

**Center for Nonprofit Management**  
**2005 Operating Budget**  
**with prior year operating experience**

Account Number	Account Description	Actual Results 2000	Actual Results 2001	Actual Results 2002	Actual Results 2003	Approved Budget 2004	Proposed Budget 2005	Observations/Stretch Budget
<b>Revenue Accounts</b>								
<b>Contributed Revenue</b>								
302000	Foundation Grants	\$48,521	\$50,617	\$38,500	\$41,000	\$60,000	\$85,000	
302050	Grant Revenue - ICP	\$5,000	\$11,200	\$0	\$0	\$0	\$0	
303111	Restricted Grant	\$0	\$9,400	\$69,650	\$33,800	\$50,000	\$50,000	
303160	Restricted Contributions	\$0	\$9,700	\$77,077	\$8,785	\$0	\$0	
303060	Salute Sponsorships	\$27,850	\$35,070	\$26,300	\$67,700	\$29,000	\$32,000	
305000	Frist Foundation Basic Grant	\$100,000	\$100,000	\$100,000	\$115,000	\$141,000	\$182,000	Revised to book over 2004-05
304000	Frist Foundation Special Grant	\$43,333	\$36,667	\$10,000	\$0	\$0	\$0	
306000	Memorial Foundation Grant	\$20,000	\$30,000	\$15,000	\$20,000	\$25,000	\$20,000	
306500	PMRC Grants	\$20,000	\$50,000	\$50,000	\$0	\$25,000	\$50,000	
307000	United Way Basic Grant	\$89,000	\$92,997	\$97,000	\$89,240	\$44,862	\$0	
308000	Board Contributions	\$7,973	\$3,176	\$8,107	\$7,538	\$12,000	\$15,000	Board giving needs attention
309000	Other Contributions	\$2,678	\$1,787	\$11,921	\$2,285	\$5,000	\$5,000	
<b>Total Contributed Revenue</b>		<b>\$364,355</b>	<b>\$430,614</b>	<b>\$503,555</b>	<b>\$385,348</b>	<b>\$391,862</b>	<b>\$439,000</b>	
<b>Generated Revenue</b>								
326020	Training Fees - General	\$108,098	\$121,897	\$170,203	\$159,049	\$140,000	\$155,000	Revised upward by \$10K
326030	Consulting Fees	\$315,974	\$374,312	\$299,354	\$364,644	\$380,000	\$400,500	
326050	I & C Partnership Fees	\$14,138	\$9,516	\$0	\$0	\$0	\$0	
326081	Grantseekers Guide	\$25,598	\$8,444	\$19,155	\$12,030	\$15,000	\$12,000	
326082	HR Policy Services	\$2,509	\$2,337	\$1,865	\$1,946	\$3,000	\$2,000	
326090	Tech Services Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	
326095	Assessment/Dev Service	\$3,049	\$770	\$5,570	\$295	\$5,000	\$0	Part of PMRC
326500	PMRC Fees	\$21,468	\$42,410	\$58,015	\$82,293	\$140,000	\$195,000	
327090	Computer Training	\$4,775	\$10,888	\$4,910	\$1,860	\$0	\$0	
328090	Tech Services Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	
335000	E-Net Fees	\$44,075	\$45,710	\$50,030	\$49,050	\$55,000	\$55,000	
338000	Marketing Fees	\$1,245	\$426	\$315	\$414	\$500	\$400	
337000	Management Fees	\$18,000	\$16,000	\$18,000	\$18,000	\$18,000	\$18,000	
339000	Interest Income	\$12,684	\$6,862	\$3,076	\$1,748	\$4,000	\$2,000	Revised upward by \$1K
341060	Salute Ticket Sales	\$43,265	\$39,765	\$37,280	\$42,055	\$38,000	\$38,000	
341090	Tech Services Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000 stretch - 1000; set at 950
345000	Miscellaneous Revenue	\$1,739	\$4,425	\$1,984	\$763	\$2,000	\$1,000	
<b>Total Generated Revenue</b>		<b>\$616,617</b>	<b>\$683,762</b>	<b>\$669,757</b>	<b>\$734,147</b>	<b>\$800,500</b>	<b>\$878,900</b>	
<b>Gross Revenue</b>		<b>\$980,972</b>	<b>\$1,114,376</b>	<b>\$1,173,312</b>	<b>\$1,119,495</b>	<b>\$1,192,362</b>	<b>\$1,317,900</b>	
<b>Cost of Sales and Services</b>								
401020	Training - General	\$44,499	\$48,846	\$141,749	\$115,808	\$64,500	\$71,000	\$0
613020	Meals/Breaks-Training	\$6,868	\$7,770	\$8,654	\$7,766	\$7,000	\$8,500	
401030	Consulting	\$200,959	\$223,236	\$165,532	\$204,463	\$254,600	\$247,875	Margins reflect Sr Con on staff
401050	I & C Partnership	\$10,350	\$9,695	\$0	\$0	\$0	\$0	
401060	Salute Foodservice	\$17,331	\$17,583	\$18,976	\$39,380	\$19,000	\$22,000	
401081	Grantseeker's Guide	\$4,814	\$205	\$5,634	\$164	\$5,000	\$500	
401082	HR Policy Service	\$0	\$0	\$0	\$0	\$1,500	\$500	
401090	Tech Services Products	\$0	\$0	\$0	\$0	\$0	\$0	
401095	Assessment/Dev Service	\$0	\$0	\$4,249	\$0	\$0	\$0	
402090	Tech Services Consulting Costs	\$0	\$0	\$0	\$0	\$0	\$0	
403090	Tech Services Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	
404090	Computer Training	\$3,709	\$7,903	\$3,150	\$1,355	\$0	\$0	
445000	Miscellaneous Costs	\$779	\$642	\$816	\$3,369	\$1,500	\$0	
470000	Sales Discounts	\$837	\$1,479	\$3,489	\$0	\$0	\$0	
485000	PMRC	\$2,719	\$9,611	\$9,195	\$4,403	\$15,000	\$20,000	
<b>Total</b>		<b>\$292,865</b>	<b>\$326,970</b>	<b>\$361,444</b>	<b>\$376,708</b>	<b>\$368,100</b>	<b>\$370,375</b>	
<b>Gross Margin</b>		<b>\$688,107</b>	<b>\$787,406</b>	<b>\$811,868</b>	<b>\$742,787</b>	<b>\$824,262</b>	<b>\$947,525</b>	

Account Number	Account Description	Actual Results 2000	Actual Results 2001	Actual Results 2002	Actual Results 2003	Approved Budget 2004	Proposed Budget 2005	Observations/Stretch Budget
Expenditure Accounts								
Salaries and Benefits								
511000	Salaries	\$284,638	\$319,511	\$339,835	\$327,061	\$356,400	\$444,835	PMC& Sr Cons. positions included
0	Salaries-New Programs	\$45,174	\$61,738	\$66,603	\$71,147	\$66,000	\$54,000	PMRC Contracts-add'l analyst
511090	Salaries-Other	\$810	\$884	\$0	\$0	\$0	\$0	
512000	Overtime	\$0	\$0	\$0	\$0	\$0	\$0	
513000	FICA/Medicare	\$21,664	\$24,343	\$23,782	\$22,945	\$27,300	\$34,100	
515000	Health & Dental Insurance	\$13,360	\$23,040	\$32,071	\$21,902	\$31,700	\$37,200	25% increase estimated in health insur.
516000	Life Insurance/Disability	\$5,035	\$5,590	\$5,785	\$6,063	\$8,800	\$14,700	
519000	Retirement-SEP	\$17,846	\$18,749	\$25,353	\$26,478	\$27,500	\$33,700	
520000	Employee Assistance Plan	\$480	\$512	\$512	\$512	\$512	\$750	
Total		\$389,007	\$454,367	\$493,941	\$476,108	\$518,212	\$619,285	
Operations Expenses								
610100	Advertising	\$2,192	\$6,739	\$11,092	\$1,362	\$2,000	\$2,000	
610400	Audit and Legal	\$2,260	\$3,675	\$3,905	\$4,165	\$4,500	\$4,500	
610700	Awards	\$186	\$174	\$246	\$190	\$500	\$500	
610706	Awards-Salute	\$5,000	\$6,632	\$6,758	\$15,556	\$0	\$0	
611000	Bank Services	\$63	\$134	\$399	\$804	\$500	\$600	
611500	Collection Service	\$0	\$0	\$1,468	\$739	\$500	\$1,000	
611700	Contract Services	\$14,097	\$7,963	\$40,614	\$12,264	\$15,000	\$10,000	
611702	Contract Services-Training Dev	\$450	\$0	\$1,500	\$713	\$1,000	\$1,000	
611706	Contract Services-Salute	\$46	\$2,250	\$0	\$185	\$1,000	\$1,000	
611900	Employee Development	\$1,735	\$2,717	\$6,560	\$865	\$3,000	\$4,000	
612700	Equipment over \$500	\$910	\$8,835	\$6,988	\$0	\$3,000	\$4,000	
612800	Equipment Under \$500	\$573	\$2,765	\$6,380	\$0	\$3,000	\$2,000	
612900	Insurance	\$2,313	\$2,896	\$4,707	\$7,001	\$6,000	\$6,000	
613400	Internet/Web/E-mail	\$1,253	\$855	\$2,800	\$4,309	\$5,000	\$5,000	
613800	Lease-Equipment	\$11,142	\$12,709	\$13,900	\$12,372	\$13,000	\$14,000	
613806	Leases-Equipment-Salute	\$4,827	\$4,879	\$4,421	\$0	\$6,000	\$6,500	
614300	Lease-Space	\$86,996	\$87,654	\$73,343	\$80,561	\$84,000	\$85,000	
614600	Licenses	\$856	\$598	\$532	\$332	\$1,000	\$800	
615200	Meals/breaks	\$3,206	\$3,295	\$2,466	\$1,620	\$2,000	\$2,500	
615206	Meals/breaks-Salute	\$0	\$0	\$1,167	\$269	\$1,500	\$1,500	
615500	Memberships	\$1,316	\$2,078	\$3,103	\$1,500	\$3,000	\$2,500	
616001	MRC-Publications	\$6,401	\$5,437	\$5,772	\$944	\$3,000	\$4,000	
616201	MRC-Video Purchase	\$0	\$0	\$0	\$0	\$1,000	\$0	
617000	Office Supplies	\$16,497	\$17,133	\$20,923	\$17,470	\$22,000	\$24,000	
617005	PMRC	\$250	\$0	\$6,687	\$5,464	\$8,000	\$6,000	PMRC Expenses
617006	Supplies-Salute	\$2,561	\$3,968	\$915	\$149	\$2,000	\$1,000	video dups, misc. gifts
617300	Payroll Services	\$1,541	\$1,223	\$1,003	\$961	\$1,200	\$1,500	
617706	Photography-Salute	\$608	\$848	\$640	\$0	\$1,000	\$1,000	
618000	Postage/Shipping	\$21,349	\$14,703	\$12,220	\$14,665	\$17,000	\$19,000	
618006	Postage-Salute	\$305	\$0	\$366	\$0	\$1,000	\$1,000	
618400	Print Production Services	\$15,621	\$16,992	\$17,823	\$15,030	\$18,000	\$20,000	
618406	Print Production Svcs-Salute	\$1,200	\$157	\$0	\$1,393	\$2,000	\$2,000	
618800	Printing	\$41	\$3,605	\$7,170	\$5,476	\$7,000	\$7,500	
618806	Printing-Salute	\$969	\$1,208	\$1,515	\$350	\$1,000	\$1,000	
619100	Repairs & Maintenance	\$2,906	\$7,065	\$9,871	\$6,555	\$5,000	\$6,000	
619400	Software	\$6,709	\$2,577	\$3,198	\$1,379	\$3,000	\$3,000	
619800	Telephone	\$14,490	\$12,824	\$11,606	\$12,045	\$14,000	\$14,000	
620400	Travel	\$1,591	\$4,883	\$6,139	\$2,082	\$4,000	\$4,000	
620700	Travel-local Mileage/Parking	\$1,121	\$2,216	\$778	\$930	\$3,000	\$3,000	
621000	Uncollectable Accounts	\$0	\$0	\$3,208	\$977	\$1,000	\$1,000	
621206	Video Production/Purchase-Salute	\$6,911	\$9,625	\$10,875	\$20,966	\$5,000	\$6,000	
690000	Miscellaneous	\$3,791	\$132	\$5,677	\$4,683	\$12,000	\$25,000	Includes \$20,000 for funded projects
700000	Depreciation	\$19,736	\$17,120	\$18,288	\$22,408	\$19,000	\$20,000	
Total		\$264,283	\$278,564	\$337,023	\$278,734	\$305,700	\$324,400	
Total Expenses		\$653,290	\$732,931	\$830,964	\$754,842	\$823,912	\$943,685	
Net Operating Surplus (Deficit)		\$34,817	\$54,475	-\$19,096	-\$12,055	\$350	\$3,840	

Recommended by the Executive Committee 11-18-03

Adopted by the Board of Directors: 12-9-03