



# Coastal Bend Bays & Estuaries Program, Inc.

615 N Upper Broadway, Suite 1200, Corpus Christi, Texas 78401 • 361-336-0304 • 361-400-5326 (fax)

## CBBEP Project Development – Budget

### Example Budget Table

BUDGET CATEGORY	AMOUNT
A. Personnel/Salary	\$
B. Fringe Benefits	\$
C. Travel	\$
D. Supplies	\$
E. Equipment	\$
F. Contractual	\$
G. Construction	\$
H. Other	\$
I. TOTAL DIRECT COSTS (Sum A-H)	\$
J. Authorized Indirect Costs	\$
K. TOTAL CBBEP Funding (Sum I-J)	\$

NOTE: If the project will be a multi-year effort, please break-down the total budget by year.

### Budget Category Descriptions

#### ***Personnel/Salary:***

Compensation of employees for the time devoted and identified specifically to the performance of the PERFORMING PARTY tasks.

#### ***Fringe Benefits:***

Includes, but not limited to, costs of leave, insurance, social security contribution, Medicare contribution, pensions, unemployment benefit plans, etc.

#### ***Supplies:***

Costs for materials and supplies necessary to carry out the project. This includes all supplies and any item of equipment having a purchase price of \$999 or less. Also includes shipping & freight, but taxes are unallowable. Examples of supplies:

Chemicals and gases	Computer supplies
Fuel & lubricants	Medical supplies
Computer software	Office consumables
Furniture/equipment	



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## **Travel:**

Costs of transportation, lodging, meals, and related expenses for official staff business conducted in carrying out the contract. Travel expenses should be limited to the maximum allowed for state employees, including mileage.

## **Equipment:**

Costs for tangible personal property having a unit acquisition cost equal to or over \$1,000 and a useful life of one year or longer. Equipment purchases and costs must be noted in the Scope of Work of the contract. Equipment should be purchased for PERFORMING PARTY use only and must be a direct cost in order to be reimbursable. Items up to \$2,000 requires one bid; items \$2,001 to \$10,000 requires three informal (phone) bids.

## **Contractual:**

Costs including fees and travel for professional services or advice provided under a contract by a firm or individual not employed by the PERFORMING PARTY. PERFORMING PARTY has the responsibility to ensure that their contract/procurement procedures are followed and that they adhere to the Texas Civil Statutes, Article 664-4 which prohibits the selection of professional services based on competitive bids. However, when the PERFORMING PARTY selects professional engineers/professional services/consultants subcontractors to perform “nonprofessional” services (for example: non-engineering services such as monitoring, GPS, and GIS services), a bid process may be required for these services. A competitive bidding process will generally be required for all subcontracts.

PERFORMING PARTY is responsible for ensuring its subcontractor(s) maintain and submit all reimbursement documentation, which would be required for financial monitoring and/or audit. Subcontractors’ documentation should be made available during compliance monitoring and upon request by the CBBEP staff. PERFORMING PARTY is also responsible for monitoring its subcontractors to ensure they stay within the determined budget, all work is performed and on time, and that quality deliverables are received.

## **Construction:**

The building of boardwalks, roads, drainage ditches, kiosks, bridges, etc. that is completed by the PERFORMING PARTY, and not subcontracted to a third party. PERFORMING PARTY must submit a detailed budget of items included in this category and be approved by the CBBEP. Normally, construction performed by the PERFORMING PARTY can be submitted in various other categories (i.e. ‘salaries’ for staff time, ‘supplies’ for items needed and ‘other’ for rental of machinery, etc.) and is rarely used.

## **Other:**

List all direct cost items not identified and explained in the above categories. Some of the major expenditures included are:

Space & equipment rental	Security services
Utilities & telephone expense	Insurance & bonds
Data processing services	Equipment repairs or services
Printing & reproduction expenses	Registration fees (does not include tuition)
Postage & shipping (see ‘supplies’)	Advertising
Contract clerical/other personnel	Laboratory expenses Admin costs rendered by 3rd party, but not under a contract
Contract CPA or bookkeeping services	Books, periodicals, memberships
Janitorial services	



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### **Indirect costs:**

PERFORMING PARTY may be reimbursed for up to 15% of the direct salary cost of providing the service (excluding overtime, and fringe benefits) as indirect costs.

### **Unallowable items:**

Repairs to PERFORMING PARTY'S vehicles, boats, and equipment, or items bought for the repairs, even if they are used for the project.

- Travel or shipping to have PERFORMING PARTY'S vehicles, boats and equipment repaired.
- Food or beverages (other than when traveling).
- Purchases or salaries not within the scope of the project, or not within the beginning and end dates of the contract.
- Alcoholic beverages.
- Late charges or fees.
- Construction without prior written approval of CBBEP.
- Contributions or donations.
- Tuition or education costs unless specified in the contract.
- Entertainment.
- Promotional items (such as t-shirts, pens, stickers, posters, etc.)