

## **BUDGET PREPARATION**

### **General Advice**

The Walter and Elise Haas Fund staff developed the attached budget form and the following guidelines to help strengthen proposal budget presentations in applications under consideration. The form is required. If you have questions or comments about it, please let your program officer know.

The form consists of three pages: one page is for project income, one is for project expenses, and one for in-kind (non-cash) contributions to your effort. The in-kind budget page is optional (see below).

The form is based on an Excel 2000 spreadsheet and contains formulas for subtotals and totals. If you do not have access to an Excel program and are unable to open the file in Microsoft Word, please contact us. We will fax you a printout of the form, which you can fill out with a typewriter or pen.

Grant amounts are determined based on available funds, fit of project with the Walter and Elise Haas Fund's mission, strength of the organization, execution of the project, role of the Walter and Elise Haas Fund in the project, the Fund's history with the organization, and other variables.

Your program officer may suggest that your project be recommended for consecutive years of support. If this is the case, a different (but similar) budget form will be provided.

If budget items require clarification, we strongly recommend attaching a budget narrative explaining any unusual items or responding to questions and concerns outlined below.

### **Project Budget Form: Income**

**Committed and Pending Columns:** Please use the form provided to list all anticipated and committed sources of funding for your projects. Committed funds are those sources of support that have been confirmed. Pending Funds are those sources of support that you are currently requesting from funders (including the Walter and Elise Haas Fund) or from other planned fundraising efforts.

**(2) Project Year:** Please identify the time frame for your project. It may or may not be the same period as your fiscal year.

**(7) Contributed Income** includes grants and awards from foundations, corporations, government agencies, and individuals

**(11) Corporations** may include contributions from a business or corporation or from its charitable foundation (please specify).

**(12) Individual Contributions** may include revenue from special events or discrete gifts from donors to this project.

**(13) Other** may include contributions from clubs, associations, or other sources.

**(14) Board Member Contributions.** This will be the total amount contributed to the agency by board members during the budget year. Please note this total dollar amount in parenthesis after heading. If your grant request is for general operating support, the entire amount also should be included in the “committed” and/or “pending columns. If this is a project funding request, please also include in the committed and/or pending columns the part of the total board contribution allocated to this project.

**(15) Earned Revenue** may include ticket sales, subscriptions, memberships, income from an endowment, sales of publications and materials, income from a business venture, or contracts for services (including government contracts) to allocated by your agency to the proposed project.

**(12. Or 15.) Memberships** may be classified as either contributed support or earned revenue. This depends upon whether purchasing a membership is a symbolic show of support (a contribution) or is purchased with the expectation of receiving goods, services, or discounts (earned revenue).

### **Project Budget Form: Expenses**

**(19) Salaries:** Please identify the amount of time—as a percentage of full time—that salaried employees will dedicate to the program or project. If an employee is working part time and devoting a portion of his or her hours to the proposed project, please calculate this percentage as a portion of full time. (For example, if an employee works 80% of full time and one-quarter of that effort were devoted to the proposed project, his or her time base would be 20% of full time employment.)

**(20) Fringe Benefits:** Fringe benefits include FICA, SSI and other taxes; medical, worker’s compensation and insurance; retirement and other. Please compute and provide the fringe benefit rate—the percentage of salaries benefits represent—for your employees.

If different employees receive different benefit rates, you may show an average rate in on the budget and clarify the differences in your budget narrative.

If your benefit rate exceeds 25% of salaries, please provide details about your benefits package in your budget narrative.

**(22) Consultants and Professional Fees:** These fees cover costs for independent contractors who provide services to your agency or to the project but who are not salaried employees. They may include evaluators, accountants, graphic designers, and others.

**(24) Total Personnel Costs:** Include salaries, benefits, and professional fees.

**(25) Non-Personnel Costs:** Please be as specific as possible about how you have computed non-personnel costs.

**Rent:** If allocating a portion of your organization's rent to the proposed project, please indicate the percentage of total annual rent you have allocated. The same should be true for items like utilities, telephone, Internet services, and postage.

**(36)** Some projects require organizations to rent additional office, programming, or special events space. Please include this as a separate line item under "other" and explain.

**(36)** Some organizations sub-contract with other agencies to provide needed services. This expense belongs with "Other."

**Project Budget Form: In-Kind Contributions (This form is optional)**

**(42)** Some projects receive significant in-kind (non-cash) support such as rent, transportation services, printing, or professional services.

The Walter and Elise Haas Fund prefers that non-cash, in-kind contributions be identified discretely rather than being incorporated into the cash budget.

**(43) Please** do not include routine volunteer time board members spend fulfilling their board responsibilities.