

Best Practices in Budget Development for Fiscal Year 2022 AmeriCorps State and National applicants

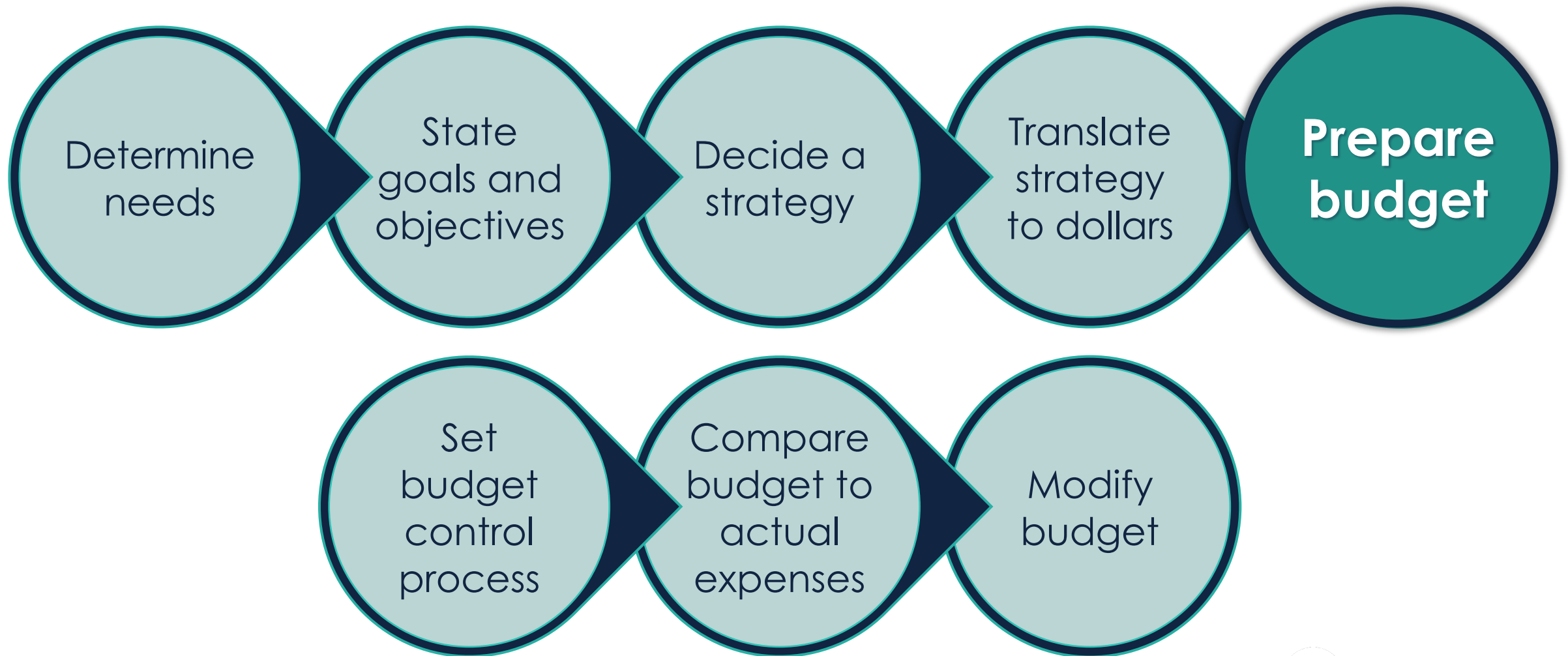
Budget Function



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 the Notice of Funding Opportunity (NOFO)
- Include 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
- Fundraising
- 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.
By year 10, grantee matches one grantee dollar
for every AmeriCorps dollar.

	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 secure additional resources required to operate the program.

Match Requirements



- Necessary
- Reasonable
- Allowable
- Allocable
- Compliant
- Documented

Budget Narrative Structure



Separated by major categories and divided into AmeriCorps* and Grantee shares

Direct Costs

Attributable to Program Goals

Examples:

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

Indirect or Administrative Costs

For Common Organizational Goals

Examples:

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

* Note that eGrants identifies the AmeriCorps share as "CNCS Share".

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 Services
- 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
Totals				

B. Personnel Fringe Benefits

Purpose/Description	Calculation	Total
Totals		

C.1. Staff Travel

Purpose	Calculation	Total
Totals		

C.2. Member Travel

Purpose	Calculation	Total
Totals		

D. Equipment

Item/ Purpose/Justification	Qty	Unit	Total
Totals			

E. Supplies

Purpose	Calculation	Total Amount
Totals		

F. Contractual and Consultant Services

Purpose	Calculation	Daily Rate	Total Amount
Totals			

G.1. Staff Training

Purpose	Calculation	Daily Rate	Total Amount
Totals			

G.2. Member Training

Purpose	Calculation	Daily Rate	Total Amount
Totals			

H. Evaluation

Purpose	Calculation	Daily Rate	Total Amount
Totals			

I. Other Program Operating Costs

Purpose	Calculation	Daily Rate	Total Amount
Totals			

Subtotal Section I:

Total Amount	CNCS Share

Budget Narrative Section I - Sample

1. Staff Travel

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
ED and PD travel to CNCS-Sponsored Grantee Training (Washington DC)	2 staff	\$2,930	\$2,930	\$0
Program site monitoring and oversight	40 trips, average 29.7 miles round trip @ \$0.60/mile	\$713	\$0	\$713
Regional training conference (PD and PC)	\$1,017 per person (airfare - \$450; lodging - \$152/night, 2 nights; per diem - \$71/day, 3 days; ground transportation - \$50) x 2 staff	\$1,954	\$977	\$977
Member Travel as part of workday (between worksites)	Avg 20 mi/week, 50 weeks, 38 members, \$0.60/mile (mileage rate determined by organizational policy)	\$22,800	\$11,400	\$11,400
	Subtotal	\$28,397	\$15,307	\$13,090

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
ED and PD travel to CNCS-Sponsored Grantee Training (Washington DC)	\$1465 per person (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	40 trips, average 29.7 miles round trip @ \$0.60/mile (mileage rate determined by organizational policy)	\$713	\$0	\$713
Regional training conference (PD and PC)	\$977 per person (airfare - \$450; lodging - \$132/night, 2 nights; per diem - \$71/day, 3 days; ground transportation - \$50) x 2 staff	\$1,954	\$977	\$977
	Subtotal	\$5,597	\$3,907	\$1,690

Budget Narrative Section I - Sample

E. Supplies

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
Office Supplies	Avg \$40/month	\$400	\$0	\$400
Computers for new staff		\$2,200	\$1,100	\$1,100
Member Supplies	\$185/member, 38 members	\$7,000	\$2,800	\$4,200
	Subtotal	\$9,600	\$3,900	\$5,700

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 for new staff (laptop, external monitor, external keyboard, and mouse)	2 @ \$1,100/each	\$2,200	\$1,100	\$1,100
Member Supplies	Avg \$185/member	\$7,000	\$2,800	\$4,200
	Subtotal	\$12,674	\$7,399	\$5,275

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						

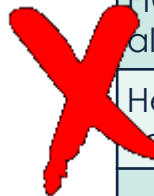
B. Member Support Costs

Purpose	Calculation	Daily Rate	Total Amount	CNCS Share	Grantee Share
Totals					


Subtotal Section II:					
Subtotal Sections I + II:					

Budget Narrative Section II - Sample

B. Member Support Costs



Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
FICA for Members: total member living allowances of \$986,100	\$986,100 @ 5%	\$49,305	\$25,308	\$23,997
Health Care (provided by Indian Health Services)	\$458/month for 38 members	\$208,848	\$0	\$208,848
	Subtotal	\$258,153	\$25,308	\$232,845



Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
FICA for Members: total member living allowances of \$986,100	7.65% of total member living allowances	\$75,437	\$51,440	\$23,997
Health Care provided by Indian Health Services, estimated 35 of 38 members will accept (based on history)	covered off budget	\$0	\$0	\$0
Worker's Compensation	2% of total member living allowances	\$19,722	\$11,463	\$8,259
	Subtotal	\$95,159	\$62,903	\$32,256

Administrative and Indirect Costs

Section III. *(Choose 1 of these 3 methods)*

A. Corporation Fixed Percentage

- 5% of the total AmeriCorps funds expended*
- No documentation required

B. Federally Approved Indirect Cost Rate

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

C. 10% De Minimis Rate

* Regardless of method used, CNCS share is limited to 5% of total CNCS funds expended.

Budget Narrative Section III – Sample Entries



A. Corporation Fixed Percentage

Item	Calculation	Total Amount	CNCS Share	Grantee Share
Corporation Fixed Amount	Grantee: total program costs x 10% (claiming 6%); CNCS: total CNCS costs x 4.21%	\$108,446	\$29,980	\$78,466
Commission Fixed Amount	CNCS: total CNCS costs x 1.05%	\$7,477	\$7,477	\$0
Subtotal		\$115,923	\$37,457	\$78,466

B. Federally Approved Indirect Cost Rate

Cost Type	Cost Basis	Calculation	Rate	Rate Claimed	Total Amount	CNCS Share	Grantee Share
Provisional	Total salaries and fringe	\$139,427 x .485 = \$67,622 (claiming 45%) CNCS share = total CNCS costs x 5.26%	48.5%	45%	\$62,742	\$37,457	\$25,285
Subtotal					\$62,742	\$37,457	\$25,285

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

Corporation for NATIONAL & COMMUNITY SERVICE

Start Continuation Grant Application

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)	\$188,628	Cash	Other
State DOE (secured)	\$271,616	Cash	State/Local
Professional services donation (secured)	\$13,875	In Kind	Other
OJJDP (proposed)	\$200,000	Cash	Federal
Subtotal	\$674,119		

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 SAM (System for Award Management) registration?
- Emailed your Operational and Financial Management Survey?
- Submitted your single audit and 990?
- Entered your Negotiated Indirect Cost Rate Agreement details in eGrants?

eGrants Messages



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

eGrants technical assistance

AmeriCorps Hotline: 800-942-2677

Quality Assurance Check



- Follow the Notice of Funding Opportunity
- Include allowable, reasonable, necessary, and allocable costs, as defined by 2 CFR 200
- Estimate resources needed to achieve program goals
- Organize narrative to fit budget categories
- Provide adequate descriptions
- Check your math

Questions



Join OGA for a live Question & Answer call
December 9, 2021, 2:30 pm Eastern Time

Register at:

https://americorps.zoomgov.com/webinar/register/WN_g0UzPumdRUWrxWMjPDjuVg