AmeriCorps Kansas

2027-2028 Budget Instructions

BUDGET INSTRUCTIONS

The Budget Instructions are intended to provide applicants with additional information for the preparation of their AmeriCorps Kansas application budgets. The instructions provide detailed information for Cost Reimbursement grants. The instructions should be utilized in conjunction with the AmeriCorps Notice of Funding Opportunity (NOFO).

Organizations applying for the AmeriCorps Kansas Planning Grant do not have a budget due at the beginning of the application process.

Fixed Amount Grants

Fixed amount grant applicants may only request a fixed amount of funding per Member Service Year (MSY) not to exceed the maximum cost per MSY. Therefore, fixed amount applicants are NOT required to complete a detailed budget or complete the grantee share column. Applicants must complete Section II. Member costs as it relates to the member living allowance. Applicants must also complete the source of matching funds chart to identify the sources of the additional revenue needed to operate the program.

Cost Reimbursement Grants

Your detailed budget narrative must provide a full explanation of the proposed costs including their purpose, justification, and the basis of your calculations. Where appropriate, your calculations should be presented in an equation format, e.g., Two (2) staff traveling @ $350/trip for 2 trips = $1,400; or salary is $60,000 @ 20% devoted to subgrant activities = $12,000.

Definitions

- Total Amount: total of budget line, sum of subgrant plus matching funds.
- AmeriCorps Share: amount of funding requested from AmeriCorps.
- Subgrantee Share: amount of funding proposed as match from the applicant organization.

Overview of Key Statutory and Regulatory Budget Requirements

- Equipment costs must not exceed 10% of the total AmeriCorps share.
- Indirect costs must not exceed 5% of the total AmeriCorps funds requested.
- You may match with cash or in-kind contributions. The acceptable sources of matching funds are federal (with written permission), state, local, private sector, and/or other funds in accordance with applicable AmeriCorps requirements.

Note: Most federal funds are not authorized to be used as match for another federal subgrant. While the AmeriCorps Agency's legislation permits the use of non-AmeriCorps federal funds as match for the subgrantee share of the budget for operating and administrative costs, the determining factor is the other federal agency. You must ensure that your use of another federal agency's funds as match for this national service program subgrant is permitted by the

other agency and that this permission is documented in writing. In the budget worksheet, you should clearly and specifically identify the source and total dollar amount of cash match from private, state, and local, and federal funds, and the source and total amounts of in-kind support. All acronyms should be defined the first time they are used to reference non-AmeriCorps programs and sources.

Consistency of Treatment

For any cost to be allowable under a subgrant award based on an application for AmeriCorps funding, the cost must be accorded consistent treatment using policies and procedures that apply uniformly to both the federal subgrant funded activities and to all other activities of the applicant.

BUDGET CATEROGIES

Section I. Program Operating Costs

Complete Section I, Program Operating Costs, of the Budget Worksheet by entering the "Total Amount," "AmeriCorps Share," and "Subgrantee 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 Subgrantee 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. 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 narrative must be listed in the budget as either AmeriCorps or Subgrantee share.

In order to mitigate risk associated with cost disallowances, applicants are encouraged to limit the staff in the budget to the fewest number possible.

B. Personnel Fringe Benefits

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 or rate 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 each component. Holidays, leave, and

other similar vacation benefits are not included in the fringe benefit rates but rather are absorbed into the personnel expenses (salary) budget line item.

C1. 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/staffs. 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 it is a result of applicant policy and justified in the budget narrative. Only domestic travel is allowable. Travel funds should be budgeted for staff to attend the annual National Service Training and one in-state Commission-sponsored event. Programs may also budget to attend Legislative Day at the Capitol. Funds should also be budgeted for staff to attend the AmeriCorps Bootcamp in the fall (this is required for new staff of operational grants).

C2. 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.

All applicants are expected to include funds for travel for AmeriCorps member travel to one Commission-sponsored event.

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 $10,000 or more per unit (including accessories, attachments, and modifications). Any items that do not meet this definition should be listed under *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.

E. Supplies

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, subgrantees may only charge the cost of member service gear to the federal share if it includes the AmeriCorps logo. Subgrantees may 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 non-AmeriCorps branded service gear must be purchased with non-AmeriCorps 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.

Beginning with FY 2027 awards, state commissions will no longer be permitted to take 2% administrative costs, i.e., the AmeriCorps Support and Oversight Fee, from assigned programs, whether competitive or formula.

G1. 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.

G2. 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 you did not budget under *Personnel Expenses*, use of evaluation consultants, purchase of instrumentation and other costs specifically for this activity. 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 Operating Costs

Allowable costs in this budget category should include when applicable:

1. AmeriCorps planning subgrantees are exempted from National Service Criminal History Check (NSCHC) requirements, so applicants are not required to budget funds in this category; however, organizations may wish to budget some funding in this category to cover the cost of NSCHCs for any staff on the planning subgrant who will eventually be involved in an operational AmeriCorps program. The Commission recommends budgeting $60 per staff check. For reference, the following rules must be followed when an organization transitions to an operational subgrant to run an AmeriCorps program:

- Criminal history checks are required for all members and all employees who receive payment from the grant (AmeriCorps or Subgrantee share, in-kind included). This includes performing state checks, the National Sex Offender Public Website (NSOPW) registry checks and FBI checks using Truescreen. Truescreen is the approved vendor for member and staff background checks in Kansas.

2. 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. (For national office space, rental may be unallowable; applicants should refer to relevant OMB Circulars.)
    - Utilities, telephone, internet, and similar expenses that are specifically used for AmeriCorps members and AmeriCorps project staff and are not part of the organizations indirect cost/administrative cost allocation pool.
    - 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." This section does not to apply to AmeriCorps Kansas Planning Grants.

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, quarter-time, and minimum-time) and the amount of living allowance they will receive, allocating appropriate portions between the AmeriCorps share and grantee share. The minimum and maximum living allowance amounts are provided in the NOFO. 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.

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 it 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 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 it 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: You must budget coverage for members to cover in-service injury or accidents. Applicants can choose to provide Worker's Compensation for AmeriCorps members OR Occupational, Accidental, Death, and Dismemberment insurance.
- Do not budget for Unemployment Insurance as it is not required in Kansas.

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 project costs. 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 Circulars A-21, A- 87, and A-122. Administrative costs may include:

- Costs for financial, accounting, auditing, contracting, or general legal services.
- Costs for internal evaluation, including overall organization's management improvement costs (except for independent and internal evaluations of the project and evaluations that are specifically related to creative methods of quality improvement).
- Costs for general liability insurance that protects the organization's responsible for operating a project, other than insurance costs solely attributable to the project.
- Costs of space, base utilities, and communications (telephone, fax, and internet) that support administrative personnel.
- Administrative costs may also include that portion of salaries and benefits of the project director and other administrative staff not attributable to the time spent in support of a specific project. The principles that pertain to the allocation and documentation of personnel costs are stated in the OMB circulars that are incorporated in AmeriCorps regulations [45 CFR 2541.220(b)].

Administrative costs do not include the following allowable expenses related to a project (including their operations and objectives), such as:

- Allowable direct charges for members, including living allowances, insurance payments made on behalf of members, training, and travel.
- Costs for staff (including salary, benefits, training, and travel) who recruit, train, place, or supervise members or who develop materials used in such activities, if the purpose is for a specific project objective.

- Costs for independent evaluations and any internal evaluations of the project that are related specifically to creative methods of quality improvement.
- Costs, excluding those already covered in an organization's indirect cost rate, attributable to staff that work in a direct project support, operational, or oversight capacity, including, but not limited to: support staff whose functions directly support project activities; staff who coordinate and facilitate single or multi-site project activities; and staff who review, disseminate, and implement AmeriCorps guidance and policies directly relating to a project.
- Space, facility, and communications costs allocated specifically to AmeriCorps project operations, excluding those costs that are already covered by an organization's indirect costs rate.
- Other allowable costs, excluding those costs that are already covered by an organization's indirect cost rate, specifically approved by the AmeriCorps as directly attributable to a project.

Options for Calculating Administrative/Indirect Costs

Applicants choose one of two methods to calculate allowable administrative costs--a Corporation fixed percentage method or a federally approved indirect cost rate method. Regardless of the option chosen, AmeriCorps' share of administrative costs is limited by statute to 5% of the total AmeriCorps funds expended under this subgrant.

Corporation Fixed Percentage Method

The Corporation fixed rate 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 Corporation Fixed Percentage Method (Section III.A.) you may charge, for administrative costs, a fixed 5% of the total of the AmeriCorps funds expended. In order to charge this fixed 5%, the subgrantee match for administrative costs may not exceed 10% of all direct cost expenditures.

Applicants using this method may calculate these figures in the following way:

- AmeriCorps Share: Multiply the sum of the AmeriCorps funding shares of Sections I and II by 0.0526. This is the maximum amount you can request as AmeriCorps share. Enter this amount as the AmeriCorps share for Section III A.
- Subgrantee Share: Then multiply the total (both AmeriCorps and Subgrantee share) of Sections I and II by 10% (0.10) and enter this amount as the subgrantee share for Section III. A.
- Sum: Enter the sum of the AmeriCorps and Subgrantee shares under Total Amount.

Federally-Approved Indirect Cost Rate Method

If you have a Federally-Approved Indirect Cost (IDC) rate and choose to use it, the IDC rate will constitute documentation of your administrative costs including the 5% maximum 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, importantly, the base upon which this rate is calculated (direct salaries, salaries, and fringe benefits, etc.). 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 under the Rate Claimed field. Applicants using this method may calculate these figures in the following way:

- Total: Determine the base amount of direct costs to which you will apply the IDC rate, including both the AmeriCorps and Subgrantee's 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 subgrant.
- 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.
- Subgrantee Share: Subtract the amount calculated in step b (the AmeriCorps administrative share) from the amount calculated in step a (the Indirect Cost total). This is the amount the applicant can claim as Subgrantee share for administrative costs.

State Commission 2% Set-Aside

The Kansas Volunteer Commission will NOT collect the 2% administrative fee set-aside.

Source of Match

In the *Source of Funds* field that appears at the end of Budget Section III, enter a brief description of the source of 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. Define all acronyms the first time they are used. The total amount of Source of Match should equal the Subgrantee Share amount.

Increasing Subgrantee Overall Share of Total Budgeted Costs

Subgrantees 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 the minimum match is maintained.

Budget Analysis Checklist

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

Section I. Program Operating Costs

1. Do the costs charged under the personnel line item 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.
2. Are staff fundraising expenses charged to the grant? You may not charge AmeriCorps staff members' time and related expenses for fundraising to the federal or subgrantee 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.
3. Are the positions in the budget described in the narrative?
4. Is there a description of the fringe benefits listed for each staff position?
5. Is the purpose of all staff travel clearly defined?
6. Are the funds for the purchase of equipment (does not include general use office equipment) limited to 10% of the total amount?
7. Are single equipment items over $10,000 per unit and single supply items over $1,000 per unit listed individually?
8. Is a justification/explanation of all line items included in the budget narrative?

Section II. Member Costs

1. Are all member slots types listed with the number of members in each slot type and the living allowance for each slot type?
2. Are the additional member costs listed, as appropriate?

Section III. Administrative/Indirect Costs

1. If Option A is selected–the Corporation fixed percentage method and the maximum federal share of administrative costs does not exceed 5% of the AmeriCorps funds budgeted?
2. If Option B is selected – is the federally approved indirect cost rate method and documentation on file?
3. Do the administrative costs budgeted include the following?
    - indirect costs such as legal staff, central management, and support functions
    - costs for financial, accounting, audit, internal evaluations, and contracting functions
    - costs for insurance that protects the entity that operates the project
    - the portion of the salaries and benefits of the director and any other project administrative staff not related to the time spent in direct support of a specific project.

Match

1. Does the budget meet the minimum overall match requirement?
2. For all matching funds, the source(s), the type of contribution (cash or in-kind), the amount (or an estimate), and the intended purpose are clearly stated.