

Detailed Line-Item Budget Creation

Budgeting and Financial Planning

Learning Objectives

- Recognize the key elements of a line-item budget
- Distinguish between direct and indirect costs
- Create clear budget categories for personnel and non-personnel expenses
- Develop a defensible budget that aligns with program goals

Introduction to Line-Item Budgets

- A breakdown of all anticipated expenses by category
- Offers transparency for funders and stakeholders
- Reflects your scope of work and project objectives
- Can be adapted for multi-year or short-term grants

Key Components of a Line-Item Budget

- Personnel
 - Salaries, wages, and fringe benefits
- Operational Costs
 - Rent, utilities, technology, insurance
- Program Materials
 - Supplies, equipment, curriculum resources
- Administrative Costs
 - Possible indirect or overhead expenses



Personnel Costs

- Staff Positions
 - Define roles and responsibilities
- Salary vs. Hourly Wages
 - Show calculation based on time committed to the project
- Fringe Benefits
 - Health insurance, retirement contributions, payroll taxes
- Allocations
 - Indicate percentage of time spent on project if positions are shared

Description					
Item Description	Number of Staff	Annual Salary	Percentage of Time per Year 1	Percentage of Time per Year 2	F
Project Manager	1	\$96,000	100%	100%	1
Development Director (securing sustainable funding beyond 3 years)	1	\$96,000	80%	80%	8
Legal Research Assistant (24 hr/ mo x 12 mo=288) 17.00/ hr 3 years	1	\$4,896	50%	50%	5

Non-Personnel Costs

- Equipment & Supplies
 - Computers, furniture, teaching materials
- Travel & Training
 - Mileage, conference fees, lodging if applicable
- Contracted Services
 - Consultants, specialized vendors, external evaluators
- Miscellaneous
 - Marketing, printing, postage—only if justified

Other	Item Description	Units	Cost per Unit
Participant Support Costs	Travel for workshop participants 100 per year includes instructors: Per trip:\$750 RT airfare, \$100 avg per diem x 4.5 days, \$225 avg lodging x 3 nights= 1,875	300	\$1,875
Subawards	Partner Subaward	1	\$344,898
	Community Partner Subaward	1	\$793,361
Other Costs	Printing materials (flyers, mailers, etc.)	9	\$4,500
	Radio public service announcements (PSAs)	6	\$1,500

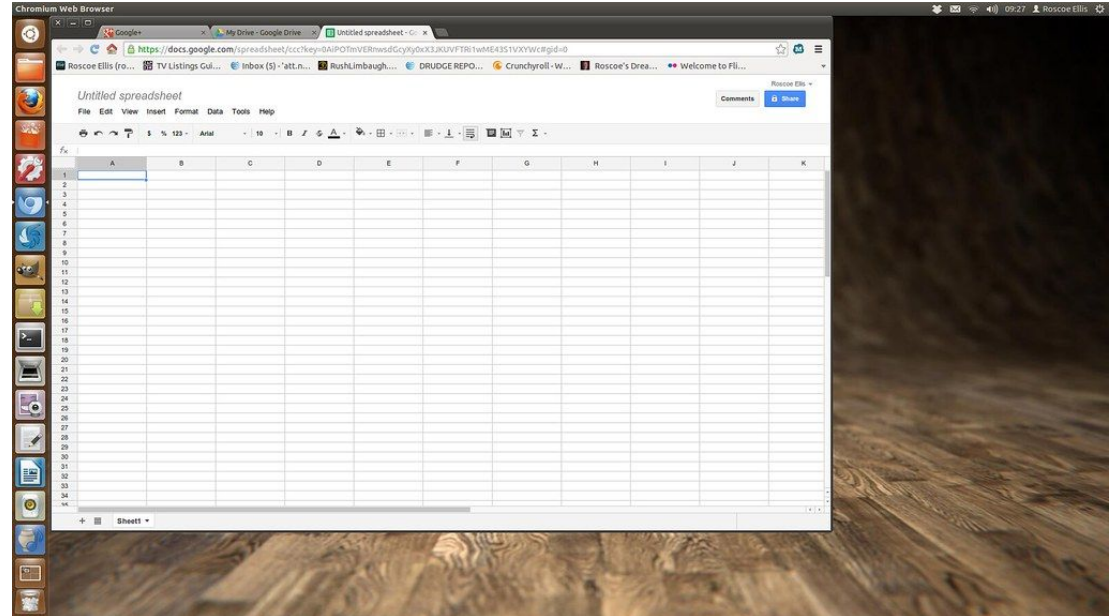
Reflection Slide

- Consider the budgets you have submitted as part of your grant applications
- How detailed have your previous budgets been?
- Where do you see the most room for improvement in line-item clarity?



Budgeting Tools & Templates

- Spreadsheets
- Excel or Google Sheets for quick setup
- Grant Management Software
- Integrated tools for multi-year tracking
- Cloud-Based Solutions
- Shared access for team collaboration
- Organization-Specific Templates



Common Pitfalls & Best Practices

- Pitfalls
 - Overgeneralizing expenses (“Supplies – \$5,000”)
 - Forgetting fringe or indirect costs
 - Failing to link the budget to other parts of the proposal
- Best Practices
 - Use consistent labeling across your proposal and budget
 - Keep backup documentation for major items
 - Quotes, cost estimates

Putting It All Together

- Align line items with your project narrative
- Demonstrate rationale for each cost
- Ensure transparency to build funder confidence
- Leave room for flexibility in case adjustments are needed mid-project

Key Takeaways & Next Steps

- Detailed line-item budgets clarify your financial plan for funders
- Transparency and specificity build trust
- Draft or refine your budget using best practices
- We'll explore indirect cost calculations, budget narratives, and more in upcoming sessions