

Instructions and Guidance for Completing the Budget Detail Page

- 1000/100 Certified Teachers, Teacher’s Aides, Substitute Teachers. (Itemize costs – example:
 3.5 FTE Certified Teachers - \$165,000 (Smith – 1FTE, Jones – 1 FTE, Brown – 1 FTE, White – .5 FTE)
 3.5 FTE Teacher’s Aides - \$65,000 (Porter – 1FTE, Green – 1 FTE, Mason – 1 FTE, Johnson – .5 FTE)
 Substitutes for sick/vacation time- \$4,000
 (Itemize each cost and aggregate items/costs within one budget line/cell.)
- 1000/200 TRS (exclusive of on-behalf payments by the State), THIS, FICA, Medicare, IMRF, life insurance, medical insurance. (Itemize benefits – example: TRS - \$16,500, THIS - \$3,000, FICA - \$5,000,....) (Itemize each cost and aggregate items/costs within one budget line/cell.)
- 1000/300 Worker's/Unemployment Compensation, equipment repair & maintenance, in-district travel, field trip fees. (Itemize item costs – example: Worker’s Comp - \$800, Unemployment Insurance - \$700, classroom equipment repair & maintenance - \$500, in-district travel for home visits - \$300, field trip fees - \$400. (Itemize each cost and aggregate items/costs within one budget line/cell.)
- 1000/400 Software licenses/packages, consumable supplies, curriculum materials, manipulatives, books, equipment < \$500/unit housed in classroom for student instruction. (Itemize costs of items – example: Software - \$1,000, consumable supplies- \$1,000, curriculum materials - \$1250, manipulatives - \$600, books - \$900, equipment < \$500/unit housed in classroom for student instruction.) (Itemize each cost and aggregate items/costs within one budget line/cell.)
- 1000/500 Equipment & furniture > \$500/unit, housed in classroom for student instruction. (Describe and itemize **each capital outlay items**. Example: 1 Computer - \$800, 1 printer for classroom - \$600, playground equipment storage unit - \$800.) (Itemize each cost and aggregate items/costs within one budget line/cell.)
- 2210/100 Substitute salaries for teachers/staff attending trainings
 Stipends for professional development activities, curriculum planning
 (Itemize each cost and aggregate items/costs within one budget line/cell.)
- 2210/200 Health Insurance, Medicare IMRF, FICA for Professional Development
 Substitutes and Stipends.
 (Itemize each item/cost and aggregate items/costs within one budget line/cell.)
- 2210/300 Workshop and Conference fees, travel, meals, mileage for staff development
 Speakers and consultants for staff development activities
 Substitutes (for staff at professional development) Worker’s compensation
 (Itemize each item/cost and aggregate items/costs within one budget line/cell.)
- 2210/400 Materials for staff development activities

- Transition materials for training
(Itemize items/costs and aggregate within one budget line/cell.)
- 2300/100 Program Director salary (no supplanting)
Clerical support for Early Childhood (no supplanting)
(Must include FTE, name - example: .5 FTE Program Director (Green) - \$25,000)
(Itemize costs and aggregate within one budget line/cell.)
- 2300/200 Life insurance, FICA, IMRF, Medicare
(Itemize items/costs and aggregate within one budget line/cell.)
- 2300/300 Unemployment Compensation
Worker's Compensation
Prorated audit fee (for EC only)
Equipment repair and maintenance
(Itemize items/costs and aggregate within one budget line/cell.)
- 2300/400 Office supplies, paper, pens.
(Itemize items/costs and aggregate within one budget line/cell.)
- 2540/100 Janitor Salary
(Must include FTE, name - example: .25 FTE Janitor (Green) - \$6,000)
(Itemize costs and aggregate within one budget line/cell.)
- 2540/200 Janitor Benefits, Life insurance, FICA, IMRF, Medicare
(Itemize costs and aggregate within one budget line/cell.)
- 2540/300 Rent/lease (**This expense is only allowable if ADDITIONAL space/facilities have had to be rented for the new PFA pre-k program. Your existing lease or rent payments cannot be offset with this grant.**), contractual custodial services, equipment maintenance and repair (pro-rated), janitor's unemployment compensation, worker's compensation
(Itemize costs and aggregate within one budget line/cell.)
- 2540/400 Cleaning supplies, electricity, water
(Itemize costs and aggregate within one budget line/cell.)
- 2550/100 Bus Driver Salary, Transportation Aides
(Must include FTE, name - example: .5 FTE Bus Driver (Green) - \$12,000)
(Itemize costs and aggregate within one budget line/cell.)
- 2550/200 Bus Driver Benefits, IMRF, Health and Life Insurance, FICA
(Itemize costs and aggregate within one budget line/cell.)
- 2550/300 Contractual Bus Services, bus maintenance, bus driver unemployment compensation, worker's comp
(Itemize costs and aggregate within one budget line/cell.)

- 2550/400 Gas, oil
(Itemize costs and aggregate within one budget line/cell.)
- 2560/100 Cook Salary (**Food Services for Students only, not for parent/family activity snacks or food.**)
(Must include FTE, name - example: .5 FTE Cook (Green) - \$12,000)
(Itemize costs and aggregate within one budget line/cell.)
- 2560/200 Cook's Benefits, IMRF, Health and Life Insurance, FICA
(Itemize costs and aggregate within one budget line/cell.)
- 2560/300 Catering Services, Contracted food services, cook's unemployment compensation, worker's comp. (**Food Services for Students only, not for parent/family activity snacks or food.**)
(Itemize costs and aggregate within one budget line/cell.)
- 2560/400 Food/snacks for students, paper supplies (napkins, etc.) (**Food Services for Students only, not for parent/family activity snacks or food.**)
(Itemize costs and aggregate within one budget line/cell.)
- 3000/100 Parent Coordinator Salary, Screening Coordinator
Must include FTE, name - example: .5 FTE Parent Coordinator (Green) - \$12,000
(Itemize costs and aggregate within one budget line/cell.)
- 3000/200 Life insurance, FICA, IMRF, Medicare
(Itemize costs and aggregate within one budget line/cell.)
- 3000/300 Guest speakers for parent night, screening activities, in-district travel (home visits).
(Itemize costs and aggregate within one budget line/cell.)
- 3000/400 Parental supplies/materials, screening supplies/materials, equipment < \$500/unit
(Itemize costs and aggregate within one budget line/cell.)
- 3000/500 Equipment & furniture > \$500/unit for use in Parent Education/Involvement Program
(Describe and itemize **each capital outlay item**. Example: 1 Computer - \$800, 1 printer for classroom - \$600.)
(Please aggregate items/costs in single line/cell.)
- 4100/300 Subcontract to another governmental entity/district to provide program/program services that will benefit the fiscal agent (or its students/teachers). These are purchased services such as screening services provided by Special Education Cooperative, District contracts w/ROE to provides Early Childhood Program Services for the district. (**Purchased services benefit the students/clients of the fiscal agent, not the sub-contractor.**)

If another governmental entity provides your entire program services for you, all of these services must be detailed in this budget/line cell (sub-budget).

Example: District A transfers all of its funds to the local Special Ed Coop District #2 to administer District A's Early Childhood Program. 4100/300 must contain detail similar to this:

4100/300 Transfer to Special Ed Coop District #2 (Total \$1,000,000) – Teachers' Salaries for District A, 3 FTE's (Jones, Smith, Johnson) - \$150,000; Teacher's Aides' Salaries, 3 FTE's (Brown, Miller, White) - \$60,000; Substitutes - \$10,000; TRS - \$15,000, FICA - \$8,000, IMRF - \$7,000; Field trips - \$1,000; Classroom materials and equipment <\$500 - \$25,000; Clerical Salary, .5 FTE (Forrest) - \$10,000.....etc. for all grant expenses.

Please place the entire sub-budget for a benefiting entity in one budget line/cell, but include the detail..

(There can't be more than one benefiting entity (the fiscal agent of the grant) of transfers for purchased services.)

4100/700

Flow through funds to another governmental entity/district to provide program/program services. **Flow through transfers are those that benefit others (usually other partners in a joint agreement) rather than the fiscal agent of the grant.**

Example: Districts A, B, and C are in a joint agreement. District A is the fiscal agent for the agreement and transfers all of the Early Childhood Block Grant funds to the local Special Ed Coop District #2 to administer District A's, B's, and C's Early Childhood Programs.

The expenses of District A's EC program should not go under 4100/700; it should go under 4100/300 as outlined above.

The expenses for B & C's Early Childhood program should each be under a 4100/700 budget line/cell. Each line should have a sub-budget detailing the expenses of each district. Each line should look similar to the following:

4100/700 Transfer to Special Ed Coop District #2 (Total \$350,000) – Teachers' Salaries for District B, 3 FTE's (Jones, Smith, Johnson) - \$150,000; Teacher's Aides' Salaries, 3 FTE's (Brown, Miller, White) - \$60,000; Substitutes - \$10,000; TRS - \$15,000, FICA - \$8,000, IMRF - \$7,000; Field trips - \$1,000; Classroom materials and equipment <\$500 - \$25,000; Clerical Salary, .5 FTE (Forrest) - \$10,000.....etc. for all grant expenses.

Please place the entire sub-budget for each benefiting entity in one budget line/cell.

Any administrative costs for the general subcontractor/transferee (in this example Special Ed Coop District #2 must also be included in a separate line as well (under 4100/300 and/or 4100/700).

Supplement vs. Supplant

The provision of federal and state funded programs provides that only supplemental costs may be charged. Those funds are intended to supplement and not supplant local funds. Grantees are required to maintain, in each eligible attendance area, a level of expenditure which is at least equal to the level of expenditure that would be maintained if federal/state funds were not being expended in that area.

No project or activity can be approved which proposes to provide a service required by State law. For example, any project to singly provide special education for children with disabilities cannot be approved because special education is required by State law with special funds appropriated to pay for it. In like manner, basic kindergarten programs cannot be approved for the same reason.

In most cases, compensation for supervisory personnel (including superintendents of schools, directors of education, supervisors of instruction in regular curriculum areas, and principals) falls within the category of expenses that would be incurred if a school were not participating in a federal/state funded program. This would not be eligible for reimbursement unless additional administrative personnel are necessary and hired specifically for that purpose. Extreme care should be taken in determining the applicability of the charges to the federal/state program.

Payrolls must be supported by time and attendance or equivalent records for individual employees. Salaries and wages of employees chargeable to more than one grant program or other cost objective will be supported by appropriate time distribution records.

General Administrative Expenses

Administrative costs up to 5% of the total grant funds are allowed. Administrative costs of up to 10% are allowed only with prior Division approval providing that exceptional fiscal need and circumstances exist and are approved by the Division Administrator or Budget Coordinator. All such requests must contain detailed rationales and be made prior to submission of the budget. Please email any such requests to dscheite@isbe.net or alynchde@isbe.net)
Upon approval and subsequent submission, the pre-approval must be noted on the budget summary page.

**EARLY CHILDHOOD BLOCK GRANT
THREE TO FIVE BUDGET WORKSHEET**

Function	Expenditure Account	Salaries (Obj. 100s)	Benefits (Obj. 200s)	Purchased Services (Obj. 300s)	Supp. & Mat. (Obj. 400s)	Capital Outlay (Obj. 500s)	Transfers (Obj. 700s)
1000	Instruction (Student Use)	Teachers Substitutes Aides Home-based Teachers	TRS Life Insurance FICA, .Medicare-Only IMRF Medical/Health Insur.	Worker's Comp. Unemployment Comp. Classroom Equip. Maint. & Repair In-District Travel Field Trip Fees	Software Charts Consumable Supplies Books Equipment < \$500/unit	.Equipment & Furniture >\$500/unit	
2210	Improve. of Instruction (Staff Use)	Subs for Staff to Attend Training Stipends for staff	Related Benefits	Registration fees Meals .Mileage Hotel Accommodations Transition Training	Supplies & Materials for Inservice Workshops Transition materials		
2300	General Administration	Coordinator Director Secretary/Clerical	Related Benefits	Audit Fee (prorated) Worker's Comp. Unemployment Comp. Office Equip. Repair & Maint. Phone Service	Administrative Supplies & Materials Consumable Admin. Supplies & Materials		
2540	Oper. & Maint. of Plant Serv.	Janitor	Related Benefits	Custodial (Contractual) Phone service Internet service Garbage service	Cleaning Supplies Utilities		
2550	Pupil Transportation Services	Bus Driver Transportation Aides	Related Benefits	Contractual Bus Service Field Trip Transportation Costs	Gas Oil Other Related Supplies		
2560	Food Services	Cook	Related Benefits	Catering Services – for Student meals and snacks only	Food Snacks Other Related Supplies – for student meals and snacks only		
3000	Community Services	Parent Coordinator Parent Educator Parent Advocate Screening Coordinator	Related Benefits	Worker's Comp Unemployment Comp Sub-contracted Services Guest Speaker for Parent Meetings Screening Activities	Parental Supplies/Materials Screening Supplies/Materials Food/Snacks for Parent Activities		
4100	Payments to Other Gov. Units			Purchased/Contracted Services by other Govt. Unit – Benefits Fiscal Admin.			Flow through funds to another govt. unit for services – Benefits other than Fiscal Adm.