**FY20 Class Plan and Budget Workbook**

*Updated 7/24/2019*

**Overview**

Each program's class plan and 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. For your convenience, some fields contain **drop down lists** from which you simply select the information.

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 agency has a DESE approved indirect cost rate, enter the percentage rate. If the agency does not have a DESE approved indirect cost rate, you must apply for one if funded. The indirect cost rate for adult education budget must not exceed 8%. The program may enter estimated indirect cost here and if approved will apply for indirect cost approval.
2. **Class Plan**
   1. Active and Unique Student Seat: an active and unique student seat is a seat filled by one, and only one, unique and unduplicated student at a time. As students leave the program, seats will need to be refilled in order to remain active and maintain enrollment.

EXAMPLE 1: Class E1 is an ESOL class and meets on Mondays and Wednesdays and has 15 seats. Class E2 is a Distance Learning class that meets on Tuesdays and also has 15 seats. The 15 seats/students in E1 are not the same as those in E2; in other words, they are unique. Therefore, the program is proposing to fill 30 active and unique seats.

EXAMPLE 2: Class A5 is a STAR class that meets on Mondays, Tuesdays and Wednesdays 9:00-10:30 and has 12 seats. Class A6 is the Math class for the same 12 students that meets Mondays, Tuesdays and Wednesdays from 10:30-12:00. On Thursdays, the same students are enrolled in a science class and a college readiness class. Since the exact same students are enrolled in all four of these classes, the total number of active and unique seats is 12.

In short, it is anticipated that some classes will be listed as serving zero students; in those cases, the Cost Per Student column would be left blank and a note indicating the link between classes would be written in the Notes column.

* 1. Steps to complete the class plan:
     1. Enter information for the classes you are proposing.
     2. The class codes are assigned to make the budget narrative references easier.
     3. If you plan to provide instruction in Spanish and if those seats are supposed to count toward your ABE target, enter the classes on the ABE Class Plan worksheet. Be sure to review the assessment and English instruction policies.
     4. Select a Class Focus and enter the GLE or SPL range.
     5. Provide necessary information under Notes. For example: clearly note if the class will serve the same students as another class; provide the site and schedule.
     6. Enter the planned hours per week and planned number of weeks.
     7. For each class, enter the cost per student. You may enter a uniform cost across your classes or calculate a unique cost. The CALC Summary will calculate the average cost per seat.

1. **Budget**
   1. Enter the agency 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 works 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, e.g. lead teacher, curriculum development, etc.
      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 agency determines fringe rates.
      2. Note that the fringe costs are auto-calculated.
   7. Line 6, Contractual services
      1. Select Contractor or Sub grantee. **Sub grantee** option is for agencies that contract portion of the funds with another organization to offer ESOL and/or ABE services. For each sub grantee complete a separate budget in the workbook. This workbook includes two (2) sub grantee budgets available to the applicant. **Contractor** option 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).
      2. Enter the name of the contractor or sub grantee and describe the procured services.
      3. Enter the planned hours and rate. For a sub grant or flat 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 CALC budget, including match and sub grants.
          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 agency’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.
2. **Match Class Plans and Budget**
   1. Programs that provide classes and seats as match will complete these sheets.
   2. Match seats will be added to the program enrollment target(s) for FY20.
   3. Compete the match classes as above, including a cost-per-seat.
   4. 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.
3. **Sub Grant Budget Narratives**
   1. If you identified subgrantees in line 6 of your grant budget, then you must work with the sub to complete a sub grant narrative.
   2. The Sub Grant narrative follows the same structure as the budget narrative. There are a few small differences explained below:
      1. In row 2, use the dropdown to select the name of the grantee. If you don’t see the name, check the grant budget and make sure that you indicated Sub Grant.
      2. In row 5, select the sub grant budget amount.
      3. Enter the sub grantee’s FTE.
      4. Line 10, INDIRECT
         1. 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,
         2. If the subgrantee has a DESE approved indirect cost rate, the subgrant can change indirect according to the rules that apply to the main grant. However, this will contribute toward the overall indirect and administrative cost.
4. **CALC Summary Sheet**
   1. This sheet is read only. It shows the award information, admin cost ratio, indirect, and match ratio.
   2. The first section shows the alignment between the class plan and the budget.
   3. The second section compares the amount of administrative cost to the grant. This includes the admin costs of subcontractors. Programs may negotiate a rate above 5% but no higher than 25%. Applicants may enter the admin cost rate up to 25%. If your admin costs exceed 25%, you will need to move some of those items to match.
   4. The indirect cost section compares all the indirect identified in the budget, the match, and sub grant budgets. It cannot exceed the maximum which is based on the grant award.
   5. ACLS requires that programs provide 20% match.