

Budgeting and Budget Tracking



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Introductions

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What are we going to cover?



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**What are some needs or uses
for a budget?**

Budgeting purpose

To Organize and Communicate a plan
for our resource needs



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There are two audiences for budgets

**Internal stakeholders and
External audiences organization
(and everything in between)**



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Internal needs

Three key elements that we need to plan and track resources in a budget:

- Time Period
- Expense types
- Programs and/or Projects
 - The ‘right’ level of detail



WM Indonesia - Simple APG

13 March 2017 to 12 March 2018			Organization Expense	WikiLatih	Language program	Wiki Cinta Indonesia	
Line item name	Line item notes	Total	Total	Total	Total	Total expenses	
1.0	ACTIVITY COSTS	Rp30,600,000	Rp25,980,000	Rp88,290,000	Rp35,000,000	Rp232,220,000	
	Meetings and events	Rp6,000,000	Rp17,600,000	Rp17,040,000	Rp1,500,000	Rp45,440,000	
1.1	Venues		Rp8,000,000	Rp12,000,000		Rp21,500,000	
1.1.2	Food and beverages	Rp6,000,000	Rp9,600,000	Rp5,040,000	Rp1,500,000	Rp23,940,000	
1.2	Prizes	Rp24,600,000	Rp1,980,000	Rp65,250,000	Rp32,000,000	Rp129,080,000	
1.2.1	Cash prizes				Rp15,000,000	Rp15,000,000	
1.2.2	Non-cash prizes			Rp22,000,000		Rp22,000,000	
1.2.3	Prize distribution costs			Rp4,000,000	Rp6,000,000	Rp12,500,000	
1.2.4	Swags		Rp1,980,000	Rp6,250,000	Rp5,000,000	Rp14,480,000	
1.3	Equipment	Rp0	Rp0	Rp0	Rp0	Rp43,800,000	
1.3.1	Equipment rental					Rp0	
1.3.2	Equipment purchase					Rp43,800,000	
1.4	Grants	Rp0	Rp0	Rp0	Rp0	Rp0	

Time Period

Exp Types

Programs

External audiences

Some things to consider to help you communicate your resource plan:

- Quickly describe your work at high level
 - Readability is critical
- Demonstrate financial sustainability
- Connect expenses to funding sources
- Connect resources to impact



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1.1.2	Food and beverages		Rp6,000,000	Rp9,600,000	Rp5,040,000	Rp1,500,000	Rp23,940,000
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1.2.2	Non-cash prizes				Rp22,000,000		Rp22,000,000
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1.2.4	Swags			Rp1,980,000	Rp6,250,000	Rp5,000,000	Rp14,480,000
1.3	Equipment		Rp0	Rp0	Rp0	Rp0	Rp43,800,000
1.3.1	Equipment rental						Rp0
1.3.2	Equipment purchase						Rp43,800,000
1.4	Grants		Rp0	Rp0	Rp0	Rp0	Rp0



Organizing your budget

Community support

Programs

No.	Item	Description	Unit	No. of units	Amount per unit	Total amount	Currency	Notes
Photohunts		Projects						
1	Photohunt	several participants	expeditions	n/a	n/a	300.00	EUR	Several individual hunts to be held and refunded.
	Subtotal					300.00	EUR	
WikiCamp 2017								
1	Accommodation for participants	accommodation for participants	person	16	80.00	1,280.00	EUR	The cost includes whole needed food and refreshments for 16 participants for 3 days.
2	Travel expenses	or train	person	16	15.00	240.00	EUR	The expenses are to cover travel from Skopje to Prespa Lake.
3	Expenses for visits during the camp	expenses for local bus and boat ride	person	16	20.00	320.00	EUR	By local bus, participants will have chance to visit the lake, surround village, churches and other cultural heritage.
4	T-shirts	T-shirts for participants	person	16	10.00	160.00	EUR	All participants will get shirts for this event.
5	Mugs and pens	promotional mugs and pens	person			50.00	EUR	Promotional materials for all participants.
	Subtotal					2,050.00	EUR	
Wikipedia Day celebration								
1	Celebration	birthday event	expedition	n/a	n/a	300.00 100.00	EUR	Drinks, food, cake

Exp Types

External audiences

- **Readability**
 - Make the information very easy to read and understand
 - Use Summaries and Subtotals
 - Allow for comparisons across dimensions
 - Use standard units, currency, and formats
 - Include explanations or descriptions



Readability - what not to do

Not for Profit organizational Budget			Forecasted Operating Income	Forecasted Operating Income	Forecasted Operating Income	Forecasted Operating Income 2016-17	Forecasted Operating Income 2016-17	Forecasted Operating Income 2015-16		
			+358,618	161,119	+524,186	+524,200	310,281	310,300		
			ANNUAL	ANNUAL	ANNUAL				Notes/Comments for 2015-16 Budget	Calculations for 2015-16
Object Code	Resource Code		2015-16 Actuals	2016 -17 Budget, board approved Sept	2016-17 Current Forecast, with YTD actuals	2015-16 Current Forecast (rounded)	2016-17 Proposed Budget	2015-16 Current Forecast (rounded)		
4000		Books & Supplies								
4100	6300	Approved Textbooks & Core Curricula Materials	321	1,000	500	500	500	500	For Calc and Anthropology Texts	
4200		Books and Reference Materials	2,517	2,000	5,000	5,000 ✓	5,000	5,000	Based on prior year expenses	
4301		Staff Food	3,775	4,960	6,060	6,100 ✓	6,060	6,100	Monthly: 1 board meeting \$30/mo, 1 staff lunch \$200/mo. 2 board parties \$400 Other: 2 Alumni Lunches \$400, 2 more PD days. 2 staff party \$1000. [new budget]	4,460.00
4302		All-Other-Food	50	-	-	-	-	-		
4340		Instructional Supplies	2,852	-	-	-	-	-		
4315		Custodial Supplies	6,306	4,750	4,750	4,700	4,750	4,800	Based on prior year expenses + some new equipment	
4320	6300	Educational Software	2,520	2,900	5,500	5,500 ✓	5,500	5,500	ALEKS \$850 + Newsela \$550 +\$1500 unknow	1,400.00
4325	6300	Classroom & Office Supplies	16,718	17,250	23,250	23,300 ✓	23,250	23,300		
4351		Yearbooks	-	-	-	-	-	-		
4352	0040,0041,0000	Art Supplies	688	1,650	1,500	1,500	1,500	1,500	1500 budgeted. +10% budget 'quick win'	
4359		Student Awards/Appreciation	218	500	500	500	500	500	Student awards and gifts [New budget in 2015-16]	
4360		Staff Awards/Appreciation	1,282	500	1,200	1,200	1,200	1,200	Student awards and gifts [New budget in 2015-16]	
4361		Parent Coordinator Budget	550	1,320	-	-	-	-	[New budget in 2015-16]	
4362		Student Leadership Budget	343	750	-	-	-	-	[New budget in 2015-16] Added \$24 for the Yearbook that the Office purchased	
4410		Classroom Furniture, & Equipment	11,699	8,500	6,000	6,000	6,000	6,000	\$6000 to outfit new rooms and buy small replacement furniture + \$2500 for other furniture	
4420	LCFFS&C	Computers and Networking Equipment (Individual Items less than \$500)	39,278	36,000	35,575	35,600 ✓	35,575	35,600		18,650.00
4423		Computer Parts and Materials	3,039	4,000	3,500	3,500	3,500	3,500	Harddrives, chargers, etc [New budget in 2015-16,	

Readability - Summaries

WIKIMEDIA EESTI BUDGET 2017			
<i>Item</i>	<i>Cost</i>	<i>WMF</i>	<i>Other</i>
Administration / structure	39,864.76	39,564.76	0.00
Programmatic activities	22,686.48	22,686.48	0.00
Local activities	16,686.48	16,686.48	0.00
International activities	6,000.00	6,000.00	0.00
Summa summarum	62,551.24	62,251.24	0.00

+ ☰ Overview Administration Local activities International activities

Let's design a budget

Work individually or in pairs
to :

- Choose a time frame
- Pick 1 project or program
- Brainstorm list of your types of expenses
- Make it reader friendly



Let's design a budget

Choose a time Frame

- Calendar year
- Project timeline

Brainstorm a list of expense types

- Salaries
- Other personnel exp (taxes and benefits)
- Materials and Supplies
- Food and Venue
- Rent and office expenses
- Awards and Prizes

Identify your projects or programs

- pick 1-2 for now, for example:
 - A Wiki Loves Monuments program

Readability and communication elements

- How will you organize your information?
- Organize project and program
- Summarize important information
- Units and formatting
- Include Explanation and Notes
- Currency and source of funding



Group share out

- Share how you organized your budget
- What was a question that came up as you built your budget?
- What was a learning that you'll take back to your affiliate?



Tracking Expenses

- How do we track expenses against a budget?
- How do we keep effective records for internal and external purposes?

Example: WMBelgium



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Open Discussion - Common Budget Traps and Other Issues



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THANK YOU

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