Budget Planner

Personnel-Related Expenses

• Salaries or wages for program — exclude costs included in general operating / administration costs

• Estimated cost-of-living (COLA) increases

• Estimated “merit” pay increases

• Bonuses

• Increase in legal minimum wage

• Union-management compensation agreements

• Fringe Benefits
  • FICA (7.65%)
  • State Unemployment Insurance (SUI)
  • Health and dental insurance
  • Life insurance
  • Retirement (e.g., 401/K)
  • Childcare allowances
  • Other fringe benefits

• Uniforms and clothing / footwear, tools, safety equipment, etc.

• Hiring costs — employment ads, medical evaluations, drug screening, employment verification, license verification, background checks, etc

• Temporary, part-time or seasonal employees

• Consultants and contractors

• Volunteer costs

• Other personnel related expenses
Facility-Related Expenses

- Rent or mortgage payments — pro-rate as needed and remember to plan for increases

- Utilities — gas, electricity, water

- Telecommunications — phones, Internet, cellphones, projector
  - Installation
  - Equipment
  - Monthly charges
  - Long-distance costs

- Furnishings — Desks, chairs, lamps, file cabinets, tables, staff room (coffee maker, microwave, refrigerator, etc)

- Office supplies (consumables) — Paper, pens, folders, letterhead, envelopes, staplers, clips, etc

- Office equipment — computers and software, photocopier, printers and printing supplies (paper, ink cartridges), postage machine

- Inspection, maintenance, and repair of major mechanical systems — heating / cooling, plumbing, electric, fire and security alarms, elevator, etc

- Contracted services — janitorial, snow removal, accounting / payroll, window-washing, security, landscaping, etc

- Cleaning supplies

- Equipment lease fees and maintenance contracts, depreciation

- Subscriptions, memberships, dues

- Travel, mileage, parking

- Postage, packaging, shipping, courier services
• Professional development, staff training, technical assistance

• Meetings, meals, travel and accommodation, conferences

• Special events

**General Operating / Administration** (indirect expenses)

Expenses should be calculated on a fair (“market value”), logical, and consistent basis. Indirect expenses should be pro-rated or charged a flat rate (percentage).

• Executive and management staff

• Consultants

• Marketing and advertising — website design and maintenance, graphic design / production / publication, offset printing, video production

• Accounting and auditing

• Insurance

• Fundraising

• Evaluation

• Reports

• Front desk / reception

• Other