

Exxon Valdez Oil Spill Trustee Council

FY16-18 Budget Information and Workbook Guide

December 10, 2018

This document provides information about the EVOSTC Budget and for the file “EVOSTC FY16-18 Budget.xlsx”. Please read carefully before manipulating the worksheets.

EVOSTC Administrative Budget

The EVOSTC Administrative Budget consists of 8 components:

1. Administration Management
2. Data Management
3. Science Program
4. Public Advisory Committee (PAC)
5. Habitat Program
6. Trust Agency Project Management
7. Trust Agency Funding
8. Alaska Resources Library & Information Services (ARLIS)

There are five cost types for each component:

1. Personnel
2. Travel
3. Contractual
4. Commodities
5. Equipment

The Administrative budget is allocated into three sections:

1. Science administration
2. Habitat administration
3. Required by Law or Contributions to 3rd Party Entities expenditures.

Required by Law or Contributions to 3rd Party Entities expenditures include the Public Advisory Committee (as required by Federal Law), special requests such as those by the GAO, NOAA and USDA for analysis and briefings, and contributions to 3rd party entities such as the Alaska Marine Science Symposium and ARLIS.

Allocations for Science admin, Habitat admin and expenditures Required by Law or Contributions to 3rd Party Entities are applied to each cost type within each budget component. These are applied to worksheets “2. FY16 Final Budget 18.77.5”, “3. FY17 Final Budget 18.77.5”, and “4. FY18 Final Budget 18.77.5”.

Determining allocations for each budget component for Science admin, Habitat admin and expenditures Required by Law or Contributions to 3rd Party Entities.

Within Science admin and Habitat admin, EVOSTC expenditures can be categorized as “indirect” and “program support”. Indirect costs include line items such as contractual services (i.e. telephone services), commodities (i.e. office supplies, equipment and equipment maintenance). Management costs include personnel and travel costs. These are categorized in column E in worksheets “2. FY16 Final Budget 18.77.5”, “3. FY17 Final Budget 18.77.5”, and “4. FY18 Final Budget 18.77.5”.

Estimated percentages of each cost type vary within each component for Science admin, Habitat admin and expenditures Required by Law or Contributions to 3rd Party Entities. Details are given within each component description below.

1. Administrative Management: The Trustee Council (TC) is served by a small staff of 4-6 FTE led by an Executive Director and housed for administrative purposes within the ADF&G. The staff includes the Executive Director, Associate Coordinator, Administrative Manager, and Librarian (located at ARLIS) positions. The staff handles Council business and administration and conducts substantive program work and also support for the science and habitat components of the EVOSTC program, responds to public, media, legislative, informational inquiries, and public requests for information regarding EVOS and the Council. Estimated time EVOSTC staff dedicates to each section is based on the portion of the authorized funding for the Science Program, Habitat Program and expenditures Required by Law or Contributions to 3rd Party Entities to the total amount authorized. These calculations are in worksheet “7. Budget & Percentage Rates”. The average allocations over fiscal years (FY) 2016-2018 are 18% Science, 77% Habitat, and 5% Required by Law or Contributions to 3rd Party Entities (line 15 in worksheet “7. Budget & Percentage Rates”). These percentages are applied to the calculations in worksheets “2. FY16 Final Budget 18.77.5”, “3. FY17 Final Budget 18.77.5”, and “4. FY18 Final Budget 18.77.5” see columns F-H.

2. Data Management: Includes equipment maintenance and repairs and supporting the IT needs of the TC office by ADF&G. Allocations are the same as in the *Administrative Management* component above.

3. Science Program: All cost types are 100% allocated to the Science Program

4. Public Advisory Committee: This is required by the Federal Advisory Committee Act (FACA) and therefore 100% allocated to expenditures Required by Law or Contributions to 3rd Party Entities.

5. Habitat Program: All cost types are 100% allocated to the Habitat Program with the exception of “Habitat Protection Program Support”. This cost is for Great Land Trust to administer program management similar to PWSSC administration for the long-term science programs. This cost is included in the annual budget to streamline funding. It's not included in the allocation calculations as it is considered 3rd party entity administration and included in the Habitat Budget calculations (see worksheet “6. FY16-18 Habitat Budget” for details).

6. *Trust Agency Project Management*: Similar to General Administration (see below on page 4 of this document), provides lead Trustee Agency staff with funds to manage contracts and report on the status of projects; to facilitate communication between the agencies, Principal Investigators, and the EVOSTC office; to assist with the annual financial audit; and perform other administrative functions necessary for implementation of projects authorized by the TC. One USFWS, one NOAA and one ADF&G personnel are requested by the Trust Agencies and therefore 100% allocated to expenditures Required by Law or Contributions to 3rd Party Entities. Two NOAA personnel are 100% allocated to the Science Program. The Federal Budget officer manages the federal NRDA account through which funding is transferred and thus mirrors the allocation of the *Administrative Management* component.

7. *Trust Agency Funding*: Provides TC staff support at the request of the Trustee(s), but without assigned tasks, and therefore 100% allocated to expenditures Required by Law or Contributions to 3rd Party Entities.

8. *ARLIS*: As one of the eight founding partners, the TC has provided funding for ARLIS since 1997. ARLIS serves as a public repository for the Council's comprehensive collection of oil spill materials (formerly housed in the Oil Spill Public Information Center) and provides information to the public and researchers from around the world. Funding is for library staff to meet the EVOS information needs of government agencies, NGOs, researchers, the media, and the public. Also includes document digitization project. ARLIS does not work directly on the science and habitat programs; thus is considered an expenditure Required by Law or Contributions to 3rd Party Entities.

FY16-18 Allocations for Science admin, Habitat admin, and expenditures Required by Law and Contributions to 3rd Party Entities are calculated in Table 1 in worksheet "5. FY16-18 Science Budget". Science support and Habitat support is also broken down further into EVOSTC indirect and program support in worksheets "2. FY16 Final Budget 18.77.5", "3. FY17 Final Budget 18.77.3" and "4. FY18 Final Budget 18.77.5" lines 141-142, columns I-N.

EVOSTC Science and Habitat Program Cost Components and How the Components Are Calculated

Cost Components

There are six cost components for the Science and Habitat programs and projects:

1. Project
2. 3rd Party Indirect
3. 3rd Party Management
4. General Administration
5. EVOSTC Support
6. EVOSTC Indirect

1. *Project cost*: Project budget without indirect and administrative costs.

2. *3rd Party Indirect*: These costs are associated with the PI's entity indirect. Below are all the indirect costs associated with EVOSTC Principal Investigator entities for the Science program. These costs would be incurred regardless of how the funds are administrated. HRM = Herring Research & Monitoring program. GWA = Gulf Watch Alaska program.

PIs	Institution	Indirect Rate
Whitehead (HRM)	University of California Davis	57%
Branch (HRM)	University of Washington	48%
Batten (GWA)	Sir Alister Hardy Foundation for Ocean Science	40%
Bishop, Campbell (GWA*) Pegau, Bishop, Gorman, Rand (HRM)	Prince William Sound Science Center *waived for GWA projects	30%
Danielson, Hopcroft, Coletti (GWA)	University of Alaska Fairbanks	25%
Holderied (GWA)	Kachemak Bay National Estuarine Research Reserve	25%
Matkin (GWA)	North Gulf Oceanic Society	10%
Kuletz (GWA)	U.S. Fish & Wildlife Service	9%
Arimitsu (GWA) Hershberger (HRM)	U.S. Geological Survey	9%
Moran, Lindeberg (GWA)	National Oceanic & Atmospheric Administration	9%
Haught (HRM)	Alaska Department of Fish & Game	9%
Janzen (Data Management)	Alaska Ocean Observing System/Axiom Data Science	0%

3. *3rd Party Management*: For the Science program and projects, this is the cost for the PWSSC administrative projects. For the GWA program, it is cost without GA for Program Management II-Hoffman. For the HRM program, it is cost without GA for Program Coordination-Pegau. 3rd party management and administrative tasks and responsibilities are not the same as those for the Trustee Council. 3rd party entities such as PWSSC provide direct project support and coordination necessary to achieve the program and project goals. These include important activities such as coordinating logistics among projects, making sure the PIs are submitting reports and proposals on time, providing outreach and community involvement, and facilitating communication among PIs and programs. See text boxes in worksheet "5. FY16-18 Science Budget" for details for each FY. For the Habitat program, this is the cost for the non-profit entity Great Land Trust as described above on page 2 of this document.

4. *General Administration (GA)*. EVOSTC is not an agency or entity that can receive funds or issue contracts, thus, contracting is performed by the trust agencies. 9% GA is added to authorized funding for the trust agency that transfer the funding although GA is sometimes waived by the agency and/or agency staff adds value beyond the GA amount by actively managing contracts and lending agency staff expertise to the project. While many entities have higher overhead rates, the TC's GA is set at 9%.

5. *EVOSTC Support*. These are the program support costs allocated to Science and Habitat admin as described in the EVOSTC Administrative Budget section above.

6. *EVOSTC Indirect*. These are the indirect costs allocated to Science and Habitat admin as described in the EVOSTC Administrative Budget section above.

How the Components are Calculated

Table 2 in worksheet "5. FY16-18 Science Budget" calculates the breakdown for each FY for all Science programs and projects by these six cost components.

Table 3 in worksheet "5. FY16-18 Science Budget" " calculates the breakdown for each FY for all Science programs and projects by EVOSTC admin (EVOSTC support, EVOSTC indirect and GA) and 3rd Party & Non-profit project admin costs (PWSSC management, 3rd Party Indirect), project and total project costs.

Table 1 in worksheet "6. FY16-18 Habitat Budget" calculates the breakdown for each FY for the Habitat program by EVOSTC admin (EVOSTC support, EVOSTC GA, Great Land Trust GA, EVOSTC indirect), 3rd Party Management (Great Land Trust), Habitat program cost.

Worksheet "8. Examples Science Projects" calculates the six cost components for three FY18 science projects used as examples in the "Think Tank" proposal Figure 3.

Worksheet "1. FY16-18 Programs" calculates the EVOSTC admin (EVOSTC management, GA, EVOSTC indirect), 3rd Party & Non-Profit Project Management (Great Land Trust, PWSSC, 3rd party indirect) and Science and Habitat program and project costs for FY16-18. The numbers used are from and linked to worksheets "2. FY16 Final Budget 18.77.5", "3. FY17 Final Budget 18.77.5", and "4. FY18 Final Budget 18.77.5".

Instructions for Workbook “EVOSTC FY16-18 Budget”

Worksheets contain formulas that depend on cells in the worksheets. Worksheets 2, 3 and 4 contain calculations for each FY.

Table 1. Example for FY16 from worksheet 2:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FY16 Annual Budget Components Data from: T:\Administrative\Finance\Accounting\Budgets\FY1595 - FY2016\FY16\Invoices, and FY16 EVOSTC Annual Budget 11.12.15 Resolution 15-02	FY16 Total (no GA)	9% GA	FY16 Total + GA	Indirect or Program Support	% Science Admin	% Habitat Admin	% Required by Law & Contributions to 3rd Party Entities	Science Admin (no GA)	Science Admin (9% GA)	Science Admin (Total)	Habitat Admin (no GA)	Habitat Admin (9% GA)	Habitat Admin (Total)	Required by Law & Contributions to 3rd Party Entities (no GA)	Required by Law & Contributions to 3rd Party Entities (9% GA)	Required by Law & Contributions to 3rd Party Entities (Total)
2	Administrative Management Components	\$ 703,378	\$ 63,304	\$ 766,682		18%	77%	5%	\$ 122,944	\$ 111,065	\$ 134,009	\$ 546,283	\$ 49,166	\$ 595,449	\$ 34,151	\$ 3,074	\$ 37,225
3	<i>Personnel Total</i>	<i>\$ 532,143</i>	<i>\$ 47,893</i>	<i>\$ 580,036</i>		<i>18%</i>	<i>77%</i>	<i>5%</i>	<i>\$ 95,786</i>	<i>\$ 8,621</i>	<i>\$ 104,406</i>	<i>\$ 409,750</i>	<i>\$ 36,878</i>	<i>\$ 446,628</i>	<i>\$ 26,607</i>	<i>\$ 2,395</i>	<i>\$ 29,002</i>
4	Executive Director (12 mo)	\$ 183,254	\$ 16,493	\$ 199,747	Program Support	18%	77%	5%	\$ 32,986	\$ 2,969	\$ 35,954	\$ 141,106	\$ 12,700	\$ 153,805	\$ 9,162.70	\$ 824.64	\$ 9,987
5	Associate Coordinator (12 mo)	\$ 125,115	\$ 11,260	\$ 136,375	Program Support	18%	77%	5%	\$ 22,521	\$ 2,027	\$ 24,548	\$ 96,339	\$ 8,670	\$ 105,009	\$ 6,255.75	\$ 563.02	\$ 6,819

The eight components of the EVOSTC annual budget are in **blue text**. Numbers in columns B-D calculate the total for the component (ex: B2-D2 in **blue text**).

The five cost types are given under each component with each line item. Numbers in columns B-D calculate the total for each cost type within that component (ex: B3-D3 in **bold italics**).

Data used in column B are from files cited in cell A1. GA is calculated in a formula in column C. Total cost including GA is calculated in column D and relies on columns B-C.

Column E assigns each cost type as indirect, program support (see definitions above on page 2 of this document) or NA (not applicable) for cost types that are 100% distributed to expenditures Required by Law or Contributions to 3rd Party Entities.

Allocations for Science admin, Habitat admin and Required by Law & Contributions to 3rd Party Entities (columns F-H) are applied in formulas in the highlighted cells in columns F & G. Column H contains a formula that relies on columns F and G. Average allocations for each budget component is calculated in columns F-H (ex: cells F2-H2 in **blue text**) and for each cost type within each component (ex: cells F3-H3 in **bold italics**).

Columns I-Q calculates the amount (\$) distributed to Science admin, Habitat admin and Required by Law & Contributions to 3rd Party Entities using the allocations in columns F-H.

At the end of the administrative budget component and cost type calculations, there are cells that that give the totals in **blue text** for Science Admin, Habitat Admin and expenditures Required by Law or Contributions to 3rd Party Entities (worksheet 2 lines 137-142, worksheet 3 lines 139-144, and worksheet 4 lines 142-147):

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FY16 Annual Budget Components														Required by Law & Contributions to 3rd Party Entities (no GA)	Required by Law & Contributions to 3rd Party Entities (9% GA)	Required by Law & Contributions to 3rd Party Entities (Total)
	Data from: T:\Administrative\Finance\Accounting\Budget & Invoices\FY1995 - FY2016\FY16\Invoices, and FY16 EVOSTC Annual Budget 11.12.15 Resolution 15.03																
1	FY16 Total (no GA)	9% GA	FY16 Total + GA	Indirect or Program Support	% Science Admin	% Habitat Admin	% Required by Law & Contributions to 3rd Party Entities	Science Admin (no GA)	Science Admin (9% GA)	Science Admin (Total)	Habitat Admin (no GA)	Habitat Admin (9% GA)	Habitat Admin (Total)				
137	TOTAL	\$ 1,727,648	\$ 155,488	\$ 1,883,136			\$ 1,883,136	\$ 428,400	\$ 38,556	\$ 466,956	\$ 922,687	\$ 83,042	\$ 1,005,729	\$ 376,561	\$ 33,890	\$ 410,451	
138							Program Support	\$ 396,538	\$ 35,688	\$ 432,227	\$ 786,389	\$ 70,775	\$ 857,164				
139							Indirect	\$ 31,862	\$ 2,868	\$ 34,730	\$ 136,298	\$ 12,267	\$ 148,565				
140							Total	\$ 428,400	\$ 38,556	\$ 466,956	\$ 922,687	\$ 83,042	\$ 1,005,729	21.8%	21.8%	21.8%	
141							% Program Support	22.95%	22.95%	22.95%	45.51%	45.51%	45.52%				
142							% Indirect	1.84%	1.84%	1.84%	7.89%	7.89%	7.89%				

There are also cells that calculate the amount distributed to program support and indirect, and the percentages of program support (%Program Support) and indirect (%Indirect) of the total annual budget.

Tables 1-3 in worksheet “5. FY16-18 Science Budget” and Table 1 in worksheet “6. FY16-18 Habitat Budget” summarizes and calculates various data.

The following text box in worksheet 5 gives detailed information on the calculations for the Tables. Example below for FY16 from worksheet 5:

*EVOSTC supportcost is calculated by dividing the total F16 EVOSTC annual budget (without indirect) dedicated to Science support with GA from cell K138 (worksheet 2) by 31 total projects (19 GWA, 11 HRM, 1 PIGU) to get EVOSTC admin cost per project. Then for GWA, multiply by 19 projects, for HRM multiply by 11 projects. EVOSTC indirect cost is the same as support cost except using the total FY16 EVOSTC annual budget indirect in cell K139 (worksheet 2).

**PWSSC Management for GWA program is the cost without GA for Program Mangement II-Hoffman (project 16120114-B). PWSSC Management for HRM program is the cost without GA for Program Coordination-Pegau (project 16120111-A).

***Project Cost is project amount from workplan budget without 3rd party Indirect, PWSSC Management and GA.

**** Total Project cost includes Project, 3rd party Indirect, EVOSTC Management , EVOSTC Indirect, PWSSC Management and GA.

GWA data from T:\Project Information\2012\12120114 - McCammon (LTM Program)\Proposal\2016\LTM budget FY2016 Proposal - Revised

HRM data from T:\Project Information\2012\12120111 - Pegau (Herring Program)\Proposal\2016\9-1-15 Program Budget and Reporting Form HRM

PIGU Data from T:\Project Information\2011\11100853 - Irons (PIGU Restoration)\Proposal\2016\EVOS Budget Pigu project Rev. 11-03-15

EVOSTC Admin= EVOSTC support cost + EVOSTC indirect + GA
 3rd Party & Non-profit project Admin = PWSSC management+ 3rd party indirect