BUDGET WORKSHEET INSTRUCTIONS
Request for Proposals (RFP) - Subrecipients

SNAP-Ed at Michigan Fitness Foundation (MFF)
Fiscal Year 2024 (October 1, 2023 – September 30, 2024)

This document references the current FY 2023 USDA SNAP-Ed Guidance. Updated regulations and guidance will be issued by USDA and will replace previous versions. All SNAP-Ed funded organizations will need to adjust programming for compliance, when applicable.

The Budget Worksheet Instructions will help you prepare the budget file that is part of your FY 2024 Request for Proposals (RFP) for subrecipients. Have the Budget Worksheet file open as you read through the information below.

Carefully read <u>all</u> instructions before completing the Budget Worksheet.

GENERAL INSTRUCTIONS

IMPORTANT: For the budget worksheet Excel file to work correctly, you must click to "Enable Macros" when opening. If you get a security risk message that blocks macros from running, follow the Learn More link in Excel and use the 'Unblock a single file' instructions.

The Excel file contains tabs in which you will complete your FY 2024 budget.

- The FY 2024 budget must align with the programming outlined in your proposal for FY 2024.

- Enter information, as applicable, in [yellow cells] on each [yellow tab]. The 'Staffing-Employee & Contractor' tab also includes [peach cells] that must be completed and must total 100% for each person.

- Cells and tabs in [light gray] will calculate automatically.

- The 'Budget Summary' tab will populate automatically for all items except indirect costs.

- Tabs in the budget worksheet are built with many rows. **When the proposed budget is complete, return to the 'Title Page' and click the "BUDGET COMPLETE" button so that any unused rows are collapsed.** There is also an option to "Show All Rows on All Tabs" if you need to go back and make changes. Once updating is complete, click "BUDGET COMPLETE" again.

- Three worksheets from the budget file are submitted to USDA to describe the costs associated with your project: 'Budget Summary,' 'Staff Admin & Pgm,' and 'Statement of Work.' These worksheets are automatically populated with data from other tabs in the budget file and are password protected. It is important that you review these worksheets for accuracy to ensure they clearly represent your program's costs. If corrections are needed, refer to the tab(s) containing the original data.

- Proofread the worksheets for accurate spelling, especially in the job descriptions. "SNAP-Ed" should be spelled as written here.

SECTIONS OF THE BUDGET FILE

1. Title Page
Enter organization name in the yellow box titled 'Organization Name' – this entry will automatically add your organization's name to the other tabs.

2. Budget Summary
This tab will populate automatically with data entered on the subsequent tabs, except indirect costs.

Indirect Costs
In the yellow box at the bottom of the 'Budget Summary,' you can enter a federally approved indirect rate, if you have one that is a percentage of your total direct costs (enter as %). If you have never had a federally approved indirect rate, you may use a 10% de minimis indirect cost rate. **If this box is used**, you must submit your federal negotiated indirect cost rate agreement (NICRA) letter, Michigan Department of Education rate, or a certification that you are using the 10% de minimis rate.

If your indirect cost rate is not a percentage of your <u>modified total direct expenditures</u> but is applied only to certain portions of your budget (e.g., 10% applied only to salary and fringe), submit the justification for that calculation and enter an amount (in dollars) in the 'Budget Summary.' **Do not include an indirect cost rate or indirect cost amount if you do not have the proper documentation**.

If funded, you must provide indirect rate documentation to MFF for review and approval before those expenses can be reimbursed.

All administrative expenses will be evaluated within the context of the proposed programming and must be reasonable, necessary, and properly documented and allocated. Proposals that can deliver effective programming with low administrative costs will receive priority for funding.

Total Grant Request
Your total grant request is the total amount your organization anticipates expending in FY 2024 to implement the SNAP-Ed activities outlined in your proposal. You will submit monthly invoices for reimbursement of these expenditures, if awarded funding.

<u>REMINDER</u>**: Click the 'BUDGET COMPLETE' button on the 'Title Page' after all budget detail tabs are finalized.**

3. **Staffing-Employee & Contractor**
Data entered on the 'Grant Staffing' tab should describe your staffing needs for your SNAP-Ed work. Recall that this information is linked to the 'Staff & Admin' and 'Statement of Work' tabs and will be submitted to USDA to describe your staffing needs for this project.

The instructions below will assist you in completing this information accurately. List each staff member's name and title contributing effort to SNAP-Ed. If a position is open, enter "TBD" along with the position title in the 'Name' column (e.g., TBD-Nutrition Educator).

Job Description
Job descriptions must include detail on how each staff member directly contributes to the SNAP-Ed program. The full text will appear on the 'Statement of Work' tab where it can be proofread and checked for spelling.

Total Annual Salary

Description	How to Calculate
A staff person's annual compensation for employment at your organization. For reference: - Living Wage Calculator for Michigan - Living Wage Calculator by Michigan County	Annual salary for an hourly employee = $/hour x total # hours worked/week x 52 weeks/year *Total hours worked should represent FTE status annually Example: If Jane works 10 hours a week for your organization and 5 hours are SNAP-Ed. If she were paid $10/hour, her annual salary would be entered as $5,200 ($10.00 x 10hours/week x 52 weeks/year).

Annual Organization FTE Status

Description	How to Calculate
Each person's employment (i.e., Full Time Equivalent or FTE) status at your organization.	FTE status = # hours worked in a week relative to 40 hours 1.00 = 40 hours/week; 0.50 = 20 hours/week; 0.25 = 10 hours/week, etc. Example: If Jane works 10 hours a week for your organization and 5 hours are SNAP-Ed. Her annual FTE = 0.25 (10 hours divided by 40 hours = 0.25)

FTE Reimbursed by SNAP-Ed

Description	How to Calculate
The percent of time worked each person contributes to their SNAP-Ed roles and responsibilities.	Example: If Jane works 10 hours a week for your organization and 5 hours are SNAP-Ed. Her % of FTE for SNAP-Ed = 50% (5 of the 10 hours)

Time Spent on SNAP-Ed Program Admin, SNAP-Ed DE, and SNAP-Ed PSE

Description	How to Calculate
SNAP-Ed Admin: • Administrative staff time and effort that is **NOT** already included in a cost allocation plan for an indirect rate or indirect amount • Staff time spent on SNAP-Ed administration and not on program planning or delivery (DE or PSE interventions) • Training to perform program administrative functions like fiscal record keeping, accounting, etc. • Staff hiring and other program administrative oversight duties • Processing financial invoices and other grant-related financial paperwork and reporting (beyond review of program lead) • Performing business office functions SNAP-Ed PSE: • Planning for PSE activities • Coordination of programming and partnerships, including staff supervision • Multi-sector partnership development • PSE implementation, including meetings, assessments, coordination, etc. • Data collection and evaluation • Completing program-related paperwork and reports • Staff training to directly support PSE programming	The distribution of time for delivering SNAP-Ed direct education (DE), SNAP-Ed policy, systems, and environmental change (PSE) activities, and administrative activities must total 100 percent for each staff person. Record the percent of time each person spends providing: 1) SNAP-Ed DE; 2) SNAP-Ed PSE activities; and 3) administration using the definitions to the left, as it pertains to their SNAP-Ed job duties. Remember that this information is linked to the 'Staffing & Administration' or 'Program Delivery worksheet that is submitted to USDA. Please refer to this worksheet to proofread and check spelling before submitting your proposal. **Note:** Administrative time and effort will be evaluated in the context of the full proposal and the scope of programming.

SNAP-Ed DE:	
• Interventions where a participant is actively engaged in the learning process with an educator or interactive media • Planning for program direct education delivery • Coordination of programming and partnerships, including staff supervision • Preparation time for program delivery • Implementation of DE, including meetings, coordination, etc. • Data collection and evaluation • Completing program-related paperwork and reports • Staff training to directly support direct education programming	

Contracted Staff

List each contracted staff person who supports your SNAP-Ed project and functions similar to an employee on your agency's payroll. Complete all salary, FTE, and distribution of responsibilities as described in the sections above for grant staffing.

4. Program Expenses

Postage

Include postage and shipping costs necessary to conduct your program. Ensure postage to ship statewide evaluation surveys back to MFF is included in this budget line item.

Other Program Expenses

Include all other supplies and services necessary for your program.

Including supplies and materials necessary to deliver evidence-based programming with fidelity is essential.
- Program supplies, materials, and equipment reasonable and necessary to conduct your program may include: curriculum, printing, reproduction of materials, training, food tasting, and equipment with unit costs <$5,000 (e.g., computer, printer, blender, etc.).
- Provide a description of the items and how they support your program objectives.

Identify the type of **contractual services** needed to support your SNAP-Ed programming. Include the name of the contractor and how the service supports your program objectives If funded, contracted services must have an appropriate agreement/set of deliverables in place.

For each budget line item in 'Program Expenses,' be sure to indicate what percentage (if any) is for PSE.

5. Travel

Description	How to Calculate
Travel rates for SNAP-Ed are available on the SNAP-Ed at MFF website: https://snap-ed.michiganfitness.org/forms-and-reports	Mileage SNAP-Ed mileage rate $0.655/mile as of January 1, 2023.

MFF will reimburse actual costs up to allowable meal and lodging rates. All meal costs require an overnight stay; no alcohol allowed. Conference/workshop travel should be preapproved and will be reviewed for allowability. Please include the reasonable and necessary in-state conferences and workshops your SNAP-Ed staff members propose to attend during FY 2024. **MFF Choices Conference (encouraged**) In FY23 the registration fee was $400* per person. Use this to plan for FY24 attendance in your budget development. *Registration fee is subject to change.* MFF will cover lodging and meals during the training conference for SNAP-Ed staff supporting. Your budget should include mileage and any other meals needed. **SNAP-Ed University (required for 2 staff)** Annual training for SNAP-Ed at MFF funded organizations. MFF will cover lodging and meals during SNAP-Ed U. Your budget should include mileage and any other meals needed. **Note:** Only in-state travel is allowed for SNAP-Ed at MFF subrecipients.	MFF will reimburse actual travel costs up the maximum reimbursement rates. For example: If your agency reimbursed you for mileage at $0.45/mile, you can only request reimbursement for that amount. If your agency reimbursed you for mileage at $0.75/mile, you can only request reimbursement for $0.655/mile from MFF, the maximum amount for SNAP-Ed. Meals Use the State of Michigan allowable meal rates to estimate meal costs for each person attending a conference/workshop with an overnight stay. Lodging The SNAP-Ed lodging rate is $85/night (taxes are in addition to this maximum amount).

For each budget line item in the 'Local Travel' section, be sure to indicate what percentage (if any) for PSE.

6. Administrative/Space/Miscellaneous
Include administrative, space, and other miscellaneous costs that are reasonable and necessary to support your SNAP-Ed program and **NOT** included in your indirect cost justification.

If your agency does not have an indirect cost rate, these expenses may be prorated and submitted for reimbursement. If your organization is awarded funding, the justification and method of allocation will require review and approval post-award.

For each budget line item, be sure to indicate what percentage (if any) for PSE.

<u>REMINDER:</u> Click the 'BUDGET COMPLETE' button on the 'Title Page' once all budget detail tabs have been filled out.