



AmeriCorps State Funding NOFO Budget Preparation

presented by

Kimberly DuPree

Financial Grants Administrator

Kimberly.Dupree@dca.ga.gov

November 19, 2020

Topics Covered.....



- ❑ Cost Effectiveness and Budget Adequacy
- ❑ An Effective Budget
- ❑ Preparing your Budget
- ❑ Funding limits
- ❑ AmeriCorps Budget Structure/Sample Budget
 - ❑ Section I. Program Operating Costs
 - ❑ Section II. Member Costs
 - ❑ Section III. Administrative/Indirect Costs

Cost Effectiveness and Budget Adequacy (25 points)

□ Budget Adequacy

- Budget is submitted without mathematical errors
- Budget is submitted with information on how each line item is calculated.
- Budget is in compliance with budget instructions.
<https://www.nationalservice.gov/node/170456>
- Costs are allowable, reasonable, and allocable to the award. **Please refer to the Uniform Guidance, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) for allowable, allocable, and reasonable cost information

Cost Effectiveness and Budget Adequacy

□ Allowable:

- Expenses incurred specifically for the AmeriCorps Program
- Consistent with policies and procedures that apply to both federally-financed and other activities of your organization
- In accordance with Generally Accepted Accounting Principles (GAAP) 2CFR Part 200.405 Allowable Costs

□ Reasonable:

- _Ordinary and necessary in the operation of the organization._
- Is a cost that is consistent with what a reasonable person would pay in the same or similar circumstances for the same business or for the same or similar item.
- 2CFR Part 200.404 Reasonable Costs

Cost Effectiveness and Budget Adequacy

(25 points)

□ Cost Effectiveness

- Match is submitted supporting the amount written in the budget.
- Budgeted match is equal to or more than the required match.
- Match with cash or in-kind contributions at least 24% of the project's total Operating Costs (Section I) plus Member Costs (Section II) plus Administrative Costs (Section III).
 - See 45 CFR §§ 2521.35–2521.90 for the specific regulations.

Match Requirements

An overall match requirement of 24 percent is mandatory for the first 3 years of funding. The match requirement is graduated accordingly after the initial three-year period. Starting with year 4, the match requirement gradually increases every year to 50 percent by year 10. Reference page 5 of the NOFO.

	Year 1-3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Minimum Overall Match	24%	26%	30%	34%	38%	42%	46%	50%

Match may be in the form of cash (non-CNCS federal funds or private sector funds) or documented in-kind contributions.

For professional Corps programs, the living allowances or salaries provided to AmeriCorps Members do not count toward the match requirement.

Match

Finding Match Sources:

Cash Contributions

Payments received by:

- Cash
- Check
- Electronic fund transfer
- Credit card
- Payroll deductions

May be in the form of:

- Donations
- Leases
- Sale of goods and services
- State appropriations
- Foundation grants
- Corporate contributions



Match

In-Kind Contributions

What is it?

- Value of non-cash contributions
- Donated goods and services
- Only eligible to be used to fund one federally financed program

May be in the form of:

- Real property
- Equipment
- Supplies
- Services
- Labor
- Space
- Training
- Vehicles

See 45 CFR §§ 2521.35–2521.90 for the specific regulations.

Important Note!

- ❑ It is important to properly *value* match.
 - ❑ Grantees cannot count the value of direct community service performed by volunteers as match. For example: You cannot count the value of the direct community service performed by national service members and volunteers specific to the program community impact objectives. However, they should count service that contributes to meeting the goal and operations of the program, such as accounting or training services.



An Effective Budget



- Realistic
 - Carrying out the program activities
- Consistent
 - Goals and objectives
- Flexible
 - Adaptable in changing circumstances

Preparing Your Budget

- ❑ As you prepare your budget:
- ❑ Please define all the amounts requested for a particular purpose. **Do not include miscellaneous, contingency, or other undefined budget amounts.**
- ❑ Itemize each cost and present the basis for all calculations in the form of an equation.
- ❑ Do not include unallowable expenses, e.g., entertainment costs unless they are justified as an essential component of an activity.
- ❑ Do not include fractional amounts (cents).
- ❑ **Please add the cost of the NSOPW, state check and/or FBI check for criminal history checks for each covered position in the budget.**

Funding Limits - Living allowance

- Members may also commit to serve Full time, half-time, reduced half-time, quarter-time, or minimum time.
- Full-time members may receive living allowances between the minimum amount of \$15,100 and maximum amount of \$30,200.

Table: Minimum and Maximum Living Allowance

Service Term	Minimum # of Hours	Minimum Living Allowance	Maximum Total Living Allowance
Full-time	1,700	\$15,100	\$30,200
Three Quarter-time	1,200	n/a	\$21,318
Half-time	900	n/a	\$15,988
Reduced Half-time	675	n/a	\$11,991
Quarter-time	450	n/a	\$7,994
Minimum-time	300	n/a	\$5,329
Abbreviated-time	100	n/a	\$1,776

Funding Limits – Cost Per MSY

- ❑ It is recommended that new applicants request funds for a minimum of 5 and a maximum of 10 Member Service Years (MSYs).
- ❑ May request a maximum of \$16,300 per MSY
- ❑ Cost per MSY is a calculation that CNCS uses to determine the overall cost of your program.

$$\text{Cost per MSY} = \frac{\text{Total \$ requested from AmeriCorps}}{\text{Total MSY requested}}$$

Funding Limits – Cost Per MSY

- ❑ It is recommended that new applicants request funds for a minimum of 5 and a maximum of 10 Member Service Years (MSYs).
- ❑ May request a maximum of \$16,300 per MSY
- ❑ Cost per MSY is a calculation that CNCS uses to determine the overall cost of your program.

$$\text{Cost per MSY} = \frac{\text{Total \$ requested from AmeriCorps}}{\text{Total MSY requested}}$$

Cost Per MSY

Sample:

Check the math

- $\$16,300 \text{ Cost Per MSY} \times 10 \text{MSY (equivalent to 10FT Members)} = \$163,000$
Requested amount

Or

- $\$163,000 / 10 \text{ (MSY)} = \$16,300 \text{ Cost per MSY (10 FT members = 10 MSY)}$

$$\text{Cost per MSY} = \frac{\text{Total \$ requested from AmeriCorps}}{\text{Total MSY requested}}$$

The CNCS cost per MSY is determined by dividing the CNCS share of budgeted grant costs by the number of MSYs requested

Budget Section II. AmeriCorps Member Positions

Member Positions

Identify the number of members you are requesting by category (i.e. full-time, half-time, reduced half-time, quarter-time, minimum-time) and list under the column labeled #w/o Allow (without CNCS-funded living allowance.)

Leave all other columns blank.

The total number of member service years (MSY) will **automatically calculate** at the bottom of the Member Positions chart. The MSY are calculated as follows:

Member Positions	Calculation	MSY
_____ Full-time (1700 hours)	(_____ members x 1.000)	= _____
_____ 1-Year Half-time (900 hours)	(_____ members x 0.500)	= _____
_____ Three quarter-time (1200 hours)	(_____ members x 0.70000000)	_____
_____ Reduced half-time (675 hours)	(_____ members x 0.3809524)	= _____
_____ Quarter-time (450 hours)	(_____ members x 0.26455027)	= _____
_____ Minimum-time (300 hours)	(_____ members x 0.21164022)	= _____
	Total MSY	_____

Under "Calculation," you will enter the calculation for your grant request. Applicants may request up to \$800 per member service year (MSY).

Budget Section II. AmeriCorps Member Positions

Member Positions	Calculation	MSY
<u>10</u> Full-time (1700 hours)	(<u>10</u> members x 1.000)	= 10.000
<u> </u> 1-Year Half-time (900 hours)	(<u> </u> members x 0.500)	=
<u> </u> Three quarter-time (1200 hours)	(<u> </u> members x 0.70000000)	=
<u> </u> Reduced half-time (675 hours)	(<u> </u> members x 0.3809524)	=
<u> </u> Quarter-time (450 hours)	(<u> </u> members x 0.26455027)	=
<u> </u> Minimum-time (300 hours)	(<u> </u> members x 0.21164022)	=
	Total MSY	10.000

Questions?



AmeriCorps Budget Structure



- **Budget is broken down by three sections:**
 - Section I: Program Operating Costs
 - Section II: Member Costs
 - Section III: Administrative Indirect Costs
- **Budget is divided into CNCS share and Grantee share. (Grantee Cash and Grantee In-Kind)**

PART II: BUDGET

Applicant Organization: HELP, Inc.			Budget			
	Column 1	Column 2	Column 3	Column 4	Column 5	
Section I: Program Operating Costs						
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share	
Position Title			-			
Executive Director			-			
Program Director			-		-	
Program Assistant 1			-	-	-	
Program Assistant 2			-	-	-	
Total Personnel Expenses			-	-	-	
B. Personnel Fringe Benefits			-			
FICA			-			
Health Insurance			-			
Retirement			-			
Life Insurance			-			
Total Personnel Fringe Benefits			-	-	-	
C. Travel	C.1 - Staff Travel - Local			-	-	
	Staff Travel - Out of Town			-	-	
	C.2 - Member Travel			-	-	
D. Equipment						
E. Supplies				-	-	
F. Contractual Services				-	-	
G. Training	G.1 - Staff Training					
	G.2 - Member Training			-	-	
H. Evaluation						
I. Other Program Operating Costs				-	-	
Total Program Operating Costs			-	-	-	
Section II: Member Costs						
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share	
Full time - 1700 hours						
Half time - 900 hours						
1st Year of 2-Year Half time			-			
2nd Year of 2-Year Half time			-			
Reduced Half time - 675 hours			-			
Quarter time - 450 hours			-			
Minimum time - 300 hours			-			
Total			-	-	-	
B. Member Support Costs	FICA - 7.65%			-	-	
	Worker's Comp. - 3.0%			-	-	
	Unemployment Ins. - 1.5%			-	-	
	Health Insurance			-	-	
Total Member Costs			-	-	-	
Total Section I and Section II			-	-	-	

Section I. Operating Costs

PART II: BUDGET

Applicant Organization: HELP, Inc.			Budget		
	Column 1	Column 2	Column 3	Column 4	Column 5
Section I: Program Operating Costs					
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share
Position Title			-		
Executive Director			-		
Program Director			-		-
Program Assistant 1			-	-	-
Program Assistant 2			-	-	-
Total Personnel Expenses			-	-	-
B. Personnel Fringe Benefits			-		
FICA			-		
Health Insurance			-		
Retirement			-		
Life Insurance			-		
Total Personnel Fringe Benefits			-	-	-
C. Travel	C.1 - Staff Travel - Local			-	-
	Staff Travel - Out of Town			-	-
	C.2 - Member Travel			-	-
D. Equipment					
E. Supplies				-	-
F. Contractual Services				-	-
G. Training	G.1 - Staff Training				
	G.2 - Member Training			-	-
H. Evaluation					
I. Other Program Operating Costs				-	-
Total Program Operating Costs			-	-	-
Section II: Member Costs					
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share
Full time - 1700 hours					
Half time - 900 hours					
1st Year of 2-Year Half time			-		
2nd Year of 2-Year Half time			-		
Reduced Half time - 675 hours					
Quarter time - 450 hours					
Minimum time - 300 hours					
Total			-		
B. Member Support Costs	FICA - 7.65%			-	-
	Worker's Comp. - 3.0%			-	-
	Unemployment Ins. - 1.5%			-	-
	Health Insurance			-	-
Total Member Costs			-	-	-
Total Section I and Section II			-	-	-

Section II. Member Support Costs

PART II: BUDGET

Applicant Organization: HELP, Inc.						Budget	
	Column 1	Column 2	Column 3	Column 4	Column 5		
Section I: Program Operating Costs							
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share		
Position Title			-				
Executive Director			-				
Program Director			-		-	-	
Program Assistant 1			-		-	-	
Program Assistant 2			-		-	-	
Total Personnel Expenses			-		-	-	
B. Personnel Fringe Benefits			-				
FICA			-				
Health Insurance			-				
Retirement			-				
Life Insurance			-				
Total Personnel Fringe Benefits			-		-	-	
C. Travel		C.1 - Staff Travel - Local Staff Travel - Out of Town C.2 - Member Travel					
D. Equipment							
E. Supplies							
F. Contractual Services							
G. Training		G.1 - Staff Training G.2 - Member Training					
H. Evaluation							
I. Other Program Operating Costs							
Total Program Operating Costs			-		-	-	
Section II: Member Costs							
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share		
Full time - 1700 hours							
Half time - 900 hours							
1st Year of 2-Year Half time			-				
2nd Year of 2-Year Half time			-				
Reduced Half time - 675 hours			-				
Quarter time - 450 hours			-				
Minimum time - 300 hours			-				
Total			-		-	-	
B. Member Support Costs		FICA - 7.65% Worker's Comp. - 3.0% Unemployment Ins. - 1.5% Health Insurance					
Total Member Costs			-		-	-	
Total Section I and Section II			-		-	-	

Budget II - BUDGET, CONT.

Section III: Administrative Costs							
A. Corporation Fixed Percentage Method	Calculation	Total Amount	CNCS Share	Grantee Share			
Subgrantee Share							
Commission Share							
B. Federally Approved Indirect Cost Rate Method	Cost Type	Basis					
Subgrantee Share							
Commission Share							
		Total Direct Cost					
			Totals				
Total Sections I + II + III					\$	-	-

Section III. Administrative Indirect Costs.

PART II: BUDGET

Applicant Organization: HELP, Inc.						Budget	
	Column 1	Column 2	Column 3	Column 4	Column 5		
Section I: Program Operating Costs							
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share		
Position Title			-				
Executive Director			-				
Program Director			-		-		
Program Assistant 1			-		-	-	
Program Assistant 2			-		-	-	
Total Personnel Expenses			-		-	-	
B. Personnel Fringe Benefits			-				
FICA			-				
Health Insurance			-				
Retirement			-				
Life Insurance			-				
Total Personnel Fringe Benefits			-		-	-	
C. Travel							
	C.1 - Staff Travel - Local				-	-	
	Staff Travel - Out of Town				-	-	
	C.2 - Member Travel				-	-	
D. Equipment							
E. Supplies							
F. Contractual Services					-	-	
G. Training							
	G.1 - Staff Training				-	-	
	G.2 - Member Training				-	-	
H. Evaluation							
I. Other Program Operating Costs					-	-	
Total Program Operating Costs			-		-	-	
Section II: Member Costs							
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share		
Full time - 1700 hours							
Half time - 900 hours							
1st Year of 2-Year Half time			-				
2nd Year of 2-Year Half time			-				
Reduced Half time - 675 hours			-				
Quarter time - 450 hours			-				
Minimum time - 300 hours			-				
Total			-		-	-	
B. Member Support Costs							
	FICA - 7.65%				-	-	
	Worker's Comp. - 3.0%				-	-	
	Unemployment Ins. - 1.5%				-	-	
	Health Insurance				-	-	
Total Member Costs			-		-	-	
Total Section I and Section II			-		-	-	

Budget II - BUDGET, CONT.

Section III: Administrative Costs							
A. Corporation Fixed Percentage Method	Calculation	Total Amount	CNCS Share	Grantee Share			
Subgrantee Share							
Commission Share							
		Totals					
B. Federally Approved Indirect Cost Rate Method	Cost Type	Basis	Calc.	Rate Claimed	Total Amount	CNCS Share	Grantee Share
Subgrantee Share							
Commission Share							
		Total Direct Cost					
				Totals			
Total Sections I + II + III					\$ -	-	-

PART II: BUDGET

Applicant Organization: HELP, Inc.					Budget	
	Column 1	Column 2	Column 3	Column 4	Column 5	
Section I: Program Operating Costs						
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share	
Position Title			-			
Executive Director			-			
Program Director			-			
Program Assistant 1			-	-		-
Program Assistant 2			-	-		-
Total Personnel Expenses			-	-		-
B. Personnel Fringe Benefits			-			
FICA			-			
Health Insurance			-			
Retirement			-			
Life Insurance			-			
Total Personnel Fringe Benefits			-	-		-
C. Travel	C.1 - Staff Travel - Local Staff Travel - Out of Town C.2 - Member Travel					
D. Equipment						
E. Supplies						
F. Contractual Services						
G. Training	G.1 - Staff Training G.2 - Member Training					
H. Evaluation						
I. Other Program Operating Costs						
Total Program Operating Costs			-	-		-
Section II: Member Costs						
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share	
Full time - 1700 hours						
Half time - 900 hours						
1st Year of 2-Year Half time			-			
2nd Year of 2-Year Half time			-			
Reduced Half time - 675 hours			-			
Quarter time - 450 hours			-			
Minimum time - 300 hours			-			
Total			-	-		-
B. Member Support Costs	FICA - 7.65% Worker's Comp. - 3.0% Unemployment Ins. - 1.5% Health Insurance					
Total Member Costs			-	-		-
Total Section I and Section II			-	-		-

Budget II - BUDGET, CONT.

Section III: Administrative Costs								
A. Corporation Fixed Percentage Method	Calculation	Total Amount	CNCS Share	Grantee Share				
Subgrantee Share								
Commission Share								
Totals								
B. Federally Approved Indirect Cost Rate Method	Cost Type	Basis	Calc.	Rate Claimed	Total Amount	CNCS Share	Grantee Share	
Subgrantee Share								
Commission Share								
Total Direct Cost								
Totals								
Total Sections I + II + III					\$	-	-	-

AmeriCorps Budget Structure

Section I: Program Operating Costs

- A. Personnel Expenses
- B. Personnel Fringe Benefits
- C1. Staff Travel
- C2. Member Travel
- D. Equipment
- E. Supplies
- F. Contractual and Consultant Services
- G1. Staff Training
- G2. Member Training
- H. Evaluation
- I. Other Program Operating Costs

PART II: BUDGET						
Applicant Organization: HELP, Inc.		Budget				
	Column 1	Column 2	Column 3	Column 4	Column 5	
Section I: Program Operating Costs						
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share	
Position Title			-	-	-	
Executive Director			-	-	-	
Program Director			-	-	-	
Program Assistant 1			-	-	-	
Program Assistant 2			-	-	-	
Total Personnel Expenses			-	-	-	
B. Personnel Fringe Benefits						
FICA			-	-	-	
Health Insurance			-	-	-	
Retirement			-	-	-	
Life Insurance			-	-	-	
Total Personnel Fringe Benefits			-	-	-	
C. Travel						
	C.1 - Staff Travel - Local		-	-	-	
	Staff Travel - Out of Town		-	-	-	
	C.2 - Member Travel		-	-	-	
D. Equipment						
E. Supplies			-	-	-	
F. Contractual Services						
G. Training						
	G.1 - Staff Training		-	-	-	
	G.2 - Member Training		-	-	-	
H. Evaluation						
I. Other Program Operating Costs						
Total Program Operating Costs			-	-	-	
Section II: Member Costs						
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share	
Full time - 1700 hours						
Half time - 900 hours						
1st Year of 2-Year Half time			-	-	-	
2nd Year of 2-Year Half time			-	-	-	
Reduced Half time - 675 hours			-	-	-	
Quarter time - 450 hours			-	-	-	
Minimum time - 300 hours			-	-	-	
Total			-	-	-	
B. Member Support Costs						
	FICA - 7.65%		-	-	-	
	Worker's Comp. - 3.0%		-	-	-	
	Unemployment Ins. - 1.5%		-	-	-	
	Health Insurance		-	-	-	
Total Member Costs			-	-	-	
Total Section I and Section II			-	-	-	

AmeriCorps Budget Structure (Sample)

Section I					CNCS Share	Grantee Share	TOTAL
<u>A. Personnel</u>							
List each staff position separately and provide salary and percentage of effort as percentage of FTE devoted to this award.							
Program Director: - 1 person(s) at \$12,000 each x 50 % usage					\$3000	\$3000	\$6000
Coordinator of Development: - 1 person(s) at \$48,000 each x 12 % usage					\$0	\$0	\$0
Director of Operations: - 1 person(s) at \$70,000 each x 10 % usage					\$0	\$0	\$0
Section I.A Personnel Total					\$3000	\$3000	\$6000
<u>B. Personnel Fringe Benefits</u>					CNCS Share	Grantee Share	TOTAL
Identify the types of fringe benefits to be covered and the costs of benefit(s) for each staff position. Allowable fringe benefits typically include FICA, Worker's Compensation, Retirement, SUTA, Health and Life Insurance, IRA, and 401K.							
FICA: 7.65% of Salary: \$6,000 * 0.0765 = \$459					\$459	\$0	\$459
Health Insurance for Covered AmeriCorps Employees: Total healthcare costs per "covered" employee annually = \$5,760 for Coord. of Dev. (5,760/.02% Healthcare percentage= \$130.50 * 12 months = \$302)					\$0	\$0	\$0
Worker's Comp for Covered AmeriCorps Employees: Workers Comp: Total allocated salaries *Worker's Comp rate of 3.04% (\$33,760 * .0304 = \$1,026.304) = rounded to \$1,026 for workers comp					\$0	\$0	\$0
Section I.B Personnel Fringe Benefits Total					\$459	\$0	\$459

AmeriCorps Budget Structure (Sample)

C.1 Staff Travel		CNCS Share	Grantee Share	TOTAL
Describe the purpose for which program staff will travel. Provide a calculation that includes itemized costs for airfare, transportation, lodging, per diem, and other travel-related expenses multiplied by the number of trips/staff. Sponsored Trainings				
Please itemize the costs. For example: Two staff members will attend the Annual AmeriCorps Symposium in Washington, DC. 2 staff x (\$300 airfare + \$105 ground transportation + (1 day) X \$600 hotel) = \$2,010 for Annual AmeriCorps Symposium.		\$775	\$1,235	\$2,010
Travel to CNCS-Sponsored Meetings: Travel to GCSV meetings - 122 miles to and from 1 meeting in Atlanta (Georgia Department of Community Affairs) * per diem mileage rate of 0.545 per mile * 4 meetings a year = \$265.96 = rounded to \$266		\$0	\$0	\$0
Section I.C1 Staff Travel Total		\$775	\$1,235	\$2,010
C.2. MemberTravel		CNCS Share	Grantee Share	TOTAL
Describe the purpose for which members will travel. Provide a calculation that includes itemized costs for airfare, transportation, lodging, per diem, and other related expenses for members to travel outside their service location or between sites.		\$0	\$0	\$0
Annual AmeriCorps State Swearing in Ceremony: Annual AmeriCorps State Swearing in Ceremony: 2,586.21 miles to and from 1 meeting in Atlanta at Georgia State Capitol * per diem mileage rate of 0.58 per mile = \$1,500		\$1,500		\$1,500
Section I.C2 Member Travel Total		\$1,500	\$0	\$1,500

AmeriCorps Budget Structure (Sample)

<u>D. Equipment</u>					CNCS Share	Grantee Share	TOTAL
Equipment is defined as tangible, non-expendable personal property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit							\$0
Section I.D Equipment Total					<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>E. Supplies</u>					CNCS Share	Grantee Share	TOTAL
Include the amount of funds to purchase consumable supplies and materials, including member service gear and equipment that does not fit the definition above.							
General Office Supplies for AmeriCorps Members: Program Supplies - general office supplies: Purchase of office supplies for members & program implementation: Binders (\$50) + Highlighters & Pens (\$50) + Wall StickyNote Pads (\$150) = \$250					<u>\$50</u>	<u>\$200</u>	<u>\$250</u>
Section I.E Supplies Total					\$50	\$200	\$250
<u>F. Contracts & Consultants</u>					CNCS Share	Grantee Share	TOTAL
Include costs for consultants related to the project's operations, except training or evaluation consultants, who will be listed in Sections G. and H., below. There is not a maximum daily rate.							\$0
Section I.F Contracts & Consultants Total					\$0	\$0	\$0

AmeriCorps Budget Structure (Sample)

<u>G.1 Staff Training</u>					CNCS Share	Grantee Share	TOTAL
<p>Include the costs associated with training staff on project requirements and training to enhance the skills staff need for effective project implementation, i.e., project or financial management, team building, etc. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate.</p>					\$2,000		\$2,000
							\$0
Section I.G.1 Staff Training Total					<u>\$2,000</u>	<u>\$0</u>	<u>\$2,000</u>
<u>G.2. Member Training</u>					CNCS Share	Grantee Share	TOTAL
<p>Include the costs associated with member training to support them in carrying out their service activities. You may also use this section to request funds to support training in Life after AmeriCorps. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate.</p>							
<p>Member CPR and First Aid Certification: Member CPR/First Aid: Member CPR and First Aid Certification-\$10 fee for training and certification * 6 AmeriCorps members (all full-time staff are already CPR and First-Aid certified) = 60</p>					<u>\$3,000</u>	<u>\$60</u>	<u>\$3,060</u>
							\$0
Section I.G.2 Member Training Total					<u>\$3,000</u>	<u>\$60</u>	<u>\$3,060</u>

AmeriCorps Budget Structure (Sample)

H. Evaluation					CNCS Share	Grantee Share	TOTAL
Include costs for project evaluation activities, including additional staff time or subcontracts, use of evaluation consultants, purchase of instrumentation, and other costs specifically for this activity not budgeted in Section A Personnel Expenses.							\$0
							\$0
Section I.H Evaluation Total					\$0	\$0	\$0
I. Other Program Operating Costs					CNCS Share	Grantee Share	TOTAL
Allowable costs in this budget category should include when applicable:							
*Criminal history background checks for all members and for all employees or other individuals who receive a salary, education award, living allowance, or stipend or similar payment from the grant (federal or non-federal share).					0	\$0	0
*Office space rental for projects							
*Utilities, telephone, internet, postage, copying, and similar expenses that are specifically used for AmeriCorps members					\$0	\$300	\$300
*Recognition costs for members. List each item and provide a justification in the budget narrative. Gifts and/or food in an entertainment/event setting are not allowable costs.							
Criminal and FBI Background Checks for Members and AmeriCorps-Specific Full-time Staff: Criminal Background and FBI Checks: Criminal and FBI Background Checks for New Members and AmeriCorps-Specific Full-time Staff, 10 members * \$54.00 fee each = \$540.00)					\$540	\$0	\$540
AmeriCorps Member Uniforms: Member Uniforms : AmeriCorps shirts for all five members to wear during times of service: \$105 per member for needed shirts and sweatshirts to wear during year of service = \$40 * 10 members= \$400					\$300	\$100	\$400
							\$0
Section I.I Other Program Operating Costs Total					\$840	\$400	\$1,240
Section I Total					\$11,624	\$4,895	\$16,519

AmeriCorps Budget Structure

□ Section II. Member Costs

□ A. Living Allowances

□ B. Member Support Costs

■ FICA

- 7.65%

■ Worker's Compensation

■ Health Care

- Health insurance coverage mandatory for full time members.

■ Other Member Support Costs

- On-campus housing

PART II: BUDGET					
Applicant Organization: HELP, Inc.			Budget		
	Column 1	Column 2	Column 3	Column 4	Column 5
Section I: Program Operating Costs					
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share
Position Title					
Executive Director			-		
Program Director			-		
Program Assistant 1			-		
Program Assistant 2			-		
Total Personnel Expenses			-	-	-
B. Personnel Fringe Benefits					
FICA			-		
Health Insurance			-		
Retirement			-		
Life Insurance			-		
Total Personnel Fringe Benefits			-	-	-
C. Travel					
	C.1 - Staff Travel - Local			-	-
	Staff Travel - Out of Town			-	-
	C.2 - Member Travel			-	-
D. Equipment					
E. Supplies					
F. Contractual Services					
G. Training					
	G.1 - Staff Training			-	-
	G.2 - Member Training			-	-
H. Evaluation					
I. Other Program Operating Costs					
Total Program Operating Costs			-	-	-
Section II: Member Costs					
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share
Full time - 1700 hours					
Half time - 900 hours					
1st Year of 2-Year Half time			-		
2nd Year of 2-Year Half time			-		
Reduced Half time - 675 hours			-		
Quarter time - 450 hours			-		
Minimum time - 300 hours			-		
Total			-	-	-
B. Member Support Costs					
	FICA - 7.65%			-	-
	Worker's Comp. - 3.0%			-	-
	Unemployment Ins. - 1.5%			-	-
	Health Insurance			-	-
Total Member Costs			-	-	-
Total Section I and Section II			-	-	-

AmeriCorps Budget Structure (Sample)

Section II: Member Costs				CNCS Share	Grantee Share	TOTAL
A. Living Allowance						
	Stipend	Total Members				
Full-Time	\$15,100	10		\$151,000	\$0	\$151,000
Three Quarter-Time	0	0		\$0	\$0	\$0
Half-Time	0	0		\$0	\$0	\$0
Reduced Half-Time	0	0		\$0	\$0	\$0
Quarter-Time	0	0		\$0	\$0	\$0
Minimum-Time	0	0		\$0	\$0	\$0
	total slots	10				
	Total MSYs	10				
Section II.A Living Allowance				\$151,000	\$0	\$151,000
B. Member Support Costs						
FICA= \$151,000	(auto calculation of %)	7.65%		\$5,000	\$6,551	\$11,551
Workers Compensation (or AD&D) rate:				\$1,600	\$1,000	\$2,600
Health Care:				\$1,000	\$1,000	\$2,000
Other Member Support Costs:						\$0
Section II.B Member Support Costs				\$7,600	\$8,921	\$16,521
Section II Total				\$135,427	\$36,921	\$172,348

AmeriCorps Budget Structure

□ Section III. Administrative Indirect Costs

A. CNCS-Fixed Administrative Cost/Indirect Costs

- The CNCS-fixed percentage rate method allows you to charge administrative costs **up to a cap** without a federally approved indirect cost rate and without documentation supporting the allocation. In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures.
- Administrative costs are general or centralized expenses of the overall administration of an organization that receives CNCS funds and do not include particular project costs.
 - $([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.80) = \text{Subgrantee Share (CNCS Share Side Only)}$
 - $([\text{Total of Section I}] + [\text{Total of Section II}] \times (0.10) = \text{Subgrantee Share (Grantee Share Side Only)}$

PART II: BUDGET

Applicant Organization: HELP, Inc.		Column 1	Column 2	Column 3	Budget Column 4	Column 5
Section I: Program Operating Costs						
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share	
Position Title			-			
Executive Director			-			
Program Director			-			
Program Assistant 1			-			
Program Assistant 2			-			
Total Personnel Expenses			-			
B. Personnel Fringe Benefits			-			
FICA			-			
Health Insurance			-			
Retirement			-			
Life Insurance			-			
Total Personnel Fringe Benefits			-			
C. Travel	C.1 - Staff Travel - Local Staff Travel - Out of Town C.2 - Member Travel					
D. Equipment						
E. Supplies						
F. Contractual Services						
G. Training	G.1 - Staff Training G.2 - Member Training					
H. Evaluation						
I. Other Program Operating Costs						
Total Program Operating Costs			-			
Section II: Member Costs						
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share	
Full time - 1700 hours						
Half time - 900 hours						
1st Year of 2-Year Half time			-			
2nd Year of 2-Year Half time			-			
Reduced Half time - 675 hours			-			
Quarter time - 450 hours			-			
Minimum time - 300 hours			-			
Total			-			
B. Member Support Costs	FICA - 7.65% Worker's Comp. - 3.0% Unemployment Ins. - 1.5% Health Insurance					
Total Member Costs			-			
Total Section I and Section II			-			

**Section I.
Operating Costs.**

**Section II.
Member Costs.**

Budget II - BUDGET, CONT.

Section III: Administrative Costs						
A. Corporation Fixed Percentage Method	Calculation	Total Amount	CNCS Share	Grantee Share		
Subgrantee Share						
Commission Share						
Totals						
B. Federally Approved Indirect Cost Rate Method	Cost Type	Basis	Calc.	Rate Claimed	Total Amount	CNCS Share
Subgrantee Share						
Commission Share						
Total Direct Cost						
Totals						
Total Sections I + II + III					\$	-

Corporation Fixed

Corporation Fixed = ([Section I] + [Section II] x 0.0526) x (0.80) = Subgrantee Share CNCS Share side only.

PART II: BUDGET

Applicant Organization: HELP, Inc.				Budget	
	Column 1	Column 2	Column 3	Column 4	Column 5
Section I: Program Operating Costs					
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share
Position Title			-		
Executive Director			-		
Program Director			-		
Program Assistant 1			-		
Program Assistant 2			-		
Total Personnel Expenses			-		
B. Personnel Fringe Benefits			-		
FICA			-		
Health Insurance			-		
Retirement			-		
Life Insurance			-		
Total Personnel Fringe Benefits			-		
C. Travel	C.1 - Staff Travel - Local		-		
	Staff Travel - Out of Town		-		
	C.2 - Member Travel		-		
D. Equipment			-		
E. Supplies			-		
F. Contractual Services			-		
G. Training	G.1 - Staff Training		-		
	G.2 - Member Training		-		
H. Evaluation			-		
I. Other Program Operating Costs			-		
Total Program Operating Costs			-		
Section II: Member Costs					
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share
Full time - 1700 hours			-		
Half time - 900 hours			-		
1st Year of 2-Year Half time			-		
2nd Year of 2-Year Half time			-		
Reduced Half time - 675 hours			-		
Quarter time - 450 hours			-		
Minimum time - 300 hours			-		
Total			-		
B. Member Support Costs	FICA - 7.65%		-		
	Worker's Comp. - 3.0%		-		
	Unemployment Ins. - 1.5%		-		
	Health Insurance		-		
Total Member Costs			-		
Total Section I and Section II			-		

Total Section I. Operating Costs. CNCS + Grantee

Section II. Member Costs. CNCS + Grantee share

Budget II - BUDGET, CONT.

Section III: Administrative Costs							
A. Corporation Fixed Percentage Method	Calculation	Total Amount	CNCS Share	Grantee Share			
Subgrantee Share							
Commission Share							
Totals							
B. Federally Approved Indirect Cost Rate Method	Cost Type	Basis	Calc.	Rate Claimed	Total Amount	CNCS Share	Grantee Share
Subgrantee Share							
Commission Share							
Total Direct Cost							
Totals							
Total Sections I + II + III					\$	-	-

Corporation Fixed

Corporation Fixed = ([Total of Section I] + [Total of Section II] x (0.10) = Subgrantee Share (Grantee Share Side Only)

AmeriCorps Budget Structure

□ **Section III. Administrative Indirect Costs**

B. Commission 1% Fixed Costs

- Georgia Commission elects to retain a share of the 1% of federal funds available to programs for administrative costs.
 - **$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.20) =$
Commission Share**

PART II: BUDGET

Applicant Organization: HELP, Inc.			Column 1	Column 2	Column 3	Budget Column 4	Column 5
Section I: Program Operating Costs							
A. Personnel Expenses	Annual Salary	% Time Spent on Project	Total Amount	CNCS Share	Grantee Share		
Position Title			-				
Executive Director			-				
Program Director			-				
Program Assistant 1			-				
Program Assistant 2			-				
Total Personnel Expenses			-				
B. Personnel Fringe Benefits			-				
FICA			-				
Health Insurance			-				
Retirement			-				
Life Insurance			-				
Total Personnel Fringe Benefits			-				
C. Travel	C.1 - Staff Travel - Local Staff Travel - Out of Town C.2 - Member Travel						
D. Equipment							
E. Supplies							
F. Contractual Services							
G. Training	G.1 - Staff Training G.2 - Member Training						
H. Evaluation							
I. Other Program Operating Costs							
Total Program Operating Costs			-				
Section II: Member Costs							
A. Living Allowance	# Members	Allowance Rate	Total Amount	CNCS Share	Grantee Share		
Full time - 1700 hours							
Half time - 900 hours							
1st Year of 2-Year Half time			-				
2nd Year of 2-Year Half time			-				
Reduced Half time - 675 hours			-				
Quarter time - 450 hours			-				
Minimum time - 300 hours			-				
Total			-				
B. Member Support Costs	FICA - 7.65% Worker's Comp. - 3.0% Unemployment Ins. - 1.5% Health Insurance						
Total Member Costs			-				
Total Section I and Section II			-				

**Section I.
Operating Costs.**

**Section II.
Member Costs**

Budget II - BUDGET, CONT.

Section III: Administrative Costs							
A. Corporation Fixed Percentage Method	Calculation	Total Amount	CNCS Share	Grantee Share			
Subgrantee Share							
Commission Share							
Totals							
B. Federally Approved Indirect Cost Rate Method	Cost Type	Basis	Calc.	Rate Claimed	Total Amount	CNCS Share	Grantee Share
Subgrantee Share							
Commission Share							
Total Direct Cost							
Totals							
Total Sections I + II + III					\$	-	-

Commission 1% Fixed

Commission 1% Fixed (CNCS) = ([Section I] + [Section II] x 0.0526 x 0.20 = Commission Share

Federal Negotiated Indirect Cost Rate



B. Federally Approved Indirect Cost Rate If you have a federally approved indirect cost rate, this method must be used and the rate will constitute documentation of your administrative costs, not to exceed the 5% maximum federal share payable by CNCS.

Federal Negotiated Indirect Cost Rate

1. Determine the base amount of direct costs including both the CNCS and Grantee shares. Then multiply the appropriate direct costs by the rate being claimed. This will determine the total amount of indirect costs allowable under the grant.

Example:

IDC 34%

CNCS Total Funding Share is \$100, 000

Grantee Total Funding Share is \$50,000

Total Funding Share is \$150,000 x IDC 34% = \$51,000 Total amount of Indirect Costs allowable under the grant.

Federal Negotiated Indirect Cost Rate

2. To determine the CNCS share: Multiply the sum of the CNCS funding share in Sections I and II by 0.0526. This is the maximum amount you can claim as the CNCS share of indirect costs.

Example:

CNCS Total Funding Share is \$100,000 x .0526 = **\$5,260** Maximum amount you can claim as CNCS Share of indirect costs.

Federal Negotiated Cost Rate (CNCS Share) ([Section I] + [Section II] x 0.0526)

Federal Negotiated Indirect Cost Rate

2a. If a commission elects to retain a share of the 5% of federal funds available, please note the percentage or amount in the text. There is no separate line item to show this calculation.

Example:

Total CNCS Funding Share is $\$100,000 \times .0526 \times .80 = \underline{\$4,208}$ Maximum amount you can claim as CNCS Share of indirect costs.

Commission Share Total CNCS Funding Share is $\$100,000 \times .0526 \times .20 = \underline{\$1,052}$

Federal Negotiated Cost Rate (CNCS Share) ([Section I] + [Section II] x 0.0526 x .80)

Commission Fixed 1% = ([Section I + Section II] x 0.0526 x .20)

Federal Negotiated Indirect Cost Rate

3. To determine the Grantee share: Subtract the amount calculated in step 2 (the CNCS share) from the amount calculated in step 1 (the Indirect Cost total). This is the amount the applicant can claim as grantee share for administrative costs.

Example:

Step 1.

Total Funding Share is $\$150,000 \times \text{IDC } 34\% = \mathbf{\$51,000}$ Total amount of Indirect Costs allowable under the grant.

Step 2.

CNCS Total Funding Share is $\$100,000 \times .0526 = \mathbf{\$5,260}$ Maximum amount you can claim as CNCS Share of indirect costs.

$\mathbf{\$51,000}$ Total amount of IDC - $\mathbf{\$5,260}$ Maximum amount you can claim as CNCS Share of indirect costs = $\mathbf{\$45,740}$ **Grantee Share amount claimed.**

Preparing Your Budget

- In the “Source of Funds” field that appears at the end of Budget Section III, enter a brief description of the match. Identify each match source separately. Identify if the match is secured or proposed. Include dollar amount, the match classification (cash or in-kind), and the source type (Private, State/Local, or Federal) for your **entire match**.

BUDGET Totals	104,716	177,797	282,513
PERCENTAGE	37%	63%	
Total MSYs	7.00		
Cost/MSY	14,959		

Source of Funds

Section	Match Description	Amount	Type	Source
Source of Funds	In-Kind Site Supervisors Time, 15% (\$58,131) + In-Kind Program Director Time, 10% (8,500) = \$66,631	66,631	In Kind	Other
	Indirect Costs	25,207	In Kind	Other
	Initiative Funds	85,959	Cash	Private
Total Source of Funds		177,797		



- ❑ Follow detailed application instructions in NOFO.
- ❑ Provide adequate descriptions and calculations to support amounts.
- ❑ Budget form should be able to stand alone.

Grant Guidelines

Federal Grant Guidelines	Educational Institutions	States, Local, Indian Tribal Governments	Non-Profits	Hospitals
Administrative Requirements	§ 45 CFR 2543 § 2 CFR 215 (formerly A-110)	§ 45 CFR 2541 OMB A-102	§ 45 CFR 2543 § 2 CFR 215 (formerly A-110)	§ 45 CFR 2543 § 2 CFR 215 (formerly A-110)
Cost Principles	§ 2 CFR 220 (formerly A-21)	§ 2 CFR 225 (formerly A-87)	§ 2 CFR 230 (formerly A-122)	§ 45 CFR 74 (HHS regulations)
Audit Requirements *	OMB A-133	OMB A-133	OMB A-133	OMB A-133



Questions





Georgia[®] Department of



Community Affairs