

Budget Justification (FY 2009) - Example

I. OBJECT CLASS BUDGET

OBJECT CLASS CATEGORIES	PROPOSED BUDGET FY 2009
1. PERSONNEL	\$ 50,000.00
2. FRINGE BENEFITS	\$ 8,400.00
3. TRAVEL	\$ 2,900.00
4. EQUIPMENT	\$ 5,100.00
5. SUPPLIES	\$ 1,200.00
6. CONTRACTUAL	\$ 2,000.00
7. CONSTRUCTION	N/A
8. OTHER	\$ 1,300.00
9. TOTAL DIRECT CHARGES	\$ 70,900.00
10. INDIRECT CHARGES	\$ 13,311.00
TOTAL PROJECT COST	\$ 84,211.00
FEDERAL SHARE	\$ 80,000.00
NON-FEDERAL SHARE	\$ 4,211.00

II. BUDGET NARRATIVE

1. PERSONNEL:

Environmental Program Manager	\$ 39,250.00
Water Technician	\$ 9,625.00 *
GIS Specialist (5%)	\$ 1,125.00

* 50% of Water Tech salary will be covered under new §XYZ program grant

2. FRINGE @16.8%:

Environmental Program Manager	\$ 6,595.00
Water Technician	\$ 1,615.00 *
GIS Specialist	\$ 190.00

*50% of Water Tech fringe will be covered under new § XYZ program grant

3. TRAVEL/TRAINING (see breakdown of costs)

Environmental Program Manager	
1 trip to Washington, D.C./National Conference	\$ 1,812.00
1 trip to Dallas, Texas/other regional training	\$ 250.00
Water Technician	
1 trip to Dallas, Texas/other regional training	\$ 250.00
4 day trips to Capital City	\$ 588.00

4. EQUIPMENT

\$ 5,100.00

In FY 2009, include ¼ cost of new pickup truck; cost shared with GAP and Air Programs

5. SUPPLIES (see breakdown of field supplies costs)

General office supplies	\$ 250.00
Field supplies	\$ 950.00

6. CONTRACTUAL (see breakdown of cost below)	\$ 2,000.00
7. CONSTRUCTION (NOT APPLICABLE)	
8. OTHER (see breakdown of costs below)	\$ 2,000.00
9. TOTAL DIRECT CHARGES	\$ 70,900.00
10. INDIRECT COSTS (22.79% on salary and fringe)	\$ 13,311.00

BREAKDOWN OF TRAVEL COSTS:

Trip to Dallas, Texas, or other regional training:

Hotel for one night @ \$90.00/night	\$ 180.00
Per Diem for 4 quarters @ \$11.50/quarter	\$ 46.00
Airfare @ \$125.00/trip	\$ 250.00
Taxi, Parking, Other	\$ 24.00
Total	\$ 500.00

National Conference/Training:

Hotel for five nights @ \$95.00/night	\$ 475.00
Per Diem for 20 quarters @ \$10.50/quarter	\$ 210.00
Airfare @ \$712.00/trip	\$ 727.00
Car Rental/Other	\$ 400.00
Total National Trip	\$1,812.00

Five Day Trips to Capital City:

Mileage @ 232 x \$0.485	\$ 112.50
Per Diem for 3 quarters @ \$11.50/quarter	\$ 34.50
Total for Day Trip	\$ 147.00

BREAKDOWN OF FIELD SUPPLIES COSTS

Gas & maintenance, 1 vehicle	\$ 775.00
Other	\$ 175.00

BREAKDOWN OF CONTRACTUAL COSTS

ABC Labs (nutrients, general chemistries)	\$ 500.00
NFLL (chlorophyll <i>a</i> , algal scans)	\$ 500.00
NFLL (benthic invertebrate taxonomy)	\$ 500.00
UIC (macrophyte taxonomy)	\$ 500.00
Total	\$ 2,000.00

BREAKDOWN OF OTHER COSTS

Registration Fees for National Conference	\$ 100.00
Phone: \$30.00/month x 12 months	\$ 360.00
Shipping and postage estimated:	\$ 250.00
Long distance charges estimated:	\$ 350.00
Space charges:	\$ 240.00 *
Total	\$ 1,300.00

*The Tribe's approved space charges are defined as \$1 per square foot. The two FTEs under this grant share office space of 150 square feet in the Resource Management building. In addition, the Office of

Water Protection shares laboratory space of 306 square feet with the tribal Air Program. This space usage could justify charges of \$8,000 per year for the office space, and a portion of lab space charges.

Detailed Budget Narrative (FY 2009) - Example

NOTE: The purpose of this example is to provide information on what can be included in a Detailed Budget Narrative. The total dollar amounts listed in this Example will not calculate, and are separate from numbers calculated in the Budget Justification Example.

Personnel and Fringe

The budgeted amount under salary and fringe will cover a 1.0 FTE biologist position, 1.0 FTE wetlands specialist position, and 1.25 FTE water quality technician positions under the base water and wetland program. The remaining portions of the positions will be paid out of other grant or project funds. The primary responsibility of these positions under this grant will be to carry out the work-plan outlined above and assist with preparing and submitting quarterly and annual reports to the Project Officer. Total salary and fringe for the period is estimated at \$101,700.

Travel

The budgeted amount under travel will cover mileage, per diem and lodging to attend pertinent meetings and training seminars associated with work outlined above. The total estimated travel budget is \$1,500.

Office/Field Supplies and Equipment < \$5000

Office and field supplies that are specific to the waters and wetland programs may include; GIS mapping supplies, pH and conductivity calibration solutions, sample containers, preservatives, bottles, life jackets, experimental nets, labels, etc. The purchase of the ARC/INFO license, software and aerial photography is also included in this line item. The line item for the NPS Reduction Education Project to cover educational activities such as the annual groundwater festival, informational brochures, ads, etc. is estimated at \$2,500 for FY09. A total of \$3,456 has been budgeted to purchase two new computers and printers - one to purchase a notebook computer to allow the wetland program to use ARC/GIS at meetings and presentations. The other computer will replace an old water program computer used for data entry and analysis. \$1,475 was budgeted to purchase additional stream gauge equipment (solar panels, modems, sample bottles, etc.). Lastly, \$10,450 was set aside for miscellaneous field and lab equipment as part of our base water and wetland programs to replace small equipment such as DO probes, pH meters, plotter pens, etc. The above equipment is necessary to carry out project objectives and compliments, not replace, all other equipment purchased with CWA 106 funds. The total office and field supply budget for the period is \$6,555.

Repairs and Maintenance

Includes costs associated with vehicles, lab, and field equipment repair and maintenance (gas, oil, scheduled services, repairs, etc.) The total budget for the period is \$ 4,445.

Contractual Services

Costs include \$4,000 to prepare the annual monitoring well report required under 40 CFR 258 and \$3,140 to cover base water and biological sample analysis. Although most of the biological samples will be enumerated and identified in-house, 10-20% will be checked by an independent source as part of our quality assurance plan. All of the water samples will be contracted out for analysis. \$1,500 has been budgeted to cover software training, statistical

data analysis and consultation to assist with the detailed statistical analysis of lake and stream biological data. The total for contract services is \$8,440.

Equipment (> \$5000)

A total of \$5,624 was budgeted to purchase Acoustic Doppler Flowmeters for the Raccoon River.

Other

The Coffee Bean DNR pooled direct costs are estimated to be \$33,848 (13.5% of salary plus fringe) and the Coffee Bean DNR pooled direct facilities costs, based on square footage of office space, are estimated to run \$29,154. The Coffee Bean DNR administrative and facility direct cost pools were implemented upon a recommendation of the OIC Auditors to better reflect office space allocation and other shared expense costs. Pool costs include necessary office supplies such as normal desktop supplies (pens, pencils, paper clips, etc.), computer paper, toner, file folders, photo copier services, a new chair and desk and related repair and maintenance of existing office equipment.

Indirect Costs(IC) / Tribal Match

The current Tribal I.C. rate is 11.0%. The Tribal I.C. rate is calculated based on the federal share less contract services and equipment costs < \$5000. The total indirect cost line item is \$33,635.

The Tribal match for the project is 5% which includes vehicles, equipment, salary, fringe, etc. paid by the Band with non-federal funds. Actual match values will be recorded at the close of the grant. The Tribal in-kind match for the project totals \$4,632.

FY09 Total Project Cost (Federal + Indirect + Tribal match) = XXXXXXXXX