

BUDGET WORKSHEET INSTRUCTIONS

Request for Proposals (RFP) - Subrecipients

SNAP-Ed at Michigan Fitness foundation (MFF) Fiscal Year 2025 (October 1, 2024 – September 30, 2025)

This document references the current FY 2024 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 2025 Request for Proposals (RFP) for subrecipients. Have the Budget Worksheet file open as you read through the information below.

Carefully read all 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 2025 budget.

- The FY 2025 budget must align with the programming outlined in your proposal for FY 2025.
- 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 do not currently have a federally approved indirect rate, you may elect to use the 10% de minimis indirect cost rate.

If your agency's indirect cost rate is not a percentage of modified total direct costs (MTDC) but is applied only to certain portions of your budget (e.g., % applied only to salary and fringe), submit the justification for that calculation and enter an amount (in dollars) and description of the calculation 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 2025 to implement the SNAP-Ed activities outlined in your proposal. You will submit monthly invoices for reimbursement of these expenditures, if awarded funding.

REMINDER: Click the 'BUDGET COMPLETE' button on the 'Title Page' after all budget detail tabs are finalized.

3. Staffing-Employee & Contract

Data entered on the 'Staffing-Employee & Contract' tab should describe your staffing needs for your SNAP-Ed work. Recall that this information is linked to the 'Staff Admin & Pgm' 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
<p>A staff person's annual compensation for employment at your organization.</p> <p>For reference:</p> <ul style="list-style-type: none"> - Living Wage Calculator for Michigan - Living Wage Calculator by Michigan County 	<p>Annual salary for an hourly employee = \$/hour x total # hours worked/week x 52 weeks/year</p> <p>*Total hours worked should represent FTE status annually</p> <p>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).</p>

Annual Organization FTE Status

Description	How to Calculate
Each person's employment (i.e., Full Time Equivalent or FTE) status at your organization.	<p>FTE status = # hours worked in a week relative to 40 hours</p> <p>1.00 = 40 hours/week; 0.50 = 20 hours/week; 0.25 = 10 hours/week, etc.</p> <p>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)</p>

FTE Reimbursed by SNAP-Ed

Description	How to Calculate
The percent of time worked each person contributes to their SNAP-Ed roles and responsibilities.	<p>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)</p>

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

Description	How to Calculate
<p>SNAP-Ed Admin:</p> <ul style="list-style-type: none"> • 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 	<p>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.</p> <p>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.</p> <p>Remember that this information is linked to the 'Staff Admin & Pgm' worksheet that is</p>

<ul style="list-style-type: none"> Administrative staff time and effort that is directly allocated per a cost allocation plan or NOT covered under an indirect cost rate <p><u>SNAP-Ed PSE:</u></p> <ul style="list-style-type: none"> 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 <p><u>SNAP-Ed DE:</u></p> <ul style="list-style-type: none"> 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 	<p>submitted to USDA. Please refer to this worksheet to proofread and check spelling before submitting your proposal.</p> <p>Note: Administrative time and effort will be evaluated in the context of the full proposal and the scope of programming.</p>
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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

The 'Travel' tab is divided into two sections: Local Program Travel and Conference/Workshop Travel.

SNAP-Ed at MFF follows the State of Michigan's travel reimbursement rates. For current rates, visit <https://snap-ed.michiganfitness.org/forms-and-reports>

MFF will reimburse actual costs up to your organization's documented travel reimbursement rates for employees. Otherwise, the SNAP-Ed travel rates apply.

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 2025.

Note: Only in-state travel is allowed for SNAP-Ed at MFF subrecipients.

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.

MFF Choices Training Conference (encouraged)

In FY24, the registration fee was \$400* per person. Use this to plan for FY25 attendance in your budget development. **Registration fee is subject to change.* MFF will cover lodging and meals during the conference. Your budget should include mileage and any other meals needed.

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

6. Admin/Space/Misc

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 rate.

If your agency does not have an indirect cost rate and allocates administrative expenses instead, you may submit these expenses for reimbursement. If your organization is awarded funding, you must provide your agency's cost allocation plan for review and approval before those expenses can be reimbursed.

*****For each budget line item in 'Admin/Space/Misc', be sure to indicate what percentage (if any) is for PSE.*****

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