



REQUEST FOR PROPOSAL

Urban and Community Forestry Assistance Grants Sponsored by USDA Forest Service



Application Deadline:

Monday ~ May 11, 2015

Submit to:

URBAN AND COMMUNITY FORESTRY ASSISTANCE
Virginia Department of Forestry
900 Natural Resources Drive ~ Suite 800
Charlottesville, VA 22903

PHONE: 434.220.9041

Virginia Department of Forestry Website: www.dof.virginia.gov

INTRODUCTION

The **Virginia Department of Forestry**, in cooperation with the **United States Department of Agriculture (USDA) Forest Service**, announces the Urban & Community Forestry (U&CF) Grant Assistance Program. The Urban and Community Forestry Grant Assistance Program is designed to encourage projects that promote the protection and enhancement of urban and community forest ecosystems, tree planting, the care of trees and education on tree issues in cities, towns and communities across the nation. Grants are awarded through this program to encourage local government and citizen involvement in creating and **supporting long-term and sustained urban and community forestry projects and programs** at the local level.

BACKGROUND

The expanded Forestry title of the 1990 Farm Bill included authorization of the Urban & Community Forestry Assistance Program. This program has been re-authorized in the most recent Farm Bill and funding will be provided to the **USDA Forest Service** to implement the program in 2015. The **USDA Forest Service**, in turn, will allocate funds to Virginia for urban and community forestry projects. These funds will be distributed and administered by the Virginia Department of Forestry.

OBJECTIVES OF THE URBAN & COMMUNITY FORESTRY PROGRAM

The specific objectives of the USFS Urban and Community Forestry Assistance Program are to:

- ◆ Mitigate and adapt to climate change
- ◆ Protect and improve air and water quality
- ◆ Conserve energy
- ◆ Reduce the impacts of land use change, fragmentation, and urbanization on forest landscapes
- ◆ Improve community health and well-being
- ◆ Improve understanding of the benefits of preserving tree cover.
- ◆ Provide educational programs and technical assistance to state and local agencies.
- ◆ Develop sustainable urban forestry programs at the local level.
- ◆ Enhance the technical skills of individuals involved in the planning, development, and maintenance of urban and community forestry programs.
- ◆ Promote volunteerism and involvement of non-profit organizations in implementing urban forestry programs.
- ◆ Build urban forest resilience and mitigate the impacts of invasive pests and catastrophic events.
Climate Change: The areas where program partners can provide assistance to communities include strategic tree planting and active management of the urban forest to 1) increase carbon sequestration, 2) reduce energy consumption and reduce greenhouse gas emissions from power plants, 3) reduce the forest's susceptibility to insect and disease, 4) improve the forest's ability to contribute clean water quality and quantity, and 5) generate biofuels from urban wood waste products to off-set fossil fuel usage.

ELIGIBLE APPLICANTS

Grants may be awarded to state agencies, local and regional units of government, approved non-profit organizations, neighborhood associations, civic groups, public educational institutions

(college level) or community tree volunteer groups for proposals which meet some, or all, of the specific program objectives. Non-governmental organizations must be designated a 501-c-3

non-profit organization or submit their application through such an organization or a government entity.

COST-SHARING REQUIREMENTS

Funds will be awarded on a matching basis. The Federal share of project support may not exceed 50 percent. Applicants are encouraged to provide more than 50 percent of the project cost in the form of cash, services, or in-kind contributions. Grantees must match cost-share funds with non-Federal funds and/or contributions. Matching cost-share funds or in-kind contributions cannot be used as a match for any other Federal cost-share project.

Cash Matching

Cash purchases are direct, out-of-pocket expenditures for eligible project activities that are supported by paid invoices, cancelled checks, signed receipts, or official payroll records.

In-Kind Matching

The use of in-kind (non-cash) matches are valid and are encouraged, especially in the case of non-profit or community organizations submitting proposals. In-kind matches may take the form of volunteer hours, donated materials, donated services, donated office space or equipment associated with the project. Volunteer hours may be applied to the project at rates appropriate to the skill level of the volunteer and/or the nature of the work being performed. The base value for adult volunteer time on a project is **\$22.55** per hour. This is the updated rate by the *Independent Sector* organization which is posted on their web site, www.independentsector.org, about April 1, 2015 under the research tab. Any rates above the established volunteer rate must have documentation that the person is paid that amount and was acting in their professional capacity as a volunteer. **For children** performing volunteer work, use minimum wage as a standard. *Assistance provided by federal employees or the Virginia Department of Forestry may not be claimed as part of the match.*

Indirect charges are not approved as a reimbursable item. Due to limited funding the U&CF program endeavors to see that maximum funding goes directly to projects on the ground. Therefore it has been our policy not to allow grant funds from the Urban and Community Forestry program to pay for indirect overhead, however indirect overhead may be utilized to satisfy the match requirements. Overhead costs that will be allowed for match will be negotiated on a project-by-project basis.

INELIGIBLE PROPOSALS

This cost-share program is for programs, projects or activities **not currently being funded**, and is not intended to substitute for **existing** funding levels. The focus of this program is to support **new initiatives** that would not otherwise occur during the funding cycle.

Urban and Community Forestry grants are not intended for the purpose of beautification plantings. Tree planting proposals are acceptable only if the tree planting is used for the purpose of research, education, or demonstration and there is an educational component to the project.

NOTE TO PREVIOUS RECIPIENTS OF URBAN AND COMMUNITY FORESTRY GRANTS

Due to the limited availability of funding and an increasing number of applicants, projects that have been funded for two consecutive years will be given lower priority in 2015. Applications from recipients of previous funding will be considered if the application is for a new project independent of the previously funded project.

AVAILABLE FUNDS

Based on information available at the printing of this document, we anticipate there will be approximately **\$150,000** available to fund new projects during the current grant cycle. The recommended funding range for competitive proposals is **\$1,000 to \$15,000**. The typical proposal is in the **\$5,000 to \$10,000** range. Total project cost (including recipient matching funds or in-kind match) should be at least twice the amount of grant funds requested. **Maximum award amounts** will be determined by the project category. Project categories are described in a subsequent section of this document. Applicants may submit and be funded for multiple projects.

Funding is **not available** for entertainment, food and beverages, construction, and landscape equipment. The Virginia Department of Forestry reserves the right to reject any and all proposals or to approve partial funding for any and all proposals.

GRANT PREPARATION ASSISTANCE

Assistance in developing proposals is available to all potential applicants from the Department of Forestry. The Department will also provide guidance as to a project's suitability under this grant program. Applicants are strongly encouraged to discuss potential projects with the Department before proposal submittal.

ELIGIBLE PROPOSALS

There are **six (6) proposal categories**. Proposals will be evaluated and ranked by category. Each proposal category is described below with examples (sub-categories) of the types of projects that might be submitted under that category. A funding range and limit for each type of project is shown as total maximum number of projects that will be funded in each sub-category.

CATEGORY 1 - PLANNING

(Applicants considering doing a planning project should contact the Department of Forestry prior to submitting the application)

OPEN SPACE MASTER PLAN / TREE PLANTING PLANS /LANDSCAPING PLANS – Projects related to the development of comprehensive master plans for urban forest management and community tree care, maintenance and planting will be funded. Grants should range in size from **\$5,000 to \$10,000 (maximum)**. Projects funded in this category should be from communities with limited resources to develop plans internally. No more than **two (2)** projects of this type will be funded.

GREENWAY DEVELOPMENT PLANNING – Projects related to the planning and development of community greenways are eligible for funding. Grant funding may be applied to corridor and resource assessment, feasibility studies, maps and drawings, promotional and educational materials, and organizational development and staffing. Grants should range in size from **\$5,000 to \$15,000 (maximum)**. No more than **one (1)** projects of this type will be funded.

CATEGORY 2 – NON-PROFIT ORGANIZATION SUPPORT

NON-PROFIT ORGANIZATION SUPPORT – Non-profit organizations may apply for funds to hire part-time staff personnel to assist with program development, volunteer coordination, project field work etc. These funds should be viewed as start-up funds and not be relied on in subsequent grant cycles for continuation of the position. Grants should range in size from **\$5,000 to \$15,000**. No more than **two (2)** projects of this type will be funded.

PUBLICATIONS AND COMMUNICATION – Projects which develop new and unique publications, exhibits, videos, or web sites, etc. that increase public awareness and understanding of the benefits of urban forests are eligible for funding. Grants should range in size from **\$1,000 to \$5,000 (maximum)**. No more than **one (1)** projects of this type will be funded.

CATEGORY 3 – SUPPORT OF LOCAL GOVERNMENT URBAN & COMMUNITY FORESTRY PROGRAMS

LOCAL GOVERNMENT STAFFING – Local governments can apply for funding to assist in the support of staff engaged in urban forestry activities. Funds can be used for either full-time or part-time employees. The hiring of part-time employees should be for a **limited duration** and be **project-specific**. An example of such a project would be the hiring of a summer intern to assist with a tree inventory. A grant size range of **\$5,000 to \$15,000 (maximum)** is appropriate for part-time employees. No more than **two (2)** projects of this type will be funded.

URBAN TREE CANOPY ASSESSMENT – Projects to assess the urban tree canopy (UTC) of a specific community and develop a goal to increase canopy based on data from the assessment. An implementation plan on how the community plans to achieve that UTC goal is also part of the project.

TREE INVENTORY FOR LOCAL GOVERNMENT – Projects designed to inventory public trees on streets, in parks, on school campuses, etc. will be funded. The applicant must demonstrate that the inventory will be tied to its tree maintenance activities as well as plans for future tree planting. The purchase of inventory software and supplies, as well as GIS mapping can be included. Grants should range in size from **\$5,000 to \$10,000 (maximum)**. No more than **one (1)** projects of this type will be funded

TREE BOARD OR TREE COMMISSION DEVELOPMENT – Projects to organize a new tree board or commission to develop or administer an urban forestry program will be funded. The new tree board or commission should be charged by ordinance to act on behalf of local government in coordination with the community’s urban forestry program. Grants should range **\$1,000 to \$4,000 (maximum)**. No more than **two (2)** projects of this type will be funded.

PUBLIC TREE ORDINANCE/POLICY – Projects to develop or revise a local government tree ordinance or policy will be eligible. The ordinance or policy should address the establishment of municipal authority over public trees; assign responsibility to a public department, arborist position, or established tree board or commission; and/or set maintenance and management standards. The ordinance or policy may also address other issues such as landscape requirements and tree retention or replacement on development sites and riparian buffers. Grants should range in size from **\$1,000 to \$4,000 (maximum)**. No more than **one (1)** projects of this type will be funded.

URBAN FOREST PROTECTION ORDINANCE/GUIDELINES - Projects to develop ordinances policies or guidelines for the protection of urban forest ecosystems, trees, riparian buffers, etc. will be eligible for funding. Grants should range in size from **\$2,000 to \$7,500 (maximum)**. No more than **two (2)** projects of this type will be funded.

CATEGORY 4 – EDUCATION

CONFERENCES, SEMINARS, WORKSHOPS – Non-profit organizations, local governments and educational institutions may apply for funds to assist with the planning and implementation of a conference that has, whole or in part, an urban and community forestry focus. Grant funds can support printed materials, speakers, publicity, and administration. Grant funds can also be used to offer scholarships to those events. Scholarships should go to students or others with limited means to attend. Food and beverage costs cannot be funded. Grants should range in size from **\$1,000 to \$7,500 (maximum)**. No more than **two (2)** projects of this type will be funded.

CATEGORY 5 – DEMONSTRATION PROJECTS

TECHNOLOGY TRANSFER - Projects that demonstrate and/or make information on new urban forestry technology or research available to a wider audience of potential users are eligible for funding. Grants should range in size from **\$5,000 to \$10,000 (maximum)**. No more than **one (1)** projects of this type will be funded.

VIRGINIA MUNICIPAL TREE RESTORATION PROGRAM - Local governments may apply for funding to do demonstration projects involving the removal of trees conflicting with electric utility lines and replanting with appropriate species that have been identified by the Virginia Municipal Tree Restoration Program (VA MTRP). Interested municipalities should contact the VA MTRP through the Virginia Department of Forestry by using the contact information provided on page 10 this document. Grants should range in size from **\$2,500 to \$5,000 (maximum)** and no more than **two (2)** (VA MTRP) projects will be funded.

CATEGORY 6 – MISCELLANEOUS

Projects that meet the objectives of the Urban and Community Forestry Program (see page 1), and that do not fit into any of the aforementioned categories, may be submitted under category 6. No more than **two (2)** projects will be funded in this category. The maximum funding for any project approved in this category will depend upon the nature of the project.

Standard Proposal Format

Written proposals should be attached to the Application Form and the proposal narrative **should not exceed five pages**. Applicants may also include maps, photos, letters of support, etc. in addition to the narrative. Clear and concise proposals should address an urban and community forestry need and meet one or more of the objectives of the Urban and Community Forestry Assistance Program (see page 1). The information that should be presented includes:

1. The purpose, objective, or mission statement of the applying organization and the purpose and objectives of the project. The project's purpose should be explained in one concise paragraph. Objectives can be multiple. However, do not try to put multiple projects in the same application. **Separate projects should be submitted in separate applications!**

PLEASE NOTE: The project description will be compared to the proposed budget to determine if expenditures are reasonable. Additional information will be requested if insufficient detail prevents an adequate comparison.

2. Explain why the project is important. Identify the project audience, why they should be addressed and describe what condition will be changed as a result of the project. A narrative detailing how the project will be accomplished must be organized with the following sections and include these elements:
 - ◆ **Activities** – List all the activities you will undertake to complete the project
 - ◆ **Partnerships and Participants** – List project personnel, volunteers, corporate sponsor, participating organizations etc.)
 - ◆ **Administration** – Specify who will be responsible for project management and record keeping
 - ◆ **Facilities and equipment** - identify what will be utilized
 - ◆ **Timetable** – show project start date, project milestone completion dates, and total project completion dates. Describe the methodology to be used to complete project

tasks. Include an explanation of how you will monitor progress made toward project goals and objectives.

- ◆ **End product/result** - list specific **deliverables** to be accomplished with funds (i.e. brochures, packets, videos, publications, web sites, proposed newsletter articles, street tree inventory, management plans, etc.) and identify the recipients of or target audience for the deliverable (i.e. students, employees, civic organization, Chamber of Commerce, citizens in _____ community). This may be written as a bulleted list with descriptions and clarification.
3. A descriptive narrative of the **project's benefits** should be limited to one page. Benefits to the local urban and community forestry program, public relations and educational benefits as well as potential for continuation of the project should be included. Corporate, volunteer and citizen involvement should be identified in the narrative.
 4. A detailed project **budget** should include sources and description of match, administrative costs, materials, maintenance costs, and costs of professional services. Applicants should use the budget worksheet attached to this Request for Proposal. This document also provides a budget worksheet example.

Categories that might be used

- ◆ **Personnel** - List all staff positions by title. Give annual salary, percentage of time assigned to the project, and total cost for the budget period.
- ◆ **Fringe Benefits** - Identify the percentage used, the basis for its computation, and the types of benefits included.
- ◆ **Travel** - Specify the mileage, per diem, estimated number of trips, and other costs for each type of travel.
- ◆ **Supplies** - all tangible personal property other than "equipment" which is valued at \$5,00 or greater. The budget detail should identify supplies to be purchased.
- ◆ **Contractual** - Identify each proposed contract and specify its purpose, nature, and estimated cost.
- ◆ **Other** - List each item in sufficient detail for grant administrators to determine the reasonableness and allowability of the cost.
- ◆ **Indirect Charges** - If indirect charges are budgeted as a portion of the match, indicate the approved rate. Indirect charges are not approved as a reimbursable item.

PLEASE NOTE: The budget will be compared to the project goals, objectives, and tasks to determine if proposed expenditures are reasonable and allowable. Please provide clear linkages between the project description (goals, objectives, and tasks) and budget. Additional information will be requested if insufficient budget detail prevents an adequate comparison.

5. Provide a clear and concise statement of the **grant deliverable** (for grants that support staffing, a summary of the organization's urban forestry activities that the staffing will support). A **final report** including documentation of the deliverable will be expected.

6. If the project involves planting*, the following is required:

- ◆ A detailed three-year maintenance plan that specifies the entity responsible for maintenance.
- ◆ A drawing of the proposed planting locations with the tree species specified
- ◆ A write up of the planting specifications including a graphic, with the minimum planting whole being **4X6 feet** or equivalent space, depending on the size tree to be grown; greater is preferred.
- ◆ A resolution of endorsement from the appropriate government agency if planting is on city, county, or state property.
- ◆ Compliance with Department of Transportation regulations if planting is done on state right-of-ways.

**The Department of Forestry assumes no liability for any contractors, volunteers, or local government employees working on any projects.*

FUNDING CRITERIA AND PROPOSAL REVIEW

Proposals will be evaluated by a committee composed of **Department of Forestry** personnel and members of the **Trees Virginia** organization. Proposals will be evaluated based upon the following criteria:

- ✓ Adherence to standard proposal format
- ✓ Clearly defined purpose or objective of project
- ✓ Goals, purpose, or mission statement of the applicant is clear
- ✓ The degree to which the project meets a local need
- ✓ Level of local support
- ✓ Level of volunteer involvement
- ✓ Local visibility or awareness of the project
- ✓ Sustainability of the project after the grant period
- ✓ Long-term benefit of the project
- ✓ Evidence that the activity is not currently funded
- ✓ Clarity of budget presentation and use of budget worksheet (enclosed)
- ✓ Source and quality of in-kind match
- ✓ Cost effectiveness
- ✓ Appropriate proposed time frame for completion of the project
- ✓ Demonstrated ability of the applicant to follow through on project completion
- ✓ Clearly defined maintenance plan for projects that involve any planting

TIMETABLE

APPLICATIONS MUST BE RECEIVED BY MONDAY – May 11, 2015. The Urban and Community Forestry Partnership Coordinator will notify successful applicants of funding approval on or about **Wednesday, June 11, 2015.** Grant award documents will be sent electronically as *Microsoft Word and Excel*

documents, and will be sent as hard copies by mail only at the request of the applicant. Successful applicants must submit required Federal regulation forms **within thirty (30) days** of the date of the award notice. Municipalities needing city/town council or Board of Supervisor approval must contact the Department of Forestry for an extension of this time period.

All first year successful grant applicants are required to send a representative to a grant administration training session to be held on Wednesday, July 8, 2015 at 10:00 A.M. at the Department of Forestry Central Office in Charlottesville. Failure to attend may result in the **cancellation** of your grant award. Details of and directions to the training session will be included with the grant award letter, or call Barbara White 434.220.9041.

Grant recipients may begin charging project expenditures against their grant award upon receipt of the grant award letter. The first date for the actual receipt of grant funds through the reimbursement process will be September 1, 2015. A maximum of **4** requests for reimbursements are allowed during the grant cycle.

Successful applicants should plan to spend allocated Federal funds by June 1, 2016. Under certain limited circumstances, projects may be extended to September 1, 2016.

REPORTING REQUIREMENTS

- ◆ Quarterly performance reports will be submitted to the VDOF. The reports will clearly describe what activities were undertaken, materials produced, any problems encountered, and plans for addressing them. Any deviations from the work plan and or proposal must be documented and justified.
- ◆ A final report, due within 2 weeks after the close of the project period, will clearly identify project outcomes and impacts.
- ◆ Copies of all products such as curricula, videos, posters, brochures, pamphlets, training designs, etc., will be submitted to VDOF with the final report.

PAYMENT PROCESS

The funds awarded under the grant are available on a reimbursement basis after verification of match and in accordance with a payment schedule agreed to in advance. Grantees must file a *Request for Reimbursement* (included in award paperwork package) and send records of expenditures along with documentation of all costs to the Virginia Department of Forestry. The U & CF Program Partnership Coordinator will evaluate the progress of the project to determine eligibility for full funding.

FEDERAL AND STATE REGULATIONS

Grantees must comply with all Federal regulations pertaining to Federal grants. The governing regulations applicable to this grant are

<u>Non-Profit Organizations</u>	<u>State and Local Governments</u>	<u>Universities</u>
Cost Principles, 2 CFR 230	Cost Principles, 2CFR 225	Cost Principles, 2 CFR 220
Admin. Regulations, 2 CFR 215	Admin. Regulations, OMB CIR A-102	Admin. Regulations, 2 CFR 215
Audits, OMB CIR-A 133	Audits, OMB CIR A-133	Audits, OMB CIR A-133

Your application will constitute your agreement to comply with the above regulations. Copies of these documents may be obtained from the Virginia Department of Forestry U & CF Program Coordinator upon request.

The OMB Circulars are available on the internet at http://www.whitehouse.gov/omb/grants_default/

Electronic copies of the CFRs can be obtained at <http://www.gpoaccess.gov/cfr/index.html>

Forms can be found at http://www.ocio.usda.gov/forms/ocio_forms.html or <http://search.usda.gov>

State and local government agencies must adhere to guidelines of the *Virginia Public Procurement Act revised July 1, 2003, Code of Virginia Section 2.4300 - 2.2-4377* and the *Agency Surplus and Procurement Manual updated in September 1998*.

RECORD KEEPING REQUIREMENTS

Records will be maintained according to all Federal regulations. The financial management system of the grantees shall meet the following standards:

- ◆ Records shall comply with generally accepted accounting principles.
- ◆ Records will document allowable costs for grant and match funds.
- ◆ Records will be supported by source documentation, such as canceled checks, paid bills, payrolls, time and attendance records, contracts, etc. Invoices must be marked paid and be referenced as to how payment was made (i.e., check number). Records will be maintained for five years following final payment.

MATCHING/COST SHARE REQUIREMENTS

The funding listed above will require a 50/50 match/cost share requirements.

Indirect charges are not approved as a reimbursable item. Therefore it is our policy not to allow grant funds to be used as indirect overhead; however it does qualify as a match requirement. Overhead costs that will be allowed for match can be negotiated on a project-by-project basis. All federal and recipient matching/cost-share contributions are subject to all relevant OMB Circulars and Code of Federal Regulations.

PROPOSAL SUBMISSION

Applicants must submit proposals according to the following instructions. Failure to do so will render your application for funding ineligible!

1. Fill out the **grant proposal application form** and **budget worksheet** included with this document. These documents must be submitted with your proposal package.
2. Non-profit organizations must submit documentation of 501-(c)-3 status (IRS letter or copy of annual tax filing).
3. Submit four **(4)** copies of your proposal, including the application form.
4. **Mail** or otherwise deliver your proposal package to:

URBAN AND COMMUNITY FORESTRY ASSISTANCE
Virginia Department of Forestry
900 Natural Resources Drive - Suite 800
Charlottesville, VA 22903

5. Make certain that your proposal package arrives at the above address no later than 4:30 p.m. on Monday, May 11, 2015.

Fax copies of proposals will not be accepted

**PROPOSALS MUST BE RECEIVED NO LATER THAN 4:30 P.M.
MONDAY, MAY 11, 2015**

If additional information is needed, contact:

- ✓ **Barbara White, Urban and Community Forestry Partnership Coordinator** 434.220.9041, E-mail: barbara.white@dof.virginia.gov;
- ✓ **Lara Johnson, Urban Forest Specialist,** 434.220.9185, E-mail: lara.johnson@dof.virginia.gov

SAMPLE**Urban and Community Forestry Grant Program
BUDGET WORKSHEET**

The City of Metropolis has received a grant to do an urban forestry inventory and management plan. They plan to conduct an inventory and develop a management plan with in-house staff and help from a volunteer group. They plan to contract with a consultant to do the management plan. The inventory and management plan components are shown separately.

Applicant: City of Metropolis

Project Name: Inventory and Management Plan

ITEM	Grant Share Direct Expenses Or Cash Purchases	Applicant Direct Expenses Or Cash Purchases	Applicant In-Kind Personnel Services: Volunteer hrs. Staff hrs.	Applicant In-Kind Donated: Services Supplies Equipment use	TOTAL
Component: Inventory					
Personnel: Clark Kent - Supervisor 30 hrs @ \$30.30			909.00		909.00
Staff – 30 hrs @ \$25.00			750.00		750.00
Volunteers – 140 hrs @ \$21.36			2990.40		2990.40
Consultant Services	1,550.00				1,550.00
Equipment (specify)					
Computer (purchase for Urban Forestry)		600.00			600.00
Use of Pickup-160 hours @ \$10.00 (Keep on Trucking)				1,600.00	1,600.00
Supplies (specify)	1,500.00				1,500.00
Inventory software	1,000.00				1,000.00
Component: Management plan					
Personnel: Staff 48 hrs @ \$25.55			1226.40		1226.40
Consultant: Lois Lane	4,000.00				4,000.00
Printing: (Generous benefactor)				1,000.00	1,000.00
Arborist site inspection*	500.00	500.00			
TOTAL	8,550.00	1,100.00	5,875.80	2,600.00	17,125.80

NOTE: Total of Applicant Share, In-kind and Cash Donation columns must equal or exceed Grant Share Column.

For the 2015 grants, \$22.55 is the federally accepted base rate for volunteers. You may use a higher value for a professional who volunteers his/her professional services. Children should be at the minimum wage rate