



Illinois State Board of Education

Understanding Individual Allocations in the Teacher Three Circle Grant

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Agenda

- Getting Started
- Calculating Daily Value
- Calculating Three Circle Value
- Calculating District Match
- Understanding ISBE Budget Codes
- Understanding Method of Pay
- Prorated Allocations
- Using the District Worksheet (Excel)



Getting Started

- Teacher's will need three numbers to get started
 - 9-Month Base Salary
 - TRS Member Contribution paid by District
 - THIS Member Contribution paid by District
- 9-Month Base Salary
 - Excludes benefits (TRS, THIS, insurance, etc.)
 - Changes Year-to-Year (Step Increases/Education)

Getting Started - Benefits

- Teachers' Retirement System (TRS) Contributions
 - There are two types of TRS contributions
 - Member Contributions
 - Employer Contributions
 - Member contributions are what we need to know
 - TRS members are required to contribute 9.0% of their base salary each year towards their retirement.
 - Schools will often pay this as a benefit on behalf of the TRS member, but some schools will only cover a portion or none of this benefit. If not covered, the member's contributions are taken out of the base salary instead of being paid as a benefit on top of the base salary.
 - TRS employers are required to contribute 0.58% of the employee or member's base salary towards their retirement each year. This benefit is not an allowable expense covered by the grant funds.
 - **Do not confuse this with the TRS member contribution benefit.** Every school must pay the employer contribution, but they do not have to pay the member contribution on a teacher's behalf.

Getting Started - Benefits

- Teachers' Health Insurance Security (THIS) Contributions
 - There are also two types of THIS contributions
 - Member Contributions
 - Employer Contributions
 - Again, member contributions are what we need to know
 - TRS members are required to contribute 0.90% of their creditable earnings each year towards their THIS.
 - Creditable earnings is a combination of all earnings that can be credited to your retirement (base salary and benefits like TRS paid by the school)
 - Schools will often pay this as a benefit like TRS member contributions
 - TRS employers are required to contribute 0.67% of the employee or member's creditable earnings towards their THIS each year. This benefit is not an allowable expense covered by the grant funds.
 - **Do not confuse this with the THIS member contribution benefit.** Like TRS, every school must pay the employer contribution, but they do not have to pay the member contribution on a teacher's behalf.

Calculating Daily Value

- Now that we have those key numbers, we can calculate your daily value as a teacher.
 - We add the following numbers in real dollars to get your total value for the school year:
 - Base salary
 - TRS member contribution if paid as benefit
 - THIS member contribution if paid as benefit
 - Once we have a total value for the school year, we can divide by 180 school days to get a daily rate in real dollars per day.

Daily Value - Examples

- Example 1. Jane Doe
 - A. Base Salary: **\$50,000**
 - B. TRS Member Contribution Covered?
 - Yes, full **9.0%** of base salary covered
 - C. THIS Member Contribution Covered?
 - Yes, full **0.90%** of creditable earnings covered

A. Dollars of Base Salary = 9-Month Salary before Deductions

B. Dollars of TRS Member Contribution Covered =
Percentage Covered x Base Salary

C. THIS Member Contribution Covered =
Percentage Covered x Creditable Earnings*

*Creditable Earnings = Base (A) + TRS Member Cont. (B)

Example 1. Jane Doe

A. \$50,000

B. $9.0\% \times \$50,000 = \$4,500$

C. $0.90\% \times (\$50,000 + \$4,500) =$

Total value for Jane is...

\$50,000.00 - A

\$ 4,500.00 - B

+ \$ 490.50 - C

\$54,990.50 TV

$\$54,990.50 / 180 \text{ days} = \mathbf{\$305.50 DV}$



Daily Value - Examples

- Example 2. Leslie Applegate
 - A. Base Salary: **\$50,000**
 - B. TRS Member Contribution Covered?
 - Partial, only **5.0%** of base salary covered
 - C. THIS Member Contribution Covered?
 - Partial, only **0.50%** of covered

A. Dollars of Base Salary = 9-Month Salary before Deductions

B. Dollars of TRS Member Contribution Covered =
Percentage Covered x Base Salary

C. THIS Member Contribution Covered =
Percentage Covered x Creditable Earnings*

*Creditable Earnings = Base (A) + TRS Member Cont. (B)

Example 1. Leslie Applegate

A. \$50,000

B. $5.0\% \times \$50,000 = \$2,500$

C. $0.50\% \times (\$50,000 + \$2,500) =$

Total value for Jane is...

\$50,000.00 - A

\$ 2,500.00 - B

+ \$ 262.50 - C

\$52,762.50 TV

$\$52,762.50 / 180 \text{ days} = \mathbf{\$293.12 \text{ DV}}$

Daily Value - Examples

- Example 3. E. M. Tiffany
 - A. Base Salary: **\$85,000**
 - B. TRS Member Contribution Covered?
 - No, none of the contribution is covered.
 - C. THIS Member Contribution Covered?
 - Yes, full **0.90%** of creditable earnings covered

A. Dollars of Base Salary = 9-Month Salary before Deductions

B. Dollars of TRS Member Contribution Covered =
Percentage Covered x Base Salary

C. THIS Member Contribution Covered =
Percentage Covered x Creditable Earnings*

*Creditable Earnings = Base (A) + TRS Member Cont. (B)

Example 1. E.M. Tiffany

A. \$50,000

B. $0.0\% \times \$50,000 = \0

C. $0.90\% \times (\$50,000 + \$0) =$

Total value for Jane is...

\$50,000.00 - A

\$ 0.00 - B

+ \$ 450.00 - C

\$50,450.00 TV

$\$50,450.00 / 180 \text{ days} = \mathbf{\$280.27 DV}$



Calculating Three Circle Value

- Now that we have your daily value, we can calculate what the total value of the Three Circle program is for you specifically.
 - Includes state granted portion
 - Also include local match portion
 - Calculate by multiplying daily value by 60
- Examples:
 - Jane Doe – DV of \$305.50 x 60 = **\$18,330.00**
 - Leslie Applegate – DV of \$293.12 x 60 = **\$17,587.20**
 - E.M. Tiffany – DV of \$280.27 x 60 = **\$16,816.20**



Understanding Local Match

- Now that we have the total value of Three Circles, we need to understand how much is paid by the State v. by the local school or community
 - **Start by asking when your program started**
 - If brand new or entering year two, then 100% of the value is paid by the state.
 - If entering year three or four, then 80% of the value is paid by the state and 20% is paid locally.
 - If entering year five or beyond, then 50% of the total value is paid by the state and 50% is paid locally.

Local Match -- Examples

- Using our examples from before...
 - If Jane Doe is teaching in a new program (1st Year)...
 - We calculated Total Value is \$18,330.00
 - $\$18,330.00 \times 100\% = \$18,330.00$ paid by State
 - $\$18,330.00 \times 0\% = \0.00 paid by local
 - If Leslie Applegate is teaching in a program that just completed it's second school year and entering Year 3...
 - We calculated Total Value is \$17,587.20
 - $\$17,587.20 \times 80\% = \$14,069.76$ paid by State
 - $\$17,587.20 \times 20\% = \$3,517.44$ paid by local
 - If E.M. Tiffany is teaching in a program that started nearly eighty years ago and entering Year 81...
 - We calculated Total Value is \$16,816.20
 - $\$16,816.20 \times 50\% = \$8,408.10$ paid by State
 - $\$16,816.20 \times 50\% = \$8,408.10$ paid by local

YEAR	STATE	LOCAL
1st	100%	20%
2nd	100%	20%
3rd	80%	20%
4th	80%	20%
5 or More	50%	50%

Understanding ISBE Budget Codes

- Budget codes are used to indicate categories of expenditures. There are two types:
 - Function (What's the purpose of this purchase)
 - Object (What is the actual purchase)
- In the Three Circle grant, we serve two purposes:
 - Function 1000 for “Instruction” given during FFA events and supervising SAEs
 - Function 2210 for “Improving Instruction” when developing curriculum or participating in professional learning and development
- In the Three Circle grant, we only buy two things:
 - Object 100 for “Salary” paid to the teacher
 - Object 200 for “Benefits” paid on the teacher’s behalf. This is limited to only TRS and THIS member contributions.

Understanding ISBE Budget Codes

- When we divide out the state's portion of value by these two functions, we use the percentage of each time you indicate you will spend in either:
 - FFA & SAE instructional time, or
 - Curriculum and professional development
- This is done by percentages. We recommend:
 - 80% FFA & SAE instructional time, and
 - 20% curriculum and professional development
- Check out these examples on the next slide.



Budget Codes -- Examples

- Using our examples from before...
 - If Jane Doe is allocated \$18,330.00 by the State...
 - $\$18,330.00 \times 80\% = \$14,664.00$ for FFA & SAE time
 - $\$18,330.00 \times 20\% = \$3,666.00$ for curricular & PD time
 - If Leslie Applegate is allocated \$14,069.76 by the State
 - $\$14,069.76 \times 80\% = \$11,255.80$ for FFA & SAE time
 - $\$14,069.76 \times 20\% = \$2,813.95$ for curricular & PD time
 - If E.M. Tiffany is allocated \$8,408.10 by the State
 - $\$8,408.10 \times 80\% = \$6,726.48$ for FFA & SAE time
 - $\$8,408.10 \times 20\% = \$1,681.62$ for curricular & PD time

Understanding Method of Pay

- Now that we have the total value of Three Circles, we need to understand how this will be paid to the teacher
 - Based on covered benefits (TRS & THIS Member)
 - If neither benefit is covered by the District, the total value will be paid out as salary
 - If some benefits are covered, a portion will be paid into those benefits and the rest will be paid as salary
 - Does not account for deductions and withholdings
 - Federal and state tax, insurance premiums, etc.

Understanding Method of Pay

- We know that our total value comes from three sources: salary dollars, TRS member contribution dollars, and THIS member contribution dollars.
 - $\$ TV = \$ Salary + \$ TRS \text{ Covered} + \$ THIS \text{ Covered}$
- Dollars of TRS member contribution covered comes from multiplying TV salary dollars by the percentage of TRS member contribution covered.
 - $\$ TRS \text{ Covered} = \$ Salary \times \%TRS$
 - $\$ Creditable \text{ Earnings} = \$ TRS \text{ Covered} + \$ Salary$
- Dollars of THIS member contribution covered by multiplying creditable earnings by the percentage of THIS member contribution covered.
 - $\$ THIS = \$ Creditable \text{ Earnings} \times \%THIS$ *or*
 - $\$ THIS = (\$ TRS \text{ Covered} + \$ Salary) \times \%THIS$
- A formula can be used to first establish salary from total value.

Understanding Method of Pay

- If you need help understanding how much of your Three Circle total value should end up in salary or benefits, use these formulas.
 - First, calculate salary dollars using:
 - $\$ \text{ Salary} = \$ \text{ Total Value} / (1 + \% \text{TRS} + (\% \text{THIS} + (\% \text{THIS} \times \% \text{TRS})))$
 - Note that “%TRS” and “%THIS” are expressed as decimals
 - Then, calculate benefit dollars using:
 - $\$ \text{ TRS} = \$ \text{ Salary} \times \% \text{TRS}$
 - $\$ \text{ THIS} = (\$ \text{ Salary} + \$ \text{ TRS}) \times \% \text{THIS}$

Method of Pay - Examples

- Example 1. Jane Doe
 - Total Three Circle Value: **\$18,330.00**
 - TRS Member Contribution Covered?
 - Yes, full **9.0%** of base salary covered
 - THIS Member Contribution Covered?
 - Yes, full **0.90%** of creditable earnings covered

Formula for Calculating Salary:

$$\text{\$ Salary} = \frac{\text{\$ Total Value}}{(1 + \% \text{TRS} + (\% \text{THIS} + (\% \text{THIS} \times \% \text{TRS})))}$$

Note that “%TRS” and “%THIS” are expressed as decimals

Formulas for Calculating Benefits:

$$\text{\$ TRS} = \text{\$ Salary} \times \% \text{TRS}$$

$$\text{\$ THIS} = (\text{\$ Salary} + \text{\$ TRS}) \times \% \text{THIS}$$

Example 1. Jane Doe

\\$ Salary =

$$18,330 / (1 + .09 + (.009 + (.009 \times .09)))$$

$$18,330 / (1 + .09 + (.009 + .00081))$$

$$18,330 / (1.09 + .00981)$$

$$18,330 / 1.09981$$

$$\text{\$16,666.52} = \text{Salary Dollars}$$

\\$ TRS =

$$16,666.52 \times .09$$

$$\text{\$1,499.99} = \text{TRS Dollars}$$

\\$ THIS =

$$(16,666.52 + 1,499.99) \times .009$$

$$18,166.51 \times .009$$

$$\text{\$163.50} = \text{THIS Dollars}$$



Daily Value - Examples

- Example 2. Leslie Applegate
 - Total Three Circle Value: **\$17,587.20**
 - TRS Member Contribution Covered?
 - Partial, only **5.0%** of base salary covered
 - THIS Member Contribution Covered?
 - Partial, only **0.50%** of covered

Formula for Calculating Salary:

$$\text{\$ Salary} = \frac{\text{\$ Total Value}}{(1 + \%TRS + (\%THIS + (\%THIS \times \%TRS)))}$$

Note that “%TRS” and “%THIS” are expressed as decimals

Formulas for Calculating Benefits:

$$\text{\$ TRS} = \text{\$ Salary} \times \%TRS$$

$$\text{\$ THIS} = (\text{\$ Salary} + \text{\$ TRS}) \times \%THIS$$

Example 1. Leslie Applegate

\$ Salary =

$$17,587.20 / (1 + .05 + (.005 + (.005 \times .05)))$$

$$17,587.20 / (1 + .05 + (.005 + .00025))$$

$$17,587.20 / (1 + .05 + .00525)$$

$$17,587.20 / 1.05525$$

$$\text{\$16,666.38} = \text{Salary Dollars}$$

\$ TRS =

$$16,666.38 \times .05$$

$$\text{\$833.32} = \text{TRS Dollars}$$

\$ THIS =

$$(16,666.38 + 833.32) \times .009$$

$$17,499.70 \times .005$$

$$\text{\$87.50} = \text{THIS Dollars}$$



Daily Value - Examples

- Example 3. E. M. Tiffany
 - Total Three Circle Value: **\$16,816.20**
 - TRS Member Contribution Covered?
 - No, none of the contribution is covered.
 - THIS Member Contribution Covered?
 - Yes, full **0.90%** of creditable earnings covered

Formula for Calculating Salary:

$$\text{\$ Salary} = \frac{\text{\$ Total Value}}{(1 + \%TRS + (\%THIS + (\%THIS \times \%TRS)))}$$

Note that “%TRS” and “%THIS” are expressed as decimals

Formulas for Calculating Benefits:

$$\text{\$ TRS} = \text{\$ Salary} \times \%TRS$$

$$\text{\$ THIS} = (\text{\$ Salary} + \text{\$ TRS}) \times \%THIS$$

Example 1. E.M. Tiffany

\\$ Salary =

$$16,816.20 / (1 + 0 + (.009 + (.009 \times 0)))$$

$$16,816.20 / (1 + 0 + (.009 + 0))$$

$$16,816.20 / (1 + 0 + .009)$$

$$16,816.20 / 1.009$$

$$\text{\$16,666.20} = \text{Salary Dollars}$$

\\$ TRS =

$$16,666.20 \times 0$$

$$\text{\$0} = \text{TRS Dollars}$$

\\$ THIS =

$$(16,666.20 + 0) \times .009$$

$$16,666.20 \times .009$$

$$\text{\$150.00} = \text{THIS Dollars}$$



Understanding Prorated Allocations

- Because budget allocations for the entire Three Circle program are set prior to the fiscal year *and* because funding for all programs is limited, allocations for each teacher may be prorated (as was done in FY2023 and FY2024).
 - How does this work?
 - Each spring, school districts request Three Circle funding based on anticipated salary, benefits, and teacher information.
 - These requests can be from known information but may also be estimates if teacher contracts are not final or a teacher has not yet been hired
 - So how does the state determine the level of proration?

Understanding Prorated Allocations

- Once requests are compiled, ISBE compares the total requested funding to the total allocated funding to determine the prorate percentage.
 - Example:
 - In fiscal year 2023, requests for funding statewide totaled 4.1 million dollars while allocated funding was closer to 3.87 million dollars.
 - $3.87 / 4.1 = 0.943$ or **94.3%**
 - Each school was then allocated 94.3% of their requested funding at the start of fiscal year 2023

Understanding Prorated Allocations

- What happens to schools who overestimate?
 - Funds from these schools are recouped by the State and reallocated to other schools
 - Reallocated funds are given first to those schools with the lowest level of proration
 - Some schools underestimate their initial need
 - This happens when salary and benefits are higher than anticipated at the time of the request
 - In the case of hiring a teacher with more years/education than anticipated when the vacancy was posted
 - In the event of a higher negotiated level than was anticipated in the middle of revising teacher contracts

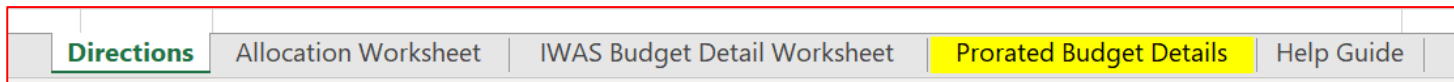


Understanding Prorated Allocations

- What does this look like for an individual teacher
 - Individuals will be impacted at the same level of proration as the statewide level
 - Using our examples from before, the initial Three Circle value provided to each of our teachers in FY23 would have been as follows:
 - Jane Doe, Total Value = $\$18,330 \times .943 = \$17,285.00$
 - Leslie Applegate, TV = $\$17,587.20 \times .943 = \$16,584.73$
 - E.M. Tiffany, TV = $\$16,816.20 \times .943 = \$15,857.68$

Using the District Worksheet

- ISBE provides school districts an excel workbook to conduct the calculations previously described
- Follow all instructions on the worksheet
- Complete all tabs as instructed
- Only input data into the **YELLOW** cells to avoid changing any of the prefilled formulas
- Make sure to read and/or complete all tabs of the worksheet:
 - Direction (read only)
 - Allocation Worksheet (requires input)
 - IWAS Budget Details (requires input)
 - Prorated Budget Details (requires input)
 - Help Guide (read only)



Tab - Allocation Worksheet

1A District Name
The name of the school district in which the teacher is employed. Ex. Decatur Public Schools 61, Amboy CUSD 272

1A	District Name	
1B	District RCDT	
1C	Teacher Name	
1D	Current Teacher Contract Length in Months (with Three-Circles Grant)	
1E	Without any benefits, what is the current gross salary of the teacher?	
1F	What percentage of the teacher's TRS membership benefit is paid by the school district?	
1G	What percentage of the teacher's THIS membership benefit is paid by the school district?	
1H	What percentage of the extended compensation amount is paid through the Three-Circles Grant? (See Index A - Right)	
1I	Based on what you've entered, your school district is paying the following amount to the teacher.	\$0.00
1J	Based on what you've entered, the school district is paying the following extended amount through TRS and THIS.	\$0.00
1K	Based on the two answers above, your school district is paying the following amount to the teacher outside of benefits.	\$0.00
1L	How much of the amount in answer "1K" will be paid through the Three-Circles Grant?	
1M	How much of the amount in answer "1K" will be paid through TRS and THIS?	
1N	How much of the amount in answer "1K" will be paid through the State?	

1B District RCDT
Region County District Type Schools (RCDTS) - it is the 15-digit code broken down R=00 C=000 D=0000 T=00 S=0000. To find your RCDT, use the look up tool provided by ISBE.
[RCDT Look Up Tool on ISBE.net](#)

Tab - Allocation Worksheet

1C Teacher Name
The name of the teacher for which you are completing the worksheet. Remember that for multiple agriculture teachers, this form will need to be completed separately for each teacher.

1A	District Name	
1B	District RCDT	
1C	Teacher Name	
1D	Current Teacher Contract Length in Months (without Three-Circles Grant)	
1E	Without any benefits, what is the current gross base salary of the teacher?	
1F	What percentage of the teacher's TRS member contribution benefit is paid by the school district?	
1G	What percentage of the teacher's THIS member contribution benefit is paid by the school district?	
1H	What percentage of the extended compensation will be paid by ISBE through the Three-Circles Grant? (See Index A - Right)	
1I	Based on what you've entered, your school district will have to pay this amount to the teacher.	\$0.00
1J	Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.	\$0.00
1K	Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.	\$0.00
1L	How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?	
1M	How much of the amount in answer "1K" will be paid by an Ag Ed stipend?	
1N	How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)	
If cell to right is green, you are in compliance for Three-Circles Grant. If red, you are not.		\$0.00

1D Current Teacher Contract Length in Months (without Three-Circles Grant)
Without the Three-Circles Grant, what would be the contract length of the agriculture teacher? This should be listed in the number of months - 9, 9.5, 10, 10.5, 11, 11.5, or 12.

Tab - Allocation Worksheet

1E Without any benefits, what is the current gross base salary of the teacher?
Without TRS or THIS, what is the current base salary of the teacher? Do not include TRS or THIS contributions when listing the base salary. This will likely be listed in the teacher contract, and this will change year to year based on your school district.

1A	District Name		
1B	District RCDT		
1C	Teacher Name		
1D	Current Teacher Contract Length in Months (without Three-Circles Grant)		
1E	Without any benefits, what is the current gross base salary of the teacher?		
1F	What percentage of the teacher's TRS member contribution benefit is paid by the school district?		
1G	What percentage of the teacher's THIS member contribution benefit is paid by the school district?		
1H	What percentage of the extended compensation will be paid by ISBE through the Three-Circles Grant? (See Index A - Right)		
1I	Based on what you've entered, your school district will have to pay this amount to the teacher.		\$0.00
1J	Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.		\$0.00
1K	Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.		\$0.00
1L	How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?		
1M	How much of the amount in answer "1K" will be paid by an Ag Ed stipend?		
1N	How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)		
If cell to right is green, you are in compliance for Three-Circles Grant. If cell to right is red, you are not.			\$0.00

1F What percentage of the teacher's TRS benefit is paid by the school district?
All active TRS members are required to contribute 9.0 percent of their creditable earnings to TRS. While the contribution is a member obligation, the employer may agree to pay this contribution for the member as a benefit. Member TRS contributions are tax exempt and must be excluded from the employee's taxable income. This question is asking you to provide the amount of the members' TRS contribution that is covered by the district. Provided as a percentage, it can range from 0% to 9%. This is not to be confused with the required TRS Employer Contribution of 0.58%.
[View TRS Contribution Rates for Members and Employers on TRS Illinois Website](#)

Tab - Allocation Worksheet

1G What percentage of the teacher's THIS benefit is paid by the school district?

All active TRS members are required to make contributions to the Teachers' Health Insurance Security (THIS) Fund. The member contribution is based on a percentage of the members' creditable earnings. Currently, the required member contribution is 0.90%. While the contribution is a member obligation (like TRS), the employer may agree to pay this contribution for the member as a benefit. This question is asking you to provide the amount of the members' THIS contribution that is covered by the district. Provided as a percentage, it can range from 0% to 0.90%. This is not to be confused with the required THIS Employer Contribution of 0.67%.

[View THIS Contribution Rates for Members and Employers on TRS Illinois Website](#)

1A	District Name	
1B	District RCDT	
1C	Teacher Name	
1D	Current Teacher Contract Length in Months (without Three-Circles Grant)	
1E	Without any benefits, what is the current gross base salary of the teacher?	
1F	What percentage of the teacher's TRS member contribution benefit is paid by the school district?	
1G	What percentage of the teacher's THIS member contribution benefit is paid by the school district?	
1H	What percentage of the extended compensation will be paid by ISBE through the Three-Circles Grant? (See Index A - Right)	
1I	Based on what you've entered, your school district will have to pay this amount to the teacher.	\$0.00
1J	Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.	\$0.00
1K	Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.	\$0.00
1L	How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?	
1M	How much of the amount in answer "1K" will be paid by an Ag Ed stipend?	
1N	How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)	
If cell to right is green, you are in compliance for Three-Circle Grant District Obligation. If red, you are not.		\$0.00

Tab - Allocation Worksheet

1H

What percentage of the extended compensation will be paid by the Three-Circles Grant?

The total extended compensation paid to the agriculture teacher will be equal to the value of 60 days of extended work. The school district will pay a portion of that fund, and the remaining portion will be covered by the 3CG. The amount is provided as a percentage. The percentages split is determined by the number of years the program has existed. Existing (more than 4 years) programs will split the cost of the extended compensation 50-50, as in the School District will pay 50% and the 3CG allocation will pay 50%. If a program is in it's 1st or 2nd year, 100% is covered by the 3CG allocation. If a program is in it's 3rd or 4th year, 80% is covered by the 3CG.

1A	District Name	
1B	District RCDT	
1C	Teacher Name	
1D	Current Teacher Contract Length in Months (without Three-Circles Grant)	
1E	Without any benefits, what is the current gross base salary of the teacher?	
1F	What percentage of the teacher's TRS member contribution benefit is paid by the school district?	
1G	What percentage of the teacher's THIS member contribution benefit is paid by the school district?	
1H	What percentage of the extended compensation will be paid by ISBE through the Three-Circles Grant? (See Index A - Right)	
1I	Based on what you've entered, your school district will have to pay this amount to the teacher.	\$0.00
1J	Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.	\$0.00
1K	Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.	\$0.00
1L	How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?	
1M	How much of the amount in answer "1K" will be paid by an Ag Ed stipend?	
1N	How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)	
If cell to right is green, you are in compliance for Three-Circle Grant District Obligation. If red, you are not.		\$0.00

Tab - Allocation Worksheet

1I Based on what you've entered, your school district will have to pay this amount to the teacher.
*Wondering where this number is coming from? This amount is determined by taking the total value of the 60 days of extended work and multiplying by the percentage of the extended compensation that will be covered by the School District. To see how that 60-days of value is calculated, review **Allocation Worksheet Table 2 - Base Salary Calculations**. To see how the School District obligation is calculated, see **Allocation Worksheet Table 3 - Matching Totals**.*

1J Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.
*Wondering where this number is coming from? This amount is calculated based on the percentages of TRS and THIS benefits covered by your school district and the dollar amount the district is providing for the district obligation. To see a breakdown of this calculation, see **Allocation Worksheet Table 5 - School District Extended Compensation Funds Breakdown of Benefits (TRS and THIS)**.*

1K Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.
Wondering where this number is coming from? This number is being calculated based on the difference between the total value obligated from your district to the teacher and the calculated value of benefits that qualify towards that obligation. Simply put, it is the difference between the two lines directly above it. You will notice that this number will change as you enter the amounts the district is going to provide on lines 1L, 1M, and 1N.

1A		
1B		
1C		
1D		
1E		
1F	What percentage of the teacher's TRS member contribution benefit is paid by the school district?	
1G	What percentage of the teacher's THIS member contribution benefit is paid by the school district?	
1H	What percentage of the extended compensation will be paid by ISBE through the Three-Circles Grant? (See Index for details.)	
1I	Based on what you've entered, your school district will have to pay this amount to the teacher.	\$0.00
1J	Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.	\$0.00
1K	Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.	\$0.00
1L	How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?	
1M	How much of the amount in answer "1K" will be paid by an Ag Ed stipend?	
1N	How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)	
If cell to right is green, you are in compliance for Three-Circle Grant District Obligation. If red, you are not.		\$0.00

Tab - Allocation Worksheet

1L How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?
 Lines 1L, 1M, and 1N provide a breakdown of how you plan to provide the district's obligation of funds to the teacher. Districts decided to do this in a variety of ways based on needs and means. One way is by contracting the teacher for an extended amount of time beyond the nine-month school year. If your district is planning to offer extra compensation via an extended contract, please enter the dollar amount in line !L.

1M How much of the amount in answer "1K" will be paid by an Ag Ed stipend?
 Line 1M is asking how much of the School Districts obligation to the teacher will be paid by an Ag Ed Stipend. This could look like a variety of different stipend formats, such as "FFA" or "Agriculture." If the dollars are paid out in a lump sum or series of payments your district categorizes as a stipend, enter the total dollar amount here. Please note, non-agricultural education stipends may not be used such as but not limited to coaching stipends, extracurricular stipends, class advisor stipends, etc.

1N How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)
 Line 1N is asking how much of the School Districts obligation will be met by sources other than an extended contract or salary breakdown. This could be a variety of sources including but not limited to agricultural education alumni contributions, community contributions, etc.

1A		
1B		
1C		
1D		
1E		
1F	What percentage of the teacher's TRS member contribution benefit is paid by...	
1G	What percentage of the teacher's THIS member contribution benefit is paid by the school district.	
1H	What percentage of the extended compensation will be paid by ISBE through the Three-Circles Grant? (See Index)	
1I	Based on what you've entered, your school district will have to pay this amount to the teacher.	\$0.00
1J	Based on what you've entered, the school district covers this much of the extended amount through TRS and THIS.	\$0.00
1K	Based on the two answers above, your school district will need to pay this amount to the teacher outside of benefits.	\$0.00
1L	How much of the amount in answer "1K" will be paid by an Ag Ed extended contract?	
1M	How much of the amount in answer "1K" will be paid by an Ag Ed stipend?	
1N	How much of the amount in answer "1K" will be paid by other sources? (Alumni, Community, etc.)	
If cell to right is green, you are in compliance for Three-Circle Grant District Obligation. If red, you are not.		\$0.00

Tab – IWAS Budget Detail

- 1A How many dollars were allocated for the Three-Circles Grant on the IWAS?**
Go to your Three-Circles Grant Application in IWAS. Record the dollar amount that was allocated from 3CG. Type that dollar amount into Line 1A on the IWAS Budget Detail Worksheet.
- 1B What percentage of the extended work time was to be used for FFA and SAE Activities? (Recommended 80%)**
School Districts are allowed to split and code the expenditures of 3CG dollars in two different ways. FFA and SAE Activities is one of those qualifying expenditure categories. To determine the final dollar value spent on FFA and SAE Activities the school district needs to approximate the percentage of extended work time the teacher has spent on these activities. 80% is the recommended amount and is based on the traditional agricultural education teacher calendar. You may enter a value different than 80%, but you must provide a justification for this change in your IWAS application.
- 1C What percentage of the extended work time was to be used for Curricular and PD Activities? (Recommended 20%)**
Similarly to line 1B, the other way schools are allowed to split and code the expenditures for 3CG dollars is Curricular and PD activities. To determine the final dollar value spent on Curricular and PD Activities the school district needs to approximate the percentage of extended work time the teacher has spent on these activities. 20% is the recommended amount and is based on the traditional agricultural education teacher calendar. You may enter a value different than 20%, but you must provide a justification for this change in your IWAS application. Your answers to 1B and 1C must add up to 100%.

1A	How many dollars were allocated for the Three-Circles Grant on the IWAS?	\$0.00
1B	What percentage of the extended work time was to be used for FFA and SAE Activities? (Recommended 80%)	80.00%
1C	What percentage of the extended work time was to be used for Curricular and PD Activities? (Recommended 20%)	20.00%



Tab – IWAS Budget Detail

At the bottom of this tab, a table will populate with the exact information needed to complete your IWAS application budget. This tab is only applicable if the teacher's need is fully met by the provided allocation (not prorated).

- Pay close attention to function and object codes.
- Match dollar amounts exactly as they are shown.

	Function Code	Object Code						
Line 1	1000	100	(Insert Teacher Name) ag teacher or proxy salary for FFA & SAE extended time (Insert Days from "3B")					\$0.00
Line 2	1000	200	(Insert Teacher Name) ag teacher or proxy benefits (\$ =TRS, \$ =THIS)	TRS	\$0.00	THIS	\$0.00	\$0.00
Line 3	2210	100	(Insert Teacher Name) ag teacher or proxy salary for Curricular or PD extended time (Insert Days from "3E")					\$0.00
Line 4	2210	200	(Insert Teacher Name) ag teacher or proxy benefits (\$ =TRS, \$ =THIS)	TRS	\$0.00	THIS	\$0.00	\$0.00
								\$0.00

*MULTI-TEACHER PROGRAMS: You will need to recreate each of these four lines for each of your teachers. Do not put multiple teachers on one line.



Tab – Prorated Budget Details

On the prorated tab, this information is mostly the same except for the first question. This is now asking you how much is actually allocated for this specific teacher. Note if you have multiple teachers in your district who participate in Three Circles, you will have to determine how much money each teacher will receive.

- ISBE recommends that each teacher receive the same percentage of need.

1A	How many dollars were allocated for the Three-Circles Grant on the IWAS?	\$0.00
1B	What percentage of the extended work time was to be used for FFA and SAE Activities? (Recommended 80%)	80.00%
1C	What percentage of the extended work time was to be used for Curricular and PD Activities? (Recommended 20%)	20.00%

Tab – Prorated Budget Detail

At the bottom of this tab, a table will populate with the exact information needed to complete your IWAS application budget. This tab is only applicable if the teacher's need is not fully met by the provided allocation (prorated)

- Pay close attention to function and object codes.
- Match dollar amounts exactly as they are shown.

	Function Code	Object Code						
Line 1	1000	100	(Insert Teacher Name) ag teacher or proxy salary for FFA & SAE extended time (Insert Days from "3B")					\$0.00
Line 2	1000	200	(Insert Teacher Name) ag teacher or proxy benefits (\$ =TRS, \$ =THIS)	TRS	\$0.00	THIS	\$0.00	\$0.00
Line 3	2210	100	(Insert Teacher Name) ag teacher or proxy salary for Curricular or PD extended time (Insert Days from "3E")					\$0.00
Line 4	2210	200	(Insert Teacher Name) ag teacher or proxy benefits (\$ =TRS, \$ =THIS)	TRS	\$0.00	THIS	\$0.00	\$0.00
								\$0.00

*MULTI-TEACHER PROGRAMS: You will need to recreate each of these four lines for each of your teachers. Do not put multiple teachers on one line.

