**General Guidelines for Project/Program Budget and Budget Narrative**

* In the Program Budget worksheet provided, include the budget for the **specific** program described in that application. Budget should include only the expenses and revenues allocated to this program. However, if requesting a grant for general operations, you should provide your organization’s entire budget. Itemize expenses in each category. Please round all numbers to the nearest whole dollar. You may change the Expenses/Revenue titles to match your line items. You may also add rows to fit your needs. Total program expenses and anticipated revenues should equal or approximate one another. *We have included a sample budget on the 2nd tab of the Program Budget excel worksheet for your reference.*
* The program budget should:
  + For personnel expense, identify each position, salary and percentage of time devoted to the program.
  + Identify each item of equipment and its cost.
  + If you are requesting funds for any single expense (other than personnel) that exceeds $5,000 (equipment, professional services, etc), please upload the bids/quotes into the “Other Documents” section on the application. *Remember to scan as one document.*
  + Make sure information discussed in application and budget narrative matches the program budget.
  + All In-Kind expense must be offset in the revenues column as In-Kind support.
  + Please provide detail of Other Expenses and In-Kind expenses. This can be done by either adding rows to the Program Budget, or including the detail in the Budget Narrative.
  + For Travel Expenses:
  + Please use the mileage rate in effect currently. This can be obtained using the following link. <https://www.irs.gov/tax-professionals/standard-mileage-rates/>.
  + For Lodging, and Meals/Incidentals:
  + Although we don’t require the use of the published lodging per diem and meals/incidentals per diem, you can find those rates at <https://www.gsa.gov/perdiem> if you choose.
  + The application allows you to add up to 10% of total project expenses for Indirect Costs. If the nature of your funding request is for general operations and includes the entire budget for the year, you must enter $0 for Indirect Costs. On the other hand, if your funding request is for a specific program or project, please do not allocate personnel expenses for non-program staff in the Personnel Expenses section. These are indirect costs and should be accounted for in the Indirect Costs line item, subject to the 10% limitation. Please describe the nature of the Indirect Costs in the Budget Narrative.
  + Please double check the Totals, and make sure the formulas built into the spreadsheet are picking up all applicable cells, *particularly if you added rows to the spreadsheet.*
  + When you are listing Other Revenue Sources at the bottom, please only list committed or pending funding sources applicable to the Legacy Foundation’s funding period. Please also complete all columns for all Other Revenue Sources listed. Make sure you indicate the status (i.e. applied, pending, will submit on \_\_\_) and the date!
  + If submitting a budget for a multi-year grant (must have prior approval), then in addition to the master budget, each year needs its own tab.
* Please provide a budget narrative, and include all items required in the instructions. Be sure to expand on any particular line item included in the budget, if additional explanation is necessary for a better understanding of your project/program.