



# 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         |
| <b>Total</b>       | <b>\$</b> | <b>225,185</b> |

**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          |
| <b>Total</b>                  | <b>\$</b> | <b>225,185</b> |

## Comments? Suggestions?

### Family Engagement Initiative 2004 Budget

#### Revenue

| Source   | Amount             |
|--|--------------------|
| <b>Jubitz Family Foundation</b>                        | <b>\$25,000</b>    |
| 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            |
| <b>Total</b>   | <b>\$49,500.00</b> |

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            |
| <b>Total</b>                                     | <b>\$49,429.00</b> |

Administrative Expenses

Indirect Costs

Infrastructure Costs

### First Steps January – December 2006 Budget

#### Revenue

| Source                                    | Amount             | Status                 |
|---|--------------------|------------------------|
| <b>PacifiCorp Foundation for Learning</b> | <b>\$10,000</b>    | <b>Requested 12/05</b> |
| 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             |                        |
| <b>Total</b>                              | <b>\$63,000.00</b> |                        |

#### 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              |
| <b>Total</b>                | <b>\$62,720.00</b> |

\* 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?