



Appendix 3

Budget Instructions for Cost Reimbursement Grant Application

Fixed Amount and Education Award Program Grant Applicants: refer to Appendix 5.

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Preparing the Budget

The proposed budget should be sufficient to allow the applicant to perform the tasks described in the Logic Model.

Reviewers will consider the information provided in this section in their assessment of the Cost-Effectiveness and Budget Adequacy selection criteria.

While preparing an AmeriCorps budget:

- All the amounts requested must be defined for a particular purpose. Do not include miscellaneous, contingency, or other undefined budget amounts
- Based on Serve Wisconsin’s experience with successful AmeriCorps programs, it is strongly recommended that one main staff person be dedicated at least 0.75 FTE to the grant
- In the “Calculation” field, first describe the purpose of the budgeted cost, then itemize each cost and present the basis for all calculations in the form of an equation. Enter the calculation used to arrive at the amount of both the CNCS and grantee share of this item. Show the entire calculation, including the total. For example:
 - OnCorps Online Reporting System for 30 Members x \$1.40 x 12 months = \$504
 - 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
- Do not include unallowable expenses, such as 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)

All applicants are required to include the following costs:

- travel to an AmeriCorps program staff training approved by Serve Wisconsin
- AmeriCorps member service gear that includes the AmeriCorps logo
- National Service Criminal History Checks. Include the cost of the Truescreen and Fieldprint for National Service Criminal History Checks for each covered position in the

AmeriCorps share of the budget. If funds are not budgeted, an explanation for how the costs will be covered must be noted in the budget

- OnCorps Online Reporting System
- Serve Wisconsin retains a 2% share of the 5% federal funds available to applicants for administrative costs

As applicants enter detailed budget information, eGrants will automatically populate a budget summary and budget narrative report. Prior to submission, be sure to review the Attachment B: Budget Checklist to ensure the budget is compliant. eGrants will perform a limited compliance check and will provide a warning and/or error messages if there are compliance issues. All errors must be resolved before the budget can be submitted.

Applicants must comply with all applicable federal laws, regulations, and the requirements of the Uniform Guidance. Please refer to the [Uniform Guidance, Cost Principles, and Audit Requirements for Federal Awards \(2 CFR 200\)](#) 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, as required in the Uniform Guidance.

Section I. Program Operating Costs

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
- Each staff position mentioned in the narrative must be listed in the budget, whether funded by AmeriCorps/CNCS Share or Grantee Share or both.
- Use one line for each position; identical positions may be listed on the same line using the quantity field.
- 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, applicants 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.
- Under “Annual Salary,” enter the full time equivalent (FTE) salary, not just the time spent on the AmeriCorps program.
- Under “Percentage of Time,” enter the percentage of time the staff person will work for the project over a 12-month period. For example: 100% would mean the staff person would work on the project 40 hours per week. 25% would mean that the person would average 10 hours per week.

B. Personnel Fringe Benefits

- Under “Purpose/Description,” enter the type of fringe benefits for staff working on the AmeriCorps program. If all staff positions receive the same percentage of benefit, use one line. If different staff positions receive different percentages of benefits, create a separate line for each staff position’s fringe benefits.
- Allowable fringe benefits typically include FICA, Worker’s Compensation, Retirement, SUTA, Health and Life Insurance, IRA, and 401K.
- Applicants 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/days/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 the applicant has a policy and it is justified in the budget narrative.
- Only domestic travel is allowable.

Applicants must include at least \$2,000 in this line item for staff to travel to attend an AmeriCorps program/staff development training approved by Serve Wisconsin. Please use the following language:

- In the “Purpose” field: AmeriCorps program/staff development training approved by Serve Wisconsin
- In the “Calculation” field: itemize the costs, using the following format: 2 staff x (\$750 airfare + \$50 ground transportation + \$400 lodging (1 night) + \$70 per diem (2 days)) = \$2,540

C.2. Member Travel

- In the “Purpose” field: Describe the purpose for which members will travel
- In the “Calculation” field: 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 (not to exceed the current [federal mileage rate](#)), 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)
 - Any items that do not meet this definition should be entered in [Section I.E. Supplies](#)
- In the “Item” field: Describe the item and provide a brief justification for the purchase of the equipment

- Show the cost per item in the “Unit Cost” field and the number of items requested in the “Quantity” field
- Purchases of equipment are limited to 10% of the total AmeriCorps funds requested

E. Supplies

Enter the general group of consumable supplies and materials, including service gear and items less than \$5,000 each. Individually list any single item costing more than \$1,000.

- **Required.** 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.
 - Include the cost of the logo item or explain how the item will be provided to AmeriCorps members without using grant funds
 - Applicants may add the AmeriCorps logo to their own local program uniform items using federal funds
 - Please explicitly state in the “Item” field that the item will include the AmeriCorps logo
- Except for safety equipment, applicants 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 without the AmeriCorps logo 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. There is not a maximum daily rate.

In the “Purpose” field: Enter the type of contractual consultant service to be rendered and its intended purpose for the AmeriCorps program.

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 not a maximum daily rate.

In the “Purpose” field: Enter the type of each staff training, e.g., training conference registration fees. Enter a separate line item for each type of training.

G.2. Member Training

Include the costs associated with member training to support them in carrying out their service activities. Applicants may also use this section to request funds to support training in “Life after AmeriCorps.”

If using a consultant for training, indicate the estimated daily rate. There is no 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 I.A. Personnel Expenses.

- The cost of daily/weekly gathering of data to assess progress toward meeting performance measures should not be included here. Evaluation is a larger assessment of the impact the project is having on the community, as well as an assessment of the overall systems and project design
- Indicate daily rates of consultants, if applicable

I. Other Program Operating Costs

Allowable costs in this budget category should include (when applicable):

- National Service Criminal History Checks (NSCHC) for all AmeriCorps members and for all employees or other individuals who receive a salary, education award, living allowance, or stipend or similar payment from the grant (CNCS or Grantee share).
 - Please include the cost of the Truescreen NSOPW check, Truescreen state check(s), and Fieldprint FBI check for all covered positions. If funds are not budgeted for NSCHCs, an explanation for how the costs will be covered must be noted in the budget.
 - If AmeriCorps members, employees and other individuals receiving payment from the grant do not have complete and adjudicated NSCHCs, costs associated with that staff person, employee or other individual may not be charged to the grant.
- 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.
- Recognition costs for members. List each item and provide a justification in the “Calculation” field. Gifts and/or food in an entertainment/event setting are not allowable costs.
- In addition, all applicants are required to budget funds for payment of fees for the OnCorps online reporting system at the following rates:
 - All applicants except EAP and Professional Corps: \$1.40 per awarded full-time, three-quarter time, half time, reduced half time, and quarter time member per month for 12 months, plus \$1.00 per awarded minimum time and abbreviated time member per month for 12 months. Add this specific line item in the budget for this expense. For example: $\$1.40 \times 12 \text{ months} \times 57 \text{ slots} = \958 and $\$1.00 \times 12 \text{ months} \times 6 \text{ slots} = \72 . $\$958 + \$72 = \$1,030$
 - All EAP and Professional Corps: \$1.00 per awarded member per month for 12 months. Though this expense will not appear in the application budget, EAP and Fixed-Amount Professional Corps applicants must plan to pay this expense.
- Retention incentives/performance awards are allowable to the extent they are:
 - reasonable, necessary, and allowable for program outcomes
 - tied to the program narrative/Logic Model
 - fair
 - consistently applied and
 - part of the organization’s written policies and procedures.

Section II. Member Costs

A. Living Allowance

The Logic Model should clearly identify the number of AmeriCorps members by category (i.e., Full-Time, Three-Quarter-Time, Half-Time, Reduced-Half-Time, Quarter-Time, Minimum-Time, Abbreviated-Time) and the amount of living allowance they will receive, allocating appropriate portions between the AmeriCorps/CNCS Share and Grantee Share (match).

The minimum and maximum living allowance amounts are provided in the *Request for Proposals (RFP)*.

In eGrants, enter the total number of members the applicant organization is requesting in each category.

- Enter the average amount of the living allowance for each type of AmeriCorps member

- Enter the number of members for whom the applicant is not requesting funds for a living allowance, but for whom the applicant is requesting education awards

B. Member Support Costs

- **FICA.** Unless exempted by the IRS, all applicants must pay FICA for any AmeriCorps member receiving a living allowance, even when AmeriCorps does not supply the living allowance.
 - If exempted, please note in the narrative
 - Indicate the number of members who will receive FICA
 - Calculate the FICA at 7.65% of the total amount of the living allowance
- **Worker’s Compensation.** Although under federal law members are not considered to be “employees” for purposes of the AmeriCorps program, federal law appears to provide an exception for workers’ compensation purposes.
 - Wisconsin requires that all AmeriCorps members are covered by the agency workers’ compensation plan for service-related injuries
 - Costs incurred providing workers’ compensation for AmeriCorps members are an allowable cost to the grant
 - Wisconsin state government applicants whose agency is covered under the state’s self-funded insurance can insert a related comment in the description for this budget item as an explanation for why no expenses are being entered for this item
- **Health Care Insurance.** Applicants must offer or make available health care insurance benefits to Full-Time members in accordance with AmeriCorps State and National Specific Terms and Conditions.
 - Except as stated below, applicants may not pay health care insurance benefits to less-than-Full-Time members with AmeriCorps funds. Applicants may choose to provide health care insurance benefits to less-than-full-time members from other sources (i.e., non-AmeriCorps/CNCS Share/Grantee Share (match)) 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 insurance benefits. If applicants budget health insurance for less-than-full-time members serving in a full-time capacity, indicate that in the “Calculation” field
 - In the “Calculation” field, indicate the number of members who will receive health care insurance benefits
 - AmeriCorps grant funds may not be used to pay for dependent coverage
 - If health care insurance is not budgeted for all Full-Time members, please explain in the “Calculation” field that all Full-Time members will be offered health insurance coverage

- **Other Member Support Costs.** Include any other member support costs here.
 - According to [Wisconsin State Statute 108.02\(15\)\(j\)7](#), AmeriCorps members are not considered employees for the purposes of unemployment insurance coverage, with the exception of Professional Corps members; therefore, AmeriCorps members should not be listed on the organization quarterly employee listing for the purposes of unemployment insurance coverage
 - If an AmeriCorps program does include AmeriCorps members on their unemployment report, the program runs the risk of losing an unemployment ruling and being forced to pay unemployment to a former AmeriCorps member
 - Federal funds cannot be used for any member unemployment claims
- The value of the Segal Education Awards that members earn for their service is not included in the budget
- The child care reimbursements amount provided to eligible full-time members is not included in the budget

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 applicant 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

Applicants choose one of three methods to calculate allowable administrative costs:

- A. the AmeriCorps-fixed percentage rate method (aka 5/10% method)
- B. a federally approved indirect cost rate method or
- C. 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.

If an applicant has multiple federal grants, the applicant must use the same method across all grants.

Option A. AmeriCorps Fixed Percentage Method

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: $(\$250,000 + \$500,000) \times 0.0526 \times 0.60 = \$23,670$ and $(\$310,000 + \$620,000) \times 0.10 = \$93,000$
- In the “Total Amount” field: \$116,670
- In the “CNCS Share” field: \$23,670
- In the “Grantee Share” field: \$93,000

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: $(\$250,000 + \$500,000) \times 0.0526 \times 0.40 = \$15,780$
- In the “Total Amount” field: \$15,780
- In the “CNCS Share” field: \$15,780
- In the “Grantee Share” field: \$0

Option B. Federally Approved Indirect Cost Rate

If the applicant organization has a federally approved indirect cost (IDC) rate, this method must be used and the rate will constitute documentation of administrative costs, not to exceed the 5% maximum federal share payable by AmeriCorps. Of the maximum 5%, Serve Wisconsin retains 2% for its administrative costs.

Applicant organizations are not required to claim all of the indirect cost rate - it is at the applicant's discretion whether or not to claim the full IDC rate to calculate administrative costs. If the applicant chooses to claim a lower rate, please include this rate in the Rate Claimed field.

First, calculate the total amount of indirect costs allowable for this grant application. Determine the base amount of direct costs to which the applicant will apply the IDC rate, including both the AmeriCorps/CNCS Share and Grantee Shares, as prescribed by the established rate agreement (i.e., based on salaries and benefits, total direct costs, or other). Then multiply the appropriate total direct costs by the rate being claimed.

In eGrants Section III. Federally Approved Indirect Cost Rate box, click "add a new budget item"

- In the "Cost Type" field: select the Cost Type for which the applicant organization has current documentation on file, i.e., Provisional, Predetermined, Fixed, or Final indirect cost rate
- In the "Cost Basis" field: select the basis upon which this rate is calculated (direct salaries, salaries and fringe benefits, etc.)
- In the "Calculation" field: Indirect total is $[\text{Base amount of direct costs}] \times [\text{Rate being claimed}] = [\$]$ and CNCS Share is $([\text{Section I Subtotal in CNCS Share column}] + [\text{Total of CNCS Share column for Section II}]) \times 0.0526 \times 0.60 = [\$]$
- In the "Rate" field: enter the approved IDC rate (percentage)
- In the "Rate Claimed" field: enter the approved IDC rate (percentage) or a lower rate the applicant chooses to claim
- In the "Total Amount" field: enter the result of the calculation: $([\text{Base amount of direct costs}] \times [\text{Rate being claimed}]) - ([\text{Section I Subtotal in CNCS Share column}] + [\text{Section II Subtotal in CNCS Share column}]) \times 0.0526$
- In the "CNCS Share" field: enter the result of the calculation $([\text{Section I Subtotal in CNCS Share column}] + [\text{Section II Subtotal in CNCS Share column}]) \times 0.0526 \times 0.60$
- In the "Grantee Share" field: subtract the result of the calculation $([\text{Section I Subtotal in CNCS Share column}] + [\text{Section II Subtotal in CNCS Share column}]) \times 0.0526$ 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

Example:

- In the "Cost Type" field: PROVIS
- In the "Cost Basis" field: Total Direct Costs

- In the “Calculation” field: Indirect total is $(\$310,000 + \$620,000) \times 0.16 = \$148,800$ and CNCS Share is $(\$250,000 + \$500,000) \times 0.0526 \times 0.60 = \$23,670$
- In the “Rate” field: 16%
- In the “Rate Claimed” field: 16%
- In the “Total Amount” field: \$133,020
- In the “CNCS Share” field: \$23,670
- In the “Grantee Share” field: \$109,350

In eGrants Section III. Federally Approved Indirect Cost Rate box, click “add a new budget item”

- In the “Cost Type” field: select the Cost Type for which the applicant organization has current documentation on file (same as first line)
- In the “Cost Basis” field: select the basis upon which this rate is calculated (same as first line)
- In the “Calculation” field: $\text{Serve Wisconsin } 2\% \left([\text{Section I Subtotal in CNCS Share column}] + [\text{Section II Subtotal in CNCS Share column}] \right) \times 0.0526 \times 0.40 = [\$]$
- In the “Rate” field: 0.0
- In the “Rate Claimed” field: 0.0
- Total Amount field: enter the product of $([\text{Section I Subtotal in CNCS Share column}] + [\text{Section II Subtotal in CNCS Share column}]) \times 0.0526 \times 0.40$
- CNCS Share field: enter the same amount as the “Total Amount” field
- Grantee Share field: \$0

Example:

- In the “Cost Type” field: PROVIS
- In the “Cost Basis” field: Total Direct Costs
- In the “Calculation” field: $\text{Serve Wisconsin } 2\% (\$250,000 + \$500,000) \times 0.0526 \times 0.40 = \$15,780$
- In the “Rate” field: 0.0
- In the “Rate Claimed” field: 0.0
- In the “Total Amount” field: \$15,780
- In the “CNCS Share” field: \$15,780
- In the “Grantee Share” field: \$0

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

Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs ([2 CFR 200.1 “Modified Total Direct Cost \(MTDC\)”](#)).

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\(D\)\(1\)\(b\)](#)) and
- receive less than \$35 million in direct federal funding

may indefinitely use a *de minimis* rate of 10% of modified total direct costs (MTDC).

No documentation is required to justify the 10% *de minimis* indirect cost rate. As described in [2 CFR §200.403](#), costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology, once elected, must be used consistently for all federal awards until such time as a non-federal entity chooses to negotiate for a rate, which the non-federal entity may apply to do at any time.

Additional information regarding what is included in MTDC, and use of this option can be found at [2 CFR §200.414\(f\)](#).

If the *de minimis* option is elected, it must be used consistently across all federal grant awards.

If the *de minimis* option is elected, enter the indirect costs in eGrants in Section III. “Federally Approved Indirect Cost Rate.”

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
Total Source of Funds	\$289,350		

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.

Individual Match Waiver and Alternative Match Schedule

Applicants are required to meet an overall matching rate that increases over time. Applicants have the flexibility to meet the overall match requirements in any of the three budget areas, as long as the minimum match of 24% for the first three years, and the increasing minimums in years thereafter, are maintained. See [45 CFR §§2521.35–2521.90](#) for the specific regulations.

Individual Match Waiver Request

In accordance with [45 CFR §2521.70](#), applicants may request a full or partial waiver of match requirements. Before submitting a match waiver request form, please contact Serve Wisconsin's RFP Manager at ServeWisconsin@Wisconsin.gov to discuss the intent to request a match waiver.

Serve Wisconsin has created an [Individual Match Waiver Request Form](#) that an applicant can complete to request a match waiver. The form includes details about the match waiver process.

Please send an email to ServeWisconsin@Wisconsin.com to let the RFP Manager know that an Individual Match Waiver Request Form was submitted.

Alternative Match Schedule

Under certain circumstances, applicants may qualify to meet alternative matching requirements that increase over the years to 35% instead of 50% as specified in the regulations at §2521.60(b). To qualify, applicants must demonstrate that the proposed program is either located in a rural county or in a severely economically distressed community as defined below.

Except when approved otherwise, AmeriCorps will determine the location of the proposed program based on the legal applicant's address. If the applicant believes the legal applicant's address is not the appropriate way to consider the location of the program, provide relevant facts about the program location in the request. AmeriCorps will, at its sole discretion, determine whether some other address is more appropriate for determining a program's location.

Rural Communities

In determining whether a program is rural, AmeriCorps will consider the most recent Beale code rating published by the U.S. Department of Agriculture for the county in which the

program is located. Any program located in a county with a Beale code of 4, 5, 6, 7, 8, or 9 is eligible to apply for the alternative match requirement. See below for the Table of Beale codes.

Severely Economically Distressed County

In determining whether a proposed program is located in a severely economically distressed county, AmeriCorps will consider the following list of county-level characteristics. See Attachment G for a list of website addresses where this publicly available information can be found.

- The county-level per capita income is less than or equal to 75 percent of the national average for all counties using the most recent census data or Bureau of Economic Analysis data;
- The county-level poverty rate is equal to or greater than 125 percent of the national average for all counties using the most recent census data; and
- The county-level unemployment is above the national average for all counties for the previous 12 months using the most recently available Bureau of Labor Statistics data.
- The areas served by the program lack basic infrastructure such as water or electricity.

Program Location

If the proposed program is located in one of these areas, see the instructions below for applying for this alternative match schedule. Applicants must submit a request to use the alternative schedule per the information contained in the *RFP*.

If approved for the alternative schedules, an applicant will base their budget in the upcoming application on the approved alternative match. The alternative match requirement will be in effect for whatever portion of the three-year project period remains or if applying as a new grantee, for the upcoming three-year grant cycle.

Instructions for the Alternative Match Schedule

Applicants proposing to operate the AmeriCorps program in only Wisconsin must send their requests to Serve Wisconsin for review and approval. Serve Wisconsin will then forward the approved request to AmeriCorps for consideration.

Submit the request via email to ServeWisconsin@Wisconsin.gov by the deadline in the *RFP*.

Beale Codes and County-Level Economic Data for Alternative Match Requests

Rural Community

Beale codes are published by the U.S. Department of Agriculture and are used to classify counties as being more urban or more rural. Counties are designated on a scale from one to nine according to the following descriptions:

Code#	Metropolitan Type	Description
1	Metropolitan	Counties in metro areas of 1 million population or more
2	Metropolitan	Counties in metro areas of 250,000 to 1 million
3	Metropolitan	Counties in metro areas of fewer than 250,000
4	Non-metro	Urban population of 20,000 or more, adjacent to a metropolitan area
5	Non-metro	Urban population of 20,000 or more, not adjacent to a metropolitan area
6	Non-metro	Urban population of 2,500 to 19,999, adjacent to a metropolitan area
7	Non-metro	Urban population of 2,500 to 19,999, not adjacent to a metropolitan area
8	Non-metro	Completely rural or less than 2,500 urban population, adjacent to a metropolitan area
9	Non-metro	Completely rural or less than 2,500 urban population, not adjacent to a metropolitan area

Any program located in a county with a Beale code of 4, 5, 6, 7, 8, or 9 is eligible to apply for the alternative match.

Severely Economically Distressed Community

Publicly available information on county-level economic data including per capita income, poverty rate, and unemployment levels can be found.

- [Bureau of Economic Analysis' Regional Economic Information System \(REIS\)](#): Provides data on per capita income by county for all states except Puerto Rico.
 - [Census Bureau's American Fact-finder](#): Provides census data including estimates on poverty, per capita income and unemployment by counties, states, and metro areas including Puerto Rico.
 - [Bureau of Labor Statistics' Local Area Unemployment Statistics \(LAUS\)](#): Provides data on annual and monthly employment and unemployment by counties for all states.
- [US Department of Agriculture's Rural-Urban Continuum Codes](#): Provides urban rural code for all counties in U.S.