

**Exhibit E-1, Expenditure Proposal Instructions**  
**Solicitation RFA HHS0015831**  
**Texas Health and Human Services Commission (HHSC)**  
**Access & Eligibility Services**  
**Supplemental Nutrition Assistance Program Education**  
**(SNAP-Ed) Instructions for Budget Preparation**

|    |  |    |
|----|--|----|
| A. | Introduction, Cost Categorical Budgets and Supporting Documentation..... | 2  |
| B. | Salaries.....  | 2  |
| C. | Fringe Benefits.....   | 6  |
| D. | Travel Long Distance.....  | 7  |
| E. | Travel Local.....  | 7  |
| F. | Nutrition Education Materials.....                                       | 7  |
| G. | Non-Capital Equipment Expenditures and Supplies .....                    | 8  |
| H. | Equipment & Other Capital Expenditures .....                             | 8  |
| I. | Building Space.....  | 9  |
| J. | Cost of Publicly Owned Building Space.....                               | 9  |
| K. | Maintenance & Repair.....  | 10 |
| L. | Institution Membership and Subscriptions.....                            | 10 |
| M. | Contractual.....   | 11 |
| N. | Contractual Travel.....  | 11 |
| O. | Indirect Cost.....   | 12 |
| P. | Program Income.....  | 13 |

## **A. Introduction, Categorical Budgets, and Supporting Documentation**

The Applicant must use the **Exhibit E-1, Expenditure Proposal Instructions** to develop a cost proposal in the **Exhibit E, Expenditure Proposal** for the Request for Application.

The Applicant's budgets sent to HHSC must be organized, efficient, accurate, timely, and comply with state and federal laws related to fiscal and program management identified in the RFA document.

**Categorical Budgets:** “Categorical Budget” means the financial plan for the award that HHSC approves, which documents the proposed cost for the following categories: Personnel (Salary and Benefits), Travel (Long Distance and Local), Nutrition Education Materials, Supplies and Non-Capital Expenditures, Equipment & Other Capital Expenditures, Building Space Lease or Rental, Cost of Public Own Building Space, Maintenance & Repair, Institutional Membership & Subscription, Contract/Subgrants/Agreements, Travel/Subgrants, Indirect costs, and Planned Program Income.

**Supporting Documents to Prepare Budget: The Applicant must use applicable financial documentation to aid in completing the cost proposal.** Three examples are supplied below.

1. Balance Sheet: An agency's assets, liabilities, and equity are detailed in a balance sheet.
2. Income Statement: Revenue for a year or part of a year is shown in an income statement. An income statement also displays revenue-related expenditures and expenses. The “bottom line” reflects the agency's net earnings or losses. This shows how much the agency made or lost.
3. Cash Flow Statement: An agency's cash flow considers the cash inflows and outflows. This is important since an agency requires funds to pay obligations, purchase goods, and to perform services.

**Budget Worksheets:** The budget worksheets are designed to link with other worksheets within HHSC systems which generate information used for reporting. The budget worksheets must not be altered, renamed, hidden, or changed in the order of the originally published version.

**Altered workbooks cannot be accepted as they may potentially delay the review of the cost proposal.**

## **B. Personnel: Salary & Fringe Benefits**

**Salary and Fringe Benefits:** Salary and Fringe Benefits are costs included in a program's **direct cost**. An agency's expenses will encompass the wages and benefits of staff members who dedicate their time particularly to the implementation of SNAP Education, both in direct and administrative capacities.

**HHSC Requirement #1:** The Applicant must allocate its staff time to provide the services mentioned in the narrative for SNAP Education. The time billed for each staff member working on SNAP Education should accurately match the actual time spent on SNAP Education activities. To accomplish this, the Applicant must allocate staff time accordingly.

**HHSC Requirement #2:** The Applicant must use the "Percentage of time dedicated to Other Funding Source" for the of time a staff member will not be paid with HHSC Grant funds. The total time a staff member is allocated to HHSC and the time they are allocated to "Percentage oof time dedicated to Other Funding Sources" must equal 100% of the annual salary cost.

**Important: The time billed for each staff member working on the project must align with the actual time spent conducting activities within the SNAP Education.** This is how staff time and activities are validated.

Time and effort reporting **is required** for all paid staff and volunteers supported by the SNAP Education program.

**Reference: Exhibit E: Personnel (Salary Benefits) tab**

Salary (List each position by title and name of employee, if available Show the annual salary rate and percentage of time to be devoted to the project.)

| Name (List each name, if known) | Position Title (List each position, if known) | Vacant/Filled (V/F) | Certification/License Required: (Enter N/A if not required) | Brief Job Description/Justification | Justification/Methodology Used to calculate Fringe Benefit |
|---------------------------------|---|---------------------|---|-------------------------------------|--|
|---------------------------------|---|---------------------|---|-------------------------------------|--|

**Budget Detail Table 1:** Complete the budget detail table in the **Personnel: Salary Benefits** as shown above. **Enter** the personnel **Name, Position Title, Vacancy or Filled positions, Certifications/License Requirements, Brief Job Description/Justification, and Justification/Methodology Used to Calculate Fringe Benefit Rate.**

**Name:** List the name of each staff member that will be working to implement the program activities, either directly or administratively.

**Position Title** (List each position, if known):

**Position Title:** Enter the functional title; multiple positions with the same title must be listed separately.

**Vacant/Filled (V/F):** If the position is vacant; place a “V” in the cell. If the position is filled; place an “F” in the cell.

**Certification/License Required:** (Enter N/A if not required). List the positions/certifications/license required for the position. List N/A if not required.

**Brief Job Description/Justification:** Provide a brief job description of the position in each cell. This is required information and cannot be left blank.

**Justification/Methodology Used to calculate Fringe Benefit:** This is required information and cannot be left blank. The applicant must provide the justification and methodology used to calculate the fringe benefits rate. Provide a budget narrative that justifies each cost and explains how the amount for each line was determined.

| SNAP Education Program                        |                                      |             | Percentage of Time Dedicated to SNAP ED-Delivery and Management/Administrative Duties |  |
|---|--------------------------------------|-------------|---|--|
| Calculate Percentage Salary to SNAP Education | Full-Time or Part Time Annual Salary | Fringe Rate | Percentage of Time Dedicated to SNAP Education Delivery (%)                           | Percentage of Time Dedicated to Management/Administrative Duties (%) |

**Budget Detail Table 2:** Complete the budget detail table in the **Personnel: Salary/Benefits** as shown above. **Enter** the “**Full-Time or Part-Time Annual Salary, wages, etc. and Fringe Rate** for each staff. **Enter** the **Percentage of Time Dedicated to SNAP Education Delivery and the Percentage of Time Dedicated to Management/Administrative Duties (%)**: **Please enter whole percentages (for example, 10%, 20%, etc.):** *This information is required for each vacant and filled position.*

**Important:**

The “**Calculated Percentage Salary to SNAP Education**” will **auto-calculate** by adding the percentages of time for both SNAP Education delivery and management/administrative duties.

- The percentage of time between SNAP Education Delivery and SNAP Education Management/Administrative duties **must equal to 100%**.

| Time Dedicated to SNAP Education-Delivery and Management/Administrative Duties |  |  |             |             |                        |             |
|--|--|--|-------------|-------------|------------------------|-------------|
| Percentage of Time Dedicated to SNAP Education Delivery (%)                    | Percentage of Time Dedicated to Management/Administrative Duties (%) | Total Percentage of Time Dedicated to SNAP Education | Salary Cost | Fringe Cost | Salary & Benefits Cost | Total Funds |
| 50%  | 50%  | 100%   | \$0.00      | \$0.00      | \$0.00                 | \$0.00      |
| 0%   | 0%   | 0%   | \$0.00      | \$0.00      | \$0.00                 | \$0.00      |

**Time Dedicated to SNAP Education – Delivery Management/Administrative Duties auto-calculates.**

**Time Dedicated to SNAP Education – Delivery Management/Administrative Duties auto-calculates.**

**Salary Cost auto-calculates.**

**Fringe Cost auto-calculates.**

**Salary & Benefits auto-calculates.**

**Total Funds auto-calculates.**

**FTE Equivalents:**

| FTE Equivalents                        |                      |   |  |
|--|----------------------|---|--|
| SNAP-Education Time and Job Duties (%) | Full-Time Equivalent | Full-Time Equivalent Charged to the SNAP Education Program between 0.0001 and 1.00 (charged to SNAP Education Program only) | Full Time Equivalents Charged to Other(Non-SNAP-Education) Planned Funding |
| 100%                                   | 1                    | 0.80  | 0.20   |

- The SNAP-Education Time and Job Duties (%) **auto-calculates**.
- The Full Time Equivalent **auto-calculates**.
- **Enter** the Full-Time Equivalent Charged to SNAP Education Program Full Time Equivalents Charged to the SNAP Education Program between 0.0001 and 1.00 (charged to SNAP Education Program only). Please use decimals. (for example, 0.25, 0.60)
- The “**Full Time Equivalent Charged to Other (Non-SNAP-Education) Planned Funding**” **auto-calculates**.

**Salary Cost:**

| Salary Cost   |   |   |  |   |
|---|---|---|--|---|
| Full -Time Annual Salary (based on a Full-Time Employee's salary of 40 hours) | Full -Time Equivalent Salary Cost (based on employee's actual hours worked) | Total Salary Cost to SNAP Education (based on Full-Time Annual Salary (x) Full-Time Equivalent Charged to the SNAP Education Program) | Total Salary Cost to Non-SNAP Education (based on the Full-Time Equivalent portion charged to Non-SNAP Education funding source) | Total Salary Cost to SNAP Education (based on % of time allocated to program) Planned Funding |
| \$105,000.00  | \$105,000.00  | \$84,000.00   | \$21,000.00  | \$84,000.00   |
| \$0.00  | \$0.00  | \$0.00  | \$0.00   | \$0.00  |

**Budget Detail Table 3: Complete the budget detail table in the Personnel: Salary/Benefits as shown above.**

1. **Full-Time Annual Salary: auto-calculates:** This is based on each staff’s Annual Salary based on a Full-Time employee’s salary of 40 hours.
2. **Full-Time Equivalent Salary Cost: auto-calculates:** This is based on employee’s actual hours worked.
3. **Total Salary Cost to SNAP Education: auto-calculates:** This is based on full-time annual salary (x) full time equivalent charged to SNAP Education program.

4. **Total Salary Cost to Non-SNAP Education: auto-calculates:** This is based on the Full-Time Equivalent portion charged to Non-SNAP Education funding source.
5. **Total Salary Cost to SNAP Education (based on % of time allocated to program) Planned Funding: auto-calculates:**

**C. Fringe Benefit Cost:**

| <u>Fringe Benefit Cost</u> |  |   |   |
|----------------------------|--|---|---|
| Fringe Benefits Rate (%)   | Total Fringe Benefits Cost (based on Full-Time Annual Salary (x) Fringe Benefits Percentage) | Total Fringe Benefits Cost to SNAP Education (Full Time Equivalent Charged to the SNAP Education Program (x) Total Fringe Benefits Cost ) | Total Fringe Benefits cost to Non-SNAP Education (based on the Full-Time Equivalent portion charged to Non-SNAP Education funding source (x) Total Fringe Benefits Cost |
| <b>20.00%</b>              | <b>\$21,000.00</b>   | \$16,800.00   | \$4,200.00  |
| <b>0.00%</b>               | <b>\$0.00</b>  | \$0.00  | \$0.00  |

**Budget Detail Table 4: The budget detail table in the Personnel: Salary/Benefits as shown above.**

6. **Fringe Benefit Rate: auto-calculates.** Based on the fringe benefit rate entered under the Total SNAP Education cost for each employee.
7. **Total Fringe Benefit Cost: auto-calculates.** This is based on Full-Time Annual Salary (x) Fringe Benefit Percentage.
8. **Total Fringe Benefits Cost to SNAP Education: auto-calculates.** This is based on the Full Time Equivalent Charged to the SNAP Education Program (x) the Total Fringe benefits Cost (see column BP).
9. **Total Fringe Benefits cost to Non-SNAP Education: auto-calculate.** This is based on the Full-Time Equivalent portion charged to the Non-SNAP Education funding source (x) Total Fringe Benefits (Cost).

| <u>Total Funding Amounts</u>   |  |
|--|--|
| Other (i.e., Non-SNAP Education) Planned Funding Salary & Benefits Total | SNAP Education Salary & Benefits Total |
| \$25,200.00  | \$100,800.00                           |

**Total Other (Non-SNAP-Education) and Total Federal and State Cost auto-calculate.**

**D. Travel Long Distance**

**E. Local Travel**

The Applicant must budget travel costs for long and local distance. Each trip location must be entered on a separate itinerary.

**Long Distance & Local Travel**

| Trip Purpose/benefits to the SNAP Education Program |                 |  |   |            |   |                       |   |                    |
|---|-----------------|--|---|------------|---|-----------------------|---|--------------------|
| Travel Location (City, State)                       |                 |  |   |            |   |                       |   |                    |
| Staff Positions Traveling                           |                 |  |   |            |   |                       |   |                    |
| Category  | Number of Staff | Cost Per Unit (ex. airfare per person) | Number of Units (ex. Number of days, miles, etc.) | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total SNAP Ed Cost |
| Air Travel  |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Lodging   |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Ground transportation                               |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Per Diem  |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Mileage   |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Conferences   |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Miscellaneous                                       |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| Registration Fees                                   |                 |  |   | \$0.00     | 100%  | \$0.00                |   | \$0.00             |
| <b>Grand Total of Trip Cost</b>                     |                 |  |   | \$0.00     |   | \$0.00                |   | \$0.00             |

1. Enter the **Trip Purpose/Benefits to the SNAP Education Program**. Please be detailed and explain the benefits to the SNAP Education and purpose for the trip.
2. **Trip Location** (City, State) **List all the cities'** staff will travel, especially if the Applicant is budgeting mileage only. **This cannot be blank.**
3. **Staff Position Traveling:** **Enter** each position traveling.
4. **Category** (Air Travel, Lodging, Ground Transportation, Per Diem, Mileage, Conferences, Miscellaneous, and Registration Fees).
5. **Number of Staff** – **Enter** the total number of staff traveling.
6. **Cost Per Unit** (ex. Air Travel per person): Enter the cost per unit.
7. **Number of Units** (ex. Number of days, miles, etc.)
8. **Total Cost:** **auto-calculates.**
9. **Percentage of Time dedicated to Other Funding Source** **auto-calculates.** (i.e., Non-SNAP Education funding used to purchase air travel, lodging, etc.).
10. **Percentage of item dedicated to SNAP Education (%)**. **Enter** the amount percentage dedicated to SNAP Education
11. **Total SNAP Education Cost:** **auto-calculates.**

*Example: Local travel is calculated at 6 round trips from Capital City to Austin to train SNAP Education workers. Each trip is 120 miles round trip. (6 × 120 = 720 total miles). The total cost for local travel is 720 × \$.67 = \$482.40. The mileage rate used is the 2024 rate established by the Internal Revenue Service of \$67.0 cents per mile for business miles driven.*

**F. Nutrition Education Materials:** The Applicant must enter the cost for Nutrition Education Materials.

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the Nutrition Education Materials.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.
6. **Total Cost:** auto-calculates.
7. **Other:** auto-calculates. Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education:** **Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost:** auto-calculates.
10. **Total SNAP Education Funds:** auto-calculates.

**G. Non-Capital Equipment Expenditures and Supplies:** The Applicant must enter the cost for Non-Capital Equipment Expenditures (General Office and Programmatic Supplies) (under \$9,999.00). Note: All programmatic supplies and general office supplies cannot be grouped together. Cost must be entered in separate rows.

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the non-capital equipment and supplies.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.
6. **Total Cost:** auto-calculates.
7. **Other:** auto-calculates. Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education:** **Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost:** auto-calculates.
10. **Total SNAP Education Funds:** auto-calculates.

**H. Equipment & Other Capital Expenditures:** The Applicant must enter the cost for Equipment and

Capital Expenditures (over \$9,999.00).

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the equipment.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.
6. **Total Cost:** auto-calculates.
7. **Other:** auto-calculates. Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education:** **Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost:** auto-calculates.
10. **Total SNAP Education Funds:** auto-calculates.

**I. Building Space Lease or Rental:**

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the building space, lease and/or rental.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.
6. **Total Cost:** auto-calculates.
7. **Other:** auto-calculates. Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education:** **Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost:** auto-calculates.
10. **Total SNAP Education Funds:** auto-calculates.

**J. Cost of Public Own Building Space:**

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the cost of public own building space.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.
6. **Total Cost:** auto-calculates.
7. **Other:** auto-calculates. Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education:** **Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost:** auto-calculates.
10. **Total SNAP Education Funds:** auto-calculates.

**K. Maintenance & Repair:**

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the maintenance & repair.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.
6. **Total Cost:** auto-calculates.
7. **Other:** auto-calculates. Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education:** **Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost:** auto-calculates.
10. **Total SNAP Education Funds:** auto-calculates.

**L. Institution Membership & Subscription:**

| *Total amounts auto-populate |             |                         |          |           |            | Other   |                       | SNAP Education                              |                    |                     |
|------------------------------|-------------|-------------------------|----------|-----------|------------|---|-----------------------|---|--------------------|---------------------|
| Item                         | Description | Purpose & Justification | Quantity | Unit Cost | Total Cost | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total Federal Cost | Total SNAP ED Funds |
|                              |             |                         |          |           | \$ -       | 100%  | \$0.00                |   | \$0.00             | \$ -                |

1. **Item:** **Enter** the item that will be purchased.
2. **Description:** Enter the description of the item.
3. **Purpose & Justification:** **Enter** the justification, purpose, and need for the maintenance & repair.
4. **Quantity:** **Enter** the quantity needed.
5. **Unit Cost:** **Enter** the unit cost per item.

6. **Total Cost: auto-calculates.**
7. **Other: auto-calculates.** Percentage of time dedicated to Other Funding Sources and Other Funding Sources.
8. **SNAP Education: Enter** the Percentage of item dedicated to SNAP Education (%)
9. **Total Federal Cost: auto-calculates.**
10. **Total SNAP Education Funds: auto-calculates.**

**M. Contractual:**

| Professional / Contract Name | Subcontractor/ Professional Services | Types of Contract (Please select one) | Description of Services | Justifications | Cost Categories                        | Total Annual Cost | Other   |                       | SNAP Education                                     |                     |
|------------------------------|--------------------------------------|---------------------------------------|-------------------------|----------------|--|-------------------|---|-----------------------|--|---------------------|
|                              |                                      |                                       |                         |                |  |                   | Percentage of Item Dedicated to Other/Fringe Rate | Other Funding Sources | Percentage of Item Dedicated to SNAP Education (%) | Total SNAP ED Funds |
|                              |                                      |                                       |                         |                | Salary                                 |                   | 100%  | \$0                   | 0%   | \$ -                |
|                              |                                      |                                       |                         |                | Fringe Benefits                        | \$ -              |   |                       |  | \$ -                |
|                              |                                      |                                       |                         |                | Copying/Printing/Materials             |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Internet/ Telephone                    |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Equipment & Other Capital Expenditures |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Contracts/subgrants/agreements         |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Supplies and Non Capital Expenditures  |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Building /Space                        |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Other                                  |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | Indirect Cost                          |                   | 100%  | \$0                   |  | \$ -                |
|                              |                                      |                                       |                         |                | <b>Total</b>                           | \$ -              | 100%  | \$0                   |  | \$ -                |

1. **Professional/Contract Name: Enter** the contractor's name/official entity/business name.
2. **Subcontract/Professional Services:** Select from the Drop-Down menu whether the contract is a professional service contract or a subcontractor agreement.
3. **Type of Contract** (Please select one from drop down menu) the type of contract.
4. **Description of Service: Enter** a detailed description of services.
5. **Justification: Enter** a detailed justification of the program's benefit and the need for the contract type.
6. **Total Annual Cost: Enter** the Total Annual Cost for each cost category.
7. **Other: Percentage of Item Dedicated to Other/Fringe Rate: Enter** the Fringe Benefit Rate.
8. **Percentage of Item Dedicated to SNAP Education (%): Enter** the percentage of time dedicated to SNAP Education.
9. **Total SNAP Ed Funds: auto-calculates.**

**N. Contractual -Travel Subgrants:**

| Trip Name: (Specify)                               |                 |  |   |            |   |                       |   |                     |        |
|--|-----------------|--|---|------------|---|-----------------------|---|---------------------|--------|
| Contracted Name                                    |                 |  |   |            |   |                       |   |                     |        |
| Trip Purpose/benefits to the SNAP Outreach Program |                 |  |   |            |   |                       |   |                     |        |
| Travel Location (City, State)                      |                 |  |   |            |   |                       |   |                     |        |
| Staff Positions Traveling                          |                 |  |   |            |   |                       |   |                     |        |
| Category   | Number of Staff | Cost Per Unit (ex. airfare per person) | Number of Units (ex. Number of days, miles, etc.) | Total Cost | Other   |                       | SNAP Education                              |                     |        |
|  |                 |  |   |            | Percentage of time dedicated to Other Funding Sources | Other Funding Sources | Percentage of Item Dedicated to SNAP ED (%) | Total SNAP ED Funds |        |
| Air Travel   |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Lodging  |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Ground transportation                              |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Per Diem   |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Mileage  |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Conferences  |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Miscellaneous                                      |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| Registration Fees                                  |                 |  |   | \$0.00     | 100%  | \$0.00                |   |                     | \$0.00 |
| <b>Grand Total of Trip Cost</b>                    |                 |  |   | \$0.00     |   | \$0.00                |   |                     | \$0.00 |

1. Enter the **Trip Purpose/Benefits to the SNAP Education Program**. Please be detailed and explain the benefits to the SNAP Education and purpose for the trip.
2. **Trip Location** (City, State) **List all the cities'** staff will travel, especially if the Applicant is budgeting mileage only. **This cannot be blank.**
3. **Staff Position Traveling:** **Enter** each position traveling.
4. **Category** (Air Travel, Lodging, Ground Transportation, Per Diem, Mileage, Conferences, Miscellaneous, and Registration Fees).
5. **Number of Staff** – **Enter** the total number of staff traveling.
6. **Cost Per Unit** (ex. Air Travel per person): Enter the cost per unit.
7. **Number of Units** (ex. Number of days, miles, etc.)
8. **Total Cost: auto-calculates.**
9. **Percentage of Time dedicated to Other Funding Source auto-calculates.** (i.e., Non-SNAP Education funding used to purchase air travel, lodging, etc.).
10. **Percentage of item dedicated to SNAP Education (%)**. **Enter** the amount percentage dedicated to SNAP Education.
11. **Total SNAP Education Cost: auto-calculates.**

**O. Indirect Cost:**

LEGAL NOTE: Identify the most recent indirect cost rate (if applicable). This is either an approved indirect cost rate, Central Service Cost Allocation Plan, or the De Minimis Rate in accordance with 2 CFR Part 200. Submit a copy of the cost rate certificate with this budget.

**A. Direct Costs**

|   |                     |
|---|---------------------|
| Direct Cost                             | \$495,000.00        |
| Modified Total Direct (MTDC) Exclusions | \$0.00              |
| <b>Total Direct Costs</b>               | <b>\$495,000.00</b> |

**B. Indirect Costs**

| Indirect Cost Method Used        | Indirect Rate Type | Number Units | Rate | Percentage of | Total Cost  |
|----------------------------------|--------------------|--------------|------|---------------|-------------|
| Direct Salaries/Wages and Fringe | Fixed              |              | 15%  |               | \$75,750.00 |

**C. PACAP (only if applicable)**

| Indirect Cost Method Used (PACAP Only) | Indirect Rate Type                     | Total PACAP Cost |
|--|--|------------------|
| PACAP                                  | PACAP (Select from Row Not Applicable) |                  |

Contract Agency: \_\_\_\_\_  
 Agency Name: \_\_\_\_\_  
 POC Name: \_\_\_\_\_  
 POC Phone Number: \_\_\_\_\_

INDIRECT COST FUND Agreement Effective: \_\_\_\_\_  
 INDIRECT COST FUND Agreement Expiration: \_\_\_\_\_

|  |                     |
|--|---------------------|
| Total Indirect Costs                                     | \$75,750.00         |
| Funds Requested  | \$75,750.00         |
| <b>D. Total Direct and Indirect Costs (A+B)</b>          | <b>\$570,750.00</b> |
| <b>E. Total PACAP</b>                                    | <b>\$0.00</b>       |
| <b>F. Total Direct and Indirect Cost (PACAP and A+B)</b> | <b>\$570,750.00</b> |
| Funds Requested Includes PACAP only                      | \$75,750.00         |

**Indirect Cost Rate**  
 Identify the type of costs in: \_\_\_\_\_  
 CTRB is basing indirect costs on personal services and administrative overhead and other incidentals that occur as a result of SNAP outreach and application assistance activities.

Indirect Cost must be budgeted along with any Modified Total Direct Cost (Exclusions). The Applicant must calculate the MTDC Exclusion and enter that amount in column and Row D8. This amount will be subtracted from the Direct Cost and the new MTDC will populate in column and row D9.

**Indirect Cost Method Used: Select from Drop-Down Menu** (Please refer to the agency approved Indirect Cost Rate Letter to assist with entering this information)

**Note: If the agency has a PCAP please only use the field titled “Indirect Cost Method Used (PACAP only)”**

1. **Indirect Rate Type: Select from Drop-Down Menu** (Please refer to the agency’s approved Indirect Cost Rate Letter to aid with entering this information)

2. **Indirect Cost Rate:** Enter the indirect cost rate percentage (if applicable).
3. **Total Cost:** Total Indirect Cost. **Auto-calculate.**
4. **Point of Contact information:** Enter the point of contact for the entity.
5. **Effective Date:** Enter the date the rate became effective.

**Budgeting the MTDC Exclusions:**

**Justification: Show the types of cost allocated as indirect cost, the allocation methodology, and the base. (Do not leave blank).**

| <b>Justification</b>   |
|--|
| Identify the types of costs that are being allocated as indirect costs, the allocation methodology, and the allocation base: |
|  |
|  |

**P. Planned Program Income:**

| LINE ITEM | Planned Program Income Earned (How did the agency earn the Program Income (event, donated, fundraiser, etc.) Please list the name of the event and/who the agency collected/planned to collect or earn the Program Income). | Planned Collected Income (What does the agency plan to collect of Program Income?) | Expended Program Income (What does the agency plan to expend of the collected/earned Program Income?) | Unexpended Program Income | Remarks |
|-----------|---|--|---|---------------------------|---------|
| 1         | Income from fees for services performed   | \$ -   |   | \$ -                      |         |
| 2         | charges for the use or rental of real property  | \$ -   |   | \$ -                      |         |
| 3         | equipment or supplies acquired under the grant  | \$ -   |   | \$ -                      |         |
| 4         | the sale of commodities or items fabricated under an award;   | \$ -   |   | \$ -                      |         |
| 5         | charges for research resources  | \$ -   |   | \$ -                      |         |
| 6         | registration fees for grant-supported conferences   | \$ -   |   | \$ -                      |         |

List any planned program income the agency expects to make.