

# Behavioral Traffic Safety Match Guidelines



Original Publication: October 2014  
Revised: March 2021

# Table of Contents

I.	WHAT IS COST SHARING (MATCH) AND WHY IS IT REQUIRED?.....	Page 2
II.	HOW DO I DETERMINE THE AMOUNT OF MATCH DOLLARS TO PROVIDE? .....	Page 2
	a. MATCH CALCULATOR TOOL .....	Page 3
	b. MATCH FORMULA .....	Page 3
III.	MATCH AND HOW IT IS DOCUMENTED? .....	Page 4
	a. WHAT QUALIFIES AS MATCH?.....	Page 4
	b. ALL MATCH MUST BE DOCUMENTED.....	Page 5
	c. HOW THIRD-PARTY IN-KIND CONTRIBUTIONS ARE CALCULATED .....	Page 5
	1. NATIONAL VALUE OF THE INDEPENDENT SECTOR VOLUNTEER TIME .....	Page 5
	2. NATIONAL WAGE DATA BY OCCUPATION RATE .....	Page 6
IV.	WHAT ARE VOLUNTEER MATCH SOURCES? .....	Page 6
	a. EXAMPLES OF VOLUNTEER MATCH SOURCES .....	Page 6
	1. ON-DUTY MILITARY OR OTHER FEDERAL EMPLOYEES INCLUDING TXDOT GRANT STAFF VOLUNTEER <b>NOT ELIGIBLE MATCH</b> .....	Page 6
	2. NON-PAID EMPLOYEE ATTENDING TRAINING VOLUNTEER .....	Page 7
	3. PAID EMPLOYEE ATTENDING TRAINING VOLUNTEER: <b>NOT ELIGIBLE MATCH</b> .....	Page 7
	4. GENERAL PUBLIC ATTENDING TRAINING VOLUNTEER .....	Page 8
	5. SERVICE RECIPIENT VOLUNTEER <b>NOT ELIGIBLE MATCH</b> .....	Page 8
	6. “GENERAL” WORKER VOLUNTEER .....	Page 10
	7. TYPES OF “PROFESSIONAL” VOLUNTEERS .....	Page 11
	i. “PROFESSIONAL” WORKER VOLUNTEERS .....	Page 11
	ii. CHILD PASSENGER SAFETY TECHNICIANS AND INSTRUCTOR TECHNICIANS “PROFESSIONAL” WORKER VOLUNTEER .....	Page 12
	iii. “SUBGRANTEE” WORKER VOLUNTEER .....	Page 13

8.	PUBLIC AND CHARTER SCHOOL STUDENT MATCH .....	Page 14
i.	PUBLIC/CHARTER SCHOOL STUDENT RECEIVING TRAINING VOLUNTEER .....	Page 15
ii.	PUBLIC/CHARTER SCHOOL STUDENT WORKER VOLUNTEER .....	Page 15
9.	PUBLIC AND CHARTER SCHOOL TEACHER VOLUNTEERS .....	Page 17
i.	PUBLIC/CHARTER SCHOOL TEACHER ATTENDING TRAINING VOLUNTEER	
	<u>NOT ELIGIBLE MATCH</u> .....	Page 17
ii.	PUBLIC/CHARTER SCHOOL TEACHER VOLUNTEER .....	Page 17
V.	WHAT ARE OTHER MATCH SOURCES? .....	Page 19
a.	EXAMPLES OF MATERIAL MATCH SOURCES .....	Page 19
1.	IN-KIND CONTRIBUTIONS .....	Page 19
2.	SURVEYS .....	Page 20
3.	INDIRECT COSTS .....	Page 21
4.	ELIGIBLE EXPENSES NOT CLAIMED FOR REIMBURSEMENT .....	Page 22
5.	DISTRIBUTION OF MATERIALS .....	Page 23
6.	COURT TIME.....	Page 24
VI.	MEDIA .....	Page 25
a.	PAID MEDIA .....	Page 25
b.	EARNED MEDIA .....	Page 25
1.	EARNED MEDIA VALUE .....	Page 26
2.	CALCULATED AD VALUE (ADVERTISING VALUE) .....	Page 26
3.	CALCULATED PUBLICITY MEDIA VALUE .....	Page 26
c.	SOCIAL MEDIA .....	Page 27
1.	SOCIAL MEDIA FOR GENERAL AND STEP GRANTS ( <b>NOT ELIGIBLE MATCH</b> ) .....	Page 27
2.	SOCIAL MEDIA MATCH FOR TXDOT MEDIA VENDORS .....	Page 28
d.	MATCH FOR TXDOT MEDIA VENDORS ONLY .....	Page 28

# Behavioral Traffic Safety Match Guidelines

## Your Contribution to Total Highway Safety Project Funding

Circular, 2 CFR200: [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

**\*\*Please Note:** The following examples use the FY 2021 Texas Volunteer Rate of \$25.47. For subsequent years the Texas Volunteer Rate can be found at the National Value of Independent Sector Volunteer Time is located online at [http://independentsector.org/volunteer\\_time](http://independentsector.org/volunteer_time).

## **SECTION I: WHAT IS COST SHARING (MATCH) AND WHY IS IT REQUIRED?**

Cost Sharing, which from here on will be called “Match, is the financial contribution your organization contributes toward any federally funded project. It includes all eligible and auditable contributions the grant recipient makes toward the award, such as all shared costs or matching funds and all contributions including cash (hard match) and in-kind (soft match).

Most of the Texas Department of Transportation (TxDOT) Highway Safety dollars come from the United States Department of Transportation National Highway Traffic Safety Administration (NHTSA). NHTSA is funded by the Federal Transportation Legislation, FAST Act – Fixing America’s Surface Transportation Act. This legislation allocates the funding and requires matching funds from states for the dollars awarded annually. To help meet this obligation, TxDOT requires a minimum 20 percent match from each recipient of a Highway Safety General Grant or a Selective Traffic Enforcement Program (STEP) Law Enforcement Grant.

Like reimbursable expenditures of eligible costs, match costs must be documented and auditable according to state and federal policies and procedures. In addition, match must directly reflect an allowable cost incurred by the subgrantee under the agreement and prescribed in the applicable cost circulars. For example, the purchase of office furniture or paying someone to attend training is not allowable; therefore, these items cannot be considered as matching costs.

## **SECTION 2: HOW DO I DETERMINE THE AMOUNT OF MATCH DOLLARS TO PROVIDE?**

To determine the amount of match dollars to provide, you must first complete the financial requirements (budget) for the grant proposal. Once the budget is complete, then you are ready to calculate match. The amount of match you are required to provide is based on total project costs, not a percentage of the federal funding you are requesting. The minimum match required for Fiscal Year (FY) 2021 TxDOT General and STEP Grants is 20 percent; however, more than 20 percent match is allowable and encouraged. Grant proposals (General, not STEP) receive extra points for additional match when competitively scored for selection as outlined in the annual Request for Proposals.

When calculating match, TxDOT Traffic Safety Grants are proposed and operated in a web-based application called eGrants. The eGrants system includes a Grant Matching Calculator tool that will calculate the match rate instead of you having to determine the amount mathematically. However, if you prefer, you can calculate the match rate manually using the mathematical formula provided below.

<p>a. <b>GRANT MATCHING CALCULATOR TOOL:</b> In the TxDOT eGrants application, the eGrants Help Page includes the grant matching calculator tool. Find the tool and simply insert your total federal budgeted amount in the spaces provided and the tool will calculate match. The grant matching calculator helps you determine that the minimum 20 percent match is met or if you need to lower your budget request or increase the match amount to meet the minimum match requirement of 20 percent.</p>	<p style="text-align: center;"><b>MATCH CALCULATOR TOOL</b></p> <p>Locate the Grant Matching Calculator tool on the eGrants help page at: <a href="https://www.txdot.gov/apps/eGrants/eGrantsHelp/index.html">https://www.txdot.gov/apps/eGrants/eGrantsHelp/index.html</a></p>
<p>b. <b>FORMULA:</b> For those interested in the mathematical formula used by the eGrants tool, use either of the 2 examples to calculate and determine your match requirements.</p>	<p style="text-align: center;"><b>Calculating Match Manually</b></p> <p>A. <u>For this example</u>, the total federal funding for your project is \$100,000 and the match funds you want to provide is 20 percent, so the match amount to provide is calculated like this:</p> <p><u>How to Calculate:</u></p> <ol style="list-style-type: none"> <li>1. <math>100\% - 20\% = 80\%</math> (or <math>1 - .2 = .8</math>)</li> <li>2. \$100,000 divided by .8 = \$125,000 (Total budget amount including match.)</li> <li>3. <math>\\$125,000 - \\$100,000 = \\$25,000</math> (Amount of match you need to provide)</li> </ol> <p>B. <u>For this example</u>, your total federal funding for your project is \$100,000 and the match funds you want to provide is 40 percent, so the match amount to provide is calculated like this:</p> <p><u>How to Calculate:</u></p> <ol style="list-style-type: none"> <li>1. <math>100\% - 40\% = 60\%</math> (or <math>1 - .4 = .6</math>)</li> <li>2. \$100,000 divided by .6 = \$166,667 (Total budget amount including match.)</li> </ol> <p style="margin-left: 40px;"><math>\\$166,667 - \\$100,000 = \\$66,667</math> (Amount of match to provide)</p>

## SECTION 3: MATCH AND HOW IT IS DOCUMENTED

**a. WHAT QUALIFIES AS MATCH?** Only allowable costs qualify as match and they must conform to necessary and reasonable provisions and accomplish the program objectives. Match must be auditable, verifiable, documented, and must be allowable under the cost principles. Match is the portion of project costs not paid by Federal funds. Qualifiers for match are derived from the federal regulations, primarily the Office of Management and Budget (OMB) and are outlined in Title 2, Subtitle A, Chapter II, Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; primarily in Section 200.306.

The most significant element when determining what qualifies as match is that the same elements (costs) that qualify as an allowable and reimbursable expense, qualifies as allowable and claimable match. **Costs not allowable as a reimbursable expense, do not qualify for match.**

*If you need assistance to determine match or eligible expenditures, contact your TxDOT grant manager or submit questions during the Question and Answer period defined in the Request for Proposals announcement.*

All matching funds and contributions, including cash and third party in-kind contributions will count as eligible match or as a reimbursable expense when such contributions meet all of the following criteria:

1. Are verifiable from the non-Federal entity's records;
2. Are not included as contributions for any other Federal award;
3. Are necessary and reasonable for accomplishment of project or program objectives;
4. Are allowable under Subpart E—Cost Principles, of Title 2, Subtitle A, Chapter II, Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
5. ~~Are not paid by the~~ Federal Government under another Federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
6. Are provided for in the approved budget when required by the Federal awarding agency; and
7. Conform to other provisions of Subpart E—Cost Principles, of Title 2, Subtitle A, Chapter II, Part 200—Uniform Administrative Requirements, as applicable.

## **b. ALL MATCH MUST BE DOCUMENTED.**

Like all expenditures, match claims must be documented according to audit guidelines. After the grant is awarded, it is important to work with your grant manager to ensure the documentation you plan to collect is sufficient and complies with the documentation requirements. Pre-approvals of documentation from your TxDOT Grant Manager are encouraged to ensure that they meet audit guidelines and Grant requirements.

There are many forms of documentation (sign-in sheets, registration forms, emails, invoices, websites, etc.) and documentation may vary by the situation. Documentation that includes self-reported denotation, such as a check box, to disclose who are paid by the employer, who are paid by highway safety funds, and/or are on-duty federal employees need to be completed and saved as backup. To document and capture a match source, you will need to ask questions and collect documentation such as, in the registration process or on the sign-in sheet. Examples include:

- Are participants being paid by their employer while they are attending your training?
- Are they working or attending in the capacity of their occupation?
- Is their salary federally funded?
- Are they public school students or teachers?
- Is their salary used as match for a federally funded project?
- Is the participant there for their personal benefit or enrichment?

It is important to remember that claiming some types of match and obtaining the documentation may require a lot of work for little financial return. So, think it through before you propose to use something as match.

## **c. HOW THIRD-PARTY IN-KIND CONTRIBUTIONS ARE CALCULATED**

1. **NATIONAL VALUE OF THE INDEPENDENT SECTOR VOLUNTEER TIME:** In some cases, volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled or unskilled labor may be counted as match if the service (work) is an integral and necessary part of an approved project or program. For the Volunteer Rate, TxDOT uses the Texas Rate of National Value of the Independent Sector Volunteer Time for the most current year available. The rate used in FY 2021 is the Texas value of \$25.47.

The National Value of Independent Sector Volunteer Time is located online at [http://independentsector.org/volunteer\\_time](http://independentsector.org/volunteer_time). TxDOT can also approve rates for unique cases when supported by proper documentation.



2. **NATIONAL WAGE DATA BY OCCUPATION RATE:** When the Volunteer is performing in the capacity of their occupation, an alternative to using the National Value of Independent Sector Volunteer Time is to use the National Wage Data by Occupation Rate that is determined by the Bureau of Labor Statistics. (Median Scale) This rate may be higher than the Volunteer rate and is located online at <http://www.bls.gov/bls/blswage.htm>.

It is important to note that the Wage Data by Occupation Rate (Median Scale) can only be used when the volunteer is performing in the capacity of their occupation and the service is an integral and necessary part of an approved project or program. Those not performing in the capacity of their occupation must be reported using the National Value of Independent Sector Volunteer Time. Also, in those instances in which the required skills are not found in the non-Federal entity, rates must be consistent with those paid for similar work in the labor market in which the non-Federal entity competes for the kind of services involved. Documentation must be provided to show the rate. In addition, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation. If preferred or documentation cannot be secured, use the National Value of Independent Sector Volunteer Time.

## SECTION 4: WHAT ARE VOLUNTEER MATCH SOURCES?

### a. EXAMPLES OF VOLUNTEER MATCH SOURCES.

1. **ON-DUTY MILITARY OR OTHER FEDERAL EMPLOYEES INCLUDING TXDOT GRANT STAFF VOLUNTEER NOT ELIGIBLE MATCH** Donated services by Military or other federal employees including TxDOT grant staff, while on-duty, cannot be counted as match. This is because these individuals are paid with federal funding and federal funds cannot be used to match federal grant funds.

EXCEPTION: Only when off-duty, can military and federal employees, including grant staff, be counted as match. And when off-duty, their volunteer rate is determined by the National Value of Independent Sector Volunteer Time which for FY 2021 is \$25.47.

For this example, your team of 3 staff are at a health fair. You arrive early for set-up. The organizers arranged for the Military to assist the vendors. Two on-duty military and 1 off-duty military assist you for 1 hour each, carrying in your boxes and helping in set-up your display. During the event (4 hrs.) you and your staff conduct alcohol impaired demonstrations with goggles and a bean bag toss for the military and their families.

How to Calculate:

1. 2 on-duty military (federally funded) X 2 hrs. (1 hr. each) X \$0 value = \$0 match
2. 1 off-duty military X 1 hrs. X \$25.47 value = \$25.47 match

Total Match: \$25.47

2. **NON-PAID EMPLOYEE ATTENDING TRAINING VOLUNTEER:**

This is an individual (participant) not paid by their employer to attend an educational activity or training. Typically, these are staff such as law enforcement, nurses, trainers, teachers, etc. whose careers may require continuing education units (CEUs), training, in-service, etc. but can also be the general public.

Their volunteer rate is determined by the National Value of Independent Sector Volunteer Time which for FY 2021 is \$25.47.

*The National Wage Data by Occupation Rate cannot be used because these individuals are not performing in the capacity of their occupation.*

3. **PAID EMPLOYEE ATTENDING TRAINING VOLUNTEER: NOT ELIGIBLE MATCH**

This is an employee (participant) who is on duty and their salary is being paid by their employer while they are attending training. Since an individual cannot be paid by a grant to attend training, then their participation in training while being paid by an employer cannot be used as eligible match. Workshops etc. at a conference, summit, etc. are not considered "training."

Although paid employees attending training are not eligible match, they can be counted as "attendees" to meet grant objectives for numbers of attendees at the training.

**NOTE:** Federal employees, including grant staff cannot be trained using grant funds. They can 'audit' a scheduled training program with your grant manager's permission, but cannot be provided any materials, completion certificates, etc. When allowed to audit a class, the federal/grant employee cannot prevent a non-federally funded individual from attending.

**EXAMPLE: Non-Paid Employee Attending Training**

For this example, there is a 4-hour Child Passenger Safety Technician training that includes 10 police officers (adults, not federally funded) learning how to install and inspect child safety seats.

- Four are on-duty and being paid by their employer.
- Six are off-duty (not being paid by employer) and attending for educational purposes.

How to Calculate:

4. 4 paid employees X \$0 value = \$0 match

5. 6 not paid employees x 4 hours x \$25.47 = \$611.28 match.

Total Match: \$0 plus \$611.28 = \$611.28

Number of Attendees: 10

**EXAMPLE: Paid Employee to Attend Training**

- A. For this example, there is a 4-hour Child Passenger Safety Technician training that includes 10 registered nurses (adults, not federally funded) learning how to inspect and install child safety seats. All 10 nurses are being paid by their employer to attend.

How to Calculate:

10 paid employees x 4 hours x \$0 value = \$0 match.

Total Match Earned: \$0

Number of attendees: 10

- B. For this example, your grant team is at an employee health fair for 4 hours. The team conducts six, twenty-minute alcohol awareness programs for 100 employees. All employees are being paid while they attend the health fair.

100 employees X 20 Minutes X \$0 value = \$0 match

Total Match: \$0

Number of Attendees: 100

4. **GENERAL PUBLIC ATTENDING TRAINING VOLUNTEER:**  
This is a volunteer (participant) attending a grant educational course, program, or training for their personal benefit or enrichment. Typically, this is the general public and military or federal employees including TxDOT grant staff not on duty and their families but can be anyone. In addition, it may be an employee (police officer, nurse, etc.) attending for the benefit of their job but are off-duty when they attend the event.

Their volunteer rate is determined by the National Value of Independent Sector Volunteer Time which for FY 2021 is \$25.47.

**EXAMPLE: General Public Attending Training**

For this example, a 1 hour distracted driving course is being provided to a group of 200 in a community event center. It is open to the public.

- 5 attendees are on-duty military.
- 10 are on-duty police officers being paid by their employer to attend.
- 185 are general public, attending for personal benefit. How

to Calculate:

1. 5 on-duty military X \$0 value= \$0 match
2. 10 paid employees (on-duty police) X \$0 value = \$0 match
3. 185 general public participants x 1 hour x \$25.47 = \$4711.95 match

Match: \$0 plus \$0 plus \$4,711.95 = \$4,711.95

Total Match: \$4,711.95  
Number of Participants: 200

5. **SERVICE RECIPIENT VOLUNTEER: NOT ELIGIBLE MATCH**  
This is a participant receiving a “service”, such as installation of child safety seat or safety equipment inspection, individuals picking-up PI&E materials at booths (no organized education such as a class following a curriculum approved by TxDOT or other training event such as time on a simulator) or other such service. Service volunteers are not eligible match when receiving services because contact is very limited or there is no formal, structured education included during the time the service is provided

**EXAMPLE: Service Recipient**

- A. For this example, your agency is providing a child safety checkup that includes a one hour child safety seat educational class that is followed with safety seat inspections. The child safety seat inspection takes approximately 30 minutes per participant. The event has 20 participants and lasted 4 hours. The participants reported traveling 20 miles roundtrip.

How to Calculate:

1. 20 participants x 1 hour education (safety seat class) x \$25.47 volunteer rate = \$509.40

2. 20 participants x 20 miles roundtrip x zero value = \$0
3. 20 participants (Service Recipient) x 30 min. service (safety seat inspection) x \$0.00 value = \$ 0.00 match

Total Match = \$509.40 plus \$0 plus \$0 = \$509.40

Total Match: \$509.40  
 Number of Participants: 20

- B. For this example, your agency had a booth at a public fair or event for 8 hours. The day prior to the event 4 volunteers worked 2 hrs. stuffing 600 packets with brochures, posters, etc. You and 3 volunteers worked the fair operating the simulator and distributing 600 PI&E packets to 600 individuals. Also, 44 of the 600 individuals visiting the booth drove the DWI simulator and received a brief presentation averaging 10 minutes.

How to Calculate:

1. 2 hrs. Pre-Stuffing 600 packets X 4 volunteers X \$25.47 = \$203.76
2. 8 hours (doing simulator training and distributing 600 packets to 600 individuals) X 3 volunteers X \$25.47 = \$611.28
3. 600 individuals (Service Recipient) receiving packets X \$0 value = \$0 match
4. 44 individuals in Simulator training X 10 minutes = 440 minutes  
 440 minutes divided by 60 minutes = 7.3 hrs. 7.3 hrs. X \$25.47 = \$185.93

Match: \$203.76 plus \$611.28 plus \$0 plus \$185.93 = \$1,000.97

Total Match: \$1,000.97  
 Number of Participants: 600

6. **“GENERAL” WORKER VOLUNTEER** (third-party in-kind contributions): A “general worker” is a third-party skilled and unskilled labor person who contributes in-kind to the performance of the grant by providing complimentary time and effort (work) towards the project without being paid through the grant budget. The work they provide is not necessarily related to their profession.

The National Value of Independent Sector Volunteer Time which for FY 2021 is \$25.47 per hour, is used to determine the value of the work.

**EXAMPLE: General Worker Volunteer**

- A. For this example, there is an event in which you have a booth for material distribution. Two volunteer workers staff the booth for 8 hours with one grant staff member.

How to Calculate:

2 volunteers x 8 hours x \$25.47= \$407.52 match

Total Match: \$407.52

- B. For this example, volunteers (adults and college students, not federally funded), work for your grant the month of February. You have:

- 2 volunteer workers spend 8 hours manning a grant booth at a fair;
- 3 volunteer workers operate the DWI simulator at a school for 5 hours;
- 4 college students work 6 hours to conduct survey and analyze 100 surveys completed by individuals who walk up to the booth; and
- 3 college students distribute educational packets for 6 hours in the student hall on a college campus.

How to Calculate:

1. Two volunteers at fair X 8 hours X \$25.47 = \$407.52 match

2. Three volunteers operate simulator X 5 hours X \$25.47 = \$382.05 match

3. Four volunteers analyze data X 6 hours X \$25.47= \$611.28 match

4. Three volunteers distributed packets X 6 hrs. X 25.47 = \$458.46

Total Match: \$407.52 + 382.05 + \$611.28 + \$458.46= \$1,859.31

4. Total Match: \$1833.03

## 7. TYPES OF “PROFESSIONAL” VOLUNTEERS

- i. PROFESSIONAL WORKER VOLUNTEER** (third-party in-kind contributions): A “professional” volunteer worker is typically an individual (volunteer) who is performing in the capacity of their occupation for the grant. The service to the grant must be an integral and necessary part of an approved project or program.

When the Volunteer is performing in the capacity of their occupation use the National Wage Data by Occupation Rate that is determined by the Bureau of Labor Statistics. This rate may be higher and is located online at <http://www.bls.gov/bls/blswage.htm>.

*In instances where required skills are not found in the Wage Data or if local rates are higher, you can use rates consistent with those paid for similar work in the grant area. Also, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable can be included in the valuation.*

*Documentation must be provided to show how the rate was established and how it is in agreement with similar work in the area. If preferred or documentation cannot be secured, it is acceptable to use the National Value of Independent Sector Volunteer Time which for FY 2021 is \$25.47.*

### EXAMPLE: Professional Worker Volunteer

- A. For this example, your grant uses a professional graphic designer to create the Facebook pages, brochures, and training materials for the grant. The designer has documentation that shows they typically charge \$200 per hour but because you are a grant funded program they are charging the grant only \$100 hour. They work 80 hours a month for 5 months.

#### How to Calculate:

1. 80 hours X 5 X \$200 per hour = \$80,000
2. .5 (or 1/2) of cost X \$80,000 cost = \$40,000 match

Total Match \$40,000

- B. For this example, a market research analyst is hired to conduct an evaluation of your training programs, conduct surveys, analyze data and make recommendations. The analyst's typical cost is \$40 hour. However, is only charging the grant \$20 per hour and donating \$20 per hour as match. The analyst works 20 hours per month for 5 months.

1. 20 hours per month X 5 months = 100 hours
2. 100 hours work X \$20 hour (1/2 of per hr. fee) = \$2,000

Total Match: \$2,000

	<p>C. <u>For this example</u>, you have an Ignition Interlock mechanic doing a 1 hour demonstration for 20 police officers. Ten of the officers are on duty and ten are off duty. The National Wage Data by Occupation Rate that is determined by the Bureau of Labor Statistics for a mechanic is \$19.31. Since Wage Data rate for this profession is lower than the Independent Sector Volunteer Time, which for FY 2021 is \$25.47, you can use the higher Independent Sector rate to calculate match.</p> <p><u>How to Calculate:</u></p> <ul style="list-style-type: none"> <li>• 1 mechanic (professional volunteer) X 1 hr. X \$25.47 = \$25.47</li> <li>• 10 officers (on-duty in training) X 1 hour X \$0 value = \$0</li> <li>• 10 officers (off-duty in training) X 1 hr. X \$25.47 = \$254.70 Total</li> </ul> <p>Match: 25.47 plus \$0 plus 254.70 = \$280.17</p> <p>Total Match: \$276.21</p>
<p>ii. <b>CHILD PASSENGER SAFETY TECHNICIANS AND INSTRUCTOR TECHNICIANS “PROFESSIONAL” WORKER VOLUNTEER</b> (third-party in-kind contributions): Child Passenger Safety Technicians and Instructor Technicians are also considered Professional Volunteer Workers. However, their match rate is determined annually by the National SAFE KIDS organization and can be applied only if the individual is performing the specific functions of a technician or instructor. For FY 2021, the rates are \$25 for CPS Technicians and \$50 for CPS Instructor Technicians.</p>	<p><b>EXAMPLE: Child Passenger Safety Technicians and Instructor Technicians</b></p> <p><u>For this example</u>, your agency is providing a child safety checkup that includes a one hour child safety seat educational class that is followed with safety seat inspections. There are 6 child passenger safety technicians. The child safety seat inspection takes approximately 30 minutes per participant. The event has 20 participants and lasted 4 hours. Two police officers (Professional Volunteer Worker) direct traffic during the event. The National Wage Data by Occupation Rate for Police Officers is \$28.04. There were 6 CPS technicians.</p> <p><u>How to Calculate:</u></p> <ol style="list-style-type: none"> <li>1. Locate the National Wage Data by Occupation Rate for Police Officers which for FY 2021 is \$28.04.</li> </ol>

	<p>2 officers (professional volunteers) X 4 hrs. X \$28.04 rate = \$224.32</p> <p>2. 20 participants x 1 hour education (safety seat class) x \$25.47 volunteer rate = \$509.40</p> <p>3. 20 participants x 30 min. service (safety seat inspection) x \$0.00 value = \$ 0.00 match</p> <p>4. Determine the National SAFE KIDS Organization rates for CPS Technicians which for FY 2017 is \$25.</p> <p>6 CPS technicians X \$25 X 4 hrs. = \$600</p> <p>Total Match: \$224.32 plus \$509.40 plus \$0 plus \$600 = \$1,333.72 Total</p> <p>Match: \$1,333.72 Total Participants: 20</p>
<p>iii. <b>“SUBGRANTEE” WORKER VOLUNTEER</b> (third- party in-kind contributions): A “Subgrantee” volunteer worker is an individual (not paid with grant or other federal funds) who works for your organization and contributes to the grant while being paid by your organization not the grant. They are a third-party skilled and unskilled labor person who contributes in-kind to the performance of the grant by providing time and effort (work) towards the project without being paid through the grant budget. The work they provide may or may not be related to their profession.</p> <p>Since these individuals work for your organization, you use their actual salary and fringe, travel per diem, etc. when their time and effort is devoted to your project. Documentation will be salary and fringe time and effort reports, travel reports, etc.</p>	<p><b>EXAMPLE: Subgrantee Worker Volunteer</b></p> <p><u>For this example</u>, you are a statewide agency with offices all over the state. Three Field Agents (not paid by grant) in the San Antonio office assist you in an Adult Grant Training program in Del Rio for 180 adults.</p> <ul style="list-style-type: none"> <li>• They each spend 2 hours in pre-planning.</li> <li>• They travel together in one company car to the event (4 hrs. each way)</li> <li>• Event requires an overnight stay. (hotel rate \$85)</li> <li>• The event is 4 hours long.</li> <li>• The field office accountant (not paid by grant) spends 1 hour at \$48.40 per hour securing and uploading documentation of all expenses to an email for the grant paid account.</li> <li>• A secretary (not paid by grant) spends 1 hour and 30 minutes at \$23.45 hour completing the 3 travel vouchers.</li> </ul>



How to Calculate:

1. Obtain the salary and fringe rate for the 3 non-grant employees (\$42.84, all paid same)  
  
(2 hrs. pre-planning plus 8 hrs. travel plus 4 hrs. at event = 14 hours)  
14 hours X 3 agents X \$42.84 = \$1784.16
2. #1 agent's \$138 per diem plus #2 agents' \$128.43 per diem plus #3 agent's \$142.88 Per Diem = \$409.31 total
3. 179 miles X 2 (round trip) X .50 cents per mile (vehicle use fee) = \$179
4. \$48.40 X 1 hour (office accountant) = \$48.40
5. \$23.45 X 1.5 (secretary) = \$35.18

Total Match: \$1784.16 plus \$409.31 plus \$179 plus \$48.40 plus \$35.18 = \$2456.05 match

Total Match: \$2,456.05

**8. PUBLIC AND CHARTER SCHOOL STUDENT MATCH**

**ELIGIBLE MATCH:** Public and Charter school students can be counted as match ONLY when they are not in school or on a school sponsored trip (before, after, weekends, summer, student holidays, etc.) and during the student's lunch period. The National Value of Independent Sector Volunteer Time of \$25.47 is used to determine the volunteer rate.

**EXCEPTION NOT ELIGIBLE MATCH:** Match is not allowable when serving public school and charter school students during school hours or school sponsored trips (except during the student's lunch period), including but not limited to classroom, conferences, field trips, after school programs if federally funded, and assembly attendance, etc. This is due to the fact that Texas schools are funded with both federal and non-federal funding. Public school students, during school hours, benefit from both of those funding sources. Since federal funding cannot be utilized as match, school aged students' participation cannot be used as match. Non-public-school students (private schools, job corps, religious schools, etc.) may or may not include federal funds so documentation would be required to utilize them as match.

<p><b>i. PUBLIC/CHARTER SCHOOL STUDENT RECEIVING TRAINING VOLUNTEER:</b> Public and Charter school students receiving training are those attending a presentation, educational course or training for their personal benefit, enrichment and education.</p> <p>Public and Charter school students can be counted as match ONLY when the training is conducted while they are not in school (before, after, weekends, summer, student holidays).</p> <p>The volunteer rate is determined by the National Value of Independent Sector Volunteer Time, which for FY 2021 is \$25.47.</p>	<p><b>EXAMPLE: Public School Students</b></p> <p><u>For this example</u>, a member of the grant conducted a grant education program to a group of public school students for one hour in the evening (or on a non-school day).</p> <p><u>How to Calculate:</u></p> <ol style="list-style-type: none"> <li>1. Locate the National Value of Independent Sector Volunteer Time rate which for FY 2021 is \$ 25.47.</li> <li>2. 15 students (non-school day) x 1 hour x \$25.47 = \$382.05. Total</li> </ol> <p>Match: \$382.05 Number of Attendees: 15</p>
<p><b>ii. PUBLIC/CHARTER SCHOOL STUDENT WORKER VOLUNTEER:</b> Public or Charter school students who contribute to the performance of the grant by providing complimentary time and effort towards the project without being paid through the grant budget can be counted as match. It is important to note that this volunteer work must be provided outside of the school day (before, after, weekends, summer, student holidays).</p> <p>The volunteer rate is determined by the National Value of Independent Sector Volunteer Time, which for FY 2021 is \$25.47.</p>	<p><b>EXAMPLE: Public School Student Worker</b></p> <p>A. <u>For this example</u>, 4 public school students survey 40 fellow students during the school day in the English Class.</p> <ul style="list-style-type: none"> <li>• It takes 15 minutes to distribute and collect the materials.</li> <li>• It takes the 40 students being surveyed 15 minutes each to complete the survey.</li> </ul> <p>After school, the 4 students meet with their advisor/teacher and tally the results.</p> <ul style="list-style-type: none"> <li>• It takes the 4 students and 1 advisor 2 hours to complete this after school task.</li> <li>• The teacher is paid a stipend to be club sponsor and work with students outside the classroom hours. The stipend is paid with local funds.</li> </ul> <p><u>How to Calculate:</u></p> <ol style="list-style-type: none"> <li>1. 4 students X .15 mins X \$0 per hour = \$0.00 match value (Not Eligible Match: Completed during school day.)</li> </ol>

- 2. 40 students X 15 mins X \$ 0 per hour = \$0 match value (Not Eligible Match: Completed during school day.)
- 3. 4 students + 1 Advisor X 2 hrs. = 10 hrs.  
10 hours X \$25.47 = \$254.70 Match (Completed outside school day and teacher stipend is local not federal.)

Total Match: \$0 plus \$0 plus \$254.70 = \$254.70 Total

Match: \$254.70  
Number of Participants: 45

- B. For this example, 4 public school students join you on a Saturday to work at your grant training event on Sharing the Road with Bicycles.
  - You are training 300 general public. None of the attendees are being paid to attend.
  - The students assist you with various tasks (registration, distributing handouts, collecting surveys, etc.) and all work 4 hours each.
  - Prior to attending this event the 4 students made 400 packets for the event and stapled the registration and survey materials together. The 4 completed this pre-event work during their 30-minute school lunch break.

How to Calculate:

- 1. 300 participants trained X \$25.47 rate = \$7,641.00
- 2. 4 students (at Saturday event) X 4 hours X \$25.47 per hour = \$407.52 match
- 3. 4 students (pre-work) X 30 minutes = 2 hrs.  
2 hrs. X \$0 value = \$0 match (Not eligible, during school day.) Total

Match: \$7,641.00 plus \$407.52 plus \$0 = \$8,048.52 match.

Total Match: \$8,048.52 Total  
Participants: 304

**9. PUBLIC AND CHARTER SCHOOL TEACHER VOLUNTEERS**

i. **PAID PUBLIC/CHARTER SCHOOL TEACHER ATTENDING TRAINING VOLUNTEER: NOT ELIGIBLE MATCH.** This is a teacher (participant) on duty and their salary is being paid by their employer while they are attending training. Since an individual cannot be paid to attend grant training their participation while being paid by an employer cannot be used as eligible match.

*This is exactly the same as example, **PAID EMPLOYEE ATTENDING TRAINING VOLUNTEER: NOT ELIGIBLE MATCH.***

**EXAMPLE: Paid Public/Charter School Teacher Attending Training Volunteer**

For this example, you conduct a two hour Working with Youth on Alcohol Issues grant training for 30 middle school teachers during their in-service program. All of the teachers are being paid by the school while they are attending in-service.

30 teachers X 2 hrs. X \$0 value = \$0 match

Total Match: \$0  
Total attendees: 30

ii. **PUBLIC AND CHARTER SCHOOL TEACHER VOLUNTEERS:** A teacher in a public or charter school may or may not be paid with federal funds. If it can be determined and documented that the teacher is not federally funded, then their time and effort for assisting with the planning and implementation of public school programs and attending the program to chaperone the students can be counted as match.

Documentation from the teacher or their supervisor ( sign in sheet, email, etc.) to confirm that the teacher's salary is not paid by federal funds (or the percentage federal verses local) must be obtained in every instance when a teachers' time and effort is used as match. If the teacher or their supervisor are not sure or are not willing to provide documentation as to if their salary/fringe includes federal funds, then their time cannot be used as match.

*The National Wage Data by Occupation Rate that is*

**EXAMPLE: Public and Charter School Teachers**

For this example, three teachers assist you in setting up three programs at three schools. They each work 3 hours preparing for and completing reports related to the event and 1 hour attending the event to chaperone the students (4 hrs. total). There are 85 students total attending the three programs.

How to Calculate:

Obtain documentation from the school showing the funding calculation for each teacher. (Salary federal verses percentage local). Your documentation shows:

- Teacher #1 is paid 100 percent by federal funds.
- Teacher #2 is split funded—50 percent federal 50 percent local.
- And Teacher #3 is 100 percent local funds.

1. Teacher #1 worked 4 hrs. X \$0 value = 0 match 2.

Teacher #2 worked 4 hrs. X \$25.47 = \$101.88  
\$101.88 X 50% = \$50.94 match

determined by the Bureau of Labor Statistics does not have an hourly rate for teachers. Therefore, the National Value of Independent Sector Volunteer Time for FY 2021 is \$25.47 is used to determine the value of the work.

3. Teacher #3 worked 4 hrs. X \$25.47 = \$101.88

4. 85 students X \$0 value = \$0 match

Total Match: \$0 plus \$50.94 plus \$101.88 plus \$0 = \$152.82 Total

Match: \$152.82

Total Attendees: 88

For this example, you conducted a Bus Safety educational program for 300 elementary public-school students during the school day. There are 25 not federally funded and 5 federally funded teachers serving as chaperones for one hour during the school day while the training is conducted. Two of the not federally funded teachers worked 30 minutes each meeting with the principal about training, scheduling the auditorium, discussing plans with you, completing pre- and final-reports, etc.

How to Calculate:

1. 300 students X 1 hr. X \$ 0 value = \$0 match  
(Not Eligible Match: completed during school day)

2. Obtain documentation from the school showing the salary funding percentage (federal verses non-federal) for teachers.

2 teacher helpers pre- and post-planning (not federally funded) X 30 min X \$25.47 per hr. = \$25.47 match

25 teacher chaperones (not federally funded) X 1 hr. X 25.47 = \$636.75 (*allowed as match because teachers are not there to be trained but are there to chaperone the students*)

5 teacher chaperons (federally funded) X 1 hr. X \$0 value = \$0

Total Match Earned: \$25.47 + 636.75 + \$0 = \$662.22

Total Match: \$662.22 Total

Participants 330

## SECTION 5: WHAT ARE OTHER MATCH SOURCES?

- a. EXAMPLES OF OTHER MATCH SOURCES** The following are examples of other match funding sources for TxDOT General Grants and Selective Traffic Enforcement Programs (STEP) Law Enforcement Grants. Match is not limited to this list, but is intended to provide examples of items many TxDOT subgrantees use as eligible forms of match. For an item, donation etc. to be claimed as match, it must be an eligible expenditure. For example, it is not allowable to purchase PI&E promotional items such as pencils, pens, etc. so if pencils and pens are donated they cannot be counted as match. Whereas, educational printed items are allowable, so if donated they can be claimed as match.

- 1. IN-KIND CONTRIBUTIONS** are contributions or donations of goods or services. Examples include computers, software, fax machines, office space, room use fees, etc. Donations of used equipment are very common for non-profit organizations as well as small cities and counties. Also, large organizations may provide equipment or other items for grant use and not charge the grant.

The donated item (or gifts) must be equal to a reimbursable expenditure to be counted for match. So, for example, the donation of office furniture cannot be counted as match because under the TxDOT Grants, office furniture is an unallowable cost and is not a reimbursable expenditure. Whereas, the donation of a computer is an allowable cost and, therefore, an allowable match claim.

Items must be used exclusively for the grant or if shared, the amount must be prorated and allocated across all users. The grant can only be charged for its portion of use.

Determining the value of the item can be difficult but there are resources. Fair market value (FMV) refers to the value you might reasonably expect to get for your items on the open market. The two common valuation tools are resale amount and sales of comparable properties. Resale would lead you to resellers of used equipment like Goodwill. Comparable properties allow you to use similar goods using online sites like eBay. Regardless of the system, having an approved internal policy to determine value and

### EXAMPLE: In-Kind Contributions and Donations

- A. For this example, your organization is given a used 2015 Dell laptop computer. Using the online tool gadgetvalue.com, you determined that the computer is worth \$461.

#### How to Calculate:

\$461 used computer value X 1 computer = \$461 match Total

Match \$461

- B. For this example, the grant is exclusively provided at no cost, 300 square feet of office space. On top of the office space, a new computer and printer is provided at no charge to the subgrantee. Cost of the Space: \$1.25 per square foot; Cost of new Computer: \$800; Cost of new Printer: \$150

#### How to Calculate:

1. Office Space:  $300 \times \$ 1.25 = \$ 375$  per month
2. Computer: \$ 800.00
3. Printer: \$ 150.00

Match for 1st Month = \$375 office space + \$800 computer = \$1,325  
\$150 Printer = \$1,325

documenting the result is still a best practice and will help auditors and other monitors to establish credibility. Whichever method used for determining valuation must be supported with documentation that is submitted with the Request for Reimbursement match claim.

You can also use the online evaluation tool such as <http://www.gadgetvalue.com> to help determine the value of for example a used computer. The tool allows you to enter data in screens to determine the value of this item. The screen shot can be used as documentation submitted with the Request for Reimbursement match claim.

Rental space can only be counted as match when there is a cost for the use of the space. If everyone gets that space free, then there is no value for the space and it cannot be used as match. Documentation requires a copy of the fees charged from brochure, webpage, flyer, etc. or an email from an official over the facilities stating the rental fee. This rate could also be determined per school visit or by an average of several schools visited annually. You could sample 10 percent - 15 percent of schools you have visited or will visit to get this average or you can obtain the cost documentation from each school you visit.

Before claiming rental space in your organization, remember to review your organizations indirect rates before you submit match for rental space or other items typically covered by indirect rates. If the grant is paying the subgrantee an indirect rate, and office and meeting space is included in the rate, then the items covered by the rate cannot be claimed as match. (They are being reimbursed to the subgrantee when the indirect rate is paid.)

Match for 2nd – 12th Months = \$ 375 per month for office space

Total Match (1st Month): \$1,325

Total Match 2nd – 12th Months = \$ 375 per month

C. For this example, you hold a 2-hour workshop at a school and are not charged the rental/building use fee. An email from the teacher helping you plan shows that the rental rate is \$25 per hour. You also printed a copy of the school's rental rates of their website.

How to Calculate:

1. The school website showed that the rental fee is \$25 per hour and was verified by the teacher's email.
2. 2 hours X \$25 per hour = \$50 room rental match

Total Match \$50

D. For this example, you are conducting a 30-minute grant event in your office conference room that rents for \$40 hour. However, the conference rooms are included in the calculation of the grant indirect rate paid by the grant so a per hour charge cannot be claimed as match.

How to Calculate:

½ hour X \$40 hour = \$0 Value

Total Match = \$0

**2. SURVEYS:** A survey is a data collection tool used to gather information that is compiled and analyzed. It can be an overview, sampling, raw data, cross-sectional or longitudinal, factual, opinion, etc. Evaluation and testing of a representative sample can help quantify the effectiveness

**EXAMPLE: Surveys**

For this example, you are surveying 500 elementary school teachers during the summer, using their home address, on how many hours they taught your Grant curriculum. We used raw data. If teachers

of your program and the quantifying can hold value. The use of raw data or validated statistics from a qualified statistician, as a representative extrapolation could prove very valuable to the program.

The time volunteers or participants spend completing the survey and eligible findings disclosed in the survey results can be claimed as match. Reference the Volunteer Match Sources, Section IV, above to determine the match value time for the individuals completing surveys.

You can also use the information learned from the survey to document match. For example, as part of the grant you created a curriculum. You want to determine how many teachers and the number of hours they are teaching your curriculum. You develop and distribute a survey. Once the survey is returned by the teachers, it is analyzed. The survey reveals both the number of teachers teaching the curriculum and the number of hours teachers spent teaching the curriculum. This will provide the information that you need to calculate and claim match. The survey and the analysis will be submitted as documentation with the Request for Reimbursement match claim.

were paid by the grant (stipend) to teach curriculum or the teacher is federally funded, their salary cannot be used as match. (See Section IV, Part 10)

- You already have documentation from the earlier train-the-trainer sessions that none of the teachers in the program are Federally funded.
- The survey delivered 100 responses
- Responses show that the total average the curriculum was taught is 5 hours per teacher.

How to Calculate:

Determine the Median Rate for an elementary school teacher using website: [Bureau of Labor Statistics](#). There is no median rate listed, for teachers so we use the most current National Value of Independent Sector Volunteer Time website volunteer rate of \$25.47

1. 100 teachers (not federally funded) answered survey in summer x 5-hour average teaching grant curriculum x \$25.47 = \$12,735.00
2. 100 surveys answered x .5 hr. to fill out survey x \$25.47 = \$1,273.50
3. \$12,735.00 + 1,273.50 = \$14,008.50 Total Match

- 3. INDIRECT COSTS:** An indirect cost is a cost that is not directly accountable to a cost object. Typically, administration and facilities costs (overhead) are the most common forms of indirect costs. Your indirect cost rate must be determined by an accountant or other certified financial professional, be approved by your cognizant agency, or meet the requirements for the approved De Minimis rate and cannot be expired to be applicable to a grant for both eligible reimbursement and match.

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. Unrecovered indirect cost means the

**EXAMPLE: Indirect Cost**

- A. For this example, a city has proposed a project. The city has an indirect cost rate of 5 percent for this department. Direct costs for the project are budgeted at \$ 100,000. The City plans to use the entire eligible indirect rate as Match and not charge the grant any indirect.

How to Calculate:

\$ 100,000 in project direct cost x .05 indirect cost rate = \$5,000

Total Match: \$5,000



difference between the amount charged to the Federal award and the amount which could have been charged to the Federal award under the non-Federal entity's approved negotiated indirect cost rate.

B. For this example, an agency's indirect rate is 4% and the proposed project is \$ 100,000. The eligible indirect rate is \$4,000. They plan to claim 25 percent of indirect to be reimbursed by the grant and 75 percent as match.

How to Calculate:

$\$4,000 \times .25 \text{ percent} = \$1,000$  (indirect claimed for reimbursement)

$\$4,000 \times .75 = \$3,000$  (indirect claimed as match)

Total Match: \$3,000

4. **ELIGIBLE EXPENSES NOT CLAIMED FOR REIMBURSEMENT:** Any eligible expense (Sub Cat 100 Salaries, 200 Fringe Benefits, 300 Travel and Per Diem, 400 Equipment, 500 Supplies, 600 Contractual Services, 700 Other Miscellaneous) not claimed for reimbursement can be claimed as match if the item(s) were utilized for grant or STEP purposes. Simply claim the expenditure as match with the expenditure documentation when submitting the Request for Reimbursement (RFR). Submit the same documentation as if it were a reimbursement claim.

**VEHICLE OPERATING COSTS FOR STEP:** Enforcement mileage is a cost associated with STEP Law Enforcement grants. Each STEP Law Enforcement agency has its own methodology in determining the agency's mileage rate. Typically, the rate is an average of the cost of operating the vehicle minus the state reimbursement rate. If not claimed as a direct expenditure, this cost can be claimed as match.

**FRINGE:** Fringe benefits are a part of a wage that includes such items as social security, Medicare fees, retirement, insurance, etc. Not every agency will ask for the direct reimbursement of fringe and it makes a good source of match. Also, since police officers must be on overtime

**EXAMPLE: Eligible Expenses Not Claimed for Reimbursement.**

A. For this example, Anytown Police Department (PD) uses ticket books that are exclusive to grant projects. Each book costs the PD \$4.00 and they use 100 per grant year. They did not request reimbursement for these books.

How to Calculate:

$\$ 4.00 \times 100 \text{ ticket books} = \$ 400 \text{ match}$

B. For this example, Anytown Police Department (PD) prints 5000 PI&E documents (i.e. brochures, push cards, flyers, etc.) for training, community distribution, etc. It cost \$0.25 to print each document.

How to Calculate:

$5000 \text{ documents} \times \$0.25 = \$1,250 \text{ match}$

Total Match: \$1,250

C. For this example, Anytown Police Department (PD) worked 550 hours of STEP enforcement time for a total \$14,300 in salary

status to work STEP, the fringe rate charged would be the rate applicable to the increase pay during overtime hours.

wages (regular time). Salary was claimed as a direct reimbursement. They did not claim the fringe costs at a rate of 23 percent.

How to Calculate:

\$14,300.00 in salary x 23% fringe rate = \$3,289.00 fringe claimed as match.

Total Match: \$3,289.00

5. **DISTRIBUTION OF MATERIALS** The distribution of information (printed materials: pamphlets, flyers, educational materials, curriculums, training materials, train-the-trainer packets, etc.) can qualify as match. What needs to be determined is who is responsible for distributing the materials. If it is the volunteer worker, then their time and effort for that distribution could qualify as match. (See Section IV, What are Volunteer Match Sources.)

**EXAMPLE: Distribution of Materials**

For this example, your organization shipped 10 boxes of coloring books to a partner group (not paid by any grant) to distribute at a fair. One box contains 100 coloring books and from previous use, you have determined that it takes approximately 2 hours per box to distribute the materials and provide the required grant related education about the contents of each book. The partner group emails you that all 10 boxes were distributed and the required education was included. The volunteer rate is determined by the National Value of Independent Sector Volunteer Time which for FY 2021 is \$25.47.

How to Calculate:

2 hours labor per box X 10 boxes = 20 hours

20 hours X \$25.47 = \$509.40 match

Total Match: \$509.40

6. **COURT TIME** Often, STEP officers must appear in court for cases generated by the grant related enforcement. When this occurs, the court time can be used as match. Note, however, that the time awarded must match the STEP agency's policy for awarding court time pay.

Use your department's internal policy to assign the minimum rate of pay for court time. For example, Anywhere Police Department's policy is to "pay the officer a base pay of 3 hours overtime for attending court for any time worked up to 3 hours. After 3 hours, they are paid for each additional hour at their hourly overtime rate." Using this policy, you would need to determine how many hours the officer was in court. The first 3 hours would be valued at base pay and every hour after 3 would be valued at the officer's overtime rate.

It is very important to be aware of the officer's schedules when court time touches enforcement time (Court overtime verses duty time (regular or overtime). You do not want to claim match for ineligible hours. (See Example B)

**EXAMPLE: Court Time** (Court Time match is time that is actually spent in court on STEP cases).

- A. For this example, Officer Austin's shift is from 6am to 2pm (regular duty). After working 2 hours of his shift, (6am – 8am) he reports to court for a STEP case that begins at 8am. The case is disposed of at noon and Officer Austin returns to regular duty from noon – 2pm. Officer Austin's regular pay is \$26 per hour.

How to Calculate:

4 hours of court time x \$ 26.00 = \$104

4 hours of regular duty X zero match value = \$0

Match: \$104 + \$0 = \$104 match

Total Match: \$104

- B. For this example, Officer Capital has worked 40 hours for the week (regular duty). However, on his scheduled day off, he has a STEP case and reports to court at 8am. The case goes to trial and is disposed of at 4:45pm. Court recessed for a 45-minute lunch. Officer Capital goes home after the case is disposed. The agency policy pays officers time and half for work after 40 hrs. Officer Capital makes \$39.93 per hour How to

Calculate:

\$39.93 per hour X 1.5 overtime rate = \$59.90 overtime pay

\$59.90 X 8 hrs. in court overtime = \$479.20 match Total

Match: \$479.20

## SECTION 6: MEDIA

**a. PAID MEDIA:** Paid Media is any type of media advertising that you pay to secure.

- **PAID MEDIA FOR GENERAL AND STEP GRANTS:** **NOT ELIGIBLE MATCH TxDOT's** General and STEP grants are not allowed to purchase advertising (paid media) with the grant funds.
- **PAID MEDIA FOR TxDOT MEDIA VENDORS:** TxDOT Media Vendors who are awarded official media campaign contracts directly from TxDOT are authorized to purchase advertising (paid media) as prescribed in their contract.

**b. EARNED MEDIA:** Earned media refers to free publicity gained through promotional efforts specific to the goals and objectives of the General Grant or STEP Grant. The publicity is typically news coverage gained through media outlets such as radio, newspapers, magazines, and television/cable. Popularly used formats include news articles or air time interviews broadcast on radio or TV. It can also be news stories in newspapers, Opinion Editorials (Op-Eds) and Letters to the Editor in print media. *Earned media* is created when "the story" generated by the Grant activities receive community recognition and a journalistic following outside of traditional paid advertising.

**NOTE:**

- It is allowable for General Grants to include in a grant proposal the budget to conduct an Earned Media Campaign, which can be managed internally or by employing a media vendor to assist. In addition, the Earned Media anticipated to be generated from the campaign can be included in the budget as match. To be approved as part of the project, the subgrantee must show that the campaign compliments the grant deliverables and enhances/enriches the grant program.
- Earned media generated by grant-approved coalitions is also approved for Match. The condition of use requires:
  - a. The coalition is approved by TxDOT as a partner and necessary to success of the grant objectives.
  - b. The media events are directly related to one or more of the grant objectives in partnership with the grantee. The documentation write-up must reference the objective(s) related to the media event.
  - c. Documentation of each media event must be provided when claimed for match.
  - d. The media event is required to reference either the subgrantee organization and/or the approved Coalition.

1. **EARNED MEDIA VALUE** Earned media match can be calculated in different ways. One option of calculating Earned Media match is by using the Calculated Ad Value). Another option is to calculate match using the CALCULATED EARNED MEDIA VALUE formula. The standard multiplier to determine *earned media* value for all TxDOT grants is 5X that for the same size/length of paid advertising. Using this formula yields a higher match than just using the ad value. In either case, in order to calculate earned media match the Ad Value must be calculated first.

**NOTE:** Using CALCULATED EARNED MEDIA VALUE is a standard operating procedure in the public relations (PR) and advertising industries to give earned media this higher value than simply using the paid advertising value or Calculated AD Value. Research has shown, that any time a story is seen as an “editorial” instead of a paid message it is valued more by the public. A Nielsen study in 2013 found that earned media is the most trusted source of information in all countries it surveyed worldwide. It also found that earned media is the channel most likely to stimulate the consumer to action.

2. **CALCULATED AD VALUE: (ADVERTISING VALUE) Ad Value** is the amount it would cost if you had to pay for the same number of air-time minutes (on TV & radio) or the same size ad space in a newspaper or online news website

The Ad Value must be documented and auditable by securing backup such as the pricing guide from the media outlet, an email quote, etc. **NOTE:** Each newspaper and each market/city is priced differently, so for each story and for each claim the match price verification (documentation) must be from the newspaper that placed the ad.

3. **CALCULATED PUBLICITY MEDIA VALUE:** Calculated Earned Media Value is the boosted value assigned to free media so it reflects the higher public esteem for editorial publicity over paid advertising (as mentioned in the

### Examples of Earned Media

**NOTE: this example does not apply to Social Media.**

- a. For this example, grant staff are invited to participate in a live, TV news interview to highlight the grant program. When shown, the interview is broadcast for 4 minutes (the edited broadcast version). The advertising rate for this particular TV station at the same time of day as the broadcast of the grant interview is \$100 per minute.

How to Calculate at Advertising Value (ad value) match rate: 4-

minute interview X \$100 cost per minute = \$400 ad value Total

Match: \$400

How to Calculate at Earned Media Value match rate:

1. 4-minute interview X \$100 cost per minute = \$400 ad value
2. \$400 ad value X 5 (standard publicity value) = \$2,000 Earned Media Value (match)

Total Match: \$2,000

- b. For this example, a newspaper publishes a news story about your Grant achievements. The size of the news story is 6 inches long, double column in the Lifestyle Section of the Anytown Morning News. The price it would cost to place a 6-inch long, single column paid advertising in the Lifestyle Section of this newspaper is \$100 per inch.

How to Calculate at Advertising Value (ad value) match rate 6-

inch column length X \$100 cost per inch = \$600 ad value

Total Match: \$600

previous section) Therefore, when calculating match for this earned media, it is given a higher value than the base amount charged for the same size paid advertising.

When calculating the value of this earned media, TxDOT allows you to apply a 5x factor to the paid media cost (Ad Value) to include the additional free publicity value. As with all match, Calculated Earned Media Value must be documented and auditable by securing backup such as the pricing guide from the media outlet, an email quote, etc.

**NOTE:** Each newspaper and each market/city is priced differently, so for each story and for each claim the match price verification (documentation) must be from the newspaper that placed the ad.

**C. SOCIAL MEDIA:**

- SOCIAL MEDIA FOR GENERAL AND STEP GRANTS: NOT ELIGIBLE MATCH UNLESS APPROVED BY TXDOT:** Social media refers to internet forums and social networks. Technologies include blogging, Facebook, Twitter, Digg or Reddit, You Tube, Instagram, picture-sharing, music sharing, or social commentary. In this case measurement is not as obvious as it is with actions taken by traditional media. So, TxDOT has established the earned social media values listed in this document.

All subgrantees are eligible to participate in the program. Participation is optional and the subgrantee can opt out of the program. **NOTE:** Subgrantees may not participate and begin earning social media match until they 1) read the document located at the following link ([https://www.txdot.gov/apps/eGrants/eGrantsHelp/Media/Instruction/TxDOTSocialMediaMatch\\_FY18.pdf](https://www.txdot.gov/apps/eGrants/eGrantsHelp/Media/Instruction/TxDOTSocialMediaMatch_FY18.pdf)), 2) attend a TxDOT social media match training webinar, 3) notify your TxDOT Grant Manager of your decision and 4) participants must agree to submit social media match reports on a monthly basis with RFRs, even if there is not an amount to claim for the month.

How to Calculate at Earned Media Value match rate:

- 6 (column length in inches) X 2 columns = 12 inches
- 12 inches X \$100 (per inch value) = \$1,200 (advertising value)
- \$1,200 (advertising value) X 5 (factor for standard publicity value) = \$6,000 (Standard Publicity Value Match)

Total Match = \$6,000

**SOCIAL MEDIA VALUATIONS**

<b>EARNED SOCIAL MEDIA VALUATIONS</b>	<b>VALUE</b>
<b>Independent Blog (not owned by TxDOT, TxDOT contractor, or subgrantee)</b>	<b>\$853.00</b>
<b>Facebook “like, love” or any other emojis</b>	<b>\$1.60</b>
<b>Facebook 3<sup>rd</sup>-party posts and mentions</b>	<b>\$10.17</b>
<b>Facebook comments</b>	<b>\$10.17</b>
<b>Facebook shares and re-posts</b>	<b>\$10.17</b>
<b>Facebook unique video views to 95% or more</b>	<b>\$3.25</b>

2. **SOCIAL MEDIA FOR TXDOT MEDIA VENDORS:** Media Vendors awarded official media campaign contracts directly from TxDOT are authorized to purchase advertising and can claim match for earned media value on social forums where paid advertising is allowed. Media Vendors can also earn match on free social media postings as trained participants in the social Media Match program.

d. **MATCH FOR TXDOT MEDIA VENDORS ONLY** Media Vendors who are awarded official media campaign contracts directly from TxDOT are authorized to purchase advertising and can claim media match for earned media value on social forums where paid advertising is allowed in the news feed (not banner ads or side bar ads).

**NOTE:** When a media vendor purchases a posting that is executed in order to engender a conversation around the campaign, then an *earned-media* value can be determined. For example: Twitter allows paid ads to be placed in the Twitter news feed. If a Twitter “buy” is made to purchase tweets for promotional purposes, then the *earned media* action is to have those tweets picked up and re-tweeted. Similar to traditional *earned media*, in the world of social media, a re-tweet is more valuable than the original tweet. A re-tweet is what makes Twitter viral. Most importantly a re-tweet shows that someone has derived some value from your content.

So again, as with traditional media, any time an advertising message is seen not as an ad message, but as “editorial”, the standard value is 5x that of paid advertising for all TxDOT grants. So when calculating the value of a re-tweet on Twitter or a re-post on Facebook, apply a 5x factor to the original paid media cost for each re-tweet in order to estimate the *earned media* value. For any *earned media*, including social media, the value must be documented and records maintained.

Facebook live event & webcast views to 10 seconds or more	\$1.00
Twitter 3 <sup>rd</sup> party tweets and mentions	\$5.00
Twitter comments/replies, likes, and re-tweets	\$5.00
Twitter “follow”	\$2.25
Twitter video views	\$0.50
Digg or Reddit Post	\$2.00
StumbleUpon Post	\$1.43
YouTube 3 <sup>rd</sup> -party posts	\$10.17
YouTube video views	\$7.50
YouTube likes	\$5.00
YouTube shares	\$5.00
YouTube comments	\$5.00
Instagram 3 <sup>rd</sup> party posts	\$10.17
Instagram likes/loves	\$1.60
Instagram comments	\$10.17
Instagram shares	\$10.17
Instagram video views	\$0.50

## VALUATION ADJUSTMENTS

**INFLUENCER OR CELEBRITY VALUE ADJUSTMENT:** Values may be adjusted higher when determined that the action/posting/tweeting is done by an “influencer” or “celebrity” (individual or organization). Values are adjusted higher (increased) from the amount indicated in the chart above based on the number of followers held by the person or organization who has taken the action using the following formula.

**INFLUENCER OR CELEBRITY FORMULA:** Number of followers, divided by 1,000 then multiplied by the unit value for actions shown in the Social Media Valuation chart (above).

**DOCUMENTATION:** As with all match, social media must be tracked, verified, and documented. All claims must be accompanied with back-up documentation such as screen captures and/or data analysis spreadsheets, etc.