

**CONNECTICUT
STATE DEPARTMENT OF EDUCATION**



PERKINS BUDGET BUDDY

**A GUIDE FOR PREPARING
THE BUDGET & BUDGET NARRATIVE**

EFFECTIVE DATE: January 2009

BUREAU OF CURRICULUM AND INSTRUCTION

INTRODUCTION

The purpose of the “Perkins Budget Buddy” is to provide guidance in developing the Perkins secondary, postsecondary and College Career Pathways ED114 budget sheet and budget narrative. It is the responsibility of the local program to ensure that all costs are **reasonable, necessary, and auditable, and that they adhere to federal, state and local requirements as appropriate**. The “Perkins Budget Buddy” guidelines go into effect with the program year beginning January 1, 2009.

The Budget Object Codes described in the “Perkins Budget Buddy” are taken from the Connecticut State Department of Education’s object code definitions and the United States Department of Education’s publication “Financial Accounting for Local and State School Systems.” Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. For a specific grant, it may be necessary to modify what can be included in a given line item based on the particular grant legislation. Where an exception exists due to a legislative requirement, it is noted on the appropriate page (e.g., Carl D. Perkins funds have a 5% cap on administrative costs). When preparing the budget form (ED114) and subsequent budget narrative, dollar amounts should be rounded to the nearest dollar; **DO NOT USE CENTS.**

Major highlights include the following:

- Budget examples and explanations for all line items;
- Simplified reporting of instructional supplies;
- Simplified reporting of employee benefits;
- Simplified reporting of textbooks; and
- Change in the reporting of workbooks from **611 to 641**.

The State Department of Education reserves the right to make changes as required by authorizing legislation. The “Perkins Budget Buddy” is merely a guide to assist providers in preparing their budgets. Questions should be referred to the appropriate technical assistant or to the grant manager.

BUDGET NARRATIVE INSTRUCTIONS

In preparing the budget narrative, provide a complete description of the expenditure for each of the codes being used and identify the program area and course(s) of the required use of funds that the expenditure applies. See the examples on the following pages.

1. Each line item in the budget narrative must identify the school/community college/university that will receive funds.
2. Program improvement line items in the budget narrative must stipulate the career and technical education program area and the course(s) being funded.
3. Each line item in the budget narrative must give a detailed description of the item(s) that will be purchased, including quantity and unit cost. Personnel should be shown by the number of positions, time involved and hourly rate. Funding for personnel is limited to three years, after which the district must pick-up the cost of funding the position. Also, the position must be new; grant funds shall not be used to supplant funds normally budgeted by the district. This applies to textbooks as well.

4. No more than 5% of the grant may be used for administrative purposes including approved indirect costs. Only school districts and Regional Educational Service Centers that have submitted indirect cost proposals for the current fiscal year may apply indirect costs.
5. All school districts and community colleges that sign on to participate in a consortium shall be active participants and the funds must be used for joint activities only. Funds allocated to a consortium shall be used only for purposes and programs that are mutually beneficial to all members of the consortium and can be used only for programs authorized under this title. Such funds may not be reallocated to individual members of the consortium for the purpose of funding programs and/or activities that benefit only those individual members of the consortium. Consolidate funds requested for all consortium members under the jurisdiction of the fiscal agent.
6. Compute all expenditures to the **nearest dollar** by line item. **Do not include cents.**

111A Administrator/Supervisor Salaries *

Amounts paid to administrative employees of the grantee **not involved in providing direct services to pupils/clients**. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

Note: No more than 5% of the grant may be used for administrative purposes including indirect costs.

ADMINISTRATIVE COSTS – EXAMPLES

- **Coordinator:** overall system coordination and general administrative functions;
- Preparing program plans, budgets, and modifications;
- Monitoring of local application goals and objectives;
- Preparing reports and other documents related to Perkins requirements;
- Travel costs incurred for official business in carrying out grant management or administrative activities; and
- Coordinating professional development activities.

BUDGET NARRATIVE EXPLANATION – EXAMPLE

Position/Title	Hourly Rate	Hours	Percent of grant amount	Total Annual Expenditure
Perkins/College Career Pathways Coordinator	\$ 28	125	2.9%	\$ 3,500

***For purposes of determining administrative cap, line item 111A is considered an administrative cost.**

111B Teachers

Salaries for employees providing direct instruction/counseling to pupils/clients. This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee (such as a private consultant) with no grantee obligation for benefits is not.

Note: Duties and responsibilities for all personnel listed must directly relate to career and technical education activities and program areas.

ELIGIBLE COSTS – EXAMPLES *

- **Teachers** responsible for direct instruction in Careers and Technical Education/College Career Pathways classes. Responsibilities may also include curriculum development and/or workshop presentations to staff and attendance at any conference/workshop pertaining to professional development.
- **Career Center Counselor** responsible for services that directly involve students enrolled in career and technical education programs and/or College Career Pathways.

*For registration and travel costs associated with professional development conferences and or workshops, see Object Code 580.

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Program Area of Responsibility	Total # of Teachers	Hourly Rate Or Annual Salary	Hours per Week	Number of Weeks	Total Annual Expenditure
Medical Careers – Part-time teacher .5 FTE position	1	\$57,600			\$28,800
Career Counselor – Part-time career counselor to serve students enrolled in career & technical education programs	1	\$40.00	15	18	\$10,800
Total					\$39,600

112A Education Aides

Salaries for grantee employees who assist staff in **providing classroom instruction**. Include all gross salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees.

Note: Duties and responsibilities for all personnel listed must directly relate to the CTE activities and costs must be reasonable. **Include program area as appropriate.**

ELIGIBLE COSTS - EXAMPLES

- Classroom aide
- Teacher aide
- Tutor

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Program Area of Responsibility	Total # of Aids	Hourly Rate Or Annual Salary	Hours per Week	Number of Weeks	Total Annual Expenditure
BFT & TE - To assist special needs students to ensure their success in these programs.	1	\$13.00	30	32	\$12,480
Career Guidance Center – To assist CTE program students, teachers and guidance staff in utilizing the resources of the Career Guidance Center including the computers and various career information software	1	\$18.00	20	32	\$11,520
College Career Pathways tutor – to provide academic assistance with College Career Pathways classes	1	\$16.00	30	30	\$14,400
Total					\$38,400

112B Clerical *

Salaries for grantee employees performing clerical/secretarial services. Include all gross salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees.

ELIGIBLE COSTS – EXAMPLES

- **Administrative Assistant**
- **Data Entry**

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Position / Title	Total # of Employees	Hourly Rate Or Annual Salary	Hours	Percent of Grant Amount	Total Annual Expenditure
Administrative Assistant – type Perkins/College Career Pathways application and other reports as required by the grant	1	\$12.00	100	1.5%	\$1,200
Data Entry Staff – Enter data for the ED400 report	1	\$8.00	50	.5%	\$ 400
Total				2%	\$1,600

***For purposes of determining administrative cap, line item 112B is considered an administrative cost.**

119 Other*

Salaries for any other **grantee employee** not fitting into objects 111A, 111B, 112A or 112B. Include the gross salaries for these individuals including overtime salaries or temporary employees.

ELIGIBLE COSTS – EXAMPLES

- **Job Shadowing/Internship Developer**
- **Curriculum Writer**

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Position/Title	Total # of Employees	Hourly Rate Or Annual Salary	Hours per Week	Weeks per Year	Total Annual Expenditure
Job Shadowing Developer – Coordinate work-based learning activities through community partnerships. Assist with job placement and internship development for the CTE/College Career Pathways students.	1	\$15.00	30	36	\$16,200
Curriculum Writer – FCS review and revise FCS curriculum to align with State Frameworks and to meet articulation agreement standards for College Career Pathways with Capital Community College	1	\$30.00	12	10	\$ 3,600
Total					\$19,800

***Line item 119 may be considered an administrative cost unless the job function is direct service to students. If so, the costs must be pro-rated accordingly.**

200 Personal Services – Employee Benefits*

Amounts paid by the grantee on behalf of the employee whose salaries are reported in objects 111A, 111B, 112A, and 119. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless is part of the cost of personal services. Included are the employer’s cost of group insurance, social security contribution, (FICA) retirement contribution, tuition reimbursement, unemployment compensation, and workmen’s compensation insurance.

ELIGIBLE COSTS – EXAMPLES

- **FICA/Medicare**
- **Health insurance**
- **Workers compensation**
- **Pension**

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

All Staff	Type of Benefits	Number of Employees Eligible	Percent of Grant Amount	Total Annual Benefits Paid
Administrator	Health/Medicare	1	1%	\$ 300
Teachers PT	Health/FICA/Medicare	1		\$ 800
Teachers PT	Health/FICA/Medicare	1		\$ 600
Aides	Health/FICA/Pension	2		\$ 1,200
Total				\$ 2,900

***For purposes of determining administrative cap, line item 200, a portion of employee benefits may be considered as an administrative cost.**

322	In-service (Instructional Program Improvement Services)*
<p>Payments for services performed by persons qualified to assist <u>teachers and supervisors</u> to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, site licenses etc., who are not on the grantee payroll.</p> <p>Note: To pay staff members who give workshops or training, see 119. To pay staff members who attend conferences, workshops or training, see 111B. To pay registration fees to attend workshops, conferences or training, see 580. To pay travel costs for staff attendance at conferences workshops or training, see 580.</p>	

ELIGIBLE COSTS – EXAMPLES

- **Presenter(s)/Payment to staff development providers** (If presenter or staff development provider is on grantee’s payroll, list in 119.)
- **Presenter(s)** (not on grantee payroll) e.g. CREC/ATDN

BUDGET EXPLANATION – EXAMPLES

Organization Or Presenter(s)	Purpose/Service Description	Cost Per Item	Quantity/Duration	Total Annual Expenditure
Melinda Stein CREC	Staff Professional Development	\$200	4 sessions	\$800
IT Instruction, Inc.	Staff Professional Development	\$250	2 sessions	\$500
J. A. Photonics, Inc.	Professional Development for community college instructors	\$300	1 session	\$300
Total				\$1,600

***In-service must be directly related to CTE classroom instruction, otherwise it is an administrative cost subject to the 5% cap.**

330 Other Professional/Technical Services*

Payments for professional or technical services that are not directly related to instructional activities. Included are payments for data processing, management consultants, legal services, etc. **Do not include the cost of an independent audit that is an ineligible expenditure under state and federal grants.**

ELIGIBLE COSTS – EXAMPLE

- **Database Consultant** (e.g., develop software program to track CTE students)

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity/ Duration	Total Annual Expenditure
Irene O’Brien	CTE Database Software & Training	\$650.00	1	\$650.00
Total				\$650.00

***For purposes of determining administrative cap, line 330 is an administrative cost unless expenditure is for instructional purposes.**

510 Pupil Transportation

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals, and payments to drivers for transporting handicapped students.

ELIGIBLE COSTS – EXAMPLE

- **Bus/van charter**

BUDGET EXPLANATION – EXAMPLES

Vendor	Purpose/Service Description	Cost Per Item	Quantity	Total Annual Expenditure
Laidlaw Bus Co.	Field Trip to One Stop	\$125.00	1	\$125.00
New Britain Bus Co	Attend College Career Pathways Career Day	\$165.00	1	\$165.00
Total				\$290.00

580 Travel*

Expenditures for transportation, meals, hotel and other expenses associated with staff travel. Per diem payments to staff in lieu of reimbursement for subsistence (room and board) are also included.

ELIGIBLE COSTS – EXAMPLES

- **Conference/Workshop expenses** – Registration, travel, lodging, meals. Local and out-of-town subsistence expenses incurred in attending conferences.
- **Mileage** – above and beyond staff member’s primary work location.

BUDGET EXPLANATION – EXAMPLES

Position	Purpose /Description	Total Mileage	Cost Per Mile	Total Annual Expenditure
Coordinator	State Perkins Related Meetings	290	.32	\$ 93.00
Coordinator	ITE Conference	75	.32	\$ 24.00
4 Teachers	Business, FCS, Marketing and Tech Ed. Conferences	300	.32	\$ 96.00
Coordinator and 2 Teachers	4 day ACTE Conference San Francisco, CA: Registration Airfare round trip Lodging			\$ 450.00 \$ 2,400.00 \$ 1,428.00
2 Teachers	College Career Pathways Conference	80	.32	\$ 25.60
Total				\$4,516.60
				\$4,517.00

(Rounded to nearest dollar)

***Travel must be for instructional purposes, otherwise it is an administrative cost subject to the 5% cap.**

590 Other Purchased Services

All other payments for services rendered by organizations or personnel not on the GRANTEE payroll and not detailed in 510, 530, and 580. These include: printing and binding–publication costs, any expenditure for announcements in professional publications, newspapers or broadcasts over radio or television.

ELIGIBLE COSTS – EXAMPLES

- Installation of equipment for CTE programs
- Repair of equipment for CTE programs

***Promotional giveaways are not an eligible cost**

BUDGET EXPLANATION – EXAMPLES

Vendor	Service /Description	Cost Per Item	Quantity/Duration	Total Annual Expenditure
A & M Computer Inc.	Installation of computers	\$10	40	\$ 400.00
A & M Computer Inc.	Computer repairs	\$75	4	\$ 300.00
Glencoe /McGraw Hill Publishing Co.	Site license for Career Interest Inventory and Assessment Software		12 months	\$4,500.00
Total				\$5,200.00

611 Instructional Supplies*

Expenditures for consumable items purchased for **instructional** use. However, **list all workbooks**, (No consumables permissible under Perkins) , under 641. Individual equipment items costing **\$1,000 or less** are to be considered as instructional supplies.

ELIGIBLE COSTS – EXAMPLES

General Instructional Supplies:

- Videos, Instructional cassettes
- Assessment materials
- Software
- Instructional supplies for special Programs (i.e. Project Lead the Way and Cisco)

Instructional Items \$1,000 or Less:

- Calculators
- TVs
- VCR/DVD
- Overhead projectors
- Models (human body, eye, ear)
- Headphones

BUDGET EXPLANATION – EXAMPLES

General Instructional Supplies	Total Annual Expenditure
Project Lead the Way Instructional Supplies for the Introduction to Engineering Course	\$5,000.00
DVDs for instructional purposes for the Marketing Education program	\$585.00
Career Information Software for Marketing Education program	\$750.00
Total	\$6,335.00

Major Instructional Items \$1,000 or Less	Description – Make/Model, Title, etc.	Cost Per Item	Quantity	Total Annual Expenditure
TV for Marketing Education	Sony – 585	\$500.00	1	\$500.00
DVD Player for Marketing Education	Sony	\$475.00	1	\$475.00
Calculators for BFT Accounting course	Casio	\$118.75	20	\$2,375.00
CAD Software for College Career Pathways	Auto CAD X	\$570.00	1	\$570.00
Total				\$3,920.00

* Computers and peripheral equipment regardless of cost are classified by the Connecticut State Controller’s Office as equipment and should be included under budget code 700 Property.

641 Textbooks*
Expenditures for textbooks, workbooks, textbook binding and repair.

ELIGIBLE COST – EXAMPLES

- Textbooks (only new courses)
- Workbooks (only new courses and only for three years or if workbooks have never been purchased in previous years for the course(s))

BUDGET EXPLANATION – EXAMPLES

Program Area	Cost Per Item	Quantity	Total Annual Expenditure
Personal Finance textbook within the BFT curriculum – new course	\$37.50	30	\$ 1,125.00
Personal Finance workbooks – new course	\$18.50	30	\$555.00
Food Service Textbooks for College Career Pathways	\$29.00	30	\$870.00
Total			\$2,550.00
Shipping Costs			78.00
FINAL TOTAL			\$2,628.00

***ALL workbooks are to be listed in this line item and not in line item 611.**

700 Property/Equipment*

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. For most grants only equipment such as computers, duplicating machines, furniture, and fixtures is allowable and the line item description on the budget will read Property/Equipment only. Other items that could be included in this category, if allowable under grant legislation, are expenditures for the acquisition but not the rental of buildings and land. Although cost of materials which resulted in a new or vastly improved structure would also be included here, the expenditures for the contracted construction of buildings, for permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 400 – Purchased Property Services.

In accordance with the Connecticut State Comptroller’s definition of equipment, included in this category are all items of equipment (machinery, tools, furniture, vehicles, computers, apparatus, etc.) with a **value of over \$1,000.00** and the useful life of more than one year.

ELIGIBLE COSTS – EXAMPLES

- **Computer Systems***
- **Laser Jet Printers**
- **LCD Projector**
- **Camcorder**
- **Video Editor**
- **Manikin**
- **CNC Equipment**
- **Commercial type equipment for FCS programs**

BUDGET EXPLANATION – EXAMPLES

Item	Description Make/Model/Style, etc.	Cost Per Item	Quantity	Total Annual Expenditure
LCD Projector for College Career Pathways classes	Panasonic	\$1,750	1	\$1,750
Geri Nursing Skills Manikin	Adult, PA84336	\$1,600	1	\$1,600
Computerized Video Editor	Sony, AU76543	\$4,000	1	\$4,000
Total				\$7,350

***Computers and peripheral equipment regardless of cost are classified by the Connecticut State Controller’s Office as property line 700.**

940 Indirect Costs

Costs incurred by the grantee, which are not directly related to the program but are a result thereof. Beginning Fiscal Year 1998, grantees must submit indirect cost proposals to the Connecticut State Department of Education to apply for a restricted and unrestricted rate. Only grantees that have received rate approvals are eligible to claim indirect costs.

This is not an allowable expense for College Career Pathways programs.