

OPERATING BUDGET

List the number of classrooms and maximum number of students per classroom.

Use the sample table below or create your own table for your budget. You may add or delete items from this budget. This is a starting point for your budget but YOU need to make any necessary changes. One size does not fit all centers. Give the reasons for additions or deletions at the end the budget.

PERSONNEL	Per Month	Per Year
Director		
Secretary/Receptionist		
Lead Teacher		
Assistant Teacher		
Cook		
Janitor		
Substitute Teacher		
TOTAL		

KITCHEN	Per Month	Per Year
Food		
Paper Supplies (napkins, plastic wrap, aluminum foil, etc)		
TOTAL		

OFFICE	Per Month	Per Year
Paper		
Pens/Pencils		
Printer Cartridges		
File Folders		
Staples		
Copier Maintenance		
Advertising		

Insurance		
Licenses		
Postage		
TOTAL		

CLASSROOM	Per Month	Per Year
Paper		
Crayons		
Paint		
Markers		
Glue		
Books		
TOTAL		

JANITORIAL	Per Month	Per Year
Cleaners/chemicals		
TOTAL		

BUILDING	Per Month	Per Year
Telephone Service		
Internet		
Electricity		
Water		
Gas		
Alarm System Monitoring		
Heat/AC Maintenance		
Totals		

Reasons for Additions/Deletions to the budget above.

Give the monthly and yearly totals for all categories above and determine the monthly and yearly operating costs for your center.

	Per Month	Per Year
Personnel		
Kitchen		
Office		
Classroom		
Janitorial		
Building		
Center Totals		

Based on the number of children your center will serve (from number of classrooms and maximum number of students per classroom above), determine your 90% enrollment number.

90% enrollment number _____

Determine your monthly fees by dividing your monthly center totals by the 90% enrollment number _____

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Review the resources provided and look at budgets you may find on line or from other sources. You will be creating your own monthly operating budget to determine what the monthly tuition will be for your center. Use the budget form provided and follow the directions. Remember that expenses that occur less frequently than once a month (ex. Every three months) must be accounted for in your monthly budget.

Item	0	½ Credit	Full Credit	Score
Classrooms and Student numbers (2 points)	Numbers not provided.	Numbers are incomplete.	Number of classrooms and number of students per classroom are provided.	
Additions and deletions (1 point)	No additions or deletions were provided.	Additions and deletions provided with no logical explanation.	Additions and deletions are complete and a logical explanation provided.	
Monthly totals (2 points)	Monthly totals in less than 70% of the categories are correct.	Monthly totals in 70% of the categories are correct.	Monthly totals in all categories are correct.	
Yearly totals (1 point)	Monthly totals in less than 70% of the categories are correct.	Yearly totals in 70% of the categories are correct.	Yearly totals in all categories are correct.	
90% enrollment number (2 points)	Incorrect.		The 90% enrollment number is correct.	
Monthly Tuition Fee (2 points)	Incorrect.		The monthly tuition fee is correct.	

SCORE

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