

BUDGET RESOURCE

Sample Budget for School-Age Program¹

BUDGET CATEGORY DEFINITIONS & INSTRUCTIONS

This sample budget represents 12 months of operation, which includes full-time service during the summer (10 weeks) and part-time service during the school year (42 weeks). These forms should only be used as guidelines as you develop a budget for your school-age care program.

I. BUDGET SUMMARY

This form provides a summary of the program expenses by category (Program Expense column) and anticipated revenue for the budget period (Revenue Statement), providing a picture of a balanced budget. Numbers for each budget expense category are transferred from the Budget Narrative (see below) to the Budget Summary Form and Budget Narrative Form which follow.

II. BUDGET NARRATIVE

The purpose of the Budget Narrative is to provide adequate explanations, justifications and detail of program expenditures. This Sample Budget represents only the expenses assigned to a school-age care program (or cost center). When expenses are shared among program components in a multi-service organization, the school-age care program's costs can be shown as a percentage of the total cost. This will provide a more accurate picture of the costs for just the school-age program. Below is an explanation of information included in each budget category of the Sample Budget.

A. PERSONNEL

This category lists administrative, child-care and other program staff. It indicates the position/title, and number of staff for each position/title, the percentage of time they will work or number of hours they will work per week, their annual salary or wages per hour, and the number of weeks they will be employed in the program. It should include calculations for determining amounts and separate costs of summer personnel from school term personnel.

Example: Teacher - 35 hrs/wk x \$10/hr x 42 weeks = \$14,700

¹ Excerpted and adapted with permission from R. Newman, *Module 6, Creating and Managing Budgets in School-Age Programs, Arkansas OST Training Modules, 2009*. Certification curriculum originally developed by the SD Department of Social Services, Office of Child Care Services and Roberta L. Newman, 2004. Budget Material Developed by Southeastern Pennsylvania School Age Child Care Project.

B. FRINGE BENEFITS

This category lists benefits and provides detail on how benefits are calculated. Social Security Insurance (F.I.C.A.), Unemployment Insurance, and Worker's Compensation must be included as part of a benefit package. Other benefits may also apply. Fringe benefits are based on a certain percentage of employee salaries. This percentage may change from year to year. It is important to determine an accurate fringe benefit % when preparing a budget each year. Actual numbers from previous years will be helpful as well as current regulations applying to benefits.

Example: Fringe = 18% of salaries & includes: F.I.C.A., Worker's Compensation, State Unemployment Insurance (S.U.I.), and Health Insurance.

C. CONSULTANTS

This category lists legal and CPA's (audits), as well as other consultants that receive a fee for service. Include type of service, daily or hourly fees and projected number of days or hours of service. Show calculations for determining the amount for the category.

D. SUPPLIES

This category indicates costs for Office Supplies; Educational, Recreational, Classroom or other Program Supplies; Health/Medical Supplies; Cleaning Supplies; Food (including snacks) as well as other consumable supplies. Show how each amount was calculated. In the sample budget, supplies include any single non consumable item costing less than \$500.

Examples:

Arts & Crafts Supplies - 10 children x \$30/mo x 12 mos = \$3,600

2 storage cabinets - 2 cabinets x \$250/each = \$500

E. EQUIPMENT

This category lists equipment to be purchased and estimated cost for each item; equipment rental and the estimated cost of rent for each item; and the estimated cost of maintenance and repair of equipment. Separate Office Equipment from Program Equipment. List freight expenses separately and include the formula used for arriving at the amount for freight. In the sample budget, equipment is any single non consumable item costing \$500 or more.

F. TRAVEL

This category itemizes expenses related to staff travel and children's field trips and provides calculations for projected travel costs.

Example: Field Trips (bus rental) - 3 trips x \$150/trip = \$450

G. STAFF TRAINING

This category itemizes expenses related to Staff Training. List types of training staff will be attending and estimated costs for each type of training.

H. ADVERTISING/PROMOTION

This category itemizes expenses related to advertising and promotion of your program and/or recruitment of children or staff for the program. Indicate how you arrived at the amount for each item (i.e. estimates, formulas, etc.)

Example: 10 ads in local papers - 10 ads x \$25/each = \$250

I. PRINTING/REPRODUCTION

This category itemizes expenses related to the printing or reproduction of materials. Indicate how you arrived at the amount for each item (i.e. estimates, formulas, etc.)

Example: 1000 Brochures @ \$200 per 1000 = \$200

J. INSURANCE

Under this category, list expenses related to insurance costs required to operate the program (i.e. liability insurance, accident insurance, etc.). List types of insurance and estimated costs for the program term.

Example: Program Liability - \$63/child x 10 children = \$630

K. OCCUPANCY EXPENSES

Under this category, itemize expenses related to space rental, utilities, etc. Indicate how you arrived at the amount for each item (i.e. estimates, formulas, etc.). If expenses are in-kind contributions, list approximate value and reflect as an in-kind contribution in the Revenue Statement.

Example: Phone \$75/mo x 12 mos = \$900

L. OTHER OPERATING EXPENSES

Under this category, itemize other operational expenses not covered in the previous categories. Indicate how you arrived at the amount for each item (i.e., estimates, formulas, etc.)

Example: Postage - \$15/mo x 12 mos = \$180

M. OTHER

Under this category, itemize expenses not reflected in other categories. Indicate how you arrived at the amount for each item (i.e. estimates, formulas, etc.)

Example: Criminal History/Child Abuse Clearances – 2 staff checks x \$20 each = \$40

BUDGET SUMMARY

Beginning July 1, 2009 Ending June 30, 2010

Expenditures

BUDGET CATEGORIES		PROGRAM EXPENSE
A.	PERSONNEL	\$57,670
B.	FRINGE BENEFITS	\$10,381
C.	CONSULTANTS	\$3,100
D.	SUPPLIES	\$17,996
E.	EQUIPMENT	\$3,354
F.	TRAVEL	\$2,430
G.	STAFF TRAINING	\$445
H.	ADVERTISING/PROMOTION	\$450
I.	PRINTING/REPRODUCTION	\$563
J.	INSURANCE	\$1,890
K.	OCCUPANCY	\$5,100
L.	OTHER OPERATING	\$225
M.	OTHER EXPENSES	\$60
TOTALS		\$103,664

Revenue Statement

Amounts From:

Parent Fees	\$65,097
State Subsidies	\$15,120
Private Foundations	\$5,000
Fundraising Events	\$1,200
Private Donations	\$500
Grants	\$12,500
Registration	\$750
CACFP	\$3,150
In-kind	\$347
TOTAL	\$103,664

BUDGET NARRATIVE

(Adapted from Material Developed by Southeastern Pennsylvania School Age Child Care Project)

Budgeted Items with Explanations	Budget Item Amounts	Subtotal/Total Amounts
Personnel		
<u>Summer</u>		
1 Director \$2,750 x 3 mos	\$8,250	
1 Teacher \$12/hr x 40 hrs/wk x 10 wks	\$4,800	
1 Asst. Teacher \$8.50/hr x 40 hrs/wk x 10 wks	\$3,400	
<u>School Year</u>		
1 Director \$3,000/mo x 9 mos x 50%	\$13,500	
1 Teacher \$12/hr x 35 hrs/wk x 42 wks	\$17,640	
1 Asst. Teacher \$8.50/hr x 20 hrs/wk x 42 wks	\$7,140	
1 Aide \$7/hr x 10 hrs/wk x 42 wks	\$2,940	\$57,670
Fringe Benefits		
Total salaries x 18% (\$60,470 x 18%)	\$10,381	\$10,381
F.I.C.A.		
Medicare		
S.U.I		
Workman's Compensation		
Health Insurance		
Consultants		
Audit (CPAs)	\$500	
Legal	\$1,000	
Dance Instructor \$50/session x 20 sessions	\$1,000	
Storyteller \$150 x 4 sessions	\$600	\$3,100
Supplies		
Office Supplies \$100/mo x 12 mos x 50%	\$600	
Snacks	\$5,720	
Summer 30 children x 50 days x \$2.85		
School Year 30 children x 180 days x \$.2675		
Arts & Craft Supplies 30 children x \$10/child x 12 mos	\$3,600	
Games \$25/game x 20 games	\$500	
Small Sports Equipment (balls, parachute, jump ropes, Frisbees, etc.)	\$585	
Program Supplies (pencils, puzzles, paper) \$20/child x 30 children	\$600	
Locking Storage Cabinet 2 x \$395 plus 14% S/H	\$901	
Chairs 30 chairs x \$40/chair	\$1,200	
Tables 5 tables x \$150/table	\$750	
Rugs 2 rugs @ \$150/rug	\$300	
Dramatic Play Supplies (hats, clothes, props, etc.)	\$750	
Science Supplies	\$500	
Legos, Knex, other manipulatives	\$500	
Books 25 books x \$20/book	\$500	
Microwave Oven	\$500	
Stereo/CD Player	\$250	
CD Section 20 CDs X \$12	\$240	
		\$17,996

BUDGET NARRATIVE

(Adapted from Material Developed by Southeastern Pennsylvania School Age Child Care Project)

Budgeted Items with Explanations	Budget Item Amounts	Subtotal/Total Amounts
Equipment		
Ping Pong Table	\$500	
Triple Fold-n-Lock Storage Unit on Wheels with trays	\$779	
Woodworking Project Center	\$525	
Refrigerator	\$525	
3 Tier Locker Set	\$1,025	\$3,354
Travel		
Field Trips 6 x \$150/trip	\$900	
Theater Tickets 34 x \$15/ea x 2 performances	\$1,020	
Baseball/Sports Event Tickets 34 x \$15 ea	\$510	\$2,430
Staff Training		
First Aid/CPR 2 Staff x \$150	\$300	
Hot Ideas for Cold Days 2 Staff x \$20 ea	\$40	
Beating the Heat 4 Staff x \$20 ea	\$80	
Administrative Roundtables 5 Sessions x \$5 ea	\$25	\$445
Advertising/Promotion		
Ads in local paper 4 ads x \$150/ea	\$600	\$600
Printing/Reproduction		
Program Brochures 1,000 copies x \$.50	\$500	
Flyers 2,500 copies x \$.025	\$63	\$563
Insurance		
Liability \$63/child x 30 children	\$1,890	\$1,890
Renovation/Capitol		
	\$0	\$0
Occupancy		
Rent \$1,200/mo x 25% x 12 mos	\$3,600	
Utilities \$300/mo x 25% x 12 mos	\$900	
Phone \$200/mo x 25% x 12 mos	\$600	\$5,100
Other Operating		
Postage \$75/mo x 25% x 12 mos	\$225	\$225
Other		
Criminal History/Child Abuse Clearances (3 Staff x \$20 ea)	\$60	\$60