



**2016 Jason Foundation
Operational Budget**

Ordinary Income/Expense:

Income:				
	<u>Code</u>	<u>Account</u>	<u>2015 Approved Budget</u>	<u>2016 Proposed Budget</u>
	4120	In-Kind Income	3,919,004.00	5,142,779.00
		<i>*The majority of in-kind income comes from the "value" of services/support from our affiliate community resource centers. The "value" is determined by what it would cost JFI to offer the services in the open market. The vast majority of this is from our National Community Affiliates. This model creates the interface for JFI's National Network of Affiliate Offices. JFI Affiliates average between 2-4 paid support staff that coordinate their time to market, provide programs and seminars.. Also included in this category is our National Affiliate E-4, which handles our Military Efforts, various EAP services and our National CARL line network. Currently, we are budgeting for 91 Affiliate Offices</i>		
	4200	Grant Revenue	400,000.00	400,000.00
		<i>*This represents income from grants from corporations, individuals and community foundations.</i>		
	4300	Contributions Revenue	850,000.00	700,000.00
		<i>*Income, both restricted and unrestricted, not received from grants. Can be from corporations, individuals and special fundraising activities NOT including the annual golf tournament.</i>		
	4400	Reimbursement Revenue	165,000.00	160,000.00
		<i>*The majority of this represents opening and operating costs of affiliate offices that will be reimbursed to JFI from our National Affiliates. This is a projected amount and can change if openings of new offices or operations of existing offices change.</i>		
	4600	Fundraising Income - other than golf tourney	60,000.00	60,000.00
	4800	Golf Tournament Revenue	130,000.00	210,000.00
		<i>*Anticipated gross income from our annual golf tournament</i>	0.00	
		TOTAL INCOME	5,524,004.00	6,672,779.00

				2015 Approved Budget	2016 Proposed Budget
	Expense:				
	5100	Student Programs (previously "A Promise for Tomorrow")		25,000.00	25,000.00
		<i>This category includes all programs and resources for youth / students. Each program will have a sub-category for tracking individual program cost.</i>			
	5200	Staff Training / Education (Previously Teacher In-Service)		55,000.00	40,000.00
		<i>*This amount represents costs related to development, duplication and distribution resources of the programs utilized to provide teachers In-Service / CEU credits as well as providing training for youth workers in many fields. With The Jason Flatt Act passed in sixteen states, our need for on-line training has increased and we have included the cost for developing additional modules this year</i>			
	5300	Adult / Community Programs (Previously Parent Program)		25,000.00	20,000.00
		<i>*Staff-presented seminars and a video package of the parent presentation.</i>			
	5310	Church Program		0.00	3,000.00
		<i>Need to revamp / improve packaging</i>			
	5350	Internet Services Program (Virtual)		35,000.00	20,000.00
		<i>*This category is for all internet and other virtual related cost involving all web, On-Line Library and web-based resources utilized by The Jason Foundation. This category includes technical support for these services.</i>			
	5400	Affiliate Office In-Kind Expense		3,919,004.00	5,142,779.00
		<i>*This is the estimated value of the in-kind support services provided to JFI for our affiliate offices.</i>			
		<i>This estimate is required by the IRS for JFI's 990 filing. It does not represent tax write-off expenses for affiliates - these expenses are regular business expenses for provider and utilized as such for tax purposes. In-kind expenses related to E-4 also fall into this category.</i>			
	5515	Reimbursed Expense		50,000.00	3,000.00
		<i>Most are charged back to actual account. Includes wall plaques, etc.</i>			
		<i>Most reimbursable expenses fall within other program expense categories.</i>			
	5520	Postage - Program		20,000.00	15,000.00
		<i>*Postage for any items that are sent out that have to do with any of our programs. JFI Corporate is absorbing more of these costs</i>			
	5530	Training and Education		5,000.00	3,000.00
		<i>*Costs related to training provided to JFI Corporate Staff and JFI Representatives at Affiliate Offices; however, most is reimbursible</i>			

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	5540	Public Relations / Development / Marketing	35,000.00	35,000.00
		<i>Will vamp up this category - Social media, etc.</i>		
	5600	Program Travel	70,000.00	60,000.00
		<i>*Costs associated with travel involved in providing JFI's programs to schools, communities, etc. *Note - most is reimbursable</i>		
	5701	Diversification Expense	30,000.00	22,000.00
	5810	Community Projects and Support	1,000.00	2,000.00
		<i>*Yearbooks, school support programs, local community events, etc.</i>		
	5900	Support Programs including government and military	50,000.00	30,000.00
		<i>The Military Projects will make up a portion of this category.</i>		
		<i>Also, CAP and other EAP services</i>		
		<i>Teen Boards / Short-Term Projects</i>		
	6110	Automobile Expense	2,000.00	2,000.00
		<i>*Beau's Classroom Van - Repairs, oil changes, tires, licenses, etc.</i>		
	6120	Bank/Credit Card Service Charges	2,500.00	2,500.00
		<i>*Service charges/annual fees on bank cards and other accounts that have monthly charges</i>		
	6131	Moved to PR/Marketing - Category 5540 (Program Expense)	0.00	0.00
	6150	Depreciation Expense	45,000.00	45,000.00
		<i>*Depreciation on furniture, equipment, van, etc.; provided by auditors.</i>		
	6160	Dues and Subscriptions	3,500.00	3,500.00
		<i>*Dues to various organizations such as Chamber, NCSP, Center for Non-Profit, etc.; subscriptions to related publications.</i>		
	6165	Good Will / Teambuilding Awards	3,000.00	3,500.00
		<i>*Gift baskets sent for thank-you, get well, sympathy, etc.; meals and teambuilding for staff occasionally.</i>		
	6180	Insurance	33,000.00	38,000.00
		<i>*Premiums for health, property, liability, worker's compensation, directors and officers and auto insurance.</i>		
	6220	Board of Directors	5,000.00	6,000.00
		<i>*Cost of facilities/refreshments for meetings of the Executive Board and the Full Board. Also included is any cost of travel outside the Nashville area that any Board member may have due to travel to an official Board meeting or JFI related activity.</i>		
	6230	Licenses and Permits	5,500.00	5,000.00
		<i>*Cost of registering in states in which we operate or solicit funding which runs from \$25 to \$300. Also, cost of general permits/licenses that are needed.</i>		

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	6250	Postage and Delivery	2,900.00	3,500.00
		<i>*Cost of mail other than program (bill payments, letters, etc.)</i>		
	6260	Printing and Reproduction	4,500.00	4,000.00
		<i>*Corporate office printing - not programs.</i>		
	6270	Professional Fees	15,000.00	15,000.00
		<i>*Cost for accounting/independent audit, CPA, Attorney consultant fees.</i>		
	6285	Conferences/Seminars	7,500.00	9,000.00
		<i>*Registration fees for staff-attended conferences and seminars.</i>		
	6310	Repairs	2,000.00	2,000.00
	6330	Copier Service	5,000.00	5,500.00
		<i>*Service contract for copiers, including maintenance. Increased usage this year</i>		
	6340	Communications	18,000.00	16,000.00
		<i>*Costs for cell phones, corporate phone system</i>		
	6350	Corporate Travel	3,500.00	6,500.00
		<i>*Travel costs not related to programs. Seminars, meetings, travel to National Council meetings.</i>		
	6360	Equipment	12,000.00	11,000.00
		<i>*Funding to add/replace office equipment, computers.</i>		
	6370	Office Furniture	4,000.00	4,000.00
		<i>*Funding to add office furniture.</i>		
	6380	Supplies	25,000.00	20,000.00
		<i>*Office and general supplies.</i>		
	6390	Utilities	14,000.00	14,000.00
		<i>*Includes electricity, gas, water and trash pickup for the corporate office.</i>		
	6400	Building/Property	15,000.00	9,000.00
		<i>*Includes building maintenance, landscaping and cleaning for the corporate office.</i>		
	6410	Public Relations / Development / Marketing and Advertising	20,000.00	20,000.00
		<i>With addition of new employee, we expect this dept. to grow</i>		
	6500	Payroll Expenses	779,000.00	813,000.00
		<i>*Represents salaries for JFI Corporate Staffing. Includes payroll increases and three additional staff members if needed</i>		
	6550	Payroll Taxes	61,656.00	66,500.00
		<i>*Company share of FICA, Medicare, SUTA payments.</i>		
	6570	Retirement Expense	23,850.00	24,390.00
		<i>*Simple IRA - based on maximum; JFI matches up to 3% of salary.</i>		
	7500	Fundraising/Special Events	25,000.00	25,000.00
		<i>*Expenses incurred in events (other than the golf tournament) which are used for general fundraising.</i>		
	7550	Mission Investment Team (MIT)	20,000.00	20,000.00

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	7800	Golf Tournament Expenses		35,000.00	35,000.00
		<i>*Estimated cost of annual golf tournament; includes course, food, awards, printing, postage, signage, supplies, etc.</i>			
		TOTAL EXPENSE		5,512,410.00	6,649,669.00
		Net Income		11,594.00	23,110.00