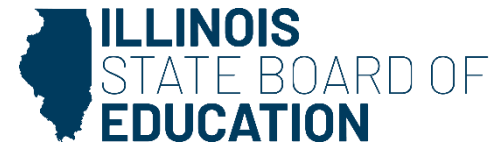


FY 2025 CTE Consolidated Application Overview

Presented by:
Marci Johnson
Heather Lueken
Gina Fulton
May 2024



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

FY 2025 GATA Grantee Requirements

- Must complete the following prior to FY25 grant submission:
 - Grantee registration at [GATA Grantee Portal](#) and completion of the Internal Controls Questionnaire (ICQ)
 - FY25 Organizational Risk Assessment via IWAS application
 - Current [SAM](#) 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

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

- 4 sections within the Application
 - CTE Consolidated Plan: Everyone
 - CTEI: Entities with allotment
 - Perkins: Entities with allotment
 - Perkins-State Institutions (SI): Department of Human Services (DHS) 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 *view only* unless there is an allotment (e.g., CTE, Perkins, Perkins-SI)

Consolidated Application **CTE Consolidated Plan** ▼

Printer-Friendly

Use dropdown menu in upper right to navigate between sections

Grant Guidance and General Tips

- Grant Guidance and Instruction Resources
 - [CTE Grants page](#) FY2025 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; and
 - 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

There will be an additional column where you will input your most current regional Performance Levels. (i.e. 23 Performance Levels)

		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

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 percent 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 2024 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 2024 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 comprehensive local needs assessment (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 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](#)

SY25 Updates to CTE Programs and Matrices

Beginning in SY25, four new CIPs will be added to the available options in Arts and Communications, Health Professions, and Engineering and Energy Systems.

Pathway Title	CIP Number	Cluster	Endorsement Area
Journalism	9.0401	Arts, Audio/Video Technology and Communications	Arts and Communication (A&C)
Solar Energy Technology/Technician	15.1703	Energy	Manufacturing, Engineering, Technology and Trades (METT)
Wind Energy Technology/Technician	15.1704	Energy	Manufacturing, Engineering, Technology and Trades (METT)
Community Health Worker	51.1504	Health Sciences	Health Sciences and Technology (HST)

SY25 Updates to CTE Programs and Matrices

The following CTE courses will be added to the CTE Course catalog for SY25 to support the development of new programs and the expansion of existing programs.

Status	Course Code	State Course Title	Group
New	19149A001	Introduction to Natural Hair Care and Hair Braiding	2
New	19149A002	Advanced Natural Hair Care and Hair Braiding	4
New	03069A001	Nutrition and Diet Therapy	2
New	08053A001	Community Health Worker	3
New	14063A004	Direct Support Person	4
New	11101A002	Journalism	3
New	11104A001	Publication Production	2
New	11106A001	Social Media as News	4
New	11106A002	Podcasting	4

SY25 Updates to CTE Programs and Matrices (cont.)

The following CTE courses will be added to the CTE Course catalog for SY25 to support the development of new programs and the expansion of existing programs.

Status	Course Code	State Course Title	Group
New	11105A001	News Editing	4
New	11101A002	Mass Communication	2
New	11149A001	Broadcast Writing and Production	4
New	21060A001	Introduction to Wind Energy	2
Edit	21061A001	Wind Turbine Mechanics and Service	4
New	17102A007	Photovoltaic System Application II	4
Edit	17102A006	Photovoltaic System Application I	3
New	17105A002	Solar Energy Systems	3
Edit	17109A001	Introduction to Renewable Energies	2

SY25 Updates to CTE Programs and Matrices (cont.)

The following CTE courses will be added to the CTE Course catalog for SY25 to support the development of new programs and the expansion of existing programs.

Status	Course Code	State Course Title	Group
New	17105A001	Introduction to Solar Energy	2
New	21098A003	Solar Energy Workplace Experience	5
New	21098A004	Wind Energy Workplace Experience	5
New	11998A003	Journalism Workplace Experience	5
New	14298A002	Community Health Workplace Experience	4

Goals and Strategies

Based on results of the comprehensive local needs assessment (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.

- 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 FY25 – Fy28 for expected completion of the goal and associated strategies.



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

- Stretch and 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 1 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 1 character in each textbox AND
 - Save the page

Local Application Uploads

Required:

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

Additional:

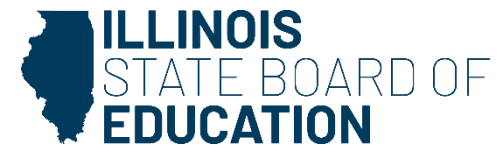
- Any other grant-related document (e.g., subgrant budget or out-of-state travel documents)

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

FY 2025 CTE Consolidated Application Budget Training

Presented by:
Marci Johnson
Gina Fulton
Heather Lueken
April 2024



Agenda

Grant purpose

CTE goals

Reminders

Completing the budget

Allowable Uses, Laws and Budget

Resources

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 meaningful CTE early college credit
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- Recruit and retain a robust and sustainable pipeline of CTE educators
- Expand access to quality work-based learning for all students

Perkins V and CTEI Requirements

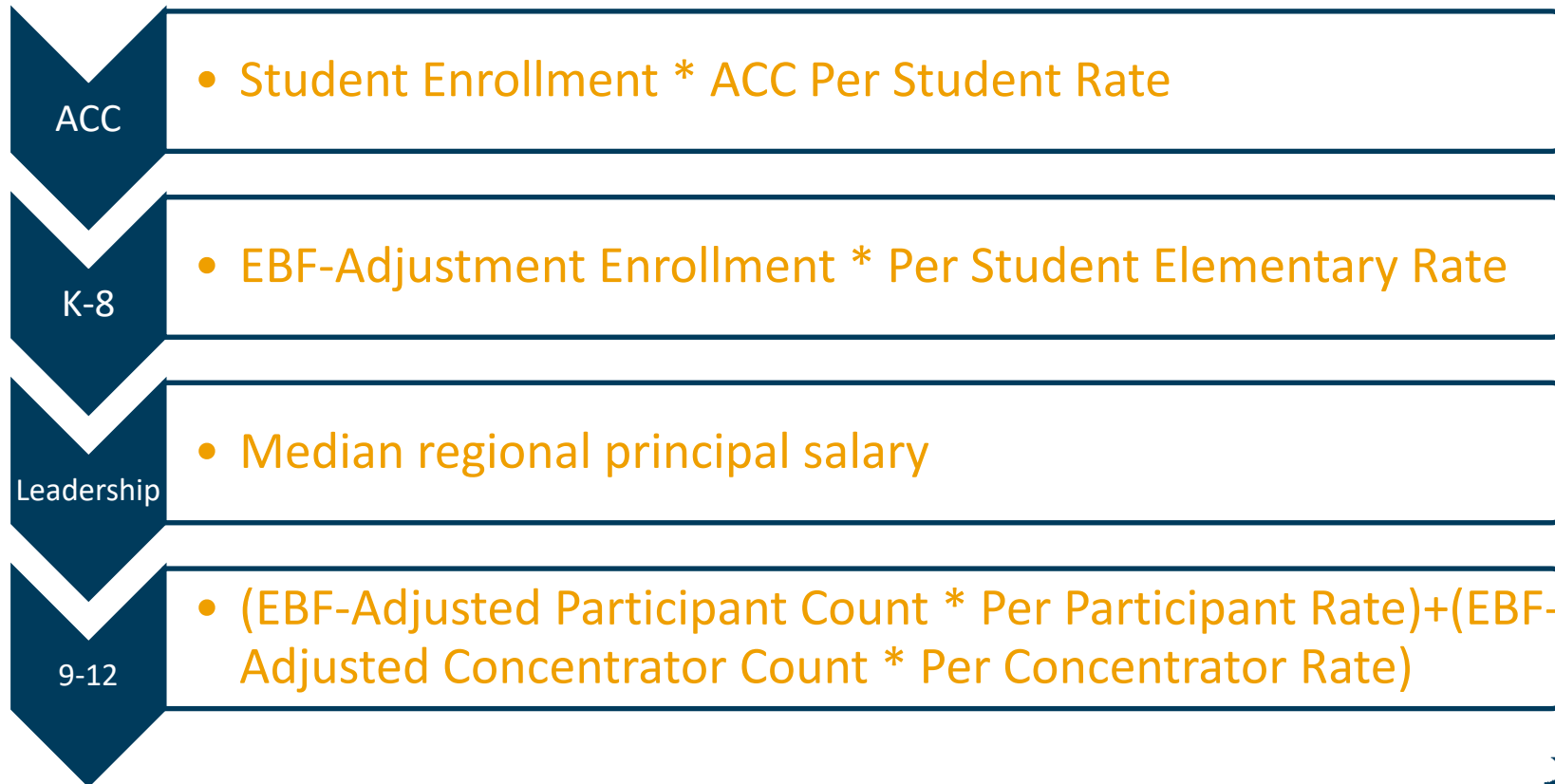
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 - Student supports for success in CTE programs;
 - ALL CTE student performance;
 - CTE program alignment to labor market, industry needs, and postsecondary opportunities;
 - CTE program size, scope and quality; and
 - Recruitment, retention, and training of CTE staff.

Perkins and CTEI 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

The Proposed CTEi New Formula

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



Leadership Allocation

- Based on the submitted survey, the majority of the full-time days reported was 260 days.
- 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.

Scenario for allocation

Scenario

- FY 24 Allocation for the 999 CTE System \$1,000,000 will be loaded for FY 25 when grant is released.
- FY 25 final budget* received. Calculation will be calculated for the entire appropriation using phase in for 75% of FY 24 allocation and balance with the new methodology
- #999 CTE System is now \$1,100,000. The system will do an upward amendment for \$100,000.

OR

- ##999 CTE System is now \$900,000. The system will receive no additional funds and stay at \$1,000,000.

*FY 25 receives additional \$10 million appropriation for \$58,000,000

Allocation to sub-grantees—**PERKINS ONLY** ADDED 4/26/24

US ED Monitoring Visit 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.

Example: XYZ generated \$1500, and ABC generated \$50,000= the EFE allotted \$1500 to XYZ and \$50,000 to ABC without considering need prior to allocating.

CTEI Subgrants

ADDED 4/26/24

Best practice

- Should be based upon funds going towards:
 - 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.

Allowable vs. Non-Allowable

Allowable

- Salaries
- Stipends
- Benefits
- Supplies
- Professional development travel and professional learning materials
- Dual credit activities
- 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 (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

Allowable vs. Non-Allowable

- (Handout) Let's Discuss...
- ☒ - Not Allowable
- ☒ - Allowable
- ?- Allowable, but only under certain circumstances.

The Force is with you
when you learn function/object codes



Yoda says...
Allowable, is it?
Reasonable, is it?
Necessary, is it?

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	<u>Instruction</u> : 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	<u>Attendance & Social Work Services</u> : 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	<u>Guidance Services</u> : 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	<u>Health Services</u> : 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	<u>Psychological Services</u> : 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	<u>Speech Pathology and Audiology Services</u> : Activities involving the identification, assessment and treatment of children with impairments in speech, hearing and language.
2210	<u>Improvement of Instruction Services</u> : Activities for assisting instructional staff in planning, developing and evaluating the instructional process.
2220	<u>Educational Media Services</u> : 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	<u>Assessment and Testing</u> : Activities for the purpose of measuring individual student achievement.
2300	<u>General Administration</u> : Activities concerned with establishing and administering policy in connection with operating the LEA (local education agency).
2400	<u>School Administration</u> : Activities concerned with overall administrative responsibility for a single school or a group of schools.
2510	<u>Direction of Business Support Services</u> : 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	<u>Fiscal Services</u> : 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	<u>Salaries</u> : 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	<u>Employee Benefits</u> : 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	<u>Purchased Services</u> : 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	<u>Supplies & Materials</u> : 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	<u>Capital Outlay</u> : 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 \$5000*

Placeholders in budget detail

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 Highschool. Budget details will be provided prior to expending once school meets to finalize.

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

Gold Star

- *1000/100: Hillside HS: Welding Technology Instructor, 25% of \$50,000 (expenditure total \$12,500). Each salary component and corresponding dollar amount should be entered separately in the budget detail textbox.*
- *1000/200: Hillside HS: Welding Technology Instructor, .25 (\$12,500) of Welding Technology Instructor benefits TRS (\$1,125), Life Insurance (\$500), FICA (\$782), medical (\$7500), Medicare (\$531)*

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 textbox.*

SALARIES CON'T

- **NO ADMINISTRATOR CAN BE GREATER THAN 1.0 FTE** as that is the maximum for full time employment. You are contractual employees with an annual salary for the job duties that you have been contracted to perform as the EFE System Director.



Contract Says...

- Salary Scenario #1
- Salary is \$100,000 includes TRS and Health Insurance (\$100,000-9%TRS \$9000-\$5000 health insurance as a benefit=\$86,000)
- Grant Budget Detail (EACH ON SEPARATE LINE):
- 2400/100: 1.0 EFE Director Salary \$86,000
- 2400/200: 1.0 EFE Director Benefits TRS \$9000, Health Insurance \$5000
- 2400 will equal \$100,000

- Salary Scenario #2
- Salary is \$100,000 in addition to Board paid TRS and Health Insurance. (\$100,000 + \$9000 + \$5000= \$114,000)
- Grant Budget Detail (EACH ON A SEPARATE LINE):
- 2400/100: 1.0 EFE Director Salary \$100,000
- 2400/200: 1.0 EFE Director Benefits (Board paid) TRS \$9000 + Health Insurance \$5000= \$14000

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

Salaries

FY25 planning requirements:

- EFE Director Salary and Benefits coded to 2400/100-200 as Full time (1.0 FTE) or Part time position (.50 FTE or variant)
- 5% Admin CAP applies in Perkins in 2300
- 5% Admin CAP in 2300 + Indirect rate for CTEI
 - Leadership allotment (2400) does not count against 2300.

*Indirect will vary depending on whether you have subgrants

FY25 SALARIES WITH LEADERSHIP FUNDS ADDED

- For FY25 application: If additional funding is part of FY25 funding calculation, the term “Leadership Funds” will be provided on the allocation worksheet provided by ISBE.
- ALL leadership funds will be used for the Director’s salary/benefits. Leadership salary must be coded to 2400/100-200
- Leadership overage(if any): code to 2400 or 2300 label it as Leadership Overage.
- If Leadership funds do not cover all of salary and benefits, you will need to code to 2300/100-200: and the 5% adm. applies in Perkins, as all of the Leadership allocation has to be budgeted in 2400.

LEADERSHIP FUNDS (Over Contract) Example #1

ADDED 4/26/24

- EFE System receives \$110,000 for leadership allotment for FY25.
 - 2400/100: 1.0 FTE EFE Director salary = \$75,000
 - 2400/200: 1.0 FTE EFE Director benefits TRS, Medicare, FICA, Health/Life (25%)= \$25,000 *(Workers Compensation is 2400/300)*
 - TOTAL LEADERSHIP FUNDS: \$75,000 + \$25,000 = \$100,000
 - \$110,000 - \$100,000 = **\$10,000 remaining leadership funds**

LEADERSHIP OVERAGE (5% cap does not apply): 2400/300: Travel to support EFE system leadership .65 cents per mile/\$4000; 2400/300-professional learning opportunities that align to developing EFE System Director as a leader (registration, travel, etc.). These opportunities should align to your areas of needed improvement as a system leader.

2400/300: Conference registration and travel for ASCD's Leadership Summit, Nashville, TN (October 2024): Registration \$695, Travel \$900, Per diem 4 days @ \$100=\$400, \$1,995

2400/400- Professional books on leadership 12 x \$60= \$720

\$10,000 Leadership Overage - \$4000-\$1,995- \$720 = **\$3,285 remaining leadership**

Remaining Leadership Funds Example 1 (OVER CONTRACT)

ADDED 4/26/24

- Remaining leadership funds from 2400
 - \$3,285
 - SINCE THERE IS NO MORE LEADERSHIP COST/ACTIVITIES FOR THE SYSTEM DIRECTOR IN 2400, REMAINING FUNDS CAN ONLY BE USED IN 2300. DOES NOT COUNT TOWARDS 5%.

Could be used for:

- 2300/100- (LEADERSHIP OVERAGE) Separate Line: Salary for .05 administrative support specialist \$2,800 + 2300/200 .05 adm benefits \$485 (IMRF, FICA, Medicare, health/life) (Note: remaining .95 of 2300/100 and 200 is paid administration 2300, and counts towards 5% cap).
- $(\$2,800 + \$485 = \$3,285) = \0 remains from leadership allotment

Leadership Funds Example #2 (Less than Contract)

ADDED 4/26/24

TOTAL EFE DIRECTOR CONTRACT: \$125,000

\$100,000 (salary) + \$25,000 (benefits)= \$125,000

EFE System receives \$110,000 for leadership allotment for FY25.

- 2400/100: 1.0 FTE EFE Director salary = \$100,000
- 2400/200: 1.0 FTE EFE Director benefits TRS, Medicare, FICA, Health/Life (25%)
\$10,000 Due to not being able to exceed total leadership funds of \$110,000
= -(\$15,000)

Remaining benefits are over the amount covered by leadership allotment by \$15,000.

You will need to code remaining costs to:

2300/100-200: (1.0 EFE Director: Salary and/or benefits not covered by leadership funds \$15,000).

On this example, you have gone over the leadership allotment and the 5% cap would apply.

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 textbox.*
- *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 (\$7500), Medicare (\$531) (If benefits are covered another fund source—please state it in your budget detail as "benefits covered by local funds".)*

300 Purchased Services

- 1000/300 (Instruction) Worker's/Unemployment Compensation, equipment repair & maintenance, equipment rentals, software license, and online subscriptions
- *1000/300-Hillside HS: ABC Welding Software License 15 student licenses@ \$300 = \$4500*

1000/400 (Instruction) Software, consumable supplies, curriculum/supplemental materials, student supplies/materials for special populations, equipment <\$500/unit housed in classroom for student instruction **New 5/7/2024**

- *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

new 5/7/2024

- Instructional supplies \$90,000
- Ag materials \$5000
- Consumables \$4211
- Culinary supplies \$42,000
- Lacrosse Supplies \$1500
- 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 = \$30,0000 . (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-\$1200 Welding Supplies such as, apron, welding rods, gloves \$4000 1000/500 Welding Simulator \$22,000 (Capital Threshold \$2500 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 items 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
Indirect Cost	0
Grand Total	303780
Allotment Remaining	0

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

AMENDMENTS



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 September 20, January 20, April 20 and July 20

Budget Resources

- [ISBE Fiscal Procedure 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