Introductions

1. Name
2. Organization
3. What is your comfort level with the AmeriCorps budget on a scale of 1-10?

Agenda

1. Budget Fundamentals
2. Cost Reimbursement Budgets
3. Match
4. Program Income
5. Wrap Up

Understanding the AmeriCorps Budget

Budget vs. Program Year

Budget Period – 12 months

Program Year – AmeriCorps Members Service Term

Program Budget vs. Grant Budget

Program Budget

All expenses necessary to run a high-quality AmC program

Grant Budget

A subset of your program budget. Doesn't include the entire program budget to keep match low.

Member Service Year (MSY)

Service Term	MSY Value	Minimum # of Hours
Full Time	1.00	1,700
Three Quarter-Time	0.7	1,200
Half-Time	0.5	900
Reduced Half-Time	0.3809524	675
Quarter Time	0.26455027	450
Minimum Time	0.21164022	300
Abbreviated Time	0.05627705	100

Day	Sep FT	Sep TQT	Oct FT	Oct TQT	Nov FT	Nov TQT	Dec FT	Dec TQT	Jan FT	Jan TQT	Feb FT	Feb TQT	Mar FT	Mar TQT	Apr FT	Apr TQT	May FT	May TQT	Jun FT	Jun TQT	Jul FT	Jul TQT	Aug FT	Aug TQT
1					8	7	8	8	8	7	8	7	8	8	8	7	8	7			8			
2			8	7	8	7			8	7	8	8			8	7	8	7			8			
3			8	7	8	8			8	7			8	7	8	7	8	8	8		8			
4			8	7			8	7	8	7			8	7	8	7			8					
5			8	7			8	7	8	8	8	7	8	7	8	8			8		8			
6			8	8	8	7	8	7			8	7	8	7			8	7	8					
7					8	7	8	7			8	7	8	7			8	7	8					
8					8	7	8	8	8	7	8	7	8	8	8	7	8	7			8			
9			8	7	8	7			8	7	8	8			8	7	8	7			8			
10			8	7	8	8			8	7			8	7	8	7	8	8	8		8			
11	8	7	8	7			8	7	8	7			8	7	8	7			8		8			
12	8	7	8	7			8	7	8	8	8	7	8	7	8	8			8		8			
13	8	7	8	8	8	7	8	7			8	7	8	7			8	7	8		8			
14	8	7			8	7	8	7			8	7	8	7			8	7	8		8			
15	8	8			8	7	8	8	8	7	8	7	8	8	8	7	8	7	8		8			
16			8	7	8	7			8	7	8	8			8	7	8	7			8			
17			8	7	8	8			8	7					8	7	8	8	8		8			
18	8	7	8	7					8	7			8	7	8	7			8		8			
19	8	7	8	7					8	8	8	7	8	7	8	8			8		8			
20	8	7	8	8	8	7					8	7	8	7			8		8		8			
21	8	7			8	7					8	7	8	7			8		8		8			
22	8	8			8	7			8	7	8	7	8	8	8	7	8				8			
23			8	7					8	7	8	8			8	7	8	7			8			
24			8	7					8	7					8	7	8		8		8			
25	8	7	8	7					8	7			8	7	8	7			8		8			
26	8	7	8	7					8	8	8	7	8	7	8	8			8		8			
27	8	7	8	8	8	7					8	7	8	7			8		8					
28	8	7			8	7					8	7	8	7			8		8					
29	8	8			8	7			8	7	8	7	8	8	8	7	8				8			
30			8	7	8	7			8	7					8	7	8				8			
31			8	7					8	7							8				8			
Total	120	108	176	158	160	143	88	80	184	165	168	151	168	152	176	158	184	94	160	0	152	0	0	0

Legend

FT	TQT	
1736	1209	Holiday
		Weekend
		Non-Existent Date
		Training

CNCS vs. Grantee Share

1. CNCS share is the amount of federal funds you are requesting from AmeriCorps
2. Grantee share, also called match funds, is the amount of matching funds either cash or in-kind that you are providing.

Budget – Cost Per MSY

Calculation used to indicate the maximum amount of federal funds that can be requested for your project.

It is based on the number of MSYs that you are requesting.

(total CNCS ÷ total MSYs)

Grant Program	Maximum Cost Per MSY (25-26)
Cost Reimbursement	$25,200
Full-Cost Fixed Amount	$25,200
Education Award Program	$800 or $1,000
Professional Corps	$1,000

Budget Type – Cost Reimbursement

- Funds utilized for program costs
- Available to programs whose designs may include a mix of full-time and less than full-time members
- Requires full and detailed budget
- Must meet the AmeriCorps financial match requirements
- Allows flexibility to use all of the funds for allowable costs
- Most common budget type

Budget Type – Full-Cost Fixed Amount

- Paid out based solely on enrollment **AND** retention

- Not managed or reported by line-item budgets

- Available to programs whose designs may include a mix of full-time and less than full-time members

- No specific matching requirements and the maximum awarded amount per member is less than what is required to fully support a member

- Reduced financial reporting and tracking requirements

Budget Types – Education Award Program

- Paid out based solely on member enrollment

- Provides a small fixed amount of funding

- Programs can include a mix of full-time and less than full-time members

- Not managed or reported by line-item budgets

- No matching requirement, but programs are responsible for utilizing their own or other non-AmeriCorps resources for the majority of member and program costs

- Reduced financial reporting and tracking responsibilities

- Viewed very favorably at the state and federal level in terms of cost efficiency

Questions

Cost Reimbursement Budgets

Cost Reimbursement – Budget Overview

3. Administrative/Indirect Costs
4. Source of Match/Funds

Cost Reimbursement – Budget Overview

Program Operating Costs

A. Personnel Expenses
B. Personnel Fringe Benefits
C. Staff and Member Travel
D. Equipment
E. Supplies
F. Contractual and Consultant Services
G. Staff and Member Training
H. Evaluation
I. Other Program Operating Costs

Personnel Expenses

- Staff directly charged to the grant - can be organization staff and/or host site staff
- Include salary and effort percentage to AmeriCorps program
- Timesheet required allocating actual time for AmeriCorps duties and other assigned projects
- National Service Criminal History Check conducted
- **REQUIRED** – For every 10 MSY there should be 0.5 – 1.5 FTE staff. At least 1 FT staff member should be at no less than 50% usage.

EXAMPLE: AmeriCorps Program Director – overall responsibility for program compliance, grant reporting and program excellence – 1 person(s) at $60,000 x 90% usage = $54,000

Personnel Fringe Benefits

- FICA, worker's compensation, retirement, SUTA, health and life insurance, IRA and 401K
- Holidays, leave and other vacation benefits are **NOT** included in these rates
- List the type of benefit for each position or calculation for total benefits as a salary percentage
- If calculation is greater than 30% than they must be listed separately and justified

EXAMPLE: Health Care – Program Director - $500/month x 12 months x 90% usage = $5,400 + (2 Program Coordinators - $500/month x 12 months x 2 staff = $12,000)

OR

Staff Fringe Benefits - $200,000 x 25% = $50,000

Staff Travel

- Consider staff mileage to visit member sites, staff conference travel, etc.
- Purpose of the travel along with calculation that includes itemized costs for airfare, transportation, lodging, per diem and other travel-related expenses.
- For mileage and per diem, utilize the current GSA reimbursement rate unless the organization's policy is different than these costs should be treated consistently under the organization's policy.
- **REQUIRED –** 2-day subgrantee meeting in Olympia area
- **REQUIRED –** America's Service Commission National Service Training Conference - 5-day out-of-state conference. Primary AmeriCorps Program Director required, Fiscal Position highly encouraged.

EXAMPLE: Serve Washington Subgrantee Meeting in Olympia, WA – Lodging - $200/night x 2 nights = $400 + (Mileage – 300 miles x $0.7/mile = $210) + (Per Diem - $60/day x 3 days = $180) = $790

Member Travel

- Consider member mileage for special events, long-distance travel for member training, member conference travel, etc.
- Purpose of the travel along with calculation that includes itemized costs for airfare, transportation, lodging, per diem and other travel-related expenses.
- For mileage and per diem, utilize the current GSA reimbursement rate unless the organization's policy is different than these costs should be treated consistently under the organization's policy.
- **OPTIONAL -** Leader Corps travel for 4-day member training opportunity, 2 days virtual and 2 days in the Lacey area. AmeriCorps members only. Programs usually send 1-2 nominated members.

EXAMPLE: Member mileage for travel between service sites – 30 miles/month x 10 months x 5 members = $1,500

Equipment

- Defined as tangible, non-expendable personal property that have a useful life of more than 1 year **AND** costs at least $10,000 per unit
- Limited to 10% of the total CNCS funds requested

Supplies

- Consumable supplies and materials including equipment that does not fit the previous definition of equipment
- **REQUIRED** – AmeriCorps service gear with AmeriCorps logo or describe how they will provide members with service gear without using grant funds. Members must wear the AmeriCorps logo on a daily basis – preferably clothing. Single items costing $1,000 or more must be individually listed

EXAMPLE: Program Office Supplies (i.e. pens, paper, printer toner, file folders, etc.) - $50/month x 12 months = $600

Contractual and Consultant Services

- Consultant costs related to the program's operations except for training or evaluation consultants.
- An example is operational program coaching support to assist in the development of forms, systems and processes in the program start-up
- Must list a daily rate for contractors. No maximum daily rate

EXAMPLE: Operational Grant Consultation Support - Consultant to assist with the development of a high-quality operational program - $800/day x 6 days = $4,800. Daily rate = $800

Staff and Member Training

- Staff training costs - training staff on program requirement and training to enhance the skills staff need for effective program implementation such as: program/financial management, team building, etc.
- Member training costs - member training to support them in carrying out their service activities.
- Training registration fees are listed here.
- **REQUIRED (STAFF) –** America's Service Commission National Service Training Conference registration fee approximately $500 per person.

EXAMPLE: CPR/First Aid member training fee for trainer and supplies - $75/member x 20 members = $1,500

Evaluation

- Costs do **NOT** include the daily/weekly gathering of data to assess progress toward meeting performance measures.
- It **IS** a larger assessment of program impact as well as an assessment of the overall systems and program design.
- Amount included depends on how long you have had an AmeriCorps program and if you are required to have an internal or external evaluation.

EXAMPLE: Contracted services for external evaluator. Development of evaluation plan, analyses of data, final report: 25 days x $600/day=$15,000

Other Program Operating Costs

- **REQUIRED –** National Service Criminal history check costs for staff/members who receive a salary, education award, living allowance, or stipend or similar payment from the grant. This should be at least $68/person.
- Office space rental for programs operating without an approved indirect cost rate agreement that covers office space. (Not recommended)
- Utilities, telephone, internet and similar expenses that are specifically used for AmeriCorps members & program staff and are not part of the organization's indirect cost allocation pool

Other Program Operating Costs

- Recognition costs for members. Gifts and/or food in an entertainment/event setting are not allowable costs.
- Retention incentives/performance awards are allowable to the extent they are 1) reasonable, necessary, and allowable for program outcomes; 2) tied to the program narrative; 3) fair; 4) consistently applied; and 5) part of the organization's written policies and procedures.
- If expenses are budgeted and shared with other projects/activities, the costs must be equitably pro-rated & allocated between the activities/projects.

EXAMPLE: National Service Criminal History Checks – 45 individuals x $56/individual = $2,520

Member Costs

Living Allowance

- Requested number of members
- Indicate whether your request is for members with a living allowance or without a living allowance

Member Living Allowance (NOFO)

Service Term	Min. # of Hours	Min. Total LA	Max. Total LA
Full Time	1,700	$20,400	$40,800
Three Quarter-Time	1,200	N/A	$28,560
Half-Time	900	N/A	$20,400
Reduced Half-Time	675	N/A	$15,504
Quarter-Time	450	N/A	$10,608
Minimum-Time	300	N/A	$8,568
Abbreviated-Time	100	N/A	$2,448

Member Support Costs

- Includes FICA, workers compensation, healthcare and other member support costs
- It does **NOT** include the education award or childcare benefit which are directly provided by AmeriCorps

Administrative Costs

1. Corporation for National and Community Service (CNCS) fixed percentage rate method **OR**
2. Federally approved indirect cost rate method **OR**
3. De Minimis Method

CNCS Fixed Percentage

- Charge administrative costs up to a cap without a federally approved indirect cost rate and without documentation supporting the allocation
- CNCS Share Max Amount = 5.00%
- Grantee Share Max Amount = 10.00%

CALCULATIONS: CNCS Share – ((CNCS Section I total + CNCS Section II total) * 0.0526) = $XX,XXX. Grantee Share – ((Section I total + Section II total) * 0.1) = $XX,XXX

Federally Approved Indirect Cost Rate

- If you have a federally approved indirect cost rate – this method must be used.
- The rate will constitute documentation of your administrative costs, not to exceed the 5% maximum federal share payable by CNCS.

CALCULATIONS: CNCS Share – ((CNCS Section I total + CNCS Section II total) * 0.0526) = $XX,XXX. Grantee Share – ((Section I total + Section II total) * federally approved indirect cost rate claiming) – CNCS share indirect cost total = $XX,XXX

de minimis rate

- For organizations who have never, at any point in time, held a federally negotiated indirect cost rate and who receive less than $35 million in direct federal funding.
- Organizations may indefinitely use a de minimum rate of 15% of modified total direct costs (MTDC).

CALCULATIONS: CNCS Share – ((CNCS Section I total + CNCS Section II total) * 0.0526) = $XX,XXX. Grantee Share – ((Section I total + Section II total) * 0.15) – CNCS share indirect cost total = $XX,XXX

Source of Match Funds

All applicants must complete a source of match funds chart which identifies the following:

1. Match description
2. Match amount
3. Designation if the match is proposed or already secured
4. Match type (cash or in-kind)
5. Match source (private, state/local or Federal)

Match Percentage

AmeriCorps Funding Year	1, 2, & 3	4, 5, & 6	7, 8 & 9	10+
Cost Sharing/ Matching Requirements	24%	26%	28%	30%

Match percentage = TOTAL of CNCS share (federal funds) **AND** Grantee share (matching funds).

Maximum Cost Per MSY Example

- Number of MSY's = 5
- Maximum federal dollars that can be requested
    5 MSY's x $25,200 = $126,000 (Total CNCS Share)

** The maximum cost/MSY is **NOT** related to the AmeriCorps member living allowance.

Zero-Dollar Line Items

In order to keep your match percentage as close to the required amount as possible, your budget may contain some zero-dollar line items.

Purpose - Calculation	CNCS Share	Grantee Share	Total Amount
Staff webinars and local training sessions: 5 staff x 2 trainings (topics to include program management, volunteer management, and project-specific skills) x $100 per training for registration = $1,000- Daily Rate of 100. Costs covered by outside funding sources.	0	0	0

Matching Funds Calculation

- Number of MSY's = 5
- Maximum federal dollars that can be requested
  5 MSY's x $25,200 = $126,000 (Total CNCS Share)
- To determine the required match
  $126,000/0.76 = $165,789 (Total Grant Budget)
- Then . . .
  $165,789 - $126,000 = $39,789 (Total Grantee Share)

Match

Cash

- Contributions received by cash, check, electronic funds transfer, credit card or payroll deduction
- Secured from donations, foundation grants, corporate contributions, leases and sale of goods and services
- Federal funds but you **MUST** have approval from that Federal agency
- Cannot use AmeriCorps funds as match on other grants

In-Kind Resources

- Non-cash contributions provided by third parties
- Form of real property, equipment, supplies and services
- Must directly benefit and be specifically identifiable to the program

Financial Reporting – Cost Reimbursement

- After program incurs costs, submit a periodic expense report/payment request to your State Commission.
- State Commissions establish how frequently these reports can be submitted (i.e. monthly, quarterly)
- Reimbursement will occur for allowable costs and programs must have documentation to support all costs.

Program Income

funded program activities during the grant period. The income must be retained by the recipient and used to finance the program's grantee share.

Program Income

Examples can include, but are not limited to:

- Income from fees charged to register participants for a workshop or conference.
- Income from the sale of commodities, data and information records, services or items fabricated or produced under a sponsored program.
- **Revenue received in return for providing AmeriCorps members' services to a third-party entity.**
- Rental or usage fees charged for use of supplies or equipment purchased with grant program funds.

Program Income

Programs cannot enter into a contract for or accept fees for service performed by members when the service:

- Benefits a for-profit entity,
- Falls within a prohibited activity, or
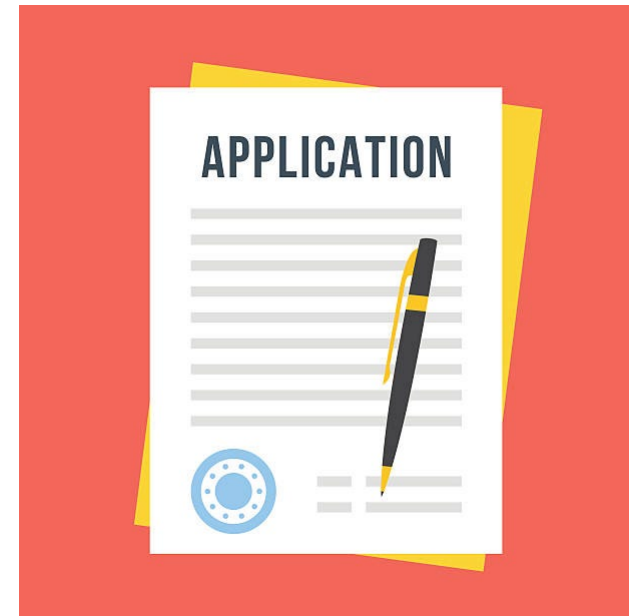- Violates the nonduplication or nondisplacement provisions.

Final Notes

Resources

Training Opportunities

- Understanding the AmeriCorps Budget – Part II: Budget Types and Financial Reporting

Training Series Calendar

Dates	Webinar
Wednesday, 2/5 – 11 am PT	AmeriCorps Grants and Budget Development 101
Wednesday, 2/19 – 11 am PT	Communicating Your Program Design (Narrative, Logic Model/Theory of Change)
Wednesday, 3/5 – 11 am PT	Performance Measures and Evaluation
Wednesday, 3/19 – 11 am PT	Budget Nuts and Bolts

Questions