

CTE Consolidated Application Overview

FY 27

Agenda

- Grant Purpose and Goals
- Requirements
- CTE Consolidated Grant Components

CTE Consolidated Application Purpose

- To support Illinois K-12 education in meeting the state's career and technical education vision, mission, foundational tenet, and goals outlined in the Illinois State Plan for Strengthening Career and Technical Education for the 21st Century Act (Perkins V)

CTE Foundation Tenet and Goals

Foundational Tenet

Increase educational equity for members of special populations, as defined by Perkins V, and others who have been or are marginalized by education and workforce systems

Goals

- Increase the percentage of students who obtain a postsecondary certificate, degree, or industry-recognized credentials
- Strengthen CTE offerings by improving access, program quality, and transition points between education and workforce systems and programs
- Increase participation in CTE dual credit coursework
- Increase responsiveness to local, regional, and state workforce needs based on labor market information and employer input
- Recruit and retain a robust and sustainable pipeline of CTE educators
- Expand access to quality work-based learning for all students

Current Fiscal Year GATA Grantee Requirements

- Must complete the following prior to the current FY grant submission:
 - Grantee registration via the [GATA Grantee Portal](#) and completion of the Internal Controls Questionnaire
 - FY 2027 Organizational Risk Assessment via IWAS application
 - Current [SAM.gov](#) Cage Code
- Contact ISBE GATA staff at gata@isbe.net with any questions

Access to Application

[IWAS](#)

System Listing – Active Grants – CTE Consolidated Application

[IWAS User Guide](#)

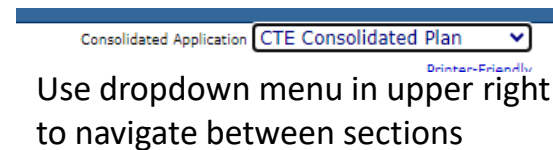
Access to Application Levels

- Automatic access for District Admin of each Eligible Entity
 - District Admin approves other access roles

| District View Only | This person has view-only access to CTE Consolidated Application |
|--------------------|---|
| District Entry | RECOMMENDED: Staff responsible for creating and modifying the grants included in the CTE Consolidated Application. These individuals can submit the CTE Consolidated Application to the District Superintendent, but not to ISBE. Example: Bookkeeper, Grant Coordinator, etc. |
| Business Manager | OPTIONAL: Business Manager responsible for creating/modifying and submitting the CTE Consolidated Application to the District Superintendent. Example: Chief Financial Officer, Business Manager. |
| District Admin | Administrator responsible for submitting the CTE Consolidated application to the Illinois State Board of Education. This person has signatory authority and is certifying that the document being submitted is true to the best of their knowledge and belief. This person must also agree to the assurances under the CTE Consolidated Application, which are reserved solely for, by law, to be either the District Superintendent or a Local School Board Authorized Representative. |
| ISBE Program Admin | ISBE USE ONLY: ISBE staff responsible for reviewing and approving the programmatic portion of the CTE Consolidated Application once it has been submitted to ISBE. |

Grant Format

- Four sections within the application
 - CTE Consolidated Plan: Everyone
 - CTEI: Entities with allotment
 - Perkins: Entities with allotment
 - Perkins-State Institutions (SI): Illinois Department of Human Services (IDHS) and Illinois Department of Juvenile Justice (IDJJ)
- Always start/enter through CTE Consolidated App
- Can create an application **ONLY** if there is an entity allotment
- Sections of application are *view only* unless there is an allotment (e.g., CTE, Perkins, Perkins-SI)



Grant Guidance and General Tips

- Grant Guidance and Instruction Resources
 - [CTE Grants webpage](#): CTE Consolidated Application Resources
- Work left to right through the pages
- Use the Grant Instructions located on the Overview page as a guide
- Save changes and check red error messages at the top of the page before moving to next page
- Use Spell Check button in the upper right corner of pages
- Don't use special characters (e.g., &, <, >, etc.)
- Enable pop-ups to access Spell Check and Review Checklist
- Access [Perkins V Definitions](#) to understand application content

Perkins V Requirements

- In general, grant funds should be spent on *Strategies* to improve:
 - Career exploration for ALL students
 - CTE program access for all students
 - Student supports for success in CTE programs
 - ALL CTE student performance
 - CTE program alignment to labor market, industry needs, and postsecondary opportunities
 - CTE program size, scope, and quality
 - Recruitment, retention, and training of CTE staff

Perkins V Requirements

- Local Application **must** align to CLNA
- Funds spent **must** align to Local Application
- Local Application (Main Grant Only)
 - Levels of Performance
 - Needs Assessment
 - CTE Programs
 - Goals and Strategies
 - Uploads

CTE Consolidated Plan Components

Levels of Performance

| | | 2025 Target | 2026 Target | 2027 Target | 2028 Target |
|-----|-------------------------------------|-------------|-------------|-------------|-------------|
| 1S1 | Four-Year Graduation Rate | 96.15 | 96.50 | 96.85 | 97.20 |
| 1S2 | Extended Graduation Rate | 95.70 | 95.90 | 96.10 | 96.30 |
| 2S1 | Academic Proficiency in Reading | 30.84 | 32.04 | 33.24 | 34.44 |
| 2S2 | Academic Proficiency in Mathematics | 27.14 | 28.64 | 30.14 | 31.64 |
| 2S3 | Academic Proficiency in Science | 54.24 | 54.54 | 54.84 | 55.14 |
| 3S1 | Post-Program Placement | 64.80 | 65.30 | 65.80 | 66.30 |
| 4S1 | Nontraditional Program | 32.00 | 32.50 | 33.00 | 33.50 |
| 5S2 | Attained Postsecondary Credits | 38.40 | 38.80 | 39.20 | 39.60 |
| 5S3 | Work-Based Learning | 10.60 | 11.20 | 11.80 | 12.40 |

- There will be an additional column where you will input your most current regional Performance Levels (i.e., 23 Performance Levels)
- To receive state and federal CTE funding, all local recipients must agree to the state-determined levels of performance. To comply with the federal Perkins law, recipients must meet at least 90% of the state-determined levels of performance annually. If 90% of an agreed upon local level of performance is not met, local recipients must submit a local program improvement plan as described in Perkins V Section 123(b):
 - The local recipient accepts the state-determined levels of performance
 - Not applicable for state institutions

Needs Assessment

- 1) Provide an overview of the process to complete the 2026 Comprehensive Local Needs Assessment (CLNA)
 - *This should include but not be limited to secondary and postsecondary local recipient collaboration, meeting logistics (e.g., number of meetings, involvement format), and type of stakeholder involvement.*
- 2) Describe how you plan to continue stakeholder consultation
 - *Requirements are in Perkins V Section 134(e)*

Needs Assessment

3) Summarize regional strengths, areas for improvement, and challenges revealed in Sections 2-7 of the current CLNA

- *Student Performance*
- *Access to High-Quality CTE for All Students*
- *CTE Programs Aligned to Labor Market*
- *CTE Programs are Sufficient Size, Scope, and Quality*
- *Implementing Quality Programs of Study*
- *Recruitment, Retention, and Training of CTE Instructional, Administrative, and Support Personnel*

CTE Programs and Activities

1. Describe how the CLNA informed the current CTE programs identified on the CTE Endorsement Area pages in the application
2. Describe new programs of study that will be developed and submitted for state approval for FY 2025-FY 2028, including the year of implementation. NOTE: This information should match Classification of Instructions Programs (CIPs) assigned in the IWAS Illinois State Course System.
3. Describe how students, including students who are members of special populations, will learn about their school's CTE course offerings and whether each course is part of a CTE program of study

CTE Programs and Activities

- Endorsement areas:
 - Agriculture, Food, and Natural Resources (AFNR)
 - Arts and Communications (A&C)
 - Finance and Business Services (FBS)
 - Health Sciences and Technology (HST)
 - Human and Public Services (HPS)
 - Information Technology (IT)
 - Manufacturing, Engineering, Technology, and Trades (METT)

CTE Programs and Activities

| <u>Program Title</u> | <u>Programs of Study</u> | <u>NEW Programs of Study</u> | | |
|--|--------------------------|------------------------------|--------------------------|--------------------------|
| | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
| Career Cluster - Business, Management and Administration | | | | |
| CIP: 52.0201 - Business Administration and Management, General. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 52.0401 - Administrative Assistant and Secretarial Science, General | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 52.0701 - Entrepreneurship/ Entrepreneurial Studies. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 52.1001 - Human Resources Management/Personnel Administration, General. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Career Cluster - Finance | | | | |
| CIP: 52.0301 - Accounting. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 52.0801 - Finance, General. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Career Cluster - Marketing | | | | |
| CIP: 52.1401 - Marketing/Marketing Management, General. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Career Cluster - Hospitality and Tourism | | | | |
| CIP: 12.0500 - Cooking and Related Culinary Arts, General. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 19.0601 - Housing and Human Environments, General. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 19.0604 - Facilities Planning and Management. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 52.0903 - Tourism and Travel Services Management. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CIP: 52.0904 - Hotel/Motel Management. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

[Save Page](#)

Goals and Strategies

- Based on results of the CLNA, describe the four-year performance goals and strategies to reach each goal. Local recipients must address all the local application components during the four-year application.
- **These tabs will now read Component One and will require a summative response for each component.**

Components of Goals and Strategies

Component One

- Describe how the following will be provided in collaboration with local workforce development boards and other local workforce agencies:
 - Career exploration and career development coursework, activities, or services;
 - Career information on employment opportunities that incorporate the most up-to-date information on high-skill, high-wage, or in-demand industry sectors or occupations, as determined by the CLNA: and an organized system of career guidance and academic counseling to students before enrolling and while participating in a career and technical education program. (Perkins V Section 134 (b)(3))

Component Two

- Describe how academic and technical skills of students participating in career and technical education programs will improve by strengthening the academic and career and technical education components of programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical education programs to ensure learning in the subjects that constitute a well-rounded education. (Perkins V Section 134(b)(4))

Components of Goals and Strategies

- Component Three
- Describe the following
 - How activities will be provided to prepare special populations for high-skill, high-wage, or in-demand industry sectors or occupations that will lead to self-sufficiency;
 - How CTE participants will be prepared for non-traditional fields;
 - How equal access to career and technical education courses, programs, and program of study will be provided for special populations; and
 - How will you ensure members of special populations will not be discriminated against on the basis of their status as members of special populations. (Perkins V Section 134 (b)(5)).
- Component Four
- Describe the work-based learning opportunities that will be provided to students participating in career and technical education programs and the collaboration with representatives from employers to develop or expand work-based learning opportunities for career and technical education students, as applicable (Perkins V Section 134 (b)(6)).

Components of Goals and Strategies

Component Five

- Describe how students participating in career and technical education programs will be provided with the opportunity to gain postsecondary credit while still attending high school, such as through dual credit or concurrent enrollment programs or early college high school, as practicable (Perkins V Section 134 (b)(7)).

Component Six

- Describe coordination efforts with institutions of higher education to support the recruitment, preparation, retention, and training, including professional development, of teachers, faculty, administrators, and specialized instructional support personnel and paraprofessionals, including individuals from groups underrepresented in the teaching profession (Perkins V Section 134 (b)(8)).

Component Seven

- Describe how disparities or gaps in performance in each of the plan's years will be addressed, and if no meaningful progress has been achieved prior to the third program year, describe additional actions taken to eliminate those disparities or gaps (Perkins V Section 134 (b)(9)).

Components of Goals and Strategies

- A summative response to each component will be required.
- Goals can be created for any of the required components (minimum of three).
- If no goal is being created for a component, you will enter N/A in the Goals, Strategies, and Timeline boxes.
- If a goal is being created for a component, you will enter the SMART Goal, the strategies that will be used to support the goal and provide a timeline from FY 2025–FY 2028 for expected completion of the goal and associated strategies.

Developing SMART Goals

S

Specific

- State exactly what you want to accomplish
- Who, What, Where, Why

M

Measurable

- How will you demonstrate and evaluate the extent to which the goal has been met?

A

Achievable

- Challenging goals within ability to achieve outcomes
- What is the action-oriented verb?

R

Relevant

- How does the goal tie into your key responsibilities?
- How is it aligned to objectives?

T

Time-bound

- Set one or more target dates, the “by when” to guide your goal to successful and timely completion (include deadlines, dates and frequency)

Goals and Strategies

Example of SMART that needs some work. What is still needed?

Goal: Equitable attainment of CTE credentials will increase by 25% each year for all CTE students, including members of special populations.

Additional Completion Tips

- Within the Local Application pages:
 - All text boxes are required
 - Suggest preparing answers in word processing document and copying/pasting into app
 - Before moving to the next page or logging out:
 - Put at least one character in each text box AND
 - Save the page

Local Application Uploads

Required:

- [Secondary/Postsecondary CLNA Assurance Form](#)

Additional:

- Any other grant-related document (e.g., subgrant budget or out-of-state travel documents)

Local Application Upload Reminders

- Please do not email documents to Principal Consultants
- Convert documentation into a PDF
- Label each PDF with the EFE name followed by a hyphen, then the name of the document
(Example: EFE 303_Triton CLNA Assurance.pdf)
 - DO NOT use spaces or special characters in the name
- Each upload document may not exceed 4MB or the upload will fail

CTE Consolidated Application Budget Training

Updated May 2026

Agenda

Subgrants

Completing the budget

Expenditures

Allowable Uses, Laws, and Budget

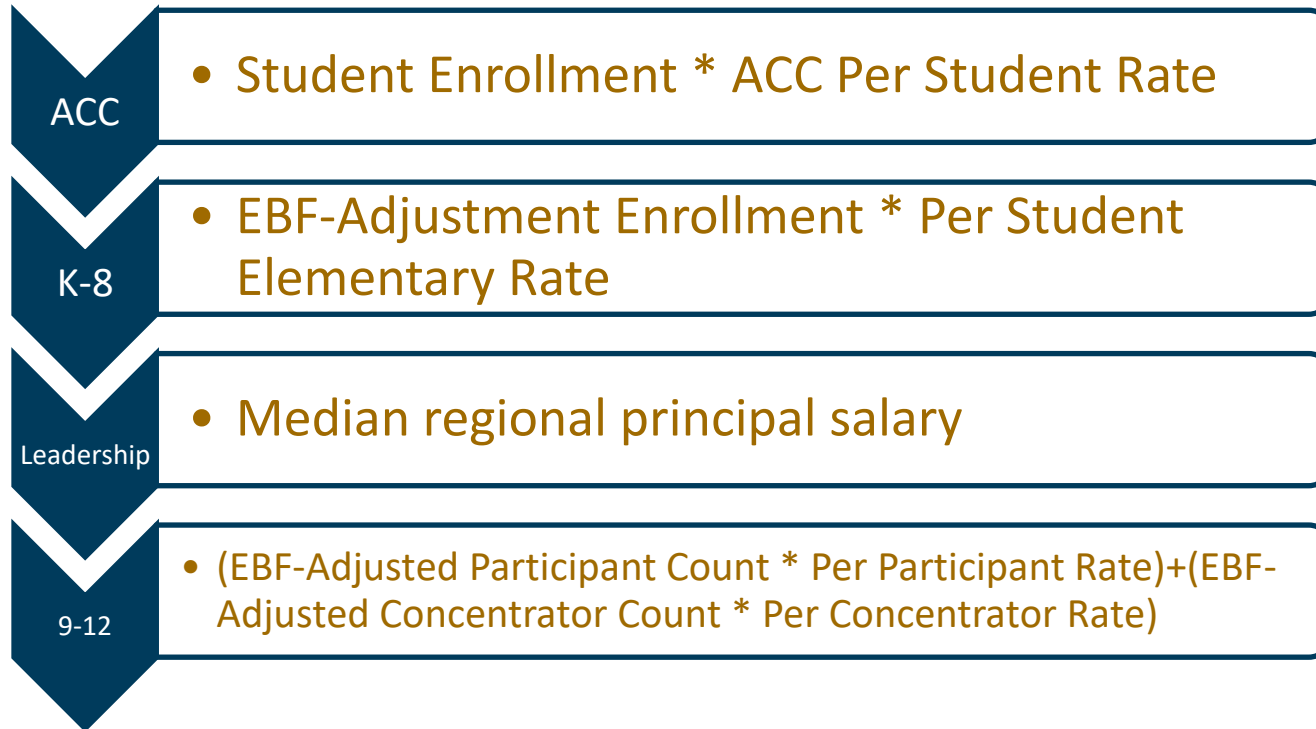
Resources

Perkins and CTEI Requirements

- Local Application **must** align to CLNA
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The CTEi New Formula

EFE CTEi Funding = Elementary (K-8) + Secondary (9-12) + Leadership + ACC



Phase-In Plan

- Phase-in formula over four years as follows:
 - FY 2025: Distribute 75% based on FY 2024 allocations and remainder based on new formula
 - FY 2026: Distribute 50% based on FY 2024 allocations and remainder based on new formula
 - FY 2027: Distribute 25% based on FY 2024 allocations and remainder based on new formula
 - FY 2028: Distribute 0% based on FY 2024 allocation and 100% based on new formula

Allocation to Sub-Grantees—PERKINS ONLY

Previous FY monitoring visit by ED noted:

- Subgrantees should be allocated funds based on need
- Funds are what the EFE System receives to determine the allocation to subgrantees based on *need* (CLNA/LNA/PIP).
- TIPS: It should not be the same amount from year to year, nor should it be the amount generated by the district.
- Non-Example: XYZ generated \$1,500, and ABC generated \$50,000 = the EFE allotted \$1,500 to XYZ and \$50,000 to ABC without considering need prior to allocating. This should not be the process for allocating funds to sub-grantees.
- Example: XYZ generated \$1,500, and ABC generated \$50,000. When reviewing the results from the CLNA, data showed that while ABC generated more funds, XYZ was in more need for implementing a new pathway, which would cost approximately \$30,000 that year. XYZ was allocated \$30,000, and ABC was allocated \$21,500.

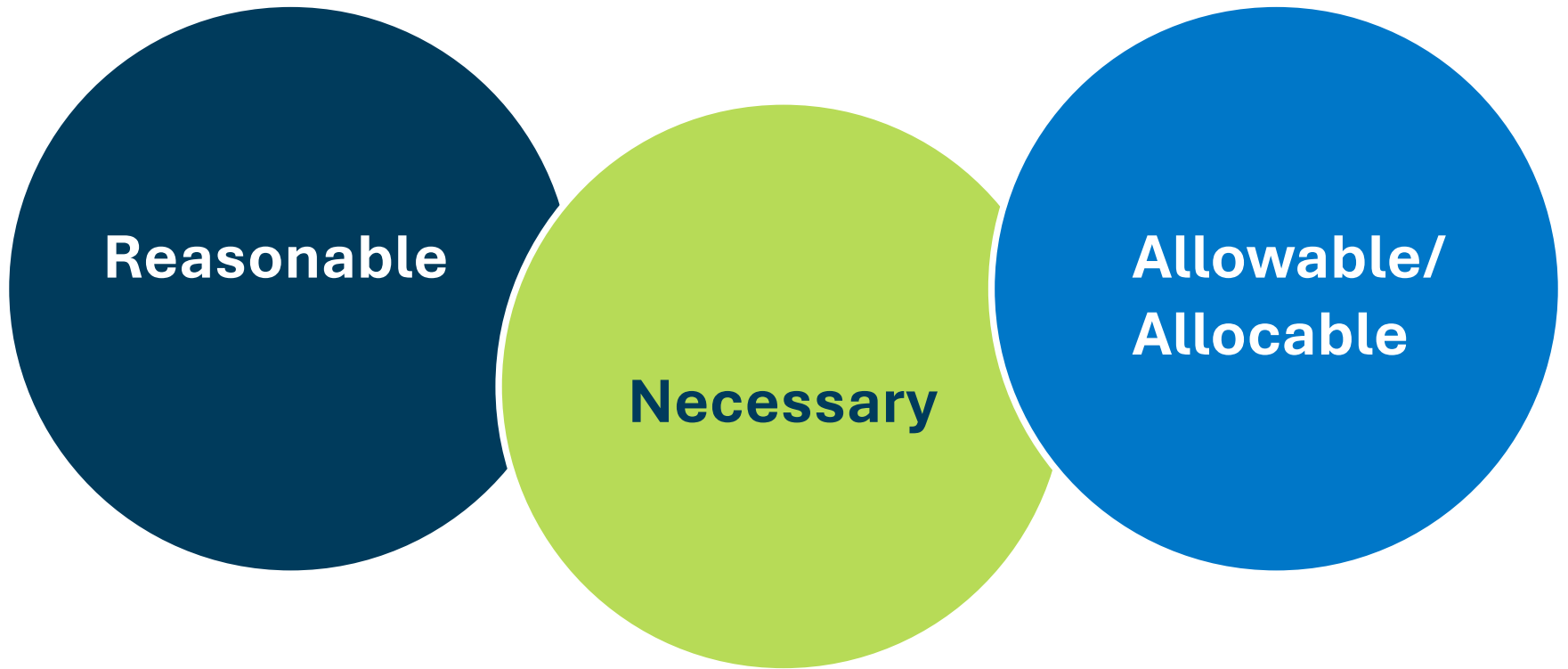
CTEi Subgrants

Best practice

- Should be based upon funds going toward:
 - The areas of most need
 - CTE programs that cost more to offer (due to equipment costs)
- Funds could be rotated annually by need to support programs that may need larger purchases or to support a new CTE program.

NOTE: Does not always directly align to CTEI generated funds at the district level

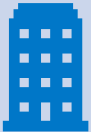
Expenditure Approval Considerations for CTE



Reasonable, Necessary, and Allowable (Allocable)



1. Reasonable: Consistent with prudent business practice and comparable current market value ([2 CFR 200.404](#))



2. Necessary: Required to carry out the intent and purpose of the program ([2 CFR 200.403](#))



3. Allowable (Allocable): A cost is allowable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received ([2 CFR 200.405](#))

Allowable vs. Non-Allowable

Allowable

- CTE salaries – CTE teachers
- CTE stipends for curriculum development, professional learning in summer, etc.
- CTE benefits aligned to CTE salaries
- CTE program supplies
- CTE professional development travel and professional learning materials
- Dual credit activities
- CTE furniture that is integral part of an equipment workstation or a reasonable accommodation to remove barriers for special population students

Non-Allowable

- Out-of-state travel (students)
- Overnight travel (students)
- Items not related to CTE programs (e.g., lacrosse supplies)
- Items that supplant, not supplement CTE programs
- Rewards, incentives, gift cards, t-shirts, or items that are not specific to CTE
- Construction of permanent structures
- Renovation costs
- Entertainment, such as field trips to non-CTE related places/events, movie passes, non-educational entertainment giveaways, etc.

Allowable vs. Non-Allowable

- CTE Consolidated Application Funding Allowable Costs

Let's Discuss ...

- ☒ - Not Allowable
- ☑ - Allowable
- ? - Allowable, but only under certain circumstances

Special Populations – Barrier Removal

- Perkins V includes provisions that allow certain CTE student materials/supplies and services to help remove barriers for [special population](#) groups.
- For example, you can't buy uniforms for individual students, but you could buy them for students represented in one of the 10 special populations, if data shows you that students don't participate in a specific construction course or experience due to not having the funding for uniforms/supplies. The funds are to remove barriers to their participation in that specific career pathway.
- You would need to make note of that in your budget description: 1000/400: 10 CTE construction uniforms for special population students to remove accessibility barriers @ \$100 per student = \$1,000.

DETAILED FUNCTION DESCRIPTORS (examples)
 From Title 23 Illinois Administrative Code – Part 100 found at
<https://www.isbe.net/Documents/100ARK.pdf>

| FUNCTION | DESCRIPTOR (examples) |
|----------|---|
| 1000 | Instruction: The teaching of pupils or the interaction between teacher and pupils. Included are activities of aides or assistants who assist in the instructional process. Teaching may occur in classrooms or other learning situations such as those involving cocurricular activities, and may be conducted through a medium such as television, radio, telephone or correspondence. |
| 2110 | Attendance & Social Work Services: The activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community. |
| 2120 | Guidance Services: Counseling with pupils or parents, consultation with staff members on learning problems, evaluating abilities of pupils, assisting pupils in making educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils. |
| 2130 | Health Services: Physical and mental health services that do not constitute direct instruction. Included are activities that provide pupils with appropriate medical, dental and nursing services. |
| 2140 | Psychological Services: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents. |
| 2150 | Speech Pathology and Audiology Services: Activities involving the identification, assessment and treatment of children with impairments in speech, hearing and language. |
| 2210 | Improvement of Instruction Services: Activities for assisting instructional staff in planning, developing and evaluating the instructional process. |
| 2220 | Educational Media Services: Activities concerned with the use of all teaching and learning resources, including hardware and content material. (example: services/items housed in a central location: library/lab/media center). |
| 2230 | Assessment and Testing: Activities for the purpose of measuring individual student achievement. |
| 2300 | General Administration: Activities concerned with establishing and administering policy in connection with operating the LEA (local education agency). |
| 2400 | School Administration: Activities concerned with overall administrative responsibility for a single school or a group of schools. |
| 2510 | Direction of Business Support Services: Activities concerned with directing and managing the business services area, such as those usually performed by the office of the chief school business official or business manager. |
| 2520 | Fiscal Services: Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing. |

Function codes

| OBJECT | DESCRIPTOR (examples) |
|--------|--|
| 100 | Salaries: Amounts paid to permanent, temporary or substitute employees on the LEA's payroll. This includes gross salary for personal services rendered while on the payroll of the LEA. |
| 200 | Employee Benefits: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above it. Payments such as fringe benefits, while not paid directly to the employees, nevertheless are a part of the cost (to the applicable functional areas). These types of costs are not considered a cost to the board of education function and should not all be charged to one area. These costs apply to the same function number as the cost of the applicable salary. -Retirement -Teachers' Retirement (TRS) -Municipal Retirement (IMRF) - FICA (Federal Insurance Contributions Act for Social Security) -Insurance (examples: Health, Life, Medical, Dental) -Medicare only -Tuition reimbursement -"On-behalf" payments |
| 300 | Purchased Services: Amounts paid for personal services rendered by personnel who are not on the LEA's payroll, and others services the LEA may purchase. While a produce may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. -Professional & Technical Services -Audit/Financial Services -Legal Services -Professional Services-Administrative -Professional Services-Instructional -Professional Employee Training & Development Services -Property Services (examples: services to operate, repair, maintain and rent property owned or used by the LEA). -Transportation Service -Travel (examples: transportation meals, hotel, and other expenses associated with traveling or business for the LEA) Employer Insurance (examples: Workers Compensation/Unemployment Compensation/Liability Insurance) to protect the employer -Communication Services -Printing/Binding Services -On-Line Services -Water/Sewer Services -Software (example: license fee) |
| 400 | Supplies & Materials: amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. -Consumable Supplies -Library Books -Software Package -Energy (examples: Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity) -Textbooks -Periodicals (printed or electronic) -Equipment costing < \$500/unit |
| 500 | Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment |

Object codes

Budget Description Examples

Needs work

- *1000/100: Instructor, \$50,000*
- *1000/200: Instructor benefits, \$5,000*

NOTE: Sometimes the benefits are paid by local funds, etc. The entry would need to denote that in the description.

Example: 1000/200 - Benefits for .25 FTE HS Welding instructor paid by local funds.

Gold Star

- *1000/100: Hillside HS: Welding Technology Instructor, .25 FTE of \$50,000 (\$12,500).*
- *1000/200: Hillside HS: Welding Technology Instructor, .25 FTE of Welding Technology Instructor (\$12,500) benefits to include: TRS, THIS, FICA, medical, Medicare. (Note: Provide what benefits are being paid.)*

Placeholders in Budgets

Sometimes the EFE does not have enough information at the time of the budget review, and they will include placeholders that are generic in nature with a caveat that states something like...prior to purchasing "xyz" they will submit a budget revision with details of the items to be purchased.

1000/400- Construction Trades classroom supplementary supplies at ABC High School. Budget details will be provided prior to expending once school meets in fall to finalize.

Subgrants might have a placeholder initially that states "4000/600 placeholder for Subgrantee XYE until items are finalized in fall."

Leadership Allocation

- Based on the submitted survey, the majority of the full-time days reported was 260 days.
- **No administrator can be greater than 1.0 FTE** as that is the maximum for full-time employment.
- If you are part-time System Director, the leadership allocation will be calculated based upon the 260 days for a per-day rate.
- If you are part-time System Director and part-time Area Career Center Director, Leadership allocation will be:
 - System Director: Leadership funds allocation will be calculated on 260-day rate and then calculate the number of days x per-day rate.
 - Area Career Center Director salary and benefits should come out of the Area Career Center funds.

Salaries with Leadership Funds (CTEi Only)

- “Leadership funds” will be provided on the allocation worksheet provided by ISBE.
- Leadership funds are only in the CTEI budget.
- **All** leadership funds will be used for the director’s salary/benefits/travel/supplies. Leadership salary must be coded to 2400 with any of the object codes being used (100, 200, 300, 400, 500).

Note: New FY 2026 leadership is only in Function 2400

Leadership Budget Example (\$121,200)

- 2400/100: EFE Directors Salary .75 FTE @ \$100,000
- 2400/200: EFE Directors Benefits .75 FTE (TRS, THIS, FICA, Health/Medical) \$20,000
- 2400/300: EFE Director Travel 2 Required Leadership Trips @ \$500 per (hotel, mileage, per diem) = \$1,000; other conferences can be listed here if funds are available.
- 2400/400: EFE Director professional books and training materials to support leadership (\$200)

Tip: Work with your budget personnel to make sure you have salaries and benefits coded correctly in the grant budget.

Budget Line Examples

- For salaries, benefits, purchased services, travel, professional development, supplies and materials, out-of-state travel, capital outlay, flow through, and non-capitalized equipment

100 Salaries Example

1000/100 (Student Instruction) Salary for teachers, aides/paraprofessionals, tutors, note-takers, interpreters, temporary/substitute, overtime, etc.

- *Provide teacher/aide/paraprofessional's title, percent of time paid from the grant, and rate of pay (base salary)*
- *1000/100-Hillside HS: Welding Technology Instructor, .25 FTE of \$50,000 (expenditure total \$12,500). Each salary component and corresponding dollar amount should be entered separately in the budget detail text box.*

Sample Current EFE 100s

- 100-Fiscal Services Salary Assistant Director \$30,898 = 33% of \$92,951 (salary)
- 100-School Administration Salary - Executive Director \$119,828 = 79% of \$151,535
- 100-General Administration Salary - Assistant Director \$21,000 = 22.5% of \$92,951
- Special Pops/POS Coordinators Salary Assistant Director \$13,000 = 14% of \$92,951 (salary)

200 Employee Benefits

- 1000/200 (Instruction) Benefit amounts paid by LEA on behalf of employees: TRS, life insurance, FICA, IMRF, medical insurance, Medicare.
- *Each benefit and dollar amount should be entered separately in the budget detail text box.*
- *Using example from previous salary: 1000/200-Hillside HS: Welding Technology Instructor, .25 FTE (\$12,500) of Welding Technology Instructor benefits TRS (\$1,125), Life Insurance (\$500), FICA (\$782), medical (\$7,500), Medicare (\$531)*
 - *If benefits are covered by another fund source, please state it in your budget detail as "benefits covered by local funds" or by the fund source that is paying the difference.*
- It can also be a simple listing of all the benefits: TRS, FICA, medical, etc., \$15,000.

Sample Current EFE 200s

- 200-Related single benefits for Executive Administrative Assistant, IMRF (\$6,267), OASDI (\$2,704), Medicare (\$632), Life Insurance (\$96), Medical (\$6,989), Dental (\$434), and LTD (\$48)
- 200-Related single benefits for PD Coordinator salary: IMRF (\$2,202), OASDI (\$950), Medicare (\$222), Life Insurance (\$34), Medical (\$2,455), Dental (\$152), LTD (\$18)

300 Purchased Services

- 1000/300 (Instruction) Workers'/Unemployment Compensation, equipment repair & maintenance, equipment rentals, software license, and online subscriptions
- *1000/300-Hillside HS: ABC Welding Software License 15 student licenses @ \$300 = \$4,500*

Sample Current EFE 300s

- 2210-300: Regional Professional Development CTE Program of Study Workshops for Teachers and Staff, one per semester ($\$1,250 \times 2 = \$2,500$) for space/event fees, speaker fees, and creative consultant fees. Total: \$2,500
- 2210-300: Regional Activities: CHMURA Software licenses
- Chmura Economics and Analytics: 11 licenses for regional districts for real time labor market data. Total: \$3,486.
- 2520-300: Audit 60% = \$3,922
- 100-300 Software Licenses for CTE students from approved program areas: Industrial Auto (\$975) for 'All Data' Software (Auto Diagnostic Software)

Travel and Out-of-State Travel (OST) Examples

- 2210/300 Out-of-State Travel for Executive Director: ACTE CareerTech VISIONS Conference, Dates: 12/4 to 12/7/24, San Antonio, TX, Executive Director; Estimated Costs: Registration \$560, Flight \$475, Hotel \$850, Meals \$200 = \$2,085. Learn about and explore CTE best practices and implementation models.

Formula for OST:

- Function/object: Who (position, not person's name); where; when; location; costs for travel: registration, transportation, per diem, mileage, etc.; and rationale/reason for travel.

Out-of-State Travel Examples

- 2210/300: Out-of-State Travel for Executive Director: ACTE WBL Conference, Dates: 4/2 to 4/4/25, Bellevue, WA, Executive Director; Estimated Costs: Registration \$295, Flight \$420, Hotel \$700, Meals \$150 = \$1,565. Learn about work-based learning best practices and implementation models.

Professional Development Example

- 2210/300: EFE Regional Activities: Regional Professional Development. CTE Program of Study Workshops for Teachers and Staff, one per semester ($\$1,250 \times 2 = \$2,500$) for space/event fees, speaker fees, and creative consultant fees. Total: \$7,500

Instructional Supplies

- **1000/400 (Instruction) Software, consumable supplies, curriculum/supplemental materials, student supplies/materials for special populations, equipment <\$500/unit housed in classroom for student instruction**
- Gold standard would be descriptive item-quantity x unit cost = total. The purpose is so anyone who sees your budget understands why and what you are purchasing. For example, METT supplies for welding class: welding rods 10 @ \$10 = \$100.
- 1000/400-Hillside HS: Cabinetmaking supplies such as stain, sandpaper, tooling, lumber, etc. (\$1,200) All unit prices under \$500.00.
- 1000/400-Hillside HS: ABC greenhouse supplies such as plants, soil, tools, etc. (\$5,000) All unit prices under \$500.00.
- 1000/400-Hillside HS: Horticulture/Floral supplies such as tools, soil, seeds, etc. (\$4,000). All unit prices under \$500.00.

Poor Examples of 400 supplies

- Instructional supplies \$90,000
- Ag materials \$5,000
- Consumables \$4,211
- Culinary supplies \$42,000
- Lacrosse Supplies \$1,500
- Business stuff less than \$500
- Career exploration materials \$15,000



500 Capital Outlay

- 1000/500 (Instruction) Equipment > \$500/unit, housed in classroom for student instruction, special adapted equipment/devices
- *1000/500-Hillside HS-Welding Class: ABC MIG Arc Welder, \$6,000 per unit x 5 = \$30,000. (Remember that grant recipients must maintain an inventory for equipment purchased. Both the EFE/consortium and sub-grantee inventory the equipment.)*

600 Other Objects

- Flow through funds:
 - 4000/600-ABC School: Welding-1000/100-Salary- \$12,500 1000/200-\$1,200 Welding Supplies such as apron, welding rods, gloves \$4,000 1000/500 Welding Simulator \$22,000 (Capital Threshold \$2,500 for ABC School).
One line per school.

700 Non-Capitalized Equipment

- Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board, but more than the \$500 minimum value established for purposes of calculating per capita costs pursuant to Section 18-3 of the School Code [105 ILCS 5/18-3]
- 1000/700 (Instruction) Non-Capitalized Equipment – Items that would be classified as capital assets except that they cost less than the capitalization threshold, but more than the \$500 minimum value established for purposes of calculating per capita costs
- *Provide the approved programs and what equipment will be purchased. **Include the adopted capitalization threshold amount and the date of adoption by the purchasing entity** (e.g., EFE, area career center, or school board). Keep evidence on file of the capitalization threshold adoption.*

Language To Be Used in Budget Detail for 500-700 in Planning Stage

- Please write in your budget when planning for equipment but not sure of the details

“Additional amendment will be submitted in a timely manner that provides a general description of a particular item that will be purchased, including what program it will support and approximate cost before purchasing.”

DO NOT purchase until the amendment has been submitted.

Indirect Costs Unrestricted – CTEi (State Funds)

Indirect Cost Calculation

[Instructions](#)

This page will not be active for programs that have an UNRESTRICTED indirect cost rate (share information with the Budget Detail page) until indirect cost rates are determined for the grant year. It will become active and will be required later in the fiscal year when the updated indirect cost rates for all entities are available. The information presented below is for your information and planning purposes until that time. Please complete item C below. Watch for an IWAS message indicating that rates are loaded to amend and budget for indirect costs.

Indirect Costs can only be taken on the main grant in the CTEI program of the Consolidated Application. Indirect Costs cannot be taken at the subgrantee level in the CTEI program of the Consolidated Application.

A. Rates to Be Used for Calculating Indirect Costs

1. If the program is mandated to use a RESTRICTED rate, these rates will be loaded:
 - a. LEAs - rates calculated from the Annual Financial Report
 - b. ROEs, ISCs, EFes, charter schools, university lab schools, and special education joint agreements - the statewide average rate
 - c. Colleges and universities - 8%
 - d. Not-for-profit and community organizations - 8%
2. If the program allows an UNRESTRICTED rate, these rates will be loaded:
 - a. LEAs - rates calculated from the Annual Financial Report
 - b. ROEs, ISCs, EFes, charter schools, university lab schools, and special education joint agreements - the statewide average rate
 - c. Colleges and universities - 8%
 - d. Not-for-profit and community organizations - as selected by the entity; options are 0%, 10% de minimis, or negotiated rate

B. Basis for Calculating Indirect Costs

1. If RESTRICTED rates are used, the Modified Total Direct Cost (MTDC) will be used as the direct cost base.
2. If UNRESTRICTED rates are used, the MTDC will be used as the direct cost base for:
 - a. LEAs
 - b. ROEs, ISCs, EFes, charter schools, university lab schools, and special education joint agreements - the statewide average rate
 - c. Colleges and universities
 - d. For-profit, not-for-profit or community organizations taking the de minimis rate of 10%
3. If UNRESTRICTED rates are used, for-profit and not-for profit community organizations that have a Federal/GOMB negotiated rate may apply their indirect cost rate to a direct cost base other than MTDC, if approved.

THE INDIRECT COST RATE FOR THIS PROGRAM IS: UNRESTRICTED

C. Identify the type of organization applying below. For types (a) through (d), the rate displays on the Budget Detail page and automatically calculates the maximum allowable amount. For type (e), additional questions will appear and must be completed before completing the Budget Detail page.

- (a) LEAs
- (b) ROEs, ISCs, EFes, charter schools, university lab schools, and special education joint agreements - the statewide average rate
- (c) Colleges and universities
- (d) For-profit/Not-for-profit or community organizations using:
 - a de minimis rate of 10%,
 - a rate of 0%, or
 - a Federal/GOMB negotiated rate

Indirect Costs CTEi -Unrestricted

| | |
|--|--------|
| Total Direct Costs | 303780 |
| Less Functions 2530 and 4000, Capital Outlay Costs, Contract amounts over \$25,000 | 0 |
| Modified Total Direct Costs | 303780 |
| Indirect Cost Rate % | 3.93 |
| Maximum Indirect Cost * | 11938 |
| Indirect Cost | 0 |
| Grand Total | 303780 |
| Allotment Remaining | 0 |

Calculate Unrestrictive indirect costs.

5% Adm. Costs plus indirect rate for total allowed. $5\% + 3.93\% = 8.93\%$

Functions 2300, 2520, and 2540 cannot exceed the maximum system allotment; indirect cost is not included in the administrative cap. Budget narrative is not required for indirect costs. Indirect costs loaded later in grant cycle-placeholder might be required.

Indirect Costs Restricted – Perkins (Federal Funds)

Indirect Cost Calculation

THIS PAGE IS INFORMATIONAL ONLY AND REQUIRES NO DATA ENTRY

Indirect cost rates will display on the Budget Detail page when they are available but will be 0% until rates are calculated and loaded for the grant year. Watch for an IWAS message indicating that rates are loaded to amend and budget for indirect costs.

Indirect Costs can only be taken on the main grant in the Perkins program of the Consolidated Application. Indirect Costs cannot be taken at the subgrantee level in the Perkins program of the Consolidated Application.

A. Rates To Be Used for Calculating Indirect Costs

1. If the program is mandated to use a RESTRICTED rate, these rates will be loaded:
 - a. LEAs - rates calculated from the Annual Financial Report
 - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
 - c. Colleges and universities - 8%
 - d. Not-for-profit and community organizations - 8%
2. If the program allows an UNRESTRICTED rate, these rates will be loaded:
 - a. LEAs - rates calculated from the Annual Financial Report
 - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
 - c. Colleges and universities - 8%
 - d. Not-for-profit and community organizations - as selected by the entity; options are 0%, 10% de minimus, or negotiated rate

B. Basis for Calculating Indirect Costs

1. If RESTRICTED rates are used, the Modified Total Direct Cost (MTDC) basis will be used.
2. If UNRESTRICTED rates are used, the basis will be MTDC for:
 - a. LEAs
 - b. ROEs, ISCs, EFEs, charter schools, university lab schools, and special education joint agreements - the statewide average rate
 - c. Colleges and universities
 - d. Not-for-profit or community organizations taking the de minimus rate of 10%
3. If UNRESTRICTED rates are used, not-for-profit or community organizations that have a negotiated rate may use a basis other than MTDC for calculating indirect costs

THE INDIRECT COST RATE FOR THIS PROGRAM IS: RESTRICTED

Indirect Costs Restricted

| | | |
|--|-----------------------------|--------|
| | Total Direct Costs | 303780 |
| Less Functions 2530 and 4000, Capital Outlay Costs, Contract amounts over \$25,000 | | 0 |
| | Modified Total Direct Costs | 303780 |
| | Indirect Cost Rate % | 3.93 |
| | Maximum Indirect Cost * | 11938 |
| <hr/> | | |
| | Indirect Cost | 0 |
| <hr/> | | |
| | Grand Total | 303780 |
| | Allotment Remaining | 0 |

Function 2300 plus indirect cost cannot exceed 5% of the total allotment. This example would be 5.0% minus 3.93% = 1.07% remaining for 2300.

Amendments

“Amend before you spend”

Amendment Dates/Expenditure Report Dates

| | |
|-----------------------------|---|
| Amendment Due Date: | Prior to obligation of funds and not later than 30 calendar days prior to the end of the program. May 31 for June 30 end date, or Aug. 1 for Aug. 31 end date. |
| Expenditure Reports: | Expenditure reports should be completed at a minimum of quarterly via the IWAS system. A final cumulative expenditure report for all expenditures will be due no later than 90 days after the grant end date. Quarterly dates are Sept. 20, Jan. 20, April 20, and July 20. |

Budget Resources

- [ISBE Fiscal Procedures Handbook](#)
- [Requirements for Accounting and Budgeting: Part 100](#)
- [GATA](#)
- [Illinois Career Pathways Dictionary](#)

Note: The allowables document will be posted with the recording of this webinar and the PPT handouts.



Questions?

Thank you