

Building a Long Island Sound Community Impact Fund (LISCIF) Budget in Euna



Long Island Sound Community Impact Fund 2027 Letter of Interest

Mark each section as complete before moving to the next. You will not be able to submit if a section has not been completed.

Opportunity Details

Details of the
LISCIF27 RFP

1

2

Project Information

Organization
Information

3

4

Budget

Detailed Budget
(Narrative not
required for LOI)

5

6

Evaluation & Scoring

Describes Evaluation
Criteria

Application Forms

Proposal/Workplan
Details (6 sections)

Submit

Final Proposal
Submission (all
sections must be
completed)



[Resources > Applicant and Grantee Resources ~ Restore America's Estuaries](#)

The workplan is the budget's source of truth

Every budget line item should answer one question:

Which approved task, output, and period does this cost support?

THREE CONTROLLING INPUTS

1

Award & conditions

Funding amount, period, match or cost share if required

2

Workplan

Tasks, outputs, milestones, responsible staff, and timing

3

Budget and Narrative (*narrative not required for LOI*)

Cost assumptions, category detail, indirect-cost treatment, and justification

Translate each workplan task into the appropriate cost category

Use the category named in the approved budget. Keep a separate line when the task, funding source, period, or calculation changes.

EPA CATEGORY	SUPPORTING CALCULATION / EVIDENCE	EUNA ENTRY GUIDANCE
Personnel	Role × hours or % effort × pay rate	One line by role or employee group; tie to workplan task
Fringe	Approved fringe rate × eligible salary base	Separate from salary; store rate and base in notes
Travel	Trips × travelers × unit costs	State purpose, destination basis, and applicable travel policy
Equipment	Unit cost, quantity, useful purpose	Confirm the award definition and prior-approval requirements
Supplies	Quantity × unit price or documented estimate	Group only when the calculation remains auditable
Contractual	Scope, vendor or subrecipient basis, procurement estimate	Specify the nature and cost of such services and how costs were determined, such as by using estimates or historical information. Distinguish contract from subaward before coding
Other	Itemize calculations	This category should include only those types of direct costs that do not fit in any of the other budget categories.
Indirect	NICRA or De Minimis × approved direct-cost base	Record rate type, base, exclusions, and agreement date

Category names follow the common EPA budget structure; the executed award controls if it differs.

Personnel costs -This category includes only direct costs for the salaries of those individuals who will perform work directly for the project

THE CORE FORMULA

Effort or Hours × Pay basis

+ Fringe rate × eligible salary

Store the inputs—not just the result—so reviewers can reproduce the calculation.

ASSUMPTIONS TO CAPTURE

Role • hourly/monthly basis • effort or hours • budget period • fringe rate • task

List all staff positions by title

LINE	BASIS	AMOUNT
Program manager	20% × 12 months × \$7,500	\$18,000
Project analyst	600 hours × \$45	\$27,000
Fringe	32% × \$45,000 salary base	\$14,400
Labor subtotal	Salary + fringe	\$59,400

Travel -Specify the mileage, per diem, estimated number of trips in-state and out-of-state, number of travelers, and other costs for each type of travel.

Travel may be: integral to the purpose of the proposed project (e.g., inspections); related to proposed project activities (e.g., attendance at meetings); or to a technical training or workshop that supports effective implementation of the project activities.

COST COMPONENT	CALCULATION BASIS
Vehicle mileage	Total project miles × policy rate per mile
Air, rail or transit	Traveler-trips × fare per trip
Lodging	Room-nights × allowable nightly rate
Meals & incidentals	Traveler-days × allowable daily rate
Parking and tolls	Itemized estimates for project trips

Travel costs do not include: (1) costs for travel of contractors (including consultants), which are included in the “Contractual” category; (2) travel costs for employees of subrecipients under subawards and non-employee program participants (e.g., trainees), which are included in the “Other” category. Further, travel does not include bus rentals for group trips, which would be covered under the contractual category.

Classify tangible purchases before entering the budget

Use the item’s useful life, per-unit acquisition cost, capitalization policy, and award definition—not the project total—to select the category.

SUPPLIES

Consumed or below the applicable equipment threshold. All tangible, personal property other than equipment.

CALCULATION	Quantity × unit price
DOCUMENT	Item description, quote or estimate, task and purpose
EXAMPLES	Field consumables • sampling materials • office or outreach supplies
CONTROL	Group items only when the calculation remains auditable

EQUIPMENT

Durable property with a useful life of more than one year and a per-unit acquisition cost at or above \$10,000 (post Oct 2024)

CALCULATION	Quantity × per-unit acquisition cost
DOCUMENT	Specifications, useful purpose, quote, location and custodian
EXAMPLES	Monitoring device • specialized field unit • durable technical asset
CONTROL	Confirm prior approval, inventory, insurance and disposition requirements

ENTER IN EUNA

Create a separate line when the item, unit cost, task, period, or funding source changes.

Capture: item • quantity • unit price • purpose • task • quote basis • equipment approvals, if applicable

Classify the relationship by substance—not by its label

The classification determines the budget line, procurement or selection process, agreement terms, monitoring, and indirect-cost treatment.

CONTRACT

Provides goods or services for the recipient’s use

DECISION RIGHTS	Recipient specifies the deliverable and manages vendor performance
MARKET	Normally operates in a competitive environment
BASIS	Scope × hours/rate, fixed price, unit price, or deliverables
FILES	Procurement method • estimate • selection • contract • invoices

SUBAWARD

Carries out part of the federal program

DECISION RIGHTS	Entity makes programmatic decisions and is accountable for results
PROGRAM ROLE	Performance is measured against federal program objectives
BASIS	Approved subrecipient scope of work and detailed budget
FILES	Risk review • selection • subaward • monitoring • reports

ENTER IN EUNA

Use separate lines by entity and agreement; do not combine vendors and subrecipients.

Capture: entity • classification • scope • calculation • task • period • funding source • approval status

Use “Other” only when no standard category fits

Other is a direct-cost category—not a catch-all. Name the item, show the calculation, and explain why the cost supports the workplan.

THREE TESTS BEFORE ENTRY

- 01

No standard category fits

Confirm it is not personnel, fringe, travel, equipment, supplies, contractual, construction, or indirect.
- 02

The workplan needs it

Tie the cost to a specific task, output, period, and responsible owner.
- 03

The basis is supportable

Document quantity, rate, source estimate, allowability, and required approvals.

ILLUSTRATIVE OTHER-COST LEDGER

ITEM	BASIS	AMOUNT
Permit / required fee	2 permits × \$350	\$700
Outreach printing	1,500 pieces × \$0.35	\$525
Meeting space	2 events × \$450	\$900
Project data service	12 months × \$75	\$900
Other-cost total	Sum of documented items	\$3,025

Illustrative only — confirm each item belongs in Other rather than another approved category.

ENTER IN EUNA

Create a separate line when the item, task, period, funding source, or calculation basis changes.

Capture: item • purpose • quantity/rate • task • period • funding source • estimate or invoice basis

Apply indirect costs only to the approved base

RATE × BASE = INDIRECT COST



If you are budgeting for indirect costs, you **MUST** use one of the following: a current (not expired) Indirect Cost Rate Agreement negotiated with your Federal cognizant Agency (which you can submit using the “Other Attachment Form”, OR the 15% de minimis rate applied to your modified total direct costs (MTDC) (defined in 2 CFR Part 200.1) in accordance with 2 CFR 200.414(f)

Modified Total Direct Costs (MTDC)

Often included*

- Salaries and wages
- Fringe benefits
- Supplies and services
- Travel
- Contractual (Depends on type)
- Other (Depends)
- Subawards (up to \$50k)

Often excluded*

- Equipment / capital items
- Other (depends)
 - (Certain participant costs)
 - Excluded subaward amounts
 - Rental Costs

Euna Budget View

Budget

Budget View Settings

Options

☒ Line Items

Proposed Budget

Expense Budget

Category	Grant Funded	Total Budgeted
+ 1. Personnel	\$0.00	\$0.00
+ 2. Fringe	\$0.00	\$0.00
+ 3. Travel	\$0.00	\$0.00
+ 4. Supplies	\$0.00	\$0.00
+ 5. Equipment	\$0.00	\$0.00
+ 6. Contractual	\$0.00	\$0.00
+ 7. Other	\$0.00	\$0.00
+ 8. Indirect	\$0.00	\$0.00
Total Expense Budget Cost	\$0.00	\$0.00

Revenue Budget

Grant Funding		
Award Requested	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00
Non-Grant Funding		
Subtotal		\$0.00

Total Revenue Budget Cost \$0.00

Total Overall Budget Cost \$0.00

☒ Mark as Complete Save & Continue

Euna Budget Entry

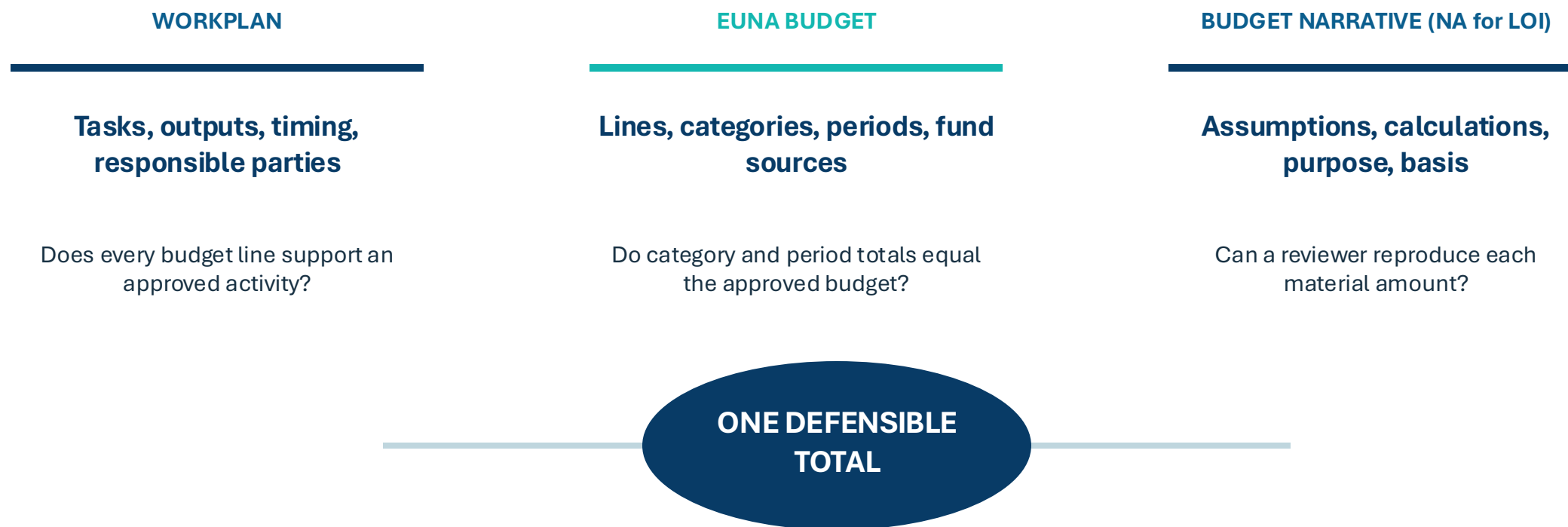
1. Click the + (**Add icon**) next to a budget category.
2. Ensure the correct category is selected
3. Select the appropriate Item Type
 1. Personnel or Non-personnel - Use this option to enter a single lump-sum amount for the item.
 2. Direct Cost Calculation - Use this option if you want to break down the cost based on rate, quantity, percentage, or another calculation method.
4. Add the line-item Name
5. Add the cost

**Narrative is not required for the LOI*

Once all budget entries are complete, the Award-Requested section should match your Total Request

A three-way reconciliation catches most budget defects

The same approved story must appear in three places. Differences should be explained—not hidden by manual plugs.



RED FLAGS | Uncategorized costs • unexplained round numbers • totals by period that do not reconcile • match entered as EPA funds • indirect base includes excluded costs

Submission Review

BUDGET CONTROLS

- ☒ **All sections are marked as complete**
- ☒ Category and budget period are correct
- ☒ Calculation and purpose are documented
- ☒ Every line maps to an approved workplan task
- ☒ Contracts, subawards, and purchases are classified
- ☒ **Category, task, and fund totals reconcile**
- ☒ Indirect rate, MTDC base, and exclusions are supportable
- ☒ Fringe and labor assumptions match approved bases