



Grant Budget Guidelines

NetVUE Grants for Fostering Leadership for Communities of Faith

This document provides important information about the development of proposals and the preparation of budgets for NetVUE Grants for Fostering Leadership for Communities of Faith. A sample budget (along with notes on specific categories) can be found at the end of this document. **Please use Microsoft Excel or a similar spreadsheet program to format your budget, with a one- to two-page Microsoft Word document containing notes that explain the basis of the calculation for each item.**

Grant funds may be used for a range of purposes, but not to substitute for faculty and staff costs that the institution is presently providing for its vocational exploration activities. Grant proposals may, however, include additional buyouts of faculty and staff time in pursuit of the aims of the project.

In addition, please note the following important budget requirements:

- Capital expenditures or durable equipment purchases in any amount, the hiring of additional personnel (including graduate assistants), direct fundraising expenses, and indirect or overhead costs must be borne by the institution and are not eligible for support by the grant.
- In the case of stipends to current employees, the employer's share of FICA (currently 7.65%) may be included, but the grant may not be used to support other personnel benefits, whether as a fixed sum or on a "fringe percentage" basis.
- Any speaker honoraria included in the grant proposal should not exceed \$2,000 per speaker per day. Further details about this policy may be found later in this document.
- Travel, lodging, and meal expenses for participation in NetVUE conferences and gatherings are the responsibility of the institution and may not be covered by grant funds.
- The NetVUE Professional Development programs (including the Consultant and Campus Visit programs) are funded separately and should not be included in the grant budget.

If any of the above items are included in the final grant proposal, they will be removed from the proposal and the total amount requested will be reduced accordingly. Applicants will not have the opportunity to revise the project to substitute other expenses for excluded items.

Direct support for undergraduate students in the form of internships, scholarships, or stipends will be considered only if the institution can demonstrate how it will sustain these programs at the same level after the end of the grant period. If your proposal includes support for these expenses and the grant is awarded, NetVUE may request a demonstration of progress toward fundraising in support of this programming before the second distribution of funds is given.

The remainder of this document is devoted to frequently asked questions concerning grant proposal budgets. **Applicants will greatly increase their chances of success** by reading and carefully following the advice that is offered here.

What categories should appear in the budget?

Please provide budget line items that match the expenditures proposed. Specific categories will depend on the project described in the proposal. Typical budget categories are listed below and in the sample budget at the end of this document. Following the budget, and on a separate page within the application document, please provide budget notes that explain the basis of the calculation for each item in the budget. For example:

- Released time for current employees to support development of new initiatives is an allowable grant expense. If the grant will provide such compensation to current employees, the budget should include the number of persons, the cost per person (by dollar stipend or proportion of salary related to released time), and a subtotal. A stipend may be treated as extra compensation for the individual when the time commitment is not substantial, and when the work can be carried out while the individual continues with normal duties.
Compensation in the form of released time from teaching or other duties should be determined based on the amount that the institution will spend to replace those duties. If one or more individuals will be tasked with significant responsibilities for achieving project goals, the provision of compensation through released time is strongly encouraged. Budgets should not allocate fractional time of any employee's work without a clear description of who will take up that percentage of duties and how that person will be compensated.
- When stipends are to be paid to employees of the institution, the budget may include a separate line item for the employer's share of Social Security and Medicare tax (commonly known as FICA, currently 7.65%), which is paid by the institution on employee wages. (Note: If this line item is not included, the institution will be responsible for covering this expense. Grant funds may not be reallocated at a later date to cover these costs.) Beyond this 7.65% allowance, **any additional fringe benefits—whether paid as a lump sum or a percentage of salary—are the responsibility of the institution.** Note: If this line item is not included, the institution will be responsible for covering this expense. Grant funds may not be reallocated at a later date to cover these costs.
- The costs of lodging, meals, and transportation for retreats (and similar events) are allowable grant expenditures. Budgets for lodging should include the number of participants projected, the number of lodging nights, the cost per night, and a subtotal. Similarly, budgets for meals and refreshments should provide the projected number of participants, amount per meal per participant, and a subtotal. Any transportation expenses should indicate a cost estimate per person (or per vehicle, if carpooling), number of persons, and a subtotal.
- Budgets must include support for robust assessment efforts (led by someone outside the leadership roster and, if at all possible, outside the institution and not directly affiliated with the partnering faith community or communities), yielding a written report that tracks and explains progress on specific expected outcomes (particularly those connected to student formation). Budgets should support the specific assessment efforts described in the proposal, which should name leaders of the work, provide an outline of the vocation-related outcomes that will be tracked, and offer an initial explanation of the assessment tools which will be used.

- Speaker honoraria should indicate the number of speakers, amount per speaker, and a subtotal. See below for more information regarding NetVUE policies on honoraria.
- Expenditures listed for books, other materials, or supplies should indicate the number of copies of the texts, documents, or other items, and a subtotal.
- Other expenses that do not fit the above categories should be included in a separate “Other” category (with an explanation in the notes).

What rows/columns should be included in the budget?

Please create separate lines for distinct categories of expenses as described above, and columns as noted below; see the sample budget for further details. Each grant year should have a separate set of line items (rows).

- *NetVUE Request:* In a distinct column, the budget should clearly display the projected expenses to be supported by the grant. If more than 50% of the grant funds are budgeted to be spent in the first year, please include a statement that the institution will cover amounts over 50% until second-year grant funds arrive. (Regardless of budget, grant funds will be disbursed in two equal payments at the beginning of the first and second years of the grant.)
- *Institutional Support:* If institutional funds are being used to support the project, a second column should be added with this designation for each year (as per the sample budget below). Please note: although institutional funds are not required as part of this grant initiative, the inclusion of this column will help to confirm and clarify the institution’s overall commitment to the project.
- *Total Budget:* A separate column provides the sum of each row of the budget.

In addition, please provide an additional row at the end of each year’s expenditures, showing the sum of each column for each of the two grant years. At the end of the entire budget spreadsheet, please also provide a final row representing totals for each column for the entire grant period. See the budget sample for further details. Please round all amounts to whole dollars; i.e., do not include cents.

May grant funds be used for student or staff participation in a third-party program or event?

Expenditures for one-time costs related to third-party programs or events (such as per-student fees for assessment instruments or costs for certifying staff to administer a particular program or assessment instrument) will be considered only as a pilot project, or as a one-time expenditure to significantly expand an existing program that the institution will sustain at this expanded level. Participation in external programs or events that would be considered part of the institution’s ongoing operations are not eligible for grant funding.

What is the NetVUE policy for honoraria for speakers and facilitators?

NetVUE limits honoraria to \$2,000 per speaker or facilitator per day from NetVUE grant funds for a given occasion. When a speaker addresses more than one group or occasion on campus, a higher honorarium may be offered; however, any amount beyond \$2,000 must come from institutional funds. Please note that honoraria are not meant to support ongoing projects, long-term scholars in residence, or multiple instances of the same workshop or presentation. In general, honoraria are intended to support single visits to the institution.

What types of expenses are not allowed?

Grant funds may be used for a range of purposes, but not for:

- Ongoing faculty and staff costs that the institution is presently providing, except as buy-outs for work related to the grant-funded project;
- Capital expenditures, including durable equipment purchases in any amount;
- Stipends or salaries for additional personnel or graduate students hired specifically to support the grant project;
- Fringe benefits beyond the 7.65% Social Security and Medicare tax allowance;
- Direct fundraising expenses; or
- Indirect or overhead costs.

Can grant funding be used to provide gift cards or vouchers as incentives or rewards for participation?

No. Gift cards and other “cash equivalent” instruments (such as gift certificates, vouchers, or “tabs” at certain businesses) are not acceptable uses of grant funds, largely because of their complexity from a tax standpoint. These “cash equivalents” (whether for campus vendors or off-campus entities) are understood by the IRS as a form of compensation, and therefore may be subject to taxation—the responsibility for which can fall on both the giver and the receiver. Fortunately, there are acceptable alternatives for encouraging participation, for which grant funds may be used. Small stipends are often the most manageable approach; these are obviously taxable, but all parties should be aware of this, and recordkeeping is typically automatic. Other alternatives might include prioritization for some opportunity or service, badges and other microcredentials, and small, one-time gifts (such as specialty food items, books, magazine subscriptions, or tickets for events).

May the grant proposal include funding requests for NetVUE consultants or campus visits?

No. NetVUE provides a separate process to apply for funding for its many professional development programs, including campus consultants, visits to other NetVUE institutions, on-campus workshops, and national seminars. See the NetVUE website for details; if you have questions not answered there, contact Rachael Baker, NetVUE director of professional development, at rbaker@cic.edu or (616) 632-2190.

May grant funds be used to attend NetVUE conferences and gatherings?

No. While NetVUE covers most lodging and meal expenses for participants at its conferences and gatherings, travel expenses for participation in these events are the responsibility of the institution and cannot be covered by NetVUE grant funds.

What if changes in the approved grant budget are needed?

NetVUE grant recipients are expected to use funds as outlined in the approved budget. However, changes in the proposed budget are sometimes necessary. If a variance of more than 20% in a line item is expected, or if a group of changes amounts to more than 10% of the entire grant budget, the grant recipient should request a reallocation of funds. The request should include a proposed budget revision and supporting documentation; it should be submitted as early as possible, and in

no case later than three months prior to the end of the grant spending period. Budgets included in reallocation requests should use Microsoft Excel or a similar spreadsheet program; they should be formatted to show the original budget and the requested revision, so that these may be easily compared. In addition, the request should include a rationale for the change. The request will be reviewed and, if approved, the revised budget will become the basis for subsequent spending reports. Please send requests to Carter Aikin, NetVUE grants director, at caikin@cic.edu.

Can the grant spending or fundraising deadlines be extended?

Funds should be expended during the grant period. In some cases, NetVUE has approved a 60-day extension of the spending deadline. Longer extensions will be considered only in emergency circumstances. Requests for extensions should be made **at least three months before the end of the grant period**; send all requests to Carter Aikin, NetVUE grants director, at caikin@cic.edu.

What happens to unexpended funds at the end of the grant period?

At the end of the grant period, residual funds of more than \$500 must be returned to the Council of Independent Colleges and will be used to support future NetVUE grant programs. Instructions for the return of grant funds will be provided along with details about completing the final report. Please note that the return of residual grant funds is looked upon neither with favor nor with disfavor by evaluators or by the NetVUE staff.

What if I have additional questions?

Please contact Carter Aikin, NetVUE grants director, at caikin@cic.edu or (217) 854-5619.

NetVUE Grant Sample Budget**Year One:**

Student Discernment Retreat:

Meals: 15 participants for 3 days @ \$70/day

Lodging: 12 participants staying 2 nights @ \$50/night

Transportation: 150 miles for 8 vehicles @ \$.54/mile

Guest speaker (and discussion) series:

Honoraria: 3 speakers @ \$1,500/speaker

Travel, meals, and lodging: 3 speakers @ \$700/speaker

Materials and supplies:

2 books for 25 participants @ \$52/participant

Summer workshop for campus and community mentors:

12 participants @ \$500/participant

Student worshipping community internships:

5 student placements @ \$2,000 per student

5 stipends @ \$2,000 for local church leaders

Project oversight:

Project director @ \$3,500/one course replacement

FICA (7.65%) for one course replacements

Other:

Book discussion lunches: 48 @\$7.50 each

Year One Total**Year Two:**

Student trip focused on church engagement:

Meals: 15 participants for 3 days @ \$70/day

	NetVUE Request	Institutional Funds	TOTAL
Student Discernment Retreat:			
Meals: 15 participants for 3 days @ \$70/day	\$2,532	\$618	\$3,150
Lodging: 12 participants staying 2 nights @ \$50/night	\$1,200		\$1,200
Transportation: 150 miles for 8 vehicles @ \$.54/mile		\$648	\$648
Guest speaker (and discussion) series:			
Honoraria: 3 speakers @ \$1,500/speaker	\$4,500		\$4,500
Travel, meals, and lodging: 3 speakers @ \$700/speaker		\$2,100	\$2,100
Materials and supplies:			
2 books for 25 participants @ \$52/participant		\$1,300	\$1,300
Summer workshop for campus and community mentors:			
12 participants @ \$500/participant	\$6,000		\$6,000
Student worshipping community internships:			
5 student placements @ \$2,000 per student	\$6,000	\$4,000	
5 stipends @ \$2,000 for local church leaders	\$6,000	\$4,000	
Project oversight:			
Project director @ \$3,500/one course replacement	\$3,500		\$3,500
FICA (7.65%) for one course replacements	\$268		\$268
Other:			
Book discussion lunches: 48 @\$7.50 each		\$360	\$360
Year One Total	\$30,000	\$13,026	\$43,026
<u>Year Two:</u>			
Student trip focused on church engagement:			
Meals: 15 participants for 3 days @ \$70/day	\$2,532	\$618	\$3,150

Lodging: 12 participants staying 2 nights @ \$50/night	\$1,200		\$1,200
Transportation: 150 miles for 8 vehicles @ \$.54/mile		\$648	\$648
Summer curriculum development workshops:			
Guest workshop leaders: 2@ \$2,000/speaker	\$3,500	\$500	\$4,000
Guest leader travel funds: 2 @ \$750/speaker		\$1,500	\$1,500
Stipend for participants: 5 faculty @ 500/person	\$2,500		\$2,500
Stipend for participants: 5 community leaders @ 500/person	\$2,500		\$2,500
Meals: 12 participants for 6 meals @ \$15/meal		\$1,080	\$1,080
Student worshipping community internships:			
7 student placements @ \$2,000 per student	\$7,000	\$7,000	
7 stipends @ \$2,000 for local church leaders	\$7,000	\$7,000	
Project Oversight:			
Project director @ \$3,500/one course replacement	\$3,500		\$3,500
FICA (7.65%) for one course replacement	\$268		\$268
Year Two Total	\$30,000	\$18,346	\$48,346
TOTAL: Two-Year Budget	\$60,000	\$31,372	\$91,372

NetVUE Grants for Fostering Leadership for Communities of Faith

Sample Budget Notes

Year One

Student Leadership Retreat

- Lodging and meals for a four-day retreat for students, clergy, and faculty at a nearby conference facility. We anticipate attendance by 10 students, and 5 faculty members and clergy, including two project co-directors. 12 participants will stay overnight. Mileage reimbursement to participants will be covered by institutional resources. Partial support for meals will be covered by institutional resources.

Chapel Speaker series

- We anticipate bringing three speakers from different faith traditions to participate in a guest speaker series. Please see the grant narrative for further details. Institutional funding will be used to cover travel, meals, and lodging.

Materials and supplies

- *Living Vocationally* and another book to be chosen at \$26/book (discounted price and shipping per book, average) x 25 copies for workshop, retreat, and book discussion use.

Summer workshop for campus and community members

- 8 faculty instructors and 4 clergy will be selected to participate in a monthly workshop series to continue to refine mentoring strategies on and off campus for participating students. FICA for faculty stipends to be covered by institutional resources.

Student worshipping community internships

- We hope for 5 student internship placements in 5 different local communities of faith in the first year of the program. These funds will be partially supported by the institution during the grant period, and entirely supported by the institution after the grant agreement concludes. Stipends for on-site mentors will support specified mentoring requirements for each internship placement.

Project Oversight

- The project director receives one course release per year, to be replaced by part-time visiting faculty at \$3,500 per course, per year. FICA at 7.65% for each.

Other

- Two lunches per semester (a total of four lunches) for 12 summer workshop participants to meet and discuss emerging issues and questions. Lunch will be provided at \$7.50 per person per luncheon.

Year Two

Student trip focused on church engagement

Lodging, meals, and transportation to a local site for a cooperative effort of service for community of faith members and students training for community of faith leadership. Mileage reimbursement to participants will be covered by institutional resources. Partial support for meals will be covered by institutional resources.

Curriculum Development Workshops

- We anticipate one workshop date per semester for faculty designing curriculum for the new Faith Community Leadership certification program. Each workshop will feature a speaker (travel funds covered by institutional resources) and three meals for 11 participants (5 faculty, 1 speaker, 1 project leader, 5 local faith community leaders).

Student worshipping community internships

- We hope for 7 student internship placements in 7 different local communities of faith in the second year of the program. These funds will be partially supported by the institution during the grant period, and entirely supported by the institution after the grant agreement concludes. Stipends for on-site mentors will support specified mentoring requirements for each internship placement.

Project Oversight

As per year one.