

Basic Budget Planning Questions¹

1. Who is the program for and when will it operate?
 - a. How many children will be served?
 - b. What ages will be served?
 - c. What special needs will children have? What will be needed to support their needs?
 - d. How many days will the program operate each week? Each month? Each year?
 - e. What hours will the program operate? After school? Before school? Full day? Etc.
 - f. What seasonal programs will be offered? Summer? Holiday? School year?

2. What does the program want to accomplish through program activities?
 - a. What activities will be offered?
 - b. Will the program be a stand-alone program or will it be linked to activities of other organizations?
 - c. What will be needed to support the activities?

3. Where will the program be housed?
 - a. In shared space? (sharing with a church, school, youth agency, etc.?)
 - b. In dedicated space (your own facility)?
 - c. Will space be leased? Purchased? Provided at low or no cost?
 - d. What custodial expenses will be required?
 - e. What will the costs for utilities be?
 - f. What insurance coverage is necessary? What is the cost?

4. What transportation services are needed?
 - a. Contracted services for field trips?
 - b. Leased vehicle(s)?
 - c. Purchased vehicle(s)?
 - d. Vehicle insurance?

¹ Adapted and excerpted from *School-Age Child Care Technical Assistance Paper Number 4: Money Matters: Financial Management of School-Age Child Care Programs*. Commonwealth of Pennsylvania, 1985.

BUDGET RESOURCE, *Basic Budget Planning Questions, cont.*

5. What staff/child ratios need to be supported? (How many staff at each level – supervisors, assistants, aides, etc. - are required to meet licensing requirements and/or Accreditation standards?)

6. Who will work in the program?
 - a. Qualifications (Education and Experience)
 - b. Number of hours
 - c. Structure of shifts (morning or afternoon, split shifts, etc.)
 - d. Salaries/Hourly rates
 - e. Annual increments for cost of living and/or merit pay
 - f. Benefits
 - g. Staff development and training

7. What will be the overall cost per child?

8. What can parents afford to pay?

9. What grants, fund-raising activities, government subsidies, contributions from individuals or organizations, donated goods and/or services could support the program?