

# AmeriCorps Budget 101

FY 2022 AmeriCorps Funding  
Opportunity

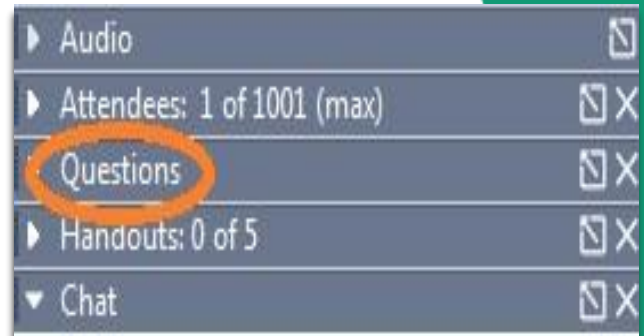


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# Tips for Participating

- 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

# An Effective Budget Must Be...

## 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



# 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 an 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  $\text{Square Footage of area for grant activity} \times \text{per square foot dollar amount} \times 12 \text{ months}$

# Supporting Documentation

Documentation will be required for all grant expenditures when requesting reimbursement

Same documentation will be required for the grant match expenditures

Examples of Supporting Document include but are not limited to:

- Timesheets
- Invoices
- Payroll Documentation (Payroll Journal; Paystubs)
- Credit Card Statements
- Proof of Payments



# 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 (Corporation Fixed Percentage)
  - 5% of the total of AmeriCorps funds expended; Volunteer Florida will retain 2% of the 5% allowable
  - No documentation supporting allocation is required with monthly invoices
  - **Corporation Fixed AmeriCorps Share:** Total of Section I & Section II AmeriCorps Share x .0526 x .60
  - **Corporation Fixed Grantee Share:** 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% maximum of AmeriCorps funds expended (Volunteer Florida to retain 2% of the 5% allowable)
- Your discretion to claim entire rate or just a percentage

\***Don't Forget:** *At the end of Budget Section III, the Source of Funds is required to be completed and must total the grantee share amount in the budget.*



# 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.

State of Florida 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 or included at the hotel, 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 training must meet ALL of 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).

There Must be a dissemination of knowledge.

The training Must be reasonable and necessary for the program.

There 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.

It Must be an in-person training.

# Food Guidelines

A Detailed agenda with start and end times outlining the sessions/activities is required;

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

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)*



# Sample Budget

| Categories and Line Items   | CNCS Share         | Grantee Share       | Total Cost of Program | Budget Narrative  |
|---|--------------------|---------------------|-----------------------|---|
| <b>Section I. Program Operating Costs</b>   |                    |                     |                       |   |
| <b>A. Personnel Expenses (list each employee)</b>   |                    |                     |                       |   |
| 1. Program Director   | \$0.00             | \$50,000.00         | \$50,000.00           | FTE @ \$50,000 annually   |
| 2. Program Assistant  | \$0.00             | \$35,000.00         | \$35,000.00           | FTE @ \$35,000 annually   |
| 3.  | \$0.00             | \$0.00              | \$0.00                |   |
| 4.  | \$0.00             | \$0.00              | \$0.00                |   |
| 5.  | \$0.00             | \$0.00              | \$0.00                |   |
| <b>Line A. Subtotal Personnel Expenses</b>  | <b>\$0.00</b>      | <b>\$85,000.00</b>  | <b>\$85,000.00</b>    |   |
| <b>B. Personnel Fringe Benefits (enter fringe benefits' calculations in budget narrative)</b> |                    |                     |                       |   |
| 1. FICA   | \$0.00             | \$6,503.00          | \$6,503.00            | 7.65% of total salaries (round up if .50 and above, round down if .49 and lower) = \$85,000 x .0765 = \$6,502.50 rounded to \$6,503   |
| 2. Health Insurance   | \$0.00             | \$6,000.00          | \$6,000.00            | \$250/month x 12 months x 2 FTE = \$6,000   |
| 3. Worker's Compensation  | \$0.00             | \$2,272.00          | \$2,272.00            | Worker's Compensation (1.6% of salary x \$85,000 = \$1,360), Dental (\$34 per month x 12 months x 2 FTE = \$816), Life Insurance (\$4 per month x 12 months x 2 FTE = \$96) = \$2,272 |
| 4. Dental Insurance   | \$0.00             | \$0.00              | \$0.00                |   |
| 5. Life Insurance   | \$0.00             | \$0.00              | \$0.00                |   |
| <b>Line B. Subtotal Personnel Fringe Benefits</b>   | <b>\$0.00</b>      | <b>\$14,775.00</b>  | <b>\$14,775.00</b>    |   |
| <b>C. Travel</b>  |                    |                     |                       |   |
| 1. Staff Travel   | \$0.00             | \$534.00            | \$534.00              | Staff Local Travel: \$0.445 x 50 miles per month x 12 months x 2 staff = \$534  |
| 2. Travel to VF Sponsored Trainings   | \$4,284.00         | \$0.00              | \$4,284.00            | Lodging (\$165 night x 3 nights x 2 staff x 3 trainings); Per Diem (\$36 per day x 4 days x 2 staff x 3 trainings); Rental (\$30 per day x 5 days x 3 trainings) = \$4,284            |
| 3. Member Travel  | \$3,293.00         | \$0.00              | \$3,293.00            | 200 miles/member x 37 members x \$0.445 per mile = \$3,293  |
| 4. Travel to AmeriCorps Sponsored Trainings   | \$0.00             | \$989.00            | \$989.00              | Lodging (\$165 night x 3 nights x 1 staff x 1 training); Per Diem (\$36 per day x 4 days x 1 staff x 1 training); Airfare (\$350 x 1 training) = \$989                                |
| <b>Line C. Subtotal Travel</b>  | <b>\$7,577.00</b>  | <b>\$1,523.00</b>   | <b>\$9,100.00</b>     |   |
| <b>D. Equipment</b>   |                    |                     |                       |   |
|   | \$0.00             | \$0.00              | \$0.00                |   |
| <b>Line D. Subtotal Equipment</b>   | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>         |   |
| <b>E. Supplies (enter each category of supplies)</b>  |                    |                     |                       |   |
| 1. Office Supplies  | \$0.00             | \$600.00            | \$600.00              | Consumable Office Supplies (pens, paper, toner, etc.) at \$50 per month for 12 months, based on historical averages = \$600   |
| 2. Member Gear  | \$3,705.00         | \$0.00              | \$3,705.00            | Member Service Gear - 39 x \$95 each (37 members + 2 staff members x 4 shirts @ \$10 each and 1 jacket @ \$55 each) = \$3,705   |
| 3.  | \$0.00             | \$0.00              | \$0.00                |   |
| 4.  | \$0.00             | \$0.00              | \$0.00                |   |
| 5.  | \$0.00             | \$0.00              | \$0.00                |   |
| <b>Line E. Subtotal Supplies</b>  | <b>\$3,705.00</b>  | <b>\$600.00</b>     | <b>\$4,305.00</b>     |   |
| <b>F. Contractual and Consultant Services</b>   |                    |                     |                       |   |
|   | \$0.00             | \$0.00              | \$0.00                |   |
| <b>Line F. Subtotal Contractual and Consultants</b>   | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>         |   |
| <b>G. Training</b>  |                    |                     |                       |   |
| 1. Staff Training   | \$0.00             | \$0.00              | \$0.00                |   |
| 2. Member Training  | \$0.00             | \$925.00            | \$925.00              | CPR Certification (\$25/37 members) = \$925   |
| <b>Line G. Subtotal Training</b>  | <b>\$0.00</b>      | <b>\$925.00</b>     | <b>\$925.00</b>       |   |
| <b>H. Evaluation</b>  |                    |                     |                       |   |
|   | \$0.00             | \$0.00              | \$0.00                | Refer to CNCS Requirements  |
| <b>Line H. Subtotal Evaluation</b>  | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>         |   |
| <b>I. Other Program Operating Costs</b>   |                    |                     |                       |   |
| 1. Background Checks  | \$1,950.00         | \$0.00              | \$1,950.00            | 39 background checks @ \$50 each (37 members + 2 staff) = \$1,950   |
| 2. Telephone (Office) & Internet  | \$900.00           | \$0.00              | \$900.00              | \$75 per month for 12 months = \$900  |
| 3. Telephone (Cellular)   | \$1,560.00         | \$0.00              | \$1,560.00            | Two (2) cell phones at \$65 per month x 12 months = \$1,560   |
| 4. Operational Space  | \$0.00             | \$42,000.00         | \$42,000.00           | \$3,500 per month x 12 months = \$42,000  |
| 5.  | \$0.00             | \$0.00              | \$0.00                |   |
| 6.  | \$0.00             | \$0.00              | \$0.00                |   |
| 7.  | \$0.00             | \$0.00              | \$0.00                |   |
| 8.  | \$0.00             | \$0.00              | \$0.00                |   |
| <b>Line I. Subtotal Other Program Operating Costs</b>   | <b>\$4,410.00</b>  | <b>\$42,000.00</b>  | <b>\$46,410.00</b>    |   |
| <b>Section I. Subtotal</b>  | <b>\$15,692.00</b> | <b>\$144,823.00</b> | <b>\$160,515.00</b>   |   |



# Sample Budget

|  |                     |                     |                     |   |
|--|---------------------|---------------------|---------------------|---|
| <b>Section I. Subtotal</b>   | <b>\$15,692.00</b>  | <b>\$144,823.00</b> | <b>\$160,515.00</b> |   |
| <b>Section I. Percentage</b>   | <b>9.78%</b>        | <b>90.22%</b>       |                     |   |
| <b>Section II. Member Costs</b>  |                     |                     |                     |   |
| <b>A. Living Allowance</b>   |                     |                     |                     |   |
| 1. Full Time (1700 hrs)  | \$360,000.00        | \$36,048.00         | <b>\$396,048.00</b> | 24 Full-Time Members @ \$16,502 each = \$396,048  |
| 2. Three Quarter Time (1,200 hrs)  | \$160,901.00        | \$0.00              | <b>\$160,901.00</b> | 13 Three-Quarter Time Members @ \$12,377 each = \$160,901   |
| 2. 1-Year Half Time (900 hrs)  | \$0.00              | \$0.00              | <b>\$0.00</b>       |   |
| 3. Reduced Half Time (675 hrs)   | \$0.00              | \$0.00              | <b>\$0.00</b>       |   |
| 4. Quarter Time (450 hrs)  | \$0.00              | \$0.00              | <b>\$0.00</b>       |   |
| 5. Minimum Time (300 hrs)  | \$0.00              | \$0.00              | <b>\$0.00</b>       |   |
| <b>Line A. Subtotal Total Living Allowance</b>                                   | <b>\$520,901.00</b> | <b>\$36,048.00</b>  | <b>\$556,949.00</b> |   |
| <b>B. Member Support Costs</b>   |                     |                     |                     |   |
| 1. FICA for Members  | \$42,607.00         | \$0.00              | <b>\$42,607.00</b>  | FICA at 7.65% of total living allowance cost = \$556,949 x .0765 = \$42,606.60 rounded to \$42,607  |
| 2. Worker's Compensation   | \$2,506.00          | \$0.00              | <b>\$2,506.00</b>   | \$.45 per \$100 of payroll = Total Payroll \$556,949/\$100 x \$.45 = \$2,506.27 rounded to \$2,506  |
| 3. Health Care   | \$93,200.00         | \$22,000.00         | <b>\$115,200.00</b> | \$400 x 24 Full-Time Members x 12 months = \$115,200  |
| <b>Line B. Subtotal for Member Support Costs</b>                                 | <b>\$138,313.00</b> | <b>\$22,000.00</b>  | <b>\$160,313.00</b> |   |
| <b>Section II. Subtotal</b>  | <b>\$659,214.00</b> | <b>\$58,048.00</b>  | <b>\$717,262.00</b> |   |
| <b>Section II. Percentages</b>   | <b>91.91%</b>       | <b>8.09%</b>        |                     |   |
| <b>Section III. Administrative Costs</b>   |                     |                     |                     |   |
| <b>A. Corporation Fixed Percentage</b>   |                     |                     |                     |   |
| 1. Corporation Fixed Amount  | \$21,300            | \$26,333.00         | <b>\$47,633</b>     | CNCS Share = (CNCS Section I \$15,692 + CNCS Section II \$659,214) x .0526 x .60 = \$21,300.03 rounded to \$21,300; Grantee Share = (Total Section I \$160,515 + Total Section II \$717,262 x .03) = \$26,333.30 rounded to \$26,333 (can include up to 10%; we are using 3% for this sample) |
| 2. Commission Fixed Amount   | \$14,200            | \$0.00              | <b>\$14,200</b>     | CNCS Share = (CNCS Section I \$15,692 + CNCS Section II \$659,214) x .0526 x .40 = \$14,200.02 rounded to \$14,200  |
| B. Federally Approved Indirect Cost Rate   | \$0.00              | \$0.00              | <b>\$0.00</b>       |   |
| <b>Section III. Subtotal</b>   | <b>\$35,500.00</b>  | <b>\$26,333.00</b>  | <b>\$61,833.00</b>  |   |
| <b>Section III. Percentage</b>   |                     |                     |                     |   |
| <b>Budget Totals</b>   | <b>\$710,406</b>    | <b>\$229,204</b>    | <b>\$939,610</b>    |   |
| <b>Budget Total Percentages</b>  | <b>75.61%</b>       | <b>24.39%</b>       |                     |   |
| <b>Required Match</b>  |                     | <b>24%</b>          |                     |   |
| <b># of Years Receiving CNCS Funds</b>   |                     | <b>1.00</b>         |                     |   |
| <b># of MSY (eGrants will populate once budget entered)</b>                      |                     | <b>33.10</b>        |                     | <b>You will need to enter this number for the cost per MSY to calculate correctly in this sample budget.</b>  |
| <b>Cost per MSY (eGrants will calculate once budget)</b>                         |                     | <b>\$21,462</b>     |                     | <b>Please note the maximum cost per MSY cannot exceed \$21,600</b>  |
| <b>Source of Funds</b>   |                     |                     |                     |   |
| <i>(List Revenue Sources - Secured or Proposed)</i>                              |                     |                     |                     |   |
| 1. United Way of - Secured   |                     |                     | <b>\$89,775.00</b>  | Assist with Personnel Salaries and Benefits   |
| 2. School Board of County - Secured  |                     |                     | <b>\$42,000.00</b>  | In-kind for program operating costs (operational space)   |
| 3. Green Memorial Foundation Grant - Proposed                                    |                     |                     | <b>\$61,096.00</b>  | Assist with supplies, program operating costs, member living allowances, member support costs, etc.   |
|  |                     |                     | <b>\$26,333.00</b>  | Assist with grantee share of administrative costs   |
| <b>Total Anticipated Revenue (Must equal Grand Total of Grantee Share above)</b> |                     |                     | <b>\$229,204.00</b> |   |

Sample budget available online:

<https://www.volunteerflorida.org/american-corporate-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, taxes

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

Meeting Match stated in the grant application is REQUIRED. For example, if 24% match is the minimum but the organization agrees to a 35% match, the organization is held to the 35% match requirement.

Failure to meet match requirements could result in a proportional reduction in AmeriCorps award funds.

Final invoice will not be paid until match requirements are met.

Contact VF Program Manager and VF Finance Staff if you feel you will not meet the match requirement.

Volunteer Hours may not be used as a portion of the match.



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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 (only Member Roster Reports)

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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