

Attachment C-2
Liquefied Natural Gas from Landfill Gas Demonstration Grant
Project Category Budget Instructions (revised)

General Information

Complete and submit with your application all budget spreadsheets in Attachments C-1 and C-2. Together these documents comprise your *Budget*, which will be evaluated and scored as Criterion E in the *Evaluation and Scoring Criteria Template* (Attachment B) in the Solicitation and Application Package (Scoring Criteria).

Attachment C-2 spreadsheets detail the Demonstration Project* category budget information, which includes the CIWMB Grant Project component. Attachment C-2 spreadsheets will form the basis for Attachment C-1.

CIWMB Grant Project costs must be eligible costs, as defined in the Solicitation and Application Package (see *Eligible Grant Project Costs* and *Ineligible Costs*). For the Matching Share identify 1) all Matching Shares directly related to the CIWMB Grant Project, and 2) all Matching Shares associated with the other components of the Demonstration Project. The total required amount of Matching Shares must be equal to or greater than a ratio of 85:15 (see Solicitation and Application Package, *Matching Contributions*).

Attachment C-2 consists of nine (9) pages including this page. C-2 spreadsheets include the following:

- Summary Project Category Budget
- Unloaded Personnel Hourly Rates and Benefits
- Fringe Benefits for Direct Labor
- Travel (for matching funds only)
- Equipment (for matching funds only)
- Supplies
- Contractors
- Miscellaneous Expenditures
- Indirect/Overhead (which may include General and Administrative indirect costs)

***“Demonstration Project”** means the entire Liquefied Natural Gas from Landfill Gas Demonstration Project. The CIWMB Grant Project is a component of the Demonstration Project.

Examples of inputs to the Project Category Budget forms are provided in < > along with examples of cost inputs. Delete and/or overwrite the sample information with actual applicable information and costs. Information contained in these spreadsheets are provided for sample purposes only.

PERSONNEL: Specify each name and/or job classification/title, number of hours to work on the Demonstration Project, hourly rate, dollar amount to be reimbursed by the CIWMB, dollar amount to be contributed as Match Share, and total cost. If employees are paid on a monthly versus hourly basis, specify percentage of time to work on the Demonstration Project or number of months to work on the project, monthly rate, dollar amount to be reimbursed by the CIWMB, dollar amount to be contributed as Match Share, and total cost.

FRINGE BENEFITS: Specify each name and or job classification/title, direct labor cost used to charge fringe benefits rate(s), fringe benefits percentage rate(s), dollar amount to be reimbursed by the CIWMB, dollar amount to be contributed as Match Share.

TRAVEL: Travel costs are ineligible for CIWMB reimbursement but may be included in the Match Share. Specify each trip location, purpose of trip, number of people traveling, and dollar amount to be contributed as Match Share.

EQUIPMENT: Equipment costs are ineligible for CIWMB reimbursement but may be included in the Match Share. Equipment is defined as having a useful life of at least one year and having an acquisition unit cost of at least \$5,000. Equipment means any products, objects, machinery, apparatus, implements or tools purchased, used or constructed with the project.

SUPPLIES: Specify each item, quantity of each item, unit description, cost per unit, dollar amount to be reimbursed by the CIWMB, dollar amount to be contributed as Match Share, and total cost. This includes all supplies having a useful life of less than one year or an acquisition cost of less than \$5000 per unit that will be directly purchased by the Grantee. Similar items can be consolidated into subcategories.

CONTRACTS: Specify each contractor name (if known), purpose of each contract, dollar amount to be reimbursed by the CIWMB, dollar amount to be contributed as Match Share, and total cost.

MISCELLANEOUS: List any miscellaneous items that do not fall into any of the above categories. Specify each item, quantity of each item, unit description, cost per unit, dollar amount to be reimbursed by the CIWMB, dollar amount to be contributed as Match Share, and total cost.

INDIRECT/OVERHEAD: To calculate its Match Share Indirect/Overhead cost, Applicant may use its standard Base Cost (provide definition) and ID% Rate or federally approved rates. Include your Indirect/Overhead cost on the *Summary Project Category Budget*. In the sample *Summary Project Category Budget* this amount is shown as \$y.yy. Administrative and general indirect costs may be a component of Applicant's overhead.

CIWMB Indirect/Overhead is equal to 5% of the total CIWMB costs: [(CIWMB Total Personnel Services Costs + Total Operating Costs) x 5%].

Summary Project Category Budget (revised)

SAMPLE

Applicant:
 LNG Grant

Budget Category Item	CIWMB Costs	Match Share	Total Cost#
Personnel:			
Personnel Direct Labor	18,000.00	102,000.00	120,000.00
Fringe Benefits	5,250.00	29,750.00	35,000.00
Total Personnel Services	23,250.00	131,750.00	155,000.00
Operating Expenses:			
Travel	0.00	2,300.00	2,300.00
Equipment	0.00	180,000.00	180,000.00
Supplies	100.00	850.00	950.00
Contracts	37,000.00	110,500.00	147,500.00
Miscellaneous	600.00	7,735.00	8,335.00
Indirect/Overhead	X see below	X see below	X see below
Total Operating Expenses	37,700.00	301,385.00	339,085.00
SUBTOTAL	\$60,950.00	\$433,135.00	\$494,085.00

Indirect/Overhead	CIWMB Costs	Match Share	Total Cost
Indirect/Overhead	3047.50*	\$y.yy***	3047.50 +\$y.yy
Personnel + Operating Expense Subtotal (above)	60,950.00	433,135.00	494,085.00
TOTAL	63997.50**	\$433,135+\$y.yy	\$497132.50+\$y.yy

*CIWMB Indirect/Overhead is equal to 5% of the total CIWMB costs: [(CIWMB Total Personnel Services Costs + Total Operating Costs) x 5%].

**The total CIWMB Grant Project Cost cannot exceed fifteen percent (15%) of the above " Total Cost#" (CIWMB Costs plus the Ma

***\$y.yy = Grantee's indirect/overhead costs.

Detail Project Category Budget (revised)
Indirect/Overhead

SAMPLE

Applicant:
 LNG Grant

Indirect/Overhead

<i>Matching Share Indirect / Overhead *</i>	<i>Base Cost</i>	<i>Applicant's ID % Rate</i>	<i>Total Cost</i>		

*To calculate its Indirect/Overhear cost, Applicant may use its standard Base Cost (provide definition) and ID% Rate. Include your Indirect/Overhead cost in your *Summary Project Category Budget*. In the sample *Summary Project Category Budget* Applicant's Indirect/Overhead amount is shown as \$y.yy.

<i>CIWMB Indirect Overhead ***</i>	<i>Total CIWMB Costs</i>	<i>CIWMB % Rate</i>	<i>Total allowable CIWMB Indirect Costs</i>
	60,950.00	5.00%	3,047.50

**TOTAL ALLOWABLE CIWMB
 INDIRECT/OVERHEAD COST**

3,047.50

*** CIWMB Indirect/Overhead is limited to 5% of total CIWMB costs: [(CIWMB Total Personnel Services Costs + Total Operating