

Budget Justifications

INTRODUCTION

A. Salaries and Wages

\$90,000

Program Assistant – Name, Degree(s) \$50,000 (3% cost of living added each additional year)
The Program Assistant provides administrative support for the Program. This position will coordinate communications among six pilot sites, a statewide advisory committee, multiple stakeholder groups, and other program constituents. The Program Assistant will coordinate logistics for up to four training programs per year (25-40 attendees per training program). This individual will research and identify potential training facilities; process contracts for meeting room and audiovisual equipment rental; prepare and disseminate training announcements; make travel arrangements for speakers and project personnel; prepare and disseminate travel reimbursement guidelines; prepare and submit travel expense reports for project staff, speakers, and supported attendees; prepare materials for registration packets (syllabi, training materials); and compile/tabulate training program evaluation data. This position also assists the Evaluation Specialist prepare IRB applications and renewals and assists professional staff in the collection of literature and data reviews relevant to the program. FTE: 1.0

Research Associate – Name, Degree(s) \$40,000 (3% cost of living added each additional year)
The Research Associate is responsible for developing and implementing the evaluation component of the project. This position will develop instruments for the collection of evaluation data and will collect, analyze and synthesize data gathered for presentation to the project staff, advisory committee, and stakeholder groups. This individual will work with content specialists in the assessment and validation of student mastery of the curriculum and course content. The position has responsibility for the summative evaluation of the training program. FTE: 50%

B. Fringe Benefits

\$18,060

Program Assistant \$50,000 x .30 = 15,000; Research Associate \$40,000 x .0765 = 3,060

C. Consultant Costs

\$13,400

Professional services may be obtained from individuals who are not employees of the grantee institution. The following information should be provided:

Name, Degree(s)

Funds are requested to conduct up to 10 training sessions pertaining to KidCare Program eligibility. The target audience includes enrollment personnel located in health departments, public health clinics, and other settings. Training sessions will be offered in locations throughout the state of Florida. Training programs will include: Basic Eligibility (4 sessions/year @ 6 hours/session), Advanced Training (4 sessions/year @ 4 hours/session), or Refresher (2 sessions/year @ 4 hours/session). Preparation and follow-up for each training course will not exceed 12 hours and will include consultation with HHS, INS, ORR or other offices or individuals.

| | |
|--------------------|--|
| Basic Eligibility: | 6 hrs trng + 12 hrs prep = 18 hrs/session x 4 sessions x \$50/hr = \$3,600 |
| Advanced Training: | 4 hrs trng + 12 hrs prep = 16 hrs/session x 4 sessions x \$50/hr = \$3,200 |
| Refresher: | 4 hrs trng + 12 hrs prep = 16 hrs/session x 2 sessions x \$50/hr = \$1,600 |
| | \$8,400 |

Travel to training site locations will be reimbursed including airfare, mileage, lodging, meals, parking, and other travel related expenses. Travel costs are estimated as follows:

\$500/session x 10 sessions = \$5,000

D. Equipment**\$50,795**

Spectronic Genesys 2 Spectrophotometer: The Spectrophotometer measures the amount of light that the sample absorbs by passing a beam of light through the sample and recording the intensity of light reaching the detector. This instrument will be used to analyze samples generated from exhaled breath condensate, in particular, ammonia and amylase levels. The Spectrophotometer will be allocated solely to this project. 1 unit @ \$6,450

High Performance Liquid Chromatograph with Fluorescence (HPLC) and UV-NIR: The HPLC will be used to evaluate the level of various breath condensate components including glutathione, ethane and ethylene. In addition, when coupled with a mass spectrometer, it is capable of measuring overlapping volatile components also found in breath condensate. Use of the HPLC will be solely allocable to this project. 1 unit @ \$44,345

E. Supplies**\$5,349.12**

Mycometer sample kits: MycoMeter kits are necessary to periodically monitor the fungal growth on painted gypsum drywall. The generation of trimethylstibine is believed to be linked to the growth of fungi. Measurements of an indicator of fungal biomass should correlate with the generation rates of trimethylstibine. 175 kits @ \$25/kit = \$4,375

The following supplies are required to create a registration packet, program syllabus and training materials to be distributed to participants of the training program, "Hearing Conservation in Industry." The estimated attendance is 150. A CD will be distributed to each attendee to be used during training sessions conducted in the computer lab. A writing pad and pencil will be provided to facilitate note taking. In addition, each attendee will receive a certificate of completion at the conclusion of the program.

| | | |
|-------------------------|-----------------------------|-----------------|
| 2" Three-ring notebooks | 150 notebooks x \$2.36 ea = | 354.00 |
| Index divider sets | 150 sets x \$1.89 ea = | 283.50 |
| CD-R, 650 MB | 150 CDs x \$.92 = | 138.00 |
| #2 Pencils | 13 boxes (12) x \$.80 = | 10.40 |
| Writing pads | 13 pkg (12) x \$7.98 = | 103.74 |
| Certificate paper | 6 packet (25) x \$4.42 = | 26.52 |
| Name badges | 3 boxes (50) x \$19.32 = | 57.96 |
| | | \$974.12 |

F. Travel**\$6,982**

1. The Research Associate will travel to five pilot sites, twice per year, to supervise data collection and conduct quality assurance monitoring.

In-State Travel: Two days/one night: \$493/Person/Trip

| | |
|--------------------|--|
| Air Fare | \$200/person |
| Lodging | \$125/night |
| Meals | \$21/day x 2 days = \$42 (\$3-Breakfast, \$6-Lunch, \$12-Dinner) |
| Rental Car | \$40/day x 2 days = \$80 |
| On-Site Parking | \$10/day x 2 days = \$20 |
| Airport Parking | \$7/day x 2 days = \$14 |
| Mileage to Airport | 40 mi RT x \$.29/mi = \$11.60 |
| | \$493/person/trip x 10 trips = \$4,930 |

2. The Project Director will travel to Washington, DC twice per year to meet with the program officer and other grantees to review program progress and issues related to implementation and evaluation.

Out-of-State Travel: Three days/two nights: \$1,026/Person

| | |
|--------------------|--|
| Air Fare | \$400/person |
| Lodging | \$175/night x 2 nights = \$350 |
| Meals | \$21/day x 3 days = \$63 (\$3-Breakfast, \$6-Lunch, \$12-Dinner) |
| Rental Car | \$40/day x 3 days = \$120 |
| On-Site Parking | \$20/day x 3 days = \$60 |
| Airport Parking | \$7/day x 3 days = \$21 |
| Mileage to Airport | 40 mi RT x \$.29/mi = \$11.60 |
| | \$1,026/person/trip x 2 trips = \$2,052 |

G. Other

\$16,414.62

This category contains items not included in the previous budget categories. Individually list each item requested and provide appropriate justification related to the program objectives.

Long-distance toll calls: Project personnel will communicate with pilot sites, sponsor agency, other program grantees, advisory committee and other constituents. Costs are estimated as follows:

\$25/person/month x 4.5 project FTEs = \$112.50/month x 12 months = \$1,350

Subject Fee Payments: Incentives will be provided to solicit participation in three focus group meetings. The focus group sessions will be designed to ascertain barriers encountered by consumers who seek prenatal health care services.

25 participants/focus group x \$50/participant x 3 focus group mtgs = \$3,750

Tuition: Funding is requested for two Graduate Research Assistants (GA) under the "Personnel" budget category. In addition to salary support, in-state tuition costs will be provided as follows:

\$209.53/credit hour x 9 hours/semester x 3 semesters x 2 GAs = \$11,314.62

The PI/Project Staff may request tuition waivers for Graduate Assistants, if allowable per the sponsor budget guidance and sufficient funding is available.

H. Contractual Costs

\$73,339

Centre for Women/Family Service Association

Performance Period: July 1, 2004 – June 30, 2005

Scope of Work: The Centre for Women/Family Service Association will provide the services of a Benefits Coordinator and Licensed Mental Health Worker to consumers of the Central Hillsborough Healthy Start Program (CHHS). This organization is well respected in the community for its culturally competent and respectful service provision. The Centre for Women will: a) provide individual and group therapy services, b) coordinate clinical and non-clinical mental health services; c) provide psycho-educational and support groups, d) participate in the evaluation of quality and quantity of services of the maternal depression program as required by CHHS; e) participate in data collection, and f) provide monthly written reports on the activities and progress towards the achievement of project goals to the Project Director.

| PERSONNEL | | | | | | | |
|-------------------------|---------------------|-----|-----|-------------------|------------------|-----------------|-----------------|
| Name | Role on Project | FTE | Mos | Inst. Base Salary | Salary Requested | Fringe Benefits | Total |
| TBA | Licensed Social Wrk | 1.0 | 12 | \$40,000 | \$40,000 | \$10,400 | \$50,400 |
| TBA | Benefits Coord | .50 | 12 | \$25,000 | \$12,500 | \$3,250 | \$15,750 |
| Travel: In-State | | | | | | | \$ 522 |
| Total Direct Costs | | | | | | | \$66,672 |
| F&A @ 10% | | | | | | | \$ 6,667 |
| Total Costs | | | | | | | \$73,339 |

Licensed Social Worker – Name, Degree(s)

Provides clinical oversight of the day-to-day operations of the CHHS maternal depression program; reviews all depression screens, assign levels of care and linkages for services to program participants; provides assessments, individual therapy, and crisis intervention; provides clinical supervision to the Benefits Coordinator; attends monthly Interagency Management team meetings and Community Council meetings; provides group therapeutic sessions; and provides continuing education for the Care Coordination Team.. Group therapy topics may include, but are not limited to, anger management, time management domestic violence, effective parenting and self- advocacy. Continuing education topics include: signs and symptoms of maternal depression, mandatory neglect/abuse reporting, and signs and symptoms of depression and adjustment disorders.

Benefits Coordinator/Clinical Case Manager – Name, Degree(s)

This position facilitates ongoing consumer peer support groups for individuals who have completed individual and group treatment focusing on inter-conceptual care; coordinates psychiatric and medication management services; provides psycho-educational services to consumers regarding policies and procedures of various health care and assistance programs; facilitates linkages between consumers and community resources through the modeling of advocacy and empowerment strategies in group and individual meetings; reviews all cases of program participants and consults with the interdisciplinary team as appropriate to assist in the maximum utilization of community resources by consumers; educates consumers regarding policies and procedures of various health care and assistance programs and helps link consumers to these programs.

Fringe Benefits

Fringe benefits are calculated at 25% of salary dollars requested and include: FICA, Medicare, workman's compensation, retirement, and health benefits.

Travel

The Licensed Social Worker may provide therapy services in public health clinics, consumer homes, and other settings. In addition, this position is required to attend two project-related meetings per month and conduct training programs throughout the year, to be determined in conjunction with the Project Director.

$$1,800 \text{ miles} \times \$0.29/\text{mile} = \$522$$

F&A: The F&A rate specified in the budget guidance provided by Health Resources and Services Administration, PHS, DHHS, is 10% of total direct costs.

I. Facilities & Administration (F&A) or Indirect Costs

F&A or indirect costs must be calculated in compliance with the budget guidance provided by the sponsor agency. If the sponsor does not specify a rate, refer to the following USF web site or contact the COPH Office of Research for assistance in determining the appropriate F&A or indirect cost rate.

[USF web site for indirect cost rates](#)

.....

DEFINITIONS

OMB Circular A-21

Cost Principles for Educational Institutions

Direct Cost:

Costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.

F&A Costs:

Costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.

Reasonable:

A cost is considered reasonable if the nature of the goods or services acquired and the amount involved reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision was made to incur the cost.

Allocable:

A cost is allocable to a particular sponsored project if the goods or services involved are chargeable or assignable to the project in accordance with the relative benefits received.

Consistent Application of Cost Accounting Principles:

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Where the University treats a particular type of cost as a direct cost on sponsored agreements, all costs incurred for the same purpose in like circumstances must be treated as direct costs for all activities of the institution. Consistent treatment of costs is necessary to avoid inappropriate charges to the federal government or other sponsors when sponsored agreements are charged directly for specified costs, then charged again through the University's indirect cost rate. Pls, department administrators, and in some specific instances, central administration officials should review costs to ensure that they are allowable and allocable to a project. Size, nature and complexity of sponsored agreements, although not the final determining factor, are in the aggregate important considerations in determining unlike circumstances. Due to the unique requirements of each sponsored agreement, unlike circumstances are determined on a case-by-case basis.

.....

OMB Circular A-21

Cost Principles for Educational Institutions

Examples of a "major project" where direct charging of administrative or clerical staff salaries may be appropriate.

- Large, complex programs, such as General Clinical Research Centers, Primate Centers, Program Projects, environmental research centers, engineering research centers, and other grants and contracts that entail assembling and managing teams of investigators from a number of institutions.
- Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting, such as epidemiological studies, clinical trials, and retrospective clinical records students.

- Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
- Projects whose principal focus is the preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports).
- Projects which are geographically inaccessible to normal departmental administrative services, such as seagoing research vessels and other research field sites that are remote from the campus.
- Individual projects requiring project-specific database management, individualized graphics or manuscript preparation; human or animal protocol, IRB preparations and/or other project specific regulatory protocols; and multiple project-related investigator

These examples are not an exhaustive list, nor do they imply that direct charging of administrative or clerical salaries would always be appropriate for the situations illustrated in the examples. For instance, the examples would be appropriate when the costs of such activities are incurred in unlike circumstances, i.e., the actual activities charged direct are not the same as the actual activities normally included in the institution's F&A cost pools. It would be inappropriate to charge the cost of such activities directly to specific sponsored agreements if, in similar circumstances, the costs of performing the same type of activity for other sponsored agreements were included as allocable costs in institution's F&A cost pools.



REFERENCES

OMB Circular A-21: Cost Principles for Educational Institutions

<http://www.whitehouse.gov/omb/circulars/a021/a021.html>

Introduction to Cost Accounting Standards for Educational Institutions

http://www.research.usf.edu/sr/CAS_Policies_and_Procedures_3.htm

A Guide to Managing Federal Grants for Colleges and Universities, J.T. Norris and J.A. Youngers, F. Fernald (Exec Editor), National Association of College and University Business Officers (NACUBO) and the National Council of University Research Administrators (NCURA) in conjunction with Atlantic Information Services, Inc. (AIS), 2003.

Revised 12/15/03