



A department of MPS

Partnership for the Arts and Humanities

BUDGET CATEGORIES & ALLOWABLE EXPENSES

All program-related expenses must be directly related to the services provided to and/or for the authorized participants of the Partnership for the Arts & Humanities funded program. Your budget should be represented using the following categories with a DETAILED and ITEMIZED budget narrative for each budget section. See page 3 for unallowable cost items.

CATEGORY	DESCRIPTION / EXAMPLES
Personnel	<p>Compensation provided to program employees for services rendered in the direct operation of the Partnership for the Arts & Humanities funded program, including:</p> <ul style="list-style-type: none"> • Direct Program Employee's Salary / Wages (Gross) <p><i>Note: MPS requires vendors to pay adult personnel and contractors a "living wage" according to the City of Milwaukee's Living Wage table. See Appendix A on page 4.</i></p>
Fringe Benefits	<p>Benefits that employers provide in a program employee's basic compensation package. They can include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Insurance (Disability, Health & Dental, Life) • Medicare Contribution • Social Security Contribution • Unemployment Compensation • Workers Compensation • Costs of Leave
Contractual / Purchased Services	<p>Costs associated with the purchase of professional services under a contract by a firm or individual not employed by the organization. This service or advice shall be required for the successful operation of Partnership for the Arts & Humanities funded program and can include:</p> <ul style="list-style-type: none"> • Expenses for program subcontractors (teaching artists/instructors, including those with stipends) • Costs associated with contracted transportation expenses (i.e., busses, vans, etc.) • Scholarships for program participants to participate in the funded program (redundant) <p><i>Note: MPS requires vendors to pay adult personnel and contractors a "living wage" according to the City of Milwaukee's Living Wage table. See Appendix A on page 4.</i></p>

<p>Program Materials & Supplies</p>	<p>Costs associated with the purchases of tangible goods and other expenses necessary for carrying out the Partnership for the Arts & Humanities program. They include supplies having a purchase price of less than one hundred dollars (\$100) per item. If purchase price is above one hundred dollars (\$100), prior approval is required by the Supervisor of the Partnership for the Arts & Humanities. Examples include, but are not limited to:</p> <ul style="list-style-type: none"> • Instructional Materials • Program Materials / Supplies
<p>Equipment Purchase / Rental</p>	<p>Equipment Purchase: Equipment purchases made with Partnership for the Arts & Humanities funds should be related to the objectives of the funded program. Costs associated with the purchase of tangible personal property that have a unit acquisition cost equal to or under three hundred dollars (\$300) and a useful life of one year or longer. Any item at or over three hundred dollars (\$300) will become MPS property and must be inventoried and tagged accordingly.</p> <p>Equipment Rental: Costs associated with the rental of tangible personal property having a unit acquisition cost equal to or over one hundred dollars (\$100). Equipment must be rented for the sole purpose or usage by the organization in carrying out the goals and objectives of the Partnership for the Arts & Humanities funded program.</p> <p>Equipment can include, but is not limited to:</p> <ul style="list-style-type: none"> • Digital Photo / Video Equipment • Musical Instruments • Audio / Visual Equipment
<p>General Program Costs</p>	<p>Costs associated with supplies or materials necessary for the successful operation of the Partnership for the Arts & Humanities funded program, but not direct program materials or supplies. General program costs include:</p> <ul style="list-style-type: none"> • Tickets / Membership • Program Advertising and Printing • Participant Nutritious Snacks and Meals • Staff / Participant Apparel • Mailings / Postage • Duplicating • Participant transportation (bus tickets or M-Cards) • Employee Cell Phone Reimbursement (required for programming) • Costs associated with travel and lodging for guest artists (pre-approval by the Supervisor of the Partnership for the Arts & Humanities required)
<p>Administrative Costs / Indirect Expenses (may not exceed 15% of total budget)</p>	<p>In-direct costs that are incurred by the organization in administrating the Partnership for the Arts & Humanities funded program and are not with direct program services. The maximum amount for administrative costs is limited to 15% of the original contract amount.</p> <p>These costs will be reimbursed at 15% of each Cost Report total until the maximum (15% of original contract amount) has been reached. Documentation of these expenses is not required.</p>

<p>Unallowable Cost Items</p>	<p>Non-reimbursable items are defined as any expense that is 1) unrelated to the Partnership for the Arts & Humanities funded program, 2) not in accordance with the Milwaukee Board of School Directors policies, or 3) not included in your approved budget.</p> <p>These include, but are not limited to:</p> <ul style="list-style-type: none"> • Purchases or salaries not within the scope of the funded program • Salaries or wages for staff and/or subcontractors that do not meet the City of Milwaukee’s current livable wage requirement • Fees or purchases associated with in-school programming • Alcoholic beverages • Late charges or fees • Credit card fees • Contributions, donations or tips¹ • Promotional/marketing items or materials not related to the funded program • Taxes, such as sales tax (exception: federal taxes) • Mortgage, rent or lease payments • Unpaid credit card purchases that do not have the original receipt and are not related to the funded program • Door prizes and incentive items for staff and participants • Fundraising-related expenses such as mailings, event expenses, etc. • Video game systems, accessories or games • Food not directly used for the program and/or unhealthy food • Equipment purchases over \$300 for a single item without prior approval² • Gasoline and/or maintenance for vehicles³ • Agency or program signage to be placed within or outside any MPS facility without the Partnership for the Arts & Humanities logo • Program audit or evaluation fees • Photo or video documentation of the program to be used to market the program in the future
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¹ *Delivery fees and shipping costs are acceptable expenses.*

² *Approved items purchased at or above \$300 will become property of Milwaukee Public Schools and will need to be inventoried and tagged.*

³ *Requesting reimbursement for program-related mileage is acceptable.*

Appendix A: Living Wage Table

Living Wage Table

City of Milwaukee Ordinance 310-13 became effective January 1, 1996. Below are the more recent base wages rates and their effective dates for contracts which require a living wage be paid.

<i>Effective Date</i>	<i>Base Wage Required (\$ per hour)</i>
March 1, 1995	\$6.05
March 1, 1996	\$6.24
March 1, 1997	\$6.41
March 1, 1998	\$6.56
March 1, 1999	\$6.67
March 1, 2000	\$6.80
March 1, 2001	\$7.03
March 1, 2002	\$7.22
March 1, 2003	\$7.34
March 1, 2004	\$7.53
March 1, 2005	\$7.74
March 1, 2006	\$7.98
March 1, 2007	\$8.25
March 1, 2008	\$8.46
March 1, 2009	\$8.80
March 1, 2010	\$8.80
March 1, 2011	\$8.91
March 1, 2012	\$9.18
March 1, 2013	\$9.39
March 1, 2014	\$9.51
August 8, 2014*	\$10.10
March 1, 2015	\$10.66
March 1, 2016	\$10.69
March 1, 2017	\$10.82
March 1, 2018	\$11.03
March 1, 2019	\$11.32
March 1, 2020	\$11.52

* In accordance with City of Milwaukee Ordinance 131627, the Living Wage rate was raised to \$10.10 per hour for all new contracts effective after August 8, 2014. Effective March 1, 2015 the minimum hourly wage shall be adjusted to the amount required to produce, for 2080 hours worked, an annual income equal to the average of the U.S. Department of Health and Human Services most recent guidelines for a family of three and a family of four.

Ref: \Shared\FORMS\Living Wage Table.docx