

AmeriCorps Budget 101

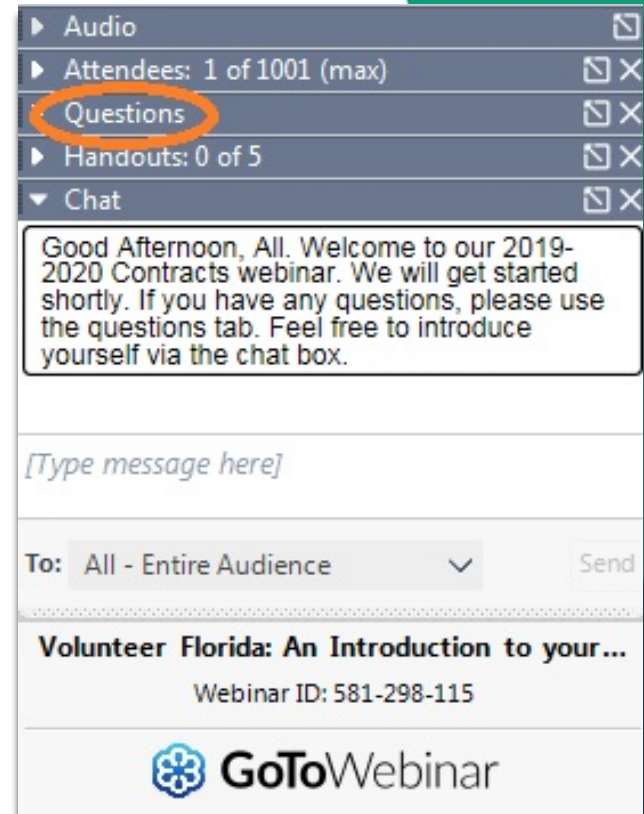
FY 2021 AmeriCorps Funding
Opportunity



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Tips for Participating

- Phones are muted
- To ask questions, use the Questions bar on the panel on the right side of your
- Recording will be available after the session at
<https://www.volunteerflorida.org/ameriacorps-grant-opportunities/>



Functions of AmeriCorps Program Budget

Becomes part of the grantee's contractual obligation

Serves as a blueprint for the activities supported under the grant

Helps ensure conformance to provisions and regulatory restrictions

Used to monitor and measure progress towards meeting matching requirements

Used to monitor and compare Budget-to-Actual expenses

Effective Budget

Realistic

Reflects expected program revenues and expenses and its capacity to carry out program activities

Consistent

Aligned with program's goals and objectives

Flexible

Must have a budget that can adapt to changing circumstances
Ongoing review and constant monitoring



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Budget Narrative Preparation

Review your program/projects goals and objectives

Estimate the resources needed to achieve program/project goal, for example:

Members

Staff
Positions

Operating
Space,
Utilities,
Supplies,
Telephone/
Internet,
etc.

Health and
Other
Fringe
Benefits,
FICA

Member
Gear,
Required
Background
Checks

Travel

Required
Trainings

Budget Narrative Preparation

Follow instructions in NOFO and other guidance received from AmeriCorps and Volunteer Florida

Organize narrative to fit budget categories on budget form

Provide adequate descriptions and calculations to support amounts in equation format.

Allocate costs based on a consistent and documented cost allocation plan.

Examples:

Percent of Time: $\text{percentage of time spent on grant activity} \times \text{salary}$

Operating Space (Rent): $\text{Monthly Rent} \times 12 \text{ months}$ or $\text{Square Footage of area for grant activity} \times \text{per square foot dollar amount}$

Supporting Documentation

Documentation will be required for all grant expenditures when requesting reimbursement

Same documentation will be required for the grant match expenditures.

Due to AmeriCorps match waiver for the FY21, we will not require match to be submitted this year.

Timesheets

Payroll Documentation (Payroll Journal; Paystubs)

Invoices

Proof of Payment



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Budget Structure

Section I. Program Operating Costs

- A. Personnel Expenses
- B. Personnel Fringe Benefits
- C. 1. Staff Travel
- C. 2. Member Travel (AmeriCorps)
- D. Equipment
- E. Supplies
- F. Contractual and Consultant Services
- G. 1. Staff Training
- G. 2. Member Training (AmeriCorps)
- H. Evaluation
- I. Other Program Operating Costs



Budget Structure

Section II. Member Costs (AmeriCorps)

- A. Living Allowance or stipend
- B. Member Support Costs
 - FICA (Social Security/Medicare)
 - Health Care
 - Other Member Support Costs (Workers Compensation)



Budget Structure

Section III. Administrative/Indirect Costs

Two methods to recover administrative costs:

- 1. AmeriCorps-Fixed 5% Method (AmeriCorps only)
 - 5% of the total of AmeriCorps funds expended; Volunteer Florida will retain 2%
 - No documentation supporting allocation is required
 - *Corporation Fixed AmeriCorps*: Total of Section I & Section II AmeriCorps Share x .0526 x .60
 - *Corporation Fixed Grantee*: Totals of both Section I & Section II of AmeriCorps Share and Grantee Share x .10
 - *Commission Fixed AmeriCorps Only*: Total of Section I & Section II of AmeriCorps x .0526 x .40

2. Federally Approved Indirect Cost Rate Method

- Requires approved rate from Federal government
- If you have an approved rate you must use this option
- Not to exceed 5% max of Federal Share (VF to retain 2%)
- Your discretion to claim entire rate or a percentage

Staff and Member Travel

An agency travel reimbursement request or form must be provided for reimbursements, signed and dated by traveler and supervisor.

Travel form must indicate purpose of travel, dates and times of arrival and departure of travel, and destination.

Maximum mileage reimbursement rate is \$0.445 per mile.

Meals cannot exceed State of Florida per diem rates.

- Breakfast \$6
- Lunch \$11
- Dinner \$19

Overnight travel is required to claim meals.

If the meal is provided at the training, the traveler cannot claim that meal for reimbursement.

Food Guidelines

Food and beverage may only be charged to AmeriCorps grant when used for training and the meeting/training must meet **ALL** the following criteria:

Must be a minimum of 8 hours in order to serve breakfast and/or lunch (two meals).

Must be a minimum of 6 hours in order to serve lunch (one meal).

Must be a dissemination of knowledge.

Must be reasonable and necessary for the program.

Must be a necessity to keep attendees in the training for the length of time and not merely just to provide food.

Snacks are **NOT** allowable.

Must be an in-person training.

Food Guidelines

Detailed agenda with start and end times outlining the sessions/activities

Sign-in sheets that are hand signed by all participants (including staff and trainers) in attendance

The reimbursement amounts will not exceed \$6 per person for breakfast and \$11 per person for lunch

*Example: 54 total signatures x \$11 lunch = \$594
(total that can be reimbursed)*



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Sample Budget

38	Section I. Subtotal	\$7,458.00	\$107,307.00	\$114,765.00	
39	Section I. Percentage	6.50%	93.50%		
70					
71	Section II. Member Costs				
72	A. Living Allowance				
73	1. Full Time (1700 hrs)	\$300,000.00	\$73,800.00	\$373,800.00	24 Full-Time Members @ \$15,575 each = \$373,800
74	2. Three Quarter Time (1,200 hrs)	\$113,000.00	\$1,000.00	\$114,000.00	12 Three-Quarter Time Members @ \$9,500 each = \$114,000
75	3. 1-Year Half Time (900 hrs)	\$0.00	\$0.00	\$0.00	
76	4. Reduced Half Time (675 hrs)	\$0.00	\$0.00	\$0.00	
77	5. Quarter Time (450 hrs)	\$0.00	\$0.00	\$0.00	
78	6. Minimum Time (300 hrs)	\$0.00	\$0.00	\$0.00	
79	Line A. Subtotal Total Living Allowance	\$413,000.00	\$74,800.00	\$487,800.00	
80					
81	B. Member Support Costs				
82	1. FICA for Members	\$35,000.00	\$2,317.00	\$37,317.00	FICA at 7.65% of total living allowance cost = \$487,800 x .0765 = \$37,317
83	2. Worker's Compensation	\$995.00	\$322.00	\$1,317.00	\$.27 per \$100 of payroll = Total Payroll \$487,800/\$100 x \$.27 = \$1,317
84	3. Health Care	\$20,000.00	\$8,800.00	\$28,800.00	\$100 x 24 Full-Time Members x 12 months = \$28,800
85	Line B. Subtotal for Member Support Costs	\$55,995.00	\$11,439.00	\$67,434.00	
86					
87	Section II. Subtotal	\$468,995.00	\$86,239.00	\$555,234.00	
88	Section II. Percentages	84.47%	15.53%		
89					
90	Section III. Administrative Costs				
91	A. Corporation Fixed Percentage				
92	1. Corporation Fixed Amount	\$15,037	\$0.00	\$15,037	CNCS Share = (CNCS Section I + II) x .0526 x .60 (Equals 3%) Grantee Share = (Section I + II) x .10 (may include up to 10%)
93	2. Commission Fixed Amount	\$10,025	\$0.00	\$10,025	CNCS Share = (CNCS Section I + II) x .0526 x .40 (Equals 2%)
94	B. Federally Approved Indirect Cost Rate	\$0.00	\$0.00	\$0.00	
95	Section III. Subtotal	\$25,062.00	\$0.00	\$25,062.00	
96	Section III. Percentage				
97					
98	Budget Totals	\$501,515	\$193,546	\$695,061	
99	Budget Total Percentages	72.15%	27.85%		
00					
01	Required Match	24%			
02	# of Years Receiving CNCS Funds	1.00			
03					
04	# of MSY (eGrants will populate once budget entered)	32.40			
05	Cost per MSY (eGrants will calculate once budget entered)	\$15,479			Please note the maximum cost per MSY cannot exceed \$15,479
06					
07	Source of Funds				
08	(List Revenue Sources)				
09	1. United Way of _____ County			\$83,387.00	Assist with Personnel Salaries and Benefits
10	2. School Board of _____ County			\$18,000.00	In-kind for program operating costs (operational space)
11	3. Green Memorial Foundation Grant			\$92,159.00	Assist with supplies, program operating costs, member living allowances, member support costs, etc.
12				\$0.00	
13	Total Anticipated Revenue (Must equal Grand Total of Grantee Share above)			\$193,546.00	

Sample budget available online:

<https://www.volunteerflorida.org/american-corps-grant-opportunities/>



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Examples of Allowable Costs

Personnel
Salary/Fringe
Benefits

Office Supplies

Member/Staff
Service Gear

Member/Staff
Travel (following
VF travel
guidelines)

Background
Checks

Rent & Utilities

Meeting Space
Rental Fees

Training
Registration Fees

Staff/Member
Training

Member Living
Allowances

Member Support
Costs



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Examples of Unallowable Costs

Water, decorations, utensils, tablecloths

Lobbying

Fines and penalties, overdraft fees, citations

Expenses not necessary to meet program objectives (ex: staff retreats or holiday parties)

Entertainment, alcoholic beverages

Costs that would constitute waste, fraud, and abuse

Unreasonable costs from a “prudent person” perspective

Costs with no logical basis for allocating to your program (no fillers or miscellaneous costs)

AmeriCorps Match Requirement

Regulatory Match:

- Grantees must meet minimum requirements as shown in table below up to 50% overall match
 - \$1 dollar for every AmeriCorps \$1 -by year 10
 - For specifics, see NOFO and Application Instructions

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9
Overall Minimum Share	24%	24%	24%	26%	30%	34%	38%	42%	46%

Match Requirements

There is no match required according to AmeriCorps authority to issue a blanket waiver under 42 U.S.C. § 12571(e)(4) and consistent with 45 CFR 2521.70 and as referenced in AmeriCorps COVID-19, FAQ #24. The Commission reserves the right to issue a contract amendment if AmeriCorps requirements change during the contract year.

However, match **must be** included in your budget for eGrants applications verification.



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Fixed Award Grants

Please see more information concerning this topic in the AmeriCorps NOFO guidance

Contact VF Program Manager and VF Finance Staff for more information

Does not require a budget or supporting documentation

Does not have a match component

Volunteer Florida elects to retain 2% of the total for administrative costs



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Questions?

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