

Neighborhood Parks Council

Proposed Annual Budget
For the Fiscal Year Beginning
January 1, 2008

Dr. Isabel Wade
Executive Director

Prepared for Dr. Suho Bae
Managing Budgets in the Public and Non Profit Sector
PA 730

Luiz Guevara
Budget Analyst

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URS Board Of Directors
451 Hayes Street, 2nd Floor
San Francisco, CA 94102

December 15, 2007

Esteemed Members of the Board of Directors:

I am pleased to present to you the budget for the fiscal year beginning on January 1st, 2008. In 2007, the Neighborhood Parks Council, coordinated efforts with over 120 park groups, and 4000 volunteers, to keep San Francisco's neighborhood parks system beautiful, safe, and accessible for every resident in San Francisco. The 2008 proposed budget reinforces these efforts, and builds on an existing framework to further NPC's mission.

The proposed budget for fiscal year 2008 was developed, by carefully analyzing actual and budgeted data for the past 3 fiscal years. As the budget analyst, I conducted a share, variance, and trend analysis. It should be noted that there isn't enough actual data to conduct a thorough trend analysis, so these results are not used in my determination of the proposed budget. Copies of the proposed budget, share, variance, and trend analysis, can be found as Appendices at the end of this budget proposal.

While it is my opinion that the Neighborhood Parks Council is in good financial health, there are several suggestions included in this proposal that might improve the effectiveness, and efficiency of program implementation and fundraising. The proposal includes projected expenses for new staff and salary increases for all employees in order to increase employee retention.

The proposed budget includes an overview of the organization, program priorities and budget implications, and an overview of Revenues and Expenditures for FY2008. Please refer to the Appendix for a copy of the proposed budget, and analysis of past data.

Sincerely,

Luiz Guevara
Budget Analyst

Overview of Organization

“ Neighborhood Parks Council (NPC) advocates for a superior, equitable and sustainable park and recreation system. NPC provides leadership and support to park users through community-driven stewardship, education, planning and research”

History

The Neighborhood Parks Council (NPC) is a San Francisco based non-profit organization that was founded in 1996, by its current Executive Director Dr. Isabel Wade. The organization was established as a response to what Dr. Wade, and supporting San Francisco residents, saw as a lack of proper maintenance and management of San Francisco’s neighborhood parks by the city’s Recreation and Parks Department. The organization began with a coalition of 8 “friends of” park groups, who held regular meetings to discuss the problems, and possible solutions that faced San Francisco’s neighborhood parks. The goal of NPC was, and continues to be, to organize “friends of (insert park name)” park groups for every one of the 220 neighborhood parks in San Francisco. Through these park groups, NPC hopes to galvanize community participation, and volunteerism in the continuing effort to maintain, and properly care for the neighborhood park system in San Francisco.

Organizational Structure

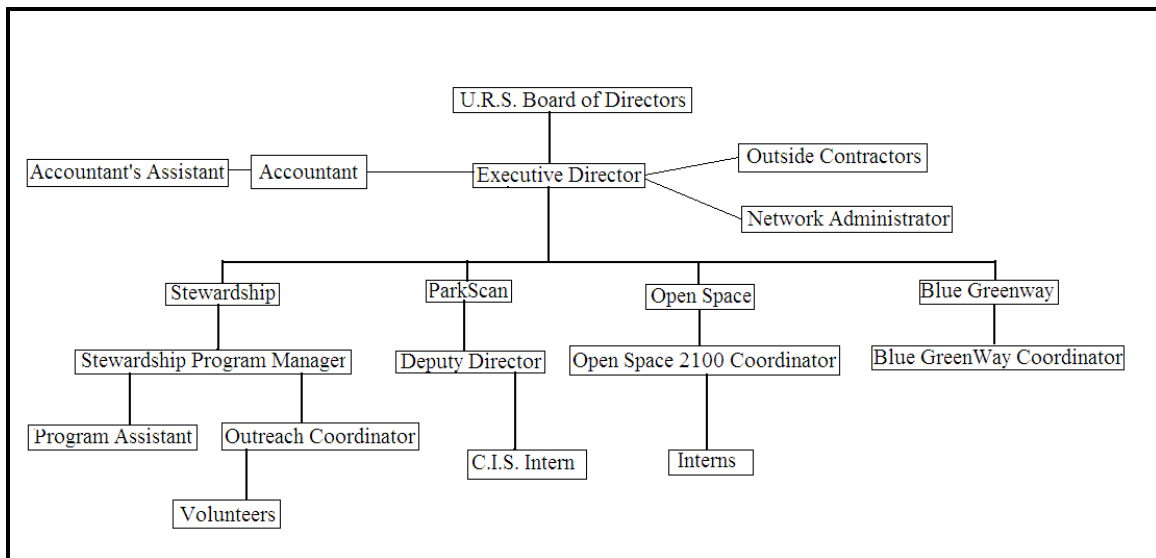


Figure 1

The Neighborhood Parks Council is a project of Urban Resource Systems, and is structured in a similar manner as other non-profit organizations. Final budget approval rests on the hands of the Board of Directors, which is made up 12 members. The Board President is Janan New, Carol Caspe is Board Vice President, and Jan Chernoff is the Board Treasurer. As can be seen in Figure 1, the Executive Director, Dr. Isabel Wade, reports to the Board of Directors on a bi-monthly basis. The accountant, network administrator, and all managers, coordinators, and outside contractors report directly to NPC's Executive Director. The Program Assistant, and Outreach Coordinator report to the Stewardship Program Manager. The C.I.S. intern reports to the Deputy Director, and the Open Space 2100 Coordinator oversees two interns of her own. Finally park workday volunteers report to the outreach coordinator.

Programs

The Neighborhood Parks Council is currently running 5 programs to encourage San Francisco residents, the Recreation and Parks Department (RPD), and the City and County of San Francisco to increase park stewardship, maintenance, and management. The following is a description of each program, and their budget implications for FY2008:

Stewardship Program

In keeping with the organization's mission statement, NPC's stewardship program actively engages San Francisco residents to become involved in "friends of" park groups, and volunteer driven park work days, by providing a vehicle for discussion, education, and administration. As of December 2007, the Neighborhood Parks Council's park group coalition included 120 park groups, over 4000 volunteers, and 17 active fiscally sponsored groups.

The Stewardship program provides step-by-step information regarding the formation and role of these park groups. Monthly coalition meetings are held in order to discuss the most pertinent issues facing the park groups, and their neighborhood parks. Further education and assistance is provided through the distribution of educational material, presentations, and workshops. The Stewardship program also takes on the responsibility of coordinating park workdays, and volunteer efforts every weekend. All

of these services are available to San Francisco's park groups, and residents, free of charge.

The Stewardship Program also encourages San Francisco residents to begin their own fundraising campaigns in order to address structural, and aesthetic concerns in their neighborhood parks. Smaller groups who are seeking city, and foundation grants for special projects in their neighborhood park usually need to be under the umbrella of a non profit organization, so they actively seek NPC as a fiscal sponsor. In return for a 5-10% administrative fee, NPC provides these groups with their 501(c)(3) number, and administrative support.

Stewardship Program Budget Implications

Most of the services that the Stewardship program provides, and facilitates, are free of charge to the general public, the only source of revenue through fees, is the 5-10% administrative fee that is charged to fiscally sponsored groups. Expenses for the program include the printing and distribution of educational material, snacks and refreshments for the coalition meetings and park work-days, administration of grants and funding sources for fiscally sponsored groups, research, and salaries. The program is comprised of 2 full time employees, and 1 part time program assistant. An increase in revenues received from fiscal sponsorship fees is expected for FY2008. Further support in the form of at least one more employee is needed for FY2008, in order to maintain the current level of services that the program provides.

ParkScan

The website www.parkscan.org was developed by NPC in order to provide park users, a means to communicate their park maintenance needs to San Francisco's Recreation and Parks Department. ParkScan.org allows its users to report maintenance issues, such as vandalism or broken swings, and health related issues, such as glass in the children's sandbox, directly to RPD. The website includes maps of neighborhood parks, and users can also upload photos, in order to accurately pinpoint the location of the park maintenance issue. The reports made by Park Scan users are sent directly to RPD staff as work orders. NPC staff also receives notification whenever a report has been made, the staff member reads through the reports, and if there are any time sensitive or health

related issues, such as needles or glass in sandboxes, NPC contacts RPD directly in order to get the issue resolved as quickly as possible.

Park Scan Budget Implications

Services that are facilitated by parkscan.org are free of charge to all users. The main source of revenue for this program is a \$75,000 contract with the city of San Francisco, and a grant through the Alfred P. Sloan Foundation. Expenses for Park Scan include website maintenance, tracking and mapping equipment, and salaries. The program is currently being administered by NPC's Deputy Director, and one G.I.S. intern. Park Scan is being prepared to be launched nationally, so a full time program director/administrator with technical capabilities will be needed for FY2008. The addition of new staff is expected to increase the program's expenditures substantially for FY2008. A larger foundation grant, is expected for FY2008, which will help offset the increasing costs of launching Park Scan nationally.

Open Space 2100

Open Space 2100 is an NPC initiative to increase the awareness of the benefits of open space and parks in developing areas within San Francisco. NPC has formed the Mayor's Open Space Task Force, which is made up of city officials, and entrepreneurs, who are expected to develop a financial and political strategy for park & open space maintenance and funding. NPC is also actively working on a media campaign to increase the number of articles, and media coverage, that open space related issues receive. According to NPC, "this will include a lecture series of renowned 'green experts' who are working in their own cities on open space issues who can provide ideas, inspiration, and motivation to San Francisco to ensure equitable quality of life in every neighborhood". In order to develop an open space plan that meets the needs of San Francisco residents, the final aspect of this program will require engagement at the neighborhood level, and the creation of a Neighborhood Open Space Task Force. Through the implementation of these goals, NPC hopes to develop a solid foundation for an Open Space Plan.

Open Space 2100 Budget Implications

Research and development for an open space plan is being funded through a partnership with the City and County of San Francisco, and grants from the E & W Haas

Foundation, and W & E Haas foundation. Expenditures for this program include wages for speakers, fees for meeting halls, food and refreshments, research, print and material costs, and salaries. The Open Space 2100 program is currently being coordinated by 1 full time employee, with the help and guidance of the Executive Director, and two paid interns. Revenues from foundation grants to fund this program are expected to have a substantial impact in the amount of revenues that NPC is expecting to receive for FY2008.

Blue Greenway

The Blue Greenway is an NPC initiative to fund, plan for, and build a 13 mile trail system along San Francisco's southeastern waterfront. According to www.bluegreenway.org, the plan is to link and unify existing open spaces, trails and neighborhood parks, in order to create new recreational opportunities and green infrastructure along one of San Francisco's poorest areas. This will create equitable access to San Francisco's waterfront for all neighborhoods, regardless of their income level. There have been ongoing discussions, and arguments with the city regarding the use of this land, and the potential for a greener eastern waterfront. The Blue Greenway program has been an ongoing initiative since 2003, and NPC hopes to pursue the program until the unifying trail system is built.

Blue Greenway Budget Implications

The Blue Greenway program is funded through a private foundation grant, and further funding is expected from the E & W Haas Foundation for FY2008. There is currently 1 part time employee coordinating this program, with help from volunteers.

Playground Campaign

The Playground campaign began in 2002 in order to address the need for playground renovation in San Francisco neighborhood parks. NPC is working in conjunction with RPD, to encourage community involvement in rebuilding playgrounds. In 2006, NPC published a report card for all of the city's playgrounds, which found that 48% of all playgrounds in the city were in serious need of updates, maintenance, or complete renovation. The report also concluded that 4% of all playgrounds in the city were closed due to safety concerns. NPC staff is working closely with neighborhood

park groups to rebuild their playground, and has recently helped secure a contract with KaBoom, to build a new playground at Balboa Park, at no cost to residents, or the City.

Fiscal Year 2008 Budget Proposal, and Justification

Revenues

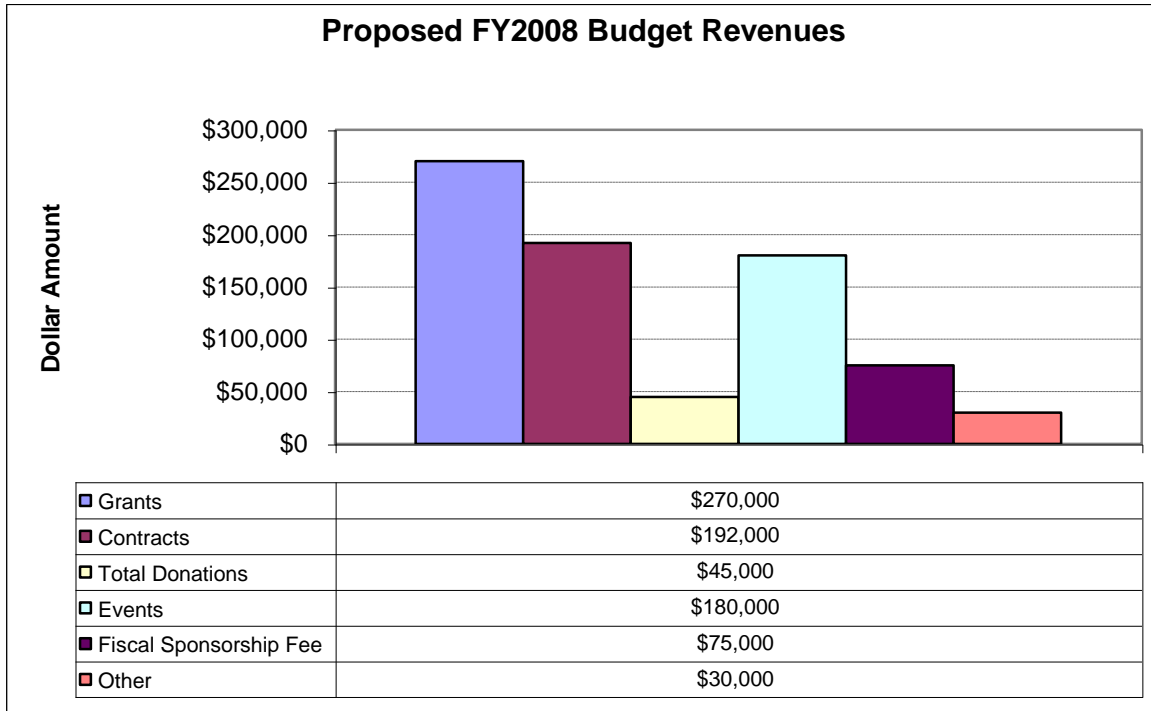


Figure 2

As was stated in the program descriptions, NPC does not charge fees for most of their services, so their revenues come from 5 main sources: Foundation Grants, Contracts with the City and County of San Francisco, private Donations, Special Events, and Fiscal Sponsorship Fees.

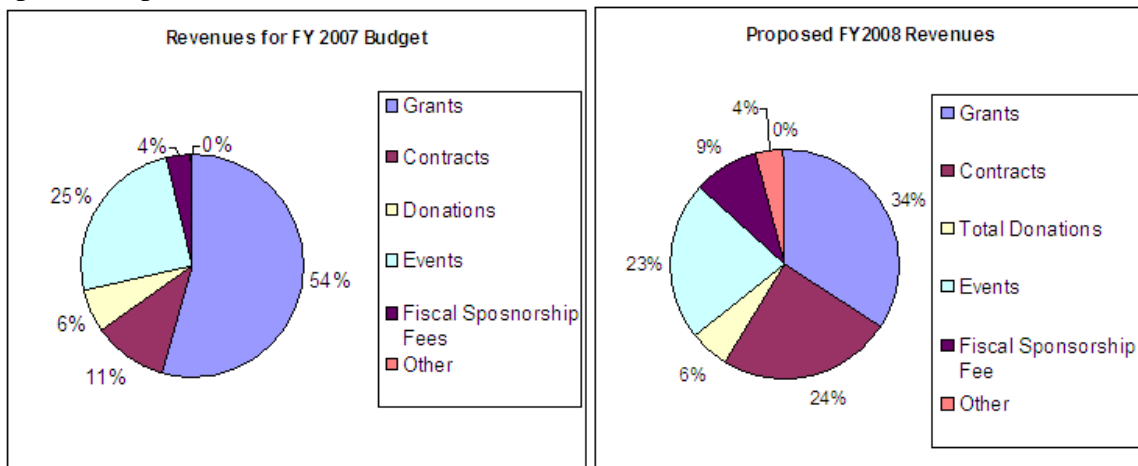


Figure 3

Budgeted Revenues FY2007-FY2008 Comparison				
	Budgeted 2007	Proposed Budget FY2008	\$ Difference	% Difference
Restricted Net Income	\$115,000		-\$115,000	-100.00%
Grants	\$269,000	\$270,000	\$1,000	0.37%
Contracts	\$75,000	\$192,000	\$117,000	156.00%
Total Donations	\$45,000	\$45,000	\$0	0.00%
Events	\$180,000	\$180,000	\$0	0.00%
Fiscal Sponsorship Fee	\$25,000	\$75,000	\$50,000	200.00%
Other	\$804	\$30,000	\$29,196	3631.34%
Total	\$709,804	\$792,000	\$82,196	11.58%

Figure 4

Revenues Broken Down by Category:

Foundation Grants:

Over the last three fiscal years, foundation grants have been the largest source of revenues for NPC. During FY2005, FY2006, grants made up 72% of the total revenues in NPC's Budget. By FY2007, foundation grants only made up 42% of total budget revenues. At the end FY2004 NPC was awarded a three-year grant from the Sloan foundation which was freed from restrictions during FY2007, this explains the \$115,000 in Restricted Net Income shown in figure 4. For the proposed FY2008 budget, all grant revenue will be free of restrictions, and NPC has already been approved for \$270,000 worth of grants. This includes \$150,000 from E&W Haas, to fund the Open Space 2100, Playground Campaign, and Blue Greenway programs. NPC received news that they will be receiving \$30,000 from the Sloan Foundation in order to fund the research and development to launch ParkScan nationally, there is the potential of receiving an additional \$270,000 from this fund.

Contracts:

For FY2007 NPC signed a contract with the City and County of San Francisco, for \$75,000, in order to fund the Park Scan program. This \$75,000 contract has been renewed for FY2008. NPC also signed a new contract with the City and County of San Francisco for \$75,000 in order to fund the Open Space 2100 program during FY2008, and a contract with the City Playfields for \$42,000, which will fund the salary of the outreach coordinator during FY2008. As can be seen in figure 4, these two new contracts explain the 156% increase in budgeted contract revenues for FY2008.

Donations

Donations for the proposed FY2008 budget, are expected to remain the same. Analysis of past Budgets, FY2005-2007, shows that donations will remain relatively stable for the rest of the year. NPC has a major fundraising campaign at the middle, and end of each fiscal year, so donations for will continue to make up 6% of total revenues for FY2008.

Events

NPC organizes two major fundraising events throughout the Fiscal Year: The Spring Luncheon, and Annual Gala. The actual revenues for FY2007 (as of 10.31.2007) shows that the luncheon met it's goal of raising \$31,000, the Gala on the other hand fell short of its budgeted mark by \$50,000. For the proposed FY2008 budget, projected revenues for these events will remain the same. The addition of a development assistant, should make it possible for NPC to hit the \$150,000 budgeted revenue mark, during FY2008.

Fiscal Sponsorship Fees

As was stated before, NPC charges an administrative fee of 5-10% to its fiscal sponsorship groups. Until FY2007, fiscal sponsorship fees only made up about 1% of the organization's total revenues. In FY2007 it was predicted that these fees would constitute about 4% of total revenues, which comes out to \$25,000, and as of October 31st, 2007 the actual amount of FS fee revenue for FY2007 was \$24,451. For the proposed FY2008 budget, revenue from this source is projected to increase by 200%. This dramatic increase is due to one Fiscal Sponsorship group's ability to secure \$1.5 million in funding for a playground rebuild. This means an increase of \$50,000 for FY2008, and an additional \$25,000 for FY2009. Due to the complexity of the project, it is recommended that program manager be hired with this extra capital, in order to execute the program correctly.

Other

The dramatic increase in the "Other" revenue fund is due to NPC receiving a matching grant, and having to raise at least \$28,000 in order to secure that funding. This extra revenue source will require further fundraising, and development, so it is suggested

that NPC hire a full time Development Coordinator, who will be able to increase capital fundraising in other areas of the organization.

Total Revenues FY2008

For the proposed FY2008 budget, it is projected that NPC will see an increase of \$82,196 in revenues. This 11.58% increase in revenues will increase NPC’s ability to hire new staff in order to operate and coordinate all of their programs in an efficient and effective manner.

Expenditures

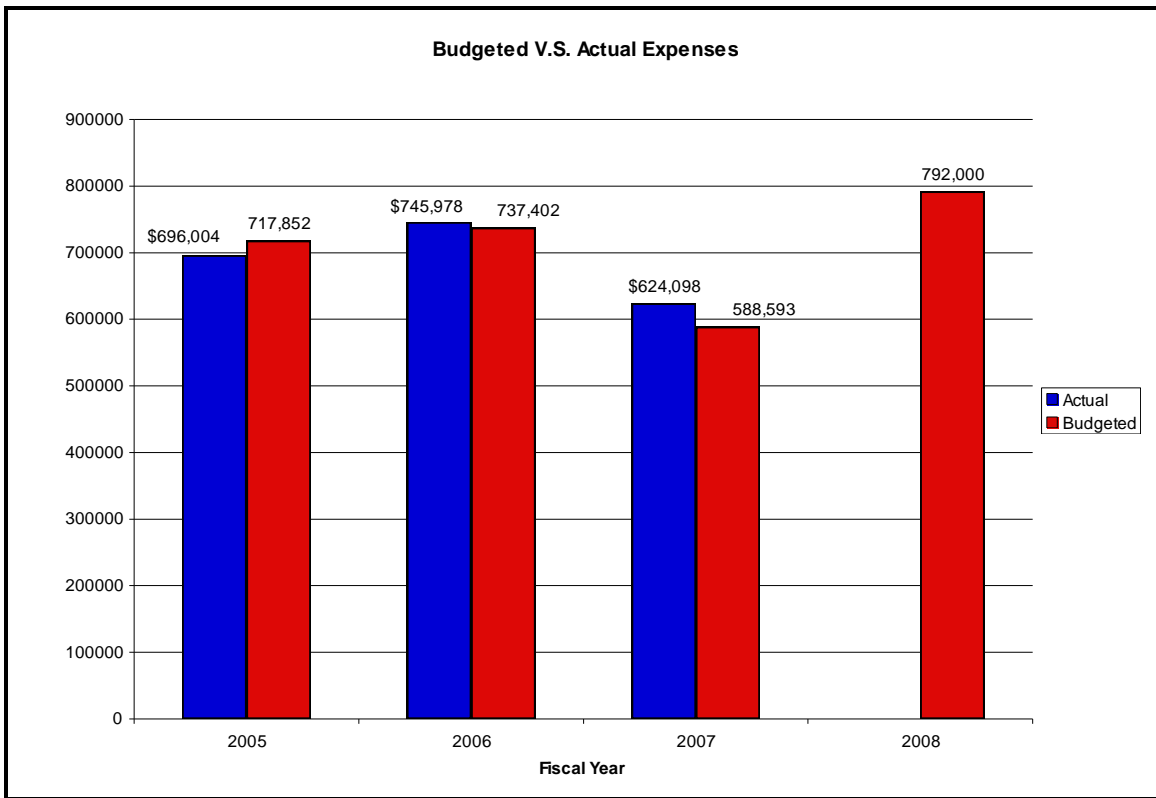


Figure 5

An increase in expenditures is expected for FY2008. These expenses will be broken up into four categories: Salaries, Consulting Fees, Operating Expenses, and Travel. It is expected that Salary costs will increase for FY2008 due to the proposed addition of several new employees. There are also proposed budget increases for outside consulting, and operating costs. Travel costs are expected to remain relatively the same, so there will be no change in budgeted travel costs for FY2008.

Expenditures Broken Down by Categories

Salaries:

Like many similar non-profit organizations, the bulk of NPC's budget is spent on salaries. As figure 6 shows, for FY2007, NPC budgeted \$441,600 in salary expenditures, which equals 62% of total expenditures. NPC currently employs 4 part time and 4 full

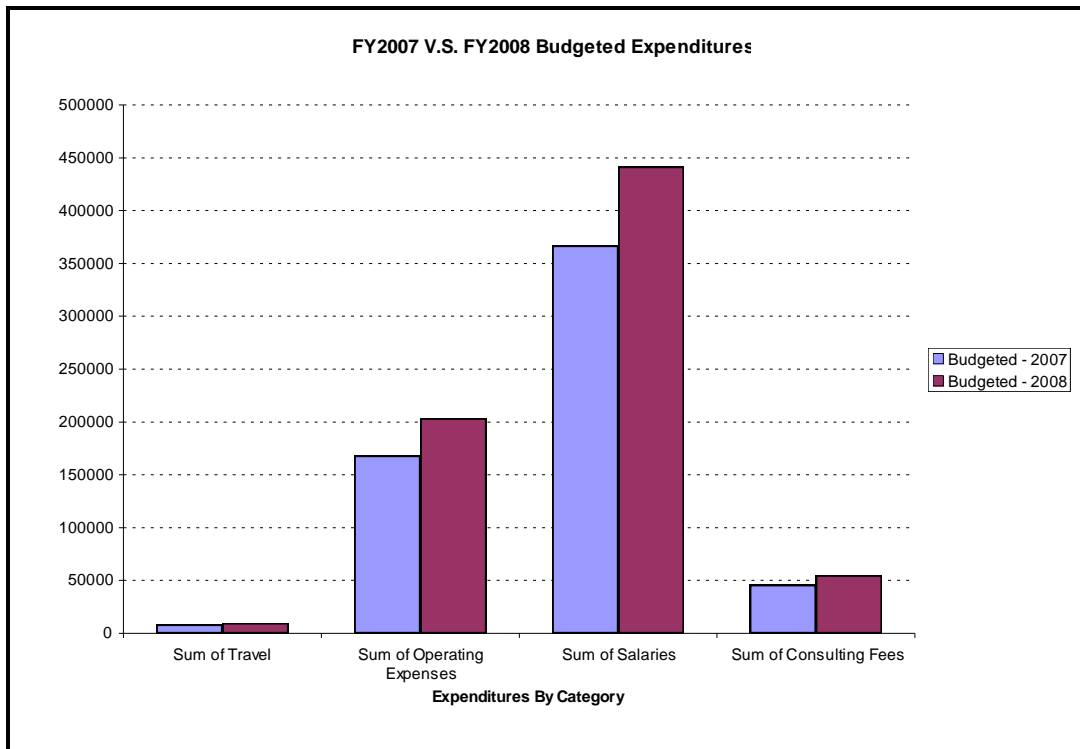


Figure 6

time employees, and also pays stipends to Interns. For the proposed FY2008 budget, it is suggested that NPC add at least 2 more employees, and increase the salaries for existing employees by at least 5% (*See Appendix A*). As was stated in the program description, salary for an additional employee will be added to the proposed budget, in order to help administer the playground rebuild project for NPC's fiscally sponsored group. Funding for a part time development assistant is also proposed for the FY2008 budget. This employee will make \$20,727, and will help with fundraising during the

fundraising campaigns, and events. This will free other employees to continue working on their programs, during the hectic fundraising season.

An issue that is not addressed in the proposed FY2008 budget is the potential for the Park Scan program to be launched nationally, and the additional staff that this will require. Park Scan can only be launched nationally if NPC can secure a \$300,000 grant from the Sloan Foundation. For the proposed FY2008 budget it is assumed that the Sloan Foundation will only release \$30,000 for research and development of Park Scan in preparation for a national launch. The Deputy Director's salary will be increased by an additional 2.14% (*See Appendix A, Deputy Director Salary will increase by 7.14%*), over everyone else's 5% increase. This is due to the amount of work that he will conduct in preparation for a national launch. If the Sloan Foundation releases the \$270,000, then additional positions for a Park Scan Manager, and Assistant will be added to the budget, but the budget currently being proposed will not include these positions.

Consulting Fees

The variance analysis (See Appendix D), shows that for FY2007 (as of 10.31.2007) actual expenses for Consulting fees increased by a dramatic 108%. This increase was due to a high turnover rate at the beginning of the fiscal year. By June only one employee remained with NPC, who had more than 3 months of experience with the organization. The high turnover rate caused NPC to outsource many tasks that were originally intended to be performed in-house. When the FY2007 budget was proposed it was assumed that NPC could handle fundraising, communications and filming, but the high turnover rate proved to be too strong, and NPC was left to look elsewhere. As can be seen in Appendix A, the proposed budget for FY2008 proposes to increase the overall funding level for consulting fees by 20%. With the addition of new administrators, and development assistants, NPC should be able to maintain spending levels in this category at a lower level than the actual expenditures during FY2007. The dramatic peak that was seen in FY2007 seems to be a one-time expenditure increase, that can be controlled through proper management, and employee retention.

Operating Costs

As can be seen in Appendix B, operating costs for NPC have constituted 25-30% of the organization's expenses for the last 3 fiscal years. Due to this consistent share of the budget, it is suggested that operational expenditures for FY2008, be increased by 3%,

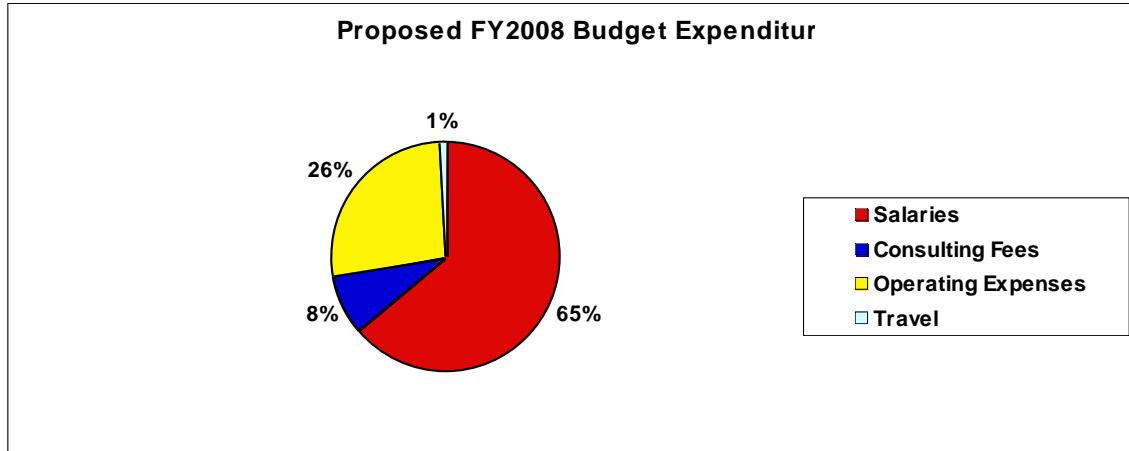


Figure 7

with the bulk of the increase going towards, events (*Appendix A, 5% increase*), and overhead costs (*Appendix A, 11% increase*). Figure 7, shows that the 3% projected increase in expenses will maintain operating expenses at 26% of the overall expenditures for FY2008.

Conclusion & Suggestions

The Neighborhood Parks Council is in good financial standing for FY2008. Projected increases from revenues in the proposed FY2008 budget are due to increased contracts with the city, and new grants that will be used to fund the Open Space 2100, and Park Scan programs. There is also a substantial increase in the amount of fees that that NPC will receive from fiscal sponsorship fees, due to a \$1.5 million donation that was made to one of it's fiscally sponsored groups. It is suggested that the increased revenue be used to fund salary increases, and two additional employees. Continuity and retention of employees is an important factor in the financial success of NPC. During FY2007 there was a substantial increase in expenditures for outside consultants, due to a lack of in-house support, but the addition of new staff for FY2008 should offset any additional costs for the fiscal year. In order to increase revenues for the years to come, it is suggested that NPC seek a good development manager. The benefits of a good

development person, and an additional program administrator will outweigh the upfront costs in the long run.

<i>Appendix A Proposed FY2008 Budget</i>

	Budgeted 2007	Proposed Budget FY2008	\$ Difference	% Difference
Restricted Net Income	115,000.00		(115,000.00)	-100.00%
Grants	269,000.00	270,000.00	1,000.00	0.37%
Contracts	75,000.00	192,000.00	117,000.00	156.00%
Total Donations	45,000.00	45,000.00	0.00	0.00%
Events	180,000.00	180,000.00	0.00	0.00%
Fiscal Sponsorship Fee	25,000.00	75,000.00	50,000.00	200.00%
Other	804.00	30,000.00	29,196.00	3631.34%
	709,804.00	792,000.00	82,196.00	11.58%
	Budgeted FY 2007	Proposed FY2008		
Executive Director	90,000.00	95,000.00	5,000.00	5.56%
Deputy Director	70,000.00	75,000.00	5,000.00	7.14%
Development Assistant	19,273.00	40,000.00	20,727.00	107.54%
Temporary Assistance	0.00	0.00	0.00	
Administrators	55,000.00	80,000.00	25,000.00	45.45%
Program Managers	92,000.00	96,000.00	4,000.00	4.35%
Program Associates & Assistants	52,527.00	55,153.35	2,626.35	5.00%
Payroll Taxes	30,304.00	31,819.20	1,515.20	5.00%
Non Taxed Personel Cost	32,500.00	34,125.00	1,625.00	5.00%
Salaries (Other)	0.00		0.00	
Total Salaries	441,604.00	507,097.55	65,493.55	14.83%
			0.00	
Total Consulting Fees	55,000.00	65,578.45	10,578.45	19.23%
			0.00	
Total Program Costs	0.00		0.00	
Total Capitalized Items	6,000.00	0.00	(6,000.00)	-100.00%
Total Operation/Overhead Costs	73,400.00	81,474.00	8,074.00	11.00%
Total Marketing	35,000.00	35,000.00	0.00	0.00%
Events	81,000.00	85,050.00	4,050.00	5.00%
Supplies	8,000.00	8,000.00	0.00	0.00%
Total Operating Expense	203,400.00	209,524.00	6,124.00	3.01%
Auto/Transportation Expense	5,000.00	5,000.00	0.00	0.00%
Travel/Lodging	4,800.00	4,800.00	0.00	0.00%
Total Travel	9,800.00	9,800.00	0.00	0.00%
Total Expenses	709,804.00	792,000.00	82,196.00	11.58%

Share Analysis (Appendix B) Budgeted Expenses FY2005-FY2008

	Budgeted 2005	% of Total Budgeted FY 2005	Budgeted 2006	% of Total Budgeted FY 2006	Budgeted FY 2007	% of Total Budgeted FY 2007	Proposed FY2008 Expense	% of Total Budget
Executive Director	\$90,000.00	13%	\$90,000.00	12%	\$90,000.00	13%	95,000.00	12%
Deputy Director	\$0.00	0%	\$0.00	0%	\$70,000.00	10%	75,000.00	9%
Development Director	\$0.00	0%	\$0.00	0%	\$19,273.00	3%	40,000.00	5%
Temporary Assistance Administrators	\$0.00	0%	\$0.00	0%	\$0.00	0%	0.00	0%
Program Managers	\$18,000.00	3%	\$111,200.00	15%	\$55,000.00	8%	80,000.00	10%
Program Associates & Assistants	\$135,000.00	19%	\$85,000.00	12%	\$92,000.00	13%	96,000.00	12%
Payroll Taxes	\$72,000.00	10%	\$72,000.00	10%	\$52,527.00	7%	55,153.35	7%
Non Taxed Personnel Cost	\$25,200.00	4%	\$28,560.00	4%	\$30,304.00	4%	31,819.20	4%
Salaries (Other)	\$32,500.00	5%	\$32,500.00	4%	\$32,500.00	5%	34,125.00	4%
Salaries (Other)	\$0.00	0%	\$0.00	0%	\$0.00	0%	0.00	0%
Total Salaries	\$372,700.00	52%	\$419,260.00	57%	\$441,604.00	62%	507,097.55	64%
Total Consulting Fees	\$208,632.00	29%	\$126,941.96	17%	\$55,000.00	8%	65,578.45	8%
Total Program Costs	\$4,800.00	1%	\$0.00	0%	\$0.00	0%	0.00	0%
Total Capitalized Items	\$5,300.00	1%	\$0.00	0%	\$6,000.00	1%	0.00	0%
Total Operation/Overhead Costs	\$57,820.00	8%	\$66,399.96	9%	\$73,400.00	10%	81,474.00	10%
Total Marketing	\$33,000.00	5%	\$40,000.00	5%	\$35,000.00	5%	35,000.00	4%
Events	\$20,400.00	3%	\$56,000.00	8%	\$81,000.00	11%	85,050.00	11%
Supplies	\$8,000.00	1%	\$16,000.00	2%	\$8,000.00	1%	8,000.00	1%
Total Operating Expense	\$124,520.00	17%	\$178,399.96	24%	\$203,400.00	29%	209,524.00	26%
Auto/Transportation Expense	\$2,400.00	0%	\$8,000.00	1%	\$5,000.00	1%	5,000.00	1%
Travel/Lodging	\$4,800.00	1%	\$4,800.00	1%	\$4,800.00	1%	4,800.00	1%
Total Travel	\$7,200.00	1%	\$12,800.00	2%	\$9,800.00	1%	9,800.00	1%
		0%						
Total Expenses	\$717,852.00	100%	\$737,401.92	100%	\$709,804.00	100%	792,000.00	100%

Share Analysis (Appendix C) Actual Expenditures

	Actual 2005	% of Total Actual FY2005	Actual 2006	% of Total Actual FY2006	Actual as of 10.31.2007	% of Total Actual FY2007
Executive Director	\$89,999.79	13%	\$89,999.87	12%	\$76,153.66	12%
Deputy Director	\$0.00	0%	\$15,345.90	2%	\$61,153.84	10%
Development Director	\$0.00	0%	\$0.00	0%	\$21,968.28	4%
Temporary Assistance	\$0.00	0%	\$0.00	0%	\$12,131.84	2%
Administrators	\$45,237.01	6%	\$93,150.15	12%	\$45,390.81	7%
Program Managers	\$87,772.41	13%	\$65,925.31	9%	\$54,283.59	9%
Program Associates & Assistants	\$61,417.78	9%	\$75,595.90	10%	\$51,328.00	8%
Payroll Taxes	\$27,220.95	4%	\$33,375.99	4%	\$30,555.27	5%
Non Taxed Personnel Cost	\$17,189.59	2%	\$24,514.85	3%	\$12,038.16	2%
Salaries (Other)	\$6,606.14	1%	\$308.70	0%	-\$6,600.00	-1%
Total Salaries	\$335,443.67	48%	\$398,216.67	53%	\$358,403.45	57%
Total Consulting Fees	\$202,798.21	29%	\$107,879.50	14%	\$95,136.69	15%
Total Program Costs	\$0.00	0%	\$0.00	0%	\$0.00	0%
Total Capitalized Items	\$7,550.00	1%	\$6,000.00	1%	\$0.00	0%
Total Operation/Overhead Costs	\$64,188.82	9%	\$98,743.74	13%	\$59,293.28	10%
Total Marketing	\$26,067.89	4%	\$44,167.52	6%	\$31,193.38	5%
Events	\$47,777.59	7%	\$70,916.26	10%	\$60,445.14	10%
Supplies	\$5,834.38	1%	\$8,221.26	1%	\$9,763.60	2%
Total Operating Expense	\$151,418.68	22%	\$228,048.78	31%	\$160,695.40	26%
Auto/Transportation Expense	\$3,347.50	0%	\$8,490.56	1%	\$9,867.50	2%
Travel/Lodging	\$2,996.38	0%	\$3,342.17	0%	-\$5.02	0%
Total Travel	\$6,343.88	1%	\$11,832.73	2%	\$9,862.48	2%
Total Expenses	\$696,004.44	100%	\$745,977.68	100%	\$624,098.02	100%

Variance Analysis (Appendix D) FY2005-FY2006 Part 1

	Budgeted 2005	Actual 2005	\$ Difference FY2005	% Difference FY2005	Budgeted 2006
Executive Director	\$90,000.00	\$89,999.79	\$0.21	0%	\$90,000.00
Deputy Director	\$0.00	\$0.00	\$0.00		\$0.00
Development Director	\$0.00	\$0.00	\$0.00		\$0.00
Temporary Assistance	\$0.00	\$0.00	\$0.00		\$0.00
Administrators	\$18,000.00	\$45,237.01	(\$27,237.01)	-151%	\$111,200.00
Program Managers	\$135,000.00	\$87,772.41	\$47,227.59	35%	\$85,000.00
Program Associates & Assistants	\$72,000.00	\$61,417.78	\$10,582.22	15%	\$72,000.00
Payroll Taxes	\$25,200.00	\$27,220.95	(\$2,020.95)	-8%	\$28,560.00
Non Taxed Personel Cost	\$32,500.00	\$17,189.59	\$15,310.41	47%	\$32,500.00
Salaries (Other)	\$0.00	\$6,606.14	(\$6,606.14)		\$0.00
Total Salaries	\$372,700.00	\$335,443.67	\$37,256.33	10%	\$419,260.00
Total Consulting Fees	\$208,632.00	\$202,798.21	\$5,833.79	3%	\$126,941.96
Total Program Costs	\$4,800.00	\$0.00	\$4,800.00	100%	\$0.00
Total Capitalized Items	\$5,300.00	\$7,550.00	(\$2,250.00)	-42%	\$0.00
Total Operation/Overhead Costs	\$57,820.00	\$64,188.82	(\$6,368.82)	-11%	\$66,399.96
Total Marketing	\$33,000.00	\$26,067.89	\$6,932.11	21%	\$40,000.00
Events	\$20,400.00	\$47,777.59	(\$27,377.59)	-134%	\$56,000.00
Supplies	\$8,000.00	\$5,834.38	\$2,165.62	27%	\$16,000.00
Total Operating Expense	\$124,520.00	\$151,418.68	(\$26,898.68)	-22%	\$178,399.96
Auto/Transportation Expense	\$2,400.00	\$3,347.50	(\$947.50)	-39%	\$8,000.00
Travel/Lodging	\$4,800.00	\$2,996.38	\$1,803.62	38%	\$4,800.00
Total Travel	\$7,200.00	\$6,343.88	\$856.12	12%	\$12,800.00
Total Expenses	\$717,852.00	\$696,004.44	\$21,847.56	3%	\$737,401.92

Variance Analysis (Appendix D) FY2005-FY2006 Part 2

Actual 2006	\$ Difference FY 2006	% Difference FY2006	Budgeted as of 10.31.2007	Actual as of 10.31.2007	\$ Difference FY 2007	% Difference FY2007
\$89,999.87	\$0.13	0%	\$74,758.06	\$76,153.66	(\$1,395.60)	-2%
\$15,345.90	(\$15,345.90)		\$58,145.13	\$61,153.84	(\$3,008.71)	-5%
\$0.00	\$0.00		\$0.00	\$21,968.28	(\$21,968.28)	
\$0.00	\$0.00		\$0.00	\$12,131.84	(\$12,131.84)	
\$93,150.15	\$18,049.85	16%	\$45,685.45	\$45,390.81	\$294.64	1%
\$65,925.31	\$19,074.69	22%	\$41,532.19	\$54,283.59	(\$12,751.40)	-31%
\$75,595.90	(\$3,595.90)	-5%	\$94,527.39	\$51,328.00	\$43,199.39	46%
\$33,375.99	(\$4,815.99)	-17%	\$25,171.84	\$30,555.27	(\$5,383.43)	-21%
\$24,514.85	\$7,985.15	25%	\$26,995.04	\$12,038.16	\$14,956.88	55%
\$308.70	(\$308.70)		\$0.00	(\$6,600.00)	\$6,600.00	
\$398,216.67	\$21,043.33	5%	\$366,815.10	\$358,403.45	\$8,411.65	2%
\$107,879.50	\$19,062.46	15%	\$45,685.26	\$95,136.69	(\$49,451.43)	-108%
\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
\$6,000.00	(\$6,000.00)		\$0.00	\$0.00	\$0.00	
\$98,743.74	(\$32,343.78)	-49%	\$61,799.61	\$59,293.28	\$2,506.33	4%
\$44,167.52	(\$4,167.52)	-10%	\$28,072.52	\$31,193.38	(\$3,120.86)	-11%
\$70,916.26	(\$14,916.26)	-27%	\$67,282.16	\$60,445.14	\$6,837.02	10%
\$8,221.26	\$7,778.74	49%	\$10,798.15	\$9,763.60	\$1,034.55	10%
\$228,048.78	(\$49,648.82)	-28%	\$167,952.44	\$160,695.40	\$7,257.04	4%
\$8,490.56	(\$490.56)	-6%	\$4,153.16	\$9,867.50	(\$5,714.34)	-138%
\$3,342.17	\$1,457.83	30%	\$3,987.10	(\$5.02)	\$3,992.12	100%
\$11,832.73	\$967.27	8%	\$8,140.26	\$9,862.48	(\$1,722.22)	-21%
\$745,977.68	(\$8,575.76)	-1%	\$588,593.06	\$624,098.02	(\$35,504.96)	-6%

Trend Analysis Appendix E
Expenditures (There is not enough Actual data to conduct a thorough trend analysis)

	Budgeted 2005	Actual 2005	Budgeted 2006	Actual 2006	FY05-06 \$ Difference	FY05-06 % Difference
Executive Director	\$90,000.00	\$89,999.79	\$90,000.00	\$89,999.87	\$0.08	0%
Deputy Director	\$0.00	\$0.00	\$0.00	\$15,345.90	\$15,345.90	
Development Director	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Temporary Assistance Administrators	\$18,000.00	\$45,237.01	\$111,200.00	\$93,150.15	\$47,913.14	106%
Program Managers	\$135,000.00	\$87,772.41	\$85,000.00	\$65,925.31	(\$21,847.10)	-25%
Program Associates & Assistants	\$72,000.00	\$61,417.78	\$72,000.00	\$75,595.90	\$14,178.12	23%
Payroll Taxes	\$25,200.00	\$27,220.95	\$28,560.00	\$33,375.99	\$6,155.04	23%
Non Taxed Personnel Cost	\$32,500.00	\$17,189.59	\$32,500.00	\$24,514.85	\$7,325.26	43%
Salaries (Other)	\$0.00	\$6,606.14	\$0.00	\$308.70	(\$6,297.44)	-95%
Total Salaries	\$372,700.00	\$335,443.67	\$419,260.00	\$398,216.67	\$62,773.00	19%
Total Consulting Fees	\$208,632.00	\$202,798.21	\$126,941.96	\$107,879.50	(\$94,918.71)	-47%
Total Program Costs	\$4,800.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Capitalized Items	\$5,300.00	\$7,550.00	\$0.00	\$6,000.00	(\$1,550.00)	-21%
Total Operation/Overhead Costs	\$57,820.00	\$64,188.82	\$66,399.96	\$98,743.74	\$34,554.92	54%
Total Marketing	\$33,000.00	\$26,067.89	\$40,000.00	\$44,167.52	\$18,099.63	69%
Events	\$20,400.00	\$47,777.59	\$56,000.00	\$70,916.26	\$23,138.67	48%
Supplies	\$8,000.00	\$5,834.38	\$16,000.00	\$8,221.26	\$2,386.88	41%
Total Operating Expense	\$124,520.00	\$151,418.68	\$178,399.96	\$228,048.78	\$76,630.10	51%
Auto/Transportation Expense	\$2,400.00	\$3,347.50	\$8,000.00	\$8,490.56	\$5,143.06	154%
Travel/Lodging	\$4,800.00	\$2,996.38	\$4,800.00	\$3,342.17	\$345.79	12%
Total Travel	\$7,200.00	\$6,343.88	\$12,800.00	\$11,832.73	\$5,488.85	87%
Total Expenses	\$717,852.00	\$696,004.44	\$737,401.92	\$745,977.68	\$49,973.24	7%

