

APPENDIX 4B: SAMPLE OPERATING BUDGET

ABC CHILD CARE CENTER INCOME AND EXPENSE PROJECTIONS

INCOME	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
State Subsidy						
Infants (# of children at \$X per child)						
Toddlers (# of children at \$X per child)						
Preschool (# of children at \$X per child)						
After-School (# of children at \$X per child)						
Parent Fees						
Infants (# of children at \$X per child)						
Toddlers (# of children at \$X per child)						
Preschool (# of children at \$X per child)						
After-School (# of children at \$X per child)						
USDA Food Program						
Fundraising/Donations						
Other						
Less Vacancy Allowance						
Less Allowance for Uncollectable Fees						
Total Child Care Center Income						

EXPENSES	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
Personnel						
Director						
Head Teacher(s) (# of staff at \$X each)						
Teacher(s) (# of staff at \$X each)						
Assistant Teachers (# of staff at \$X each)						
Teacher's Aide (# of staff at \$X each)						
Other Program Staff						
Food Service/Cook						
Administrative Staff						
Maintenance/Janitorial Staff						
Benefits (Social Security, Health Insurance, etc.)						
Total Personnel Costs						

Professional Services						
Accounting						
Consultants						
Legal						
Pediatrician/Psychologist						
Substitute Teachers						
Other						
Total Professional Services						

ABC CHILD CARE CENTER INCOME AND EXPENSE PROJECTIONS, *continued*

EXPENSES	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
NonPersonnel						
Food						
Supplies and Equipment						
Classroom Supplies						
Kitchen Supplies						
Office Supplies						
Janitorial						
Field Trips						
Board/Parent meetings						
Insurance (Liability)						
Phone						
Publicity						
Recruitment						
Staff Development						
Travel						
Transportation						
Vehicle						
Loan Payments						
Fuel and Maintenance						
Insurance (Vehicle)						
Total Nonpersonnel						
Occupancy						
Mortgage or Rental Payments						
Utilities (gas, electric, water and sewer)						
Taxes						
Insurance (Property)						
Maintenance Agreements & Servicing for Building & Systems						
Landscaping and Snow Removal						
Capital Reserve to Replace Furniture/Equipment						
Total Occupancy						
Total Child Care Expenses						
NET OPERATING INCOME (total Income less total Expenses)						

NOTE: Some child care programs may be operated as part of a larger multi-service agency. Most lenders and certain funders will request operating budgets for the full agency as well as a specific budget breakdown for the child care program.