

BUDGET WORKSHEET INSTRUCTIONS

SECTION I: PROGRAM OPERATING COSTS		
BUDGET CATEGORIES	FEDERAL INSTRUCTIONS	MO-SPECIFIC INSTRUCTIONS
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 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.	MCSC strongly recommends that the primary program director dedicates at least 50% of his/her time managing the AmeriCorps program.
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. <i>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.</i>	
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 unless a result of applicant policy and justified in the budget narrative. Only domestic travel is allowable. <i>(Example: Two staff members for National Conference on Volunteering and Service: 2 staff x \$1500 (which includes \$300 registration, \$550 airfare, \$100 ground transport, \$400 lodging, and \$150 per diem) = \$3,000)</i>	*Note: is no longer a requirement to budget for travel to either the Regional National Service Training or the National Conference on Volunteering and Service. You are required to budget for travel to 2 Program Director Trainings. Costs should consider mileage, lodging, and meals. Refer to additional instructions below on budgeting for mileage, lodging, and meals.
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.	All project budgets must include travel necessary for Member travel to statewide events. Note that Show-Me Service events are regional.

[*Note: Refer to the Application Instructions for additional clarification for Member Support Costs]

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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). Purchases of equipment are limited to 10% of the total CNCS funds requested.	It is the policy of the MCSC that no office equipment can be purchased with CNCS (federal) funds.
E. SUPPLIES	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. Grantees may add the AmeriCorps logo to their own local program uniform items using federal funds. Please note that 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.	Any items that do not meet the definition of Equipment is to be entered in E. Supplies below. If applicable, show the unit cost and number of units you are requesting. Provide a brief justification for the purchase under Item/Purpose.
F. CONTRACTUAL /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. There is not a 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.	You must budget to provide First Aid/CPR training to 100% of your Members. This is a Missouri-specific performance measure. You may use the vendor of choice. Also, please note that there are other required trainings that you may decide to contract those services. If so, you will need to budget under this line item. Those trainings are: Citizenship, Disaster Preparedness/Response and Respectful Treatment Trainings.

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H. EVALUATION	<p>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 Personnel Expenses. <i>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.</i> Indicate daily rates of consultants, where applicable.</p>	<p>Show calculations. If the evaluator charges by the hour or daily, please specify.</p>
I. OTHER PROGRAM OPERATING COSTS	<p>Allowable costs in this budget category should include when applicable:</p> <ol style="list-style-type: none"> 1) 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). Requirement to budget cost of Criminal history checks for each covered position or explain what funds are being used to cover these cost. Pre-approved ASP are no longer exist. 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. 3) 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. 4) 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. 	<p>Allocate money for multiple state checks and multiple name checks.</p> <p>Add the cost of the NSOPW, state check and/or FBI check for criminal history checks for each covered position in the budget. If funds are not budgeted, an explanation for how the costs will be covered must be noted in the budget.</p>

SECTION II: MEMBER COSTS

BUDGET CATEGORIES	FEDERAL INSTRUCTIONS	MO-SPECIFIC INSTRUCTIONS
A. MEMBER LIVING ALLOWANCE	<p>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 abbreviated-time) and the amount of living allowance they will receive, allocating appropriate portions between CNCS Share and Grantee Share. The minimum and maximum living allowance amounts are provided in the NOFO. In addition, enter the number of Members for which you are not requesting funds for a living allowance, but for which you are requesting education awards (noted as "w/o living allowance").</p>	<p>Applicants may include a 4.21% of the overall federal (CNCS) share as a separate Administrative Cost line item (Corporation Fixed Costs). Applicants must include 1.05% of overall federal (CNCS) share for the Commission Fixed Costs, which will be retained by MCSC. <i>Commission Fixed Costs (the commission retainer) may not be budgeted to Grantee share.</i></p>
B. MEMBER SUPPORT COSTS	<p>Consistent with the laws of the states where your Members serve, you must provide Members with the benefits described below.</p> <ol style="list-style-type: none"> 1) 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. 2) Worker’s Compensation. Some states require worker’s compensation for AmeriCorps Members. You must check with State Departments of Labor or State Commissions where Members serve to determine if you are required to pay worker’s compensation and at what level. If you are not required to pay worker’s compensation, you must obtain Occupational, Accidental, Death and Dismemberment coverage for Members to cover in-service injury or accidents. 3) 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 CNCS 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. In your budget narrative, indicate the number of Members who will receive health care benefits. CNCS will not pay for dependent coverage. 	

SECTION III: ADMINISTRATIVE/INDIRECT COSTS		
BUDGET CATEGORIES	FEDERAL INSTRUCTIONS	MO-SPECIFIC INSTRUCTIONS
A. CNCS FIXED PERCENTAGE	<p>Standard Equations: The CNCS Fixed Costs line item is for the program's administrative/indirect costs; the Commission Fixed Amount is the commission retainer of all sub-grants (budgeted for but not accessible to programs).</p> <p>1) CNCS Fixed Costs (CNCS Share): [Total of the CNCS portion of Sections I & II] x 0.0421</p> <p>2) CNCS Fixed Costs (Grantee Share): [Total of Budget Sections I & II] x 0.10</p> <p>3) Commission Fixed Amount (CNCS Share): [Total of the CNCS portion of Sections I & II] x 0.0105</p>	<p>Applicants may include a 4.21% of the overall federal (CNCS) share as a separate Administrative Cost line item (Corporation Fixed Costs). Applicants must include 1.05% of overall federal (CNCS) share for the Commission Fixed Costs, which will be retained by MCSC. <i>Commission Fixed Costs (the commission retainer) may not be budgeted to Grantee share.</i></p>
B. FEDERALLY APPROVED INDIRECT COST RATE (if applicable)	<p>If you have 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. 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.). 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.</p> <p>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.</p> <p>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. If a commission elects to retain a share of the 5.26% of federal funds available, please note the percentage or amount in the text.</p> <p>3.) To determine the Grantee share: Subtract the amount calculated in step b (the CNCS administrative share) from the amount calculated in step a (the Indirect Cost total). This is the amount the applicant can claim as grantee share for administrative costs.</p>	<p>Note: The Commission will retain 1.05% of Federally Approved Indirect Costs charged to CNCS. The program should note the applicable CNCS Fixed Cost vs. Commission Fixed Cost in its internal budget. In short, the sub-grantee will retain 80% of the CNCS Share and the Commission will retain 20% of the CNCS Share of Federally Approved Indirect Costs budgeted.</p>
SOURCE(S) OF MATCH	<p>In the "Source of Match" field that appears at the end of Budget Section III, enter a brief description of the Source of Match, the amount, the match classification (Cash, In-kind, or Not Available) and Match Source (State/Local, Federal, Private, Other or Not Available) for your entire match. Define any acronyms the first time they are used.</p>	

MISSOURI-SPECIFIC BUDGET REQUIREMENTS CLARIFICATION

Per Diem for Meals: If an applicant budgets per diem for program staff and/or Members to participate in program-related activities and the per diem is budgeted in the CNCS (federal) share, then it must adhere to the State of Missouri per diem rates outlined at <http://oa.mo.gov/accounting/state-employees/travel-portal-information/state-meals-diem>.

Mileage: If an applicant budgets mileage for program staff and/or Members to travel for program-related activities and the mileage is budgeted in the CNCS (federal share), then it must adhere to the current state mileage rate of \$0.37/mile. If mileage is budgeted in the Grantee share, then it must adhere to the current IRS (federal) mileage rate of \$0.57.5/mile. You can access the current rates at

Regional and National Training Events: As part of its commitment to ensure programs receive training to effectively administer an AmeriCorps grant, the MCSC strongly encourages programs to attend one of the following training opportunities at least one year of a three-year funding cycle:

- **Regional National Service Training:** The National Service Training events, led by state service commissions in each region in partnership with CNCS, provide training for staff of AmeriCorps State/National and Senior Corps programs. Missouri is currently part of the North Central region, although this is subject to change contingent upon the host commissions for FY 2010. For additional information on the regional training event, visit <http://www.nationalservicetraining.org/>.
- **National Conference on Volunteering and Service:** The Points of Light's Conference on Volunteering and Service is the largest service-related convening of nonprofit, government, business and civic leaders in the world to learn from, share with, and get inspired by one another. For more information on the National Conference, visit <http://www.volunteeringandservice.org>.

The costs of attendance at one of these events should be included in the applicant's budget. Costs include registration fees, airfare, ground transportation, lodging, and per diem for meals. Budgeted costs will vary by the location of the training event. *(MCSC recommends at least \$1,500 per program staff member for the National Conference.)*

Federal Work Study: Applicants proposing programs that engage AmeriCorps Members who will receive Federal Work Study for all or any portion of their service hours must include all Federal Work Study funds in the Cost per MSY calculation for the proposed budget. Federal Work Study may not be used as match.

Administrative and Indirect Costs: Applicants may use the CNCS Fixed Percentage or a Federally Approved Indirect Cost Rate to budget for administrative and indirect costs as follows-

- **CNCS Fixed Percentage:** An applicant organization that does not have a Federally Approved Indirect Cost Rate may use the CNCS Fixed Percentage to budget for administrative costs. The CNCS (federal) share of administrative costs is 4.21% of the CNCS portion of direct costs (program operating costs and Member support costs). The Grantee share of administrative costs may be up to 10% of total direct costs.
- **Federally Approved Indirect Cost Rate:** An applicant organization that has a Federally Approved Indirect Cost Rate must use its negotiated rate to budget for administrative costs based on the rate outlined in the agreement. Documentation of a negotiated rate must be provided to MCSC. The CNCS (federal) share of administrative costs is 4.21% of the CNCS portion of direct costs (program operating costs and Member support costs). The Grantee share of administrative costs is the remaining percentage as outlined by the approved indirect cost rate.

- **Commission Retainer:** All cost reimbursement grant applicants must budget 1.05% of the CNCS portion of direct costs (program operating costs and Member support costs) for the Commission retainer (Commission Fixed Costs). The MCSC will retain this portion of the grant for sub-grantee oversight and monitoring.

ADDITIONAL CLARIFICATIONS

Living Allowance: A living allowance is not considered a salary or wage. Programs are not required to provide a living allowance for Members serving in less than full-time terms of service but are required to provide a living allowance to Members serving full-time. If a program chooses to provide a living allowance to a less than full-time Member, it must comply with the maximum limits outlined in the 2021 CNCS NOFO.

Service Term	Minimum Number of Hours	Minimum Living Allowance	Maximum Living Allowance
Full-time	1700	\$15,100	\$30,200
Three-Quarter time	1200	N/A	\$21,318
Half-time	900	N/A	\$15,988
Reduced Half-time	675	N/A	\$11,991
Quarter-time	450	N/A	\$7,994
Minimum-time	300	N/A	\$5,329
Abbreviated-time	100	N/A	\$1,776

Exceptions to the Living Allowance Requirement-

- **Programs existing prior to September 21, 1993** are not required to offer a living allowance. If an applicant chooses to offer a living allowance, it is exempt from the minimum requirement but not the maximum requirement.
- **EAP Grantees** are not required to provide a living allowance, but if a living allowance is provided, it must comply with the maximum requirements.
- **Professional Corps Grantees** must provide AmeriCorps Members a living allowance or salary, which must meet the minimum but may exceed the maximum living allowance. Professional Corps Member salaries are paid entirely by the organizations with which the Members serve, and are not to be included in the budget.

Healthcare must be offered or made available to full-time Members in accordance with AmeriCorps requirements. **Exception-** you may not pay health care benefits to less-than-full-time members with CNCS funds. You may choose to provide healthcare benefits to less-than-full-time members from other sources (i.e., non-federal) but the cost cannot be included in the budget.

Other Program Operating Costs: As noted in the 2021 CNCS NOFO, please budget at least \$54 plus the cost of a state check per covered individual (staff and AmeriCorps Members) in the budget. Criminal history background checks must be conducted and documented 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). This includes staff that receive part of their salary through a sub-grant. If funds are not budgeted, an explanation for how the costs will be covered must be noted in the budget.

[*Note: Refer to the Application Instructions for additional clarification for Other Program Operating Costs]