

Community Children's Resource Board Budgeted Program Expenses

Completing the Budget Narrative Example

1. Your agency will determine how you arrived at the totals in the "Summary of All Units" in your budget spreadsheet (Lines 367-402)
2. The percentage of the expense must be based on the percentage of use for the program in St. Charles County. This percentage is generally applied to all expenses.
3. Depreciation and client transportation expenses may not be included.

Each expense category must include

- a. The total cost of the expense.
- b. How each expense category was calculated.
- c. For direct expenses, explain how this directly relates to the client.
- d. If you are submitting a contract renewal application, provide rationale for expenses which have increased in the past year.

Direct Expenses

Salaries: Direct Providers $\$67,849.60 \times .40 = \$27,139.84$

Therapist 1.0 FTE @ \$32.62 an hour (\$67,849.60 annually); A 5% increase for cost-of-living adjustment per year. Approximately 40% of their time is allocated to CCRB activities.

The Therapist completes assessments, develops treatment plans, participates in clinical staffing/treatment meetings, assists consumers through the transition process, and facilitates group sessions, family, individual, trauma and co-occurring therapy.

Salaries: Immediate Supervisors $\$83,200.00 \times .40 = \$33,280.00$

Clinical Supervisor 1.0 FTE @ \$40.00 an hour (\$83,200 annually); a 5% increase for cost-of-living adjustment per year. Approximately 40.0% of their time is allocated to CCRB activities.

The Clinical Supervisor is responsible for oversight of the day-to-day operations, direct supervision of all clinical services delivered, and is the primary link to the greater community.

Communication: $\$15,000 \times .05 = \750.00

Annual communication expenses are \$15,000.00 for this program. We request 5% related to phone and internet services to provide direct services. This is a 4% decrease over 2024 due to negotiations and vendor management which has reduced the cost of service and improved communication services.

The agency maintains phone systems, high-speed internet, and contracted maintenance to provide communication and internet service.

Utilities: General $\$10,000 \times .05 = \500.00

Annual utilities are \$10,000. Utilities include electric, gas, water, and trash costs. We request 5% toward the total costs of these utilities. This is an 11% increase from the prior application

Indirect Expenses

Accreditation Expenses: $\$13,000 \times .30 = \$3,900.00$

The total annual audit is \$13,000. We are requesting 30% of the costs to be covered by the CCRB because 30% of our overall program is in St. Charles County.

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Direct Expenses

Expenses directly related to serving clients. Does not include indirect or administrative costs.

Expense	Description
Client Support	If your program houses clients, give a detailed list of items that
Fringe Benefits: Direct Staff	Fringe benefits for direct service providers and supervisor staff such as FICA, Unemployment Insurance, Workmen's Compensation, Health Insurance, and Retirement plans.
Insurance: Professional Liability	Insurance for direct clinical staff and immediate supervisors.
Mileage	Mileage expenses for employees driving to and from the client's home or to any meetings that involve the client's care. Include your reimbursement rate per mile and the number of miles allocated. NOTE: The cost of transporting clients cannot be included.
Office: Rent & Occupancy	Office space expenses based on the percentage of total
Salaries: Direct Providers	Clinical staff providing direct services to clients.
Salaries: Immediate Supervisors	Salaries of immediate supervisors.
Supplies: Consumable	Expenses for office supplies used in providing services, including printing, mailing, and postage expenses for the program. General office expenses should be included as indirect expenses.
Supplies: Non-consumable	Supplies that are not regularly replaced, such as furniture and equipment. Provide a detailed list and the cost of items included.
Training & Certification	Include all training, travel, and licensing expenses for direct clinical staff. If you include training costs, then you may not bill for training time since the listed training costs would be calculated in the overall rate. Explain why the training/certification is necessary for the program.
Utilities: Communication	Phone lines, cell phones, and internet
Utilities: General	Electric, gas, water, sewer, and trash

Indirect Expenses

Expenses related to the administrative and overhead related to the CCRB-funded program. Indirect expenses exceeding 15% of your program budget answer an additional justification question in the application.

Expense	Description
Accreditation Expenses	Reimbursement for expenses related to agency accreditation costs may be requested. Indicate what accreditation organization is affiliated with your organization, total amount of accreditation expenses, what percentage your agency is requesting, and how often accreditation occurs.
Audit	Reimbursement for expenses related to the agency audit and audited cost analysis expenses may be requested.
Building Maintenance	Total agency building maintenance and at what percentage is expensed to the program.
Fringe Benefits: Indirect Staff	Include the expense of the following benefits: FICA, Unemployment Insurance, Workmen's Compensation, Health

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Expense	Description
Insurance: Building and D&O	Total expenses for building, Director and Officers, and professional insurances
Office: General	Total cleaning, office, and printing expenses
Salaries: Accounting and Billing Staff	Accounting and billing staff for this program.
Salaries: Administrative Support	Administrative support staff for this program.
Salaries: Grants	Grant writing staff for this program.
Salaries: Human Resources	Human resource staff for this program.
Salaries: Management	Management staff for this program.
Salaries: Report Writer	Report writing staff for this program.
Utilities: Other	Total other utilities and at what percentage expensed to the program. May include pest control, snow removal, etc.