

EFE Directors FY 2026 CTE Application Updates

Presented by:

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May 2025

Agenda

Grant guidance

Completing the budget

Expenditures

Allowable Uses, Laws and Budget

Resources

Grant Guidance and General Tips

- Grant Guidance and Instruction Resources
 - [CTE Grants page](#) FY2026 CTE Consolidated Application Resources
- Tips and Traps [Handout](#)
- Enable pop-ups to access Review Checklist
- 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. If page does not save, you must correct errors in red at top of page.
- Use Spell Check button in the upper right corner of pages
- Don't use special characters (e.g., &, <, >, etc.)—gives amb,amb,amb ERROR
- Access [Perkins V Definitions](#) to understand application content

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

Perkins V Requirements based on Illinois State Board of Education [Perkins V Plan](#) for 2025-2028

- 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



Levels of Performance

- 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

Local Application-Levels of Performance

CTE Consolidated Plan Overview	Vision, Mission, and Goals	Applicant Information	Allotment	Local Application	Assurance Pages	Submit	Application History	Page Lock Control	Application Print
Levels of Performance	Needs Assessment		CTE Programs		Goals and Strategies			Uploads	

Levels of Performance

Perkins V Secondary Performance Indicators

	IL Perkins V Levels of Performance			
	FFY 2024 SFY 2025	FFY 2025 SFY 2026	FFY 2026 SFY 2027	FFY 2027 SFY 2028
1S1: Four-Year Graduation Rate	96.15	96.50	96.85	97.20
1S2: Extended Graduation Rate (Six-Year)	95.70	95.90	96.10	96.30
2S1: Academic Proficiency in Reading/Language Arts	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 Enrollment	32.00	32.50	33.00	33.50
5S2: Program Quality - Attained Postsecondary Credits	38.40	38.80	39.20	39.60
5S3: Program Quality - Work-Based Learning	10.60	11.20	11.80	12.40

Target - Performance Comparison

Enter actual performance metrics below.*

	FY24 Targets	FY24 Results
1S1: Four-Year Graduation Rate	95.6	<input type="text"/>
1S2: Extended Graduation Rate (Six-Year)	95.5	<input type="text"/>
2S1: Academic Proficiency in Reading/Language Arts	29.4	<input type="text"/>
2S2: Academic Proficiency in Mathematics	28.49	<input type="text"/>
2S3: Academic Proficiency in Science	43.9	<input type="text"/>
3S1: Post-Program Placement	63.8	<input type="text"/>
4S1: Nontraditional Program Enrollment	30	<input type="text"/>
5S2: Program Quality - Attained Postsecondary Credits	31.6	<input type="text"/>
5S3: Program Quality - Work-Based Learning	5	<input type="text"/>

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



<https://www.isbe.net/Pages/Career-Technical-Education.aspx>

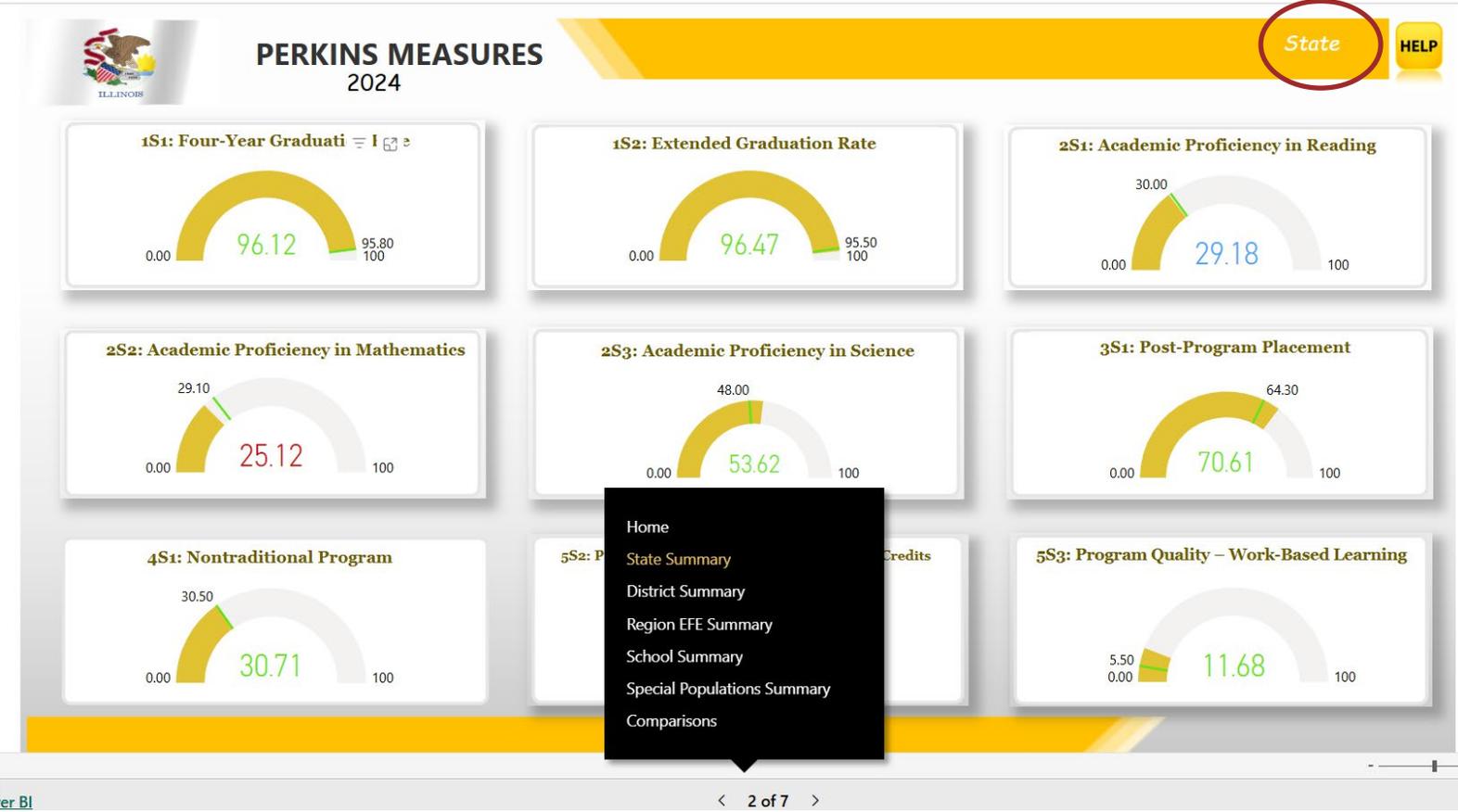
www.Illcareerguide.com for pricing and ordering instructions.

Data and Reports 

DATA

- Secondary
 - [Perkins Measures FY21](#)
 - [Perkins Measures FY22](#)
 - [Perkins Measures FY23](#)
 - [Perkins Measures FY24](#)
 - [Illinois Report Card](#): CTE data points can be found under Academic Progress -> Career and Technical Education
- Postsecondary
 - [Perkins Data Dashboard](#)
 - **Username:** ICCBPerkinsV
 - **Password:** perkvbeta_202104#

FY24 Perkins Measures



Needs Assessment

There will be a new LNA>CLNA process beginning in SFY26 as it is a two-year cycle.

Does the Review Checklist have CLNA requirements?

CTE Programs and Activities

There will be a box to amend the previous year's programs if your EFE has added a new CTE program. The information will be updated in the text box provided on this tab in the application.

There are only three boxes to enter text.

CTE PROGRAM > Programs and Activities

CTE Consolidated Plan Overview		Vision, Mission, and Goals		Applicant Information		Allotment		Local Application		Assurance Pages		Submit		Application History		Page Lock Control		Application Print	
Levels of Performance				Needs Assessment				CTE Programs				Goals and Strategies				Uploads			
CTE Programs and Activities		AFNR Endorsement Area		Arts and Comm. Endorsement Area		FBS Endorsement Area		HST Endorsement Area		HPS Endorsement Area		IT Endorsement Area		METT Endorsement Area					

CTE Programs and Activities

[Instructions](#)

Complete the requested information below regarding CTE programs to be funded throughout the Education for Employment System in fiscal years (FY) 2025 - 2028.

1. Describe how the comprehensive local needs assessment (CLNA) informed the current CTE programs identified on the CTE Endorsement Area pages in this application. Refer to the summary statements in all CLNA sections. (35 of 1000 maximum characters used)

Please provide a brief description.

2. Describe new programs of study that will be developed and submitted for State approval for FY 2025 - 2028, including the year of implementation. Refer to the 2024 CLNA, Section 4 - Program Information. Current state-approved Classification of Instructional Programs (CIPs) are included on the CTE Endorsement Area pages in this application. If proposing a program not currently state-approved, please refer to Federal CIPs for guidance. NOTE: This information should match CIPs assigned in the IWAS Illinois State Course System.

[Federal Classification of Instructional Programs \(CIPs\)](#)

(58 of 1000 maximum characters used)

Please provide a brief description of this year's process.

3. Describe how students, including students who are members of special populations, will learn about their school's career and technical education course offerings and whether each course is a part of a career and technical education program of study.

(35 of 1000 maximum characters used)

Please provide a brief description.

*Required

[Save Page](#)

EXAMPLE OF ENDORSEMENT PAGE

Cycle: Original Application

Project Number: 26-CTEConsApp-00-50-082-7460-45

[Printer-Friendly](#)
[Click to Return to Application Select](#)

CTE Consolidated Plan Overview	Vision, Mission, and Goals	Applicant Information	Allotment	Local Application	Assurance Pages	Submit	Application History	Page Lock Control	Application Print
Levels of Performance		Needs Assessment	CTE Programs		Goals and Strategies			Uploads	
CTE Programs and Activities	AFNR Endorsement Area	Arts and Comm. Endorsement Area	FBS Endorsement Area	HST Endorsement Area	HPS Endorsement Area	IT Endorsement Area	METT Endorsement Area		

Agriculture, Food, and Natural Resources (AFNR) Endorsement Area [Classification of Instructional Programs](#)

Directions: Select which CIPs/CTE pathways the EFE will fund in FY 2026. Please be sure to include any new pathways. Refer to CLNA Section 4.

NOTE: This information should match CIPs assigned in the IWAS Illinois State Course System.

	FY 2026
Career Cluster - Agriculture, Food, and Natural Resources (AFNR)	
CIP: 01.0000 - Agriculture, General.	<input type="checkbox"/>
CIP: 01.0101 - Agricultural Business and Management, General.	<input type="checkbox"/>
CIP: 01.0201 - Agricultural Mechanization, General.	<input checked="" type="checkbox"/>
CIP: 01.0401 - Agricultural and Food Products Processing.	<input checked="" type="checkbox"/>
CIP: 01.0601 - Applied Horticulture/ Horticulture Operations, General.	<input type="checkbox"/>
CIP: 01.0901 - Animal Sciences, General.	<input type="checkbox"/>
CIP: 03.0101 - Natural Resources/ Conservation, General.	<input type="checkbox"/>
CIP: 15.0507 - Environmental/ Environmental Engineering Technology/Technician.	<input type="checkbox"/>

ISCS in IWAS

Annual			
Career Pathway Endorsement Plan			 Authorized
CTE Comprehensive Local Needs Assessment			 Authorized
CTE Program Data Review			 Authorized
Illinois State Course System (ISCS)			 Authorized

Goals and Strategies

THE COMPONENT SECTION(S) ARE ONLY UPDATED IF THE GOALS AND STRATEGIES HAVE CHANGED. REMEMBER, GOAL CHANGES HAVE TO BE WRITTEN AS SMART GOALS. IF THERE ARE NO CHANGES, “NO CHANGES” IS WRITTEN IN ALL TEXT BOXES AND SAVE PAGE.

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.

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)

COMPONENT PAGES

CTE Consolidated Plan Overview		Vision, Mission, and Goals		Applicant Information		Allotment		Local Application		Assurance Pages		Submit		Application History		Page Lock Control		Application Print	
Levels of Performance				Needs Assessment				CTE Programs				Goals and Strategies				Uploads			
Component One		Component Two		Component Three		Component Four		Component Five		Component Six		Component Seven							

Component One

[Instructions](#)

Directions: Complete information below for Component One, save page and continue to the next tab to address each component. Goals can be created for any of the required components with a minimum of three goals. If anything has changed for FY26, please complete the textbox that follows each question below with the correct information. If there are no changes to this year's application in this section, please write "NO CHANGES" for each new textbox below and save page.

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. If there are any changes for FY26, please complete this response. If no changes, please write "NO CHANGES". *

(11 of 1000 maximum characters used)

No changes.

FY25 Response (pre-populated from previous app and locked)

Career exploration and career development will be provided by collaborating with local post-secondary institutions, local economic development boards, and with Southern Illinois Builder Association. Regular meetings are held to coordinate manufacturing day and the construction expo that reaches well over 750 students at each event. Collaboration with post-secondary and local boards help facilitate connections with industry professionals who can provide guest speakers and workshop opportunities. Collaboration with these groups also help with providing internships and apprenticeships, job shadowing, and other work-based learning opportunities for our students. Member districts also work with these groups to jointly organize career fairs that provide students with information about various career paths and opportunities. Finally, member districts partner with post-secondary institutions to take students to various events such as Education Day, Health Science Day, and college visits.

- 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. If there are any changes for FY26, please complete this response. If no changes, please write "NO CHANGES". *

(11 of 1000 maximum characters used)

No changes.

EXAMPLE OF BOTTOM OF COMPONENT PAGE ?'s

FY25 Response (pre-populated from previous app and locked)

By the end of the 2027-2028 school year, we will expand the number of CTE dual credit or concurrent enrollment courses offered by 10% by continuing to partner with local colleges and universities to develop and approve additional courses that align with high school CTE courses and post-secondary degree programs as measured by dual credit reports prepared by postsecondary institutions. This expansion aims to enhance students' readiness for post-secondary education and careers by providing opportunities to earn college credits while still in high school, and reducing the time and cost required to complete a degree.

Describe strategies that will be used to support the goal. If there are any changes for FY26, please complete this response. If no changes, please write "NO CHANGES". *

(10 of 1000 maximum characters used)

No changes

FY25 Response (pre-populated from previous app and locked)

Strategy 1: Identify current dual credit offerings at the secondary level and compare opportunities across schools for consistency.
Strategy 2: At annual workshops, provide information about dual credit and identify potential alignment and dual credit opportunities that could be established.
Strategy 3: Research other dual credit programs offered by other schools throughout the state to identify potential dual credit expansion at our local schools.
Strategy 4: Work to establish and develop dual credit alignments for all CCPE endorsement areas in which schools aim to pursue.

Provide a timeline from FY 2025-FY 2028 for expected completion of the goal and associated strategies. If there are any changes for FY26, please complete this response. If no changes, please write "NO CHANGES". *

(10 of 1000 maximum characters used)

No changes

FY25 Response (pre-populated from previous app and locked)

Strategy 1: FY25
Strategy 2: FY25 thru FY28
Strategy 3: FY25 thru FY28
Strategy 4: FY25 thru FY28

Save Page

Local Application Uploads --DISCUSSION

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 PAGE

Applicant: SOUTHWESTERN ILLINOIS CAREER & TECHNICAL EDUCATION SYSTEM #460

County: Saint Clair

Consolidated Application | CTE Consolidated Plan ▼

Application: 2025-2026 CTE Consolidated Application - 00
Cycle: Original Application

[Printer-Friendly](#)
[Click to Return to Application Select](#)

Project Number: 26-CTEConsApp-00-50-082-7460-45

CTE Consolidated Plan Overview	Vision, Mission, and Goals	Applicant Information	Allotment	Local Application	Assurance Pages	Submit	Application History	Page Lock Control	Application Print
Levels of Performance	Needs Assessment	CTE Programs	Goals and Strategies			Uploads			

Consolidated CTE Application Uploads

[Instructions](#)

Upload the information listed below as applicable to your application. Please use a clear naming system, including an EFE identifier.

- Label each PDF with the EFE Name followed by a hyphen, then the name of the document. DO NOT USE SPACES OR SPECIAL CHARACTERS IN THE NAME. Examples are provided below.
- Convert documentation into a PDF.
- The PDF file size may not exceed 10MB or the upload will fail.

REQUIRED UPLOADS

*Upload a completed Secondary/Postsecondary Comprehensive Local Needs Assessment (CLNA) Assurance form to ensure that secondary and postsecondary local recipients collaborated to complete the CLNA. The form can be accessed on the ISBE CTE webpage under the Grants toolbar or the link below. (EXAMPLE: EFE030-TritonAssurance.pdf)

[CLNA Assurance form](#)

*Upload any additional documents that apply to this application.

HOW TO UPLOAD A FILE

- Browse your files to locate the required document.
- Double-click to display it in the Browser window.
- Click on the Upload button.
- The name of the uploaded document will display in the area below.

Choose File Upload

Any uploaded files will appear below. Files can be deleted by selecting the document to be deleted and clicking on the Delete Selected Files button below. Please note that files can be deleted only until the application is transmitted to ISBE.

[Delete Selected Files](#)

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



Questions?

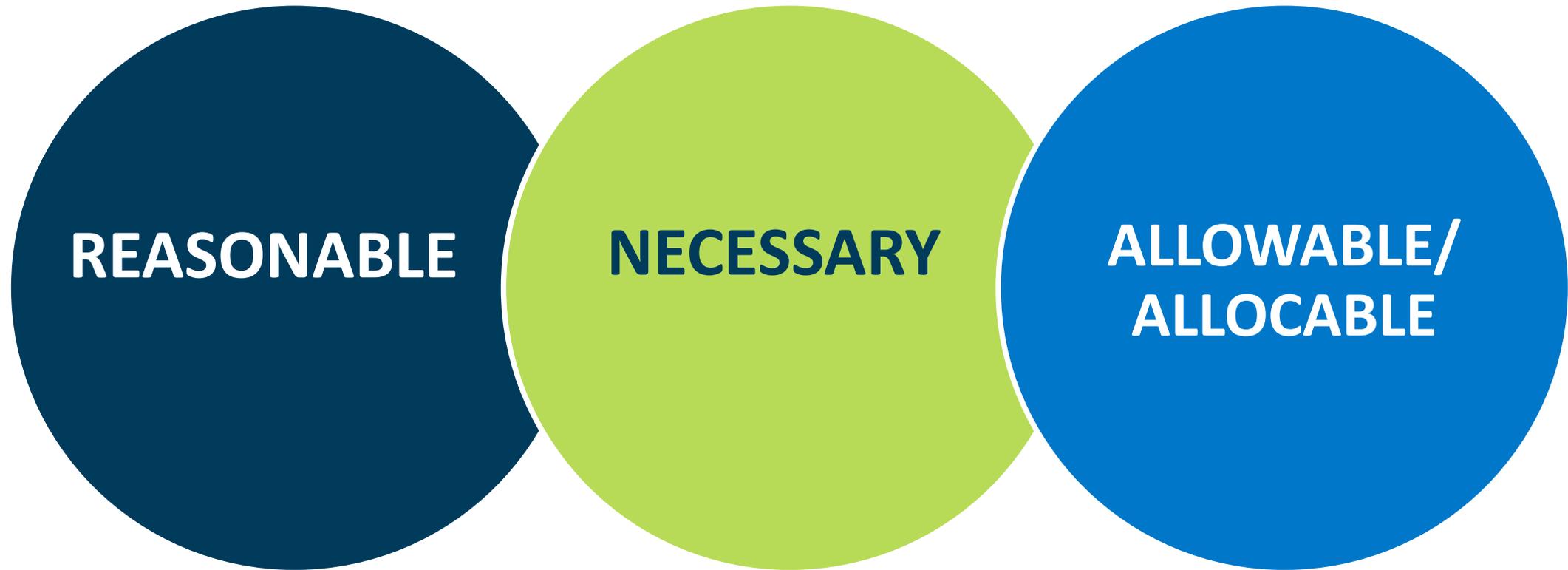
CTEI Subgrants

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.

Expenditure Approval Considerations for CTE



Allocation to sub-grantees—**PERKINS ONLY**

US FY25 ED Monitoring Visit noted:

Subgrantees should receive 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 \$1500, and ABC generated \$50,000= the EFE allotted \$1500 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 \$1500, 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, so XYZ was allocated \$30,000 and ABC was allocated \$21,500.

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 (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.

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

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

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."

Budget Description Examples

Needs work

- *1000/100: Instructor, \$50,000*
- *1000/200: Instructor, benefits \$5000*

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.)*

Special Populations-Barrier Removal

- One caveat to requesting certain CTE student materials/supplies and services comes from Perkins V that allows for certain things to occur to help remove barriers from [special populations](#) groups.
- For example, you can't buy uniforms for individual students, but you could buy them for students represented in one of the ten 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 = \$1000.

FY26 SALARIES WITH LEADERSHIP FUNDS (CTEI ONLY)

- For FY26 application: “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).

NEW FY26
LEADERSHIP
IS ONLY IN
FUNCTION
2400

LEADERSHIP SALARIES

- NO ADMINISTRATOR CAN BE GREATER THAN 1.0 FTE as that is the maximum for full time employment. EFE Directors are contractual employees with an annual salary for the job duties that you have been contracted to perform as the EFE System Director. Some could be ½ EFE Director and ½ ACC Director = 1.0 FTE or any combination that is not over 1.0 FTE.
- This year EFE Director's provided their contract information into the salary survey to verify for allocation purposes.

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)

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.*

Sample current EFE 100's

- 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- Asst. Director \$21,000 = 22.5% of \$92,951
- Special Pops/POS Coordinators Salary Assistant Director \$13,000 = 14% of \$92,951 (salary)

Leadership Funds Con't

Reminder: There are two mandatory in-person trainings. EFE Directors can budget for the October and April SDLC meetings in their 2400/300-travel (hotel, mileage, per diem, etc.) to these meetings.

The [FY26 SDLC calendar](#) provided at the May meeting gives the locations for the meetings.

Those dates are part of the program specific terms of the grant, along with the 4 quarterly online meetings. Additionally, EFE Directors are encouraged to attend state trainings such as IACTE and Connections Conference as well.

- If **Leadership funds do not cover** all of salary and benefits, it will be coded to 2300/100-200: and the 5% adm cap applies.

Sample current EFE 200's

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).

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 by another fund source— please state it in your budget detail as "benefits covered by local funds" or by whatever fund source is paying the difference.)*

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*

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

Sample Current EFE 300's

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=\$2500

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/obj: Who-position not person's name, Where, When, Location, Costs for Travel: Registration, transportation, per diem, mileage, etc. and Rationale/reason for travel.

Sample Current EFE 300's

300-Regional Activities: TeamBased Challenges Supplies, Materials, space/event fees/rentals for approved CTE Programs and Students. All unit prices under \$500.

Is this one ok? Or should we ask for specifics related to supplies and materials? Such as....

The reason I ask this is because I instantly think of lunches for students and SWAG/incentives that aren't allowed.

300-Purchased services including Future Teacher registration fees for student conference in partnership with NIU, Early Childhood Education Day, mock interviews, and Welding Challenge, stipends for Summer Counselor Institute, professional learning for Student Services (counselors), WBL and special population staff. VALEES office mileage to support guidance, WBL, and career development activities.

1000/400 (Instruction) Consumable supplies, curriculum/supplemental materials, student supplies/materials for special populations, equipment <\$500/unit housed in classroom for student instruction

- *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.*

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

Sample Current EFE's 400's

- Supplies for approved CTE programs - Misc supplies/wood for Construction (\$500), Machining and Welding (\$5,095) for misc supplies including metal and rods. All unit prices are less than \$500.
- Office supplies to include copy paper, paper towels, soap, pens, pencils, binder clips, folders, plastic bags.

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.)*

SAMPLE CURRENT EFE's 500s

- 500 - Instructional Equipment for approved CTE programs - Welding (\$2727) for Portable Welding Booth. FCS real care infant simulators (\$2,733).
- 500- XYZ High School: Purchase two ER-4iA Robot with R-30iB Mate Plus Controller and Fenceless Education Training Cart (\$39,000 each) to support the educational pathway program; Principles of Engineering (\$78,000)

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). SUGGESTION FOR EASY TO READ APPLICATION AND ABILITY TO AMEND: **ONE LINE PER SCHOOL PER FUNCTION CODE**. 1000's
- 4000/600-ABC School: 2210/300: Professional development conferences –ACTE, January 12-14, 2000 (Registration, travel, hotel, mileage, per diem \$1100 per attendee. 6 CTE teachers attending \$6,600) **ONE LINE PER SCHOOL PER FUNCTION CODE**. 2210's

Poor Examples of 400 supplies

- Instructional supplies \$90,000
- Ag materials \$5000
- Consumables \$4211
- Culinary supplies \$42,000
- Business stuff less than \$500
- Career exploration materials \$15,000
- Supplies for career activities \$1500



DETAILS MATTER

SAMPLE CURRENT EFE's 500s

- 500 - Instructional Equipment for approved CTE programs - Welding (\$2727) for Portable Welding Booth. FCS real care infant simulators (\$2,733).

600-Subgrantees Budget on Main EFE Budget Page

4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016202017 EVANSTON TWP HSD 202	124144	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016219017 NILES TWP CHSD 219	159613	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016225017 NORTHFIELD TWP HSD 225	239420	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016203017 NEW TRIER TWP H S DIST 203	88674	<input type="checkbox"/>
4000 ▾	600 ▾	<input type="checkbox"/>	This row was generated by eGMS. It reflects the total amount budgeted by Subgrantee 05016207017 MAINE TOWNSHIP HSD 207	274890	<input type="checkbox"/>

4000/600: “This row is generated by eGMS, it reflects the total amount budgeted by Subgrantee RCDT and NAME.” This entry auto-populates on the main EFE budget page from the subgrantees budget page that has all the details that the EFE approves prior to submitting to ISBE.

Sample Current EFE's 600s

Math error below: The budget description items need to match the budget summary column. The example below would be noted in the Review Checklist under the Budget section.

“5/12/25 Triad 4000/600 2120/300- The budget summary math does not equal to the budget summary total. 1849 does not equal 1639. Please recheck math. GF”

			wire; gas; wood; steel; aluminum; bits; misc project supplies; adhesives; abrasive paper; electrical components)	''''	
4000 v	600 v		Triad: 2120 300: Travel reimbursement for CTE field trips and student competitions. Transportation costs for students to attend FBLA state competition (\$855); Registration costs for FCCLA students to attend state conference; Springfield; IL; April 9th (\$66 x 15; \$994)	1639	
				##	

Budget Activity

- [FY26 BudgetExamples NonExamples May2025.docx](#)

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 **during original application submission.**
 - “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.”
- This is only used to help facilitate the application approval process as some schools are not in session when the EFE budget is submitted to ISBE.
- DO NOT purchase until the amendment has been submitted.

700 Non-Capitalized Equipment:

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.
- If using 1000/700 the district policy will need to be referenced in their budget description. 1000/700: NCE Policy states that the capitalization threshold is \$4500 for per capita costs.
Hillside HS: XYZ equipment, 4 @ \$4500= \$18,000

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 minimus, 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. $5\% + 3.93\% = 8.93\%$

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

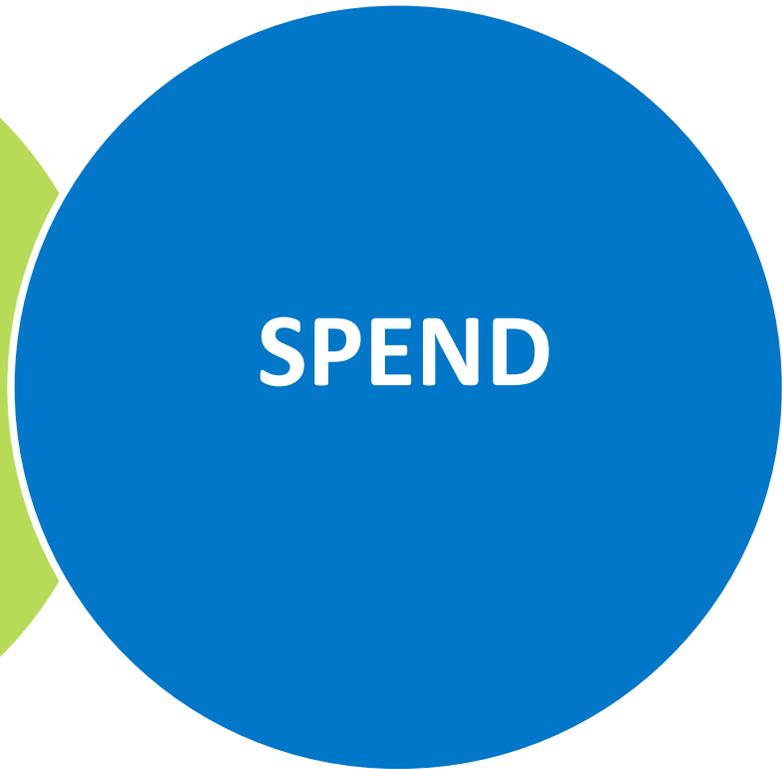
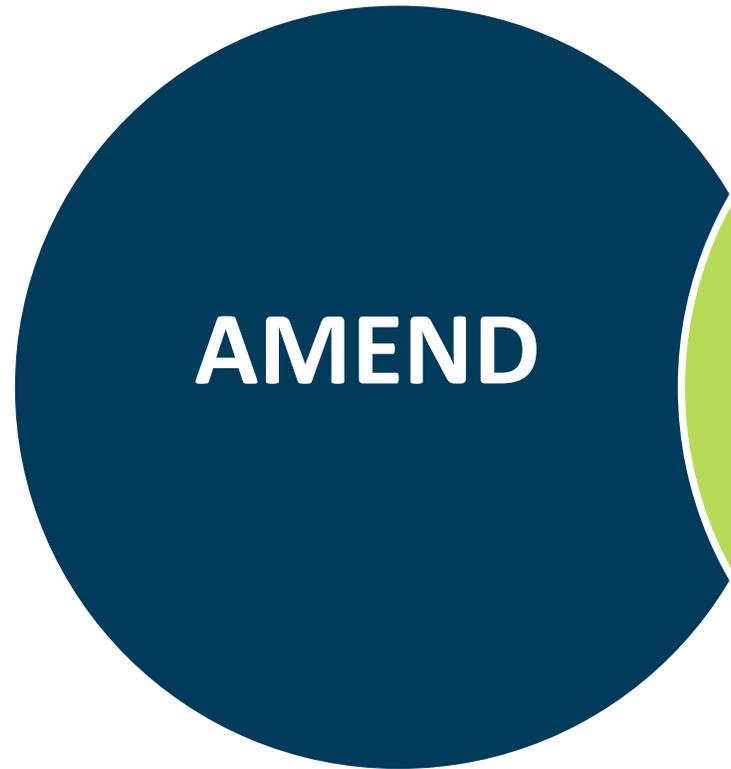
THE INDIRECT COST RATE FOR THIS PROGRAM IS: RESTRICTED

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% minus 3.93% = 1.07% remaining for 2300.

AMENDMENTS



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

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](#)

NOTE: The “Allowables” document is posted with the recording of this webinar and the PPT handouts on the [CTE Grants page](#) under FY2026 Consolidated Application blue bar.

PC Resource only: [Shared Document](#)



Questions?

Thank you