

## EXPLANATION OF PROJECT BUDGET EXPENSE LINE ITEMS

1. Program salaries and wages: payments of salaries and wages to program staff allocated for work directly related to this project. Please indicate position title, number of people with this title working on the project, the percentage of each person's time devoted to the project and the calculated cost of that time. **Please do not include any staff member committing less than 5% time.**

For example:

Title of position	No. of people	% time on project	Total
Director of Conservation (annual salary \$40,000)	1	25%	\$10,000

Benefits: costs other than wages or salaries that are attributable to the program employees above, such as Social Security, health insurance and pension contributions, prorated for this project. For example: If your organization's benefit package totals 15 % of gross salaries, the benefits for the Director of Conservation would be \$1,500 (.15 x \$10,000).

2. Contract services: costs of personnel who are not on the staff of your organization, but whose services are required in order to complete the project successfully. This could include consultants, technicians, laborers, advisers and support personnel. Please specify type of contractor, number of days committed to this project, rate charged per day (or other fee basis) and calculated total cost.

For example:

Type of consultant or contractor	No. days on project	Daily rate	Total
Restoration contractor	10	\$250	\$2,500

3. Travel: transportation and accommodations, per diem and mileage allowances, and lodging expenses or staff and contract personnel associated with the project.

4. Communications: all costs for marketing/promotion such as campaign and materials development, design and production; advertising space or time; printing and mailing materials; media production; and other promotion and publicity activities related to this project. This figure may include funds passed through to a partner organization or contractor for communications around the project.

5. Capital expenses: costs of project materials, supplies and other consumables, vehicles and equipment; renovations or improvements involving structural changes; and other capital expenditures directly associated with this project. Please make clear in budget narrative whether equipment costs are purchase or rental charges. Capital expenses should not exceed 50% of your request amount.

6. Other expenses: all other expenses directly related to this project that are not included in the categories above. Please specify type of expense on budget form and provide additional detail in the narrative.

7. Overhead/Indirect Costs: rent, utilities, insurance, office supplies, telephone, internet, or other similar expenses allocated to this project. Note that the WCS Climate Adaptation Fund will support a maximum overhead charge of 10% of the amount of your grant request, not 10% of the overall project budget. Total request amount to WCS, including overhead, can not exceed \$250,000.

**Unrealized overhead/indirect costs not paid for by this grant may not be used toward the 1:1 match requirement or to increase the overall project budget against your request. Contact us with questions on representing indirect costs.**