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

1. Determine needs
2. State goals and objectives
3. Decide a strategy
4. Translate strategy to dollars
5. Prepare budget
6. Set budget control process
7. Compare budget to actual expenses
8. Modify budget
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
- Reasonable
- Allowable
- Allocable
- Compliant
- Documented
**Budget Structure**

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

<table>
<thead>
<tr>
<th>Direct Costs</th>
<th>Administrative or Indirect Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Attributable to Program Goals</strong></td>
<td><strong>For Common Organizational Goals</strong></td>
</tr>
<tr>
<td>Examples:</td>
<td>Examples:</td>
</tr>
<tr>
<td>▪ Program staff salaries and fringe benefits</td>
<td>▪ Management staff salaries and fringe benefits</td>
</tr>
<tr>
<td>▪ Member and staff travel</td>
<td>▪ Accounting and legal services</td>
</tr>
<tr>
<td>▪ Member gear</td>
<td>▪ Office equipment</td>
</tr>
<tr>
<td>▪ NSCHC</td>
<td>▪ Rent and leases</td>
</tr>
<tr>
<td>▪ Member living allowances</td>
<td>▪ General liability insurance</td>
</tr>
</tbody>
</table>

* 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
# Budget Narrative Section I - Sample

## 1. Staff Travel

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Calculation</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>ED and PD travel, 4-day AmeriCorps-sponsored Grantee Training (DC)</td>
<td>2 staff</td>
<td>$2,930</td>
<td>$2,930</td>
<td>$0</td>
</tr>
<tr>
<td>Program site monitoring and oversight</td>
<td>40 trips, average 29.7 miles round trip @ $0.60/mile</td>
<td>$713</td>
<td>$0</td>
<td>$713</td>
</tr>
<tr>
<td>PD and PC travel, Regional training conference</td>
<td>(airfare - $498; Lodging - $132/night, 2 nights; per diem - $71/day, 3 days; ground transportation - $50) x 2 staff</td>
<td>$1,954</td>
<td>$977</td>
<td>$977</td>
</tr>
<tr>
<td>Member Travel as part of workday (between worksites)</td>
<td>Avg 20 mi/week, 50 weeks, 38 members, $0.60/mile (mileage rate determined by organizational policy)</td>
<td>$22,800</td>
<td>$11,400</td>
<td>$11,400</td>
</tr>
<tr>
<td></td>
<td>Subtotal</td>
<td>$28,397</td>
<td>$15,307</td>
<td>$13,090</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Calculation</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>ED and PD travel, 4-day AmeriCorps-sponsored Grantee Training (DC)</td>
<td>(airfare - $600; Lodging - $177/night, 3 nights; per diem - $71/day, 4 days; ground transportation - $50) x 2 staff</td>
<td>$2,930</td>
<td>$2,930</td>
<td>$0</td>
</tr>
<tr>
<td>Program site monitoring and oversight</td>
<td>40 trips, average 29.7 miles round trip @ $0.60/mile</td>
<td>$713</td>
<td>$0</td>
<td>$713</td>
</tr>
<tr>
<td>PD and PC travel, Regional training conference</td>
<td>(airfare - $450; Lodging - $132/night, 2 nights; per diem - $71/day, 3 days; ground transportation - $50) x 2 staff</td>
<td>$1,954</td>
<td>$977</td>
<td>$977</td>
</tr>
<tr>
<td></td>
<td>Subtotal</td>
<td>$5,597</td>
<td>$3,907</td>
<td>$1,690</td>
</tr>
</tbody>
</table>
## E. Supplies

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Calculation</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Supplies</td>
<td>Avg $40/month</td>
<td>$400</td>
<td>$0</td>
<td>$400</td>
</tr>
<tr>
<td>Computers for new staff</td>
<td>$2,200</td>
<td>$1,100</td>
<td>$1,100</td>
<td>$1,100</td>
</tr>
<tr>
<td>Member Supplies</td>
<td>$185/member, 38 members</td>
<td>$7,000</td>
<td>$2,800</td>
<td>$4,200</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td><strong>$9,600</strong></td>
<td><strong>$3,900</strong></td>
<td><strong>$5,700</strong></td>
</tr>
<tr>
<td>AmeriCorps member service gear (includes the AmeriCorps Logo)</td>
<td>38 members, 3 shirts @ $26/shirt</td>
<td>$2,964</td>
<td>$2,964</td>
<td>$0</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>Avg $40/month</td>
<td>$480</td>
<td>$0</td>
<td>$480</td>
</tr>
<tr>
<td>Computers for new staff</td>
<td>2 @ $1,100/each (laptop, external keyboard and mouse, monitor, docking station)</td>
<td>$2,200</td>
<td>$1,100</td>
<td>$1,100</td>
</tr>
<tr>
<td>Member Supplies</td>
<td>Avg $185/member</td>
<td>$7,000</td>
<td>$2,800</td>
<td>$4,200</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td><strong>$12,644</strong></td>
<td><strong>$6,864</strong></td>
<td><strong>$5,780</strong></td>
</tr>
</tbody>
</table>
Member Costs

Section II.
A. Living Allowance
B. Member Support Costs
   • FICA
   • Health Care
   • Worker’s Compensation
   • Unemployment Insurance
   • Other Member Support Costs
# B. Member Support Costs

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Calculation</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA: total member living allowances of $817,000</td>
<td>$817,000 @ 7.65%</td>
<td>$62,501</td>
<td>$62,501</td>
<td>$0</td>
</tr>
<tr>
<td>Health Care: Estimated 35 FT (of 38) members @ $258/month</td>
<td>$258/month for 35 members ($108,360 covered off budget)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Worker's Compensation for all members</td>
<td>2% of total member living allowances</td>
<td>$16,340</td>
<td>$16,340</td>
<td>$0</td>
</tr>
</tbody>
</table>

Subtotal: $173,978

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Calculation</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA: total member living allowances of $817,000</td>
<td>$817,000 @ 5%</td>
<td>$40,850</td>
<td>$40,850</td>
<td>$0</td>
</tr>
<tr>
<td>Health Care: Estimated 35 FT (of 38) and 8 HT members @ $258/month</td>
<td>$258/month for 43 members</td>
<td>$133,128</td>
<td>$133,128</td>
<td>$0</td>
</tr>
</tbody>
</table>

Subtotal: $173,978
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

<table>
<thead>
<tr>
<th>Cost Type</th>
<th>Cost Basis</th>
<th>Calculation</th>
<th>Rate</th>
<th>Rate Claimed</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provisional</td>
<td>Total salaries and fringe</td>
<td>$93,327 x .485 = $45,264 (claiming 45%)</td>
<td>48.5%</td>
<td>45%</td>
<td>$41,997</td>
<td>$8,370</td>
<td>$33,627</td>
</tr>
</tbody>
</table>

### B. Federally Approved Indirect Cost Rate

<table>
<thead>
<tr>
<th>Cost Type</th>
<th>Cost Basis</th>
<th>Calculation</th>
<th>Rate</th>
<th>Rate Claimed</th>
<th>Total Amount</th>
<th>CNCS Share</th>
<th>Grantee Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>De Minimis</td>
<td>Modified Total Direct Costs</td>
<td>$1,167,395 x .10 (claiming 5% of CNCS direct costs only)</td>
<td>10%</td>
<td>5%</td>
<td>$61,405</td>
<td>$61,405</td>
<td>$0</td>
</tr>
</tbody>
</table>
Source of Funds

Welcome Tracey

Start Continuation

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

Budget Section III. Administrative/Indirect Costs

Please enter the necessary budget information.

Enter Source of matching funds

<table>
<thead>
<tr>
<th>Match Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>DC Public Schools</td>
<td>$25,160.00</td>
</tr>
</tbody>
</table>

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

Match Description (max 250 chars):

Amount: $0.00
Match Classification: Cash
Match Source: Federal
# Source of Funds – Sample Entry

## Source of Matching Funds

<table>
<thead>
<tr>
<th>Match Description</th>
<th>Amount</th>
<th>Match Classification</th>
<th>Match Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization’s General Funds (secured)</td>
<td>$12,133</td>
<td>Cash</td>
<td>Other</td>
</tr>
<tr>
<td>State Dept of Health (proposed)</td>
<td>$13,096</td>
<td>Cash</td>
<td>State/Local</td>
</tr>
<tr>
<td>Professional services donation (secured)</td>
<td>$4,325</td>
<td>In Kind</td>
<td>Other</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$29,554</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Budgeting Tips

• Meet AmeriCorps cost guidelines
  • Maximum and minimum living allowances
  • ≤ 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!