

Description of Budget Item Categories

Budget information should be supported in at least the level of detail described below

Personnel - List all staff positions by title. Give annual salary, percentage of time assigned to the project, and total cost for the budget period.

Fringe Benefits - Identify the percentage used, basis for its computation, and types of benefits included. Indicate all mandated and voluntary benefits to be supplemented with grant funds.

Travel - Indicate the specific individuals traveling, destination of travel, and number of trips; the reason for the travel should be referenced in the workplan. Also specify the mileage, per diem, hotel, airfare, and other costs for each trip as applicable. Please note that if travel is for a conference or training, any associated registration costs should be included in the "Other" budget category.

Equipment - Identify each item to be purchased as a direct cost which has an estimated acquisition cost of \$5,000 or more per unit and a useful life of more than one year. Equipment also includes accessories necessary to make the equipment operational, such as software. Separate items with a unit cost of less than \$5,000 are deemed to be "Supplies".

Supplies - Indicate any items, other than equipment, that will be purchased to support the project and that have a unit cost of less than \$5,000. The budget detail should identify categories of supplies to be procured (e.g., field supplies, office supplies, computers, software, etc.).

Contractual - Identify any proposed contractual items that are reasonable and necessary to carry out the project's objectives; specify the purpose and estimated cost.

Other - All other expenses necessary to carry out the objectives stated in the workplan. List each item in sufficient detail for the EPA to determine the reasonableness and allowability of its cost. Examples of items in this category include: internet/phones, web hosting fees, insurance, electricity, conference registration fees, vehicle leases, equipment rentals, repairs and maintenance, postage, printing, etc.).

Indirect Costs - If indirect charges are budgeted, indicate the approved rate and base. Organizations must also provide documentation of a federally approved indirect cost rate agreement reflective of the proposed project/grant period. Applicant should indicate if the organization is in the process of obtaining a new rate and provide a copy of the letter to their cognizant agency with the proposed indirect cost percentage.

Total Direct Charges - All costs associated with each category, not including indirect costs.

Total Amount of Funds Requested from the EPA - This amount should be discussed with your Project Officer and may not exceed the maximum percentage specified by the grant's specific terms and conditions.

Total Cost of Project - Should reflect the total cost of conducting all workplan activities. The required match should be calculated off of this total; make sure to clearly indicate where within your budget the match is being contributed.