Budget Framework

Building Financial Capacity for Sustainable Organizational Performance

Purpose

A budget is more than a financial document—it is a strategic expression of organizational priorities.

An effective budget aligns resources with mission, strengthens decision-making, improves accountability, and supports long-term organizational sustainability.

This framework is designed to help executive leaders, boards, finance committees, and management teams develop budgets that support organizational performance rather than simply tracking revenues and expenses.

Organizational Information

Organization Name:

Fiscal Year:

Prepared By:

Date:

Executive Planning Questions

Before developing the budget, leadership should answer the following questions.

Mission Alignment

What organizational priorities must this budget support?

Strategic Priorities

What initiatives require investment during this fiscal year?

Organizational Risks

What financial risks should leadership anticipate?

☐ Revenue Concentration

☐ Grant Uncertainty

☐ Inflation

☐ Staffing

☐ Cash Flow

☐ Other ______________________________

Growth Objectives

What organizational growth is expected?

☐ Programs

☐ Staffing

☐ Technology

☐ Facilities

☐ Fundraising

☐ Operations

Revenue Planning Framework

Estimate anticipated revenue by category.

Revenue Source	Prior Year	Current Budget	Notes
Individual Giving			
Foundations			
Corporate Giving			
Government Funding			
Program Revenue			
Events			
Membership			
Investment Income			
Other			
TOTAL REVENUE			

Expense Planning Framework

Personnel

Category	Budget
Salaries	
Payroll Taxes	
Benefits	
Professional Development	
Subtotal	

Program Expenses

Category	Budget
Program Delivery	
Supplies	
Travel	
Equipment	
Subtotal	

Administrative

Category	Budget
Occupancy	
Insurance	
Technology	
Office Operations	
Professional Services	
Subtotal	

Fundraising

Category	Budget
Campaigns	
Events	
Marketing	
Donor Stewardship	
Subtotal	
Total Expenses	

Budget Assumptions

Revenue Assumptions

Expense Assumptions

Economic Assumptions

Cash Flow Considerations

Leadership should evaluate:

☐ Timing of Grant Receipts

☐ Seasonal Revenue

☐ Payroll Requirements

☐ Capital Expenditures

☐ Reserve Utilization

☐ Debt Obligations

☐ Banking Requirements

☐ Restricted Funding Timing

Additional Observations

Financial Capacity Assessment

Area	**Strong**	**Adequate**	**Needs Attention**
Revenue Diversity	☐	☐	☐
Cash Flow	☐	☐	☐
Budget Accuracy	☐	☐	☐
Financial Reporting	☐	☐	☐
Internal Controls	☐	☐	☐
Reserve Levels	☐	☐	☐
Financial Planning	☐	☐	☐

Leadership Discussion

What opportunities does this budget create?

What risks remain?

What decisions must leadership make?

Board Review

Date:

Approved By:

Recommended Revisions

Implementation Checklist

☐ Budget Approved

☐ Department Budgets Finalized

☐ Cash Flow Forecast Completed

☐ Banking Needs Reviewed

☐ Board Approval Documented

☐ Financial Reporting Schedule Established

☐ Budget Communicated to Leadership

☐ Quarterly Review Schedule Established

Quarterly Budget Review

Quarter 1

Key Observations

Actions

Quarter 2

Key Observations

Actions

Quarter 3

Key Observations

Actions

Quarter 4

Key Observations

Actions

LEAP Executive Perspective

A budget is not simply a financial plan.

It is a leadership document.

Organizations strengthen performance when financial resources, organizational priorities, leadership decisions, and strategic objectives are intentionally aligned.

The strongest budgets do more than balance numbers—they build organizational capacity.

Professional Use Notice

This resource is provided by **LEAP Skill Builders** as an educational and executive planning tool. It is intended to support leadership discussion, organizational planning, and informed decision-making. It should not be relied upon as legal, accounting, tax, investment, or other professional advice. Every organization operates within unique circumstances, and leaders should exercise independent judgment and consult appropriate professionals when making significant organizational, financial, governance, or regulatory decisions.

---

www.LEAPSkillBuilders.com

Building Adaptive Organizations Through Better Leadership