

Budget Master List

(Items to kick start your budget – thought process)

- ❖ Personnel
 - Contract Labor - Professional - Salary
 - Full-Time
 - Part-time
 - Specialized Contract Labor
 - Consulting – Professional (lawyers, accountants)
 - Technical Assistance
 - Temps/Subs/Seasonal
- ❖ Fringe Benefits (These can, but do not have to be included – except for the FICA/Medicare Match)
 - Retirement
 - FICA Medicare
 - Vacation
 - Merit/Bonus
 - Insurance
 - Life
 - Health
 - Dental
 - Optical
 - Legal
- ❖ Related Personnel Costs
 - Unemployment
 - Workman’s Comp.
 - Licensure/Certificate Fees
 - Dues
- ❖ Travel & Transportation
 - In-state
 - Out-of-state
 - Mileage
 - Per Diem
 - Parking/Tolls/Other Fees
 - Meals/Lodging
 - Telephone/Communications
 - Transportation/Air Fare
 - Taxi/Limo/Etc.
 - Fuel
- ❖ Postage & Shipping
- ❖ Equipment
 - Purchases
 - Lease Fees
 - Service agreements
 - Vehicles
 - Insurance
 - Maintenance
 - Repairs
- ❖ Training
 - Tuition
 - Registration
 - Conferences
 - Books/Software/Videos
 - Refreshments/Catering
- ❖ Land Acquisition
 - Purchase Price
 - Interest fees
 - Clean up/refurbish

- ❖ Building/Renovation (Structures)
 - Purchase
 - Lease
 - Maintenance & Repairs
 - Insurance
 - Taxes
 - Filing fees
 - Utilities
 - Permits/Inspections
 - Survey Fees
 - Engineering Fees
 - Architectural Fees
 - Appraisal Fees
 - Landscape
- ❖ Contingency Fund – (This fund usually is a buffer for delays in constructions or remodeling)--average is 10 – 20% of building cost
- ❖ Legal or Professional Fees
 - Legal – Start-up
 - Legal – contracts
 - Accountant
 - Other
- ❖ Rent – communication & equipment
 - Office Lease
 - Telephone/Telecommunications
 - Phone (monthly), set-up, deposit
 - Internet (monthly), set-up, deposit
 - Utilities
 - Set-up fees
 - Any Deposits
 - Water, Trash, Sewer
 - Electricity
- ❖ Printing & Duplication
- ❖ Supplies & Materials
 - Office
 - Printed materials
 - Software
 - Finished Product inventory
 - Raw product inventory
 - Other supplies
 - Start-up supplies
 - Contractual Services (janitorial, windows, maintenance, other)
- ❖ Advertising
 - Printing
 - Postage
 - Shipping
 - Media
 - Website
 - Software
 - Professionally hired
 - Telecommunication/fax
- ❖ Administrative costs / Administrative Overhead
- ❖ Indirect Costs
- ❖ Evaluation
- ❖ Audits
- ❖ Debt Service
- ❖ Debt Reduction
- ❖ Underwriting Fees
- ❖ Feasibility Study
- ❖ Site Preparation
- ❖ Regulatory Issue – permits – Brownfield’s
- ❖ Other Expenses: Subcontracts, conference expenses, training, entertainment, awards, catering, other misc. expenses