



TOOL 9

Examine Your Budget

1 of 5

TIME COMMITMENT

2 hours

PEOPLE

Park organization staff,
including your finance team

SUPPLIES

- Examine Your Budget worksheet (included in this tool download)
- Yearly budget numbers
- Program descriptions

INTRODUCTION

Do you allocate funds equitably?

Budgets are moral documents. With equity in mind, review your budget to assess how organizational funds are spent—and who benefits.

This tool encourages you to review your budget lines with a critical eye toward who is benefiting. With this tool, you can see whether your spending on programming, contracting and procurement, and salaries matches your equity goals and publicly stated commitments to racial and social equity.



TOOL 9

Examine Your Budget

TIPS FOR USING THIS TOOL

- Equity is about rebuilding and sharing power. If you find that you are doing cultural programming aimed at historically marginalized communities, but aren't hiring professionals from those communities or supporting their businesses, think critically about this. The inverse also holds true.
- You might realize you are already investing equitably, but are not fully aware of it yet! Documenting how much you're allotting to different programs will help you think about your racial and social equity work differently.

INSTRUCTIONS

1. Compare the programs budget to your total operational budget and answer:
 - What percentage of the total operational budget do programs represent?
 - Who are these programs designed for? Verify if your programs target populations in most need. See how much of your budget is allocated to the programs that are tailored to those populations, and whether adjustments should be made for more equitable allocation.
2. Compare the vendor and contracting budget to your total operational budget and answer:
 - How much of your budget is being used to support contracting from the communities you serve?
 - How do your hourly rates for these professionals and businesses compare to your rates for those outside these communities? Some organizations aim to mirror the demographics of their area. If you want your project to serve a majority Latino community, but you discover 99% of the local businesses you purchase from are owned by white people, you can plan a reallocation.
3. Compare salaries to your total operational budget and answer:
 - What is your organization's policy on pay equity? Evaluate whether current salaries are equitable across gender, age, and race/ethnicity. If not, plan to make adjustments accordingly.



TOOL 9

Examine Your Budget

EXAMINE YOUR BUDGET WORKSHEET: PROGRAMMING				
WHAT IS IT USED FOR?	HOW MUCH?	WHAT PERCENTAGE?	WHERE DOES IT COME FROM?	WHO DOES IT BENEFIT?
<i>Program/Initiative (Ex. Youth Programming in the Park, Workforce Development, Community Engagement Outreach, etc.)</i>	Budgeted Amount	% of Budget	Source (Private, Public, Philanthropic)	Target Populations
TOTAL BUDGET				



EXAMINE YOUR BUDGET WORKSHEET: PROCUREMENT							
WHAT IS IT USED FOR?	HOW MUCH?	WHAT PERCENTAGE?	WHERE DOES IT COME FROM?	WHO DOES IT BENEFIT?			
Contracting/Procurement (Ex. Design Services for the Park, Construction Teams, Park Maintenance, etc.)	Budgeted Amount	% of Budget	Source (Private, Public, Philanthropic)	Local Hire	Minority-owned Business	Small Business	Woman-owned Business
TOTAL BUDGET							



Examine Your Budget

EXAMINE YOUR BUDGET WORKSHEET: SALARIES						
WHAT IS IT USED FOR?	HOW MUCH?	WHAT PERCENTAGE?	WHERE DOES IT COME FROM?	WHO DOES IT BENEFIT?		
<i>Person/Position (Ex. Alice, Director of Communications; John, Director of Community Engagement, etc.)</i>	Budgeted Amount	% of Budget	Source (Private, Public, Philanthropic)	Gender	Age	Race/Ethnicity
TOTAL BUDGET						