

This budget outline is designed to help you start thinking about what you need to create a budget for your organization. Remember to always consult with a professional accountant, your funding source and read your grant contract to make sure you stay compliant with grant guidelines. Your accountant should be well versed in Generally Accepted Accounting Principles (GAAP) which is a common set of accounting principles, standards, and procedures that must be followed in any business.

If you are funded by a grant, costs that are typically not allowed include, but are not limited to: the purchase or lease of land; the purchase or lease of vehicles; the purchase of buildings and structures; and major remodeling of buildings and structures. Again, check with your funding source and your grant contract for guidance regarding allowable and unallowable expenses.

Budget Items

1. Personnel Services

Include the salary totals for full-time, part-time and temporary personnel. Include vacancies. Include salaries paid by each funding source. For example, if a portion of a salary is to be paid by someone other than your main funding source, that portion should be identified as to who is responsible and the amount to be paid.

2. Employee Benefits

Budget all employee benefits you will be supporting, such as medical, dental, vision, and life insurance. Others to consider are paid time off, retirement benefits, healthcare spending or reimbursement accounts and long-term disability.

3. Contractual Services

Will you hire professional or technical expertise? Will you have someone perform a service, or render an opinion or recommendation?

4. Employee Travel

Estimate in-state travel and out-of-state travel. Look at your state website to reference approved mileage and per diem reimbursement rates.

5. Maintenance

- Repair or replacement of worn or broken furniture and equipment.
- Property Insurance

6. Supplies

- Office Supplies: materials needed such as copy paper, toner, pens, folders, etc.
- Education/Recreational: consumable materials to be used with families (ex: curriculum activities such as books and toys)
- Inventory: materials such as laptops, printers, cell phones, etc.

7. Operating Costs

- Printing and photographic
- Postage and mail
- Utilities
- Rent of land and buildings
- Rent of equipment
- Telecommunications including cell phone use for work purposes only
- Subscriptions and dues
- Employee Training- professional development, scholarships, etc.
- Advertising – radio spots, newspaper articles, flyers, brochures, etc.

8. Other Costs

Administrative Overhead – consult your grant guidelines, administrative overhead is often capped at 10%.



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