

Contingency Budget Sample

Expenses	Less 15%	Basic	More 10%
Payroll (salary/benefits): Executive director	65,000	65,000	65,000
Payroll: Program director	45,000	45,000	45,000
Payroll: Development director	45,000	45,000	50,000 ¹
Payroll: Program assistant	15,000 ²	30,000	35,000
Insurance	4,000	4,000	4,000
Telephone	500 ³	1,500	1,500
Postage and shipping	2,500 ⁴	2,000	2,000
Utilities	1,500	1,500	1,500
Rent or mortgage	12,000	12,000	12,000
Printing	3,000 ⁵	2,500	2,500
Office supplies	650	800	800
Travel	3,000	5,000	5,000
Training and professional development	2,500	6,500	9,500
Professional services/contractors	5,000	10,000	20,000 ⁶
Other: Benefit event costs	2,000	2,000	2,000
Other: Water monitoring equipment	0	4,000	4,000
Total	\$206,650	\$236,800	\$259,800
Reserve fund (5% of total)	5,000 ⁷	11,840	15,000 ⁸
Total plus reserve	\$211,650	\$248,640	\$274,800

Revenues	Less 15%	Basic	More 10%
Foundations	65,000	120,000	125,000
Corporations	0	5,000	7,500
Government	10,000	11,500	12,500
Membership	35,000 ⁹	30,000	30,000
Board giving	10,000	7,000	8,000
Major gifts	75,000 ¹⁰	60,000	65,000
Benefit events	8,000	10,000	10,000
Earned income (sales, fees, etc.)	7,000 ¹¹	1,000	2,000
Investment and interest	2,500	4,000	5,000
Other: Wetland mitigation fund	0	500	10,000
Total	\$212,500	\$249,000	\$275,000

¹ Development director gets a raise for exceeding budget projections!

² Program assistant goes to half-time.

³ Switch to less expensive internet-based phone service.

⁴ Add extra membership appeal: postage costs.

⁵ Add extra membership appeal: printing costs.

⁶ Extra staffing provided through contractors, as needed.

⁷ Reserve fund contribution drops to 2.5%, given the budget shortfall.

⁸ A portion of the windfall from the wetlands mitigation fund is directed to the reserve.

⁹ Extra membership appeal; raise dues levels slightly.

¹⁰ Major gifts campaign ramped up quickly to help cover shortfall from foundation grants.

¹¹ Sublease extra room in the office to another nonprofit or small business.

Contingency Budget Worksheet

Expenses	Less ___ %	Basic	More ___ %
Payroll: Executive director			
Payroll:			
Payroll:			
Payroll:			
Insurance			
Telephone			
Postage and shipping			
Utilities			
Rent or mortgage			
Printing			
Office supplies			
Travel			
Training and professional development			
Professional services			
Other:			
Other:			
Total			
Reserve fund (goal: 5% of total)			
Total plus reserve			

Revenues	Less ___ %	Basic	More ___ %
Foundations			
Corporations			
Government			
Membership			
Board giving			
Major gifts			
Benefit events			
Earned income (sales, fees, etc.)			
Investment and interest			
Other:			
Total			

