

# ZBGA Expense Guide for Award Calculation and Reimbursement

*Update: March 1, 2023*

This guidance for the Zoos, Botanical Gardens, and Aquaria (ZBGA) 2021-26 Request for Applications (RFA) lists expense types and eligibility for inclusion within the RFA Expenditure Summary section. These expenses are used at application to calculate an organization’s award amount in the ZBGA grant program.

For the purposes of determining eligibility and award amount, applicants should only include expenses that are direct, recurring expenses for the interpretation and care of the Natural Heritage Collection (NHC)\*. The expectation is that the bulk of an organization’s eligible expenses will be staff wages or—in some cases—contract expenses.

This guidance also lists expense types and their eligibility for reimbursement. Eligible expenses for reimbursement are reported on the ZBGA A-2 Expenditure Report, which is filed when seeking reimbursement, during or at the close of the funding cycle.

The list below is comprehensive but not all-inclusive. If there is a question regarding the eligibility of an expense for either award calculation or reimbursement, please submit your question to [ZBGAGrants@parks.ny.gov](mailto:ZBGAGrants@parks.ny.gov) for a determination.

<b>Expense Type</b>	<b>Definition</b>	<b>Eligible for Award Calculation</b>	<b>Eligible for Reimbursement</b>
Accreditations	Accreditation fees that are necessary for continued operation (such as American Public Garden Association and the Association of Zoos and Aquariums).	NO	YES
Acquisitions	Cost of new plants, animals, and land.	NO	NO
Capital Costs	Costs associated with the construction and rehabilitation of buildings, grounds, etc.	NO	NO
Classroom Supplies	Supplies used for hands on interpretation activities (binoculars, magnifying glasses, coloring pencils or crayons and other exercise materials, etc.)	YES	YES
Collection Archive Activities	Costs associated with cataloguing the NHC for public interpretation (i.e., not behind a paywall) such as simulations on a set of computers at a nature center, or to maintain the present diversity of the collection. Cataloguing for academic or research purposes are not eligible for reimbursement.	NO	YES

Commercial Activities	Includes all activities that are primarily commercial.	NO	NO
Conferences	Conference topic must be focused on the NHC and is NOT restricted to a specific group.	NO	YES
Contractual Expenses	Recurring contract expenses for collection care (e.g., feeding) or interpretation.	YES	YES
Culverts – Construction or Replacement	Construction of new culverts or the replacement of existing culverts, regardless of location.	NO	NO
Culverts - Maintenance	Maintenance of culverts under or along trails that provide the public access to the collection (such as removal of clogging debris).	NO	YES
Dams – Construction, Replacement, Renovation	Construction of new dams or the replacement or renovation of existing dams, regardless of location.	NO	NO
Dams - Maintenance	Periodic maintenance on structures that directly support the collection and/or interpretive activities. The intent of this allowance is intended for mowing of earthen dams, replacement of dam boards and other minor maintenance tasks.	NO	YES
Domesticated Plants and Animals	Programs which deal primarily with interpretation, utilization and/or maintenance of domesticated plants and/or animals, e.g., historic kitchen gardens or herbariums and farms. The underlying premise here is that any collection must be interpreted from the standpoint of natural history, and not in the context of human history. Although domesticated plants and animals have wild ancestors, they have been so drastically altered for the benefit of humans (either through selective breeding or direct genetic modifications) that interpretation of them is primarily interpretation of human history, and less so natural history.	NO	NO
Electricity	Utility costs are eligible for reimbursement but must be supported by a satisfactory methodology for allocating a portion of those costs to the	NO	YES

	NHC. The methodology for allocation should not be changed during the contract period.		
Equipment-Acquisition	The acquisition or replacement of equipment is not eligible.	NO	NO
Equipment-Maintenance	Maintenance of equipment used directly for the care or interpretation of the NHC is eligible for reimbursement.	NO	YES
Farming	Falls under prohibition on “Commercial activities.”	NO	NO
Feed	Feed must be only for those animals that comprise the NHC. Feed costs for domesticated animals and plants must be excluded.	YES	YES
Fertilizer	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.	YES	YES
Food Service for Human Consumption	Costs associated with food service made available to the public or staff, to include food and labor.	NO	NO
Fringe	Includes health insurance, employer matching of Social Security and Medicare taxes, pension or 401(k) contributions, etc. There is a section for Fringe in the Grants Gateway where expenses should be reported. Do not include Fringe as part of the “Personal Services – Salary” field. Fringe benefits charged to the grant award should be the <b>lesser</b> of the current NYS fringe rate of 62.7% or actual fringe costs incurred by the organization and directly attributable to staff maintaining the NHC.	NO	YES
Fundraising Activities	Such as fundraising galas or parties, or the promotion thereof, are not eligible.	NO	NO
Housing	When included as a salary component (and reported to the IRS as income), housing stipends are eligible for reimbursement. Maintenance on structures that solely provide housing (e.g., houses) are not eligible for reimbursement. Maintenance on	NO	YES

	structures that primarily provide interpretive space is potentially eligible.		
Interest	Interest and other financial costs incurred in relation to borrowed capital or the temporary use of endowment funds.	NO	NO
Lobbying or Political Activities	Any expense incurred to promote, evaluate or influence legislation, governmental bodies, politicians or political candidates.	NO	NO
Medication	Medication for animals is eligible. Considered part of veterinarian care.	YES	YES
Ornamental Plantings	Care of plantings that are interpreted solely or primarily for the ornamental characteristics are not eligible.	NO	NO
Overhead and Other Indirect Costs	Any expense not directly associated with the interpretation and care of the NHC.	NO	NO
Plans	Time and material costs associated with master plans, plans for preserve or collection management, accessibility, or invasives.	NO	NO
Publications	Costs associated with production and design of digital and print materials that are devoted primarily to the NHC and are widely distributed (cannot be limited to fee-paying members)	NO	YES
Rehabilitation	Organizations whose mission is to rehabilitate animals may be eligible for reimbursement if they have a permanent collection interpreted for the public. Expenses related to the acquisition, care, housing, and maintenance of animals that will be nursed to health and released are not eligible.	NO	NO
Rescue	Direct costs associated with rescue of stranded/injured animals.	NO	NO
Research	Including publications and boarding of researchers and/or scientists.	NO	NO
Salaries	Salaries for staff who maintain or interpret the collection directly for the public. Portions of salaries can be captured. The organization must provide the calculation and a narrative justification for the portion of the salary (or salaries) being proposed. <b>Staff who</b>	YES	YES

	<b>are indirectly involved with either interpretation or collection care are not eligible.</b> Ineligible salaries often include fiscal/financial staff, development staff, grants staff, human resources, security, organization development, and many executive positions. <b>Do not include fringe; fringe must be listed as a separate expense.</b>		
Species Management	Staff/Contractor time for direct removal or mitigation of species detrimental to the continued viability or interpretive quality of the collection. Do not include associated costs for materials, equipment, or installation.	YES	YES
STEM Programs	Specific questions about STEM programs that include interpretation of the natural heritage aspects of the NHC should be directed to NYSOPRHPGrants@parks.ny.gov	NO	NO
Subscriptions	In general, these are NOT eligible for reimbursement, but exceptions might be made depending on how closely aligned the purpose of the subscription is to interpreting or caring for the NHC.	NO	NO
Sugaring	Expenses (staff time, supplies etc.) associated with the education about production of maple syrup. Falls under prohibition on Commercial Activities.	NO	NO
Taxidermy	Expenses related to direct upkeep of taxidermy specimens used to interpret an NHC. Acquisition or replacement of specimens is not eligible.	NO	YES
Trails	Trails are eligible for reimbursement as they provide access to the preserve by the public. Trail maintenance and trail building costs should never make up most of a grantee's eligible costs. Exceptions to this policy can be made in the case of emergencies, such as extensive trail or habitat destruction by a hurricane.	NO	YES
Transportation	Costs associated with transporting a Collection to the public are eligible for reimbursement (e.g., a ZooMobile). Costs to transport students to the NHC are not eligible for reimbursement as	NO	YES

	support to “school districts and their components” is not allowed.		
Veterinarian Care	Costs related to the medical care of animals included in the NHC, including medication.	YES	YES
Volunteer Hours	The value of service provided by unpaid volunteers.	NO	NO
Water	Cost of water as a municipal service or water delivery service. Utility costs are eligible for reimbursement but must be supported by a satisfactory methodology for allocating a portion of those costs to the NHC. The methodology for allocation should not be changed during the contract period.	NO	YES

\*Natural Heritage Collections are defined as:

- (a) preserved and systematically organized biological objects such as vascular and nonvascular plants, vertebrate and invertebrate animals and fossils that are interpreted in conjunction with living collections
- (b) living animals and plants that are cared for and interpreted for the public in artificial or substitute habitats as captives or transplants
- (c) natural habitats of New York State that are formally dedicated in perpetuity to be maintained as viable, natural ecological associations for wild animals and plants, and that are interpreted for the public.