

How to Complete the NFF Master Financial Plan



National Forest Foundation Master Financial Plan Form Questions? Click here for definitions and other instructions

Organization: Forests Need Trees | Proposed Project: Volunteer Tree Planting Series on the Daniel Boone National Forest

Part I: Proposed Project Budget (REQUIRED)

Expense Categories:	(1) NFF-Funded Portion of Project Budget	(2) Project Contributions from Non-NFF Sources			(3) Total Project Value
		(i) Non-Federal Cash Funding	(ii) Non-Federal In-Kind Contributions	(iii) Federal Contributions	
Personnel	\$20,000.00	\$10,000.00	\$10,000.00	\$25,000.00	\$65,000.00
Fringe Benefits	\$6,700.00	\$3,350.00	\$0.00	\$0.00	\$10,050.00
Travel	\$258.75	\$172.50	\$0.00	\$4,000.00	\$4,431.25
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$5,000.00	\$900.00	\$4,900.00	\$500.00	\$11,300.00
Contractual	\$5,000.00	\$25,000.00	\$0.00	\$20,000.00	\$50,000.00
	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00
Total Direct Expenses	\$36,958.75	\$39,672.50	\$14,900.00	\$49,500.00	\$141,031.25
Indirect Expenses	\$3,695.87	\$5,950.88	\$0.00	\$0.00	\$9,646.75
Grand Total	\$40,654.62	\$45,623.38	\$14,900.00	\$49,500.00	\$150,678.00

Automatically-Calculated Indirect Rates:

Rate	10.00%	15.00%	0.00%	0.00%	6.84%
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Part II: Details on Matching Contributions (REQUIRED)

Separate cash funding from in-kind contributions.

Sources of Non-Federal Contributions <small>(Example: "ABC Foundation" or "Individual Donors")</small>	(i) Non-Federal Cash Funding		(ii) Non-Federal In-Kind Contributions	
	Amount	% Committed	Amount	% Committed
Trees for Life Foundation	\$ 19,000.00	100%	\$ -	-
Individual Donors - Project-specific contributions	\$ 5,000.00	25%	\$ -	-
Unrestricted Donations from nonfederal sources	\$ 6,623.38	100%	\$ -	-
Smith Family Foundation	\$ 15,000.00	0%	\$ -	-
Volunteer time	\$ -	-	\$ -	-
Cater 4U - Donated lunches	\$ -	-	\$ 400.00	100
WeRent - Donated dozer rental	\$ -	-	\$ 4,500.00	100
	\$ -	-	\$ -	-

B Expense Categories

C Indirect Charges

D Sources of Other Contributions

A Funding Sources

E Match Commitment

✓ See end of this document for a full-size example Master Financial Plan and corresponding Expanded Budget Form.

A Funding Sources

Part I: Proposed Project Budget (REQUIRED)

Expense Categories:	(1) NFF-Funded Portion of Project Budget	(2) Project Contributions from Non-NFF Sources			(3) Total Project Value
		(i) Non-Federal Cash Funding	(ii) Non-Federal In-Kind Contributions	(iii) Federal Contributions	
Personnel	\$20,000.00	\$10,000.00	\$10,000.00	\$25,000.00	\$65,000.00
Fringe Benefits	\$6,700.00	\$3,350.00	\$0.00	\$0.00	\$10,050.00
Travel	\$258.75	\$172.50	\$0.00	\$4,000.00	\$4,431.25
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(1) NFF-Funded Portion of Project Budget:

Use this column to show your proposed budget for how NFF funds would be spent.

Example: You are proposing that the NFF fund three volunteer tree-planting events, and your organization has received funding from various other sources to hold two additional events, so the project as a whole will complete five tree-planting events.

In column (1), list the costs for staff time, travel, supplies, etc. that are associated with the three events that NFF funding will cover.

(2) Project Contributions from Non-NFF Sources:

Use these three columns to show other contributions to the project including cash funding, and donated items. Separate contributions from federal sources from contributions from non-federal sources:

(i) Non-Federal Cash Funding: Use this column to show how other funding your organization has raised will be spent on this project.

Example: You have received a grant from another foundation that will cover staff time and supplies for two volunteer events that are part of the project. And, two major donors contributed unrestricted gifts to your general fund that you want to direct toward some of these project expenses.

(ii) Non-Federal In-Kind Contributions: Use this column to show other non-cash contributions (donated goods, services, etc.) that will contribute to your project.

Example: The value of volunteer hours during your volunteer events, the tools donated by the local hardware store, and the sandwiches donated by the catering company.

(iii) Federal Contributions: Use this column to show any federal contributions to the project, whether funding or in-kind contributions.




Example: The value of time of the Forest Service employee that will be directing the volunteers, and the items covered by the federal grant you received for part of the project.

B

Direct Expense Categories





Part I: Proposed Project Budget (REQUIRED)	
Expense Categories:	(1) NFF-Funded Portion of Project Budget
Personnel	\$20,000.00
Fringe Benefits	\$6,700.00
Travel	\$258.00
Equipment	\$0.00
Supplies	\$5,000.00
Contractual	\$5,000.00
Other	\$0.00
Total Direct Expenses	\$36,958.00
Indirect Expenses	\$3,695.62
Grand Total	\$40,654.62

Personnel: Use this line to indicate wages and salaries that will be paid to employees of the grantee organization for time that they will be directly involved in the proposed project’s implementation.


-  Use actual and documentable salary or wage rates, not “loaded” or “padded” rates.
-  Do use this line for the value of volunteer time - list donated time in column (i) Non-Federal In-Kind Contributions.
-  Do not use this line item for individuals or organizations your organization will hire as contractors.

Fringe Benefits: Use this line for benefits for the personnel whose wages are listed above. Benefits may include employer’s share of FICA, health insurance, workers’ compensation, and paid time off. Use the budget narrative or expanded budget form to describe what specific fringe benefits are being charged to the grant, including the fringe benefit percentage.


Travel: Include any transportation or temporary lodging costs of personnel that are reasonable and necessary to effectively manage and carry out proposed project activities, provide oversight, or measure program effectiveness.

-  Travel costs may be budgeted on an actual basis, or on a per-diem or mileage basis.
-  The mileage rate used should be no more than the federally approved mileage rate.
-  Air travel, when necessary, must be obtained at the lowest possible customary standard.
-  Do not include travel expenses of contractors on this line, include those in the “Contractual” line item.

Equipment: Equipment is defined as non-expendable personal property with a per-unit cost of \$5,000 or more and a useful life of more than one year.

 Under nearly all circumstances, the NFF does not support equipment purchases. Contact the NFF in advance of submitting an application if you believe this is required for your project.

Supplies: Use this category for materials, tools, rentals, and all consumable items costing less than \$5,000 per unit. Examples include copy paper, pens and pencils, computers, GPS units, shovels, equipment rentals, etc.

-  Include associated shipping and delivery costs in this category.

Contractual: Use this line for the costs of services of partner organizations, contracted services, individuals who are not employees of your organization, and associated travel and materials that these entities will pay for.

Other: Use this line for any costs that are required to complete the proposed work but do not fit any of the aforementioned categories. Be sure to describe them fully in your budget narrative and/or expanded budget.

C

Indirect Charges

Contractual	\$0.00	\$0.00
Other	\$0.00	\$0.00
Total Direct Expenses	\$36,958.75	\$39,500.00
Indirect Expenses	\$3,695.87	\$5,804.62
Grand Total	\$40,654.62	\$45,304.62
Automatically-Calculated Indirect Rates:		
Rate	10.00%	15.00%
Part II: Details on Matching Contributions (REQUIRED)		

Indirect Charges: The NFF encourages applicants to budget the allowable portion of their NFF grant to cover their organization’s indirect (also known as “overhead”) expenses.

Indirect expenses are costs that support the organization as a whole rather than the proposed project in particular. They include costs such as salaries of finance and human resources staff, administrative supplies, rent, utilities, tech support and other contracted services that serve the organization as a whole.

Refer to the [NFF Indirect Cost Rate Policy](#) for full details on how to calculate indirect charges. You may use one of the two following methods to determine the allowable portion of your proposed direct costs that may be added to your budget for indirect expenses:

- **Option 1:** If your organization has obtained a federally Negotiated Indirect Cost Rate Agreement (NICRA), you may budget for indirect costs at your **current NICRA rate**. Your current NICRA must be submitted with your application.
- **Option 2:** If your organization has never had a NICRA, you may budget for indirects at **10% of allowable direct costs**.

Example: Your organization does not have a NICRA, and the Total Direct Charges in your proposed NFF project budget are \$15,600.00. You may add 10%, or \$1,560, to your budget to cover organizational indirect expenses. Therefore, your total NFF grant request will be for \$17,160.00.

Indirect Expenses	\$3,695.87	\$5,950.88	\$0.00	\$0.00	\$9,646.75
Grand Total	\$40,654.62	\$45,623.38	\$14,900.00	\$49,500.00	\$150,678.00
Automatically-Calculated Indirect Rates:					
Rate	10.00%	15.00%	0.00%	0.00%	6.84%


Part II: Details on Matching Contributions (REQUIRED)

- List each non-federal funding source, the amount it is contributing to the project, and whether it is committed or anticipated.
- Separate cash funding from in-kind contributions.


Sources of Non-Federal Contributions <small>(Example: "ABC Foundation" or "Individual Donors")</small>	(i) Non-Federal Cash Funding		(ii) Non-Federal In-Kind Contributions	
	Amount	% Committed	Amount	% Committed
Trees for Life Foundation	\$ 19,000.00	100%	\$ -	
Individual Donors - Project-specific contributions	\$ 5,000.00	25%	\$ -	
Unrestricted Donations from nonfederal sources	\$ 6,623.38	100%	\$ -	
Smith Family Foundation	\$ 15,000.00	0%	\$ -	
Volunteer time	\$ -		\$ 10,000.00	0
Cater 4U - Donated lunches	\$ -		\$ 400.00	100
WeRent - Donated dozer rental	\$ -		\$ 4,500.00	100
	\$ -		\$ -	
	\$ -		\$ -	
Total	\$ 45,623.38		\$ 14,900.00	

D Sources of Nonfederal Contributions


Use this column to list each nonfederal entity our group of donors that is contributing funding or donating items to make the proposed project possible.


 Be specific about the name of the entity to make it clear that the source is nonfederal funding.

Example: List "California Forest Improvement Program grant" not "State of California Grant"

 Unrestricted nonfederal funds your organization intends to direct to the project may be grouped without further details about the funding source(s).

Example: List "Individual Donors" not "Julio Mendez and Jane Brown"

 Do not list sources of funding that will be received by any organization other than your own.


 Do not include sources of federal contributions.

E Match Commitment

Amount: Use these columns to provide details about the amount of funding or value of donated items from each source that will be directed to the proposed project budget.

The total of these columns should match the totals in your Part I budget columns for (i) Non-Federal Cash Funding and (ii) Non-Federal In-Kind Contributions.

% Committed Use these columns to indicate how much of the budgeted amount has been received or formally committed at the time of application to the NFF.

 **Use 100%** to indicate funding that has been received and is in the bank, or for funding that are certain to receive because you have a documented commitment with the funder.


Example: A grant that has been received and is deposited in the bank.

Example: A grant that you are certain you will receive because you have a documented commitment from the funder (award letter or signed agreement).

 **Use 0%** to indicate funding that is pending.

Example: A grant application that has been submitted but you have not yet heard whether it will be funded.

Example: Income from a fundraiser you expect to hold later in the year.

 **Use 1-99%** to indicate how much of the budgeted amount has been received at time of application.

Example: Use 25% committed if you have already raised a quarter of the donations from individual donors you intend to contribute to the project, but still need to fundraise for the remaining 75%.

National Forest Foundation Master Financial Plan Form

Questions? Click here for definitions and other instructions

Organization: Forests Need Trees	Proposed Project: Volunteer Tree Planting Series on the Daniel Boone National Forest
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Part I: Proposed Project Budget (REQUIRED)

Expense Categories:	(1) NFF-Funded Portion of Project Budget	(2) Project Contributions from Non-NFF Sources			(3) Total Project Value
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Personnel	\$20,000.00	\$10,000.00	\$10,000.00	\$25,000.00	\$65,000.00
Fringe Benefits	\$6,700.00	\$3,350.00	\$0.00	\$0.00	\$10,050.00
Travel	\$258.75	\$172.50	\$0.00	\$4,000.00	\$4,431.25
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$5,000.00	\$900.00	\$4,900.00	\$500.00	\$11,300.00
Contractual	\$5,000.00	\$25,000.00	\$0.00	\$20,000.00	\$50,000.00
Other	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00
Total Direct Expenses	\$36,958.75	\$39,672.50	\$14,900.00	\$49,500.00	\$141,031.25
Indirect Expenses	\$3,695.87	\$5,950.88	\$0.00	\$0.00	\$9,646.75
Grand Total	\$40,654.62	\$45,623.38	\$14,900.00	\$49,500.00	\$150,678.00

Automatically-Calculated Indirect Rates:

Rate	10.00%	15.00%	0.00%	0.00%	6.84%
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Part II: Details on Matching Contributions (REQUIRED)

- List each non-federal funding source, the amount it is contributing to the project, and whether it is committed or anticipated.
- Separate cash funding from in-kind contributions.

Sources of Non-Federal Contributions (Example: "ABC Foundation" or "Individual Donors")	(i) Non-Federal Cash Funding		(ii) Non-Federal In-Kind Contributions	
	Amount	% Committed	Amount	% Committed
Trees for Life Foundation	\$ 19,000.00	100%	\$ -	
Individual Donors - Project-specific contributions	\$ 5,000.00	25%	\$ -	
Unrestricted Donations from nonfederal sources	\$ 6,623.38	100%	\$ -	
Smith Family Foundation	\$ 15,000.00	0%	\$ -	
Volunteer time	\$ -		\$ 10,000.00	0
Cater 4U - Donated lunches	\$ -		\$ 400.00	100
WeRent - Donated dozer rental	\$ -		\$ 4,500.00	100
	\$ -		\$ -	
	\$ -		\$ -	
Total	\$ 45,623.38		\$ 14,900.00	

National Forest Foundation Expanded Budget Form

Questions? Click here for definitions and other instructions

Expense Categories:	(1) NFF-Funded Portion of Project Budget	(2) Project Contributions from Non-NFF Sources			(3) Total Project Value
		(i) Non-Federal Cash Funding	(ii) Non-Federal In-Kind Contributions	(iii) Federal Contributions	
Personnel					
<i>Position*Rate*Time</i>					
Executive Director - \$60k annual salary * 15% time on project	\$ 6,000.00	\$ 3,000.00			\$ 9,000.00
Program Manager - \$50k annual salary * 30% time on project	\$ 10,000.00	\$ 5,000.00			\$ 15,000.00
Volunteer Coordinator - \$15/hr * 400 hrs	\$ 4,000.00	\$ 2,000.00			\$ 6,000.00
Volunteers - National rate \$25/hr * 400 hrs			\$ 10,000.00		\$ 10,000.00
Forest Service Staff estimated in-kind time				\$ 25,000.00	\$ 25,000.00
<i>Subtotal</i>	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	\$ 25,000.00	\$ 65,000.00
Fringe Benefits					
<i>Position*Rate*Time</i>					
Executive Director * 33.5% benefits rate	\$ 2,010.00	\$ 1,005.00			\$ 3,015.00
Program Manager * 33.5% benefits rate	\$ 3,350.00	\$ 1,675.00			\$ 5,025.00
Volunteer Coordinator * 33.5% benefits rate	\$ 1,340.00	\$ 670.00			\$ 2,010.00
<i>Subtotal</i>	\$ 6,700.00	\$ 3,350.00	\$ -	\$ -	\$ 10,050.00
Travel					
<i>#People*#Trips*Perdiem/Mileage</i>					
1 van * 5 trips * 150 miles each * \$.575 federal mileage rate	\$ 258.75	\$ 172.50			\$ 431.25
Forest Service Staff travel				\$ 4,000.00	\$ 4,000.00
<i>Subtotal</i>	\$ 258.75	\$ 172.50	\$ -	\$ 4,000.00	\$ 4,431.25
Equipment					
<i>Type*Qty*Cost</i>					
					\$ -
					\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies					
<i>Type*Qty*Cost</i>					
PPE sets for volunteers - 40 * \$15ea		\$ 600.00			\$ 600.00
Trees - 5000 * \$1ea	\$ 5,000.00				\$ 5,000.00
Shovels - 25 * \$7ea		\$ 175.00			
Dozer rental - 5 days * \$900/day			\$ 4,500.00		
Lunches \$10ea * 40 volunteers			\$ 400.00		
Printing Recruitment Materials		\$ 125.00			
Materials for site prep				\$ 500.00	\$ 500.00
<i>Subtotal</i>	\$ 5,000.00	\$ 900.00	\$ 4,900.00	\$ 500.00	\$ 11,300.00
Contractual					
<i>Individual Contract</i>					
TreesRUs Youth Corps - \$10k/wk * 5 wks	\$ 5,000.00	\$ 25,000.00		\$ 20,000.00	\$ 50,000.00
					\$ -
<i>Subtotal</i>	\$ 5,000.00	\$ 25,000.00	\$ -	\$ 20,000.00	\$ 50,000.00
Other					
<i>Type*Qty*Cost</i>					
Incentives for elementary school participation - 50 prizes costing \$5ea		\$ 250.00			\$ 250.00
					\$ -
<i>Subtotal</i>	\$ -	\$ 250.00	\$ -	\$ -	\$ 250.00
Total Direct Expenses	\$ 36,958.75	\$ 39,672.50	\$ 14,900.00	\$ 49,500.00	\$ 141,031.25
Indirect Expenses					
<i>At Federally Negotiated Indirect Rate or up to 10% of Modified Total Direct Costs</i>					
<i>Total Indirects</i>	\$ 3,695.87	\$ 5,950.88	\$ -	\$ -	\$ 9,646.75
Grand Total	\$ 40,654.62	\$ 45,623.38	\$ 14,900.00	\$ 49,500.00	\$ 150,678.00

Double check: Subtotals and grand totals on this form should match the category totals on your NFF Master Financial Plan Form.