



## 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