

Expense Guide for ZBGA 2021-26 RFA

Update: November 6, 2020

This following is an addendum to the ZBGA 2021-26 Request for Applications. It lists expense types and denotes whether they are eligible, eligible in some circumstances, or ineligible for inclusion within the application Budget section. These expenses are used to calculate an organization's capacity.

Organizations should only include expenses that are direct, recurring expenses for interpretation and care of the Natural Heritage Collection. (See definition of Natural Heritage Collection in the 2021-26 RFA.) The expectation is that the bulk of an organization's eligible expenses will be staff wages or—in some cases—contract expenses.

This guidance is specific to this application opportunity. It is not comprehensive and thus will not address all cases. Current ZBGA recipients should note that the expense types eligible for inclusion in the capacity calculation is much more limited than those costs that are reimbursable.

Red = Ineligible/Prohibited (I)

Orange = Depending/In Some Cases (D)

Green = Eligible/Allowable (E)

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Accreditations (I) – **Ineligible**.

Acquisitions (I) – **Ineligible**. Including acquisition of new plants, animals, and lands are not eligible.

Capital costs (I) – **Ineligible**. Including construction and rehabilitation of buildings, grounds etc.

Examples: Construction of a new animal enclosure, building of a new walkway, rehabilitation of bathrooms.

Classroom Supplies (E) – **Eligible**.

Examples: Coloring pencils or crayons for use in a pond life exercise, plastic casts of Painted Turtle shells, binoculars, magnifying glass/loupes.

Conferences (I) – **Ineligible**. All costs associated with conferences are *not* eligible.

Collection archive activities (I) – **Ineligible**.

Commercial activities (I) – **Ineligible**. Includes all activities that are primarily commercial.

Contractual expenses – (D) **Depends**. Expenses under contracts for collections care (e.g. feeding) or interpretation are eligible, so long as they are *recurring expenses*.

Example: marshland ecosystem tour led by a contract educator, birdwatch and talk led by ornithologist, contract arborist

Culverts (I) – **Ineligible**. Includes staff time for repair or replacement. See also “dams”.

Dams (I) – **Ineligible**. Staff or contract service costs to maintain water retention structures, even if those structures support a habitat within an eligible NHC, are *not* eligible for this application.

Domesticated plants and animals (I) – **Ineligible**. Programs and activities that deal primarily with interpretation, utilization and/or maintenance of domesticated plants and/or animals are *not* eligible. Care for such animals is similarly ineligible.

Examples: Historic kitchen gardens, petting zoos.

Equipment – (I) **Ineligible**. For the purposes of this application, this is *not* an eligible expense.

Examples: 4x4, rakes, hoes, aquarium tools, saws, shears, trail groomer, tractor.

Electricity – (I) **Ineligible**.

Farming – (I) **Ineligible**. Falls under prohibition on “Commercial activities”.

Feed – (E) **Eligible**. Feed must be only for those animals that comprise the NHC. Domesticated animals and plants must be excluded.

Fertilizer – (E) **Eligible**. Fertilizer must be only for those plants that comprise the NHC. Includes purchase and creation of mulch, compost etc. Applies primarily to NHCs that are comprised of or include a botanical garden.

Food services for human consumption (I) – **Ineligible**.

Fringe (I) – **Ineligible**. Includes health insurance, vacation days, sick days, employer matching of Social Security and Medicare taxes, pension or 401-k contributions, etc. (Although there is a section for Fringe in the Grants Gateway, we request that you do not enter any figures in this field, nor include Fringe as part of the “Personal Services – Salary” fields.).

Fundraising activities (I) – **Ineligible**. Such as fundraising galas or parties, or the promotion thereof, are *not* eligible.

Housing – (I) **Ineligible**. Housing stipends and costs are *not* eligible for inclusion in the application.

Ornamental plantings – (I) **Ineligible**. Care of plantings that are interpreted solely or primarily for the ornamental characteristics are not eligible.

Interest – (I) **Ineligible**. Interest and other financial costs incurred in relation to borrowed capital or temporary use of endowment funds.

Land acquisitions – (I) **Ineligible**.

Lobbying or political activities – (I) **Ineligible**.

Medication – (E) **Eligible**. Medication for animals is eligible. Considered part of veterinarian care.

Newsletters – (I) **Ineligible**. See *Publications*.

Plans – (I) **Ineligible**. Time and materials costs associated with master plans, plans for preserve or collection management, accessibility, or invasives are *not* eligible.

Overhead and other indirect expenses – (I) **Ineligible**.

Publications – (I) **Ineligible**.

Rehabilitation – (I) **Ineligible**.

Rescue – (I) **Ineligible**. Direct costs associated with rescue of stranded/injured animals are *not* eligible.

Research – (I) **Ineligible**. Including publications and boarding of researchers and/or scientists are *not* eligible.

Salaries – (E) **Eligible**. Salaries for staff who maintain or interpret the collection directly for the public are eligible. These are expected to comprise the majority of expenses. Portions of salaries can be captured. The organization *must provide the calculation* and, if necessary, a narrative justification for the portion of the salary (or salaries) being proposed. **Staff who are indirectly involved with either interpretation or collection care are not eligible**. Ineligible salaries often include: fiscal/financial staff, development staff, grants staff, human resources, security, organization development, and many executive positions. **Do not include fringe**.

Examples of commonly eligible positions: interpreters, educators, caretakers, zookeepers, staff veterinarians, arborists.

Species management – (D) **Depends**. Staff/contractor time for direct removal or mitigation of species detrimental to the continued viability or interpretive quality of the collection are eligible. Do not include associated materials, equipment, or installation costs. Applies especially to NHCs that are comprised of or include a preserve. (*Updated Nov. 4, 2020*)

Examples: pulling water chestnut to maintain a viable pond habitat; upkeep/maintenance of deer enclosures to promote species diversity; pesticide application

STEM (science, technology, education, and math) programs – (I) **Ineligible**. Specific questions about STEM programs that include interpretation of the natural heritage aspects of the NHC should be directed to the Community Programs Unit.

Subscription services – (I) **Ineligible**. Including magazine and digital program subscriptions.

Sugaring – (I) **Ineligible**. Expenses (staff time, supplies etc.) used in the education about production of maple syrup is not eligible. Falls under prohibition on Commercial Activities.

Taxidermy – (I) **Ineligible**. Expenses related to direct upkeep of taxidermy specimens used to interpret an NHC are not eligible for inclusion in this application. Replacement of specimens is also not eligible, as that is considered acquisition.

Trails – (I) **Ineligible**. Trail maintenance costs are *not* eligible.

Examples: Staff or contract labor costs for trail (re)building, pedestrian bridge upkeep etc

Transportation – (I) **Ineligible**. Costs for transportation of students or collection by any mode (van, bus, car, plane etc.) are not eligible.

Volunteer hours – (I) **Ineligible**.

Water – (I) **Ineligible**.

Veterinarian care – (E) **Eligible**.