

Guidelines for Developing a Program/Project Budget

1. When building a budget, consider the following types of expenditures, activities, and time required to fulfill the program or project goals. For grant funded projects, be aware of restrictions or expenses not allowed by the specific funding agency.
 - Staffing
 - Faculty and Administrator Salaries (teaching, unit load, counseling, librarian, professional development, substituting, office hours)
 - Classified Staff Salaries (research, project management clerical, retention specialists, tutors, mentors, instructional aides)
 - Hourly employees (subs, short term, student assistants)
 - Benefits
 - Supplies and Material
 - Instructional supplies
 - Non-instructional supplies
 - Duplicating
 - Advertising and marketing
 - Computers, printers
 - Food
 - Other Operating Expenses and Services
 - Contract services
 - Maintenance costs
 - Subscriptions and memberships
 - Travel (conferences, mileage reimbursements)
 - Matching Funds
 - Can it be In-Kind – how document?
 - Dollar for Dollar – how document?
 - Indirect Costs / In-Kind Support
 - Payroll, Purchasing
 - Facilities, Maintenance
 - Human Resource, IT services
 - Check with CBO for negotiated federal indirect cost rate when applying for federal grant
2. Develop expenses and confer with College Business Office (CBO) early in the process.
 - [Salary Schedules](#) (verify with CBO and/or HR)
 - [Benefit Rates](#) (verify with CBO and/or HR)
 - Equipment (verify with CBO for similar programs/projects)
 - Supplies (check with CBO for similar programs/projects)
 - Contracts for specific services (check with CBO for similar programs/projects)
 - [Conferences and Travel](#) (check conference organization specific websites and SMCCCD forms to capture all potential expenses)
 - Matching Funds, Indirect Costs, In-Kind support (consult with CBO)
3. Be sure that the job description for the academic/classified position you are seeking funding for matches the staffing classification, corresponding salary, and meets the required skill set to complete the grant activity. Job Descriptions are available in the [Position Descriptions](#) folder in the District downloads.
4. Familiarize yourself with commonly used account codes (refer to pages 2-3).
5. Complete a Budget Summary by Expenditure Account Codes (see template – page 4).

Commonly Used Account Codes

1000's (Faculty and Administrative Salary)

1251 FT Counseling salaries

1252 Librarian

Part of Contract / Load

1258 (Coordination)

1259 (Special Projects other than coordination)

1310 Hourly teaching salaries

1320 Sub teaching salary

1329 Sub teaching salary for professional development

1429 Prof Dev Counselor FT-non-counseling

Hourly Basis

1451 PT Counseling salaries

1452 Hourly librarian

1458 Hourly coordination

1459 Other sub salary (counselor, librarian)

1495 Other Certified salaries

2000's (Classified Salary)

2120 Supervisory Exempt

2130 Clerical Retention Specialist

2210 Instructional Aides

2331 Sub hourly

2341 FT Clerical overtime salary

2392 Student Assistant salaries (hourly) – Tutors

2393 Peer Mentors

2394 Short-term hourly classified

3000's (Benefits)

3801 Permanent employee benefits

3802 Hourly employee/adjunct faculty benefits

4000's (Supplies & Materials)

4510 Supplies (\$500 or less)

4511 Non-inventoried equipment (\$500 - \$4999)

4580 Central Duplicating

5000's (Other Operating Expenses and Services)

5101 Stipends for students

5102 Stipends for non-students

5120 Lecturer Services (Independent)

5110 Consultant

5130 Contract Personnel (Independent)

5211 Conference expense (in state)

5212 Conference expense (out of state)

5220 Mileage

5621 Software and other software licenses

5690 Other contracted services

5694 Contracted printing services

5820 Postage

Note: See also pages 7-10 of [Purchasing Procedures and Contract Requirements](#) for additional account codes in the 4000s and 5000s. Note specific guidelines are listed for federal grants.

Budget Summary by Expenditure Account Codes

Account Codes	Description detailing time, activity engaged in, rate	Amount
1000s Faculty and Administrative Salaries		
2000s Classified Salaries		
3000s Benefits		
4000s Supplies and Materials		
5000s Other Operating Expenses and Services		
Matching Funds (describe sources)		
Indirect Expenses (describe sources)		
In-Kind Support (describe sources)		
TOTAL BUDGET		