

If you have any questions on this budget or it's definitions, please reach out to County staff.

Revenue		
A.	Contributions	Donations/Gifts from outside entities
B.	Special Events	Fundraisers
C.	Legacies & Bequests	Donations provided through a will/trust
D.	United Way	From United Way
E.	Manatee County Children's Millage	From Manatee County Children's Services millage
F.	Manatee County General Fund	From Manatee County General fund
G.	Other Government Grants	Provided through State or Federal funding
H.	Foundation/Trusts and Grants	Provided through foundations/trusts (such as Manatee Community Foundation)
I.	Membership Dues - Individuals	Membership dues required for program staff (accrediations, boards, etc)
J.	Program Service Fees	Client/participant fees
K.	Sales to Public	Income generated from program sales to the public
L.	Investment Income	As stated
M.	3rd Party Insurance	As stated
N.	Miscellaneous/Other Revenues	Any income that does not fit under any of the above mentioned methods. Inform CM on these sources
O.	Donated Goods & Services (In Kind)	Cost of donated or in-kind item or service (include volunteers utilizing <a href="https://independentsector.org/wp-content/uploads/2023/04/VOVT-Report-2023.pdf">https://independentsector.org/wp-content/uploads/2023/04/VOVT-Report-2023.pdf</a> )
P.	<b>Total Revenues</b>	<b>Auto fills (embedded formula)</b>
R.	<b>Net Revenues (P-O-Q)</b>	<b>Auto fills (embedded formula)</b>

Expenditures		
A.	Salaries/Wages	Specific to program staff
B.	Payroll Taxes	Specific to the program staff
C.	Employee Benefits	Specific to the program staff
D.	Professional Fees (Itemization required)	Authorized program contractors
E.	Supplies	Direct program supplies or supplies for staff to provide services
F.	Postage & Shipping	Program direct postage and shipping, or the shared portion accordingly
G.	Rental & Maintenance of Equipment	Rentals and maintenance for program specific items, or the shared portion accordingly
H.	Printing	Program direct printing costs, or the shared portion accordingly
I.	Marketing/Advertising/Promotional	Costs attributed to website creation, materials, and any marketing items
J.	Travel - Local	Fuel, tolls, etc for program specific activities
K.	Dues & Subscriptions	Professional memberships and dues for program/program staff
L.	Conferences, Conventions, & Training	Directly related to program needs
M.	Specific Assistance to Individuals	Provide CM with a list of examples that fit this line item
N.	Special Events Expense	Expenses for recognition events or fundraisers directly related to the program, or the shared portion accordingly
O.	Payments to Parent Organizations	
P.	Telephone	Landline, cell phones
Q.	Occupancy (rent/mortgage/utilities)	Directly related to the program needs, or the shared portion accordingly
R.	Insurance	Directly related to the program needs, or the shared portion accordingly
S.	Miscellaneous Expenses (itemization required)	Items that do not fall within other line items. Please clearly define the miscellaneous as they pertain to the program, or the shared portion accordingly. Stipends, giftcards, individual monetary incentives, etc. Giftcards must be identified by the supplier and the total amount being allocated to giftcards.
T.	Donated Goods & Services (In Kind)	<u>Fair Market Value (FMV); Publication 561 (01/2023), Determining the Value of Donated Property   Internal Revenue Service (irs.gov)</u>
U.	Depreciation	Determine the salvage value from the cost and divide by the number of years of its lifespan.
V.	Administrative Expenses (itemization required)	The portion of administration fees specific to the program, may be a portion of administrative salaries, payroll taxes, benefits if applicable.
W.	Total Operating Expenses	<b>Auto fills (embedded formula)</b>
X.	Net Operating Expenses (V-S-T)	<b>Auto fills (embedded formula)</b>
	Net Revenue minus Net Operating Expenses	
	Administrative Expenses % (U/W)	<b>Auto fills (embedded formula)</b>