

Accrual

## PRO FORMA OPERATING FUND BUDGET

*Typical small non-profit operation revenue and expense categories*

UNRESTRICTED		Year 1	Year 2	Year 3
OPERATING REVENUE				
Ref Line		A	B	C
100	Individual Contributions	16,000	26,000	26,000
110	Foundation grants or funds	5,000	10,000	25,000
120	Business and organization contributions or grants	15,000	15,000	15,000
130	Government or Agency grants or funds	31,000	59,000	60,000
150	Fund Raising & Community Education Events	1,000	20,000	40,000
160	Interest Income	-	500	1,000
170	Fees for services	-	-	-
180	Other Unrestricted Revenue	-	-	-
<b>TOTAL OPERATING REVENUE</b>		<b>68,000</b>	<b>130,500</b>	<b>167,000</b>
OPERATING EXPENSES				
<b>Staff &amp; Consultants</b>				
300	Salaries and wages	-	-	-
310	Payroll taxes	-	-	-
320	Workers' Compensation Insurance	-	-	-
325	Payroll Service administration	-	-	-
330	Professional Development and Training	-	-	-
340	Consulting Services (contracted)	5,000	12,500	15,000
<b>Operation</b>				
400	Accounting & Finance	5,000	6,500	10,000
410	Insurance	800	2,000	2,500
420	Professional Fees	1,200	1,200	1,200
500	Operating and Technology expenses	2,500	3,500	3,500
510	Rent and CAM	500	1,800	1,800
520	Utilities and services	-	-	-
600	Printing and postage	1,000	1,500	2,000
610	Advertising and Communication (Public Relations)	2,000	2,000	2,000
615	Development/Advancement	4,000	5,000	5,000
620	Fundraising Event expenses	1,000	10,000	10,000
<b>Other</b>				
700	Travel and meetings (incl trips/lodging)	1,500	1,500	1,500
710	Volunteer Recruiting/Training	500	500	500
800	Other Operating Expenses	500	500	500
<b>TOTAL OPERATING EXPENSES</b>		<b>25,500</b>	<b>48,500</b>	<b>55,500</b>
<b>OPERATING NET SURPLUS/LOSS</b>		<b>42,500</b>	<b>82,000</b>	<b>111,500</b>

<i>Operating Reserve - target ~ 90+ days expenses</i>
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**PRO FORMA CAPITAL AND PROJECT FUND BUDGET**

Accrual Basis

<b>RESTRICTED</b>		<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>CAPITAL AND PROJECT REVENUE</b>				
Line Item				
1000	Individual pledges due or contributions	5,000	30,000	100,000
1100	Foundation grants or pledges	10,000	30,000	75,000
1120	Business and organization pledges or gifts	10,000	50,000	75,000
1130	Government grants or resource funds	20,000	20,000	50,000
1170	Other restricted revenue (dedicated sources)	-	-	-
<b>TOTAL CAPITAL AND PROJECT REVENUE</b>		<b>45,000</b>	<b>130,000</b>	<b>300,000</b>
<b>CAPITAL AND PROJECT EXPENSES</b>				
2000	Urban Land Management/Planning	5,000	20,000	20,000
2100	Powel Dam Decom, Removal/Restoration	25,000	60,000	95,000
2200	Green Infrastructure, River Trails Infrastructure	-	20,000	20,000
2300	Enhanced Riverwalk Downtown	-	25,000	25,000
2400	Public Access Amenities	-	10,000	10,000
2500	Legal expenses related to capital projects	10,000	10,000	10,000
2600	Contracted services - other	2,000	2,000	2,000
3100	Projects LOC/Loan principal	-	-	-
3200	Projects LOC/Loan Interest	-	-	-
4000	Fund Development Expenses - Capital Campaign	-	10,000	10,000
5000	Donations or payments to other orgs as grants	-	-	-
6000	Other Capital or Project Expense	-	-	-
<b>TOTAL CAPITAL AND PROJECT EXPENSES</b>		<b>42,000</b>	<b>157,000</b>	<b>192,000</b>
<b>CAPITAL AND PROJECT INCREASE/DECREASE</b>		<b>3,000</b>	<b>(27,000)</b>	<b>108,000</b>
<b>TOTAL OPERATING, CAPITAL AND PROJECT REVENUE</b>		<b>113,000</b>	<b>260,500</b>	<b>467,000</b>
<b>TOTAL OPERATING, CAPITAL AND PROJECT EXPENSES</b>		<b>67,500</b>	<b>205,500</b>	<b>247,500</b>
<b>NET INCREASE/DECREASE</b>		<b>45,500</b>	<b>55,000</b>	<b>219,500</b>