

BUDGET CATEGORIES AND DEFINITIONS FOR PAYMENT IN LIEU (PIL) PROJECTS

Introduction

The following list provides definitions for major budget categories for projects eligible for funding under the payment in lieu (PIL) program at DSL. Application budgets must be able to justify line item costs with appropriate unit costs shown. For all budget categories and associated line items, DSL reserves the right to make adjustments.

Pre-Implementation Project Costs

This budget category refers to the work that must occur *before* a project can be implemented. To be eligible for funding, pre-implementation costs must occur *after* the grant agreement has been fully executed, unless otherwise approved. Eligible items include, but are not limited to: wetland delineations, wetland functional assessments, permitting, project design, engineering or other technical consulting. Project management costs prior to implementation must be included in the project management budget category.

Project Management

This budget category refers to the oversight required to ensure satisfactory project implementation and completion.

Project Management includes *staff or contractors* who coordinate the activities of project implementation. The line item should identify who will be responsible for project management and their affiliation.

IMPORTANT: Show the estimated number of hours (Column A) and the cost per hour (Column B) for all staff assigned to the project. Wages, benefits, and payroll expenses are eligible costs.

In-House Personnel

This budget category refers to *in-house staff* (i.e., applicant employees for whom payroll taxes are paid) assigned to a project to conduct specific tasks related to project construction, maintenance or monitoring. Examples include positions such as: crew leader, field technician, monitoring coordinator, maintenance technician and volunteer coordinator.

IMPORTANT: Show the estimated number of hours (Column A) and the cost per hour (Column B) for all staff assigned to the project. Wages, benefits, and payroll expenses are eligible costs.

Contracted Services

This budget category refers to the labor, supplies, and materials that will be provided by *non-staff* (non-employees for whom you do not pay payroll taxes) for project implementation. Show the estimated number of hours (Column A) and the cost per hour (Column B). Examples of Contracted Services costs include, but are not limited to: equipment rental, seeding, planting, weed control, excavation, mowing, herbicide application technical assistance, controlled burning, fencing, watering, culvert replacement/installation, pipe/trough installation, tidegate construction/installation, electrical hookup, log loading/hauling and work crew labor.

Travel

Travel refers to expenses incurred getting to and from the project location. These include mileage, meals, per diem, and lodging. To be eligible for funding, travel costs must be estimated in the “Unit Number” Column (e.g., estimated number of miles to be traveled, estimated number of meals, estimated number of nights of lodging). The grantee/contractor/volunteer must hold a valid, current driver’s license for the class of vehicle to be driven and carry personal automobile liability insurance in the amounts not less than those required (i) the Oregon Financial Responsibility Law (ORS 806.060) or (ii) the jurisdiction in which the vehicle is being operated, whichever is greater. No mileage reimbursement will be paid for use of motorcycles or mopeds. The unit cost for per diem must be calculated using the most direct and usually traveled route, and must be based on rates approved by the Department of Administrative Services (DAS) that are in effect at the time the application is submitted. (Reimbursement, however, is based on rates at the time the travel occurs.). DAS periodically updates rates. Current approved rates for determining a unit cost estimate may be found at:

<http://egov.oregon.gov/DAS/SCD/SARS/policies/oam/40.10.00.PO.pdf>.

Supplies and Materials

This budget category refers to those items that typically are “used up” in the course of the project. When itemizing, group similar supplies and materials (e.g., boulders and logs, trees and shrubs) on the same line. Indicate the No. of Units (Column A) and the Unit Cost (Column B), wherever appropriate. Examples of Supplies and Materials costs include, but are not limited to: Bridges, culverts, tidegates, fencing (posts, wire, etc.), herbicides, pesticides, pipe, fittings, troughs, funding partner signs, irrigation pumps, plants, direct mail, postage, film, gas/oil for small equipment, lumber, rocks, boulders, logs, disposable camera, film, grass seed, miscellaneous tools/hardware, electrical supplies, ground cover fabric, monitoring supplies, tree protectors, equipment repair, mulch, work gloves and shovels
IMPORTANT: All costs to DSL must be directly related to the on-the-ground work.

Post-Implementation Status Reporting

This budget category refers to costs associated with monitoring and reporting *after* a project has been completed. Post-project monitoring schedules vary by project. Eligible costs include those associated with producing reports required by DSL. Show the component(s) to be monitored, cost per year (Column A), number of years (Column B), and total costs.

Fiscal Administration

This budget category refers to costs associated with accounting; auditing (fiscal management); contract management (complying with the terms and conditions of the grant agreement); and fiscal reporting expenses for the project, including final report expenses (e.g., film developing) for the grant. Each of these line item costs should be itemized on the budget page.

Note: The amount allocated for fiscal administration is limited to **10 percent** of the direct project costs (i.e., 10 percent of the “Subtotal” line). Applicants/grantees must be able to justify fiscal administrative costs they charge to DSL and DSL reserves the right to make adjustments as necessary.

PIL PROJECT BUDGET

Attach additional lines, as necessary

	A	B	C	D	E	F
<i>Itemize projected costs under each of the following categories.</i>	Unit Number (e.g., # of hours)	Unit Cost (e.g., hourly rate)	In-Kind Match	Cash Match Funds	DSL Funds	Total Costs (add columns C, D, E)
PRE-IMPLEMENTATION PROJECT COSTS. Must occur <i>after</i> the grant agreement has been fully executed, unless otherwise approved.						
PROJECT MANAGEMENT. Includes <i>staff or contractors</i> who coordinate project implementation. Line items should identify who will be responsible for project management and their affiliation.						
IN-HOUSE PERSONNEL. Includes <i>only</i> applicant employee costs and the portion of their time devoted to this project.						
CONTRACTED SERVICES. Labor, supplies, and materials to be provided by non- <i>staff</i> for project implementation.						
TRAVEL. Mileage, per diem, lodging, etc. Must use current State of Oregon rate.						
SUPPLIES/MATERIALS. Refers to items that typically are “used up” in the course of the project. Costs to OWEB must be directly related to on-the-ground work. Group similar supplies and materials (e.g., boulders and logs, or trees and shrubs) on the same line.						
POST-IMPLEMENTATION STATUS REPORTING. Costs associate with reporting requirements.						
	/yr					
	SUBTOTALS					
FISCAL ADMINISTRATION. Not to exceed 10% of Subtotal of DSL funds. Costs associated with accounting; auditing (fiscal management); contract management (complying with the terms and conditions of the grant agreement); and fiscal reporting expenses <u>for the DSL project</u> , including final report expenses for the grant.						
	TOTALS					