

**New York State Consolidated Funding Application
New York State AmeriCorps Program**

BUDGET INSTRUCTIONS

Match Requirements

- Minimum grantee share is 24% of program costs for the first three years.
- If your agency is applying for the first time, you must match with cash or in-kind contributions at least 24% of the project's Total Cost. The project's Total Cost includes the sum of all Federal Funding requested in all sections of the budget plus Grantee (Match) Share.

Non-CNCS Federal Match Reporting Requirements

Funds awarded to your agency through other grants from the Corporation for National & Community Service (CNCS) may not be shown as match to support this AmeriCorps application. CNCS permits the use of non-CNCS funds, awarded to your organization by other federal agencies, as match for the grantee share of the application budget.

Applicants who show non-CNCS federal funds to meet the regulatory match must: (1) ensure the performance requirements of both grants can be met; (2) complete and submit the necessary progress report(s) that indicate the amount and source of non-CNCS federal resources used as match; and (3) obtain written approval from the non-CNCS federal agency on agency letterhead which confirms their consent. A copy of this letter will be requested before an award is made.

Budget Guidance

Your proposed budget should be sufficient to allow your agency to perform the tasks described in your application narrative. Reviewers will consider the budget information you provide in their assessment of the proposal's overall cost-effectiveness and budget adequacy. As you prepare your budget:

- All the amounts you request must be defined for a clear and specific purpose. Do not include miscellaneous, contingency, or other undefined budget amounts.
- Use the "Indicate Source/Comments" field of the budget to illustrate the calculation used to arrive at the figure in each line item. (i.e.: 1 AmeriCorps Program Director Salary @ \$30,000/year = \$30,000)
- All budgeted expenses that will be charged to the Federal (CNCS) Share must be categorized as "Federal" in the drop-down menu under the "Source" column.
- All budgeted expenses that will be charged to the Grantee (Match) Share must be categorized as "State", "Local", "Private", "In-Kind", "Cash Equity", or "Other" in the drop-down menu under the "Source" column.
- Applicants may split-charge a single line item of their budget to both Federal (CNCS) Share and Grantee (Match) Share. For example, an applicant may choose to charge 50% of an AmeriCorps Program Director's Salary to Federal (CNCS) Share, and 50% to Grantee (Match) Share. If the AmeriCorps Program Director's Salary is \$30,000/year, create one line item with a "Use" of "Salaries & Wages"; a "Source" of "Federal"; enter \$15,000 in the "Amount Column"; and enter 1 AmeriCorps Program Director's Salary @ \$30,000/year x 50% Federal = \$15,000. Then click the "Add Row" button and create a line item with a "Use" of "Salaries & Wages"; a "Source" of "State", "Local", "Private", "In-Kind", "Cash Equity", or "Other"; enter \$15,000 in the "Amount Column"; and enter 1 AmeriCorps Program Director's Salary @ \$30,000/year x 50% <Insert Non-Federal Source> = \$15,000.
- Do not include fractional amounts (cents).
- Do not include unallowable expenses (i.e.: entertainment costs). Food and beverage costs will only be allowed if they are justified as part of a day-long training event. Please refer to the

relevant OMB Circulars on allowable costs for further guidance. The OMB circulars are online at www.whitehouse.gov/OMB/circulars: A-21 - *Cost Principles for Educational Institutions*, 2 CFR 220; A-87 - *Cost Principles for State, Local, and Indian Tribal Governments*, 2 CFR 225; and A-122 - *Cost Principles for Non Profit Organizations*, 2 CFR 230.

- Prior to submission be sure to review the Budget Checklist to confirm your budget is compliant. The Budget Checklist can be found at the end of this document.
- Programs must comply with all applicable federal laws, regulations, and OMB circulars for grant management, allowable costs, and audits, including providing audits to the A-133 clearinghouse if expending over \$500,000 in federal funds, as required in OMB Circular A-133.

Budget Uses & Sources

- The acceptable “Uses” that an applicant may budget as expenses to support their AmeriCorps grant include: Salaries & Wages, Fringe Benefits, Travel, Equipment & Machinery, Supplies & Materials, Contractual Services, Training, Other, AmeriCorps Member Living Allowance, AmeriCorps Member Support Costs, and Administrative/Indirect Costs. These are the only eligible “Uses” categories you may select from in the drop-down menu when preparing your budget.
- The acceptable “Sources” of funding that an applicant may budget include: Federal, State, Local, Private, In-Kind, Cash Equity, and Other funds in accordance with applicable AmeriCorps requirements. These are the only eligible “Sources” categories you may select from in the drop-down menu when preparing your budget.
- Each line item identified as a “Source” and categorized as “State”, “Local”, “Private”, “In-Kind”, “Cash Equity”, or “Other” in the drop-down menu, must total to meet the required Grantee (Match) Share of 24%.
- Complete definitions of each “Use” and “Source” category can be found in the “Budget Section” below.

Preparing Your Budget

PROGRAM OPERATING COSTS

Program Operating Costs include the following categories: Salaries & Wages, Fringe Benefits, Travel, Equipment & Machinery, Supplies & Materials, Contractual Services, Training, and Other. Use the instructions in the “Budget Guidance” and “Budget Uses & Sources” Sections above to enter expense line items applicable to your AmeriCorps proposal. Budgeted costs should only include Year-1 of the proposed program. ***Insert additional rows as necessary by clicking the “Add Row” button under the column heading “Add/Remove”.***

A. Salaries & Wages

Select “Salaries & Wages” from the “Use” drop-down menu and also choose the appropriate “Source” type for each line item under this section. Under “Indicate Source/Comments” column list each staff position as a separate line item and provide salary and percentage of effort as percentage of FTE devoted to this program. Each staff member listed in the budget must have their operation role in the AmeriCorps program clearly articulated in the Application Narrative section of the overall proposal.

B. Fringe Benefits

Select “Fringe Benefits” from the “Use” drop-down menu and the appropriate “Source” type for each line item under this section. Under “Indicate Source/Comments” column 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 a

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. Travel

Select "Travel" from the "Use" drop-down menu and also choose the appropriate "Source" type for each line item under this section.

Staff Travel: Under "Indicate Source/Comments" column 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. The standard mileage 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.

All applicants must budget \$2,000 as a Travel line item for staff to travel to New York State or Federal-sponsored technical assistance meetings, trainings, or events. There are multiple opportunities offered each year from which grantees may choose to attend. Please itemize the costs for this and all budget sections.

Member Travel: Under "Indicate Source/Comments" column describe the purpose for which AmeriCorps 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, 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 & Machinery

Select "Equipment & Machinery" from the "Use" drop-down menu and also choose the appropriate "Source" type for each line item under this section. Equipment (& Machinery) 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** (including accessories, attachments, and modifications). Any items that do not meet this definition should be entered in Part E: Supplies. Purchases of equipment are limited to 10% of the total Federal 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 & Materials

Select "Supplies & Materials" from the "Use" drop-down menu and also choose the appropriate "Source" type for each line item under this section. Under "Indicate Source/Comments" column 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. Grantees may also add the AmeriCorps logo to their own local program uniform items using federal funds. 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-Federal funds.

F. Contractual Services

Select “Contractual Services” from the “Use” drop-down menu and also choose the appropriate “Source” type for each line item under this section. Under “Indicate Source/Comments” column include costs for consultants related to the project’s operations. Payments to individuals for consultant services under this grant may not exceed \$750 per day (excluding costs for travel, supplies, etc.). The \$750 daily rate is a ceiling, and budgeted daily rates should be at considerably lower levels. Indicate the daily rate, number of days, and total cost for consultants you propose to use and their contractual services.

G. Training

Select “Training” from the “Use” drop-down menu and also choose the appropriate “Source” type for each line item under this section.

Staff Training: Under “Indicate Source/Comments” column 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, not to exceed the maximum daily rate limit of \$750.

Member Training: Under “Indicate Source/Comments” column 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, not to exceed the daily rate limit of \$750.

I. Other

Select “Other” from the “Use” drop-down menu and also choose the appropriate “Source” type for each line item under this section.

Under “Indicate Source/Comments” column include calculations for allowable costs in this budget category. Allowable Costs may include when applicable:

- Criminal history background checks must be conducted for all members, all employees, or other individuals in your agency who receive a salary, education award, living allowance, stipend or similar payment from the grant (Federal or non-Grantee share).
- 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 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.

AMERICORPS MEMBER COSTS

AmeriCorps Member Costs include the following categories: “Living Allowance” and “Member Support Costs.” Use the instructions in the “Budget Guidance” and “Budget Uses & Sources” Sections above to enter expense line items applicable to your AmeriCorps proposal. Budgeted costs should only include Year-1 of the proposed program. **Insert additional rows as necessary by clicking the “Add Row” button under the column heading “Add/Remove”.**

A. AmeriCorps Member Living Allowance

Select “AmeriCorps Member Living Allowance” from the “Use” drop-down menu and also choose the appropriate “Source” type for each line item under this section. Under “Indicate Source/Comments” column clearly identify the number of AmeriCorps members you are supporting by Member Service Term (Full-time, Half-time, Reduced Half-time, Quarter-time, Minimum-time) and the amount of living allowance members will receive, allocating appropriate portions between the Federal Share (CNCS) and Grantee (Match) Share “Source” categories (i.e.: 10 Full-time Members @ \$15,000 = \$150,000). The minimum and maximum amount you may budget for a member living allowance per member is provided below.

Minimum and Maximum Member Living Allowance			
Member Service Term	Minimum # of Hours	Minimum Living Allowance	Maximum Living Allowance
Full-time	1700	\$12,100	\$24,200
Half-time	900	n/a	\$12,800
Reduced Half-time	675	n/a	\$9,600
Quarter-time	450	n/a	\$6,400
Minimum-time	300	n/a	\$4,300

Applicants may request multiple Member Service Terms, or have all members serving for the same term. However, applicants must create a new budget line item for each different Member Service Term type that you propose, and clearly identify the number of AmeriCorps members you are supporting by Member Service Term (Full-time, Half-time, Reduced Half-time, Quarter-time, Minimum-time) under the “Indicate Source/Comments” column.

Maximum Cost per Member Service Year (MSY) - The Maximum Cost per MSY an applicant may request is \$13,300. One MSY is equivalent to at least 1700 service hours, a Full-time AmeriCorps position. The Cost per MSY is determined by dividing the Federal share of total budgeted grant costs by the total number of MSYs requested. The Cost per MSY does not include child care or the value of the education award a member may earn.

B. AmeriCorps Member Support Costs

Select “AmeriCorps Member Support Costs” from the “Use” drop-down menu and also choose the appropriate “Source” type for each line item under this section. Under the “Indicate Source/Comments” column, provide any calculations. Consistent with New York State laws, applicants must budget for and provide AmeriCorps members with the benefits described below.

- **FICA.** Unless exempted by the IRS, all projects must pay FICA for any member receiving a living allowance, even when CNCS 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.

- **Worker’s Compensation.** AmeriCorps members serving in New York State must be covered under Workers Compensation insurance. In order to contract with New York State, the agency funded must have coverage through a current policy in order to be determined responsible. New York State Workers' Compensation Law requires that employers obtain workers' compensation insurance with an insurance carrier authorized by the New York State Workers' Compensation Board.
- **Health.** Grantees operating in New York State must offer or make available health care benefits to full-time members in accordance with AmeriCorps requirements. Grantees may not pay health care benefits to less-than-full-time members with Federal (CNCS) funds. A grantee agency may choose to provide health care benefits to less-than-full-time members from other sources (i.e., non-federal) but the cost cannot be included in the budget. In the budget narrative, indicate the number of members who will receive health care benefits. The Federal (CNCS) Share will not pay for dependent coverage.
- **Unemployment Insurance and Other Member Support Costs.** Unemployment coverage may not be budgeted for or paid to AmeriCorps members serving in New York State. Applicants also may not charge the cost of unemployment insurance taxes to the grant.

AMERICORPS ADMINISTRATIVE/INDIRECT COSTS

Administrative costs are general or centralized expenses of the overall administration of an organization that receives funds and does not include specific costs necessary to implement the proposed program. 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 Circulars A-21, A-87, and A-122.

Select “AmeriCorps Administrative/Indirect Costs” from the “Use” drop-down menu and also choose “Federal” as the “Source” type to enter a single line item for Administrative/Indirect Costs for your AmeriCorps proposal. Under “Indicate Source/Comments” column, include which method you use to calculate Administrative/Indirect Costs and show the full calculation for the selected method below.

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

Applicants must choose one of two methods to calculate allowable Administrative/Indirect Costs – the CNCS-Fixed Percentage Rate Method or the Federally Approved Indirect Cost Rate Method. Regardless of the option chosen, the Federal (CNCS) share of administrative costs is limited to 5% of the total Federal (CNCS) funds *actually expended* under this grant. Do not create additional lines in this Category.

A. CNCS-Fixed Percentage Rate Method (5% Fixed Administrative Costs Option)

The CNCS-Fixed Percentage Rate Method allows applicants to charge administrative costs up to a cap without a Federally Approved Indirect Cost Rate and without documentation supporting the allocation. An applicant who chooses the CNCS-Fixed Percentage Rate Method (Section IIIA in the Budget Narrative Template) may charge for administrative costs, a fixed 5% of the total Federal (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-Fixed Percentage Rate, multiply the sum of the CNCS funding shares of Sections I and Section II by 0.0526. This is the maximum amount you can request as CNCS 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: Part A in the Budget Narrative Template.
2. To determine the Grantee Share for Section III: Part A, multiply the total of Section I and Section II (both CNCS and Grantee Share) by 10% (0.10) and enter this amount as the Grantee Share for Section III: Part A.
3. The sum of the CNCS Share and Grantee Share columns should populate automatically under the Total Amount column on the Budget Narrative Template.

B. Federally Approved Indirect Cost Rate

If your agency has a Federally Approved Indirect Cost Rate and choose to use it, the rate will constitute documentation of your administrative costs, including the 5% maximum payable by CNCS. In Section III: Part B of the Budget Narrative Template: (1) specify the Cost Type for which your organization has current documentation on file for your Indirect Cost Rate, (i.e.: Provisional, Predetermined, Fixed, or Final); (2) supply your approved Indirect Cost Rate (as a percentage); and (3) indicate the basis upon which this rate is calculated (i.e.: direct salaries, salaries and fringe benefits, etc.). 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, include the rate in the "Calculation-Cost Type-Rate-Rate Claimed-Cost Basis" field.

1. Determine the base amount of direct costs to which you will apply the Indirect Cost 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 Share in Section I and Section II by 0.0526. This is the maximum amount you can claim as the CNCS Share of administrative/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 Rate). This is the amount the applicant can claim as Grantee Share for administrative/indirect costs.

Budget Checklist

Below is a checklist to help you make certain that you submit an accurate budget narrative that meets AmeriCorps requirements.

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 that 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 is 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 ___	All positions in the budget are fully described in the narrative?
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%, please list 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 State Commission and National Direct staff travel to CNCS sponsored meetings in the budget narrative under Staff Travel?
Yes ___ No ___	Funds to pay relocation expenses of AmeriCorps members are not in the federal share of the budget?
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 \$5000 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 \$1000 per unit are specifically listed?
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 ___	Are all consultant services budgeted below the maximum federal daily rate of \$750/day? Is the daily rate noted in all sections of the budget narrative where consultants are proposed?
Yes ___ No ___	Does the budget reflect adequate budgeted costs for project evaluation?
Yes ___ No ___	Have you provided budgeted costs for criminal history checks of members and grant-funded staff that are in covered positions per 45 CFR 2522.205?
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. Note: Programs in existence prior to September 21, 1993 may offer a lower living allowance than the minimum. If such a program chooses to offer a living allowance, it is exempt from the minimum requirement, but not from the maximum requirement.
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.
Yes ___ No ___	Is the Worker's Compensation calculation correct? Some states require worker's compensation for AmeriCorps members. Check with your local State Department of Labor or State Commission to determine whether or not you are required to pay worker's compensation and at what level (i.e., rate). If you are not required to pay worker's compensation, you need to provide similar coverage for members' on-the-job injuries through their own existing coverage or a new policy purchased in accordance with normal procedures (i.e., Death and Dismemberment coverage).
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 half-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.
Yes ___ No ___	Unemployment insurance is only budgeted if state law requires it?

In Compliance?	Section III. Administrative/Indirect Costs
Yes ___ No ___	Applicant has chosen Option A – 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 Option A – CNCS fixed percentage method and the maximum grantee share is at 10% or less of total budgeted funds?
Yes ___ No ___	Applicant has chosen Option B – federally approved indirect cost rate method and documentation submitted to CNCS if multi-state, state or territory without commission or Indian Tribe applicant? Administrative costs budgeted include the following: (1) indirect costs such as legal staff, central management and support functions; (2) costs for financial, accounting, audit, internal evaluations, and contracting functions; (3) costs for insurance that protects the entity that operates the project; and (4) the portion of the salaries and benefits of the director and any other project administrative staff not attributable to the time spent in direct support of a specific project.
Yes ___ No ___	Applicant has chosen Option B – The maximum grantee share does not exceed the federally approved rate, less the 5% CNCS share?
Yes ___ No ___	Applicant has chosen Option B-the type of rate, the IDC rate percentage, the rate claimed and the base to which the rate is applied has been specified?

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, the source(s) [private, state and local, and federal], the type of contribution (cash or in-kind), and the amount (or an estimate) of match, are clearly identified in the narrative and in the Source of Match field in eGrants?