

FINANCIAL BUDGET EXPLANATIONS

Please use this information to assist with preparation of budget pages

Personnel Costs: If a general purpose grant, this line item includes all salaries and wages paid to program attorneys, paralegals, administrative and other staff, whether employed directly or supervised by the program and whether part-time, full-time or temporary. If a project specific grant, please include only staff supported by IOLTA funding. ***This should NOT include any in-kind support.***

- **Attorneys:** Includes all salaries and wages paid to program attorneys whether part-time, full-time or temporary.
- **Paralegals:** Paralegal duties consist primarily of such activities as intake interviewing, case investigations, checking court records, legal research, client representation and administrative hearings, outreach and community work.
- **Administrative:** Administrative duties include clerical, receptionist, library and program administration assistance tasks.
- **Other:** Includes students and other types of workers.
- **Employee Benefits:** Includes community accepted fringe benefits paid on behalf of employees, such as retirement, FICA, health and life insurance, worker's compensation, unemployment insurance, tuition/loan reimbursement, and other payroll-related costs approved by the program's Board of Directors.

Non-Personnel Costs: ***This should NOT include any in-kind support***

- **Space:** Includes estimated rent, utility payments, and maintenance or janitorial expenses.
- **Equipment:** Includes lease or rental expenses for office furniture, fixtures, and equipment (except telephone). It also includes an estimate of maintenance costs for that equipment, whether pursuant to a service contract or an estimate of individual repair bills.
- **Supplies:** Includes all basic office accessories and supplies, including materials used in copiers, printing and postage, which may be recorded in special accounts. All equipment purchases under \$100 may be placed under this line item.
- **Telephone:** Includes estimates for the rent of telephone equipment and long distance calls. Similar and related expenses such as telegraph or other telecommunications should be included as well.
- **Travel:** Travel expenses directly related to specific client matters, circuit calls, administration of program, etc. While most travel placed in this category will be local or intra-state, interstate travel may also be included.
- **Training:** All non-personnel costs to be paid for with regular program funds, associated with the training or continuing education of staff members should be included here. Examples would be: travel to/from training events, per diem, conference registration fees or tuition, purchase of training materials, rent for facilities used in a training event, etc. Materials/equipment purchased for training with a value in excess of \$100 should be reported under "Capital Additions." Program personnel costs should not be included here.

- **Library:** Includes expenses for the maintenance and normal expansion of office libraries, including subscriptions to periodicals, books, reference materials, and multiple volume sets of law books. Capital additions to the library holdings over \$100 should be included under “Capital Additions.”
- **Insurance:** Includes professional liability insurance, bonding, property insurance (fire and theft) and liability insurance for property and automobiles.
- **Audit:** Includes expenses for auditors.
- **Litigation:** Includes court costs, witness fees and expenses, sheriff fees, courthouse copying fees, and other expenses incurred but not recovered in litigation on behalf of eligible clients.
- **Capital Additions:** Includes equipment and library purchases over \$100 per item and other major expenses that occur infrequently (e.g., major renovation). Items included should be certain expenditures (e.g., report "office equipment" rather than "typewriters, dictating equipment, adding machines," etc.) Please itemize costs in excess of \$500 on the footnotes page.
- **Contract Services:** Includes two sections: one for all payments to private attorneys who provided legal services to clients and the other for service to the program, such as legal counsel for program operations, consultant fees, exclusive of those paid for training, use of a computer service bureau, bookkeeping or other account services, etc. Please itemize costs in excess of \$500 on the footnotes page.
- **Other:** Includes all program expenses not included above. Please itemize costs in excess of \$500 on the footnotes page.