time staff. Salaries may be supported by a single source or by several revenue sources.

In-Kind Personnel

In-kind staff are dedicated NORC program staff members whose salaries are paid by another organization—for example, a nurse whose time is dedicated to the program, but whose salary is paid by a health care provider. Volunteers and subcontracted staff members are not in-kind staff.

Other Than Personnel Services (OTPS):

Some programs contract with other organizations or consultants for a specific service, such as an exercise instructor who teaches classes at the program or a driver who provides transportation. While a part of the overall program budget, these subcontracted units are considered Other Than Personnel Services, or OTPS, costs. Volunteers are also considered OTPS. It is important to capture all OTPS expenses to show the NORC staffing pattern in full; these details should be entered on OTPS Schedule A and Schedule B Worksheets.

Instructions by COLUMN

Column A is left blank intentionally.

Column B: Title/Position

In the top half of each box, insert the title of each Supported or In-Kind position. In the bottom half of each box, insert the name of the staff member/employee. If a position is not currently filled, insert the word "vacant."

Column C: Annualized Salary Rate/Hourly Rate

In the top half of each box, insert the full-time rate of salary (even if the position is part-time). For full-time employees, this number is the annual salary before taxes. For part-time employees, it is their hourly rate multiplied by the number of hours in a full-time workday, multiplied by 260 (number of days). In the bottom half of each box, insert the hourly rate (do not round off).

Column D: Hours and Weeks Per Year

In the top half of each box, insert the total number of hours per week allocated for this position. In the bottom half, insert the number of weeks planned for this position per year (not to exceed 52 weeks).

Column E: Pre-Tax Salary

Do not enter anything into this box. This cell contains a formula that will calculate the employee's salary before fringe benefits are applied.

Column F: Benefits

Insert the fringe benefit total. This total should include FICA (the Social Security tax), unemployment insurances, health insurance, and any other fringe benefits.

Column G: Total Compensation

Do not enter anything into this box. A formula will add the employee's salary and benefit costs from columns E and F to arrive at this total.

Note that Columns H-P all address sources of support. Columns have been organized to break out expenditure by either funding source, program-generated income, or in-kind support.

Columns H-K: Funding Source Type

The purpose of this section is to show by whom and how costs are supported. In row 8 (which is the bottom part of the column's heading) of column H, insert the name of a funding source. Below, insert the dollar figure for the amount of support that is applied to the Title/Position in its corresponding row. (For example, if you insert "Foundation X" as a funding source, and \$20,000 from Foundation X is applied to the Nurse position that you have entered in column B, insert \$20,000 in the box where the "Nurse" row and "Foundation X" column intersect.) Repeat the process for each funding source, one per column.

Please note that, to avoid confusion, column assignments used in the Personnel section should also be used in the OTPS section; a formula will auto-fill the corresponding columns in the OTPS section. For example, if "Funding Source 1" is assigned to "Foundation X" in the personnel worksheet, it will also be assigned to "Foundation X" on the OTPS allocation sheet. If there are no budget items attributed to "Foundation X" on one of the worksheets, leave the column blank, but do not assign the column to another funding source. Instead, move to the next available column. If a staff member's salary is split, however, be sure to allocate the total compensation, including benefits, to all the necessary columns.

Columns L: Program-Generated Income: Income from Clients

Include any funding generated from client fees and cost-sharing.

Column M: Program-Generated Income: Fund-raising

Include any funding generated from fund-raising events and other contributions.

Columns N-P: In-Kind Support (cash equivalents)

Because any staff position that is provided in-kind needs to be reported, this section shows by whom and how much such in-kind positions are supported. In row 8 (which is the bottom part of the column's heading) of column N, insert the name of a source of in-kind support. Below, insert the dollar figure for the value of support that is applied to the Title/Position in its corresponding row. Repeat the process for each source of in-kind support, one per column.

As with revenue funding sources, once a column has been assigned to a particular in-kind source, it will continue to be assigned to the same in-kind source for the OTPS worksheet section. A formula will auto-fill the OTPS worksheet. The same information provided for revenue-funded employees should be provided for in-kind staff to demonstrate how values were derived.

OTHER THAN PERSONNEL SERVICES (OTPS) WORKSHEET (TAB 4)

The next section captures your program's Other Than Personnel Services (OTPS) expenditures, which include costs associated with rent, communications, travel, consultants, and equipment, among other things. Columns have been organized to break out expenditure by either funding source, program-generated income, or in-kind support.

Instructions by ROW

Row 8: Communications

Include expenses associated with telephones/fax machines, Internet usage, and postage, as well as costs associated with fund-raising.

Row 9: Consultants and Subcontracts

This row summarizes all program consultant and/or sub-contract expenses. The column C, row 9 expenditure is the total (a sum of column G, row 16 and column G, row 25) of OTPS Schedule A **(Tab 5)**.

Row 10: Equipment Costs

This row is intended to capture costs associated with computers, photocopying machines, and printers, among other things.

Row 11: Insurance

Include office insurance, liability insurance, van insurance (if the program offers van service), and any other insurance that is not related to personnel.

Row 12: Supplies

Include both office and activity-related supplies.

Row 13: Rent

Include costs associated with office and meeting space for the NORC program.

Row 14: Staff Travel

Include staff-related travel expenses, which often result from staff presenting at or attending conferences and meetings.

Row 15: Vehicle Expenses

If your program has a dedicated vehicle, all maintenance and operational expenses related to that vehicle (except for insurance, which is captured in row 13) should be summarized here.

Row 16: Evaluations

Conducting a survey or developing a tracking tool or other database are examples of the types of costs to include here.

Row 17: Other Expenses

This line summarizes all other expenses that are not captured in the line items provided for OTPS. The expenses should be itemized on OTPS Schedule B (**Tab 6**).

Row 26: Total Personnel costs

This line captures your total Personnel expenses, including in-kind, auto-filled with information drawn from Tab 3.

Row 27: Total OTPS costs

This line captures your total OTPS expenses, including in-kind, auto-filled with information drawn elsewhere from Tab 4.

Row 26: Total of Indirect Costs

This line captures expenses related to indirect/overhead costs for your program.

Row 30: Expenditure Grand Total

This line captures your total expenditure and is auto-filled with information drawn rows 26-28 on Tab 4.

SCHEDULE A (TAB 5)

This worksheet summarizes all program consultant and/or sub-contract expenses. The total of this worksheet is reflected in Tab 4, row 9.

SCHEDULE B (TAB 6)

This worksheet captures expenses that are not otherwise covered in the Tab 4 OTPS worksheet. The total of this worksheet is reflected in Tab 4, row 17.

BUDGET NOTES WORKSHEET (TAB 7)

The final section captures all necessary assumptions or explanations as they relate to the consolidated budget, by Sources of Support, Personnel, and OTPS.