

# Massachusetts Department of Education

## Reference Materials for Program Planning FY10

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**ACLS GUIDELINES FOR CLASS SIZE AND HOURS**  
**Preferred Class Size**  
**FY 2010**

Class Service Types	Required Class Size Per Level	Estimated Hours Needed to Complete 1 GLE or 1 SPL	Hours of Instruction Per Week	
			Range	Preferred
Beginning Literacy ABE (GLE 0-1.9) Beginning ABE (GLE 2-3.9)	7-12 7-15	166	5-20	7 – 9 for employed  12 – 20 for unemployed
Pre-ASE/GED (GLE 4-8.9)	10-20	171	5-20	
ASE/GED (GLE 9-12)	10-20	148	5-20	
Beginning ESOL (SPL 0-3)	7-15	173	5-20	
Intermediate ESOL (SPL 4-5)	10-20	168	5-20	
Advanced ESOL (SPL 6-7)	10-20	152	5-20	

Note: Programs must provide classes for a minimum of 32 weeks up through a maximum of 48 weeks per year. The optimum range is considered to be 42 to 46 weeks.

To allow programs to offer one or more classes of nine hours or more of instruction per week, ACLS has modified some of the program planning regulations for these programs, such as:

- Changes in summer class offerings
- Waiving the 20% cap on non-rates classes
- Waiving the 32 week requirement (while maintaining minimum 150 hours/year)

**ACLS GUIDELINES FOR STUDENT TO TEACHER RATIO  
AND RATE PER STUDENT SLOT  
FY 2010**

<b>Required Class Sizes (Student to Teacher Ratio)</b>	<b>Class Levels</b>	<b>Rate Per Student Slot</b>
7:1 to 8:1	Students with <i>documented</i> learning disabilities*	\$11.69
9:1	Beginning Literacy ABE Beginning ABE Beginning ESOL	\$9.94
10:1	Beginning Literacy ABE Beginning ABE Intermediate ABE (Pre-ASE / GED) Advanced ABE (ASE / GED) Beginning ESOL Intermediate ESOL Advanced ESOL	\$9.94
11:1 to 12:1	Beginning Literacy ABE Beginning ABE Intermediate ABE (Pre-ASE / GED) Advanced ABE (ASE / GED) Beginning ESOL Intermediate ESOL Advanced ESOL	\$8.83
13:1 to 15:1	Beginning ABE Intermediate ABE (Pre-ASE / GED) Advanced ABE (ASE / GED) Beginning ESOL Intermediate ESOL Advanced ESOL	\$7.67
16:1 to 20:1	Intermediate ABE (Pre-ASE / GED) Advanced ABE (ASE / GED) Intermediate ESOL Advanced ESOL	\$6.56

\* Classes with seven to eight students may be used when a majority of students have documented special needs. Programs must be able to collect a minimum of at least one of the following documents from students:

- Individual Education Plan (IEP) or written verification of the IEP
- Any evaluation information provided by another agency (e.g., Massachusetts Rehabilitation Commission, Department of Transitional Assistance, Department of Mental Retardation, medical center, etc.) that is based on the clinical documentation of a learning disability
- Payne or Washington Screening (at risk score)

Note: If an ABE program decides to screen students as a part of their admission policy, the ADA requires that all students must be screened. Students can be individually assessed for special needs after they are enrolled in the program.

**FEDERAL LEVELS  
FY 2010**

<b>NRS LEVELS</b>		<b>ABE</b>	<b>CLASSES IN SMARTT</b>	
Beginning Literacy ABE	GLE 0 – 1.9	100's	Beginning ABE	GLE 0 – 3.9
Beginning ABE	GLE 2 – 3.9			
Low Intermediate ABE	GLE 4 – 5.9	200's	Pre-ASE / GED	GLE 4 – 8.9
High Intermediate ABE	GLE 6 – 8.9			
Low ASE ABE	GLE 9 – 10.9	300's	ASE / GED	GLE 9 – 12
High ASE ABE	GLE 11 – 12			

<b>NRS LEVELS</b>		<b>ESOL</b>	<b>CLASSES IN SMARTT</b>	
Beginning ESOL Literacy	SPL 0–1 S, R,W	500's	Beginning ESOL	SPL 0 – 3
Low Beginning ESOL	SPL 2 S, R, W			
High Beginning ESOL	SPL 3 S, R, W	600's	Intermediate ESOL	SPL 4 – 5
Low Intermediate ESOL	SPL 4 S, R, W			
High Intermediate ESOL	SPL 5 S 5-6 R, W	700's	Advanced ESOL	SPL 6 – 7
Advanced ESOL*	SPL 6 S 7 R, W			

Note: S = Speaking    R = Reading    W = Writing

<b>Advanced ESL</b>	<b>Entering Functioning Level</b>	<b>Exit Criteria for NRS:</b>
BEST Plus:	507 – 540 (SPL 6)	541 and above (SPL 7)
REEP:	4.9 – 5.4 (SPL 7)	5.5 – 6.0 (SPL 8)

# 2009

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## January

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
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18	19	20	21	22	23	24
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## February

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# 2010

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## April

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## June

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## **RATE AND NON-RATE BASED CLASSES**

### **RATE BASED CLASSES**

In Community Adult Learning Centers, a minimum of 80% of instructional funding is used to support rate based classes. Rate based classes are those classes that have a fixed schedule (meeting at least 5 hours per week and provided for a minimum of 32 weeks per year), have a fixed number of student seats or slots and whose cost is covered by using the cost per student hour established by the ABE rates system. For more information about the structure of rate based classes, see Guidelines for Effective ABE - Student Services.

#### **The class selections for rate based classes are:**

- ◆ Core ABE/ESOL (default)
- ◆ Integrated ABE/Workforce Development
- ◆ Pre-Literacy ESOL I (for 100 level ABE classes)
- ◆ Pre-Literacy ESOL II (for 200 level ABE classes)
- ◆ Pre-Literacy ESOL III (for 300 level ABE classes)
- ◆ ADP
- ◆ Homeless
- ◆ Pathways to Family Success
- ◆ Workplace (only for Workplace programs)

### **NON-RATE BASED CLASSES**

In Community Adult Learning Centers, a maximum of 20% of the instructional funding can support non-rate based classes. Non-rate based classes are optional and not funded based on the rate system. The primary purposes of non-rate based classes are 1) to provide supplemental instruction (e.g., computer instruction) to students enrolled in a rate based class or 2) to provide instruction to targeted populations through stand-alone non-rate based classes (e.g., students in need of short-term instruction in order to pass the GED tests). Non-rate based classes do not have to be offered for a minimum of 32 weeks per year. A sequence of 3 classes is not required for non-rate based classes. Programs however must maintain a monthly enrollment of a minimum of eight adult learners in non-rate based class. Non-rate based classes must be cost effective and based on the expenses necessary to support the class. Like rate based services, requests for funding for non-rate based classes is determined by the need in the community and should be responsive to student articulated needs. For more information about supplemental and stand-alone non-rate based classes, see Guidelines for Effective ABE - Student Services.

#### **The class selections for non-rate based supplemental (SP) classes are:**

- ◆ Citizenship
- ◆ Computer Literacy
- ◆ Drop-in Learning Center
- ◆ ESOL Conversation
- ◆ Employability Skills
- ◆ Health Education
- ◆ Interactive Literacy (formerly call Parent and Child Together or PACT)
- ◆ Math
- ◆ Next Steps
- ◆ Parenting Support/Education
- ◆ Writing

#### **The class selections for non-rate based stand alone (SA) classes are:**

- ◆ GED/Content Area Classes
- ◆ Drop-in Learning Center

#### **Other class selections are:**

- ◆ P21
- ◆ FS: Family Support (for family success component only)

## **FLEX/ SET-ASIDE/ FOUNDATION FUNDING**

### **Flex Services are:**

- ◆ Participatory Health Education
- ◆ Family Literacy Coordinator
- ◆ Volunteer Tutoring Component

### **Set-Aside categories are:**

- ◆ Space
- ◆ Childcare
- ◆ Student Transportation
- ◆ Student Leadership
- ◆ Reimbursement for Staff Travel for Programs Serving Rural Communities
- ◆ Education Reintegration Counselor (for Corrections only)

### **Foundation Funding is:**

- ◆ Community Planning - \$6,150 to \$10,250 for ABE community planning coordination \*
- ◆ Technology Coordination - \$2,050 for a technology coordinator (+.75% of student hours in rates funding)
- ◆ ADA Coordination - \$1,025 for an ADA (Americans with Disabilities Act) coordinator (+1 hr/slot in rates funding)
- ◆ Program/Staff Development Coordination - \$1,025 for an integrated program & staff development coordinator (+.5% of staff hours in rates funding)
- ◆ Unrestricted - \$8,000 (The unrestricted category is the only foundation funding category that can be used at the program's discretion. Programs can decide to allocate this funding for additional staff hours, classes or slots in classes.)
- ◆ Outstationing – funding for staff to work in Career Centers

\* Programs will receive \$6,150 if more than one program is funded in their “primary community.”

## RATE BASED EXPENSES

### PERSONNEL

<b>Direct Service:</b>		<b>Rate (with 25% benefits)</b>	<b>Rate (no benefits)</b>
Teaching	class hours from class chart	\$18.54	\$23.17
Prep Time	@2:1 ratio	\$18.54	\$23.17
Follow-up	2 hrs / slot	\$18.54	\$23.17
Intake/Recruitment	1 hrs / slot	\$18.54	\$23.17
Assessment	7 hrs / slot	\$18.54	\$23.17
Counseling	2.5% of student hours	\$18.54	\$23.17
Planning (pre/post class weeks for teachers)	average (teaching + prep) x 4 weeks	\$18.54	\$23.17
ADA Coordinator (+\$1,025 foundation)	1 hr / slot	\$18.54	\$23.17
Technology Coord. (+\$2,050 foundation)	.75% of student hours	\$18.54	\$23.17
Miscellaneous	.1% of student hours	\$18.54	\$23.17
Staff Development	2.5% of staff hours	\$18.54	\$23.17
Vacation/Leave Time	staff hours/week x 3 wks	\$18.54	-
 <b>Administrative:</b>			
Program Coordinator	20% of direct service hours	\$25.50	\$31.87
Staff Development	2.5 % of staff hours	\$25.50	\$31.87
Vacation/Leave Time	3 wks / yr.	\$25.50	-
Support staff	12% of class hours	\$13.91	\$17.39
Data Entry	2% of student hours	\$13.91	\$17.39
Staff Development	2.5% of staff hours	\$13.91	\$17.39
Vacation/Leave Time	staff hours/week x 3 wks	\$13.91	-
 <b>Other:</b>			
Program Development	3.5% of total staff hours	\$18.84	\$22.83
Program/Staff Development Coordinator (+\$1,025 foundation)	.5% of staff hours	\$18.54	\$23.17
Staff Development	2.5% of staff hours	\$18.54	\$23.17
Vacation/Leave Time	staff hours/week x 3 wks	\$18.54	-

Note: Contact hourly rate for teachers is \$34.77.

## RATE BASED EXPENSES

### NON-PERSONNEL

Substitute Teachers	\$20 / hr. x 8% of class hours
Consultants/Computers	\$50 / hr. x 1% of class hours
Local Travel	\$.27 x 15% of staff hours
Conference Registrations	5% of staff hours
Educational Supplies	\$80 / slot
Office Supplies	8% of staff hours
Computer Replacement (replace all every 4 yrs)	\$50 / slot
Software Upgrades	\$12 / slot
Advertising	10% of staff hours
Maintenance & Repair	12% of class hours
Memberships/Subscriptions	2% of staff hours
Printing/Reproductions	\$30 / slot
Telephone	6% of staff hours
Postage	\$7 / slot
Furniture Replacement (replace all every 10 yrs)	\$8 / slot
Office Equipment Replacement (replace all every 5 yrs)	5% of staff hours
Advertising/Public Outreach	\$5 / slot

Please note that computer replacement should take place each year in order to keep your systems current with the technology.

## PROGRAM DESIGN CHECKLIST

√	GUIDELINES	REFERENCE
	1. Offer at least a sequence of 3 classes at the center or via collaboration, accessible during the same part of the day	
	2. Provide a minimum of 5 hours of instruction up through a maximum of 20 hours per week	
	3. Provide classes for a minimum of 32 weeks up through a maximum of 48 weeks (42-46 is the optimal range)	
	4. Offer classes of no less than 7 and no more than 20 students per teacher or per class	
	5. Provide a minimum level of educational counseling – 2.5% of total student hours	
	6. Provide adequate, appropriate and proper instructional materials - \$80 per slot in rate based funding	
	7. Offer paid hours for at least 2.5% of each staff person's total hours for meaningful staff development	
	8. Provide paid hours for program development activities - at least 3.5% of total paid staff hours	
	9. Pay teachers a contact hourly rate of \$34.77	
	10. Identify a program/staff development facilitator - \$1,025 foundation + .5% of staff hours	
	11. Identify an ADA Coordinator - \$1,025 foundation + 1 hour/slot in rate based funding	
	12. Identify a Technology Coordinator - \$2,050 foundation + .75% of student hours	
	13. Provide 2-4 weeks of paid time for pre/post planning weeks for direct service staff (teachers)	

## STAFF SALARY ANALYSIS

We look at two calculations to determine the salary analysis and compare what the program enters to what is supported by the rates system.

### 1) Salaries for Teaching and Prep Hours

There are 3 factors to look at:

- ◆ Hourly Rate
- ◆ Teaching to Prep Time Ratio
- ◆ Fringe Benefit Rate

We calculate the teacher salaries including benefits paid by the program for teaching and prep hours and compare that total to what the ABE rates support. The ABE rates support:

Hourly Rate	\$18.54 (includes 25% benefits)
Fringe Benefit Rate	25%
Teaching to Prep Time Ratio	2:1

The contact hourly rate is \$34.77. ( $18.54 \times 1.25 \times 1.5$ )

### 2) Salaries for Non-Teaching Hours

We calculate for all staff their salaries including benefits for the non-teaching hours and compare that total to what the ABE rates support. We categorize staff into the three salary classification areas, which correlate to the three line items in the budget. The ABE "loaded" rates, which include 25% benefits for each category, are:

Administrator (A)	=	\$31.87
Professional (P)	=	\$23.18
Support (S)	=	\$17.39

### 3) Allowable Range per Category

The Staff Salary Analysis figures indicate the difference between the amount the program is spending and the amount the rates support. These figures are found on the Staff Salary Analysis screens (Direct, Indirect and Match) in SMARTT. Continuing in FY09 programs must ensure that the Staff Salary Analysis is within an **allowable range of +/-3% of the approved rate per staff category** (Administrative, Professional, and Support).

- If the amount is more than 3% below the allowable range per category (A, P, S), the program is not spending what the ABE rates support for salaries. The grant award will be lowered if programs choose not to use all funds allocated to them according to rates. ACLS will reduce the amount of grant funds accordingly.
- If the amount is more than 3% above the allowable range per category, the program is spending more than what the ABE rates support for salaries. Matching funds (above the minimum required 20%) and/or Unrestricted funds must account for the difference. The additional matching funds must be clearly marked on the match narrative. These funds may provide salaries and other rates supported costs. All matching funds must be in categories that directly support the ABE program.

## TECHNOLOGY COORDINATOR SKILL SETS

The Technology Coordinator should possess the skill sets below and be able to train staff in these areas:

- ◆ Help staff use technology in delivering instruction
- ◆ Help staff integrate technology into the curriculum
- ◆ Maneuver in the Windows Environments
- ◆ Use Word Processing, Spreadsheets, Basic Graphics, Databases, and other software
- ◆ Locate and manipulate files and directories (Folders)
- ◆ Save files to disk and other media
- ◆ Set up printers and other peripherals
- ◆ Configure monitor resolutions
- ◆ Perform backup and restore procedures
- ◆ Run System Utilities such as Scandisk and Defrag
- ◆ Install and uninstall computer applications
- ◆ Troubleshoot PC problems and connections
- ◆ Create and extract from zip files
- ◆ Install and run anti-virus software
- ◆ Use and upgrade software and various Internet browsers (Netscape, MS Internet Explorer)
- ◆ Connect to the Internet to access SMARTT, download and upload files
- ◆ Help staff understand SMARTT data entry and Cognos reporting

**Note: The Technology Coordinator receives \$2,050 in foundation funding plus funding supported by the rates (.75% of student hours).**

## DEFINITION OF ADMINISTRATIVE COSTS

**Administrative costs are those costs other than direct service costs necessary to keep a program functioning. Administrative costs are calculated on Direct and Indirect funding.**

**These administrative costs are:**

- ◆ the cost of the administrative time (estimated at 70%) of the Program Coordinator/Director
- ◆ the cost of administrative time (100%) of secretarial and data entry staff
- ◆ consultants (computer)
- ◆ 20% computers (purchases/replacements)
- ◆ 20% software upgrades
- ◆ advertising
- ◆ maintenance and repair
- ◆ 5% printing/reproduction
- ◆ 5% telephone
- ◆ 5% postage
- ◆ furniture (10 year depreciation)
- ◆ office equipment (5 year depreciation)
- ◆ 100% of indirect costs

ACLS will allow up to 25% of the total rate based and flex services funding toward these total administrative costs. Foundation and set-aside funding is not included in this 25% cap. There are no percentage limits on administrative costs in matching funds. However, if administrative costs within the match are exceptionally high, it will be difficult, if not impossible, for the program to meet the slot/teacher ratios and other direct service guidelines.

Because the federal government limits non-instructional costs to 5% of the grant, programs must use this worksheet to document their additional administrative cost need, if any. If the MA ESE is audited, ESE will use these worksheets as the basis for negotiations potentially leading to waivers.

Example:

A Program Director works half-time as a director and half-time as a teacher – 50% of the salary is administrative and 50% is direct services. If the salary is \$40,000, then 50%, or \$20,000, is administrative. You then need to take 70% of the \$20,000 and enter \$14,000 in the administrative cost worksheet. The fringe benefit amount based on the 70% administrative staff costs are considered administrative costs.

## HOW TO CALCULATE FTE'S

The FTEs are automatically calculated in the staff plan so the user does not need to calculate them. There is a box at the end of each row in the staff plan for users to enter the agency definition for full-time. This number represents the number of hours a person would work full-time for the agency. The FTE for each person is automatically calculated by dividing the staff hours worked by the agency definition for full-time for each staff person listed on your staff plan. Check with your fiscal office for this definition. The dropdown box indicates the following full-time hours:

2080 (52 wks/yr \* 40 hrs/wk)  
1950 (52 wks/yr \* 37.5 hrs/wk)  
1827 (52.2 wks/yr \* 35 hrs/wk)  
1820 (52 wks/yr \* 35 hrs/wk)  
1800 (36 wks/yr \* 50 hrs/wk)  
1800 (50 wks/yr \* 36 hrs/wk)  
1764 (49 wks/yr \* 36 hrs/wk)  
1715 (49 wks/yr \* 35 hrs/wk)  
1705 (44 wks/yr \* 38.75 hrs/wk)  
1680 (40 wks/yr \* 42 hrs/wk)  
1600 (40 wks/yr \* 40 hrs/wk)  
1560 (52 wks/yr \* 30 hrs/wk)  
1470 (42 wks/yr \* 35 hrs/wk)  
1312 (36.2 wks/yr \* 36.25hrs/wk)  
1300 (50 wks/yr \* 26 hrs/wk)  
1295 (37 wks/yr \* 35 hrs/wk)  
1260 (36 wks/yr \* 35 hrs/wk)

If the full time definition for your agency does not appear in the dropdown box, please e-mail Donna Cornellier at [dcornellier@doe.mass.edu](mailto:dcornellier@doe.mass.edu) to have the number added.

In general, FTEs are calculated by dividing the employees paid hours/year by the number of annual hours that the agency defines as full time.

$$\frac{(\text{actual paid hrs/wk}) \times \text{paid wks/yr}}{(\text{agency definition of full time hrs/wk} \times 52.2 \text{ weeks})}$$

For example, if a staff person works 1000 hours under the grant and the agency definition is 1950 (52 wks/yr x 37.5 hrs/wk), then the FTE is  $1000/1950 = .51$

## HOW TO CALCULATE TEACHER CONTACT HOURLY RATE

**The rates support a teacher contact hourly rate of \$34.77.**

The Teacher Contact Hourly Rate is calculated by:

- 1) adding teaching and prep hours
- 2) divide by the teaching hours
- 3) multiply by the hourly rate
- 4) multiply by 1. (Fringe Percent) - i.e; if fringe = 25% then multiply by 1.25

Ex. 1 Hourly rate = **\$23.18** Fringe = **0%** Teaching Hours = **200** Prep Hours = **100**

Note: Teaching to Prep ratio = 2:1 in this case

$$(200 + 100) / 200 = 1.5 \times \$23.18 \times 1.0 = \mathbf{\$34.77}$$

Ex. 2 Hourly rate = **\$18.54** Fringe = **25%** Teaching Hours = **200** Prep Hours = **100**

$$(200 + 100) / 200 = 1.5 \times \$18.54 \times 1.25 = \mathbf{\$34.76}$$

### TRY A COUPLE:

Ex. 3 Hourly rate = **\$15.00** Fringe = **20%** Teaching Hours = **600** Prep Hours = **400**

What is the contact hourly rate?

(Answer = \$30.06)

What changes could you make so the contact hourly rate would be close to \$34.77?

(Answer: You could change the hourly rate to \$18.54 to get a contact hourly rate of \$34.77. There are several other scenarios you could propose).

Ex. 4 Hourly rate = **\$22.00** Fringe = **0%** Teaching Hours = **800** Prep Hours = **200**

What is the contact hourly rate?

(Answer = \$27.50)

What changes could you make so the contact hourly rate would be close to \$34.77?

(Answer: You could increase the prep time to 470 hours to get a contact hourly rate of \$34.76. There are several other scenarios you could propose).

## HOW TO CALCULATE INDIRECT COST

### METHOD 1:

Take the sum of lines 1 – 8 to obtain your total direct cost figure. Multiply this by your approved indirect rate. This figure is your indirect cost allowable. Add the direct cost, indirect cost and any allocation for equipment (line 10) to obtain the TOTAL AWARD AMOUNT.

**Example:** Indirect Rate = 5%; Total Award = \$115,500; Direct Cost = \$110,000

Direct Cost (sum of lines 1 – 8)	=	\$110,000
<b>Indirect Cost</b>	=	<b>\$ 5,500</b> (\$110,000 x .05)
Line 10 Equipment	=	\$ 0
 TOTAL AWARD	=	 \$115,500

### METHOD 2:

#### If there is NO amount in line item 10 for equipment:

Divide the total award by 1.(indirect rate) (ex. 1.05) to get the direct cost figure. Subtract this from the total award figure to get the indirect cost amount.

**Example:** Indirect Rate = 5%; Line 10 Equipment = \$0; Total Award = \$150,000

Total Award	=	\$150,000
Direct Cost	=	\$142,857 (\$150,000 / 1.05)
<b>Indirect Cost</b>	=	<b>\$ 7,143</b> (\$150,000 - \$142,857)
Line 10 Equipment	=	\$ 0
 TOTAL AWARD	=	 \$150,000

#### If there IS an amount in line item 10 for equipment:

Subtract the amount to be spent for equipment from the total award to get the modified total award. Divide this figure by 1.(indirect rate) (ex. 1.05) to get the modified direct cost. Add the amount for equipment to the modified direct cost to get the total direct cost. Subtract the total direct cost from the total award to get the indirect cost.

**Example:** Indirect Rate = 5%; Line 10 Equipment = \$12,000; Total Award = \$150,000

Total Award	=	\$150,000
Line 10 Equipment	=	\$ 12,000
Modified Total Award	=	\$138,000 (\$150,000 - \$12,000)
Modified Direct Cost	=	\$131,429 (\$138,000 / 1.05 = \$131,429)
Total Direct Cost	=	\$143,429 (\$131,429 + \$12,000)
<b>Indirect Cost</b>	=	<b>\$ 6,571</b> (\$150,000 - \$143,429)
 TOTAL AWARD	=	 \$150,000

**BUDGET PAGES GUIDELINES**  
**Part II-B Project Expenditures – Detail Information**

- Line 1  
Administrators** Include total number of administrators and their FTE for those paid under the grant. MTRS members apply to federal grants only.  
**Employees receive a W-2**
- Line 2  
Instructional/  
Professional Staff** Include total number of instructional/professional staff and their FTE for those paid under the grant. MTRS members apply to federal grants only.  
**Employees receive a W-2**
- Line 3  
Support Staff** Include total number of support staff and their FTE for those paid under the grant. Generally, support staff are not members of MTRS since they participate in county retirement programs.  
**Employees receive a W-2**
- Line 4  
Fringe** MTRS contributions are 9% of the total amount of MTRS salaries paid under the grant. Other fringe benefits include: health, life and unemployment insurance, FICA, and county retirement programs. You must include the % used to calculate fringe benefits.
- Line 5  
Contractual  
Services** All contractual services require that a rate per day or hour be listed. If using several consultants, use a range of fees, e.g., \$25/hour-\$500/day. An exception is if you are paying for a product such as an auditor's report or if you are sub-contracting. Then you should list the flat fee. Sub-contracts over \$5,000 require a detailed budget; substitute teachers are funded within this category.  
**Contractors receive a 1099**
- Line 6  
Supplies/Materials** Include items costing less than \$5,000 each and having a useful life of less than one year. Examples include software, books, printing supplies and instructional and administrative supplies. Postage is also included here. Provide a brief description of each item where necessary. Costs of individual items are not required.
- Line 7  
Travel** Include reimbursable travel expenses related to the grant activities for staff hired. You may include conference registration, auto mileage, airfare, hotel accommodations and meals. Provide a brief description of each item requested.
- Line 8  
Other** Other costs may include advertising, maintenance/repairs, memberships/subscriptions, printing/reproductions, transportation of students, telephones/utilities, rental of space/equipment and non-classified expenses.
- Line 9  
Indirect Costs** Indirect costs should be charged on total expenditures from lines 1-8. The indirect rate must be equal to or less than the approved rate. You must list the indirect rate.
- Line 10  
Equipment  
TOTAL** Provide a brief description of items costing \$5,000 or more per unit and having a useful life of more than one year.  
The total of all lines must equal the total grant request.

## Massachusetts Department of Elementary and Secondary Education/ACLS What Is Eligible Match?

Programs must provide fully auditable matching resources for each year of the multi-year grant equal to at least 20% of the initial grant award.

- ◆ The match must be fully documented, auditable and comprised of only directly allocable (not indirect) costs.
- ◆ The matching share must add value to program operations, and instructional and support services.
- ◆ A program can claim as match the value of the volunteers who are providing tutoring services and the services provided by non-instructional volunteers.
- ◆ The value of volunteer tutor hours that are claimed as match should be set at \$15/hour; the value of non-instructional volunteer hours (e.g., for clerical support) that are claimed as match should be based on the standard hourly rate for a given position at an agency, not to exceed \$15/hour.
- ◆ ACLS will limit the value of volunteer time included in the program's matching share on the grant to 5% of the grant, not to exceed \$20,000.
- ◆ This limit does not apply to funded programs with the primary instruction provided by volunteers (Fund Code 287).
- ◆ The cost of equipment used solely for an adult basic education program may be used as a matching expense if it was not purchased with ACLS funds. This cost can be used in one of two ways. First, the cost of the equipment may be used as match for one year of the grant. Second, the cost of the equipment may be pro-rated over two or more years, with the pro-rated value serving as the match for two or more respective years.

In using other funding sources as match, ACLS recommends using matching resources that support the core ABE instructional program. Funds from grant programs that do not include adults as a target population, therefore, are not eligible (e.g., after school programs for 7<sup>th</sup> graders). Any funds that support any portion of the continuum of services provided to learners through the program are good examples of match that support the core ABE instructional program. Local cash contributions such as local ABE appropriations from cities, towns and LEAs (local educational agencies) are an example of match if it supports the core ABE instructional program. We require that programs list the source of matching funds. The chart below provides more detail on eligible match. The chart is not all inclusive.

<b>Description of Matching Resources</b>
ABE classroom and office equipment
Adult furniture for the ABE program
Advertising for adult learner and/or staff recruitment purposes
Audit-related expenses for the ABE program
Childcare expenses which include an educational component for children of ABE learners
Computer equipment for the ABE program
Conference registrations for ABE program staff
Consulting fees/contracts for computer support in the adult education program
Consulting fees/contracts for substitute ABE teachers
Educational supplies for adult learners in the ABE program
Fringe benefits for ABE program staff
Liability Insurance for the ABE program, staff and board
Maintenance and repair of ABE program's equipment and space
Memberships to ABE-related professional organizations
Office supplies for the ABE program
Printing and reproduction of non-copyrighted materials for ABE program use
Salaries for ABE agency's Americans with Disabilities Act Coordinator and Program and Staff Development Facilitator in excess of the rate based amount provided by ACLS
Salaries for ABE program's clerical and data entry staff
Salaries for ABE program volunteer coordinators funded by sources other than ACLS
Salaries for Administrators including time for any of the categories listed on the staff plan
Salaries for direct service personnel including teachers and counselors including time for any of the categories listed on the staff plan
Salaries for staff who provide translation and interpretation services for the ABE program
Software upgrades for learners and staff in the ABE program
Space <b>with formula</b> used to pro-rate cost including square footage, cost per square foot, pro-rated amount for time used by ABE program
Subscriptions to ABE-related publications for learners and program staff
Telephone and Internet expenses for the program including TTY, ISDN
Transportation for ABE learners (e.g., van, T-passes, etc.)
Travel expenses for ABE program staff
Vacation/Leave Time for ABE program staff