**The California Natural Resources Agency**

**Cost Estimate Guidelines for the Youth Community Access Program**

As part of your Step 3 submission, update your project budget using the template provided. Applicants may not increase the total amount of grant funds requested.

Below is an explanation of the cost estimate task categories and the various types of costs that can be included. All project costs must be allocated to one of the ten tasks listed. No other task categories may be used.

See Appendix E in the [Youth Community Access Program Guidelines](https://resources.ca.gov/-/media/CNRA-Website/Files/grants/Youth-Community-Access/2024/R3-YCA-Guidelines_FINAL.pdf) for more specifics on eligible costs.

1. **Project Management and Administration:** Staff labor costs that are directly related to administering the Youth Community Access Program grant included here. Examples include staff time managing contracts, grant billing, maintaining accounting records, and grant reporting.
2. **Project Implementation:** Staff labor costs that are directly related to implementing the Youth Community Access Program grant included here. Examples include staff time designing the grant-funded program, recruiting youth participants, preparing environmental compliance documents, coordinating field trips, and executing youth programming.
3. **Project Supplies:** Costs associated with project-specific materials and supplies included here. Examples include the purchase of reusable camping supplies, printing outreach flyers, gravel, first-aid kits for field trips, craft supplies, planter boxes, and t-shirts for youth participants.
4. **Consultants and Services:** Costs associated with project-specific services included here. Examples include ocean boat tours, campsite fees, construction contractors, park or museum entrance fees, design consultants, evaluation consultants, and speaker fees for cultural experts.
5. **Transportation:** Essential project-related transportation costs included here. Examples include vehicle rentals, mileage for staff personal vehicles or fleet vehicles, parking fees, and chartered buses. If the proposed project includes a clean vehicle acquisition: Include the clean vehicle cost and the funding recognition signage.
6. **Food:** Essential project-related food costs that are reasonable and necessary for youth access natural and cultural resources included here.
7. **Training:** Costs associated with staff training that is necessary to facilitate the Youth Community Access funded program or to help expand the impact of the program.
8. **Youth Stipends:** Stipend payments to youth for their participation in Youth Community Access funded programs.
9. **Indirect Costs:** Indirect costs (also known as administrative costs, incidental costs, or overhead) are the costs of doing business that are not directly related to carrying out the grant-funded project but are necessary for the general operation of the grantee organization. Examples of indirect costs include rent, computers, telephones, office supplies, internet access, copy machines, electricity as well as functions such as janitorial, human resources, business services, information technology, etc. Certain types of indirect costs are not allowed including food and beverage, fundraising, lobbying, and entertainment. Any cost that is billed as a direct cost may NOT be included in indirect costs.

**Indirect costs are limited to fifteen percent (15%) of the direct costs of the grant.**

1. **Contingency:** Contingency costs are potential costs that are not specifically accounted for in the cost estimate but may be used to increase the amount of funds in other eligible line items.Contingency cannot be used to increase indirect costs beyond the limit shown above.

**Contingency is limited to ten percent (10%) of the total grant.**