

Unspent Wages Worksheet Instructions



To create budgets that are responsive to the children and families we serve, Head Start programs must maintain accurate expenditure projections. Budget forecasting can help programs anticipate expected expenditures and reallocate funds. Fixed overhead costs like wages and fringe benefits are both significant and predictable. Staff vacancies may require budget adjustments and should be tracked by both human resources and fiscal personnel. This electronic worksheet will help programs calculate unspent salary and fringe benefit dollars related to under staffing. It can also help agencies re-budget these funds for other one-time programmatic expenditures. Fiscal and programmatic teams can use this worksheet to guide collaborative discussions as they plan for the future.

Instructions for how to use the unspent wages spreadsheet.

- Column A Enter the title of the position that is unfilled. Enter one person, one position per line.
- Column B Enter the annual wages for the position.
- Column C Leave blank. This will auto-fill based on other data.
- Column D Enter the number of weeks the position works annually. 1 is a place holder but you need an actual number of weeks.
- Column E Enter the number of hours scheduled per week.
- Column F Leave blank. This will auto-fill based on other data.
- Column G Enter the number of weeks the position will be vacant.
- Column H Leave blank. This will auto-fill based on other data.
- Column I Enter the position's fringe rate or an estimate of fringe rate.
- Column J Leave blank. This will auto-fill based on other data.

Unspent Wages Worksheet



National Center on
Program Management and Fiscal Operations

Worksheet

Position	Annual Wage	Annual Fringe	Annual # of Weeks Working	Scheduled Hours per Week	Weekly Wages	Vacancy (weeks)	Unspent Wages	Fringe Rate	Unspent Fringe
Sample- Cook	\$40,000.00	\$10,400.00	36.00	40.00	\$1,111.11	5.0	\$5,555.56	26%	\$1,444.44
		\$0.00	1.00	1.00	\$0.00	1.0	\$0.00	1%	\$0.00
	\$1.00	\$0.01	1.00	1.00	\$1.00	1.0	\$1.00	1%	\$0.01
	\$1.00	\$0.01	1.00	1.00	\$1.00	1.0	\$1.00	1%	\$0.01
	\$1.00	\$0.01	1.00	1.00	\$1.00	1.0	\$1.00	1%	\$0.01
	\$1.00	\$0.01	1.00	1.00	\$1.00	1.0	\$1.00	1%	\$0.01
	\$1.00	\$0.01	1.00	1.00	\$1.00	1.0	\$1.00	1%	\$0.01
	\$0.00	\$0.00	1.00	1.00	\$0.00	6.0	\$0.00	1%	\$0.00
	\$0.00	\$0.00	1.00	0.00	\$0.00	0.0	\$0.00	1%	\$0.00
	\$0.00	\$0.00	1.00	1.00	\$0.00	6.0	\$0.00	1%	\$0.00
	\$0.00	\$0.00	1.00	0.00	\$0.00	0.0	\$0.00	1%	\$0.00
Totals	\$40,005.00	\$10,400.05	46.00	48.00	\$1,116.11	23.00	\$5,560.56		\$1,444.49

Current Budget for Wages and Fringe	\$40,005.00	\$0.05	
New Budget	\$34,444.44	\$0.00	
Unspent	\$5,560.56	\$0.05	
Total to Rebudget			\$7,005.05