**FY 2021 Transition to Community College Budget Workbook**

**Overview**

Each community college’s budget must be completed using this Excel workbook. For those unfamiliar with Excel, worksheets (designated by tabs at the bottom of the page) are organized by rows, columns and cells (also referred to as fields throughout this document). You will move from worksheet to worksheet (tab to tab) completing all required fields on each row by entering the requested information identified by the header of each column.

The grey cells are **read-only fields** that will calculate automatically. Be aware that the worksheets contain formulas and are linked to each other. Changes in one worksheet may affect changes to others.

In addition to the written instructions found here, brief descriptions of the data to be entered into each field are embedded in **Comment** boxes designated by a small red triangle in the corner of a cell. A pop up box will appear when you click on the triangle.

These worksheets are designed for digital use. They are not formatted for printing.

**Instructions**

1. **Complete the Cover Page**
   1. Enter the program name.
   2. If your community college has a DESE approved indirect cost rate, enter the percentage rate. If the community college does not have a DESE approved indirect cost rate, you must apply for one if funded. The indirect cost rate for adult education budgets must not exceed 8%. The community college may enter estimated indirect cost here and if approved will apply for indirect cost approval.
2. **Budget**
   1. Enter the community college FTE. There can be only one FTE. It will be based on the scheduled number of hours for a full time staff person. If this is 37.5 hours per week, then enter 1950 even if there are staff who work September through June.
   2. Line 1, Administrators
      1. Enter the information for all fields. Indicate under title if a position is vacant.
      2. 100% of line 1 salaries and fringe are considered administrative.
      3. Note that FTE and Total Cost are auto-calculated. Total does not include fringe.
   3. Line 2, Instructional/Professional Staff
      1. This budget line is only for staff directly involved with students. If an administrator is directly involved with students (e.g. student orientation or testing), those hours can be entered here.
      2. Enter information for all fields as above. Note specific programmatic duties.
      3. Large programs can enter groups of teachers with similar responsibilities provided they have the same fringe rate.
   4. Line 3, Support Staff
      1. Enter all information. All line 3 salaries and fringe are administrative.
   5. Line 4, Stipends
      1. Enter the purpose and anticipated costs.
   6. Line 5, Fringe
      1. Provide the detail of how your community college determines fringe rates.
      2. Note that the fringe costs are auto-calculated.
   7. Line 6, Contractual services
      1. The Contractoroption is for other services contracted out and does not require a separate budget. The notes column should include relevant information that explains the scope of contracted work (e.g. substitute teachers, IT services). Community colleges can enter tuition and fees on this line.
      2. Enter the name of the contractor and describe the procured services. If the community college is the contractor, enter the community college name.
      3. Enter the planned hours and rate. For a rate contract, enter 1 hour and the total cost.
   8. Line 7, Supplies and Materials
      1. Provide a detailed description of supplies and materials including their purpose and use.
   9. Line 8, Travel
      1. As described in the [April 12, 2019 memo](http://www.doe.mass.edu/news/news.aspx?id=25502), out-of-state travel and non-SABES PD, including COABE and TESOL conference costs, are considered administrative costs. You must select Y to identify these cost in the travel line.
      2. Enter the necessary information to justify the travel expenses.
      3. If the cost is a flat rate, then enter 1 under miles.
   10. Line 9, other
       1. Overhead expenses not included in indirect.
   11. LINE 10, INDIRECT
       1. The workbook calculates the maximum amount that can be applied to the entire Transitions budget, including match.
          1. Starting in FY20, the indirect cost cannot include: stipends, contract and subgrant costs over $25,000, and equipment.
          2. The workbook deducts those costs from the indirect calculation.
       2. You may enter up to the maximum amount based on your community college’s approved rate.
   12. LINE 11, EQUIPMENT
       1. Individual pieces of equipment costing $5000 or more are listed here.
   13. Total funds requested must equal the total in row 9.
3. **Match Budget**
   1. The match narrative follows the same structure as the budget narrative. There are a few small differences explained below:
      1. LINE 8, TRAVEL You do not need to identify Admin Related PD.
      2. LINE 10, INDIRECT Note that the maximum amount that can be applied is the same as in the grant budget. It is based on the program’s award and is the total amount of indirect that can be applied to the grant.
4. **Summary Sheet**
   1. This sheet is read only. It shows the budget information, admin cost ratio, indirect, and match ratio.
   2. The first section shows the budget.
   3. The second section compares the amount of administrative cost to the grant. Programs may negotiate a rate above 5% but no higher than 15%. Applicants may enter the admin cost rate up to 15%. If your admin costs exceed 15%, you will need to move some of those items to match.
   4. The indirect cost section compares all the indirect identified in the budget and the match. It cannot exceed the maximum which is based on the grant award.
   5. ACLS requires that Transition programs provide a 30% match.