Guide to Planning Budget Preparation

Concept paper submissions should include a brief **one-page** Line Item Budget and Budget Narrative for a planning grant. The Line Item Budget should specify how the planning grant funds would be used for the activities described in the concept paper during the planning period. The Budget Narrative should provide a short narrative for each line item included in the Budget that describes how specific budget lines will be used.

Line Item Budget: This budget should list all the appropriate accounts where money will be spent (e.g., personnel, consultants, etc.) and the anticipated costs of the project in each of these accounts.

A sample budget can be found below. The line items outlined in the sample budget indicate items commonly found in budgets for planning grants, but the organization's budget may be different. Likewise, the sample budget does not indicate recommended amounts for particular line items.

Indirect costs may be included in the budget and should be calculated at up to 10 percent of the subtotal of direct costs.

Use whole dollar amounts in creating the budget.

Lilly Endowment recommends working closely with those responsible for accounting procedures and financial policies in the organization to create a budget that aligns with those procedures and policies.

Budget Narrative: This narrative should accompany the proposal and include a brief written explanation of how the costs were calculated for each line item in the budget.

Budget Sample For Planning Grant

Legal name of organization

EXAMPLE EXPENSES:	AMOUNT:
Personnel	
Director (part time)	$15,000
Administrative Asst. (part time)	6,000
	$21,000
Administrative Costs	
Office supplies and postage	$6,000
Printing	500
	$6,500
Consulting	
Planning consultants	$7,500
Stakeholder gatherings	1,650
	$9,150
Survey/Study	
Focus groups	$5,000
Surveying network partners	3,000
	$8,000
Subtotal Direct Costs	**$44,650**
Indirect Costs (up to 10 percent of Subtotal Direct Costs)	**$4,465**
TOTAL EXPENSES (up to $50,000)	**$49,115**

NOTE: *These budget categories and line items are used for illustrative purposes only. They do not include all the types of items the Endowment may fund. If the project involves other expenses the organization wishes the Endowment to consider, please include those items in the budget. Please do not include line items from this budget sample if they do not apply.*