

WATERSHED COUNCIL SUPPORT BUDGET CATEGORIES AND DEFINITIONS

General OWEB Approach to Funding

The Oregon Watershed Enhancement Board offers these definitions for budget categories in an attempt to provide guidance to applicants on eligible Council Support budget categories and associated line item costs to OWEB. Application budgets must be able to justify line item costs with appropriate unit costs shown. For all budget categories and associated line items, OWEB reserves the right to make adjustments. The budget categories below apply to all OWEB grant types unless otherwise specified. If you have questions or seek clarification, contact Courtney Shaff at 503.986.0046 (email: courtney.shaff@state.or.us).

Watershed Council Coordinator: This budget category refers to costs associated with coordinator salary and benefits [OAR 695-040-0030(2)(a).] This category may include expenses related to:

Accrued leave liability	Health insurance	Retirement benefits
Gross wages	Payroll taxes	Workers compensation insurance

Contracted services for the council coordinator are eligible. The activities carried out by a coordinator may include support to a council's board, coordination among sub-councils, development of projects, work with landowners, grant writing, fiscal management, work plan development, volunteer recruitment and supervision, communications, education, and outreach. [OAR 695-040-0020(2)].

Operating Costs: This budget category refers to costs associated with day-to-day watershed group office operations [OAR 695-040-0030(2)(b)(c)(d)], which may include expenses related to:

Copying	Office rent	Staff training	Travel and Per Diem ⁺⁺⁺
First Aid kit	Postage/Direct Mail	Staff facilitation	Utilities (telephone, electric and internet)
Office equipment [†]	Printing	Supplies and materials ⁺⁺	
Audit of the organization ⁺⁺⁺⁺	Risk management insurance	Tax preparation	

[†] Where possible, OWEB funds should be used to rent or lease equipment rather than for outright purchase. Equipment purchased with Board funds will reside with any of the following: watershed council, soil and water conservation district, tribe, local government, state agency, institution of higher learning, or a school district. These entities will make the equipment available to others at no cost, other than nominal operation and maintenance costs. OAR 695-005-0050(6).

⁺⁺ Includes film developing and computer software.

⁺⁺⁺ Includes mileage (state rates), meals (state per diem), and lodging (state rates).

⁺⁺⁺⁺ For the purposes of this section, "Audit" refers to any costs associated with auditing of the organization, not the grant. This is typically for councils that do not have a fiscal agent who are responsible for their own audits.

Fiscal Administration

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

By administrative rule, OWEB allows up to **10 percent** of the direct project costs (i.e., 10 percent of the "OWEB Subtotal" line) for fiscal administration [695-005-0030(5)]. Applicants/grantees must be able to justify fiscal administrative costs they charge to OWEB. OWEB does not view fiscal administration for all projects as equal, and therefore, will scrutinize and make adjustments, as deemed necessary.