2022-23 Serve Alaska AmeriCorps Program RFP Budget Instructions

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This document includes detailed budget instructions for cost reimbursement grants and a budget checklist.

A. Match Requirements

Program requirements, including requirements on match are summarized below.

Match Requirements in the AmeriCorps Regulations

Grant Type	Match Requirement
Cost Reimbursement including States and Territories without Commissions, Indian Tribes	Minimum grantee share is 24% of program costs for the first three years. Overall grantee share of total program costs increases gradually beginning in Year 4 to 50% by the tenth year of funding and any year thereafter.
Stipend-based Fixed Amount Grants	There are no specific match requirements for full-cost fixed amount grants. Grantees pay all program costs over the maximum cost in the RFP provided by Serve Alaska.

- Grantees are required to meet an overall matching rate that increases over time. You have the flexibility to meet the overall match requirements in any of the budget areas, as long as the minimum match of 24% for the first three years, and the increasing minimums in years thereafter, are maintained. See 45 CFR §§ 2521.35–2521.90 for the specific regulations.
- If you are applying for the first time, you must 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).
- The acceptable sources of matching funds are federal, state, local, and/or private sector funds in accordance with applicable AmeriCorps requirements.
- 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**. The total amount in the Source of Funds field should match the total amount in the budget narrative exactly. Define all acronyms the first time they are used.

  Note: AmeriCorps legislation permits the use of non-AmeriCorps federal funds as match for the grantee share of the budget. Please discuss your intention of using federal funds to match an AmeriCorps grant with the other agency prior to submitting your application. Section 121(e)(5) of the National Community Service Act requires that grantees who use other federal funds as match for an AmeriCorps grant report the amount and source of these funds to AmeriCorps. If you use other federal funds as match, you must ensure you can meet the requirements and purpose of both grants. Grantees who use federal funds as match will be required to report the sources and amounts on the form provided by Serve Alaska.

B. Preparing Your Budget

Your proposed budget should be sufficient to allow you to perform the tasks described in your narrative. Reviewers will consider the information you provide in this section in their assessment of the Cost Effectiveness and Budget Adequacy selection criterion.

Follow the detailed budget instructions to prepare your budget. We recommend that you prepare your budget in the same order as indicated in the Budget Worksheets.

As you enter your detailed budget information, eGrants will automatically populate a budget summary and budget narrative report. Prior to submission be sure to review the budget checklist below to ensure your budget is compliant. In addition, eGrants will perform a limited compliance check to validate the budget. If eGrants finds any compliance issues you will receive a warning and/or error message. You must resolve all errors before you can submit your budget.

As you prepare your budget:

- All the amounts you request must be defined 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 (which include food and beverage 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. A staff member is covered if any of their time is paid from either AmeriCorps federal funds or match. If funds are not budgeted, an explanation for how the costs will be covered must be noted in the budget.**

Programs must comply with all applicable federal laws, regulations, and the requirements of the Uniform Guidance. Please refer to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) for allowable, allocable, and reasonable cost information, as well as audit requirements, including the need to provide audits to the Clearinghouse if expending over $750,000 in federal funds. The Office of Management and Budget (OMB) Uniform Guidance can be found on-line at https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

Detailed Budget Instructions for Cost Reimbursement Grants

Section I. Program Operating Costs

Complete Section I, Program Operating Costs, of the Budget Worksheet by entering the "Total Amount," "CNCS Share," and "Grantee Share" for Parts A-I, for Year 1 of the grant, as follows:

A. Personnel Expenses

Under "Position/Title Description," list each staff position separately and provide salary and percentage of effort as percentage of FTE devoted to this award. Each staff person's role listed in the budget must be described in the application narrative and each staff person mentioned in the narrative must be listed in the budget as either CNCS or Grantee share.

Because the purpose of this grant is to enable and stimulate volunteer community service, do not include the value of direct community service performed by volunteers. However, you may include the value of volunteer services contributed to the organization for organizational functions such as accounting, audit work, or training of staff and AmeriCorps members.

B. Personnel Fringe Benefits

Under "Purpose/Description," 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. You may provide a calculation for total benefits as a percentage of the salaries to which they apply or list each benefit as a separate item. If the total fringe benefit amount is over 30%, please list covered items separately and justify the high cost. Holidays, leave, and other similar vacation benefits are not included in the fringe benefit rates, but are absorbed into the personnel expenses (salary) budget line item.

C. 1. Staff Travel*

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. Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information. Reimbursement should not exceed the federal mileage rate unless a result of applicant policy and justified in the budget narrative. Only domestic travel is allowable.

Please itemize the costs. AmeriCorps sponsored Annual Regional Training. This has historically been a three-day meeting, held somewhere in the Pacific, US.

2 staff X $750 airfare + $50 ground transportation + (3 day) X $400 lodging + $35 per diem = $3,105 for Annual Regional Training.

**Serve Alaska will pay for one staff person, with a small travel grant, to attend an annual National Service Training.*

C. 2. Member Travel

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. Costs associated with local travel, such as bus passes to local sites, mileage reimbursement for use of car for work purposes, etc., should be included in this budget category. Where applicable, identify the current standard reimbursement rate(s) of the organization for mileage, daily per diem, and similar supporting information.

D. Equipment

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 <u>per unit</u>** (including accessories, attachments, and modifications). Any items that do not meet this definition should be entered in E. Supplies below. Purchases of equipment are limited to 10% of the total CNCS funds

requested. If applicable, show the unit cost and number of units you are requesting. Provide a brief justification for the purchase of the equipment under Item/Purpose.

E. Supplies

AmeriCorps members must wear an AmeriCorps logo on a daily basis – preferably clothing with the AmeriCorps logo. The item with the AmeriCorps logo is a required budget expense. Please include the cost of the item with the AmeriCorps logo in your budget or explain how your program will be providing the item to AmeriCorps members without using grant funds. Grantees may add the AmeriCorps logo to their own local program uniform items using federal funds.

Include the amount of funds to purchase consumable supplies and materials, including member service gear and equipment that does not fit the definition above. You must individually list any single item costing $1,000 or more. Except for safety equipment, grantees may only charge the cost of member service gear to the federal share if it includes the AmeriCorps logo. All safety gear may be charged to the federal share, regardless of whether it includes the AmeriCorps logo. All other service gear must be purchased with non-CNCS funds.

F. Contractual and Consultant Services

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.

G. 1. Staff Training

Include the costs associated with training staff on project requirements and training to enhance the skills staff need for effective project implementation, e.g., project or financial management and team building. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate. Travel costs should be included in the travel section.

G. 2. Member Training

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. Travel costs should be included in the travel section.

H. Evaluation

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. This cost does not include the daily/weekly gathering of data to assess progress toward meeting performance measures but is a larger assessment of the impact your project is having on the community, as well as an assessment of the overall systems and project design. Indicate daily rates of consultants, where applicable.

I. Other Program Operating Costs

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). Please include the cost of the NSOPW, state check, and/or FBI check for criminal history checks for all covered positions. If funds are not budgeted, an explanation for how the costs will be covered must be noted in the budget.

Office space rental for projects operating without an approved indirect cost rate agreement that covers office space. If space is budgeted and it is shared with other projects or activities, the costs must be equitably pro-rated and allocated between the activities or projects.

Utilities, telephone, internet, postage, copying, and similar expenses that are specifically used for AmeriCorps members and AmeriCorps project staff, and are not part of the organization's indirect cost allocation pool. If such expenses are budgeted and shared with other projects or activities, the costs must be equitably pro-rated and allocated between the activities or projects.

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.

Section II. Member Costs

Member Costs are identified as "Living Allowance" and "Member Support Costs."

The narrative should clearly identify the number of members you are supporting by category (i.e., full-time, three-quarter-time, half-time, reduced-half-time, quarter-time, minimum-time, and abbreviated-time) and the amount of living allowance they will receive, allocating appropriate portions between the AmeriCorps share (CNCS Share) and grantee share (match).

The minimum and maximum living allowance amounts are provided in the RFP.

B. Member Support Costs

Consistent with the laws of the State of Alaska, you must provide members with the benefits described below.

- **FICA:** Unless exempted by the IRS, all programs must pay FICA for any member receiving a living allowance, even when AmeriCorps does not supply the living allowance. If exempted, please note in the narrative. In the first column next to FICA, indicate the number of members who will receive FICA. Calculate the FICA at 7.65% of the total amount of the living allowance.
- **Health Care:** You must offer or make available health care benefits to full-time members in accordance with AmeriCorps requirements. Except as stated below, you may not pay health care benefits to less-than-full-time members with AmeriCorps funds. You may choose to provide health care benefits to less-than-full-time members from other sources (e.g., non-federal) but the cost cannot be included in the budget. Less-than-full-time members who are serving in a full-time capacity for a sustained period of time (such as a full-time summer project) are eligible for health care benefits. If you budget health insurance for less-than-full-time members serving in a full-time capacity, indicate this in the budget narrative. In your budget narrative, indicate the number of members who will receive health care benefits. AmeriCorps will not pay for dependent coverage. If health

care is not budgeted for all full-time members, please confirm all full-time members will have access to coverage.

- **Worker's Compensation:** The State of Alaska requires worker's compensation for AmeriCorps members. You must check with the State of Alaska Department of Labor and Workforce Development to determine the level/amount.

Section III. Administrative/Indirect Costs

Definitions

Administrative costs are general or centralized expenses of the overall administration of an organization that receives AmeriCorps funds and do not include particular project costs. These costs may include administrative staff positions. For organizations that have an established indirect cost rate for federal awards, administrative costs mean those costs that are included in the organization's indirect cost rate agreement. Such costs are generally identified with the organization's overall operation and are further described in Office of Management and Budget Uniform Guidance.

Options for Calculating Administrative/Indirect Costs (choose either A, B, OR C)

Applicants choose one of three methods to calculate allowable administrative costs – a CNCS-fixed percentage rate method, a federally approved indirect cost rate method, or a *de minimis* method. Regardless of the option chosen, the CNCS share of administrative costs is limited to 5% of the total CNCS funds actually expended under this grant. Do not create additional lines in this category.

A. CNCS-Fixed Percentage Method

Five/Ten Percent Fixed Administrative Costs Option

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. If you choose the CNCS-fixed percentage rate method (Section III A in eGrants), you may charge, for administrative costs, a fixed 5% of the total of the CNCS funds expended. In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures.

1. To determine the maximum CNCS share for Section III, multiply the sum of the CNCS funding shares of Sections I and II by 0.0526. This is the maximum amount you can request as Corporation share. The factor 0.0526 is used to calculate the 5% maximum amount of federal funds that may be budgeted for administrative (indirect) costs, rather than 0.0500, as a way to mathematically compensate for determining Section III costs when the total budget (Sections I + II + III) is not yet established. Enter this amount as the CNCS share for Section III A.

2. To determine the Grantee share for Section III, multiply the total (both CNCS and grantee share) of Sections I and II by 10% (0.10) and enter this amount as the grantee share for Section III A.

3. Enter the sum of the CNCS and grantee shares under Total Amount.

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 AmeriCorps. Specify the Cost Type for which your organization has current documentation on file, i.e., Provisional, Predetermined, Fixed, or Final indirect cost (IDC) rate. Supply your approved IDC rate (percentage) and the base upon which this rate is calculated (direct salaries, salaries and fringe benefits, etc.). AmeriCorps does not restrict the overall indirect cost rate claimed. It is at your discretion whether or not to claim your entire IDC rate to calculate administrative costs. If you choose to claim a lower rate, please include this rate in the Rate Claimed field.

1. Determine the base amount of direct costs to which you will apply the IDC rate, including both the CNCS and Grantee shares, as prescribed by your established rate agreement (i.e., based on salaries and benefits, total direct costs, or other). Then multiply the appropriate direct costs by the rate being claimed. This will determine the total amount of indirect costs allowable under the grant.

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.

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.

C. *De Minimis* Rate of 10% of Modified Total Direct Costs

Organizations who have **never**, at any point in time, held a federally negotiated indirect cost rate (except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals = paragraph (d)(1)(B)), and who receive less than $35 million in annual direct federal funding, may indefinitely use a *de minimus* rate of 10% of modified total direct costs (MTDC). Additional information regarding what is included in MTDC and use of this option can be found at 2 CFR 200.414(f) and 200.68. If this option is elected, it must be used consistently across all federal awards.

Source of Funds

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**. The total amount in the Source of Funds field should match the total amount in the budget narrative exactly. Define all acronyms the first time they are used. The total amount of Source of Match should equal the Grantee Share amount.

Note: The value of the Segal Education Award that members earn for their service is not identified in the budget. Also, the childcare reimbursement provided to eligible members is not included in the budget.

Budget Checklist

Below is a checklist to help you make certain that you submit an accurate budget narrative that meets AmeriCorps requirements. **Note:** This checklist does not apply to fixed amount grants.

In Compliance?	Section I. Program Operating Costs
Yes __ No __	Costs charged under the Personnel line item directly relate to the operation of the AmeriCorps project? Examples include costs for staff who recruit, train, place, or supervise members as well as manage the project.
Yes __ No __	Staff indirectly involved in the management or operation of the applicant organization are funded through the administrative cost section (Section III) of the budget? Examples of administrative costs include central management and support functions.
Yes __ No __	Staff fundraising expenses are not charged to the grant? You may not charge AmeriCorps staff members' time and related expenses for fundraising to the federal or grantee share of the grant. Expenses incurred to raise funds must be paid out of the funds raised. Development officers and fundraising staff are not allowable expenses.
Yes __ No __	The types of fringe benefits to be covered and the costs of benefit(s) for each staff position are described? Allowable fringe benefits typically include FICA, Worker's Compensation, Retirement, SUTA, Health and Life Insurance, IRA, and 401K. You may provide a calculation for total benefits as a percentage of the salaries to which they apply or list each benefit as a separate item. If the fringe amount is over 30%, the benefits are listed separately?
Yes __ No __	Holidays, leave, and other similar vacation benefits are not included in the fringe benefit rates but are absorbed into the personnel expenses (salary) budget line item?
Yes __ No __	The purpose for all staff and member travel is clearly identified?
Yes __ No __	You have budgeted funds for Program staff travel to AmeriCorps-sponsored meetings in the budget narrative under Staff Travel?
Yes __ No __	Funds for the purchase of equipment (does not include general use office equipment) are limited to 10% of the total grant amount?
Yes __ No __	All single equipment items over $5,000 per unit are specifically listed?
Yes __ No __	Justification/explanation of equipment items is included in the budget narrative?
Yes __ No __	All single supply items over $1,000 per unit are specifically listed and explained in the budget narrative?
Yes __ No __	Cost of items with the AmeriCorps logo that will be worn daily is included for all AmeriCorps members? Or if not, there is an explanation of how the program will be providing the AmeriCorps logo item to AmeriCorps members using funds other than AmeriCorps grant funds?
Yes __ No __	You only charged to the federal share of the budget member service gear that includes the AmeriCorps logo and noted that the gear will have the AmeriCorps logo, with the exception of safety equipment?
Yes __ No __	Does the budget reflect adequate budgeted costs for project evaluation?
Yes __ No __	Have you budgeted the cost of the NSOPW, FBI, and state check in the CNCS share for criminal history checks of each member and grant-funded staff that are in covered positions per 45 CFR 2522.205? If not, have you provided an explanation of how the costs will be covered?
Yes __ No __	Are all items in the budget narrative itemized and the purpose of the funds justified?

In Compliance?	Section II. Member Costs
Yes __ No __	Are the living allowance amounts correct? Full-time AmeriCorps members must receive at least the minimum living allowance.
Yes __ No __	Living allowances are not paid on an hourly basis? They may be calculated using service hours and program length to derive a weekly or biweekly distribution amount. Divide the distribution in equal increments that are not based on the specified number of hours served.
Yes __ No __	Is FICA calculated correctly? You must pay FICA for any member receiving a living allowance. Unless exempted by the IRS, calculate FICA at 7.65% of the total amount of the living allowance. If exempted from paying FICA, is the exemption noted in the budget narrative?
Yes __ No __	Is the Worker's Compensation calculation correct?
Yes __ No __	Health care is provided for full-time AmeriCorps members only (unless part-time serving in a full-time capacity)? If your project chooses to provide health care to other part-time members, you may not use federal funds to help pay for any portion of the cost. Projects must provide health care coverage to all full-time members who do not have adequate health care coverage at the time of enrollment or who lose coverage due to participation in the project. In addition, projects must provide coverage if a full-time member loses coverage during the term of service through no deliberate act of his/her own.

In Compliance?	Section III. Administrative/Indirect Costs
Yes __ No __	Applicant does not have a current federally approved indirect cost rate and has chosen to use the CNCS-fixed percentage method and the maximum federal share of administrative costs does not exceed 5% of the total federal funds budgeted? To determine the federal administrative share, multiply all other budgeted federal funds by .0526.
Yes __ No __	Applicant has chosen to use CNCS fixed percentage method and the maximum grantee share is at 10% or less of total budgeted funds?
Yes __ No __	Applicant has a current approved indirect cost rate – the maximum grantee share does not exceed the federally approved rate, less the 5% CNCS share?
Yes __ No __	Applicant has a current approved indirect cost rate – the type of rate, the IDC rate percentage, the rate claimed, and the base to which the rate is applied has been specified?
Yes __ No __	Applicant has never had a federally approved indirect cost rate and is choosing to use a *de minimis* rate of 10% of modified total direct costs?

In Compliance?	Match
Yes __ No __	Is the overall match being met at the required level, based on the year of funding?
Yes __ No __	For all matching funds, proposed vs secured, the source(s) [private, state, local, and/or federal], the type of contribution (cash or in-kind), and the amount of match, are clearly identified in the narrative and in the Source of Funds field in eGrants?
Yes __ No __	The amount of match is for the entire amount in the budget narrative? The total amount of match equals the amount in the budget exactly?