



# WISCONSIN HUMANITIES

## BUDGET INSTRUCTIONS

Your project budget is as important as your project description. Make sure that the activities you describe are accounted for in your budget. Likewise, make certain that every item in your budget relates to an activity described in your project description. Your budget should represent actual *expenses* (not any income) related to your project. Please do not inflate your budget, and remember to check your math.

The project budget has two parts: the budget form and the budget description. You must complete both. For specific rules and regulations for fiscal administration of the grant, recipients should consult our Guidelines for Fiscal Agents available on the WH website <https://wisconsinhumanities.org/grants/grant-resources/>

*Matching Funds.* Wisconsin Humanities grants require matching funds that are equal to or greater than the amount requested from WH. Matching funds may be cash or in-kind. They include any known sources of grants or gifts, any in-kind contributions, and any sources of revenue, such as admission fees. All anticipated income from fees must be shown in the expenditure budget as part of the matching funds and must be explained. Examples of in-kind match include the dollar value of facilities, services, talents, and time contributed to the project.

*Expenses.* All WH funds and matching funds must be directly attributable to the project. All WH funds and most matching funds may only cover costs incurred or legally obligated during the project period, after a funding decision is made until the termination date. Expenses incurred in preparing your proposal—such as the value of your time—may, however, be counted as matching funds.

*Eligible Expenses* WH will fund reasonable project related expenses such as:

- Honoraria for humanities experts
- Per diem and travel expenses for project personnel
- Printing and publicity
- Facility rental
- Materials necessary for the project
- Indirect cost (Either the appropriate federal NICRA rate or de minimis 10% rate)

Ineligible Expenses WH will not fund:

- Capital expenditures
- Expenses related to fundraising
- Expenses related to an archival project
- Museum acquisitions
- Re-granting of WH funds
- Staff salaries

As defined by Wisconsin Humanities, capital expenditures are funds used to purchase equipment or material that will have a significant working life subsequent to the end of the grant project period.

As defined by WH, staff salaries are the usual and customary payment to an individual for work performed for the programming or fiscal sponsor organization. If project personnel work for the programming or fiscal sponsor organization, and receive a regular salary regardless of grant funding, they should not use WH funding to pay for that salary.

If you have questions about the eligibility of a particular item, you are encouraged to consult with WH staff before submitting your proposal.

*Budget Form:* Download and use the budget form linked from the application to complete your budget. Upload the completed form into your application in the specified place.

Completing the Columns

- In the “WH Request” column, itemize your request for WH funds.
- In the “Matching Funds” column, itemize the cash and in-kind expenditures for your project that are not part of your WH request. Do not include any cash or in-kind costs that have been, or will be, counted as match on any other award of federal funds. Remember that the total amount of your matching funds must be equal to, or greater than, the total amount you are requesting from WH.
- In the “Total” column enter the total of the first two columns.
- Copy the totals for the two columns—WH request and Matching Funds—into the corresponding fields in the General Instructions and Basic Information section.

Personnel

List expenses individually for each participant. List the amount of time each participant will spend on the project and calculate the value of that time, using his or her basic salary or wage as a measure. For example:

Project Director: 5% time for 3 months @ \$35,000 per year = \$437.50; or 15 hours @ \$20/hour = \$300

The following suggested payment scale reflects a variety of roles commonly played by project scholars. These figures are not fixed rates.

Justification for payments of more than \$500 per day must be provided in your budget description.

Moderator: \$50 to \$100 (two to three hours)

Panelist: \$100 to \$300 (two to three hours)

Lecturer: \$200 to \$1,000

Humanities Expert/Scholar: \$200 to \$1,000 (full-day/program)

(A limit of \$150 per day is recommended for scholars participating in programs on their own campuses.)

Nationally-known Experts/Scholars: negotiable

### Travel, Food, and Lodging

List expenses individually for each participant. WH will not pay for the purchase of alcoholic beverages.

We recommend that applicants use the State of Wisconsin travel regulations in determining your budget. Currently, State of Wisconsin rates for travel, food, and lodging are based upon federal rates published on the federal U.S. General Services Administration website:

<https://www.gsa.gov/travel/plan-book/per-diem-rates/>

Personal auto mileage: \$0.575/mile

Hotel lodging for all Wisconsin locations without a specified rate: \$96.00/night

Per diem for all Wisconsin locations without a specified rate: \$55.00/day

Counties in Wisconsin with specified rates: Columbia, Dane, Door, Milwaukee, Outagamie, Racine, Sheboygan and Waukesha. Please see the GSA website for information on rates for these counties.

These rates may be subject to change.

### Hospitality

WH will only pay for food when it directly contributes to the success of the program. We will consider modest requests for food (for example, pizza at a discussion program for teenagers) if it can be argued that serving a meal will encourage the participation of a particular audience or otherwise contribute to the program in some substantial way. We will not pay, for example, for a reception celebrating the opening of an exhibition. We will not pay for the purchase of alcoholic beverages.

### Supplies and Services

These must be directly related to the proposed project. Itemize all supplies. For example: 1,000 brochures @ \$0.10 each = \$100

Equipment Rental: WH will not ordinarily fund equipment purchases of items costing over \$300. We may, however, pay for the rental of such equipment if doing so makes economic sense.

Facility Rental: The value of donated space should be included under matching funds. WH funds should not be requested for

facility rental except when the applicant is paying a fee for the use of a program venue.

### Indirect Costs

Institutions that have a current federally Negotiated Indirect Cost Rate Agreement (NICRA) may use that established indirect cost rate in their proposal budget and may list this indirect cost as either a WH-funded expense or as match. A copy of the NICRA should be submitted with applications for funding. Also note that costs included in the NICRA should not additionally be listed as separate expenses in a proposal budget.

For organizations that have never had a NICRA (and are NOT a state or local government, or Indian Tribe receiving more than \$35 million in direct federal funding) may alternatively use a de minimis rate of 10% of modified total direct cost (MTDC) in their budget proposals. Please note that rental costs are excluded from the 10% calculation.

For more information on indirect costs please see

<https://www.law.cornell.edu/cfr/text/2/200.414> and/or consult WH staff.

*Budget Description.* (Character limit 4,000) The budget description is your opportunity to explain the details of your budget.

- Describe the cash or in-kind sources of all matching funds. List your sources of matching funds and what each source is contributing as either an amount of cash or the value of in-kind services. Note which matching funds have been secured and which are still pending.
- Describe the rates and formulas used for figuring donations of personnel time and indirect costs.
- If you are charging admission or registration fees, describe the amount per person, the total you expect to collect, and what you plan to do with any surplus. WH strongly encourages the use of scholarships, free admission days, and other flexible admission policies that make WH-funded projects accessible to participants for whom a fee could present an obstacle.
- Explain any other aspects of your budget that need clarification, such as a request for personnel costs (other than honoraria), particularly high honoraria, equipment purchases, and specific supplies.