

## **Appendix 5 – SNAP E&T Applicant Budget Instructions**

All District of Columbia Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T) program grant applicants must submit an Operating Budget and accompanying Budget Narrative using the Appendix 4 – SNAP E&T Applicant Budget – FY 2022 Excel file template. Please use the following instructions in completing these items:

### **General Instructions for Completing Operating Budget and Budget Narrative (Excel Template)**

- Note that data should only be added to white/ unshaded cells in columns B – G, including corresponding narrative content explaining all numerical content entered in column G. These cells are the only information needed to populate each applicant's budget, as formulas are included that will automatically calculate necessary data in other fields. All white/ unshaded cells must be populated.
- Additional attachments may be submitted to provide additional supporting calculations or narrative content that does not easily fit in the template provided.
- Fill in the Applicant Name and Date fields in row 1.
- Fill in the proposed number of participants to serve in row 2. This number should reflect applicant capacity to effectively recruit a majority of proposed participants while also accommodating referrals from SNAP E&T program staff, as well as overall capacity. Per participant costs must be deemed reasonable given proposed services and outcomes, and failure to meet participant goals may adversely impact future funding.
- Use the table below to complete the remainder of the SNAP E&T Applicant Operating Budget and Budget Narrative.
- Any costs that are shared across multiple programs (i.e. not 100 percent focused on activities serving SNAP E&T participants) should be allocated proportionally, with the proportion clearly noted in the Budget Narrative. For example, if a contract with a third party pays for course instructors that will be working with 100 students, but only 50 of those students will be eligible SNAP recipients participating in a course funded under this grant – only 50 percent of the contract amount may be applied to your SNAP E&T grant.

## Operating Budget and Budget Narrative Instructions by Item

Item	Operating Budget Instructions	Budget Narrative Instructions
<b>I. Direct Costs:</b>		
a) Salary/Wages	Enter total of all proposed salaries and wages for all project staff, weighted by time spent on the project (see examples under Budget Narrative Instructions in next column), in cell C6, along with corresponding narrative content in cell G6.	Each staff position should be described in FTE and time spent on the project. Example: E&T Program Manager $\$60,000 \times .50 \text{ FTE} = \$30,000$ 5 E&T Counselors $\$25,000 \times 1.00 \text{ FTEs} \times 5 = \$125,000$
b) Fringe Benefits Approved Fringe Benefit Rate Used _____%	Enter a proposed fringe benefits rate in cell B7 that reflects guidance provided in the Budget Narrative Instructions column, along with corresponding narrative content in cell G7. A Total Fringe Benefits amount will automatically be populated in cell C7 based on the total in cell C6 and fringe benefit rate entered.	If charging fringe benefits to the E&T program, provide a justification for the proposed rate – which may be a federally approved fringe rate, or a rate used organization-wide to provide benefits to staff. If using a federally approved rate, attach an approval letter from the cognizant federal agency identifying the rate being used. If using another rate, provide a justification for the amount and description of benefits covered through this cost.
c) Contractual Costs	Enter total of all proposed contractual services (e.g. consulting services) costs in cell C8, along with corresponding narrative content in cell G8.	Briefly summarize the cost and services that will be provided by each relevant contract; along with portions allocated to the SNAP E&T program.
d) Non-capital Equipment and Supplies	Enter total of all proposed non-capital equipment and supplies costs in cell C9, along with corresponding narrative content in cell G9.	Describe non-capital equipment and supplies to be purchased with E&T funds. Examples of non-capital equipment include minor office equipment such as file cabinets and printers. Examples of supplies include basic office supplies such as paper and pens.
e) Materials	Enter total of all proposed materials costs in cell C10, along with corresponding narrative content in cell G10.	Describe materials to be purchased with E&T funds. Examples of materials include educational materials such as workbooks.

f) Travel	Enter total of all proposed staff travel and professional development costs in cell C11, along with corresponding narrative content in cell G11.	Describe the purpose and frequency of staff travel charged to the E&T program. This line item should not include E&T participant reimbursements for transportation. Include planned staff training, including registration costs for training that will be charged to the E&T grant.
g) Building/Space	Enter total of all proposed building/ space costs in cell C12, such as rent for facilities used to serve participants, along with corresponding narrative content in cell G12.	If charging building space to the E&T program, describe the method used to calculate space value.
h) Equipment & Other Capital Expenditures	Enter total of all proposed equipment and other capital expenditures in cell C13, along with corresponding narrative content in cell G13.	Describe equipment and other capital expenditures over \$5,000 per item that will be charged to the E&T grant.
<b>II. Indirect Costs:</b>		
	Enter a proposed indirect cost in cell B16 that reflects guidance provided in the Budget Narrative Instructions column. Multiply this rate by the total of the Direct Costs it is being charged against (which may vary by applicant – see guidance in Budget Narrative Instructions column) and enter that total in cell C16, along with corresponding narrative content in cell G16.	Indirect costs (also called overhead costs) are the expense of allowable activities that support the E&T program but are not charged directly to the program. Indirect costs should be described through a brief narrative, including which direct costs the rate is being charged against (e.g. Salaries and Fringe Benefits), and reflect reasonable costs relative to proposed services. Indirect costs are capped at 12 percent unless a federally approved rate can be documented at a higher level. If using a federally approved rate, attach an approval letter from the cognizant federal agency identifying the rate being used and allocation base. If using another rate, provide a justification for the amount and description of items covered through this cost.

<b>III. Subsidized Employment Costs:</b>	Note that Subsidized Employment Costs are reimbursed through grants at a 50% rate rather than 40%, as no administrative fees are charged by the District on these amounts. Supporting narrative should reflect this difference.	
Subsidized Wages/ Stipends	Enter total of all proposed subsidized wages/ stipends planned within eligible Component activities in cell C18, along with corresponding narrative content in cell G18.	Specify proposed budgets for proposed eligible subsidized employment wages or stipends, along with a description and justification for proposed costs. Additional details on subsidized employment plans must also be included where requested in Appendix 3 – Proposal Submission Template. All subsidized employment program models supported through SNAP E&T funds must be approved by USDA-FNS, and wages must stop being subsidized through the program as soon as an individual loses SNAP benefits (which may occur with \$1,500 or more in monthly earnings, or about 100 hours of work at the District's minimum wage of \$15 per hour). Projects may be selected for funding overall but have subsidized employment plans disapproved if additional USDA-FNS reviews do not result in approval.
<b>IV. Participant Reimbursements</b>	Note that Participant Reimbursements are reimbursed through grants at a 50% rate rather than 40%, as no administrative fees are charged by the District on these amounts. Supporting narrative should reflect this difference.	
a) Dependent Care	Enter total of all proposed dependent care costs in cell C21, along with corresponding narrative content in cell G21.	Specify payment rates for child care reimbursements, established in accordance with the Child Care and Development Block Grant and based on local market rate surveys. Note that in most cases this support is coordinated for participants through DHS's Child Care Services Division and grantees will not have a cost to enter for this category.
b1) Transportation	Enter total of all proposed transportation-related participant reimbursement costs in cell C22, along with corresponding narrative content in cell G22.	Specify proposed budget for transportation-related reimbursements that includes a per participant amount, along with a brief description. Note that these services are generally provided by the SNAP E&T program through the issuance of Washington Metropolitan Area Transit Authority SmarTrip cards for distribution to SNAP E&T participants as allowable. The SNAP E&T program distributes cards to grantees to distribute to their participants when eligible, following DHS/ESA protocols. Applicants do not need to factor these costs into their budgets in Appendix 4 unless they are providing additional transportation services, though they should ensure they have processes in place to make sure these services are accessible to their participants.

		Applicants should complete the separate Appendix 6 – SNAP E&T Grantee Transportation Budget – FY 2022 template if they plan to request WMATA SmarTrip cards through DHS/ESA.
b2) Other Costs	Enter total of all proposed other participant reimbursement costs in cell C23, along with corresponding narrative content in cell G23. Eligible items for reimbursement may include tools, uniforms, and/or equipment needed to participate in employment-related activities; as well as fees for licensing and testing.	Specify proposed budgets for each additional type of eligible participant reimbursement, along with a brief description.
<b>Other Funding Sources</b>		
	Enter list of all eligible non-federal funding sources that are included in budget in cell F25.	Applicants must provide additional details on the sources and amounts of eligible non-federal funds they are including in their overall budget to receive matching funds through the SNAP E&T program. All sources should be briefly described, including whether they are provided by the DC Government, philanthropy, or another non-federal funder. If funds used in this budget are provided by another SNAP E&T grantee, further assurances that funding is not also included for matching in their budget must be provided. Note that the DC Department of Employment Services, Mayor's Office on Returning Citizen Affairs, and Office of Neighborhood Safety and Engagement are all SNAP E&T subgrantees.