

## APPENDIX L SAMPLE BUDGET CONSIDERATIONS

REVENUE	
Source	Calculations
Parent Tuition	# of Infants x Infant Rate # of Toddlers x Toddler Rate # of Preschoolers x Preschool Rate # of School Age Children x School Age Rate
Child Care Subsidy	# of Infants x Infant Rate # of Toddlers x Toddler Rate # of Preschoolers x Preschool Rate # of School Age Children x School Age Rate
USDA Reimbursement (CACFP)	# of Children at Paid Reimbursement Rate x Number of Days of Attendance # of Children at Reduced Reimbursement Rate x Number of Days of Attendance # of Children at Free Reimbursement Rate x Number of Days of Attendance
State or Local Education Funding	# of Children x Rate per Child <u>or</u> # of Classrooms x Rate per Classroom
Head Start/Early Head Start	EHS Slots x Rate per Child HS Slots x Rate per Child
Public Grant Support	Other Funding
Private Sector Support	Other Funding

EXPENSES				
Expense	FTE (Hours)	Salary (Hourly Wage)	Total	Other Calculation
<b>Salary:</b>				
Director				
Assistant Director				
Education Coach				
Teachers				
Teacher Assistants				
Teacher Aides				
Substitutes				
Family Support Staff				

EXPENSES				
Expense	FTE (Hours)	Salary (Hourly Wage)	Total	Other Calculation
Kitchen Staff				
Receptionist/ Admin. Assistant				
Custodial Staff				
Maintenance Staff				
Other Staff				
<b>Benefits:</b>				
FICA Taxes (Social Security and Medicare) <i>REQUIRED</i>				Total salary x 7.65%.
Health/Dental/Visual Insurance <i>OPTIONAL</i>				Cost of employer paid portion of insurance x number of employees opting for insurance.
SUTA (State Income and Unemployment Tax) <i>REQUIRED</i>				Based on rate in your state.
Worker's Compensation <i>REQUIRED</i>				Determined by actual cost through a private provider.
Long Term Disability <i>OPTIONAL</i>				Determined by actual cost through a private provider.
Retirement <i>OPTIONAL</i>				Sum of employer's match of each employee's retirement investment up to designated percentage of the employee salary.
Life Insurance <i>OPTIONAL</i>				Determined by actual cost through a private provider.
<b>Contractual:</b> <i>(As Applicable)</i>				
Program Consultants/ Trainers				Determine hours needed x fee per hour.
Maintenance/ Custodial				Determine hours needed x fee per hour.
Security				Determine hours needed x fee per hour.
Evaluation				Determine hours needed x fee per hour.
Bookkeeping or Human Relations				Determine hours needed x fee per hour.

EXPENSES				
Expense	FTE (Hours)	Salary (Hourly Wage)	Total	Other Calculation
<b>Supplies:</b>				
Office				Copier, paper, toner, paper shredder.
Classroom				Paint, paper, markers, toys.
Computers				iPads or computer replacement costs.
Health/Medical/Dental				Toothbrushes, band-aids.
Kitchen – Food				Food, dishwasher soap.
Kitchen – Other				Small appliances, utensils, flatware.
Paper Supplies				Napkins, Kleenex, toilet paper, paper towels.
<b>Rent/Loan Payment:</b>				Monthly payment.
<b>Utilities:</b>				
Gas				
Electric				
Water				
Garbage				
Telephone/Internet				
Other				
<b>Facility Maintenance:</b> <i>(May be Included under Supplies)</i>				
Cleaning Supplies				
Maintenance Supplies/Tools				
Maintenance Equipment				Lawnmower, snow blower, vacuum.
Facility Repairs				
Other				
<b>Child Services:</b>				
Field Trips				
Special Events				

EXPENSES				
Expense	FTE (Hours)	Salary (Hourly Wage)	Total	Other Calculation
<b>Parent Services:</b>				
Parent Activities				Special programming for parents.
Transitional Activities				Programming for parents as children transition from one program to the next.
Parent Recognition				Recognizing parent achievements.
Parent Volunteer				Expenses related to parent volunteers.
<b>Other:</b>				
Staff Training				
Insurance Costs (Liability, Property, Child)				
Conference Registration Fees				
Printing/Advertising				
Postage				
Staff Travel				
Mileage				
Other				