

# BUDGET JUSTIFICATION

**Note:** Please include details regarding both Federal and Matching funds in each section below.

**Project Title:** Example Budget Justification

**Salaries and Wages for PIs.** Provide personnel, title/position, estimated hours and the rate of compensation proposed for each individual.

## Federal

Dr. Hydrology, Professor of Science/Principal Investigator, 0.7 summer months (estimated 115 hours), \$7,389 stipend. Dr. Hydrology is an academic year faculty member, with a current nine-month academic year salary of \$95,000.

## Matching

The Principal Investigator, Dr. Waters, Assistant Professor of Biology, will spend 15 hours per semester during the academic year (AY) on this project (\$2,072 AY total). The PI's salary for AY 23/24 is \$87,291, and with an estimated 2% cost of living increase, the AY 24/25 salary is \$89,037. This is included as cost share.

**Salaries and Wages for Graduate Students.** Provide personnel, title/position, estimated hours and the rate of compensation proposed for each individual. (Other forms of compensation paid as or in lieu of wages to students performing necessary work are allowable provided that the other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work. Also, note that tuition has its own category below and that health insurance, if provided, is to be included under fringe benefits.)

## Federal

Academic year stipend for the Graduate Student is requested for fall 2024 and spring 2025 (\$24,500). Student will work 20 hours/week.

## Matching

Click or tap here to enter text.

**Salaries and Wages for Undergraduate Students.** Provide personnel, title/position, estimated hours and the rate of compensation proposed for each individual. (Other forms of compensation paid as or in lieu of wages to students performing necessary work are allowable provided that the other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work. Also, note that tuition has its own category below and that health insurance, if provided, is to be included under fringe benefits.)

## Federal

Joe Student, Undergraduate Student Researcher, 340 hours, at a rate of \$15 per hour.

## Matching

As cost-share Waters University will hire a second Undergraduate Student Researcher, 340 hours, at a rate of \$15 per hour.

**Salaries and Wages for Others.** Provide personnel, title/position, estimated hours and the rate of compensation proposed for each individual.

## Federal

Postdoctoral researcher (Dr. Researcher): 37.2% effort, \$17,856 is requested to cover Dr. Researcher's salary (annual salary is \$48,000).

## Matching

Click or tap here to enter text.

**Fringe Benefits for PIs.** Provide the overall fringe benefit rate applicable to each category of employee proposed in the projects. Note: include health insurance here, if applicable.

## Federal

The fringe benefit rate used for faculty working during the summer is 10% of wages, which provides for FICA and workers' compensation.

## Matching

The fringe benefit rate used for faculty working during the academic year is 20% of wages which provides for FICA, workers' compensation, retirement, health insurance and other applicable insurance and benefits.

**Fringe Benefits for Graduate Students.** Provide the overall fringe benefit rate applicable to each category of employee proposed in the projects. Note: include health insurance here, if applicable.

## Federal

Fringe Benefits rate for graduate students as per university guidelines 7.41%, total \$1,815.

## Matching

Click or tap here to enter text.

**Fringe Benefits for Undergraduate Students.** Provide the overall fringe benefit rate applicable to each category of employee proposed in the projects. Note: include health insurance here, if applicable.

**Federal**

The fringe benefit rate for students working during the academic year is 2% of wages which provides for workers' compensation.

**Matching**

The fringe benefit rate for students working during the academic year is 2% of wages which provides for workers' compensation.

**Fringe Benefits for Others.** Provide the overall fringe benefit rate applicable to each category of employee proposed in the projects. Note: include health insurance here, if applicable.

**Federal**

Postdoctoral researcher (Dr. Researcher): 39.94% fringe benefits, \$7,132 is requested to cover Dr. Researcher.

**Matching**

Click or tap here to enter text.

**Tuition for Graduate Students.** Provide time & amount. In-state or Out-of-state tuition?

**Federal**

Click or tap here to enter text.

**Matching**

\$4,005 per semester (\$8,010) in in-state tuition. This is included as cost share.

**Tuition for Undergraduate Students.** Provide time & amount. In-state or Out-of-state tuition?

**Federal**

Click or tap here to enter text.

**Matching**

Click or tap here to enter text.

**Supplies.** Indicate separately the amounts proposed for laboratory and field supplies followed by a breakdown of the supplies in each category (amounts per unit, # of units, cost per unit).

**Federal**

\$4,500 is requested for expendable supplies and consumables for crayfish collections, storage, and analysis. The following items will be needed:

sample containers - \$1,000 (\$100/case, 24 containers/case, one case, 10 cases needed)

ethanol - \$500 (8 gallons, \$62.50 per gallon)

freeze-drier pump oil - \$350; (1 gallon, \$350/gallon)

scintillation vials for storage of freeze dried crayfish tissues (20 mL vials, Fisher-Scientific CN 03-337-23A) - \$275 (\$275/case, 500 vials/case, one case needed)

oxygen for MDA-80 - \$160; (1 tank, \$160/tank)

replacement amalgamator for MDA-80 - \$850; (1 tube, \$850/tube)

replacement catalyst for MDA-80 - \$750; (1 tube, \$750/tube)

standard for Hg analysis - \$165; (1 bottle DORM-3, \$164/bottle)

sample boats for MDA-80 - \$200 (\$200/box, 100 nickel boats/box, one box needed)

water filter for dispensing ultra-pure Type I water - \$250 (1 filter, \$250/filter)

**Matching**

Click or tap here to enter text.

**Equipment.** Identify non-expendable personal property having a useful life of more than one (1) year and an acquisition cost of more than \$5,000 per unit. If fabrication of equipment is proposed, list parts and materials required for each, and show costs separately from the other items. A detailed breakdown is required.

**Federal**

Click or tap here to enter text.

**Matching**

Click or tap here to enter text.

**Services or Consultants.** Identify the specific tasks for which these services, consultants, or subcontracts would be used. Provide a detailed breakdown of the services or consultants to include personnel, time, salary, supplies, travel, etc. A breakdown is required for each cost.

**Federal**

Click or tap here to enter text.

## Matching

Click or tap here to enter text.

**Travel.** Provide the purpose and estimated cost for all travel. A separate breakdown should be provided for each trip, and it should include the destination, number of personnel, number of days, per diem rate, lodging rate, mileage and mileage rate or airfare (whatever is applicable). Please indicate the source you used for the per diem rate (e.g. <https://www.gsa.gov/travel/plan-book/per-diem-rates>). Failure to provide the necessary information for each project has the potential to delay the entire award.

## Federal

Total travel funds requested from federal funds: \$1,937

\$1,251 for field sampling travel:

Number of travelers: 3 (PI and 2 undergraduate researchers)

Number of days: 3

Traveling locations: travel from Indianapolis, IN to northern Indiana to collect fish samples from the St. Joseph, Upper Wabash, Kankakee, and Tippecanoe watersheds

Cost of lodging per night: \$98/night, 2 nights, 2 rooms, total \$392

Mileage: 500 miles estimated at \$0.655/mile, total \$328

Per diem: \$59/day, 3 travelers, 3 days, total \$531 (per US federal rates, <https://www.gsa.gov/travel/plan-book/per-diem-rates>).

\$686 for conference travel:

Number of travelers: 2 (PI and graduate student)

Number of days: 4

Conference: Society of Environmental Toxicology and Chemistry Annual Meeting, November 2025

Traveling locations: West Lafayette, IN to Portland, OR

Cost of airline tickets: \$420 per roundtrip ticket, 2 travelers, total \$840

Cost of lodging per night: \$200/night, 4 nights, 2 rooms, total \$1,600

Airport parking: \$25/day, 4 days, total \$100

Mileage: roundtrip between West Lafayette and Indianapolis airport is 140 miles at \$0.67/mile, total \$94

Per diem rate and source of that rate: \$74/day (\$55.50/day for first and last day of travel), 2 travelers, 4 days, total \$518 (per US federal rates, <https://www.gsa.gov/travel/plan-book/per-diem-rates>).

Transportation between destination airport to hotel: \$40 roundtrip

## Matching

Click or tap here to enter text.

**Other Direct Costs.** Itemize costs not included elsewhere, including publication costs. Costs for services and consultants should be included and justified under "Services or Consultants" (above). Please provide a detailed breakdown for costs listed under this category.

**Federal**

Conference registration for IWRA \$165 (PI only, no cost to student).

**Matching**

Click or tap here to enter text.

**Indirect Costs.** Provide negotiated indirect (“Facilities and Administration”) cost rate. If indirect costs are provided, please include a copy of your current Indirect Cost Rate Agreement so the rate can be verified.

**Federal**

Waters University has a federally negotiated indirect cost rate of 31.1% MTDC. A copy of our current Indirect Cost Rate Agreement has been included for the rate to be verified.

**Matching**

PI Dr. Waters will contribute indirect costs calculated at 58.5% on the in-kind salary and fringe contribution.