



Building Better Budgets

**GPA Oregon and SW Washington
Chapter Meeting
8/24/16**

General Budgeting Best Practices

- Make sure the budget matches the narrative
 - All positions or other costs mentioned in the narrative should be in the budget
 - Position titles are the same
 - You should be able to read the narrative and know what the major expenses are, and you should be able to look at the budget and get a good idea of the program
- Record the methods used in computing numbers
- Double check calculations

Other "lessons learned?"

**Oregon Food Bank
Cooking Matters Budget 13/14**

| Revenue: | | |
|--------------------|-----------|----------------|
| Foundation | \$ | 99,000 |
| Corporate: | \$ | 20,000 |
| Government: | \$ | 8,182 |
| Individual Giving: | \$ | 98,003 |
| Total | \$ | 225,185 |

| Expenses | | |
|-------------------------------|-----------|----------------|
| Salaries and related expenses | \$ | 150,599 |
| Purchased contract services | | 6,000 |
| Supplies and miscellaneous | | 5,518 |
| Posting & Shipping | | 252 |
| Printing & Publications | | 610 |
| Occupancy | | - |
| Equipment and maintenance | | - |
| Conferences & Meetings | | 6,657 |
| Travel | | 13,182 |
| Food related costs | | 33,300 |
| Dues and fees | | 88 |
| Allocated Amounts | | 8,978 |
| Total | \$ | 225,185 |

Comments? Suggestions?

Family Engagement Initiative 2004 Budget

Revenue

| Source | Amount |
|--|--------------------|
| Jubitz Family Foundation | \$25,000 |
| Oregon Community Foundation (pending) | \$20,000 |
| Hanna Andersson Children's Foundation (pending) | \$1,000 |
| Employees Community Fund of Boeing Portland (received) | \$1,000 |
| Miscellaneous Individual Donors | \$2,500 |
| Total | \$49,500.00 |

Showing potential/projected revenue

Expenses

| Purpose | Amount |
|--|--------------------|
| Personnel | |
| Family Advocate (July – Dec 2004) | \$15,000 |
| Benefits @ 22% | \$3,300 |
| Relief staff (to cover staff attending training) | \$1,500 |
| Professional Services | 0 |
| Family Consultant | \$9,100 |
| Stipends for family members | \$4,200 |
| Food | \$300 |
| Supplies | \$300 |
| Child Care | \$150 |
| Occupancy and Other Facility-Related Expenses | \$2,500 |
| IT/Communications | \$3,000 |
| Program Evaluation | \$4,200 |
| Administrative expenses @ 13.5% | \$5,879 |
| Total | \$49,429.00 |

Administrative Expenses

Indirect Costs

Infrastructure Costs

First Steps January – December 2006 Budget

Revenue

| Source | Amount | Status |
|---|--------------------|------------------------|
| PacifiCorp Foundation for Learning | \$10,000 | Requested 12/05 |
| United Way of the Columbia-Willamette | 9,500 | Committed |
| Mr. Individual Donor | 15,000 | Received |
| The Best Foundation challenge | 17,500 | Challenge |
| Other Funders* | 11,000 | |
| Total | \$63,000.00 | |

Expenses

| Purpose | Amount |
|-----------------------------|--------------------|
| Staff salaries and benefits | \$46,816 |
| Staff training | 1,500 |
| Professional services | 566 |
| Supplies | 3,060 |
| Mileage/parking | 1,577 |
| Program evaluation | 1,985 |
| Administrative expenses | 7,216 |
| Total | \$62,720.00 |

* Potential Funders include:

Anne & Eli Shapira Foundation (grant submitted 10/05)

Century High School Community 101 (grant to be submitted 1/06)

Showing potential/projected revenue

Determining Request Amount

- Asking for more than you need since you expect to get less than requested
- Have you ever received *more* than you requested?
- Asking for an unusual amount (\$49,429 instead of \$50,000)
- Asking for specific line item(s)
- Where in the range does your request fall?
- Factors to consider:
 - Relationship/history with funder
 - Total amount to be granted
 - Type of project and/or expenses

Challenges in Working with Our Colleagues....

Fiscal

- Amount/type of info they are willing to share
- Formats of budget
 - Matching funder requirements
 - Level of detail – what is included in “travel” or “supplies”?
- When the project budget doesn't exist

Program

- Tagging expenses
- Getting a full picture of all costs

What Funders Look for in a (Program/Project) Budget

- Do the revenue and expenses match?
- Do your total costs seem reasonable based on the level/intensity of services and number of people to be served?
- What is your per unit cost?
- How does this fit into the organization budget?
- What other funders are involved?