



OVERHEAD GUIDELINE

General Guideline For Average Monthly Costs and Expenses Percentage:

- A. Payroll.....25-30%
(Practice Owner , family & Assoc. Fees not included)
- B. Lab costs.....7-10%
- C. Supplies.....6%
- D. Occupancy Expenses.....6%
 - mortgage/rent
 - office insurance
 - office utilities
 - repair and maintenance
 - office maintenance/cleaning
 - office furnishing
- E. Administrative Costs.....6%
 - office supplies
 - new business equipment
 - legal/accounting
 - dues and licenses
 - malpractice insurance
 - business overhead insurance
 - postage
 - magazines
 - real estate taxes
 - telephone expenses
- F. Improvement of the Office.....5%
 - Leasehold/physical improvements
 - new dental equipment
 - continuing education
 - donations
- G. Marketing.....1-7%

Total monthly overhead GOAL.....55-60%