



## **Budget Review Criteria**

The following criteria will be used to assess the budget adequacy. **The applicant is not expected to answer these items in narrative form, but should ensure the budget meets all criteria.**

- Budget is submitted without mathematical errors.
- Proposed costs are allowable, reasonable, and allocable to the award.
- Budget is submitted with adequate information to assess how each line item is calculated.
- Budget complies with the budget instructions.
- Match is submitted with adequate information to support the amount written in the budget.
- The budgeted match is equal to or more than the required match for the given program year.
- The cost per MSY is equal to or less than the maximum cost per MSY.

**Proposed budgets that contain MSY costs that exceed the maximum cost per MSY and/or less than required match will be considered unresponsive to the application criteria.**

Applicants must complete the budget and ensure the following information is in the budget screens:

- Current indirect rate cost rate information if used to claim indirect/administrative costs.
- Identify the non-AmeriCorps funding and resources necessary to support the project, including Fixed Amount applicants.
- Indicate the amount of non-AmeriCorps resource commitments, type of commitments (in-kind and/or cash), the sources of these commitments, and if the commitments are proposed or secured.

## Cost Reimbursement Budget Instructions

### Match Requirements

Cost Reimbursement 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 three budget areas, as long as you maintain the minimum match of 24% for the first three years and the increasing minimums in years thereafter. 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). If you are recompeting, please see 45 CFR §§ 2521.40-2521.95 for the match schedule.

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 Grantee Share Total Budget Narrative exactly.) Define all acronyms the first time they are used. Write [ACProgram@serveyoming.org](mailto:ACProgram@serveyoming.org) Alternative Match Schedule or a match reduction.

*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 Federal Financial Report (FFR).

### 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 starting on page 35 to prepare your budget. We recommend that you prepare your budget in the same order as indicated in the Budget Worksheets. Worksheets for drafting your budgets are available on:

- Cost Reimbursement Budget Worksheet

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 (See Cost Reimbursement Budget Checklist) 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 messages. 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 include a minimum of \$2,000 for staff travel to an AmeriCorps program/staff development training approved by ServeWyoming.**
- **Please add the costs associated with the National Service Criminal History Checks to other program operating costs. ServeWyoming requires you use both Fieldprint and Truescreen. These services cost roughly \$29 & \$7.50. These include the National Sex Offender Public Website (NSOPW), state check, and FBI check for criminal history checks for each covered position in the budget. If funds are not budgeted, you must note in the budget an explanation for how you will cover the costs.**

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 Uniform Guidance is [online](#).

## Detailed Budget Instructions for Cost Reimbursement Grants

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### Section I. Program Operating Costs

Complete Section I, Program Operating Costs, of the Budget Worksheet by entering the "Total Amount column in the budget," "CNCS Share column in the budget," and "Grantee Share column in the budget" for Parts A-I, for year one of the grant, as follows below. CNCS = AmeriCorps

#### A. Personnel Expenses

Under "Position/Title Description," list each staff position separately and provide salary and percentage of effort as percentage of FTE (Full Time employee) 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 you will cover and the costs of benefit(s) for each staff position. Allowable fringe benefits typically include Federal Insurance Contribution Act (FICA), Worker's Compensation, Retirement, State Unemployment Tax Act (SUTA), Health and Life Insurance, Individual Retirement Account (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. 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](https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/privately-owned-vehicle-pov-mileage-reimbursement-rates) (https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/privately-owned-vehicle-pov-mileage-reimbursement-rates) unless a result of applicant policy and justified in the budget narrative. Only domestic travel is allowable.

**Applicants should include a minimum of \$2,000 in this line item for travel for program staff to attend at least two ServeWyoming-sponsored trainings and travel for one multi-day out of state ASC Regional Training Conference.**

Please itemize the costs. For example: Two staff members will attend the out-of-state ASC Regional Training:

2 staff X \$750 airfare + \$50 ground transportation + (1 day) X \$400 lodging + \$35 per diem = \$2,470 for Annual ASC Regional 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, 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 per unit** (including accessories, attachments, and modifications). You should enter any items that do not meet this definition 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 the AmeriCorps logo daily during their service. 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. If you co-brand, please follow the branding guide found [here](#). Please note your program will be using the AmeriCorps logo in the budget description.

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. Itemize each contract or consultant and provide a brief justification of the need for each. The cost calculation should provide a basis for determining the cost, such as a daily or hourly rate. Note that there is no 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, i.e., project or financial management, team building, etc. If using a consultant(s) for training, indicate the estimated daily rate. There is not a maximum daily rate.

### **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.

## **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 Truescreen NSOPW and state of residence check, and Fieldprint FBI check for criminal history checks for all covered positions. If you do not budget funds, you must note an explanation in the budget for how you will cover the costs.
- Office space rental for projects operating without an approved indirect cost rate agreement that covers office space. If you budget space and it is shared with other projects or activities, you must equitably pro-rate and allocate the costs 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 you budget and share such expenses with other projects or activities, you must equitably pro-rate and allocate the costs 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.” Your required match can be federal, state, local, or private sector funds.

**A. Living Allowance**

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 the amount of living allowance they will receive, allocating appropriate portions between the CNCS Share column in the budget and grantee share column in the budget (match).

The minimum and maximum living allowance amounts are in the table below and in the NOFO:

**Table 8 : Minimum and Maximum Living Allowance**

Service Term	Minimum # of Hours	Minimum Living Allowance	Maximum Total Living Allowance
Full-time	1,700	\$17,600	\$35,200
Three Quarter-time	1,200	\$12,320	\$24,640
Half-time	900	\$8,800	\$17,600
Reduced Half-time	675	\$6,688	\$13,376
Quarter-time	450	\$4,576	\$9,152
Minimum-time	300	\$3,696	\$7,392

In eGrants, enter the total number of members you are requesting in each category. Enter the average amount of the living allowance for each type of member. In addition, enter the number of members for whom you are not requesting funds for a living allowance but for whom you are requesting education awards.

**B. Member Support Costs**

Consistent with the laws of the states where your members serve, you must provide 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 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 (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 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 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.** AmeriCorps requires worker's compensation for all AmeriCorps members. You are required to include this line item in your grant budget.
- **Unemployment Insurance and Other Member Support Costs.** Wyoming state law requires unemployment insurance for all AmeriCorps members. Include SUTA costs and any other member support costs here.

### 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 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 **expended** under this grant. Do not create additional lines in this category.



While the Application Instructions present three options for budgeting indirect costs, there are only two places to enter those details in eGrants. Applicants who chose to use the Corporation Fixed Percentage will enter the line item details in Section III.A. Applicants who have a Federally Approved Indirect Cost Rate or are using a De Minimis Rate will enter the line item details in Section III.B. Additionally, applicants using a Federally Approved Indirect Cost Rate or a De Minimis Rate must enter the details of their indirect cost rate in eGrants, following these [Instructions](#).

### **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 IIIA in eGrants), you may charge, for administrative costs, a fixed 5% of the total of the CNCS funds expended. 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.

ServeWyoming elects to retain a 2% of the share of the 5% of federal funds available to programs to cover administrative costs and this needs to be identified within your budget. To calculate these fractional shares, within Section III of the budget, two-fifths (40%) of the federal dollars for administrative costs allocated to the commission's share and three-fifths (60%) of the federal dollars budgeted for administrative costs are allocated to the program's share. The allocation between commission and program shares is calculated as follows:

$$([\text{CNCS Share Section I Total}] [\text{CNCS Share Section II Total}] \times 0.0526) \times (0.6) =$$
Corporation Share

$$([\text{CNCS Share Section I Total}] [\text{CNCS Share Section II Total}] \times 0.0526) \times (0.4) =$$
Commission Share

**Enter these amounts 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 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.

ServeWyoming elects to retain a 2% of the share of the 5% of federal funds available to programs to cover administrative costs and this needs to be identified within your budget. To calculate these fractional shares, within Section III of the budget, two-fifths (40%) of the federal dollars for administrative costs allocated to the commission's share and three-fifths (60%) of the federal dollars budgeted for administrative costs are allocated to the program's share. The allocation between commission and program shares is calculated as follows:

- $[(\text{CNCS Share Section I Total}) + (\text{CNCS Share Section II Total}) \times 0.0526] \times (0.6) =$   
Corporation Share
- $[(\text{CNCS Share Section I Total}) + (\text{CNCS Share Section II Total}) \times 0.0526] \times (0.4) =$   
Commission Share

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 do not currently have 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 direct federal funding may indefinitely use a *de minimis* 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 you elect to use this option, you must use it 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.

If you are requesting match replacement funding in response to a *Notice* that includes this as an option, **do not include the funds in the budget**. The total CNCS share of funds requested will not include match replacement. **If requesting match replacement funding**, enter the total amount as its own line item in the Source of Funds section and identify the type of funds as **federal and secured**.

**Note:** the value of the Segal Education Awards that members earn for their service is not identified in the budget. Also, the childcare reimbursements provided to eligible members are not included in the budget.