

Attachment G

Network for a Healthy California (Network) **Local Food Nutrition Education (LFNE) Program** **Budget Justification Instructions** **FFY 2009 (October 2008-September 2009)**

Instructions for completing the Budget Justification

A Budget Justification must be submitted for each budget year that your organization participates in the LFNE program.

The budget justification template is available in Excel and can be downloaded from the CPNS website at <http://www.cdph.ca.gov/programs/CPNS/Pages/LFNERFA.aspx>.

1. List your organization's legal name at the top of each page.
2. List your contract number (assigned to your organization by CPNS) below your organization's name at the top of each page.
3. Round off dollars and percentages to the nearest whole number.
4. Use the Budget Justification to reflect your budget amounts. If the space provided for the required information is not sufficient, you can modify the rows to add additional information as needed. (e.g.: additional personnel titles and information). When adding rows or columns to the Excel form please make sure and format the cells, rows and/or columns added.
5. Place a revision date in the footer of each page in order to easily identify the most current version.
6. Use a calculator to check total calculations. Do not rely on formulas.
7. Enter Budget items for each of the Budget Justification lines.
8. Space allocation, equipment, and non-program related travel must be prorated by FTE when staff person is not dedicating 100% FTE to the *Network* contract. If costs are required to be prorated, please provide the basis of the prorating. Example: Project Coordinator is 75% on budget; rent for the space occupied by the Project Coordinator must be prorated based on the FTE. CPNS would only reimburse for 75% of the rental costs. If staff is on reduced time base, but dedicated 100% to the *Network* with no other funding source for salary and benefits, prorating is not required.
9. **Contractors must adhere to USDA and CPNS deadlines in order to meet required timely submission of *Network* plan to USDA. Failure to comply with the timeline will cause lengthy delays in the contracting process or loss of opportunity to contract with the *Network* altogether.**

Budget Line Item Definitions/Information

Contractors should verify with their appropriate fiscal staff that the following *Network* line item definitions are compatible with their internal line item definitions. Accommodations may be made with the *Network* to place expenses in alternative line items to facilitate accurate invoicing. If needed, such accommodations should be requested by the contractor during contract negotiations and prior to finalizing the budget justification.

- A. Personnel Salaries:** Describe and justify staffing information for each position budgeted. Contract employees or consultants should not be included in this line item. Include all of the following information:

Attachment G

- **Name** - Enter the employee name(s). If there are more than 8 staff per classification, indicate "multiple staff" and the total number of staff in parenthesis. A list of names is not needed, but should be available upon request.
 - **Position Title** - Enter the employee's "generic title". This should be one of the titles found on the list of USDA-approved generic position descriptions, which can be located on the CPNS web site at: <http://www.cdph.ca.gov/programs/CPNS/Documents/RenewingFAP/CPNS-LIAPositionDescriptions.xls>
 - If the generic title differs from the employee's official title, list the official title in parenthesis next to the generic title.
 - Note: using USDA-approved generic titles and generic position descriptions is not mandatory, but is recommended.
 - If a position is not filled, indicate "vacant".
1. **Annual Salary** -
Enter the annual salary used for each employee. When converting a monthly, semi-monthly, weekly or hourly salary to an annual salary please use the standard 52 week year at 2080 hours/year to make the calculation. Calculations should be based on actual salaries.
 2. **Total Full Time Equivalent (FTE) Allocated to Network Contract**
Enter the FTE each employee will spend on allowable *Network* activities (e.g., 20 hours of a 40-hour week equals .50 FTE). Please note: Enter this as a decimal not a percentage. (The FTE should be carried to four decimal places).
 3. **Percentage FTE Time for Administrative Duties Allocated to Network Contract**
Estimate the percentage of time for each employee that is spent on administrative duties. (The percent of time entered for Administrative Duties + the percent of time entered for Direct Delivery should add up to the percentage of FTE for each position listed.) Please enter as a percentage (i.e., 50% rather than a decimal - .50FTE).

Administrative Duties are expenses related to personnel positions that perform administrative duties (e.g., processing purchase orders, preparing invoices, collecting weekly time logs, and performing general clerical duties, such as answering phones, ordering supplies and preparing correspondence, etc.).
 4. **Percentage FTE Time for Direct Delivery Duties Allocated to Network Contract**

Estimate the percentage of time for each employee that is spent on direct delivery or programmatic duties. (The percent of time entered for

Attachment G

Administrative Duties + the percent of time entered for Direct Delivery Duties should add up to the percentage of FTE for each position listed.) Please enter as a percentage (i.e. 50% rather than a decimal - .50FTE).

Direct Delivery Duties are expenses related to personnel positions directly engaged in service/program delivery (e.g., nutrition education in the classroom, food stamp promotion, food demonstrations, community outreach activities, physical activity promotion, nutritional aspects of gardening, etc).

CPNS is implementing this requirement using the following methodology: if the majority of the activities for the staff person are administrative, i.e. an accounting assistant, then place all that person's FTE allocated to the *Network* contract under "Administrative Duties", if the person is an RD, working as a Project Coordinator, place that person's FTE allocated to the *Network* contract under "Direct Delivery Duties". This methodology must be applied consistently in order to meet USDA's requirement.

Example: if a person is working as a Project Coordinator and dedicating .5 FTE, this should be reflected as 50% Direct Delivery Duties in column # 5. If the person is working as an Administrative Assistant and dedicating .75 FTE, this should be reflected as 75% Administrative Duties in column #4.

Note: The percentages listed under columns 4 (% Administrative Duties) and column 5 (% Direct Delivery Duties) should equal the FTE listed for each employee(s). For example, if a nurse is budgeted at .25 FTE, then we should see 25% listed in the Direct Delivery Duties column for that row. Similarly, if 10 nutrition educators are budgeted for a total of 2.5 FTE, we should see 250% in the Direct Delivery Duties column for that row.

5. **Budget Total Dollars**

For each employee calculate the total amount of dollars allocated. Annual Salary (column 2) multiplied by Total FTE (column 3) = Total Dollars (column 6).

Position Description

Include a brief description of each employee's duties and responsibilities as they relate to allowable nutrition education and physical activity promotion to FSNE eligibles. There is a list of generic position descriptions approved by USDA on the website at

[http://www.cdph.ca.gov/programs/CPNS/Documents/RenewingFAP/CPN S-LIAPositionDescriptions.xls](http://www.cdph.ca.gov/programs/CPNS/Documents/RenewingFAP/CPN%20S-LIAPositionDescriptions.xls)

These generic position descriptions are listed on the Excel Budget Justification form. Next to each position description title, include the corresponding number(s) in parenthesis from each staff listed under the Personnel Salaries line item that the position description applies to. **Please remove any position descriptions that are not applicable to your organization.** If none of the generic position descriptions apply, add a short position description. **The order of personnel listed in the Personnel Salaries line item should correspond directly with the list of position descriptions.** CPNS recommends the use of these generic position

Attachment G

descriptions as well as inserting the actual organization staff title in parenthesis next to the generic position description.

- B. Fringe Benefits:** Fringe Benefits may include expenses such as statutory benefits, a comprehensive benefits package, or other benefits (e.g., medical, dental, vision coverage, long-term disability, accidental death insurance, and a tax-sheltered annuity program). Benefits may be calculated using various rates depending on individual factors. List the type of fringe benefits included in the Fringe Benefit rate. Indicate the fringe benefit percentage used for calculating the fringe benefit line.
- C. Operating Expenses:** Identify the major areas of operating expenses and provide a detailed cost breakout of these expenses. The detailed cost breakout should include the basis for the calculation. Example: Postage \$505 -1000 stamps at 50.5 cents each for nutrition newsletter to FSNE eligibles). Operating expenses should be prorated based on the FTE dedicated to FSNE. Please indicate the percentage by which you are prorating the expense. Operating Expenses include expenses for routine items such as office supplies, communications (telephone, facsimile, e-mail), postage, overnight mail, routine printing and duplication, and space-rent/lease (include formula for calculating space costs). Indicate the total operating expenses in the Budget column. (Note: Non-routine and one-time types of expenses should be budgeted under the "Other Costs" line item.)
- D. Equipment Expenses:** Describe and itemize any equipment expenses and indicate the staff assigned to the equipment. Equipment is defined as non-expendable property used to conduct eligible nutrition education activities, and includes items such as computers, televisions, VCRs/DVDs, cameras, typewriters, furniture, etc. If your equipment will not be used exclusively for allowable *Network* activities or by a 100% FTE, then the expense must be prorated by FTE to include only the portion related to nutrition education. If prorating, please indicate the percentage by which you are prorating the expense and the staff the equipment is assigned to. The % FTE for the staff must match the prorated % of the cost. Indicate the total equipment expenses in the Budget column.
- E. Travel and Per Diem Expenses:** For each trip, include personnel title and FTE of person(s) traveling, dates of travel, purpose of trip as it pertains to FSNE scope of work, location and approximate cost. The approximate cost should include an expense breakdown for registration, hotel, mileage, meals, parking, etc... Indicate the travel and per diem expenses in the Budget column. The reimbursable State Department of Personnel Administration (DPA) mileage rate is 50.5 cents per mile. Travel and Per Diem expenses included on the Budget may be no greater than the current DPA rates as outlined at <http://www.dpa.ca.gov/jobinfo/statetravel.shtm>.

Staff from your organization should budget for the following applicable training opportunities offered by the *Network*: (These trainings do not need to be prorated.)

1. *Network* Statewide Conference in Northern California;
2. Regional Collaborative Trainings or meetings; and
3. (3) *Network* Sponsored Skill-Based Training – including trainings such as facilitation, sustainability, program delivery, and Harvest of the Month. Each contractor is required to attend one *Network* Sponsored Skill-Based Training each year and should budget for the costs for each contract year.
4. *Network* Fiscal Training
5. *Network* Media Training

Attachment G

6. Youth Empowerment Training
7. *Network* Steering Committee Meetings

Prorate all non-*Network* sponsored travel and per diem by the percentage of FTE for all personnel traveling and again by the percentage of allowable nutrition education and physical activity promotion included in the trip agenda. All non-*Network* sponsored conference/trainings must be prorated, require state approval and are subject to further justification by contractor staff including objective/purpose as it pertains to FSNE scope of work. Please see supplemental Form #4C – Non-*Network* Sponsored Travel Request. For non-*Network* Sponsored conferences, CPNS staff will determine the amount to prorate based on content once the agenda has been published and will forward this information to *Network* Contractors.

F. Subcontracts: The Subcontractor line is to include both subcontractor and consultant costs. The following information must be provided for the Budget:

- Subcontractor name (if known); list as “TBD” if not known;
- Brief description of services to be provided;
- Basis for the Cost - approximate number of consulting hours and/or days to perform the deliverable that will be contracted for and the hourly/daily rate; and
- Total costs.

If consultant services or stipends are budgeted, provide the following details:

- Consultant name; list as “TBD” if not known;
- Brief description of services to be provided;
- Basis for the Cost - approximate number of consulting hours and/or days to perform the deliverable that will be contracted for and the hourly/daily rate; and
- Total costs.

Subcontractor/Consultant budgets and budget justifications will be reviewed and approved during contract negotiations with the CM and PM. If the subcontractor/consultant has not been determined, submit the required subcontract information to CPNS as soon as the agreement is negotiated with contractor but prior to execution, so that *Network* staff can review and approve the subcontract for compliance with USDA and CDPH regulations. As required by USDA, prior written authorization is required for all subcontracts. No subcontractor expenses will be paid by CPNS to the agency unless a fully executed copy of the subcontract has been submitted to CPNS for review and approval. Attach the subcontractors’ budget justification and brief project description as part of the application.

G. Other Costs: This line item includes non-routine, occasional, or one-time expenses such as publications, training, nutrition education materials, and food (for demonstration/taste testing purposes only). Identify the major areas of expense and provide a brief cost breakout of these expenses. Indicate the other costs expenses in the Budget.

H. Indirect Costs: Indirect Costs are defined as expenses not directly or exclusively associated with the project’s deliverables such as overhead or allocated expenses. Examples of overhead or allocated expenses include: administrative personnel, bookkeeping, payroll services, janitorial services, insurance, and audit expenses.

Attachment G

Describe briefly the expenses associated with this line item. Calculations should be based on rates as indicated below. Please submit documentation from your fiscal department that supports how the indirect rate was determined and calculated.

- The indirect rate used to calculate this line item should be your organization's standard indirect rate. If your organization has a federally negotiated indirect cost rate, this must be used.
- If your indirect costs are based on a modified amount, please identify what expenses are not included in your calculations to arrive at your total Indirect Costs amount; and
- For colleges and universities: Since most services take place off-campus, the off-campus rate is considered most appropriate to use. Only if the majority of the nutrition education activities are conducted on campus can the on-campus rate be allowed.

I. Total Expenses: Enter the sum of line items A through H to reflect total expenses.