

## **Watershed Improvement Review Board Sample Spending Categories**

The appropriation for the Watershed Improvement Fund that is administered by the Watershed Improvement Review Board (WIRB) originates from the Revenue Bonds Capitals II Fund. The Capital Bonds Fund restricts use of the funds to capital items.

Generally, costs of a capital nature include those expenditures for real or personal property the useful life of which is expected to last substantially beyond one year.

The following spending categories are provided to assist Watershed Improvement Fund applicants develop budgets for the Request for Applications. These categories should not be considered as all-inclusive. Develop categories that are appropriate for your proposal. Providing as much detail as possible in the budget by using subcategories and identifying specific spending items (i.e. contractual items, equipment) will help the WIRB evaluate your project proposal to its fullest extent.

### Spending Categories that may be allowed:

Soil and Water Practices (i.e. terraces, grade stabilization structures, grass waterways)

Contractual Items (specify)

Costs associated with engineering, design, layout, and construction oversight for the practices listed above

Public Bidding and Contracting Expenditures

Equipment

Construction Costs

Salary and Benefits directly related to implementing or installing any of the capital assets listed above

### Spending Categories that **Cannot** be funded with this grant:

Indirect costs

Contingencies

Information and Education Activities

Salary and Benefits for general administrative, selling or management purposes