

**Current Budget Modification guidelines state:**

**Changes to cumulative and/or aggregate budget line items that amount to 10 percent or more of the total program budget** must be approved in writing in advance by the Virginia Service Commission. Depending on the circumstances, CNCS approval may also be required. The total program budget includes both the Corporation and Grantee shares. *Grantees may transfer funds among approved direct cost categories when the cumulative amount of such transfers does not exceed 10 percent of the total program budget* except that transfers to a budget line item that has a zero funds allocation must be approved by the Virginia Service Commission and possibly CNCS prior to incurring expenses to that budget line.

Terminology: A category is one of three parts of the AmeriCorps budget. Each category/section is labeled with a Roman numeral, I-III. A line item is a budget item within each category/section. For example, Category/Section I is Program Operating Costs, and A. Personnel Expenses is a line item within that category.

Line item changes of major line items (A, B, C.3, D, E, F, G.3, H, I, K.6, L.5) cannot exceed 10% of their cumulative budget.

When calculating if a budget modification is needed, we look at only these major line item's total overages:

**Periodic Expense Report**

| Budget Item                             | Budget Total        |                     |                 |                     | Current Expenditures |                    |                 |                    | Year-To-Date        |                     |                 |                     | Budget versus YTD Actual |                    |                 |                    |
|-----------------------------------------|---------------------|---------------------|-----------------|---------------------|----------------------|--------------------|-----------------|--------------------|---------------------|---------------------|-----------------|---------------------|--------------------------|--------------------|-----------------|--------------------|
|                                         | CNCS                | Grantee Cash        | Grantee In-kind | Total               | CNCS                 | Grantee Cash       | Grantee In-kind | Total              | CNCS                | Grantee Cash        | Grantee In-kind | Total               | CNCS                     | Grantee Cash       | Grantee In-kind | Total              |
| <b>Program Operating Costs</b>          |                     |                     |                 |                     |                      |                    |                 |                    |                     |                     |                 |                     |                          |                    |                 |                    |
| A Personnel Exp                         | \$112,259.00        | \$53,837.00         | \$0.00          | \$166,096.00        | \$5,205.26           | \$11,935.16        | \$0.00          | \$17,140.42        | \$114,462.42        | \$66,016.99         | \$0.00          | \$180,479.41        | (\$2,203.42)             | (\$12,179.99)      | \$0.00          | (\$14,383.41)      |
| B Fringe Benefits                       | \$41,384.00         | \$13,727.00         | \$0.00          | \$55,111.00         | \$2,616.55           | \$2,605.28         | \$0.00          | \$5,221.83         | \$40,021.58         | \$13,055.87         | \$0.00          | \$53,077.45         | \$1,362.42               | \$671.13           | \$0.00          | \$2,033.55         |
| C Travel                                |                     |                     |                 |                     |                      |                    |                 |                    |                     |                     |                 |                     |                          |                    |                 |                    |
| C.1 Staff Travel                        | \$0.00              | \$2,000.00          | \$0.00          | \$2,000.00          | \$0.00               | \$90.72            | \$0.00          | \$90.72            | \$0.00              | \$1,256.31          | \$0.00          | \$1,256.31          | \$0.00                   | \$743.69           | \$0.00          | \$743.69           |
| C.2 Member Travel                       | \$5,091.00          | \$10,009.00         | \$0.00          | \$15,100.00         | \$850.00             | \$1,920.90         | \$0.00          | \$2,770.90         | \$4,250.00          | \$14,717.02         | \$0.00          | \$18,967.02         | \$841.00                 | (\$4,708.02)       | \$0.00          | (\$3,867.02)       |
| C.3 Travel Subtotal                     | \$5,091.00          | \$12,009.00         | \$0.00          | \$17,100.00         | \$850.00             | \$2,011.62         | \$0.00          | \$2,861.62         | \$4,250.00          | \$15,973.33         | \$0.00          | \$20,223.33         | \$841.00                 | (\$3,964.33)       | \$0.00          | (\$3,123.33)       |
| D Equipment                             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| E Supplies                              | \$0.00              | \$9,059.00          | \$0.00          | \$9,059.00          | \$0.00               | \$12,645.26        | \$0.00          | \$12,645.26        | \$0.00              | \$30,153.10         | \$0.00          | \$30,153.10         | \$0.00                   | (\$21,094.10)      | \$0.00          | (\$21,094.10)      |
| F Consultants                           | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| G Training                              |                     |                     |                 |                     |                      |                    |                 |                    |                     |                     |                 |                     |                          |                    |                 |                    |
| G.1 Staff Training                      | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| G.2 Member Training                     | \$0.00              | \$3,989.00          | \$0.00          | \$3,989.00          | \$0.00               | \$110.00           | \$0.00          | \$110.00           | \$0.00              | \$4,656.00          | \$0.00          | \$4,656.00          | \$0.00                   | (\$667.00)         | \$0.00          | (\$667.00)         |
| G.3 Training Subtotal                   | \$0.00              | \$3,989.00          | \$0.00          | \$3,989.00          | \$0.00               | \$110.00           | \$0.00          | \$110.00           | \$0.00              | \$4,656.00          | \$0.00          | \$4,656.00          | \$0.00                   | (\$667.00)         | \$0.00          | (\$667.00)         |
| H Evaluation                            | \$0.00              | \$1,250.00          | \$0.00          | \$1,250.00          | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$1,250.00         | \$0.00          | \$1,250.00         |
| I Other Op                              | \$0.00              | \$10,579.00         | \$0.00          | \$10,579.00         | \$0.00               | \$15,159.01        | \$0.00          | \$15,159.01        | \$0.00              | \$26,656.68         | \$0.00          | \$26,656.68         | \$0.00                   | (\$16,077.68)      | \$0.00          | (\$16,077.68)      |
| K Living Allowance                      |                     |                     |                 |                     |                      |                    |                 |                    |                     |                     |                 |                     |                          |                    |                 |                    |
| K.1 Full Time                           | \$0.00              | \$51,000.00         | \$0.00          | \$51,000.00         | \$0.00               | \$17,429.72        | \$0.00          | \$17,429.72        | \$0.00              | \$46,181.53         | \$0.00          | \$46,181.53         | \$0.00                   | \$4,818.47         | \$0.00          | \$4,818.47         |
| K.2 Half Time                           | \$0.00              | \$130,500.00        | \$0.00          | \$130,500.00        | \$0.00               | \$6,321.60         | \$0.00          | \$6,321.60         | \$0.00              | \$84,955.25         | \$0.00          | \$84,955.25         | \$0.00                   | \$45,544.75        | \$0.00          | \$45,544.75        |
| K.3 Reduced Half Time                   | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| K.4 Quarter Time                        | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| K.5 Minimum Time                        | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| K.6 Living Allowance Subtotal           | \$0.00              | \$181,500.00        | \$0.00          | \$181,500.00        | \$0.00               | \$23,751.32        | \$0.00          | \$23,751.32        | \$0.00              | \$131,136.78        | \$0.00          | \$131,136.78        | \$0.00                   | \$50,363.22        | \$0.00          | \$50,363.22        |
| L Member Support                        |                     |                     |                 |                     |                      |                    |                 |                    |                     |                     |                 |                     |                          |                    |                 |                    |
| L.1 FICA                                | \$0.00              | \$13,885.00         | \$0.00          | \$13,885.00         | \$0.00               | \$1,808.39         | \$0.00          | \$1,808.39         | \$0.00              | \$9,975.14          | \$0.00          | \$9,975.14          | \$0.00                   | \$3,909.86         | \$0.00          | \$3,909.86         |
| L.2 Workers Comp                        | \$0.00              | \$34,104.00         | \$0.00          | \$34,104.00         | \$0.00               | \$2,498.68         | \$0.00          | \$2,498.68         | \$0.00              | \$25,647.03         | \$0.00          | \$25,647.03         | \$0.00                   | \$8,456.97         | \$0.00          | \$8,456.97         |
| L.3 Health Care                         | \$0.00              | \$2,880.00          | \$0.00          | \$2,880.00          | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$1,180.77          | \$0.00          | \$1,180.77          | \$0.00                   | \$1,699.23         | \$0.00          | \$1,699.23         |
| L.4 Unemployment Insurance              | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00               | \$0.00             | \$0.00          | \$0.00             | \$0.00              | \$0.00              | \$0.00          | \$0.00              | \$0.00                   | \$0.00             | \$0.00          | \$0.00             |
| L.5 Member Support Subtotal             | \$0.00              | \$50,869.00         | \$0.00          | \$50,869.00         | \$0.00               | \$4,307.07         | \$0.00          | \$4,307.07         | \$0.00              | \$36,802.94         | \$0.00          | \$36,802.94         | \$0.00                   | \$14,066.06        | \$0.00          | \$14,066.06        |
| <b>Program Operating Costs Subtotal</b> | <b>\$158,734.00</b> | <b>\$336,819.00</b> | <b>\$0.00</b>   | <b>\$495,553.00</b> | <b>\$8,671.81</b>    | <b>\$72,524.72</b> | <b>\$0.00</b>   | <b>\$81,196.53</b> | <b>\$158,734.00</b> | <b>\$324,451.69</b> | <b>\$0.00</b>   | <b>\$483,185.69</b> | <b>\$0.00</b>            | <b>\$12,367.31</b> | <b>\$0.00</b>   | <b>\$12,367.31</b> |
| <b>Percentage</b>                       | <b>32.03%</b>       | <b>67.97%</b>       | <b>0%</b>       |                     | <b>10.68%</b>        | <b>89.32%</b>      | <b>0%</b>       |                    | <b>32.85%</b>       | <b>67.15%</b>       | <b>0%</b>       |                     | <b>0%</b>                | <b>100%</b>        | <b>0%</b>       |                    |

\$14,383.41  
 + \$3,123.33  
 + \$21,094.10  
 + \$667.00  
 = \$16,077.68  
**\$55,345.52**  
 In changes

To determine if a program needs a budget modification, we then see if these total line item overages are greater than or equal to ten percent (10%) of the total budget:

|                                                 |                          |                     |                     |               |                     |                    |                    |               |                    |                     |                     |               |                     |                    |                    |               |                    |
|-------------------------------------------------|--------------------------|---------------------|---------------------|---------------|---------------------|--------------------|--------------------|---------------|--------------------|---------------------|---------------------|---------------|---------------------|--------------------|--------------------|---------------|--------------------|
| A.2                                             | Commission Fixed Costs   | \$0.00              | \$0.00              | \$0.00        | \$0.00              | \$0.00             | \$0.00             | \$0.00        | \$0.00             | \$0.00              | \$0.00              | \$0.00        | \$0.00              | \$0.00             | \$0.00             | \$0.00        | \$0.00             |
| B                                               | Federal Indirect         | \$0.00              | \$0.00              | \$0.00        | \$0.00              | \$0.00             | \$0.00             | \$0.00        | \$0.00             | \$0.00              | \$0.00              | \$0.00        | \$0.00              | \$0.00             | \$0.00             | \$0.00        | \$0.00             |
| C                                               | Commission Fixed Cost 1% | \$0.00              | \$0.00              | \$0.00        | \$0.00              | \$0.00             | \$0.00             | \$0.00        | \$0.00             | \$0.00              | \$0.00              | \$0.00        | \$0.00              | \$0.00             | \$0.00             | \$0.00        | \$0.00             |
| <b>Administrative ~ Indirect Costs Subtotal</b> |                          | <b>\$8,349.00</b>   | <b>\$45,555.00</b>  | <b>\$0.00</b> | <b>\$57,904.00</b>  | <b>\$455.73</b>    | <b>\$9,931.56</b>  | <b>\$0.00</b> | <b>\$10,387.29</b> | <b>\$8,349.00</b>   | <b>\$46,996.70</b>  | <b>\$0.00</b> | <b>\$55,345.70</b>  | <b>\$0.00</b>      | <b>\$2,558.30</b>  | <b>\$0.00</b> | <b>\$2,558.30</b>  |
| <b>Percentage</b>                               |                          | <b>14.42%</b>       | <b>85.58%</b>       | <b>0%</b>     |                     | <b>4.39%</b>       | <b>95.61%</b>      | <b>0%</b>     |                    | <b>15.09%</b>       | <b>84.91%</b>       | <b>0%</b>     |                     | <b>0%</b>          | <b>100%</b>        | <b>0%</b>     |                    |
| <b>TOTAL</b>                                    |                          | <b>\$167,083.00</b> | <b>\$386,374.00</b> | <b>\$0.00</b> | <b>\$553,457.00</b> | <b>\$9,127.54</b>  | <b>\$82,456.28</b> | <b>\$0.00</b> | <b>\$91,583.82</b> | <b>\$167,083.00</b> | <b>\$371,448.39</b> | <b>\$0.00</b> | <b>\$538,531.39</b> | <b>\$0.00</b>      | <b>\$14,925.61</b> | <b>\$0.00</b> | <b>\$14,925.61</b> |
| <b>Percentage</b>                               |                          | <b>30.19%</b>       | <b>69.81%</b>       | <b>0%</b>     |                     | <b>9.97%</b>       | <b>90.03%</b>      | <b>0%</b>     |                    | <b>31.03%</b>       | <b>68.97%</b>       | <b>0%</b>     |                     | <b>0%</b>          | <b>100%</b>        | <b>0%</b>     |                    |
| <b>TOTAL PROGRAM</b>                            |                          |                     | <b>\$553,457.00</b> |               |                     | <b>\$91,583.82</b> |                    |               |                    | <b>\$538,531.39</b> |                     |               |                     | <b>\$14,925.61</b> |                    |               |                    |

NOTE: Year-To-Date totals and Budget versus YTD Actual totals include both approved and non-approved PERs

|                                                 | AmeriCorps Funds                                              | Grantee Share |
|-------------------------------------------------|---------------------------------------------------------------|---------------|
| 1. Grant Amount (linked to budget above)        | \$167,083.00                                                  | \$386,374.00  |
| 2. Expenditures to Date (Before this report)    | \$157,955.46                                                  | \$288,992.11  |
| 3. Grant Balance Available (line 1 less line 2) | \$9,127.54                                                    | \$97,381.89   |
| 4. Current Period Expenditures (linked above)   | \$9,127.54                                                    | \$82,456.28   |
| 5. Grant Balance Remaining                      | \$0.00                                                        | \$14,925.61   |
| 6. Amount of This Request (current expenses)    | \$9,127.54                                                    | \$82,456.28   |
| Final Claim?                                    | <input type="radio"/> Yes <input checked="" type="radio"/> No | —             |

|                                                                     |              |
|---------------------------------------------------------------------|--------------|
| <b>CNCS Budget</b>                                                  | \$167,083.00 |
| <b>10% Budget</b>                                                   | \$55,345.70  |
| <b>CNCS Admin ~ 5.26%</b>                                           |              |
| Budget                                                              | 5.26% (OK)   |
| YTD Actual                                                          | 5.26% (OK)   |
| <b>Grantee Share Admin (&lt;= 10% applies only to CNCS Fixed %)</b> |              |
| Budget                                                              | 10.00%       |
| YTD Actual                                                          | 9.73% (OK)   |
| <b>Overall Match &gt;= 70%</b>                                      |              |
| Budget                                                              | 69.81% (NO)  |
| YTD Actual                                                          | 68.97% (NO)  |
| <b>Cost Per MSY</b>                                                 |              |
| Budget (1)                                                          | \$167,083.00 |
| YTD Actual (4.2646)                                                 | \$39,179.06  |

In this example, the total major line item changes equal **\$55,345.52** and 10% of the budget equals \$55,345.70. Because this program is so close to going over 10% of their budget in changes, they would be advised to submit a budget modification.