

# BUDGET RESOURCE

## *Program Start-Up and Operating Budgets<sup>1</sup>*

### Sample Categories for Start-Up Budget

#### REVENUE

Advance Deposits/Registration Fees from Parents	_____
Parent Fees	_____
Contributions	_____
Grants	_____
Fund-raising	_____
Other	_____
Total Revenue	_____

#### EXPENDITURES

<b>PERSONNEL</b>	
Staff (for planning period)	_____
Staff (for start-up period) (Based on start-up enrollment projections)	_____
Fringe @ 15% - 25%	_____
Health, Dental, Life, Retirement, Educational Benefits, Leave, etc.	
Employer Portion of State and Local Taxes FICA , Medicare, Unemployment Tax, etc.	
Substitutes	_____
 <b>NON PERSONNEL</b>	
Consultants (Technical Assistance, Legal, Accounting, etc., non-salaried)	_____
Program Supplies	_____
Food	_____
Transportation (Field Trips)	_____
Special Event Fees (Field trip tickets to performances, entry fees, etc.)	_____
Special Visitors to the Program	_____
Office Supplies	_____
Rent or Mortgage – including initial deposit	_____
Utility Deposits (Electric, Water, etc.)	_____
Staff Training	_____
Insurance (Accident, Liability, Hazard, Flood, etc.)	_____
Equipment (Under \$500 per single item)	_____
Advertising and Promotion	_____
Capitol Expenditures (Furniture and Equipment over \$500 per item)	_____
Vehicle Purchase or Lease	_____
Total Expenditures	_____

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<sup>1</sup> Excerpted with permission from R. Newman. *Controlling Costs and Budgets*. Unpublished Workshop Resource Packet. Cape Charles, VA: Newroads Media, 2004.

**BUDGET RESOURCE, *Program Start-Up and Operating Budgets, cont.***

**Sample Categories for Operating Budget**

**REVENUE**

Advance Deposits/Registration Fees from Parents	_____
Parent Fees	_____
Contributions	_____
Grants	_____
Fund-raising	_____
Other	_____
Total Revenue	_____

**EXPENDITURES**

<b>PERSONNEL</b>	
Administrative Salaries	
Program Staff Salaries (including annual raises)	_____
Fringe @ 15% - 25%	_____
Health, Dental, Life, Retirement, Educational Benefits, Leave, etc.	
Employer Portion of State and Local Taxes FICA , Medicare, Unemployment Tax, etc.	
Substitutes	_____
 <b>NON PERSONNEL</b>	
Consultants (Technical Assistance, Legal, Accounting, etc., non-salaried)	_____
Program Supplies	_____
Food	_____
Transportation (Field Trips)	_____
Special Event Fees (Field trip tickets to performances, entry fees, etc.)	_____
Special Visitors to the program	_____
Office Supplies	_____
Rent or Mortgage	_____
Utilities	_____
Staff Training	_____
Insurance (Accident, Liability, Hazard, Flood, etc.)	_____
Equipment (Under \$500 per single item)	_____
Advertising and Promotion	_____
Capitol Expenditures (Furniture and Equipment Over \$500 per item)	_____
Vehicle Maintenance/Lease, etc.	_____
Total Expenditures	_____