# Instruction Guide for the Johnston County ABC Board

**FY 2025 / 2026 Community Health & Wellness Annual Grant Program Budget**

## Guidelines for SECTION E: PROJECT/PROGRAM BUDGET

The budget section is the backbone of the grant proposal. All line items must be specific to your project/program and tie back to the grant focus of alcohol and/or substance abuse (substance use disorder) education, prevention, treatment and/or research thereof and be explained in your budget narrative. Some grant evaluators turn right to the budget before even reading the proposal to see what the money will be used for. Project/program activities MUST drive the budget.

If you are applying to the Annual Grant Program, download, complete and email the FY2025 / 2026 Annual Grant Program Budget and Narrative Excel spreadsheet, which includes **3 tabs** for the *Project & Org Budget*, *Project Line-item Budget Detail* and *Project Budget Narrative* worksheets (tabs).

Both Excel and PDF file types are allowable for email. If you choose to email a PDF, please be sure ALL sections (tabs) of the budget are viewable. Failure to upload all sections of the budget can result in disqualification from the grant cycle.

When you save the worksheet for email, give the file a name that identifies your organization and the type of required document it represents. For example, a budget for the project/program could be named: **OrgName-AGPBudget**.

## Steps for Completing Each Budget Tab

### PROJECT & ORG BUDGET tab

* Enter the Organization Name and Federal ID number.
* Complete the “This Request” (Green) column (this column is the basis for the grant your organization is seeking).
  + Go right to the Expenses section and enter only the expenses that your grant request is looking to have reimbursed by the ABC Board.
  + These expenses will automatically total in the Wayne County ABC Grant line for Income Sources found above.
* Complete the “Total Project Budget” (Yellow) column (this is the project/program that the ABC grant request is associated with).
  + Include all sources of income for this project/program (the Johnston County ABC Grant line will already be filled in).
  + Include all expenses for this project/program.
    - This should include the items already in the “This Request” (Green) column, as well as additional items associated with the project/program, but not part of the ABC grant request.
  + Once this column is fully completed, ideally the bottom line will be zero or positive indicating that the project/program is budgeted as “Fully Funded.” If the bottom line is negative, additional explanation may be requested as to the viability of the project/program.
* Complete the “Total Organizational Budget” (Blue) column.
  + Include all income sources for the organization overall (the Johnston County ABC Grant line will already be filled in).
    - This should include the items already entered in the “Total Project Budget” (Yellow) column as well as all other sources of income for the organization overall.
  + Include all expenses for the organization overall.
    - This should include the items already entered in the “Total Project Budget” (Yellow) column as well as all other expenses for the organization overall.
  + Once this column is fully completed, ideally the bottom line will be zero or positive indicating that the organization is budgeted as “Fully Funded.” If the bottom line is negative, additional explanation may be requested as to the viability of the organization.

### PROJECT LINE-ITEM BUDGET DETAIL tab

* Fill this sheet in to give more detail to the “Total Project Budget” (Yellow column in Project & Org Budget tab) line items. Note: ALL project/program costs must be outlined in the *Project Line-item Budget Detail* and subsequently explained in the *Project Budget Narrative* as to how the costs tie back to the proposed project/program and, ultimately, to a focus of alcohol and/or substance abuse (substance use disorder) education, prevention, treatment and/or research. Please be specific – using “TBD” or a similar explanation will raise red flags for your budget.
* Non-allowable costs include sub-grants, sub-contracts and operating costs as defined:
  + Sub-grant: when a grantee makes grant awards from the funds received through its ABC grant.
  + Sub-contract: when a grantee hires a contractor who then awards a portion of the existing contract to another individual or entity.
  + Operating Costs: expenses associated with the maintenance and administration of a business on a day- to-day basis, including funds for staffing and rent.
* Show amounts for each line that are to be funded by the ABC Board.
* Show amounts and sources for other income for the project/program.
* Amounts will automatically subtotal after each category and total all line-items at the end of the worksheet.
* The *Project Line-item Budget Detail* should match the *Project & Org Budget* “Total Project Budget” (Yellow) column perfectly. There should be no “surprises” in a budget.

### PROJECT BUDGET NARRATIVE tab

* The *Project Budget Narrative* must explain in detail how line-items in the *Project Line-item Budget Detail* tie back to the proposed project/program and, ultimately, to a focus of alcohol and/or substance abuse (substance use disorder) education, prevention, treatment and/or research. Please be specific – using “TBD” or a similar explanation will raise red flags for your budget.
* If staff will be hired for this project/program and have not yet been identified, use “To Be Hired” for the name and then identify the job title. If you are requesting fringe benefits, include it in the hourly rate combined with salary.
* Be specific if you use the “Other” section for items/services. No assumptions will be made and no “etc.” will be considered. All line items must be specific to your project/program.
* Cost estimates should be credible and realistic. Inflated budgets will damage your credibility.
* Never use the word “miscellaneous” in your line-items or narrative. The project/program budget clearly enumerates the resources required to carry out the project/program that is being proposed for funding.
* Skip categories where you have no expenses for your project/program.