

# AmeriCorps Budget 101

FY23 AmeriCorps Funding Opportunity



volunteerflorida

# 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



volunteerflorida

# 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

Funding Period: August 1, 2023 - July 31, 2024

Lead Entity: **(\*\*PLEASE NOTE\*\* - Round up if \$0.50 and above, Round down if \$0.49 and lower)**

Project Name:

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	1 FTE @ \$50,000 annually
2. Program Assistant	\$0.00	\$35,000.00	\$35,000.00	1 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 = \$85,000 x .0765 = \$6,502.50 rounded to \$6,503
2. Health Insurance	\$0.00	\$7,200.00	\$7,200.00	\$300/month x 12 months x 2 FTE = \$7,200
3. Worker's Compensation	\$0.00	\$1,360.00	\$1,360.00	Workers Compensation (1.6% of salary x \$85,000 = \$1,360)
4. Dental Insurance	\$0.00	\$816.00	\$816.00	Dental (\$34 per month x 12 months x 2 FTE = \$816)
5. Life Insurance	\$0.00	\$96.00	\$96.00	Life Insurance (\$4 per month x 12 months x 2 FTE = \$96)
<b>Line B. Subtotal Personnel Fringe Benefits</b>	<b>\$0.00</b>	<b>\$15,063.00</b>	<b>\$15,063.00</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	\$4,464.00	\$0.00	\$4,464.00	Lodging (\$175 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) = \$4,464
3. Travel to AmeriCorps Sponsored Trainings	\$0.00	\$1,019.00	\$0.00	Lodging (\$175 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) = \$1,019
4. Member Travel	\$1,780.00	\$0.00	\$1,780.00	200 miles/member x 20 members x \$0.445 per mile = \$1,913.50 rounded to \$1,780
<b>Line C. Subtotal Travel</b>	<b>\$6,244.00</b>	<b>\$1,553.00</b>	<b>\$7,797.00</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 (itemize 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	\$0.00	\$2,310.00	\$2,310.00	Member Service Gear - 22 x \$105 each (20 + 2 staff members x 5 shirts @ \$10 each and 1 jacket @ \$55 each) = \$2,310
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>\$0.00</b>	<b>\$2,910.00</b>	<b>\$2,910.00</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	\$1,100.00	\$1,100.00	CPR Certification (\$55 x 20 members) = \$1,100
<b>Line G. Subtotal Training</b>	<b>\$0.00</b>	<b>\$1,100.00</b>	<b>\$1,100.00</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	\$0.00	\$2,200.00	\$2,200.00	22 background checks @ \$100 each (20 members + 2 staff) = \$2,200
2. Telephone (Office) & Internet	\$0.00	\$900.00	\$900.00	\$75 per month for 12 months = \$900
3	\$0.00	\$0.00	\$0.00	
4	\$0.00	\$0.00	\$0.00	
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>\$0.00</b>	<b>\$3,100.00</b>	<b>\$3,100.00</b>	
<b>Section I. Subtotal</b>	<b>\$6,244.00</b>	<b>\$108,726.00</b>	<b>\$115,882.00</b>	



# Sample Budget

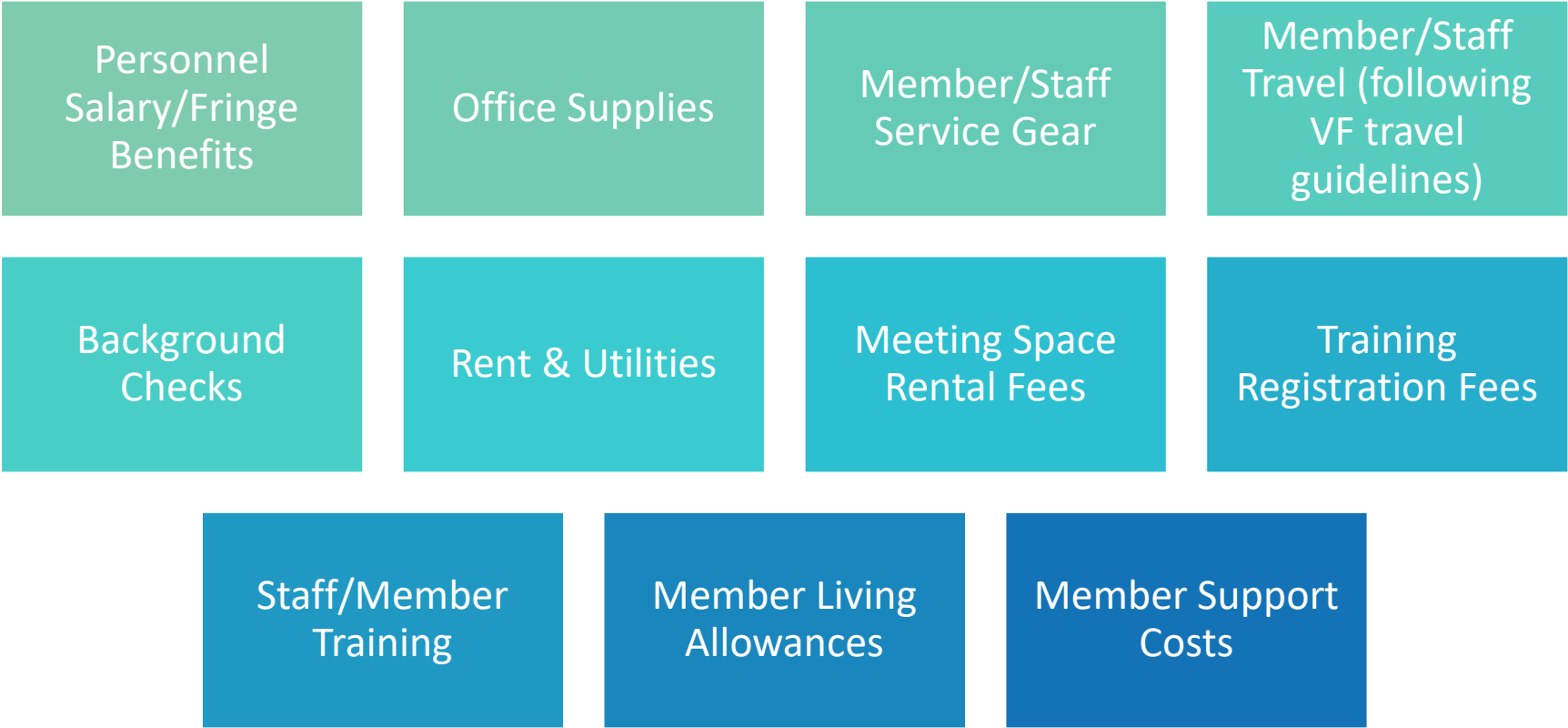
Section II. Percentages	90.95%	9.05%		
Section III. Administrative Costs				
A. Corporation Fixed Percentage				
1. Corporation Fixed Amount	\$13,642	\$23,371.00	\$37,013	CNCS Share = (CNCS Section I + Section II (\$6,244 + \$426,000 = \$432,244 x .0526 x .60 = \$13,642. Grantee Share = (Total Section I + II (\$115,882 + \$468,400 = \$584,282 x .04 = \$23,371 - Only claiming 4% of the allowable maximum of 10%
2. Commission Fixed Amount	\$9,094	\$0.00	\$9,094	CNCS Share = (CNCS Section I + II (\$14,196 + \$70,117) x .0526 x .40 = \$20,710
B. Federally Approved Indirect Cost Rate	\$0.00	\$0.00	\$0.00	
Section III. Subtotal	\$22,736.00	\$23,371.00	\$46,107.00	
Section III. Percentage				
Budget Totals	\$464,980	\$174,497	\$629,477	
Budget Total Percentages	72.28%	27.72%		
Required Match	24%			
# of Years Receiving CNCS Funds	1.00			
# of MSY (eGrants will populate once budget entered)	15.80			You will need to enter this number for the cost per MSY to calculate correctly in this sample budget
Cost per MSY (eGrants will automatically calculate once budget is entered)	\$28,796			Please note the maximum cost per MSY cannot exceed \$28,800
Source of Funds				
(List Revenue Sources - Secured or Proposed)				
1. United Way of _____ - Secured			\$100,063.00	Assist with Personnel Salaries and Benefits
2. School Board of _____ County - Secured			\$6,210.00	Assist with Supplies, member gear, background checks, member training
3. Green Memorial Foundation Grant - Proposed			\$44,853.00	Assist with travel, program operating costs, member support costs, etc.
4. Foundation Donations - Proposed			\$23,371.00	Assist with grantee share of administrative indirect costs
Total Anticipated Revenue (Must equal Grand Total of Grantee Share above)			\$174,497.00	

Sample budget available online:  
<https://www.volunteerflorida.org/american-corps-grant-opportunities/>



volunteerflorida

# Examples of Allowable Costs



# 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.



volunteerflorida

# 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



volunteerflorida

# Questions?

**Jason Norris**, *Chief Financial Officer*

(850) 414-7400 ext. 117 [Jason@volunteerflorida.org](mailto:Jason@volunteerflorida.org)

**Tracie Lambright**, *Deputy Finance Director*

(850) 414-7400 ext. 116 [Tracie@volunteerflorida.org](mailto:Tracie@volunteerflorida.org)

**Rechell Johnson**, *Financial Analyst*

(850) 414-7400 ext. 114 [Rechell@volunteerflorida.org](mailto:Rechell@volunteerflorida.org)



volunteerflorida