King County
Department of Local Services
We're here for you.

2026 Participatory Budgeting - Budget Worksheet Guidance

Creating your budget

Think of a budget sheet like a shopping list for your project. It shows what you are spending money on, how much it will cost, and what the money is paying for.

How to make a budget sheet

WHAT ARE WE BUYING/PAYING FOR?	HOW MUCH?	WHAT IS THE MONEY FOR?
STAFF TIME	$5,000.00	Paying people to do the project work
SUPPLIES	$1,000.00	Materials needed for the project
TRAINING	$2,000.00	Paying for training or workshops
TRAVEL	$500.00	Mileage or transportation
OTHER COSTS	$500.00	Other project expenses
TOTAL	**$9,000.00**	**TOTAL PROJECT COST NOT TO EXCEED**

Things to remember

Cash payments are not allowed.

Easy way to remember

1. What do we need to pay for? (Expense)
2. How much will it cost? (Amount)
3. What is the money being used for? (Description)

Connect it to your timeline

- Your timeline tells you when the work happens.
- Your deliverables tell you what should be completed.
- Your budget tells you how much money is needed to do the work.

Budget examples

Below are examples you can reference for general categories.

Project: After-school program

ITEM NUMBER	EXPENSES	ESTIMATED COST	BREAKDOWN/DETAILS

1	Payroll	$7,200	• **1 Program manager** ($35/hour)
			• **1 Admin staff** ($25/hour)
			• **Program length:** 6 months
			• **Hours per week for the program:** 5
			• **Expected hours per role per week:** 20
			  ○ **Total work hours for each role:** 20 **hours/week × 6 months =** 120 hours for the program
			  ○ **Program manager pay: $35 × 120 hours =** $4,200
			  ○ **Admin staff:** $25 × 120 hours = $3,000
			  ○ **Total payroll cost:** $4,200 + $3,000 = $7,200

2	Supplies and materials	$1,000	• **Art supplies** • **Gym equipment**
3	Training and workshop	$1,500	• **Hired an organization to lead two workshops** • **Cost of student per workshop:** $25 • **Target number of students per workshop:** 30 ○ **Total:** 2 workshops × (30 students × $25) = $1,500

4	Snacks and drinks	$18,000	• **Drink and small snacks per student** *(e.g., sliced apples, granola bars):* $5.00
			• **Number of students per day:** 30
			• **Program days:** 120
			  ○ **Cost of snacks/drinks per day:** 30 students × $5 = $150 per day
			  ○ **Total cost of snacks/drinks:** $150 × 120 program days = $18,000

Estimated cost total: $27,700

Project: Food bank operations

ITEM NUMBER	EXPENSES	ESTIMATED COST	BREAKDOWN/DETAILS

1	Payroll	$68,000	• **Operations director** ($55.96/hour)
			• **Senior manager of volunteer engagement** ($47.61/hour)
			• **Operations coordinator:** ($35/hour)
			• **Program length:** 6 months
			• **Total work hours for each position:** 490.7
			  ○ **Operations director pay: $55.96 × 490.7 hours =** $27,459.87
			  ○ **Senior manager of volunteer engagement pay: $47.61 × 490.7 =** $23,368.63
			  ○ **Operations coordinator pay: $35 × 490.7 =** $17,174.50
			  ○ **Total payroll cost: $27,459.87 + $23,368.63 + $17,174.50 =** $68,000

2	15% overhead	$10,200	**Overhead costs for administrative staff salaries**
3	Food	$21,800	**Food costs to stock food bank**

Estimated cost total: $100,000

Project: One-day community event

ITEM NUMBER	EXPENSES	ESTIMATED COST	BREAKDOWN/DETAILS
1	15% Admin fee	$6,525	The percentage of your total reimbursement costs *(e.g., $5,000 reimbursement will receive an automatic 15% admin fee, totaling $750)*.
2	Security and safety	$2,500	Security guards, first aid kit, etc.
3	Entertaining and programming	$19,475	Entertainment
4	Event rental supplies and infrastructure	$16,000	Rentals for event, stage
5	Marketing and communications	$2,500	• Print and digital media • Advertising
6	Administrative event costs	$2,000	Permits, event insurance, etc.
7	Decorations	$1,000	Balloons, banners, table decorations, etc.

Estimated cost total: **$50,000**

Worksheet - Creating a budget table from your expense details

Totals in Table 1 and Table 2 should be the same.

Table 1 – Budget table

1. Group your expenses into general budget categories.
2. Add up the costs for each category and enter the total into Table 1.

ITEM NUMBER	GENERAL BUDGET CATEGORIES	ESTIMATED CATEGORY COST
1		
2		
3		
4		
5		
6		
7		
8		

Estimated cost of budget categories: 0

Table 2 – Expense detail

1. List all expense details you expect to have. Include as many details as possible.
2. Enter the estimated cost for each expense.
3. Enter the number of the general budget category from Table 1 that each expense belongs to.

Example

ITEM NUMBER	EXPENSE DETAILS (BRAINSTORM THE DETAILS)	ESTIMATED EXPENSE COST
1	Admin Staff - $25/hour *(e.g., at $x/hour; person to help with timesheets, receipts, and invoicing at x hours a week, for a total program cost of x.)*	$1,000
2	Office supplies *(electronic equipment cannot be purchased)*	$100

Expense detail table

ITEM NUMBER	EXPENSE DETAILS (BRAINSTORM THE DETAILS)	ESTIMATED EXPENSE COST
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		

Estimated total cost of expenses: 0