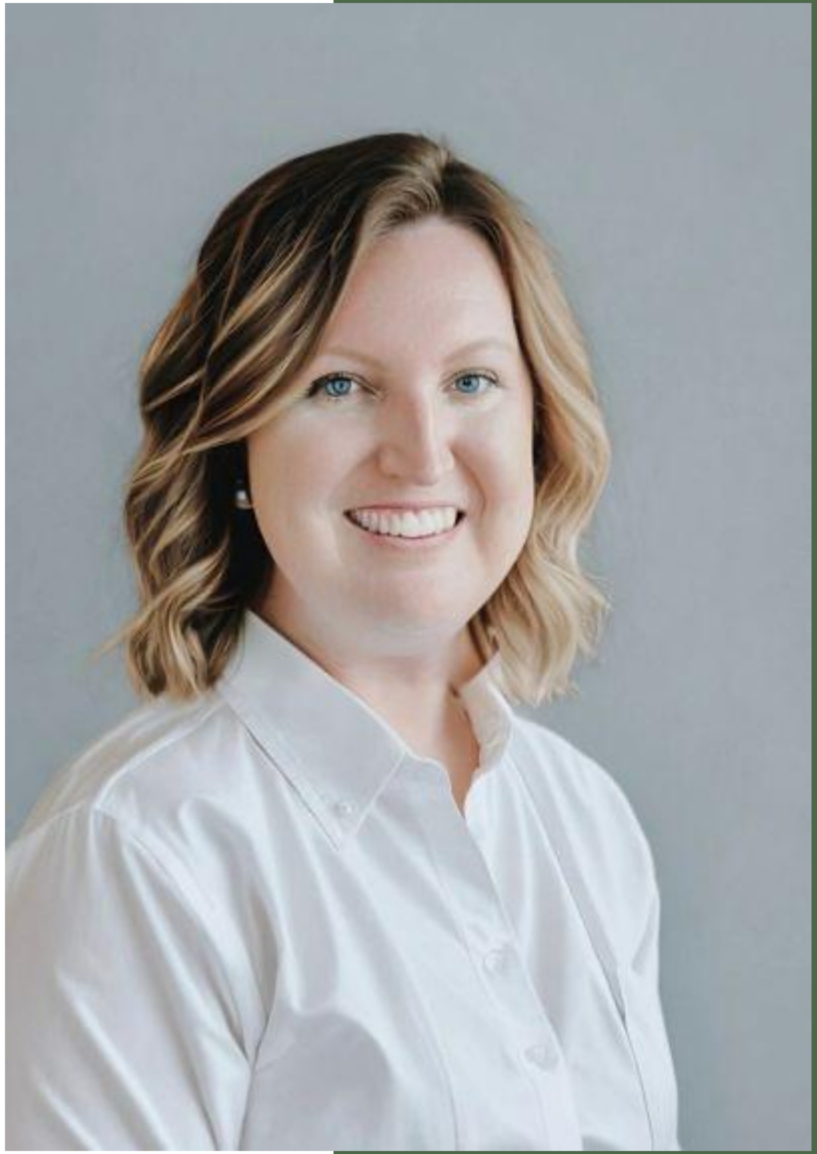
MANAGING PROGRAM BUDGETS

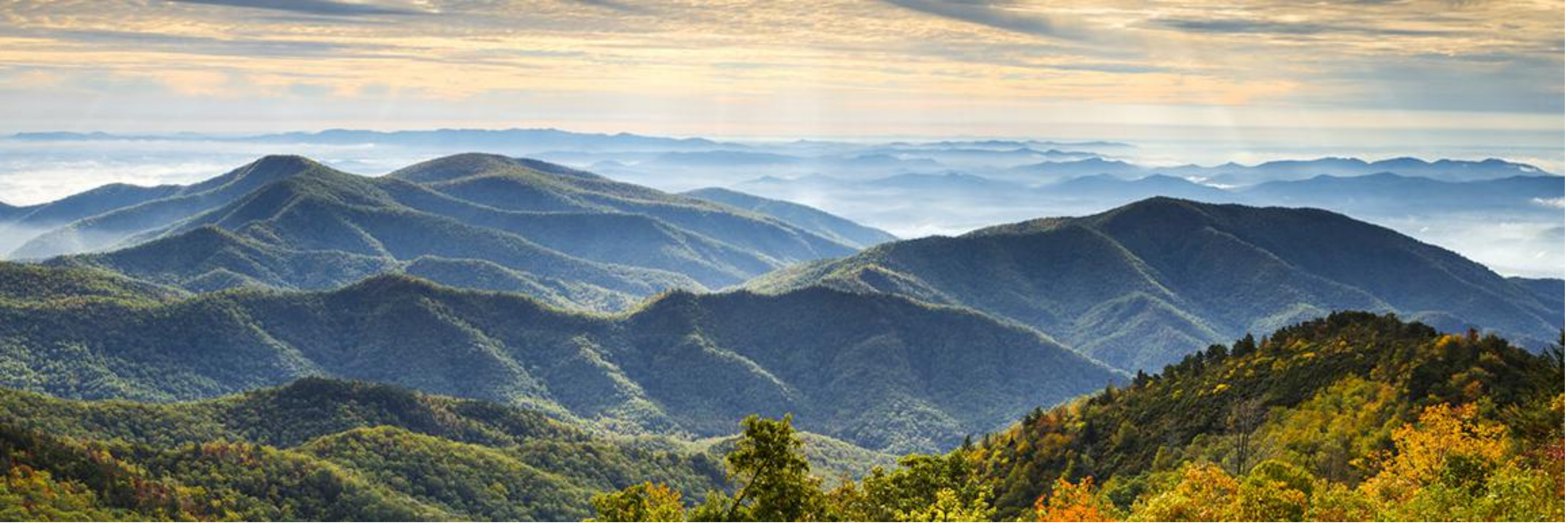
November 13, 2025 | VAPDC

OVERVIEW & AGENDA

- Building a program budget
- Managing your program budget
- Budget analysis & projections

Paula Melester, M.P.A.
Director of Transportation / Not an Accountant
Central Shenandoah Planning District Commission
paula@cspdc.org
Resources & Templates





WHY SHOULD PROGRAM MANAGERS & PLANNERS MANAGE BUDGETS?

- Know how much money you have
- Operate programs effectively & efficiently
- Be a better planner / program manager
- Ensure programs are adaptable & resilient

PROGRAM BUDGET MANAGEMENT PROCESS

BUILD YOUR BUDGET

TRACK YOUR EXPENSES

RECONCILE EXPENSES

SUBMIT REIMBURSEMENTS

RECONCILE PAYMENTS

REVENUES

- Federal and/or State Grant Funds
  - What is the local match % required?
  - What restrictions come with these funding types?
- Local Funds
  - How and when will you acquire these funds? Through agency assessments? Invoicing?
- Fee for Service
- Other Revenue Sources

EXPENDITURES

PERSONNEL COSTS

Salaries & Wages
Fringe Benefits

How many people will charge staff time to this program and what are the costs associated with their time?

AGENCY COSTS

Indirect Costs

Can you charge indirect costs to this program? What is your agency's approved indirect rate?

CONTRACTED COSTS

Consultants/
Professional Services

Will a part of the work for this program be conducted by someone outside of your agency? What will those costs be?

DIRECT EXPENSES

Operating Costs

What are the direct expenses you will incur during the budget period in order to operate your program?

CONTINGENCY

Contingency or
Reserve Funds*

Does your funding source allow funds to be allocated for contingency or reserves?

*If your agency must have a balanced budget and you are considering including contingency, talk with your Finance team about how to record unearned revenue.

BUILDING A PROGRAM BUDGET

SAMPLE PROGRAM BUDGET			
EXPENSES		STATE FUNDS	LOCAL FUNDS
		80%	20%
Salaries & Wages	$ 21,110.70	$ 16,888.56	$ 4,222.14
Fringe Benefits	$ 11,821.99	$ 9,457.59	$ 2,364.40
Indirerct Costs	$ 12,951.47	$ 10,361.18	$ 2,590.29
Travel & Meetings	$ 1,554.45	$ 1,243.56	$ 310.89
Printing	$ 1,200.00	$ 960.00	$ 240.00
Dues and Subscriptions	$ 2,175.00	$ 1,740.00	$ 435.00
Advertising and Promotion	$ 1,600.00	$ 1,280.00	$ 320.00
Education and Training	$ 350.00	$ 280.00	$ 70.00
Professional/Contracted Services	$ 600.00	$ 480.00	$ 120.00
Materials and Supplies	$ 1,500.00	$ 1,200.00	$ 300.00
Total Expenses	$ 54,863.61	$ 43,890.89	$ 10,972.72

Methods for building your budget:

- Budget informs funding
- Funding informs budget

MANAGING THE BUDGET - GENERAL

Date	Vendor	Invoice #	Description	Amount	Paid
7/21/2025	Facebook/Meta	56829035	Boosted post for July	$ 49.99	Y
8/21/2025	Facebook/Meta	84839658	Boosted post for August	$ 50.01	Y
9/21/2025	Facebook/Meta	78546378	Boosted post for September	$ 47.99	Y
9/28/2025	CSPDC	N/A	Vehichle mileage for Q1 meeting	$ 51.00	Y
9/30/2025	CSPDC	N/A	Payroll Job Costs - Q1	$ 4,839.00	Y
9/30/2025	CSPDC	N/A	Indirect Costs - Q1	$ 2,080.77	Y
10/5/2025	Canva	20250012	Postcard order	$ 986.50	Y
10/30/2025	Planners Org	4/26/2333	Annual Organization Membership to Planners	$ 875.00	Y
	Language Wizards		Translation Services	$ 600.00	N
			Total Spent/Encumbered to Date	$ 9,580.26	
	*Expenses in red have been encumbered but not yet invoiced/paid				

Budget	$	54,864.00
Funds Remaining	$	45,283.74

- Tracking by program (general)
- Enter expenses as you incur or encumber them
- Compare your records to GL report

MANAGING THE BUDGET - DETAILED

Budget	$54,864.00
Funds Remaining	$45,283.74

Funds Remaining by Line Item		
	Budgeted	**Remaining**
Payroll Job Costs (Wages & Fringe)	$ 32,932.69	$ 28,093.69
Indirect Costs	$ 12,951.47	$ 10,870.70
Travel & Meetings	$ 1,554.45	$ 1,503.45
Printing	$ 1,200.00	$ 213.50
Dues & Subscriptions	$ 2,175.00	$ 1,300.00
Advertising & Promo	$ 1,600.00	$ 1,452.01
Education & Training	$ 350.00	$ 350.00
Professional Services	$ 600.00	$ -
Materials & Supplies	$ 1,500.00	$ 1,500.00

- Tracking by expense category (detailed)
- Enter expenses as you incur or encumber them
- Compare your records to GL report

Date	Vendor	Description	Amount
Payroll Job Costs			
9/30/2025	CSPDC	Q1 PJC (wages and fringe)	$ 4,839.00
12/31/2025	CSPDC	Q2 PJC (wages and fringe)	
3/31/2026	CSPDC	Q3 PJC (wages and fringe)	
6/30/2026	CSPDC	Q4 PJC (wages and fringe)	
		Total	**$ 4,839.00**
Indirect Costs			
9/30/2025	CSPDC	Q1 PJC (wages and fringe)	$ 2,080.77
12/31/2025	CSPDC	Q2 PJC (wages and fringe)	
3/31/2026	CSPDC	Q3 PJC (wages and fringe)	
6/30/2026	CSPDC	Q4 PJC (wages and fringe)	
		Total	**$ 2,080.77**
Travel & Meetings			
9/28/2025	CSPDC	September vehicle mileage	$ 51.00
		Total	**$ 51.00**
Printing			
10/5/2025	Canva	Postcards for public engagement	$ 986.50
		Total	**$ 986.50**
Dues & Subscriptions			
10/30/2025	Planners Org.	Annual membership dues	$ 875.00
		Total	**$ 875.00**
Advertising & Promo			
7/21/2025	Facebook/Meta	Boosted social media posts	$ 49.99
8/21/2025	Facebook/Meta	Boosted social media posts	$ 50.01
9/21/2025	Facebook/Meta	Boosted social media posts	$ 47.99
		Total	**$ 147.99**
Education & Training			
		Total	**$ -**
Professional & Contracted Services			
10/20/2025	Language Wizards	Contract for translation services	$ 600.00
		Total	**$ 600.00**
Materials & Supplies			
		Total	**$ -**
		Total Spent/Encumbered to Date	**$ 9,580.26**

*Expenses in red have been encumbered but not yet invoiced/paid

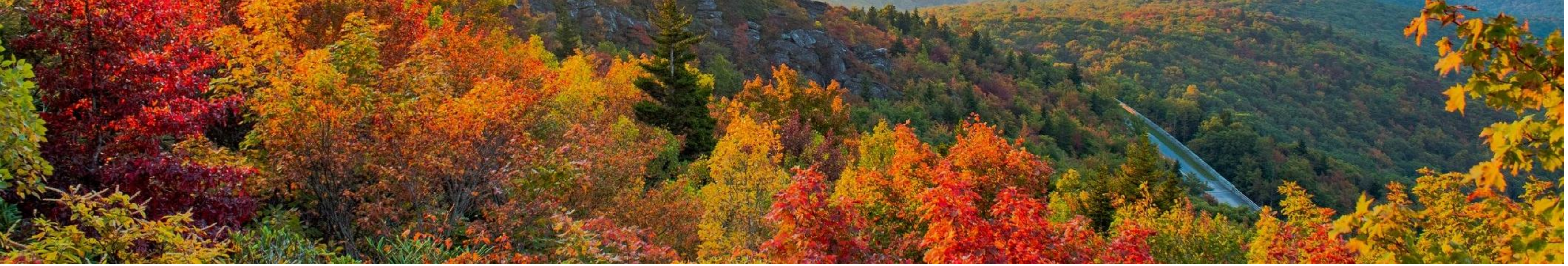
RECONCILING THE BUDGET

- Periodic check point throughout the year (e.g. monthly, quarterly)
- Compare your records to GL reports
- Make corrections sooner than later

MANAGING REIMBURSEMENTS/PAYMENTS

- Track your drawdowns/payments/claims as you process them
- One more level of reconciliation – between your records and your funding agency
- Easy snapshot of how much you have left
- Can use it for budget projections

	Q1 Expenses	Q2 Expenses	Q3 Expenses	Q4 Expenses	Total Remaining Funds		Grant Funds Remaining	
$ 54,864.00	$ 7,118.76					80%	State	$ 38,196.19
FY26 Op. Grant	$ 47,745.24	$ 47,745.24	$ 47,745.24	$ 47,745.24	$ 47,745.24	20%	Local	$ 9,549.05



BUDGET ANALYSIS & PROJECTIONS

- Analyze your budget to look for trends; find efficiencies
- Build projections based on historic and current data (e.g. GL reports, payroll reports, CPUI, industry trends)
- Inform future budgets

QUESTIONS?