

## Sample Form for Creating a Budget

This spreadsheet form was developed by Donald D. Becker, M.B.A., J.D. It is very generic and each attorney/office needs to develop one for its particular needs and goals.

### Cash Flow Information to Draft a Budget

Category	Year to Date	Adjusted Average	Describe Adjustment
Income			
Fees: Legal Services			
Fees Other Revenue taxed			
GR tax receipts			
Other (interest, copies, postage)			
Rental:			
Note Receivables			
Total Income			
Space Expense:			
Office Rental			
Storage Rental			
Space Maintenance			
Mortgage Payments			
Maintenance			
Expenses:			
Staff Salaries w/bonuses			
FICA Match			
FUTA			
SUTA			
Insurance			
Other (health club, etc.)			
C.L.E.			
Subtotal			
Administrative Expenses			
Telephone: Use			
Telephone: advertising			
Office Supplies			
Postage			
T&E: admin			
T&E: P.R.			
Insurance			

Professional Services: Acct			
Professional Services: Computer			
Professional Services: Other			
Subscriptions			
Taxes			
Auto expenses			
Refreshments			
library/subscriptions			
copier maintenance/repair			
Equipment maintenance (service agreements)			
Equipment purchases (computers, software, >\$50)			
Marketing:			
Advertising (non-phone)			
P.R. (Non-T&E)			
Interest Expense			
Finance charges; penalties			
L.O.C Draws			
L.O.C. Payments			
ATTORNEY Compensation/Benefits			
Payroll			
FICA			
FUTA			
SUTA			
Health Insurance/club			
CLE; Dues			
Sub-total			
Total Expenses			
Before Tax Profit			
Profit sharing contributions			
YEAR 1			
YEAR 2			