



# Appendix 1

## Detailed Budget Instructions for Planning Grants

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## **Section I. Program Operating Costs**

Complete Section I. Program Operating Costs of the Budget Worksheet by entering the “AmeriCorps/CNCS Share,” and “Grantee Share” for Parts A-I, 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 AmeriCorps 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.

### **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 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**

#### **C.1. Staff Travel**

Describe the purpose of program staff 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, per diem, and similar supporting information. Reimbursement should not exceed the federal mileage rate unless you have an organization-wide policy and it is justified in the budget narrative. Only domestic travel is allowable.

Serve Wisconsin will have training opportunities for you to attend, but most are paid for by Serve Wisconsin. The amount you budget in Staff Travel is up to you, and if you would like to attend larger AmeriCorps conferences and/or other conferences related to your program design.

Please itemize the costs. For example: Two staff members will attend AmeriCorps program/staff development training approved by Serve Wisconsin: 2 staff x (\$750 airfare + \$50 ground transportation + \$400 lodging (1 night) + \$35 per diem) = \$2,470.

## **C.2. Member Travel**

Not applicable. AmeriCorps State Planning Grants do not support member costs.

## **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). Any items that do not meet this definition should be entered in Section E. Supplies. Purchases of equipment are limited to 10% of the total AmeriCorps 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**

Include the amount of funds to purchase consumable supplies and materials. You must individually list any single item costing \$1,000 or more.

## **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. There is not a maximum daily rate.

It is strongly encouraged that you work with consultants during the planning process to ensure that appropriate benchmarks are set and met, staff receive adequate training, and the organization is prepared to manage an AmeriCorps program. Consultants funded under this grant cannot be used to help write a federal application. Serve Wisconsin staff can recommend consultants that have worked with planning grants in the past.

## **G. Training**

### **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 no maximum daily rate.

## G.2. Member Training

Not applicable.

## H. Evaluation

Evaluations are not required for planning grants. If you would like to budget funds to begin this process, you are welcome to do so.

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*. 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: though not required for planning grant staff, Serve Wisconsin strongly recommends these funds be budgeted and checks be completed for covered staff. As a program grant, NSCHCs will be required 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, state check(s), and Fieldprint 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. Approximately \$65/check is sufficient.
- 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.
- Gifts and/or food in an entertainment/event setting are not allowable costs.

## Section II. Member Costs

Not applicable. AmeriCorps State Planning Grants do not support member costs.

### A. Living Allowance

Not applicable

### B. Member Support Costs

Not applicable.

## Section III. Administrative/Indirect Costs

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 are 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

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

### A. AmeriCorps-Fixed Percentage Method: 5/10 % Fixed Administrative Costs

Also called 5/10% Fixed Administrative Costs or Corporation Fixed Percentage.

The AmeriCorps Fixed Percentage method allows applicants to charge administrative costs up to a cap without a federally approved indirect cost rate and without documentation supporting the allocation.

If applicants choose the AmeriCorps-fixed percentage rate method, applicants may charge indirect/administrative costs, up to 5% of the total of the AmeriCorps funds expended in the AmeriCorps/CNCS Share column. Of the maximum 5%, Serve Wisconsin retains 2% for its administrative costs.

To determine the maximum for Section III in the AmeriCorps/CNCS Share column, multiply the sum of the AmeriCorps/CNCS Share of Sections I and II by 0.0526. *(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.)*

Additionally, up to 10% of the totals of Sections I & II (AmeriCorps/CNCS Share and Grantee Share columns) may be charged to the grant. This amount is reflected in the Grantee Share column in Section III.

1. In eGrants Section III. Corporation Fixed Percentage section, for the “Corporation Fixed Amount” line:
  - In the “Calculation” field:  $(\text{[Section I Subtotal in CNCS Share column]} + \text{[Section II Subtotal in CNCS Share column]}) \times 0.0526 \times 0.60 = \text{[\$]}$  and  $(\text{[Section I Subtotal of both CNCS Share and Grantee Share columns]} + \text{[Section II Subtotal of both CNCS Share and Grantee Share columns]}) \times 0.10 = \text{[\$]}$
  - In the “Total Amount” field: enter the sum of both calculations above
  - In the “CNCS Share” field: enter the product of  $(\text{[Section I Subtotal in CNCS Share column]} + \text{[Section II Subtotal in CNCS Share column]}) \times 0.0526 \times 0.60$
  - In the “Grantee Share” field: enter the product of  $(\text{[Section I Subtotal of both CNCS Share and Grantee Share columns]} + \text{[Section II Subtotal of both CNCS Share and Grantee Share columns]}) \times 0.10$

Example:

- In the “Calculation” field:  $(\$61,361 + \$0) \times 0.0526 \times 0.60 = \$1,937$  and  $(\$76,035 + \$0) \times 0.10 = \$7,603$
- In the “Total Amount” field: \$9,540
- In the “CNCS Share” field: \$1,937
- In the “Grantee Share” field: \$7,603

2. In eGrants Section III. Corporation Fixed Percentage section, for the “Commission Fixed Amount” line:
  - Calculation field:  $(\text{[Section I Subtotal in CNCS Share column]} + \text{[Section II Subtotal in CNCS Share column]}) \times 0.0526 \times 0.40 = \text{[\$]}$
  - Total amount field: enter the result of the calculation above
  - CNCS Share field: enter the result of the calculation above
  - Grantee Share field: \$0

Example:

- In the “Calculation” field:  $(\$61,361 + \$0) \times 0.0526 \times 0.40 = \$1,291$
- In the “Total Amount” field: \$1,291
- In the “CNCS Share” field: \$1,291
- In the “Grantee Share” field: \$0

## 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 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.

- Determine the base amount of direct costs to which you will apply the IDC rate, including both the AmeriCorps 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.
- To determine the AmeriCorps share: Multiply the sum of the AmeriCorps funding share in Sections I and II by 0.0526. This is the maximum amount you can claim as the AmeriCorps share of indirect costs.
- Serve Wisconsin retains a 2% share of the 5% of federal funds available to programs for administrative costs and this needs to be identified within your budget. To calculate these fractional shares, within Section III of the subgrant budget, two-fifths (40%) of the federal dollars budgeted for administrative costs are allocated to the commission's share and the remainder of allowable indirect costs are allocated to the Grantee Share.

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

- To determine the Grantee share: Subtract the amount calculated in step 2 (the AmeriCorps share) from the amount calculated in step 1 (the Indirect Cost total). This is the amount you can claim as grantee share for administrative costs.

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

Organizations that 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 that 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 this option is elected, it must be used consistently across all federal awards.

Serve Wisconsin retains a 2% share of the 5% of federal funds available to programs for administrative costs and this needs to be identified within your budget. To calculate these fractional shares, within Section III of the subgrant budget, **two-fifths (40%) of the federal dollars budgeted for the administrative costs are 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 would be calculated as follows:**

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

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

### Source of Funds

In the “Source of Funds” field that appears at the end of Section III, enter a brief description of the match.

**In eGrants Section III Source of Funds**, click “Enter Source of matching funds”:

*Repeat the steps below for each source of matching funds.*

- Match Description field: describe the source of the match and identify whether these funds are "secured" or "proposed" (for example: "United Way (proposed)")
- Amount field: indicate the dollar amount
- Match Classification field: select cash or in-kind
- Match Source field: select private, state/local, or federal

Define all acronyms or abbreviations the first time they are used.

For example:

Match Description	Amount	Match Classification	Match Source
ABC Foundation grant (secured)	\$80,000	Cash	Private
XYZ Company Foundation gift (secured)	\$45,000	Cash	Private
Fancy Company Foundation gift (proposed)	\$45,000	Cash	Private
Individual contributions (proposed)	\$30,000	Cash	Private
Host site contributions (proposed)	\$89,350	Cash	Private
<b>Total Source of Funds</b>	<b>\$289,350</b>		



After entering all sources of matching funds, verify that the Total Source of Funds amount exactly equals the Budget Totals in the Grantee Share column.

Any changes to information that has already been entered into this section must be made by deleting the line in eGrants and creating a new one. Even though there is an edit button, it does not save properly after editing the information.