

Section 2: Basic Information About BVSD and Grants

A. What Is A Grant?

What's the difference between a "grant" and a "gift?"

A grant includes any financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements attach. Grants are usually solicited through a written proposal or application, and a grant legally transfers money (cash) or other property rights to the recipient organization.

'Gift' is a more generic term. A gift is simply something voluntarily transferred by one person to another, without compensation in return. Although businesses and organizations also make gifts to K-12 education, gifts are more often given by individuals. Gifts may be in the form of cash, stock, real estate, or goods/equipment/services (in-kind). Although gifts can be given for specific purposes, you usually don't "apply" for them.

Typical Example:

- A.** Exemplary High School applies to IBM and receives \$25,000 to upgrade their science lab with new computer equipment. They submit their proposal using IBM's online application system. This would be considered a grant.
- B.** An IBM representative calls the Exemplary High School principal and asks if they would like to have 25 surplus computer terminals. Although the result might be very similar to (A), this transaction would be considered a gift.

B. What Is BVSD's Basic Policy On Grants?

Boulder Valley School District actively seeks financial support from appropriate government and private grant-makers that will advance the district's mission, vision, goals, strategies and focal areas. Please see:
<http://www.bvsd.org/goals/Pages/default.aspx> and <http://bvsdsuccesseffect.org>

BVSD's policies regarding gifts and grants are articulated under Section DD and Section KH of the Board of Education's Policies and Regulations. These are available at the BVSD website under the A-Z reference, subtitle "Policies".

In General:

Grant funds are used to supplement regular tax-based sources of funding for public schools, not to supplant them. In other words, we use grants to improve and expand basic education, not to pay for fundamental instruction.

The district itself applies for grants to fund district-wide or targeted programs, and sometimes for high-needs schools. Each individual school is free to apply for grants on its own, for programs at that school.

The district's grant-seeking is strategic and prioritized. The BVSD Grants Office focuses on grants that can fulfill high-priority district needs/goals; we also look for large grants that will serve many schools/students, and multi-year grants (same logic on effort/benefit); we also concentrate on grants for which BVSD is highly competitive (i.e. has a good chance of actually getting). BVSD receives \$11-18 million in grants annually.

Schools are free to set their own priorities for grant-writing, but are encouraged to review their Unified Improvement Plan and thoughtfully consider how school needs align with grant opportunities.

Board policy requires that all grants to BVSD be approved by the district. See Section D, below, for procedures to follow.

C. BVSD Review and Approval Procedure For Grants

1. Grants over \$25,000, federal grants, or any grant requiring cash matching funds:

Pre-approval by the district is required.

Inform the district in advance of your intent to submit a grant application using the INTENT TO APPLY form. This is available at the BVSD web site (Grants Page). You can also email the Grants Office (see bottom of the page for address) to get a copy.

Do this at least 4 weeks prior to the deadline for the actual application.

One or more members of BVSD Leadership Team will review your Intent to Apply and give approval to go ahead. Approval is usually readily granted to projects which fulfill high priorities and which comply with BVSD educational and fiscal policies.

If you are not sure if your project meets this criteria, please contact the Grants Office early in the process.

EXCEPTIONS: If your grant meets the \$25,000/federal/in-kind criteria, but is one that recurs each year without much change in its intents and purposes, please call the Grants Office as you begin to write the grant to determine whether an Intent to Apply is required. If, however, your grant is coordinated with other funding streams (the district budget, and/or other grants), please do follow the Intent to Apply policy to ensure that resources are secured and coordinated. (If you have already had this conversation with the Grants Office, you do not need to repeat this step each year unless the nature of your application is going to change significantly.)

2. All Grants:

SUBMIT A FULL COPY of your grant to the district Grants Office.

Do this at least 2 weeks prior to the application to the funder, particularly if a Board review is required. Include an itemized budget. Drafts are acceptable if you are pushing a deadline. You can send this via the district mail system or via email.

EXCEPTIONS:

1. Applications to Impact on Education
2. Grants written by PTA's or other nonprofit organizations on behalf of a school or the district. PTO applications must be submitted.
3. Applications made by individual teachers or staff for professional development or sabbatical support (i.e. scholarships). Grants for classroom programs are not excepted.
4. Grants to add staff positions or pay staff salaries must be pre-approved by the supervising Assistant Superintendent.

3. District and Board Review:

The Grants Office will read your grant and summarize it on a Grant Approval form. We will call you if there are any questions. The Grant Approval form will be routed in the Ed Center to various departments for approval. Grants over \$25,000, federal grants, or those requiring matching funds also go to the Board of Education. If Board Review is required, the Grants Office fills out the Board Agenda item.

EXCEPTIONS:

1. Applications to Impact on Education (Classroom Innovation grants, etc.)
2. Grants written by PTA's or other nonprofit organizations on behalf of a school or the district.
3. Grants to individual teachers or staff.

The approval process is handled in a routine manner. It is very rare for the district to 'not approve' a grant, particularly if the Intent to Apply procedure has been followed.

Therefore, you will NOT receive notification following approval of your grant. You will be contacted ONLY if there is a problem or it has not been approved.

4. All Grants Submitted For Review:

Tell us the outcome. If you receive a grant, send a copy of the award letter (sometimes a contract) to the BVSD Grants Office. If you do not get the grant, we still appreciate receiving the information so that we can keep complete files.

E. BVSD Manages The Grant Money

BVSD is the ‘fiscal agent’ for all grants to schools, departments or the district as a whole. Only BVSD has the legal status to receive grant funds – individual schools do not. BVSD also bears ultimate responsibility for accounting for the money and fulfilling the terms of the grant. All grants are included in BVSD’s annual financial audit.

EXCEPTIONS: 1. Grants written by PTA’s or other nonprofit organizations on behalf of a school or the district. However, if such a grant is used to employ personnel (e.g. a new position, expansion of an existing position, extra-duty pay, overtime, or substitute time) it must be handled by the district to ensure proper payroll deductions and procedures. See Section F below.

2. Private-sector grants made to charter schools may be managed by the school itself. Grants from governmental entities to charters must be managed by BVSD.

▶▶ If you receive a check in payment of a grant, forward it to the district Accounting Office with a note, indicating what it is for, and your contact information.

If you have followed the review process outlined above, by the time you hear that you have received a grant, the Accounting Department will already have your budget and you will usually be able to start spending funds within days of the award. You may be issued a Pro-Card (district credit card) so that you can easily make purchases. Payment of salaries and benefits under a grant is handled, as usual, by the BVSD payroll office.

To get account codes for grants that have already been approved and awarded, contact Christine Kennedy in the Accounting Department (extension 5209).

Grants are usually accounted for separately (i.e. not co-mingled with General Fund or school budgets, and not put in the school’s Revolving Fund). Grant funds are usually considered “restricted,” that is, they can be legally used ONLY for the purposes set forth in the grant application and agreed to by the grant maker. They can never be absorbed into the district’s general budget or taken by another school or department. Grant project managers will have access to reports from the Accounting Office on the amount of money that has been spent to date from a grant. If you do not use up all of an awarded grant in a timely fashion, the Accounting Office will contact you and develop a plan to expend the funds. As a general rule, BVSD does not like to return un-used grant funds!

F. Are There Any Rules About WHAT We Can Apply For?

Yes, a few.

The provisions of Board Policy KH and KH-R, which cover gifts to the schools, also apply to grants. If your grant will be used to employ personnel, please review this policy carefully before writing or submitting your grant. Consult your level supervisor if in any doubt about how this policy applies to your situation. Failure to do so can result in the district declining a grant that you have put a lot of work into.

G. Are There Any Rules About WHO We Can Apply To?

Yes, a few.

Board Policy DD states that the opportunity to competitively apply for a grant must be available to all district schools under the same eligibility criteria if a grant is to be used for district personnel. What this means is that schools or departments may not receive grants from privileged sources in order to fund staff positions.

Example: No BVSD elementary schools currently have more than one full-time counselors. You believe one is needed at your school. You happen to mention this to your great aunt Lila, who heads one of the largest foundations in America, and it is one that generally does not give money to individual schools. However, in this case, she says she would be delighted to give *your* school a grant to fund the position. NOT ALLOWED. Realistically, other BVSD schools could not compete for Aunt Lila's money on the same basis.

BVSD schools and programs are strongly discouraged from seeking direct funding from companies engaged in the manufacture and sale of tobacco, alcohol or firearms. Grants from private foundations associated with such companies (i.e. an employee charitable fund, a family foundation) may be acceptable if they are made on a strictly philanthropic (non-self-interested, non-promotional) basis. Grants from organizations seeking to promote a religious or political cause through their grant making are also strongly discouraged.

H. About The "Exceptions"

- Applications to IMPACT on EDUCATION are not subject to district review because Impact on Education has its own review process, and the purpose of their grants has already been determined to be consistent with district and community interests. BVSD administrators have regular communication with IMPACT on Education and sit on its board, so the organizations have common goals.
- Grants that are written on behalf of BVSD schools and programs by outside organizations, school booster clubs, or PTA's with their own tax-exempt status are not subject to district review or financial management. (Example 1: Thorne Ecological Institute writes a grant for classroom environmental ed programs. They will receive the grant and manage the program, but will not pass any of the funds to BVSD. NOT SUBJECT TO REVIEW.

- Example 2: Hypothetical High School Athletic Boosters has incorporated as a nonprofit organization with tax-exempt status. They receive a grant from the Denver Post for athletic equipment, which they will own but allow school teams to use. NOT SUBJECT TO REVIEW. But caution: the booster club may not make guarantees regarding the display of promotional items, logos, signage, sponsorship items on school property, facilities or students. The club, not BVSD, is the owner of the equipment and responsible for insurance, and replacement when the equipment gets old.
- Example 3: A group of parents at an elementary school want to build a climbing wall, and apply to the REI Foundation. The PTO makes the application. SUBJECT TO REVIEW: PTO's (vs PTA's) do not have separate nonprofit status and must use the district's tax exempt status to shelter the grant application. For projects like this, that impact a school's building or grounds, please work closely with the district Operations Division starting in the early planning stages.

I. Authorized Signatures for Grant Applications

The Superintendent, Rob Anderson, Ph.D. and/or the President of the Board of Education (currently Tina Marquis) are the ONLY authorized officials for grants or contracts that result from grants. Principals and program directors are authorized only to sign for grants of \$2,500 or less. If a grant requires the signature of an authorized official, please submit it in FULL, with an explanatory note or memo, to the Grants Office with at least 48 hours leeway. If the full grant is not available (i.e. you are pushing a deadline), send the signature page only with a memorandum summarizing the purposes and amount of the grant.

Correct names & titles: Rob Anderson, Ph.D., Superintendent
Tina Marquis, President

Occasionally a grant requires the name and/or signature of a 'fiscal agent'. In such cases, please use:

Justin Petrone, C.P.A., Director of Finance & Accounting

J. Support Letters

The Grants Office will assist applicants needing a letter of support from the Superintendent, Board President, or other district official. If you need such a letter to accompany your grant, please contact the Grants Office with at least 3-4 days advance notice. Contact us via email, providing enough information for staff to be clear about who you are and what you need. (Your name, name of school or program; address information (name of person and organization to whom letter is to be addressed, mailing address) and either a draft text for the letter or a list of points to be made.) Provide a phone number and email address for contact in case there are questions. The signed letter can either be emailed or picked up at the Ed Center.

K. Contracts with Grant Makers

If a contract is issued by the grantmaker for a grant over \$2,500, submit the unsigned original(s) to the Grants Office. We will obtain legal review, if needed, and the correct signature. Provided your grant has already been reviewed and approved by the district (see "D" above), processing will be expedient. For grants <\$2,500, the principal or program director may sign.

If a contract will be issued to a consultant, service-provider, or other business entity as a result of

a grant, schools and district departments must use standard formats developed by BVSD's Legal Counsel. These provide the necessary legal protections for the school/district. Contact the Procurement Help Desk or Office of Legal Counsel for a copy of the appropriate contract template.

As a general rule: ONLY the Superintendent and Board President are authorized to sign major contracts, memoranda of understanding, or letters of agreement which reflect legal commitments between an outside entity and the school district. A school or a district department does not have legal standing to enter into such agreements independently, except as noted above.

K. Intent To Apply

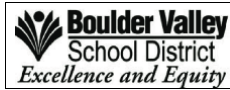
The process insures that the district is aware of – and approves – the purpose, amount and action plan of large grants. Sometimes these grants have legal or fiscal implications that may not be readily apparent to a non-professional grant writer. And in some cases, the district is allowed only one application under a particular program, therefore must insure that there are no conflicts.

If you are planning to write a grant for more than \$25,000, one going to a federal/state agency, or one that requires cash-matching funds, you must submit an **Intent to Apply form** to the district grants office. Please submit this at least 4 weeks prior to the grant deadline. The form is available at the Grants page of the BVSD website – use the A-Z reference on BVSD's main page to find the Grants page. If you do not have complete information at that point, just do your best in filling out the form. The form may be filled out electronically or by hand. It may be emailed, faxed, or mailed to the Grants Office.

If you decide later not to apply, you do not have to do anything. If you decide to postpone your application to a later date, it is probably not necessary to resubmit the Intent to Apply, unless your project has changed significantly.

What happens to the form: The Grants Office reviews it and will contact you if we see any obvious problems or have questions. We will let you know if anyone else in BVSD is planning at application to the same source at the same time. The information on the form will be shared with head of the supervising district department, and then possibly members the Superintendent's Cabinet (Chief Academic Officer, Chief Operating Officer, Assistant Superintendents, and heads of Legal, HR, & Operations) This ensures that district leadership is aware of it and agrees with its purposes. The Grants Office or a department head will contact you if there are serious questions or objections to your proposal (rare).

See the next pages for an example of the Intent to Apply Form – filled out.

	Received Date	Routed Date	Approved Yes	No	Applicant Notified

Grants & Special Projects

Intent To Apply Form

Please print legibly or fill out electronically. Submit form to the BVSD Grants Office 4 weeks prior to actual grant application.

PHONE: 720-561-5137

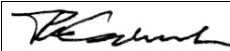
FAX:

720.561.5134

EMAIL: bee.wallace@bvsd.org

Your Name & Position (Contact Person(s))	Jane Doe, Reading Specialist				
School or Department	Hypothetical Elementary School				
Telephone	720-561-0024				
E-Mail	jane.doe@bvsd.org				
Tentative Project Name	Reading Immersion Project				
Funder Name <small>(i.e. where you're going to apply for a grant)</small>	Mile High Reading Foundation, Denver, CO				
Does funder allow indirect costs?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't Know				
Deadline for Application <small>(date)</small>	Accepts rolling applications				
Population Directly Served By Grant Project <small>(approx # and characteristics)</small>	60 students in grades 1-3 at Hypothetical Elementary School who are below grade level in reading				
Anticipated Amount of Grant Request	\$29,000				
Total Project Budget if Greater	\$ 35,000				
Other anticipated sources of funding <small>(keystroke 'x' in box)</small>	<input type="checkbox"/> BVSD In-Kind Matching (existing personnel, facilities, materials already in budget) <input type="checkbox"/> BVSD Cash Matching (need the district/school to allocate new funds to this project) Please provide a thorough explanation if matching funds are REQUIRED. <input checked="" type="checkbox"/> Other grants (list funder and amount, and indicate whether these funds have been secured at this time, or these are applications pending/planned): Our PTA has already received \$3,000 from the XYZ corporation for this project. We plan to apply to the Trump Family Foundation for a \$3,000 grant to complete the budget.				
Briefly describe your project and how funds will be used:					
We will establish an after-school literacy program providing reading enrichment for struggling readers. It will meet twice a week for one hour throughout the 2015-16 school year. Three of our regular teachers will provide the tutoring; they will each be supported by two tutors or paraprofessionals. The grant will pay for personnel costs plus books, instructional supplies, and a 2-year license for the READING-IS-GREAT software. The activities are expected to bring a significant proportion of the targeted students up to grade level by the end of the year. The cost per student (\$500) is modest in relation to this result.					
This project is responsive to the following BVSD Goals (check all that apply):					
<input checked="" type="checkbox"/>	Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.	<input checked="" type="checkbox"/>	Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development and social emotional well-being.	<input type="checkbox"/>	Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy and inclusive environment.

I certify that the information provided accurately reflects the planned grant application:

	7/15/2015
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Signature* of Project Director or Grant Writer

Date

by email

I have reviewed this Intent to Apply and agree with the stated intentions:

Mary Jones	7/15/2015
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Signature* of Principal or Program Director

Date

by email

Section 3: Grant Budgets

This section provides guidance on how to develop a budget for a grant. It includes information on costs that the district requires included in a grant budget, guidance on how to develop and present a budget or budget narrative, and information on certain standard BVSD cost rates.

A. Required Costs

Certain items must be included in any grant written for BVSD and its schools.

- If salaries will be paid out of a grant (whether a regular staff position, a substitute, extra-duty, or a stipend), applicable **benefits** must be paid with the salary out of the grant. Section E below describes how to apply this rule. **DO NOT LUMP PAY AND BENEFITS TOGETHER INTO ONE LINE ITEM IN YOUR BUDGET. Contrary to popular belief, SOME benefits are paid for all positions, even if the person is working less than 20 hours per week.**
- Salary rates for all **teachers, paraprofessionals, tutors, clerical and service staff** are negotiated annually or semi-annually between BVSD and these employees' professional associations. Grant budgets must strictly honor these agreements and not diverge from **negotiated rates**. DO NOT invent new salary rates. Do not pay contractor fees to people who are already employed by BVSD without Board authorization. Salary and fee rates for all personnel must be reasonable and defensible. See Section E below for guidance.
- **Indirect costs** must be included in the grant budget unless they are specifically not allowed by the grant maker. Indirect costs apply to all direct grant expenses EXCEPT capital improvements (buildings/facilities) and major equipment (this does not include computer technology). Section E below shows how to calculate indirect costs.

B. Developing a Grant Budget

Grant makers may require a budget form, summarizing all of the expenses that make up the project or grant request, or they may ask you to provide this in your own format. They may also require a "budget narrative" providing line item detail and more explanation or rationale regarding the need for the expense. An ordinary reader should be able to connect each item in your budget to the grant's narrative. Some examples of grant budgets are shown on the following pages. Different grants may require presentation of the same information in different ways – categorizing or grouping expenses differently, for example.

When working on a grant application, it is a good idea to start developing the budget early in the writing process, as the budget itself may prompt you to include certain items in the text, and vice versa. It is generally best to start with a line item budget, specifying everything that will be paid out of a grant. It may help

to start by asking yourself a series of questions, and then putting numbers to the answers.

- Will the grant establish any **new staff positions**? If so, will they be full-time, or part-time, and if part-time, how many hours per week?
- Will **existing staff be paid for extra-duty assignments or overtime**? Will an existing part-time position be expanded to full-time, triggering full benefits? (See Section E below)
- Are extra **support staff** needed (clerical, admin, maintenance)?
- Does the proposed program require **any training** for staff or students? If so, how many days/hours; who will provide it; if it's professional development, will staff be paid for these days, or substitutes hired; are any materials needed?
- Will any **independent contractors** be hired to fulfill parts of the project? (Consultants, trainers, specialists, technicians, etc) Are any conference or licensing fees involved? Will the project require formal evaluation, and if so, who will perform the evaluation?
- What **materials and supplies** are needed? Consider items needed to execute the program (textbooks, software, notebooks, copying), and also office supplies and hospitality for meetings.
- Is any **travel** required? Local travel for staff, bus travel for students, or airfare and hotel to attend conferences/training/etc.
- Is any additional **equipment** or building costs needed to implement the project (equipment costing over \$5,000 and usable over 5 years or more; this does not include computers, which are considered 'supplies' because their lifespan is usually less than 5 years,)

As you develop your budget, it extremely helpful to use a computer spreadsheet such as Excel to insure that the math is correct. **Round to the nearest dollar.** Grantmakers prefer this, and it simplifies calculations.

D. Examples

The budget narrative on the next page shows a fairly simple, multi-year grant budget, in which the grant pays all of the costs associated with the project. (This shows enough detail to satisfy most private sector foundations or government agencies for smaller grants.)

If you need additional guidance on writing a budget, please contact Christine Kennedy in Accounting (see extensions below), or Bee Valacek in the Grants Office.

Example – Budget Narrative

(adapted from a School Counselor Corps grant for Nederland Middle-Senior High School 2015)

BUDGET NARRATIVE

1 and 2: Salaries/Benefits: Nederland will add a 0.5 FTE SCC middle school counselor in Year 1. This will be expanded to 0.8 FTE in Years 2-4. The student:counselor caseload will be approximately 150:1. The school will spend a planning/ development year in 2015-16. During this time, the new SCC counselor will receive training and professional development, launch several new programs, and hold meetings with partners, district staff and school staff to develop services and align them with school-specific needs, schedules and programming. A small budget is established to enable the participation of licensed staff in the SCC development team outside of regular work hours (all years). In Years 2-3, substitutes will be provided to staff to take part in AP workshops, in order to add rigor to the academic program.

3. Contractual: A budget is established to pay for the counselor's conference and training fees, including Project Success and MHFA. AP workshop fees are included in Year 2; the school/district will pay for this in Years 3, 4. Mental Health Partners will provide a Certified Abuse Counselor for up to 2,000 hours per year, at \$45/hr, to provide Tier 2 and 3 intervention to the highest-need students.

4. Supplies: Funds are budgeted to purchase middle level college-career reference materials for the new counselor, as well as Project Success and MHFA materials for use with students and community. The district will supplement the grant budget as needed for implementation of these programs.

5. Other: Local travel and other costs for college/career prep activities for students are included; the school will assume increasing responsibility for these costs, which are expected to be ongoing.

Nederland Middle-Senior High School – Counselor Corps Grant Budget	Year 1	Year 2	Year 3
	2015-16	2016-17	2017-18
1. Salaries			
1 middle school counselor at \$65,000/yr; first year is 0.5 FTE; 0.8 FTE thereafter	32,500	54,080	60,243
Licensed staff extra-duty for SCC Team: 4 staff x 20 hrs x \$29.31	2,345	1,172	1,219
Teacher time: AP training - substitutes 5 days x \$94.50/day		1,110	1,110
2. Benefits			
Counselor benefits - full (prorated to FTE); include PERA, LTD, Medicare, medical, dental and flex	13,517	18,043	18,685
Licensed staff extra duty benefits for SCC Team – 20 hrs at 20.42% of salary	479	247	268
Substitute benefits for teacher AP training at 20.42% of salary		233	244
3. Contractual			
Contract with Mental Health Partners to provide drug/alcohol counseling: 1,000 hrs/yr at \$40/hr	40,000	40,000	40,000
Conference & training fees for counselor	400	500	500
AP training fees for counselor/teachers		1,300	
4. Supplies			
Counselor reference college/career materials	260	500	250
Project Success materials		100	100
Mental Health First Aid materials		115	100
Laptop computer for counselor: for student tracking, communications, reporting	1,500		
5. Other			
Local travel – counselor at 50¢/mi	500	1,500	780
Student college/career prep activities (e.g. field trips)		1,100	500
Subtotal	\$91,500	\$120,000	\$120,000
Indirect costs at 6.28%	5,746	7,536	7,536
TOTAL GRANT	\$97,246	\$127,536	\$127,536

Pay rate is out of date - it changes periodically. See Page 21.

Benefits rates also change each year. See Page 22.

This expense will require a written contract signed by the Superintendent. See Page 23.

Computers are considered supplies, not equipment.

Indirect costs are required on all grants; the rate changes annually. See Page 19.

2) SUPPLEMENT NOT SUPPLANT: These costs are entirely new to the school, and have never previously been covered under any state, local or federal funding, nor are they included in the district or school planned budgets for the years 2015-16 – 2018-19. All counselor positions currently funded at the school will be continued for the duration of the SCC grant period, without drawing upon SCC funds.

A grant this large requires Board review and approval. See Page 9.

E. Current BVSD Standard Cost Rates & Other Useful Information

Please use the following standard rates when preparing a grant budget. This section is updated annually. If your copy seems out-of-date, please email the Grants Office to request a newer version.

Standard Budget & Accounting Information and Forms

Information: <https://www.bvsd.org/businessservices/Pages/default.aspx>

BVSD has many standard forms related to budget and accounting. Find them here:

<https://www.bvsd.org/businessservices/staff/Pages/FormsHowToStaffOnly.aspx>

Indirect costs

At time of publication, the indirect cost rate is **4.1%**.

Effective date: **7/18** Expected date of next change: **7/19**

44 Calculate indirect costs by sub-totaling all other non-equipment cash costs, and multiplying this subtotal by **0.041**

OR... If working backwards from a fixed amount (e.g. the maximum you can apply for is \$3,000; therefore you need to calculate the indirect costs so you know how much is left over for program activities):

44 Divide the total amount of the grant by **1.041**. Subtract the resulting number from the total. The result is the amount available to budget for the grant program.

Local Mileage (reimbursement)

BVSD uses the current IRS approved mileage rate.

At the time of publication, the mileage rate is: **55.45¢ per mile**

This is the IRS official rate. Due to fluctuations in fuel prices, rates may change during the year without notice. Check with Accounting for updates.

Effective date: **7/18** Expected date of next change: **TBD**

Bus Transportation

If extra buses will be needed for grant-funded district activities or events, calculate \$19.94/hr for bus driver time plus \$1.04/mile for district activities and events, regardless of destination. (For non-district organizations, the bus driver rate is \$37.12/hr +\$1.31/mi). There is a flat rate surcharge of \$30.34 per bus (in district trips only).

Buses should be ordered at least 14 days prior to the trip. Trip hours are 9:00 a.m. - 2:00 p.m., Monday through Friday, or after 4:30 p.m. Trip cancellations need to be submitted at least 2 full business days in advance or they will be charged a rate of 90%. Inform Transportation of any changes by calling: 720-561-5224.

Staff Salaries

If existing staff will be paid out of a grant: unless you have access to payroll information on the Lawson system, please contact the Human Resources Department or Accounting for specific salaries, wage rates or ranges for positions BEFORE writing your grant or drawing up a budget. Use a generous estimate of FTE or hours in your budget.

DO NOT INVENT SALARIES FOR NEW POSITIONS. Pay derived from grants, like pay from other resources, must be fair, equitable, and commensurate with similar positions. If you will be paying a project director or coordinator out of a grant, and this person will be on payroll rather than an independent contractor, PLEASE contact HR to draw up a job description and establish pay prior to submitting your grant. Include benefits in the budget. The common practice of simply estimating that a job is worth \$45,000/yr, \$60,000/yr or something else tends to make problems later, esp. if the grant writer underestimates.

For new licensed or hourly positions (currently existing job titles) where you do not know who will be filling the position: use mid-range figures from the current salary/wage schedules. Current (2018-19) mid-ranges are cited below.

Teachers (Step J MA + 24) 196 days*	\$ 77,919
TOSA's (Coaches, Teachers on Special Assignment) (Step M MA+36)	\$ 86,824
Psychologists Social Workers (Step K MA+24)	\$ 79,478
Clerical (12 months, Range D, Step 5 – pro-rate for 11 or 10 mo)	\$ 41,766
Paraeducators (Step 4 instructional)	\$ 14.47/hr
Paraprofessionals (Step SSA Level 2 Step 4)	\$ 20.46/hr
Community Liaisons (Step 4)	\$ 24.52/hr
Native Language Tutors (Step 2)	\$ 18.61/hr
Academic Tutors (General)	\$ 14.51/hr

- For positions not listed here, or detail on these, see:
<http://www.bvsvd.org/HR/Pages/NegotiatedAgreementsSalarySchedules.aspx>

THESE SALARY RATES DO NOT INCLUDE BENEFITS, which are required for all positions, full or part time.

Generally, new positions are posted competitively; therefore, if a specific person is expected or desired to fill a new grant-funded position, please contact HR and discuss this with them BEFORE submitting your grant.

When projecting salaries for a multi-year grant, use at least 5.0% increase in salary each year for steps/COL increases per year for licensed, clerical, and support personnel. For other positions, about 4.0% is currently sufficient.

Extra-duty pay or stipends

- Extra-duty pay applies only to teachers, TOSA's, psychiatrists, counselors and social workers.
- A stipend paid to a current employee is considered extra duty, even if delivered as a lump sum payment based upon estimated rather than actual hours.
- WHEN BUDGETING EXTRA-DUTY, USE THE NEGOTIATED RATES. DO NOT OFFER OR ATTEMPT TO PAY TEACHERS MORE OR LESS THAN THE NEGOTIATED RATE , i.e. 'OFF THE SCHEDULE'. This is a serious violation of district personnel policy.
- The current rate for curriculum development and in-service professional development is **\$ 32.22/hour**.
- Different rates apply for coaching sports and student activities. See the BVSD website: <http://www.bvsd.org/HR/Pages/NegotiatedAgreementsSalarySchedules.aspx> for detailed information.
- **BENEFITS MUST BE PAID ON ALL EXTRA DUTY OR STIPEND PAY – SEE BELOW FOR RATES.**
- Building administrators working beyond their regular work year (i.e. 210, 220 or 230 days) in fulfillment of a grant-funded project may receive extra pay under a grant at their per diem base rate of compensation. Extra pay must be approved IN ADVANCE through a separate written request to the Superintendent. Such work must clearly be outside the normal responsibilities of a principal and represent an extension of the administrator's work year.
- Central Office administrators and most professional-technical employees are considered 'exempt' and therefore may not receive additional pay for work under a grant if they are already full-time, unless they are performing work that is significantly different than their regular assignment and they become qualified through the Purchasing Department as an independent contractor.

Overtime

- Overtime applies to all employees who are paid hourly. Any clerical, service, or paraprofessional staff working more than 40 hours per week must be paid at 1.5 times their normal hourly rate, even if the job assignment is different.
- **BENEFITS MUST BE PAID ON ALL OVERTIME PAY – SEE BELOW FOR RATES.**
- Lump sum payments are discouraged for work on grant projects outside of regular hours as pay equity can easily become distorted. (Example: Principal offers clerical staff \$2,000

to work 2 hours on Saturdays for 20 weeks as office receptionist while a special project is underway. Sounds reasonable, but actually not fair. If this person normally works full-time and makes \$21/hour, they would make \$1,260 in OT for this work. Does this work really deserve \$800 more than other employees would make for the same thing?)

Benefits

- Full employee benefits apply to all BVSD employees working more than 20 hours per week. Full benefits include employer-paid Medicare, PERA, Medical, Long term Disability, Flexible Benefit Savings, Dental and Life insurance.
- Partial benefits apply to ALL employee pay, regardless of the hours worked. These include Medicare, PERA, and Long Term Disability (Workman’s Comp).

Use the Budget Office’s Benefits Calculator to streamline your work: Position Control - <http://www.bvsd.org/businessservices/staff/Pages/PositionControl-StaffOnly.aspx>

TO CALCULATE BENEFITS FOR GRANT BUDGETS (2018 RATES):

FULL TIME PERSONNEL (20+ HRS/WK):

<i>Fixed</i>	Health, Dental, Life Insurance, Flex Benefit:	\$ 7,514
+	PLUS Pay x .2178 (PERA, LTD, Medicare)	

Example: Employee will make \$34,560 at 1.0 FTE under the grant:		
Benefits will therefore be:		\$ 7,514/yr
PLUS .2178 x \$34,560 =		\$ 7,527/yr
Total benefits		\$15,041/yr

If a person is working only part of a year (e.g. it’s a six-month appointment), then the fixed portion of the benefit is paid only during that six months. If, however, the person is working only partial FTE (0.50 – 0.99 FTE) during the entire year, full fixed benefits are paid, and not pro-rated. If a person’s FTE is split between multiple budgets, then all benefits are pro-rated proportionally to each budget.

PART-TIME PERSONNEL (< 20 HRS/WK):

Pay x **.2178** (PERA, LTD, Medicare)

Example: Employee will make \$13,450 at 0.20 FTE under the grant:		
Benefits will therefore be:		
.2178 x \$13,450 =		\$2,929
Total benefits		\$2,929

BE CAREFUL: Additional benefits may need to be paid if the person has been working less than 20 hours per week prior to a new, additional grant assignment that puts them over the 20 hrs/wk threshold. Call Human Resources to double check if you have any doubts about a person’s status.

EXTRA-DUTY OR OVERTIME

Pay x .2160 (PERA, Medicare only – LTD is not paid)

Example: Employee will work 20 hours of extra-duty at the curriculum rate of \$32.22/hour, or \$644 total, under the grant:

Benefits will therefore be:

<u>.2160 x \$644 =</u>	<u>\$139</u>
Total benefits on extra-duty pay	\$139

Example: Employee will work 500 hours of regular time plus 20 hours of overtime, all to be paid out of a grant. This person is a regular, full-time employee. Regular rate of pay is \$20/hr.

Calculation:

a. 500 hrs divided by total hours/yr (2080) (FTE)=		.24
b. % times fixed benefit costs (.24 x \$7,514)	=	\$ 1,803
c. total regular pay (\$20/hr x 500 hrs)	=	\$ 10,000
d. variable benefit cost/regular pay .2178 x (c)		\$ 2,178
f. overtime pay (1.5 x \$20/hr x 20 hrs)	=	\$ 600
g. overtime benefits .2160 x (f)	=	\$ 130
h. TOTAL BENEFITS (b) + (d) + (g)	=	\$ 14,711

Please contact the Accounting Office if you need help calculating benefits or if a person’s time will be split between two positions at different rates of pay/status.

Contractors – Fee for Service Work

There is no standard rate for contractors. An hourly, daily or per-job rate should be specified in the grant budget. Rates must be reasonable and customary. Please check with the Procurement Department or HR department prior to finalizing your budget to ensure that your thinking is sound. Bids are normally required for contracts exceeding \$5,000. Contractors do not receive employee benefits. BVSD’s legal office has created standard formats for contracts – contact them or the Procurement Department to receive a template.

If you wish to hire someone who is already working on staff for BVSD as a contractor, their contract work must be substantially different than their regular duties, and they must be

approved as a contractor by the Purchasing Department and the Board of Education. If duties are similar, then (depending on the classification and number of hours already worked) regular pay, over-time, or extra-duty pay rates may apply; in the case of administrators and exempt staff, NO extra pay may be indicated.

Substitute pay & benefits

Full day: \$100.00 Compensation <u> \$ 21.60 Benefits</u> \$121.60 Full Day Total	Half day: \$ 55.00 Compensation <u> \$ 11.88 Benefits</u> \$ 66.88 Half Day Total
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Note: Extra-duty pay for teachers is now substantially higher (on an hourly basis) than substitute pay. If you are constructing a grant budget that includes professional development, and are not sure whether the training will occur during school time, or outside of the school day/year, then use the higher extra-duty/stipend rate to insure that you have enough funds budgeted.

In-Kind

Volunteer time and facilities costs are often used to show an in-kind matching contribution from the grant applicant. You can use the following numbers to assign a value:

Volunteer Time: \$26.78/hr (Source: Independent Sector, Colorado 2017)
Facilities: \$38/hr per classroom 2018 commercial rate

Please call the Community Schools Office (720-561-5265) for rules regarding use of BVSD facilities and rates for areas other than classrooms, or see the BVSD web site.