



## Monthly Budget Expense Categories

### Budget Expense Classification

The *CASH BUDGETING CATEGORIES* below are listed in the order of typically highest expenses to typically lowest expense. The main categories (e.g., **Salary-Related Expenses**) are listed with their related sub-categories (e.g., Payroll Taxes, etc.) along with the items to be posted to these categories (e.g., FICA, FUTA, etc.). **ONLY** the main categories are listed on the Budget Control Report.

### Salary-Related Expenses

- Salaries (fixed salaries)
- Salaries (hourly salaries including extra salary checks, well pay, any cash payments, Temp Agency Expense)
- Payroll Taxes (FICA, FUTA, SUTA, Disability, Workman's Comp.)
- All Benefits (Health Insurance, Uniforms & Uniform Maintenance, Education, Christmas Club, Misc. Benefits)
- All Bonuses (Monthly, TC, Special, and Misc. Bonuses)
- Team Member Pension & Profit Sharing
- Meetings/Trips/Continuing Education (Travel, Use of Auto, Lodging, Meals, Fees, etc.)
- Other as determined

### Occupancy Expenses

- Office Rent (Office Rent, Storage sights, etc., and Other)
- Equipment Lease/Rental (Principal & Interest on Clinical equipment or furniture, Computers, Clerical Equipment and Furnishings, etc.)
- Computers (Computer System Software/hardware Support, etc.)
- Equipment (Non-Amortized: Computers, Telephone, Records, Sterilization, Laboratory, mechanicals, etc.)
- Computer Expense (Misc. Hardware & Software, etc.)
- Maintenance (Janitorial/housekeeping, Bldg/Grounds, Laundry Services,
- Repairs or Replacements (buildings, grounds, furnishings, mechanicals, etc.)
- Non-amortized/depreciated: furnishings, furniture, cabinets, etc.
- Parking (leased space, per-diem expense, etc.)

### Clinical Supplies Expenses

- Clinical Supplies (Dental Supplies, Clinical Papers, Instruments, Laboratory Supplies, Records Supplies)
- Refunds for products returned to manufacturers (*reduces* expense category)
- Misc. Dental Supplies (non-amortized/depreciated equipment, etc.)
- Records Taking expenses (film, processing, models, etc.)

### Telephone & Utilities Expenses

- Telephone (Monthly charges, Cell Phone charges)—NOT new phone hardware/software (=occupancy) nor Yellow Pages (=Promo/Ad)
- Utilities (gas, oil, electric, water/sewer, waste removal, etc.)

### Laboratory Expense

- Lab Supplies, Outside Appliance Lab, Outside Records Lab, Misc. Lab Expense
- Lab staff overhead, if exclusively work in lab and nowhere else in practice
- Invisalign expense (if used, should be kept track of separately elsewhere)



### **Clerical Expense**

All Printing (Forms, Brochures, etc.)  
Postage/Shipping (Stamps or Postage Meter Fills, Postage Meter Rental, UPS/FedEx/Etc.)  
Clerical Paper Products (for Bathrooms, Reception Area, etc.)  
Miscellaneous Clerical (Subscriptions, etc.)

### **Practice Promotion & Advertising**

Yellow Pages (etc., all pre-paid)  
Non-Patient Marketing (Meals, Entertainment, Dr/Staff-Lunches, Dr-Gifts, Referring Practice Gifts, Flowers, etc.)  
Patient Promotions (Mailouts, Juice Bar, Flowers, Debanding gifts, Pt. Motivational Programs, Other)  
Mailouts, Telemarketing, TV, Radio, etc.  
Contributions (Yearbooks, Charities, Donations, etc.)

### **Purchased Services**

Consultants (Super Support Program, pre-set contracted programs)  
Consultants (Impromptu programs)  
Legal, Accounting  
Collection Services  
Contracted labor, etc.  
Consultants (Misc.)  
Personnel Services

### **Miscellaneous**

Taxes/Licenses (non-payroll: Federal, State & Local Taxes, Licensing, Dues, etc.)  
Bank Charges and late fees not categorized elsewhere  
Credit Card Charges  
Miscellaneous insurance or interest (building, equipment, etc., not categorized in occupancy)  
Not otherwise categorized

### **Patient Cash Refunds**

For patient treatment (or for returned checks re-added in as income)

### **Doctor/Practice Expenses**

Salary/Compensation and related payroll taxes  
Insurance (Building, liability, auto, health, etc., whatever the doctor and not the practice owns)  
Bonuses, etc.  
Continuing Education (Meetings, seminars, books, periodicals, etc.)  
Automobile expense (Leasing, gas, repairs, etc.)  
Professional Fees/Licenses (Organization fees, licensing, dues, etc.)  
Reimbursement (for amounts paid by doctor, etc.)  
Doctor Pension & Profit Sharing

### **Depreciation/Amortization**

☺ IGNORED for budgeting since it is not a cash category; it is accounted for with cash/loan payments.

### **Petty Cash**

☺ IGNORED for budgeting since Petty Cash is categorized and added into the above expense categories.