

Budget Development

October 4, 2022



AmeriCorps

Session Objectives

- Understanding of:
 - Budget function
 - Budget requirements
 - How to complete an AmeriCorps budget

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

1. Determine needs
2. State goals and objectives
3. Decide a strategy
4. Translate strategy into dollars
5. Prepare budget
6. Set budget control process
7. Compare budget to actual expenses
8. Modify budget

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
- Incentives

Match Requirements

Minimum grantee share increases gradually. One dollar for every AmeriCorps 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 Match	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 AmeriCorps.

Acceptable Match

Cash and in-kind must meet criteria:

- Verifiable from the grantee's records and properly documented
- Necessary and reasonable for proper and efficient accomplishment of program objectives
- Allowable under the Uniform Guidance and Application Instructions
- Not paid by the federal government under another award, except where authorized
- Are provided in the approved budget
- Conform to other grant provisions or Uniform Guidance

Preparing Your Budget

- Follow all budget instructions
- Budget for single program year
- Budget must align with program in application
- All costs must be defined for a purpose
 - Do not include miscellaneous, contingency, or other undefined budget amounts
- Ensure calculations are clear and specific
- Double-check math in descriptions and calculations
- Do not include unallowable expenses
- Do not include fractional amounts

Budget Structure

Separated by major categories and divided into
CNCS and Grantee shares

Direct Costs (Sections I & II)

Attributable to Program Goals

Examples:

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

Indirect/Administrative Costs (Section III)

For Common Organizational Goals

Examples:

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

I. A. Personnel Expenses

- List each staff directly involved in the grant
- Include brief description of the role for each staff
- Must include at least one full-time staff allocated 100%
- All staff on the budget (CNCS or Grantee Share) must have background checks included in I. I. Other Program Operating Costs

I. B. Personnel Fringe Benefits

- Can include FICA, Worker's Compensation, retirement, Health & Life Insurance, IRA, 401K, etc.
- Must itemize if amount is over 30% of personnel expenses
- Do not include holidays or vacations
- Must be percentage associated with staff salaries listed in Section I. A.

I. C.1. Staff Travel

- Include itemized costs for airfare, transportation, lodging, per diem, and other travel expenses, multiplied by number of staff
- Only meals for overnight trips or working lunches for a conference or training
- Mileage must be included in calculations
- Budget two staff for CV training, including \$250 registration

I. C.2. Member Travel

- Include calculation for cost of airfare, transportation, lodging, per diem, and other travel expenses outside service location
- Bus passes, mileage reimbursements for use of car, etc. should be included here

I. D. Equipment

- Tangible, non-expendable personal property having useful life of more than one year with an acquisition cost of \$5,000 or more per unit
- Items not meeting the requirement should be in Supplies

I. E. Supplies

- Include member service gear – only safety gear and gear with AmeriCorps logo can be charged to CNCS share
 - Clearly indicate that gear will have the AmeriCorps logo
- Individually list any single item costing \$1,000 or more

I. F. Contractual & Consultant Services

- Do not include training or evaluation consultants – those costs will be included in Sections G. and H.
- Include daily rate for services
 - No limit; must be reasonable

I. G.1. Staff Training

- Include any training/conference registration
- Training subcontracts/consultants go in this section
- Include daily rate for any consultants
 - No limit; must be reasonable

I. G.2. Member Training

- Include any training to support members in carrying out their service activities
- Can include Life After AmeriCorps training
- Training subcontracts/consultants go in this section
- Include daily rate for any consultants
 - No limit; must be reasonable

I. H. Evaluation

- Include staff time or subcontracts, consultants, and other costs for program evaluation not budgeted in Personnel
- Does not include regular data collection for performance measurement
- Include daily rate for any consultants
 - No limit; must be reasonable

I. I. Other Program Operating Costs

- National Service Criminal History Checks
- Office space rental (program specific)
- Utilities specifically used by AmeriCorps members
- Recognition costs for members (no gifts or food)

II. A. Living Allowance

Slot Type	Minimum Living Allowance	Maximum Living Allowance
Full Time (1,700 hour)	\$25,500	\$35,200
Three Quarter Time (1,200 hour)	\$18,000	\$24,640
Half Time (900 hour)	\$13,500	\$17,600
Reduced Half Time (675 hour)	\$10,125	\$13,376
Quarter Time (450 hour)	\$6,750	\$9,152
Minimum Time (300 hour)	\$4,500	\$7,392
Abbreviated Time (100 hour)	\$1,500	\$2,112

II. Member Support Costs

- A. FICA at 7.65% of total living allowance
- B. Worker's Compensation – required for all members
- C. Health Care – required for full-time, optional for other slot types
 - Methodology must be provided if not budgeted for all full-time members
 - AmeriCorps will not pay for dependent coverage
- D. Other Member Costs if applicable

III. Administrative/Indirect Costs

- General organization expenses that do not include specific project costs
- CNCS Share capped at 5%
- CV retains 2% of CNCS Share
- Determined through one of two methods
 - Fixed Percentage
 - Federally Approved Indirect Cost Rate

III. A. CNCS Fixed Percentage Method

- CNCS share fixed at 5% of total CNCS funds
- Grantee share may not exceed 10% of all direct cost expenditures

III. B. Federally Approved Indirect Cost Rate Method

- Use approved plan to calculate admin costs
- Maximum 5% for CNCS share
- Must provide approved rate agreement at time of application
- Complete backup documentation required

Source of Matching Funds

- Add sources of match in Budget Section 3
 - Click “Source of matching funds” towards the top
- Include in Match Description if source is “Proposed” or “Secured”
- Account for entire Grantee Share

Cost Per Member Service Year (MSY)

- Total Federal Share of budget / total MSY
- Found at the end of the Budget Narrative

Grant Program	Maximum
Cost reimbursement	\$23,000
Full-Cost Fixed Amount	\$23,000
Professional Corps Fixed Amount	\$1,000
Education Award Program	\$800 or \$1,000
No-Cost Slots	\$0

Budget Selection Criteria

- Budget is submitted without mathematical errors.
- Proposed costs are allowable, reasonable, and allocable to the award.
- Budget is submitted with adequate information to assess how each line item is calculated.
- Budget complies with the budget instructions.
- Match is submitted with adequate information to support the amount written in the budget.
- The budgeted match is equal to or more than the required match for the given program year.
- The cost per MSY is equal to or less than the maximum cost per MSY.
- Proposed member living allowance is sufficient to support basic living costs.

Thank you!

Please send questions to Funding@cv.ca.gov.

