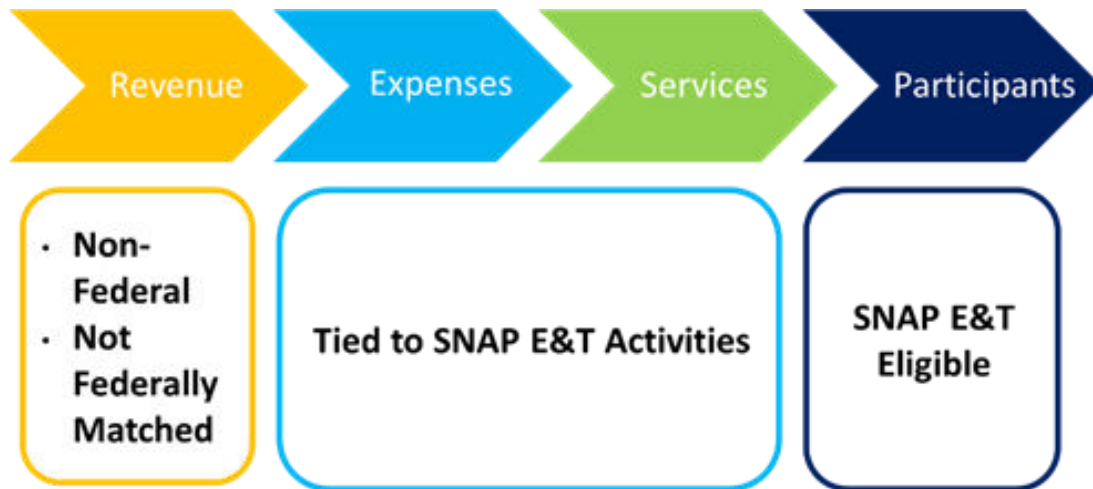


BUDGETING BEST PRACTICES FOR YOUR COMMUNITY COLLEGE SNAP E&T PROGRAM



SNAP Employment and Training (SNAP E&T) programs are funded differently than most traditionally funded programs at the community college level. It is not a traditional grant program. It is a reimbursement program. This means that all funds for the program must be spent up-front and then the college can seek reimbursement for up to 50% of non-federal funds spent on qualified SNAP E&T students for qualified SNAP E&T activities.



The budget that you create is an estimated budget of what you plan to spend over the Federal Fiscal Year.

It is critically important that the Business Office at your college understands that there should only be an expense and revenue account set up for this program.

All expenses for this program need to come from another source of funds, preferably non-federal to maximize your potential reimbursement opportunity.

Allowable Expenses

SNAP E&T expenses fall within two major categories: Administrative Expenses and Participant Reimbursements. The following is from FNS (Food & Nutrition Service) SNAP E&T Program Toolkit:

The following conditions apply to allowable costs for E&T products or services

- Must directly relate to an approved E&T component or service, i.e., allocable
- Must be necessary and reasonable
- Must not be for products or services that are outside the scope of the E&T program
- Must not be a general expense required to carry out the overall responsibilities of a State or local government, such as a state's funding for education provided for by statute

Examples of Participant Reimbursement (supportive services) Allowable Costs:



- Salaries and benefits of personnel involved in SNAP E&T and administrative support;
- Office equipment, supplies, postage, and copying/printing costs;
- Lease or rental costs;
- Maintenance expenses;
- Other indirect costs; and
- Charges for travel for the purpose of fulfilling the approved E&T State plan objectives based on official State, local, or university travel regulations.

Examples of Participant Reimbursement (supportive services) Allowable Costs:

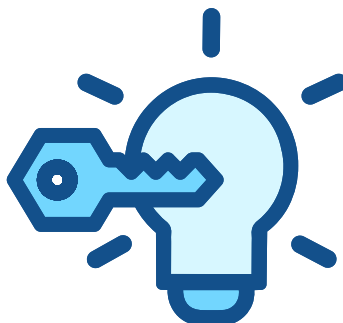


- Transportation: Bus cards, gas cards, emergency car repair, bicycles
- Testing/ fees: GED testing, CPR, CDL licensing fees, Nursing testing fees, background checks
- Books/tools/equipment/training supplies
- Digital Supports
- Childcare
- Tuition

Each state decides what is allowable in their SNAP E&T program for reimbursement so be sure you know what is allowable in your state when preparing your budget.

Key Considerations when planning your SNAP E&T Budget

1. Costs must be “reasonable and necessary” and directly related to successful program participation of the SNAP E&T participants.
2. How many SNAP E&T students will you serve?
3. SNAP E&T Funds need to provide additional services to students.
 - a. If every student on campus has access to a tutor already, you cannot charge E&T reimbursement for tutoring unless you are doing something different for the E&T students: A dedicated tutor, a dedicated time for E&T students, a special tutor for a program with enrolled SNAP E&T students (dosage calculation tutor for E&T students in Pharmacy Tech program).
 - b. If a Financial Aid worker is posting aid for all students, what amount of their time is spent on E&T students that is not spent on a non-E&T student? These hours would be reimbursable.
4. SNAP E&T Funds cannot supplant Federal Financial Aid.
 - a. Keep in mind that Federal Financial Aid has fewer restrictions on what it can pay for than E&T, so if a student needs living expenses which Pell Grants can cover, E&T can cover books and materials and even some tuition leaving Pell grant money to be allocated for living expenses. E&T funds can be posted in your system as a funding source like a scholarship before awarding the Pell Grant.
5. Time and Effort tracking must occur in some manner for all staff the college plans to bill for reimbursement and must be reconciled at least annually. (This may vary by state)
6. Indirect cost rate method: Does your college have a federally approved indirect rate (NICRA)? If not, you can use a 10% de minimus rate. This rate is used to cover such items as lights, janitorial maintenance etc. for the program. It can also be used to cover the costs of Leadership staff when they are promoting the program rather than having them track their time.
7. Ineligible program expenses:
 - a. Cannot reimburse participant meals or mental health costs. Must either bill for instructor costs or tuition not both as that would be considered “double dipping.”
8. Budget vs actuals: the E&T budget is your best guess; you will be reimbursed based on the actual qualifying expenses incurred.



Projecting FTE

Staff for your E&T program can be reimbursed for up to 50% of the time they spend working on allowable activities for the SNAP E&T student. To receive reimbursement for their time two things must happen:

1. A non-federal funding source must be identified to fund the time spent on eligible E&T activities
2. Hours spent on those activities must be tracked

Examples of projecting an FTE:

1. Estimate the percentage of an employee's time that will be allocated to the SNAP E&T program:



Fiscal Specialist

10 hours/week or 25% FTE will be assigned to SNAP E&T to process invoicing, reconciling participant reimbursement purchases, payroll for E&T staff.

Case Manager

12 hours/week or 30% FTE working with SNAP E&T students and data entry into the case management data system.

2. Identify non-federal sources to cover the projected amount of the employees' salary and benefits.

Position	% time to SNAP E&T	Salary Funding Source				Total FTE
		General Funds	WIOA	Perkins	TANF	
Case Manager	30%	.30	.30		.40	1.0
Fiscal Specialist	25%	.50	.30	.20		1.0

Calculating potential reimbursement

Case Manager	
Salary	\$75,000
Benefits (25% of Salary)	\$18,750
Total Compensation	\$93,750
30 % of time spent of E&T, 30% of compensation	\$28,125

In order for the college to receive up to 50% reimbursement they must be able to show that they are funding the case manager position with at least \$28,125 in non-federal funds and have the time and effort record to support the average of 12 hours a week spent with E&T students and on E&T activities over the course of the Federal Fiscal year. If this is the case the college could receive up to \$14,062.50 (50%) in reimbursement funds.

See *Time and Effort Guidelines tool*

Staff funding guidelines:

- Staff can be paid out of multiple sources as shown in the above example. Colleges only need non-federal sources for the time spent on E&T.
- Braiding funding sources for positions maximizes both federal and non-federal sources to support positions and services.
- Look at ways to reallocate staff funding to maximize reimbursement.
 - Example: ABE staff who are paid out of Title 2 funding can be reallocated by splitting their salary between local funds and Title 2 funds to receive up to 50% reimbursement on the local funds all year for those working with E&T students.

Non-Federal Funding Sources to Support SNAP E&T

Funds used to support the E&T program must be non-federal and/or not leveraged to other federal grant programs. Identifying available non-federal sources to support your SNAP E&T program is important to maximize your reimbursement. Working with your Business office to determine what sources come into your college that are not federal funds is critical in identifying what sources to use when developing your budget.

Here are some examples of sources colleges have used:

- State allocation to colleges for staffing
- State Needs grants
- Targeted Worker Training funds that come from the State to the colleges
- Foundation Funds
- Business Donations
- Local grants
- County/City funds



Examples of staff funding:

Staff time:

- Worker retraining dollars spent on navigators working with SNAP E&T dual-enrolled students
- Dropout funds used for ABE staff working with SNAP E&T participants

Tuition:

- State need grants used to fund students who do not qualify for Pell Grants or need support beyond Pell to assist students to avoid taking out loans
- Foster care funds

Participant reimbursements:

- Worker retraining dollars for books, tools, uniforms
- Foundation money for eyeglasses, housing help, testing fees
- College funds for transportation

Talk to your Foundation about a start-up fund. The ROI for donors: for every dollar they donate it brings an additional fifty cents to the program to support the students most in need.

Braiding funds comes into play when thinking about supportive services as well. WIOA programs can fund training but not supportive services. SNAP E&T can fund testing fees, childcare, transportation etc. If the college has a non-federal source for these supports, it can be reimbursed up to 50%.

Sample Community College Budget

Community College A: Projected SNAP E&T Budget serving 50 students a quarter for 4 quarters. **The Agency Reimbursement of 50% is an estimate based on the State Agency verifying that all expenses are non-federal and eligible for reimbursement.**

Cost Summary		
Budget Category	Total Expense	Agency Reimbursement 50%
Salaries (Admin Costs)	\$ 93,250.00	\$ 46,625.00
Fring (Admin Costs)	\$ 20,312.50	\$ 10,156.25
Indirect Costs (Admin Costs)	\$ 40,882.50	\$ 20,441.25
Travel and Staff Training (Program Support)	\$ 9,000.00	\$ 4,500.00
Administrative Support Costs	\$ 1,000.00	\$ 500.00
Administrative Client Support Costs	\$ 2,200.00	\$ 1,100.00
Capital Outlay - Equipment	\$ -	\$ -
Capital Equipment - Other	\$ -	\$ -
Participant Reimbursements (Supportive Services)	\$ 168,250.00	\$ 84,125.00
Total Budget	\$ 334,895.00	\$ 167,447.50

ADMINISTRATIVE COSTS

SALARIES	Total Expense	Agency Reimbursement 50%
SNAP Program Manager: 0.2 FTE of \$85,000 provides support for staff, ensures all E&T requirements are met, works with State agency to meet budget and policy requirements. Works with Fiscal Specialist to ensure billing is correct.	\$ 17,000.00	\$ 8,500.00
Fiscal Specialist: 0.25 FTE of \$90,000 provides billing and invoicing tracking of expenses for staff and participant reimbursements. Reconciles reports, and staff time from their T&E reports, participates in audits and monitoring visits.	\$ 22,500.00	\$ 11,250.00
Case Manager: 0.25 FTE of \$75,000 meets with E&T students for intake and assessment, checks-in monthly with students. Writes case notes as required. Files required documentation for participant reimbursements	\$ 18,750.00	\$ 9,375.00
Program Assistant: 25 FTE of \$60,000 Fields calls about the program, helps with initial application and funnels students to appropriate case manager. Checks monthly eligibility of E&T students, ensures students are marked as E&T in College data base system. Collects and files data related to the E&T program.	\$ 15,000.00	\$ 7,500.00
ABE Instructors: Salary of \$5000 per class per quarter, 5 classes with 20% E&T students per class, per quarter; \$25,000*4*2=\$20,000	\$ 20,000.00	\$ 10,000.00
Total Administrative Salaries	93,250.00	46,625.00

FRINGE 25% of Salary except instructors	Total Expense	Agency Reimbursement 50%
SNAP Program Manager 25% of \$17,000	\$ 4,250.00	\$ 2,125.00
Fiscal Specialist: 25% of \$22,500	\$ 5,625.00	\$ 2,812.50
Case Manager: 25% of \$18,750	\$ 4,687.50	\$ 2,343.75
Program Assistant 25% of \$15,000	\$ 3,750.00	\$ 1,875.00
ABE Instructors: 10% of \$20,000	\$ 2,000.00	\$ 1,000.00
Total Administrative Fringe	20,312.50	10,156.25
Indirect Costs -	Total Expense	Agency Reimbursement 50%
NICRA for College A 36% for Salaries and Benefits	\$ 40,882.50	\$ 20,441.25
Total Indirect Costs	\$ 40,882.50	\$ 20,441.25
Total Administrative Costs	\$ 154,445.00	77,222.50

TRAVEL	Total Expense	Agency Reimbursement 50%
5 staff to statewide training provide by SNAP E&T Agency Registration \$200, travel lodging meals and mileage \$1000 per person	\$ 6,000.00	\$ 3,000.00
Program Administrator to Attend National E&T Forum, Flight, registration,	\$ 3,000.00	\$ 1,500.00
Total Travel	\$ 9,000.00	\$ 4,500.00

Administrative Support Costs	Total Expense	Agency Reimbursement 50%
Audit Costs		
Building Space/Lease		
Insurance		
Internal Staff Training	\$ 600.00	\$ 300.00
Non-capital equipment/supplies	\$ 400.00	200.00
Telephone		
Utilities		
Total Administrative Support Costs	\$ 1,000.00	\$ 500.00

Administrative Client Support Costs	Total Expense	Agency Reimbursement 50%
Printing	\$ 1,000.00	\$ 500.00
Marketing	\$ 500.00	\$ 250.00
Supplies related to clients (folders/labels)	\$ 200.00	\$ 100.00
Postage	\$ 500.00	\$ 250.00
Other:		
Total Administrative Client Support Costs	\$ 2,200.00	\$ 1,100.00

Capital Outlay - Equipment	Total Expense	Agency Reimbursement 50%
	\$ -	\$ -
Total Capital Outlay - Equipment	\$ -	\$ -
Capital Outlay - Other	Total Expense	Agency Reimbursement 50%
	\$ -	\$ -
Total Capital Outlay - Other	\$ -	\$ -
Participant Reimbursement (Supportive Services)	Total Expense	Agency Reimbursement 50%
Tuition 20 students	80,000.00	\$ 40,000.00
Transportation: gas cards \$50 a month for 30 students for 8 months and car repair expenses for 10 students at an average of \$500	\$ 12,000.00	\$ 6,000.00
Childcare: 25 students \$1000	\$ 25,000.00	\$ 12,500.00
Books/Training Supplies: Ave \$600 per student 75 students	\$ 45,000.00	\$ 22,500.00
Testing/Credentialing fees: Ave \$250 for 25 students	\$ 6,250.00	\$ 3,125.00
Total Supportive Services	168,250.00	\$ 84,125.00
Total Program Costs	180,450.00	\$ 90,225.00
GRAND TOTAL SNAP E&T Program	\$ 334,895.00	\$ 167,447.50

Summary

Budgeting for your SNAP E&T program can be difficult at first. Budgets are your best guess. Your budgeting will be more accurate each year as you use your previous year's data to make more informed decisions. As you add eligible programs and students to your SNAP E&T program, your budget will grow, as will your reimbursements.

Additionally, take the time to talk to your students and evaluate if you are providing the supportive services they need. Advocate with the State to add additional participant reimbursements that you feel will help your students. Remember the "reasonable and necessary" guidelines. If a student needs something not mentioned on the sample list, ask the State Agency to consider the supportive service. The worst that can happen is if the State Agency says "no" but alternatively what if they say "yes"? Lastly, work with your Fiscal and Financial Aid offices to maximize reimbursements and supports for the students.



Remember your reimbursement dollars lose their federal designation when the college receives them. They can be spent on anything, however if you reinvest them into your SNAP E&T program they can be reimbursed repeatedly, leading to a funding source that can support staffing and other supportive services for your program.

Community Colleges should always follow their State SNAP E&T State/County/ Intermediary guidelines when completing their budgets for submission. This tool provides general guidelines for budget creation.

This resource was developed with the expertise of Seattle Jobs Initiative (SJI), which helps organizations to build, grow, and optimize workforce, education, and public benefit programs. This includes working with the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS), more than 40 states, counties, and providers to implement and grow high-quality SNAP E&T programs. Learn more about how SJI can help you with SNAP E&T at <https://www.seattlejobsinitiative.com/consulting/>.