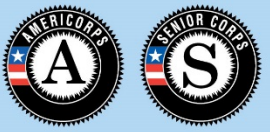


FY 2020 AmeriCorps State & National Grant Competition



Corporation for
NATIONAL & COMMUNITY SERVICE ★★☆☆

Best Practices in Budget Development

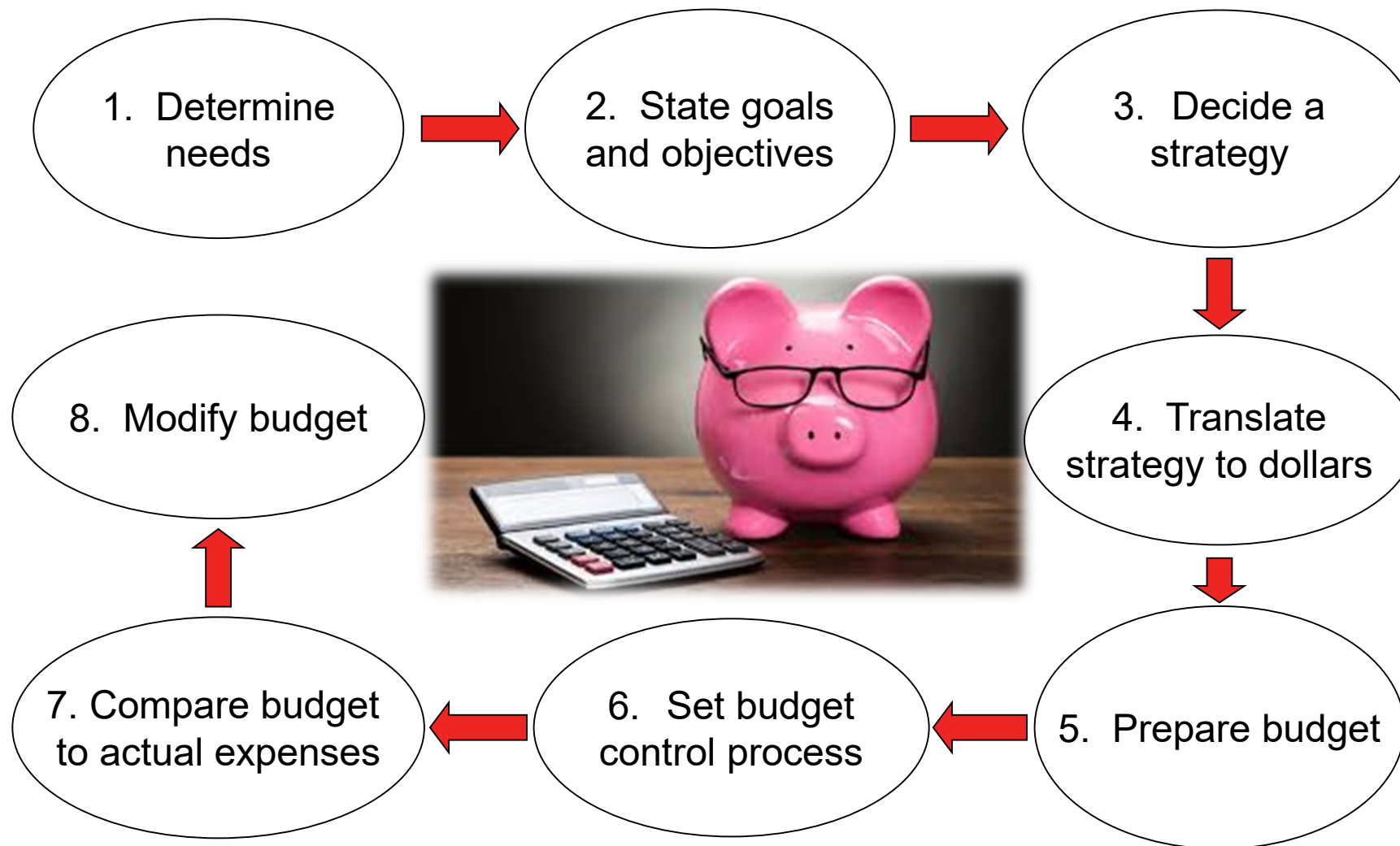
Budget Functions



An approved AmeriCorps budget is part of the grantee's contractual obligation and:

- A financial blueprint
- Helpful to ensure compliance
- A tool for measuring progress and monitoring

Budget Management Process



Budget Basics



- Realistic
- Consistent
- Flexible
- Realistic scope
- Appropriate detail
- Competitive proposal
- Compliance
- Effective delivery

Budget Narrative



- Follow instructions in NOFO
- Includes allowable, reasonable, necessary, and allocable costs, as defined by 2 CFR 200:
www.ecfr.gov
- Estimate resources needed to achieve program goals
- Organize narrative to fit budget categories
- Provide adequate descriptions
- Check your math

Unallowable Costs



Examples:

- Lobbying
- Entertainment and alcohol
- Expenses not tied to program objectives
- Costs that constitute waste, fraud, and abuse
- Unreasonable from “prudent person” perspective
- Costs with no logical basis

Match Requirements



**Minimum grantee share increases gradually.
One dollar for every CNCS dollar by year 10.**

	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
Overall Minimum Share	24%	24%	24%	26%	30%	34%	38%	42%	46%	50%

There are no specific match requirements for fixed-amount grants.
Grantees pay all program costs over that provided by CNCS.

Budget Structure

Separated by major categories and
divided into CNCS and Grantee shares

Direct Costs

Indirect or Administrative Costs

Attributable to Program Goals

For Common Organizational Goals

Examples:

- Program staff salaries and fringe benefits
- Member and staff travel
- Uniforms
- NSCHC
- Member living allowances

Examples:

- Management staff salaries and fringe
- Accounting and legal services
- Office equipment
- Rent and leases
- General liability insurance

Program Operating Costs



Section I.

A. Personnel Expenses

B. Personnel Fringe Benefits

C. Travel

1. Staff Travel

2. Member Travel

D. Equipment

E. Supplies

F. Contractual and Consultant Service

G. Training

1. Staff Training

2. Member Training

H. Evaluation

I. Other Program Operating Costs

Section I. Program Operating Costs

A. Personnel Expenses

Position/Title/Description	Qty	Annual Salary	% Time	Total Amount	CNCS Share	Grantee Share
Totals						

B. Personnel Fringe Benefits

Purpose/Description	Calculation
Totals	

C.1. Staff Travel

Purpose	Calculation
Totals	

C.2. Member Travel

Purpose	Calculation
Totals	

D. Equipment

Item/ Purpose/Justification	Qty
Totals	

E. Supplies

Purpose	Calculation
Totals	

F.

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share
Totals				

G.1. Staff Training

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share
Totals				

G.2. Member Training

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share
Totals				

H. Evaluation

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

I. Other Program Operating Costs

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

Subtotal Section I:

Total Amount	CNCS Share	Grantee Share

Budget Narrative Section I – Sample Entry 1



1. Staff Travel

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
CNCS-Sponsored Grantee Training	2 staff	\$2,930	\$2,930	\$0
Program site monitoring and oversight	50 trips, average 25 miles round trip @ \$0.60/mile	\$750	\$0	\$750
Regional training conference (PD and PC)	(airfare - \$450, Lodging - \$150/night, 2 nights, per diem - \$75/day, 3 days, ground transportation - \$50) x 2 staff	\$2,050	\$1,073	\$977
Member Travel (between worksites)	Avg 20 mi/week per member, 50 weeks, 38 members, \$0.60/mile (mileage rate determined by state policy)	\$22,800	\$22,800	\$0
Subtotal		\$28,530	\$26,803	\$1,727

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
ED and PD travel to CNCS-Sponsored Grantee Training (Washington DC) – includes attendance at pre-con events	(airfare - \$600, Lodging - \$177/night, 3 nights, per diem - \$71/day, 4 days, ground transportation - \$50) x 2 staff	\$2,930	\$2,930	\$0
Program site monitoring and oversight	50 trips to program sites, average 25 miles round trip @ \$0.60/mile (mileage rate determined by state policy)	\$750	\$0	\$750
Regional training conference (PD and PC)	(airfare - \$450, Lodging - \$132/night, 2 nights, per diem - \$71/day, 3 days, ground transportation - \$50) x 2 staff	\$1,954	\$977	\$977
Subtotal		\$5,634	\$3,907	\$1,727

Budget Narrative Section I – Sample Entry 2



E. Supplies

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Office Supplies	Avg \$40/month	\$400	\$0	\$400
Computers		\$2,200	\$2,200	\$0
Member Supplies	\$185/member, 38 members	\$7,000	\$3,200	\$3,800
	Subtotal	\$9,600	\$5,400	\$4,200

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
AmeriCorps member service gear (includes the AmeriCorps Logo)	38 members, 3 shirts @ \$26/shirt	\$2,964	\$2,964	\$0
Office Supplies	Avg \$40/month	\$480	\$0	\$480
Computers and peripherals for new staff	2 @ \$1,100/each	\$2,200	\$2,200	\$0
Member Supplies	Avg \$185/member	\$7,030	\$4,030	\$3,000
	Subtotal	\$12,674	\$9,194	\$3,480

Member Costs

Section II.

A. Living Allowance

B. Member Support Costs

- FICA
- Health Care
- Worker's Compensation
- Unemployment Insurance
- Other Member Support Costs

Section II. Member Costs

A. Living Allowance

Item	# Mbrs	Allowance Rate	# w/o Allowance	Total Amount	CNCS Share	Grantee Share
Full Time (1700 hrs)						
Half Time (900 hrs)						
1st Year of 2-Year Half Time						
2 nd Year of 2-Year Half Time						
Reduced Half Time (675 hrs)						
Quarter Time (450 hrs)						
Minimum Time (300 hrs)						
Totals						

B. Member Support Costs

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					

Subtotal Section II:

Total Amount	CNCS Share	Grantee Share


Subtotal Sections I + II:


Total Amount	CNCS Share	Grantee Share

Budget Narrative Section II – Sample Entry



B. Member Support Costs

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
 FICA for Members: total member living allowances of \$684,000	\$684,000 @ 5%	\$34,200	\$0	\$34,200
Health Care	Estimated 35 FT (of 38) and 8 MT (of 10) members @ \$400/month	\$206,400	\$103,200	\$103,200
Subtotal		\$240,600	\$103,200	\$137,400

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
 FICA for Members: total member living allowances of \$684,000	\$684,000 @ 7.65%	\$52,326	\$0	\$52,326
Health Care	Estimated 35 FT (of 38) members @ \$400/month	\$168,000	\$84,000	\$84,000
Worker's Compensation for all members (provided by host site, off-budget)		\$0	\$0	\$0
Subtotal		\$220,326	\$84,000	\$136,326

Administrative and Indirect Costs



Section III.

Three methods to recover administrative costs:

1. 5/10 Percent Fixed Option

- 5% of the total of CNCS funds expended
- No documentation required

2. Federally Approved Indirect Cost Rate Method

- Requires approved rate from Federal government
- Approved rate constitutes documentation

3. 10% De Minimis Rate

Budget Narrative Section III – Sample Entries



Section III. Administrative/Indirect Costs

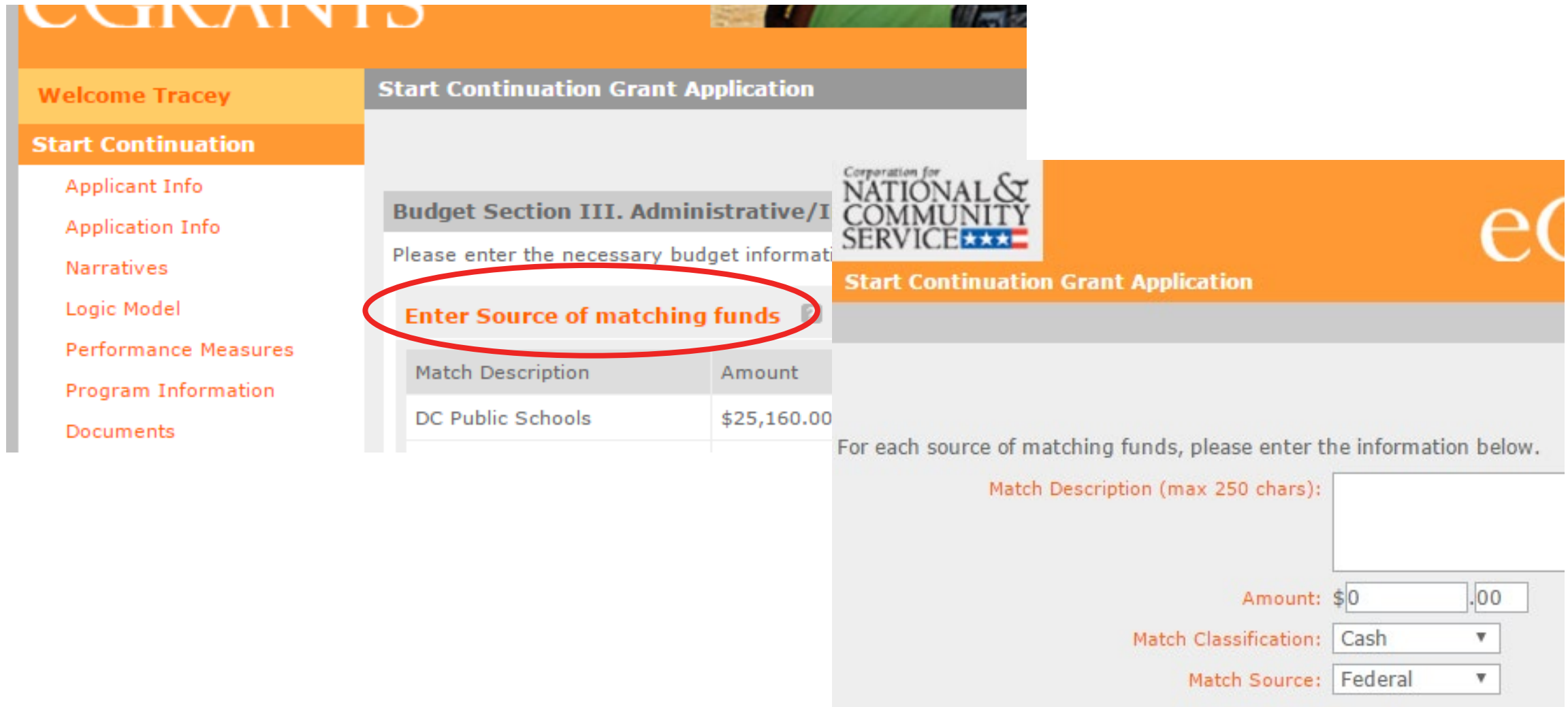
A. Corporation Fixed Percentage

Item	Calculation	Total Amount	CNCS Share	Grantee Share
Commission Fixed Amount	CNCS: total CNCS costs x 1.05%	\$5,198	\$5,198	\$0
Subtotal		\$5,198	\$5,198	\$0

B. Federally Approved Indirect Cost Rate

Cost Type	Cost Basis	Calculation	Rate	Rate Claimed	Total Amount	CNCS Share	Grantee Share
Provisional	Modified Total Direct Costs	MTDC x .285 = \$309,304 Claiming 15% = \$162,791 (Commission 1% in Section III-A)	28.5%	15%	\$157,593	\$20,841	\$136,752
Subtotal					\$157,593	\$20,841	\$136,752

Source of Funds



Welcome Tracey

Start Continuation Grant Application

Start Continuation

- Applicant Info
- Application Info
- Narratives
- Logic Model
- Performance Measures
- Program Information
- Documents

Budget Section III. Administrative/

Please enter the necessary budget information.

Enter Source of matching funds

Match Description	Amount
DC Public Schools	\$25,160.00

For each source of matching funds, please enter the information below.

Match Description (max 250 chars):

Amount: \$.

Match Classification:

Match Source:

Source of Funds – Sample Entry



Source of Matching Funds

Match Description	Amount	Match Classification	Match Source
Organization's General Funds (secured)	\$124,008	Cash	Other
State DOE (secured)	\$309,096	Cash	State/Local
Professional services donation (secured)	\$17,250	In Kind	Other
OJJDP (proposed)	\$205,000	Cash	Federal
Subtotal	\$655,354		

Budgeting Tips



- Meet CNCS cost guidelines
 - Maximum and minimum living allowances
 - \leq Maximum Cost per MSY
 - Required match and match sources
- Include
 - Required expenses
 - Adequate/accurate calculations and explanations
 - Allowable costs only
- Align with stated program goals

Have you...



- Established or renewed your Central Contractor Registry at www.sam.gov?
- Submitted your single audit and 990?
- Entered your Negotiated Indirect Cost Rate Agreement details in eGrants?



- Warning: Can submit but budget may not be compliant
- Error: Cannot proceed until data is edited

eGrants technical assistance

National Service Hotline: 800-942-2677



Questions?



Can't get enough?

Corporation for
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SERVICE



Presentation recording available

https://www.nationalservice.gov/build-your-capacity/grants/funding-opportunities/2020/amicorps-state-and-national-grants-fy-2020#tech_assistance

Until next time...

Corporation for
**NATIONAL &
COMMUNITY
SERVICE** 



Don't miss the
**“Best Practices in
Developing
Performance
Measures”**
webinar on Wednesday,
November 6, 2019
1:30 – 2:30 PM EST.

