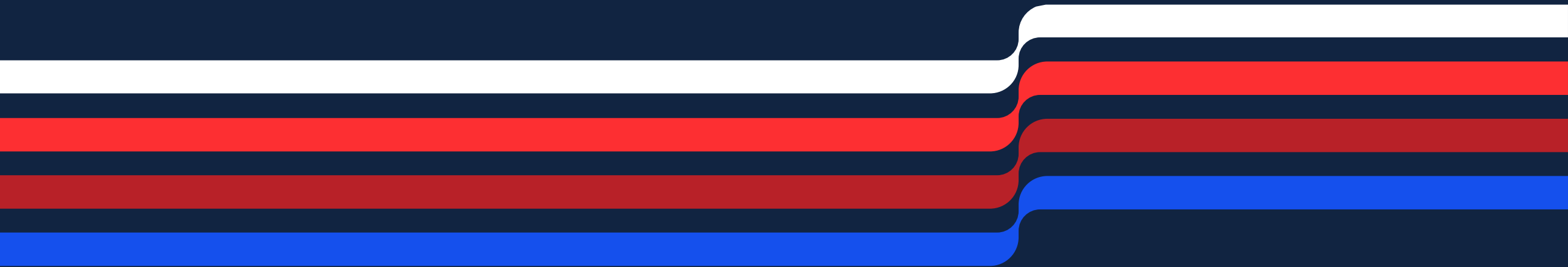


# Fiscal Year 2023 AmeriCorps State and National ARP Planning Grants

## Best Practices in Budget Development



# Today's goals



Acquire knowledge and skills to:

- Understand the function of an effective budget
- Develop a complete and high-quality budget
- Demonstrate fiscal capacity for AmeriCorps grants management

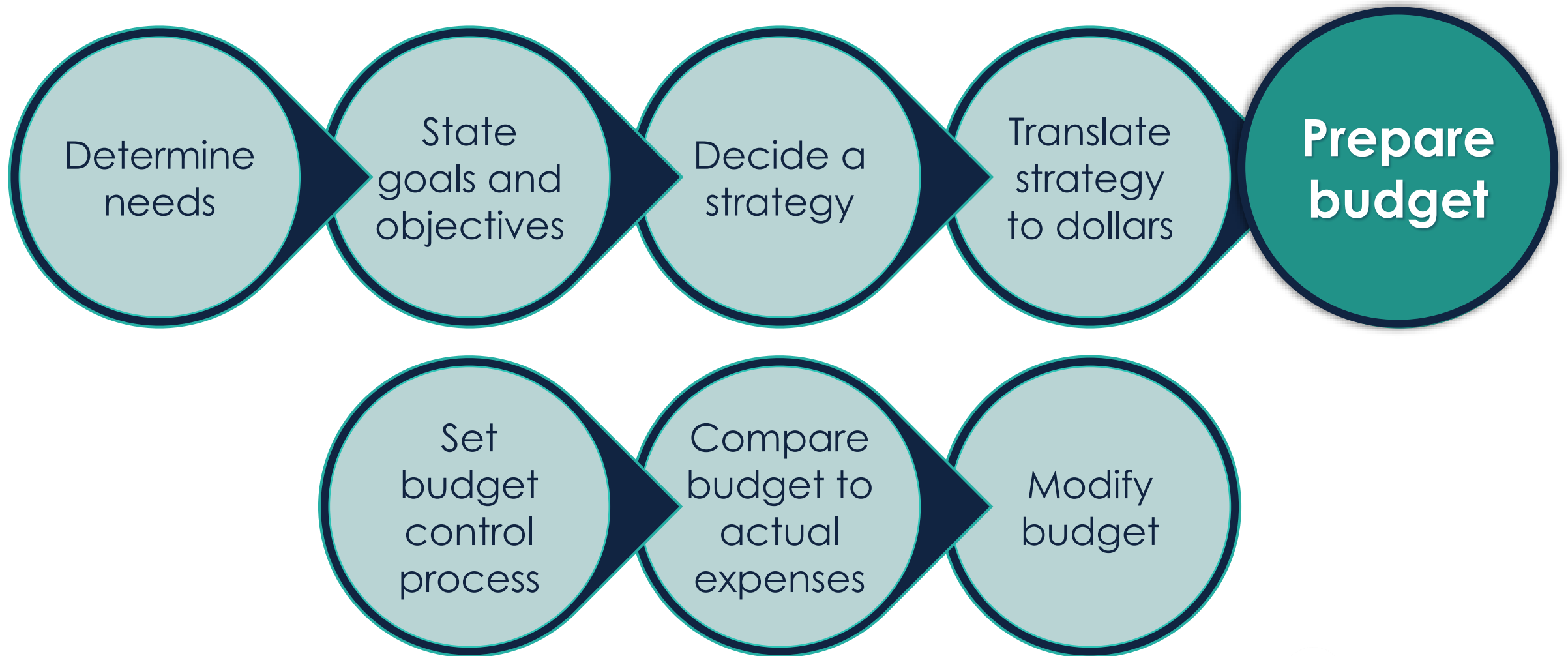
# Budget Function



An approved AmeriCorps budget is part of the grantee's contractual obligation and:

- A financial blueprint
- Helpful to ensure financial compliance
- A tool for measuring progress and funds management

# 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
- 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 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%



# 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
- Staff travel  
e.g., AmeriCorps Symposium travel
- Supplies
- Contractors
- Staff training

## 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
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			

<b>Subtotal Section I:</b>			<b>Total Amount</b>	<b>CNCS Share</b>

# Budget Narrative Section I – Sample

## 1. Staff Travel

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
ED and PD travel to AmeriCorps-Sponsored Grantee Training (Washington DC)	2 staff	\$2,930	\$2,930	\$0
Program site monitoring and oversight	40 trips, average 27.5 miles round trip @ \$0.65/mile	\$715	\$0	\$715
Regional training conference (PD and PC)	\$977 per person (airfare - \$450; lodging - \$156/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, 35 members, \$0.65/mile (mileage rate determined by organizational policy)	\$22,750	\$11,375	\$11,375
	Subtotal	\$28,349	\$15,282	\$13,067

Purpose	Calculation	Total Amount	CNCS Share	Grantee Share
ED and PD travel to AmeriCorps-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 27.5 miles round trip @ \$0.65/mile (mileage rate determined by organizational policy)	\$715	\$0	\$715
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	\$5,599	\$3,907	\$1,692

# 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	Avg \$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
Office Supplies	Avg \$40/month	\$500	\$0	\$500
Computers for new staff (laptop, external monitor, external keyboard, and mouse)	2 @ \$1,100/each	\$2,200	\$1,100	\$1,100
	Subtotal	\$2,700	\$1,100	\$1,600

# 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 <sup>nd</sup> 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:					

# 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, AmeriCorps share is limited to 5% of total AmeriCorps funds **expended**.

# Budget Narrative Section III – Sample Entries



## A. Corporation Fixed Percentage

Item	Calculation	Total Amount	CNCS Share	Grantee Share
Corporation Fixed Amount	Total program costs x 10% (claiming 6%); CNCS: total CNCS costs x 5.26%	\$97,537	\$33,198	\$64,339
<b>Subtotal</b>		\$97,537	\$33,198	\$64,339

## 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 x .485 = \$45,264 (claiming 45%)	48.5%	45%	\$41,997	\$33,198	\$8,799
<b>Subtotal</b>					\$41,997	\$33,198	\$8,799



# Source of Funds



COGNITIVE

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: \$  .00

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)	\$279,196	Cash	Other
Professional services donation (secured)	\$11,325	In Kind	Other
Ford Foundation (secured)	\$90,000	Cash	Private
OJJDP (proposed)	\$73,000	Cash	Federal
State Criminal Justice Institute grant (proposed)	\$52,000	Cash	State/Local
<b>Subtotal</b>	\$505,521		

# Budgeting Tips



- Meet AmeriCorps cost guidelines
  - $\geq$  Required match with 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 Checklist



- 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
-

**Happy  
Budgeting  
and  
Good Luck!**