

North Carolina Child Care Comprehensive Budget Template Work Family Resource Center and Compass Consulting Group

This template was developed with the support of the North Carolina Partnership for Children National Technical Assistance Center. The purpose of this template is to help child care providers determine their annual operating budgets. The template was developed collaboratively by representatives from Work Family Resource Center, Davidson County Partnership for Children, and Compass Consulting Group.

Part I of the template focuses on revenues, which include tuition, scholarships and subsidies, and any other source of income or resources for your child care site. Part II of the template focuses on expenses, which include salaries, benefits, taxes, and supplies. The following program records may help you fill out both parts of the template:

- Child enrollment records
- Current operating budget
- Cash flow statement
- Operating cost record
- Profit and loss statement
- Purchase or expenditure records
- Balance sheet
- Audit report
- W-2 forms
- Payroll records
- Salary schedule

THANK YOU for volunteering to assist us with this project. We look forward to working with you. If you have any questions about the template or the project, please contact Compass Consulting Group representative Sarah Heinemeier at 866-209-0659 or sarahhei@mindspring.com.

Part I: REVENUES

Site Profile

This section asks for a brief description of your program.

What is your star rating? (If you're not sure, please ask for assistance or leave blank):

What are your current hours of operation:

from: _____

to: _____

How many days per week are you open? (Please circle all that apply)

M Tu W Th F Sa Su

Do you operate a center or a home?

Are you for profit or non-profit?

For Profit

Non Profit

Enrollment Profile for your site

This section refers ONLY TO HOW MANY SLOTS YOU HAVE AVAILABLE, per age group (we'll cover tuition in the next section)

	Subsidy Slots Available	Private Slots Available	Scholarship Slots Available	Total Slots
Ages				
Infant				
Toddler				
Twos				
Threes				
Fours				
Other (please explain):				
				Total Number Slots Available per Year

Tuition Profile

Private Paying

These children do not receive any subsidies or scholarships. Their parents/guardians cover the total tuition.

	Total Slots Filled	Weekly Tuition per Child	Monthly Tuition per Child	
Ages				
Infant				
Toddler				
Twos				
Threes				
Fours				
Other				
				Total Income from Full Tuition per Year

Subsidy
These children receive a subsidy payment for part of their tuition from Department of Social Services. Parents cover the remainder of the tuition, if any.

	Total Slots Filled	Monthly Parent Fee	Subsidy Reimbursement without parent fee	Total Monthly Tuition per Child	
Ages					
Infant					
Toddler					
Twos					
Threes					
Fours					
Other					
					Total Income from Subsidy per Year

Other Scholarships

These children have part or all of their tuition covered through a scholarship. Examples of scholarships include Smart Start scholarships, church based scholarships, United Way scholarships, etc. Parents may have to cover part of the child's cost. DO NOT COUNT discounts to parents here; they are covered in the next section.

Ages	Total Slots Filled	Monthly Parent Fee	Scholarship payment without parent fee	Total Monthly Tuition per Child	Total Income per Year
Infant					
Toddler					
Twos					
Threes					
Fours					
Other					
					Total Income from Scholarships per Year

Discounts (or "Lost Revenue")

You may note a discount as either percentage discounts from the total cost of tuition OR just what you charge the staff or parent as tuition.

Ages	Discounts for Staff	Discounts for Parents (sibling discounts; early payment, etc.)	Other Discounts or Fees Waived	Total Discounts Per Month	Total Discounts per Year
Infant					
Toddler					
Twos					
Threes					
Fours					

Other Discounts

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**Total Discounts
per Year**

Other Revenue

This section covers any other money or resources that your center might receive.

**Annual Estimate of
Total Income**

Food Program

Activity Fee

Fundraiser

Registration

Smart Start Grant

Donations

TEACH health
reimbursement

Transportation Fees

Other sources of revenue
(please explain):

**Total Revenue per
Year**

**Total Other
Revenue per Year**

Part II: EXPENSES

Child Care Facility Expenses

Salaries

Category	Person	Hourly Wage	Hours per Week	Weeks per Year	Total Cost per Year
<i>Director (persons whose primary responsibility is administration of the program)</i>					
	1				
	2				
<i>Lead Teacher (persons in charge of a group or classroom of children; may also have staff supervision responsibilities).</i>	3				
	4				
	5				
	6				
	1				
	2				
<i>Teacher ((persons in charge of a group or classroom of children)</i>	3				
	4				
	5				
	6				
	1				
	2				
<i>Aide or Assistant Teacher (persons working under the supervision of a teacher or lead teacher).</i>	3				
	4				
	5				
	6				

Clerical Staff				
Administrative Assistant or Office Manager				
In House Finance Manager or Bill Collector				
	1			
Food Service Workers	2			
	3			
Floaters (<i>a regularly paid staff person who moves from class to class as needed</i>)				
Other				
	Total Teachers			
	Total Hours Available			
Substitutes	Cost per Substitute Hour			
	Total Substitute Costs			
Total Salary Costs per Year				

Benefits

For the fiscal year, what were the site's total expenses on benefits? Please include only the employer's contribution!

	Employer Portion	Workmans Compensation	Retirement	Total Cost per Year
Director				
Lead Teacher	1			
	2			
	3			
	4			



	5			
	6			
	1			
	2			
Assistant Teacher or Aide	3			
	4			
	5			
	6			
Clerical Staff				
Administrative Assistant or Office Manager				
In House Finance Manager or Bill Collector				
	1			
Food Service Workers	2			
	3			
Substitutes				
Other				
				Total Benefits Cost per Year

Payroll Taxes

		FICA at 7.65% of total salary per person	Total Cost per Year
Director			
Lead Teacher	1		
	2		

	3		
	4		
	5		
	6		
	1		
	2		
	3		
Assistant Teacher or Aide	4		
	5		
	6		
Clerical Staff			
Administrative Assistant or Office Manager			
In House Finance Manager or Bill Collector			
	1		
Food Service Workers	2		
	3		
Substitutes			
Other			
			Total Payroll Taxes per Year

Unemployment Costs

Percentage based on number of employees

Total Unemployment Costs per Year

Other Taxes and Fees

	Annual Tax or Fee	Total Cost per Year
License	<input type="text"/>	<input type="text"/>
Business Income: State Tax	<input type="text"/>	<input type="text"/>
Business Income: Federal Tax	<input type="text"/>	<input type="text"/>
Property Taxes for Building	<input type="text"/>	<input type="text"/>
Property Taxes for Vehicles	<input type="text"/>	<input type="text"/>
Tags and Inspection for Vehicle	<input type="text"/>	<input type="text"/>
Property Taxes for Furnishings	<input type="text"/>	<input type="text"/>
Total Taxes and Fees per Year		<input type="text"/>

Rent/Mortgage

Total Rent/ Mortgage per Month	<input type="text"/>	Total Rent/ Mortgage per Year	<input type="text"/>
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Facility Expenses

	Cost per Month	Cost per Year	Total Cost per Year
Gas/Oil	<input type="text"/>	<input type="text"/>	<input type="text"/>
Electricity	<input type="text"/>	<input type="text"/>	<input type="text"/>
Water	<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone	<input type="text"/>	<input type="text"/>	<input type="text"/>

Mobile Phone			
Internet Access Fee			
Garbage			
Cleaning			
Lawn Service and Costs			
General Maintenance and Repairs			
			Total Facility Expenses per Year

Liability Insurance

Annual Premium		Total Insurance Cost per Year	
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Cost of Food

	Cost per Month	Cost per Year	Total Cost per Year
Food Supplies (Dry goods)			

Supplies

	Cost per Month	Cost per Year	Total Cost per Year
Operating Supplies			
Office Supplies			
Classroom Supplies			
Equipment Replacement			
Field Trips			

Special Guests			
Special Events/ Family Events Parties			
			Total Cost of Supplies per Year

Loss of Income Expenses

	Cost per Month	Cost per Year	Total Cost per Year
Nonpayment of Tuition			
In House Scholarships			
Sibling Discounts			
Nonpayment of parent fee			
Nonpayment of registration fees			
Vacation Discounts			
Promotional Discounts			
Inclement Weather Discounts			
			Total Loss of Income Expenses

Administrative Expenses

	Cost per Month	Cost per Year	Total Cost per Year
Fund Raising expenses (fees for festivals or parties or pictures)			

