

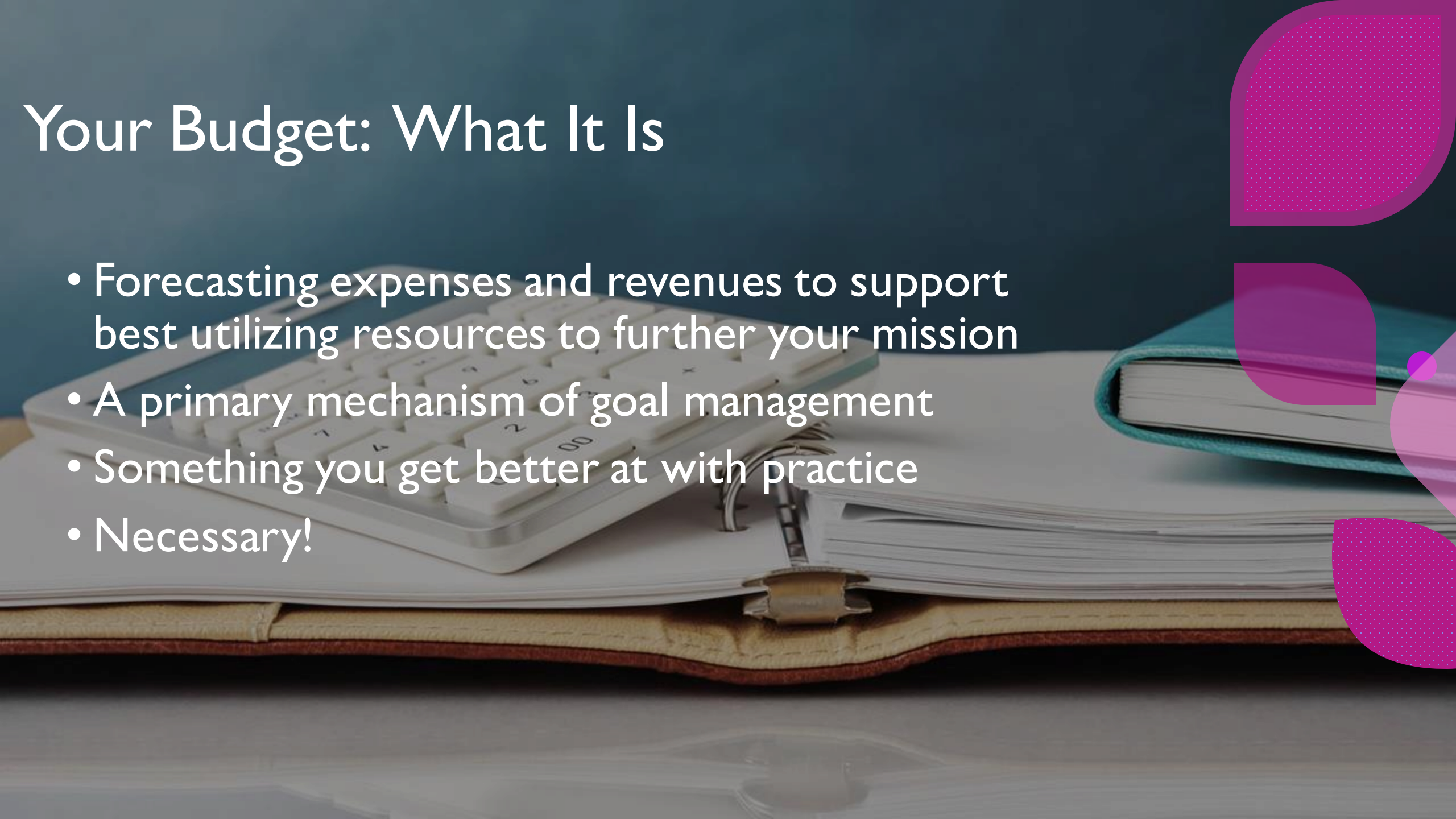
# Your Derby Budget



The Financial Plan  
For Achieving Your Goals!

# Your Budget: What It Is

- Forecasting expenses and revenues to support best utilizing resources to further your mission
- A primary mechanism of goal management
- Something you get better at with practice
- Necessary!





# Your Budget: What It Isn't

1. Something you do once and put away
2. A license to spend what you don't have



# Your Budget: Why it's Supes Important

- You will be empowered by knowing where our money comes and goes
- You will realize what income felt worth your time and what didn't, same with expenses



# Your Budget: Keys to Success

1

Don't  
overcomplicate  
it

2

Do a budget v  
actual monthly +  
share w board

3

Budget expenses  
high and income  
low

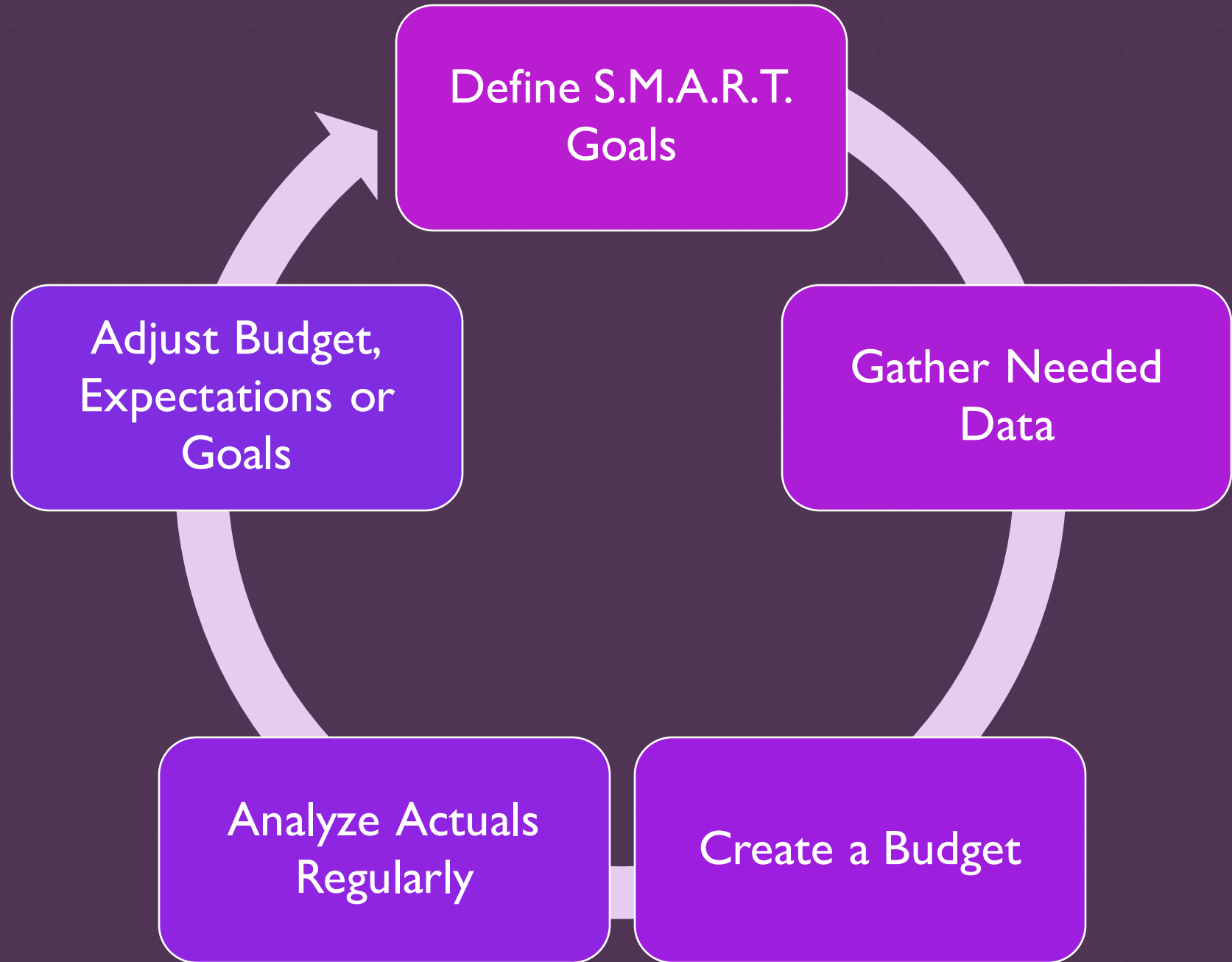
4

Use QuickBooks  
Online

5

**Pay a**  
**nonprofit**  
**bookkeeper**

# The Goal and Budget Lifecycle



# Your Goals: Keys to Success

- Use SMART Goals
  - Membership #s, increase donations, Bout tix sales
- Keep it focused on 3 goals
- Create mechanisms to check in on goals 2x per month
- Keep practicing + learning - goal setting is a muscle

# Build Your Budget





# RCR's Budget Finance Committee (BFC)

Mean – RCR Executive Director

Jamie – RCR Board Treasurer + Small Business Consultant + derby fan

Ryan – Financial Forecaster (CRO) at Gather + ex-RCR treasurer + cousin of a former skater

Brian – Budget Management for dept of Fish & Wildlife + derby fan

Julia – Professor of Finance and Real Estate at PSU + derby fan

Heather – RCR Bookkeeper + Controller at Janus Youth

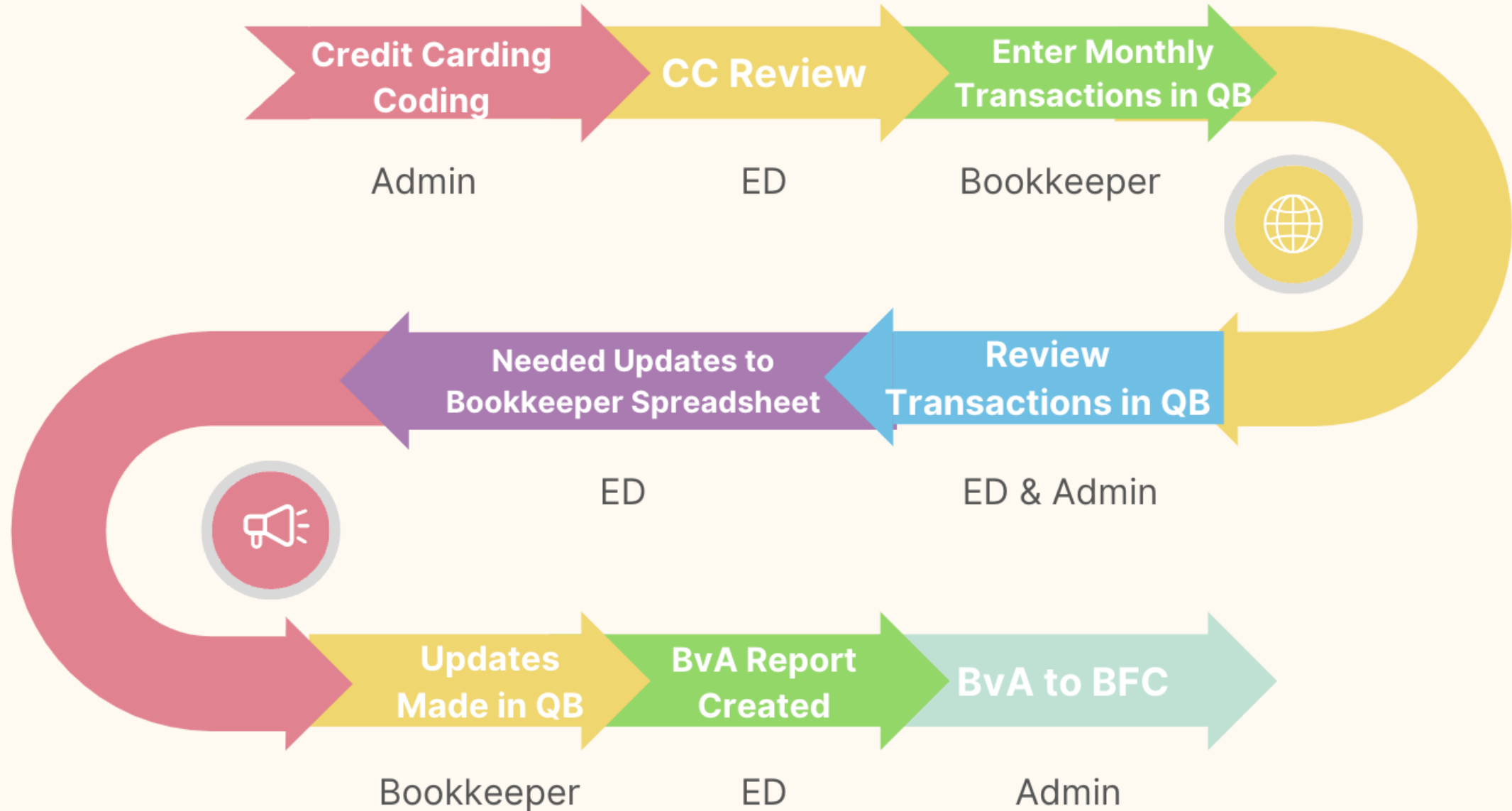
Nancy – RCR Operations Specialist

# Things I Wish I Had Known or Did Earlier

- I hired the best NPO bookkeeper + accountant I could afford
- Kept our chart of accounts more compact by using classes
  - Classes are budgeting 201!
- Created and documented our financial checks and balances
  - Who deposits money and pays bills?
  - Who enters transactions into QuickBooks?
  - Who reviews the books monthly?

These should not be the same person.

# Monthly Financial Review



# The Basic Budget

Your Chart of  
Accounts



Revenue	Amount	
General donations	\$2,500	
Appeals	\$1,500	
Monthly giving	\$1,200	
Fall gala	\$4,500	
Program fees	\$15,000	
In-kind donations	\$5,000	
	<b>Total revenue</b>	<b>\$29,700</b>
Expenses	Amount	
Salaries	\$17,000	
Payroll taxes	\$5,000	
Insurance	\$500	
Marketing & PR	\$500	
Office supplies	\$350	
Postage & Printing	\$400	
Professional services	\$1,500	
Program supplies	\$2,050	
Technology & Phone	\$1,500	
Travel & Mileage	\$900	
	<b>Total expenses</b>	<b>\$29,700</b>
	<b>Net gain/loss</b>	<b>\$0</b>



Month		Event Schedule				Revenue					Expenses					Permits	Profit		
						Tickets Sold	Best Seats	Ticket Revenue	Merch	4240 Bout Raffles	Total Revenue	Stipends	Payout to Others	Medic	Talent			Total Expenses	
Year	Month	Date	Event Title	DOW	Bout Type														
2023	1	1/14/23	DH: RCR Season 14 OPENER (2_4 + 1_3) Hea	Saturday	Premium Sellout Dbl Header	400	\$ 70	\$ 10,800	\$ 1,200	\$ 300	\$ 12,770			\$ 140	\$ 200	\$ 340	\$ 300	\$ 12,130	
2023	1	1/28/23	RCR HOMETEAMS: (GNR v. HH)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	2	2/10/23	RCR HOMETEAMS: (HH v. HR)	Friday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	2	2/11/23	RCR HOMETEAMS: (GNR v. BNB)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179		\$ 9,316	
2023	2	2/25/23	RCR HOMETEAMS: (BNB v. HR)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	3	3/4/23	RCR Rose City Wreckers vs. Rose City Wrecker	Saturday	Wreckers Opp / Wreck v Wreck	320	\$ 40	\$ 4,800	\$ 700	\$ 250	\$ 6,110			\$ 79	\$ 100	\$ 179	\$ 300	\$ 5,931	
2023	3	3/4/23	RCR HOMETEAMS: (HH v. GNR)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179		\$ 9,316	
2023	3	3/5/23	DH: Petals and Buds Exhibition	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045			\$ 140	\$ 200	\$ 340		\$ 3,705	
2023	3	3/18/23	Buds TTeams	Saturday	Junior Single Header	320	\$ 20	\$ 3,200	\$ 325	\$ -	\$ 3,865			\$ 140	\$ -	\$ 140	\$ 300	\$ 3,725	
2023	3	3/18/23	RCR HOMETEAMS: (BNB vs. HR)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179		\$ 9,316	
2023	4	4/8/23	RCR HOMETEAMS: (HH vs. HR)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	4	4/22/23	RCR HOMETEAMS: (GNR v. BNB)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	4	4/23/23	Buds TTeams	Sunday	Junior Single Header	320	\$ 20	\$ 3,200	\$ 325	\$ -	\$ 3,865			\$ 140	\$ -	\$ 140		\$ 3,725	
2023	5	5/13/23	RCR POSSIBLE PIGGYBACK GAME with Big O S	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	5	5/26/23	RCR HOMETEAMS: (HR vs. GNR)	Friday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316	
2023	5	5/27/23	RCR HOMETEAMS: (HH v. BNB)	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495			\$ 79	\$ 100	\$ 179		\$ 9,316	
2023	5	5/28/20	DH: Petals and Buds	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045		8500	\$ 140	\$ 200	\$ 8,840		\$ (4,795)	
2023	5	5/12/23	3 day Tournament (Bridge City Riot)	Friday	Special Events	Special Events	Special Events	Special Events	Special Events	Special Events	\$ -			Special Events	Special Events	\$ -	\$ 300	\$ -	
2023	6	6/10/23	DH: RCR HOMETEAMS: Season 15 CHAMPS	Saturday	Premium Sellout Dbl Header	400	\$ 70	\$ 10,800	\$ 1,200	\$ 300	\$ 12,770				\$ 140	\$ 200	\$ 340	\$ 300	\$ 12,430
2023	6	6/24/23	RCR Wheels vs. Justice	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495				\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316
2023	9	9/9/23	Wreckers vs.	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495				\$ 79	\$ 100	\$ 179	\$ 300	\$ 9,316
2023	9	9/10/23	DH: Petals and Buds -Jrs. Opener	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045				\$ 140	\$ 200	\$ 340		\$ 3,705
2023	9	9/24/23	DH: Petals and Buds -Jrs. Opener	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045				\$ 140	\$ 200	\$ 340	\$ 300	\$ 3,705
2023	10	10/8/23	DH: Petals and Buds -Jrs. Opener	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045		2000	\$ 140	\$ 200	\$ 2,340	\$ 300	\$ 1,705	
2023	10	10/28/23	DH: Petals and Buds -Jrs. Opener	Saturday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045				\$ 140	\$ 200	\$ 340	\$ 300	\$ 3,705
2023	10	10/14/23	GNR Fundraiser Game vs.	Saturday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495				\$ 79	\$ 100	\$ 179		\$ 9,316
2023	11	11/4/23	Wreckers vs.	Saturday	Wreckers Opp / Wreck v Wreck	320	\$ 40	\$ 4,800	\$ 700	\$ 250	\$ 6,110				\$ 79	\$ 100	\$ 179	\$ -	\$ 5,931
2023	11	11/18/23	Wreckers vs.	Saturday	Wreckers Opp / Wreck v Wreck	320	\$ 40	\$ 4,800	\$ 700	\$ 250	\$ 6,110	1000	500	\$ 79	\$ 100	\$ 1,679	\$ 300	\$ 4,431	
2023	11	11/19/23	DH: Petals and Buds	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045				\$ 140	\$ 200	\$ 340		\$ 3,705
2023	11	11/17/23	Betties Fundraiser Game vs.	Friday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495	1000	500	\$ 79	\$ 100	\$ 1,679	#REF!	\$ 7,816	
2023	11	11/3/23	Hometown Throwdown	Friday	Special Events	Special Events	Special Events	Special Events	Special Events	Special Events	\$ -			Special Events	Special Events	\$ -		\$ -	
2023	12	12/2/23	Wreckers vs.	Saturday	Wreckers Opp / Wreck v Wreck	320	\$ 40	\$ 4,800	\$ 700	\$ 250	\$ 6,110				\$ 79	\$ 100	\$ 179	\$ 300	\$ 5,931
2023	12	12/3/23	DH: Petals and Buds	Sunday	Junior Dbl Header	320	\$ 25	\$ 3,200	\$ 325	\$ 175	\$ 4,045				\$ 140	\$ 200	\$ 340		\$ 3,705
2023	12	12/16/23	Wreckers vs.	Saturday	Wreckers Opp / Wreck v Wreck	320	\$ 40	\$ 4,800	\$ 700	\$ 250	\$ 6,110	1000	500	\$ 79	\$ 100	\$ 1,679	\$ 300	\$ 4,431	
2023	12	12/15/23	High Rollers Fundraiser Game vs.	Friday	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495				\$ 79	\$ 100	\$ 1,679		\$ 7,816
2023	#VALUE!	TBD	Heathers Fundraiser Game vs.	TBD	Standard Sell Out	400	\$ 70	\$ 8,000	\$ 750	\$ 275	\$ 9,495				\$ 79	\$ 100	\$ 179	#VALUE!	\$ 9,316

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Month	Revenue								Expenses						
	Tickets Sold	Best Seats	Bout Ticket Sales	Merch	Online Merch	Merchandise Sales	4240 Bout Raffles	Total Revenue	Interleage Transfer/Stipends	Payout to Other Team	Medic	Talent	Video Production	Merchandise	Total Expenses
1	800	\$ 140	\$ 18,800	\$ 1,950	\$ 525	\$ 2,475	\$ 575	\$ 21,990	\$ -	\$ -	\$ 219	\$ 300	\$ -	\$ 1,238	\$ 1,756
2	1200	\$ 210	\$ 24,000	\$ 2,250	\$ 525	\$ 2,775	\$ 825	\$ 27,810	\$ -	\$ -	\$ 236	\$ 300	\$ -	\$ 1,388	\$ 1,924
3	1760	\$ 225	\$ 27,200	\$ 2,850	\$ 525	\$ 3,375	\$ 975	\$ 31,775	\$ -	\$ -	\$ 516	\$ 500	\$ -	\$ 1,688	\$ 2,704
4	1120	\$ 160	\$ 19,200	\$ 1,825	\$ 525	\$ 2,350	\$ 550	\$ 22,260	\$ -	\$ -	\$ 298	\$ 200	\$ -	\$ 1,175	\$ 1,673
5	1770	\$ 235	\$ 32,200	\$ 2,975	\$ 525	\$ 3,500	\$ 1,400	\$ 37,335	\$ -	\$ 8,500	\$ 892	\$ 500		\$ 1,750	\$ 11,642
6	800	\$ 140	\$ 18,800	\$ 1,950	\$ 525	\$ 2,475	\$ 575	\$ 21,990	\$ -	\$ -	\$ 219	\$ 300	\$ -	\$ 1,238	\$ 1,756
7	0	\$ -	\$ -	\$ -	\$ 525	\$ 525	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263	\$ 263
8	0	\$ -	\$ -	\$ -	\$ 525	\$ 525	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263	\$ 263
9	1040	\$ 120	\$ 14,400	\$ 1,400	\$ 525	\$ 1,925	\$ 625	\$ 17,070	\$ -	\$ -	\$ 359	\$ 500	\$ -	\$ 963	\$ 1,821
10	1040	\$ 120	\$ 14,400	\$ 1,400	\$ 525	\$ 1,925	\$ 625	\$ 17,070	\$ -	\$ 2,000	\$ 359	\$ 500	\$ -	\$ 963	\$ 3,821
11	1785	\$ 175	\$ 35,525	\$ 3,175	\$ 525	\$ 3,700	\$ 1,650	\$ 41,050	\$ 2,000	\$ 1,000	\$ 892	\$ 1,100	\$ 1,500	\$ 1,850	\$ 8,342
12	1360	\$ 175	\$ 20,800	\$ 2,475	\$ 525	\$ 3,000	\$ 950	\$ 24,925	\$ 2,000	\$ 1,000	\$ 376	\$ 500	\$ -	\$ 1,500	\$ 5,376
	12675	1700	\$ 225,225	\$ 22,250	\$ 6,200	\$ 28,550	\$ 8,750	\$ 264,225	\$ 4,000	\$ 12,500	\$ 4,266	\$ 4,700	\$ 1,500	\$ 14,275	\$ 41,241

# Let's Build a Budget

- Budget Template (will be linked on the RCR Resource page)
  - <https://www.rosecityrollers.com/categories/news/roller-derby-resources/>

# The Budget vs. Actual

Psst... this is  
not a secret,  
NPO books  
should be  
wide open

Rose City Rollers		
Budget vs. Actuals: '22 Budget w/Classes - FY22 P&L Classes		
January - September, 2022		
	Total	
	Actual	Budget
<b>Income</b>		
3910 State Grant Income	173,400.00	
4000 Contribution Revenue	138,320.51	101,043.00
5000 Earned Income	315,768.03	332,858.00
5210 Member Dues	145,986.53	170,480.00
5810 Fundraising Events	2,445.25	36,000.00
Miscellaneous Income	110.00	
<b>Total Income</b>	<b>\$ 776,030.32</b>	<b>\$ 640,381.00</b>
<b>Cost of Goods Sold</b>		
Cost of Goods Sold	37,303.62	25,172.94
<b>Total Cost of Goods Sold</b>	<b>\$ 37,303.62</b>	<b>\$ 25,172.94</b>
<b>Gross Profit</b>	<b>\$ 738,726.70</b>	<b>\$ 615,208.06</b>
<b>Expenses</b>		
7200 Payroll Expenses	400,717.43	404,405.10
7500 Professional Fees	62,011.49	25,914.00
8200 Facilities & Equipment	79,070.31	52,224.94
8400 Bout Costs	15,703.82	18,990.00
8500 Insurance	7,092.98	4,250.00
8570 Advertising & Marketing	6,585.82	9,599.52
8600 Non-Personnel Expenses	44,260.66	34,279.00
8700 Team Expenses	1,445.00	
8800 Program Event Expense	46,170.19	20,280.00
8900 Fundraising Event Expenses	2,256.49	2,000.00
<b>Total Expenses</b>	<b>\$ 665,314.19</b>	<b>\$ 571,942.56</b>
<b>Net Operating Income</b>	<b>\$ 73,412.51</b>	<b>\$ 43,265.50</b>
<b>Net Income</b>	<b>\$ 73,412.51</b>	<b>\$ 43,265.50</b>



Q&A



# Resources

What else  
would be  
helpful?



Budget Template  
(on RCR Resource page)

<https://www.rosecityrollers.com/categories/news/roller-derby-resources/>



“Your NPO’s First Budget”

<https://getfullyfunded.com/your-new-nonprofits-first-budget/>



Budget Basics

<https://www.wildapricot.com/blog/nonprofit-budgets#grant-proposal-budget>



Chart of Accounts Info

<https://www.notforprofitaccounting.net/wp-content/uploads/2008/08/ucoa.pdf>



Program Costs Info

<https://www.councilofnonprofits.org/tools-resources/budgeting-nonprofits>