

Budget

Template Instructions

REVENUE

Contributions

These are donations from individuals or organizations. Perhaps a partner organization in the planning process will make a donation to start the program or to launch a fundraising campaign. If you receive funds for a specific project or for one element of the project, you may want to list those donations separately. For example, say you have a nutrition and physical activity plan to improve child health in your community, and the local hospital foundation will make a \$15,000 donation if the money is used for special projects with the Head Start program. You would want to list that contribution as a separate line item because that money is restricted for use in the Head Start program.

Grants

Grants are one of the most common sources of funding for community-based nutrition and physical activity programs. Possible sources of grant funding include local, state, or federal government; community foundations; philanthropic foundations; or company-sponsored foundations.

See the Finding, Writing, and Managing Grants – Overview section in this chapter for guidance on grants. Also, The Frequently Asked Questions portion of The Foundation Center’s website has excellent information on grant funding, which can be found at <http://fdncenter.org/learn/faqs/>. The Foundation Center is the nation's leading authority on philanthropy and is dedicated to serving grant seekers, grant makers, researchers, policymakers, the media, and the general public. The Center’s home page is at <http://fdncenter.org/>.

Contracts

This would include any revenue you expect from contract work provided to another program or agency. For example, your project may be contracted to provide a worksite wellness program at three worksites in the community. Or, your department may have a contract with area food assistance programs to offer nutrition services.

Dues

Even if your coalition is an informal group of organizations you may have set up a member dues system to help fund the coalition’s efforts. Estimate the amount of dues you might receive. Is it possible that you will gain new members now that you are implementing the program? Or, could you now establish member dues to help fund your efforts?

Fees

If you plan on offering workshops, conferences, or programs, estimate the amount of money you expect to receive in participation fees.

Events

This would include the money you could raise by holding special events such as a raffle, a walk and run, dinners, and similar events.

Sales

This revenue would come from products to sell such as t-shirts, tote bags, pins, educational materials, how-to guides, and so on.

Revenue Narrative

In this section of the budget describe in detail the revenue line items. For example, if your budget includes a \$40,000 revenue line item from “local agency contributions,” then in the Revenue Narrative you should list each agency and its contribution amount. The revenue narrative is for the program planners and managers; it is not for public distribution. Also, some grant applications require detailed explanations where this information may be needed. As you implement your plan, you will be surprised how many times you refer to the Revenue Narrative, and you will rely on the narrative when developing the next budget.

EXPENSES

Personnel

In developing the budget, list each position separately and indicate if each position is full-time or part-time. In presenting the budget to a funding organization or supervisor, you may be able to consolidate all the individual positions into one personnel line item expense. Sometimes grant applications ask you to break personnel into existing positions and new positions.

Fringe Benefits

You may determine the fringe benefits for each position, or you may have a set percentage that you use in estimating fringe benefits, for example 24 percent of salary. Fringe benefits must include Social Security and Medicare employer taxes. Fringe benefits may also include Workers’ Compensation, health insurance, pension plan, life insurance, and the like.

Consultant Services

This could include project consultants, accounting or bookkeeping services, an annual audit, management consultants, and businesses that provide specific services such as graphic design or marketing advice.

Continuing Education

Estimate the cost of workshops, conferences, classes, publications, books, and other education expenses necessary to keep staff and consultants informed about new issues in the field.

Equipment

Organizations generally have a definition for equipment as things that last for a period of years and that cost a minimum amount, such as a life of at least three years and a minimum cost of \$750. This line item would likely include computers, printers, copiers, and office furniture.

Rent

Perhaps your project pays rent for its space. Include that cost here.

Utilities

Your project may also have to pay for heat, electricity, gas, water, and sewer.

Phone

This would include the monthly charge for a land line, long-distance calls, and cell phone service.

Internet

You may have a monthly fee for internet access.

Printing and Copying

This would include printing and photocopying that you have done by an outside organization.

Postage and Delivery

Include postage costs and other shipping expenses here.

Office Supplies

This covers things like pens, pencils, paper, toner, ink, post-it notes, paper clips, and so on.

Travel

This category would be where you list costs for hotels, meals, mileage, airfare, cab fare, and other transportation costs. You may cover travel for staff, consultants, and volunteers. If your plan includes organizing a conference, will you cover some or all the costs for conference attendees?

Program Supplies

Program supplies include the cost of things you need to offer your program. These costs, of course, will vary depending on what your intervention is.

For example, if you are doing fruit and vegetable promotion in child care centers, then under Program Supplies you might list costs for 5 A Day promotional materials, a nutrition education curriculum, and necessary education supplies. And you might have food costs to pay for a fruit and vegetable snack one day a week at each center. Or, if your plan is to change state policy and state regulations regarding meals and snacks in state-licensed day care centers, then you may not have any program supplies.

Indirect

Sometimes an oversight organization requests an overhead, or administrative fee, to “host” your project. These costs are generally a percentage of personnel or a percentage of total program costs. The good news is that many foundations allow indirect costs in their grant award.

Expense Narrative

In this section of the budget, describe in detail each expense line item you’ve included in the budget. You may have provided some detail in the Explanation column of the budget and additional explanation is not necessary. But the more detail you include in the narrative, the more helpful your budget is in planning, implementing, changing, and updating your program. An example budget expense and related narrative is below.

Expense Category	Explanation	Amount
Printing and Copying	1000 advertising postcards @ \$.25 each	\$250.00
	650 marketing letters @ \$.10	\$65.00
	1000 worksite wellness flyers @ \$.40 each	\$400.00

Printing and Copying

Postcards: Last year we mailed a worksite wellness program promotional postcard to every worksite in the city, and there are 625 worksites. We budgeted for 1,000 postcards this year, because partner agencies want to have the postcards available for distribution to their clients. Friendly City Printing gave us a quote of \$.25 each for a mock multicolor postcard.

Marketing Letters: This is the solicitation letter that goes to every worksite in the city. There are 625 worksites, and we are having an extra 25 printed. It is a two-color, one-sided, 8 ½ x 11 letter, and Friendly City Printing gave us the quote of \$.10 each.

Worksite Wellness Flyers: Like the promotional postcards, we budgeted for 1,000 flyers so that partner agencies can distribute the flyers to their clients. This is a multicolor, 2-sided, 8 ½ x 11 flyer. Friendly City Printing Competitor gave us a quote of \$.40 each based on a mock flyer we provided them.

Do not distribute