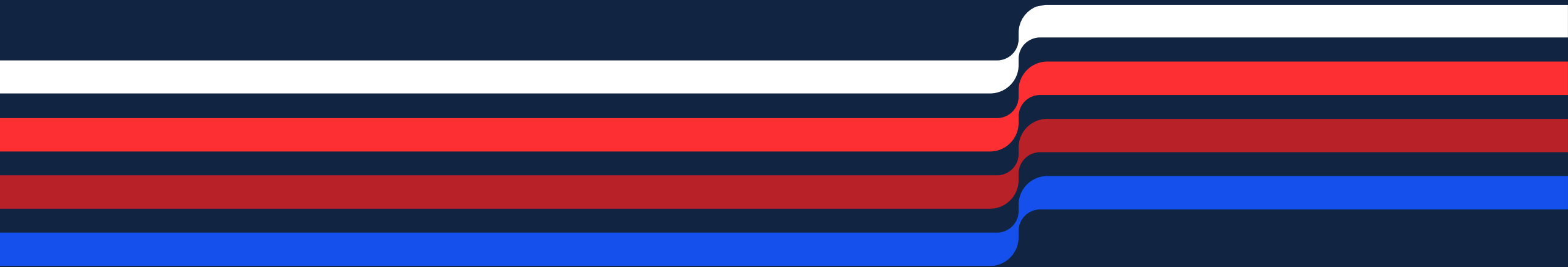


FY 2022 AmeriCorps State and National Public Health AmeriCorps Best Practices in Budget Development



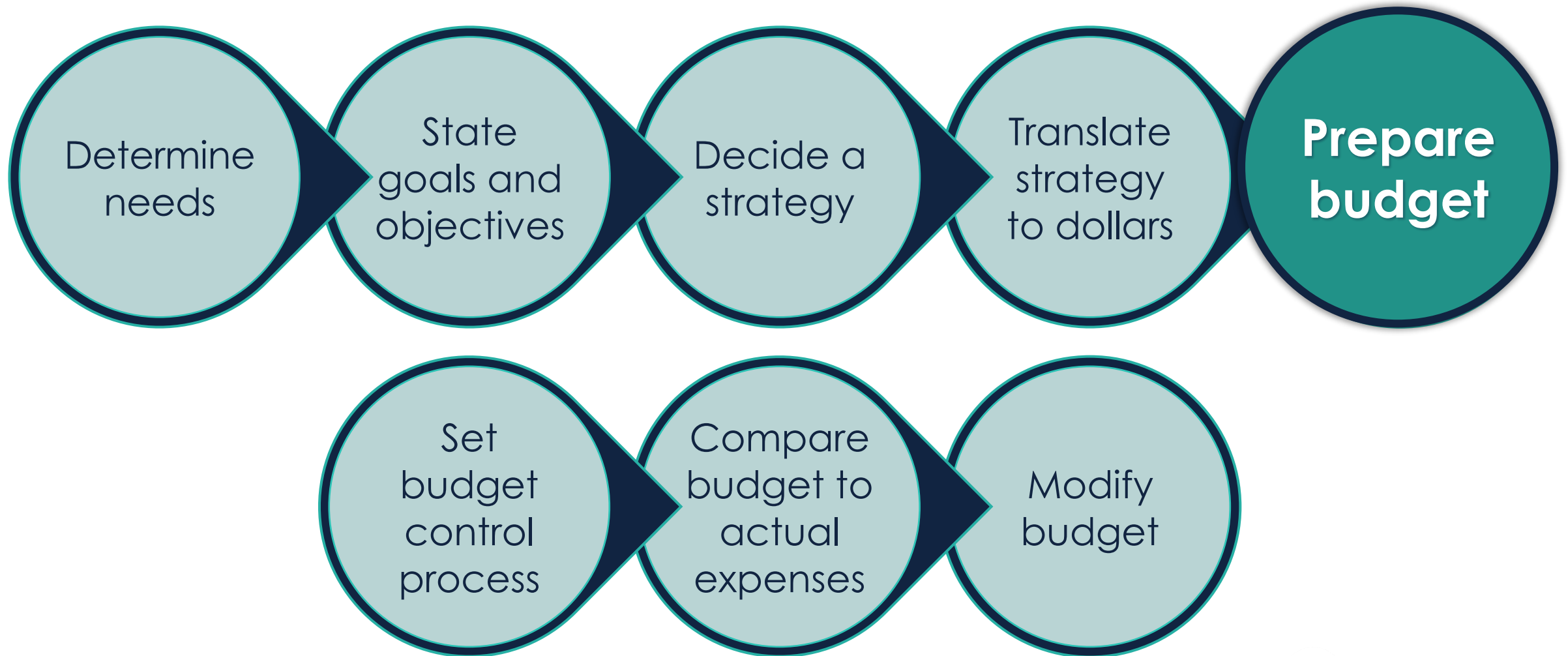
Budget Function



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 instructions in NOFO and App Instructions
- Include allowable, reasonable, necessary, and allocable costs, as defined by 2 CFR 200

<https://ecfr.federalregister.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 is not required



If included in the budget, matching resources must be:

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

Budget 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

Administrative or Indirect Costs

For Common Organizational Goals

Examples:

- Management staff salaries and fringe benefits
- 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
Totals	

C.2. Member Travel	
Purpose	Calculation
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, 4-day AmeriCorps-sponsored Grantee Training (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
PD and PC travel, Regional training conference	(airfare - \$498; Lodging - \$132/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, 4-day AmeriCorps-sponsored Grantee Training (DC)	(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
PD and PC travel, Regional training conference	(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	2 @ \$1,100/each (laptop, external keyboard and mouse, monitor, docking station)	\$2,200	\$1,100	\$1,100
Member Supplies	Avg \$185/member	\$7,000	\$2,800	\$4,200
	Subtotal	\$12,644	\$6,864	\$5,780

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

B. Member Support Costs

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
FICA: total member living allowances of \$817,000	\$817,000 @ 5%	\$40,850	\$40,850	\$0
Health Care: Estimated 35 FT (of 38) and 8 HT (of 10) members @ \$258/month	\$258/month for 43 members	\$133,128	\$133,1288	\$0
	Subtotal	\$173,978	\$173,978	\$0

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
FICA: total member living allowances of \$817,000	\$817,000 @ 7.65%	\$62,501	\$62,501	\$0
Health Care Estimated 35 FT (of 38) members @ \$258/month (provided by host site, off-budget)	\$258/month for 35 members (\$108,360 covered off budget)	\$0	\$0	\$0
Worker's Compensation for all members)	2% of total member living allowances	\$16,340	\$16,340	\$0
	Subtotal	\$78,841	\$78,841	\$0

Administrative and Indirect Costs

Section III.

A. Federally Approved Indirect Cost Rate

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

B. 10% De Minimis Rate

- If selected, must use consistently across all federal awards

Budget Narrative Section III – Sample Entries



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	$\$93,327 \times .485 = \$45,264$ (claiming 45%)	48.5%	45%	\$41,997	\$8,370	\$33,627

B. Federally Approved Indirect Cost Rate

Cost Type	Cost Basis	Calculation	Rate	Rate Claimed	Total Amount	CNCS Share	Grantee Share
De Minimis	Modified Total Direct Costs	$\$1,167,395 \times .10$ (claiming 5% of CNCS direct costs only)	10%	5%	\$61,405	\$61,405	\$0

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)	\$12,133	Cash	Other
State Dept of Health (proposed)	\$13,096	Cash	State/Local
Professional services donation (secured)	\$4,325	In Kind	Other
Subtotal	\$29,554		

Budgeting Tips



- Meet AmeriCorps cost guidelines
 - Maximum and minimum living allowances
 - \leq Maximum Cost per MSY
 - Sources of all budgeted match
- 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 instructions in NOFO
- 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

**Happy
Budgeting
and
Good Luck!**