

OUR
KIDS



RIDE Rhode Island
Department
of Education

AmeriCorps Budgets

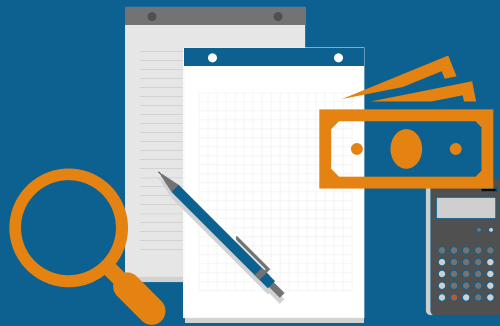
AMERICORPS GRANTMAKING TECHNICAL ASSISTANCE

Logic Model and Budget Development

When building a budget do not forget that your Logic Model is your plan of anticipated costs.

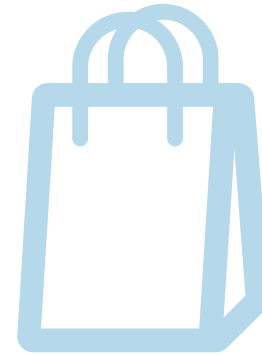
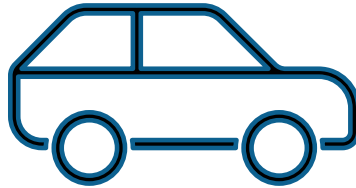
Budget

A written plan for how much money you can spend.



Project Resources	Core Project Components	Evidence of Project Implementation and Participation	Evidence of Change		
INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES		
			Short-Term	Medium-Term	Long-Term
What we invest (# and type of AmeriCorps members, # of sites)	What we do (duration, dosage and target population)	Direct results from delivering the intervention (# of beneficiaries served)	Changes in Knowledge, Skills, Attitudes, Opinions	Changes in Behavior or Action that result from participants' new knowledge	Meaningful changes, often in their condition or status in life

What is in the budget?



Personnel and Fringe

Do not include the value of community service volunteers. May include *pro bono* organizational functions such as accounting, audit work, or training.

Personnel

- Title
- Annual Salary
- Full Time Equivalent (FTE): percentage of time spent on grant activities

Fringe, or benefits

- FICA
 - enter FICA as a separate item; calculate Personnel Total x 7.65%.
- Fringe Other
 - worker's compensation, retirement, SUTA, health and dental insurance...
 - ServeRI prefers itemization of each cost.
 - Allowable to calculate Personnel Total x %. In this case, 30% is the maximum.

Member Costs - Living Allowance

- Consider carefully resources available to you in the context of your recruitment efforts and equity.
 - Living allowance is not calculated by hour. At the same time, be mindful that Rhode Island minimum wage is \$13.00/hr. and that basic needs and housing are challenging on a living allowance.
 - Current programs range from \$22,000 - \$30,000 for a 1700 hours member
- In the budget 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).
- Identify the amount of living allowance per term/year for each category .
- Comply with the Notice of Funding statement on the minimum and maximum allowable living allowance.

Table: Minimum and Maximum Living Allowance

Service Term	Minimum # of Hours	Minimum Living Allowance	Maximum Total Living Allowance
Full-time	1,700	\$18,700	\$37,400
Three Quarter-time	1,200	n/a	\$26,180
Half-time	900	n/a	\$18,700
Reduced Half-time	675	n/a	\$14,212
Quarter-time	450	n/a	\$9,724
Minimum-time	300	n/a	\$7,854
Abbreviated-time	100	n/a	\$2,244

Member Support Costs

FICA

- Calculation method: Total living allowance x 7.65%

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 (i.e., non-federal) but you cannot include the cost 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 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 you do not budget health care for all full-time members, please confirm all full-time members will have access to coverage.

Worker's Compensation

- Worker's compensation is not required by the Labor Department, however, you can include members in your plan and budget for the cost. If you do not include AmeriCorps members in your worker's compensation plan, you must obtain Occupational, Accidental, Death and Dismemberment coverage for members to cover in-service injury or accidents.

Unemployment Insurance

- Rhode Island excludes AmeriCorps members from unemployment insurance. You may not charge the cost of unemployment insurance taxes to the grant.

Travel

Mileage Rate: <https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/privately-owned-vehicle-pov-mileage-reimbursement-rates>

In-State

- Staff = Program site monitoring and state commission training
- Members = Training, state commission events, and travel between service sites. May include bus passes.
- *Model Calculation:* 25 trips x average 20 miles round trip x 0.655/mile (federal rate)

Out of the State

- ServeRI encourages program staff to attend the National Service Training Conference organized by America's Service Commissions.
- Professional development opportunities connected to your service area.
- *Model Calculation:* airfare \$500, lodging \$180/night x 3 nights, per diem \$75/day x 4 days, ground transportation \$50
- Any written instructions about attending the AmeriCorps-sponsored annual Symposium do not apply to you – a state program. You will have no costs for AmeriCorps-sponsored events.

Per Diem

- Allowable cost in the described calculation, per your organization policy

Overseas

- Not allowable

Equipment and Supplies

Equipment

- ServeRI will not approve equipment costs except in unforeseen circumstances.

Supplies

- Office supplies
- Training supplies
- AmeriCorps gear
- *Model Calculation:* 12 members x 2 shirts x \$15/shirt

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.

Training

Staff Training

- Justify the purpose, such as effective project implementation, financial management, or team building

Member Training

- Justify the purpose, such as training for service activities, diversity and inclusion, civics, leadership, or Life After AmeriCorps

Calculation Method

- by registration fees times number of participants or flat contract rate
- by daily rate of trainer/consultant

Evaluation

- This budget category is not for general data collection or for the grant performance measures.
- The purpose is a planned assessment of AmeriCorps program implementation or community impact.
- Costs may include items like
 - evaluation consultants,
 - purchase of instrumentation,
 - and other costs specifically for this activity
- Consultants - provide the daily rate times the number of days

Contracts and Consultants

In separate lines, identify services related to the project's operations, except training or evaluation consultants, who will be listed in other budget categories.

- Provide a brief justification of the need
- *Model Calculation: 2 days x \$800 daily rate*
- If a daily rate is not appropriate, describe the basis for determining the cost

Other

- National Service Criminal History Checks, \$55.75
- Recognition of members and volunteers.
- Food probably no – must justify that activity occurs during the meal
- Office or utility costs if not part of a federal indirect cost rate
- Other = other

Indirect Costs

- If the organization has other federal grants, the expectation is that you will use a consistent indirect cost method.
- Without documentation supporting the allocation, AmeriCorps has a specific formula -> the CNCS-fixed percentage rate method.
 - 5% maximum AmeriCorps Share
 - 10% maximum Grantee Share
- AmeriCorps allows the Rhode Island Department of Education to hold back 2% of grant costs for administration and support of the programs.

CNCS-fixed percentage rate formula

$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.40) = \text{Commission share}$

$([\text{Section I}] + [\text{Section II}] \times 0.0526) \times (0.60) = \text{Subgrantee Share}$

Application Budget

Format

eGrants forces budget into this design.



Category	AmeriCorps Share	Grantee Share	Total
SECTION I. Program Operation Costs			
Personnel			
Fringe			
Staff Travel			
Member Travel			
Equipment			
Supplies			
Contracts & Consultants			
Staff Training			
Member Training			
Evaluation			
Other			
SECTION II: Member Costs			
Living Allowance			
Full-time (1700 hours)			
Three quarter-time (1200 hours)			
Half-time (900 hours)			
Reduced half-time (675 hours)			
Quarter-time (450 hours)			
Minimum-time (300 hours)			
Abbreviated-time (100 hours)			
Member Support Costs			
FICA			
Health Care			
Workers Compensation			
SECTION III: Indirect Cost			
Corporation Fixed Amount			
Commission Fixed Amount 2%			

Calculating the Award Amount

1. The amount awarded can be different for each applicant.
2. The amount is based on the amount of service hours proposed.
3. The amount is calculated with the formula:

of Member Service Years (MSYs) X maximum cost per MSY

Understanding MSY and Member Allocations

Member Position	# of Members		MSY Calculation		Total MSYs
1700 hours		X	1.0000000	=	
1200 hours		X	0.7000000	=	
900 hours		X	0.5000000	=	
675 hours		X	0.3809524	=	
450 hours		X	0.26455027	=	
300 hours		X	0.21164022	=	
100 hours		X	0.07054674	=	
Total All MSYs					

Calculation Example 1

Member Position	# of Members		MSY Calculation		Total MSYs
1700 hours		X	1.0000000	=	
1200 hours	10	X	0.7000000	=	7
900 hours		X	0.5000000	=	
675 hours		X	0.3809524	=	
450 hours		X	0.26455027	=	
300 hours		X	0.21164022	=	
100 hours		X	0.07054674	=	
				Total All MSYs	7 MSYs

Calculation Example 2

Member Position	# of Members		MSY Calculation		Total MSYs
1700 hours		X	1.0000000	=	
1200 hours		X	0.7000000	=	
900 hours		X	0.5000000	=	
675 hours		X	0.3809524	=	
450 hours	8	X	0.26455027	=	2.1164022
300 hours	15	X	0.21164022	=	3.1746033
100 hours		X	0.07054674	=	
Total All MSYs					5.29 MSYs

Maximum Cost Per MSY

The Request for Proposal or Notice of Funding Opportunity identifies a maximum cost per MSY.

Build your budget with this multiplier.

2024
Maximum/MSY
\$25,000

“Maximum:” your AmeriCorps Share total can equal less than the calculated amount but not more.

$$7 \text{ MSYs} \times \$26,000 = \$182,000$$

$$5.29 \text{ MSYs} \times \$26,000 = \$137,540$$

Example Calculations

AmeriCorps Share + Grantee Share

Cost Reimbursement Grant

- Application includes a detailed line by line-item budget
- Each cost is allocated across the AmeriCorps Share and Grantee Share
- AmeriCorps Share are funds paid to grantee
- Grantee Share is matched contribution to the program

Example Budget Summary

	AmeriCorps Share	Grantee Share	Total
Section I	\$66,255	\$2,900	\$69,155
Section II	\$100,000	\$30,000	\$130,000
Section III	\$8,745	\$23,100	\$31,845
TOTAL	\$175,000	\$56,000	\$231,000

AmeriCorps Match Requirement

AmeriCorps Funding Year	1, 2, 3	4	5	6	7	8	9	10+
Grantee Share Requirements	24%	26%	30%	34%	38%	42%	46%	50%

Calculate Minimum Match of 24%

AmeriCorps Share Request /
(1-Match Rate) =
Total Project Budget

Total Project Budget
– AmeriCorps Request
= Total Grantee Share, or Match

~~$\$182,000 \times 24\% = \$43,680$~~

1. For example, if you propose to engage 10 AmeriCorps members in 1200 hours terms of service, you start by calculating the **AmeriCorps Share Request** at $10 \times 0.7\text{MSY} \times \$26,000 = \$182,000$
2. Next compute $\$182,000 / (1 - 0.24) = \$239,474$
Total Project Budget
3. Finally, compute $\$239,474$ Total Project Budget - $\$182,000$ AmeriCorps Share Request = $\$57,474$
4. A compliant budget will show a **minimum** of $\$57,474$ in **Grantee Match**.

Cash and In-Kind Match

Grantee Share can consist of non-AmeriCorps cash paid by the applicant organization, such as:

Staff salary and fringe

Travel

Supplies

...anything really

Grantee Share can consist of donated, or in-kind goods, and services from external partners:

Site supervisor time

Donated supplies

Pro bono training or professional services

Source of Match

After the budget is entered go back and enter source of match.

Amount: *\$5,000*

Source (how+ Federal/State/Local): *individual giving, local*

Type (cash or in-kind): *cash*

Status (secure or proposed): *proposed*

\$5,000, Individual Giving, Local, Cash, Proposed

Other Federal Funds as Match

AmeriCorps permits the use of non-AmeriCorps/CNCS federal funds as match for the grantee share of the budget for operating and administrative costs....

IF. You must ensure that your use of another federal agency's funds as match for this national service program grant is permitted by the other agency.



You got this!

For additional support developing an AmeriCorps program in visit www.serverhodeisland.com or send questions to adam.donaldson@ride.ri.gov.

ServeRI
Commission for National and Community Service



AmeriCorps
Rhode Island