

CONNECTICUT STATE DEPARTMENT OF EDUCATION



PERKINS BUDGET BUDDY

A GUIDE FOR PREPARING THE BUDGET & BUDGET NARRATIVE BY POSTSECONDARY INSTITUTES

EFFECTIVE DATE: September 2014

Revised June 2017

INTRODUCTION

The purpose of the “Perkins Budget Buddy” is to provide guidance in developing the Perkins postsecondary and College Career Pathways ED114 budget sheet and budget narrative. It is the responsibility of the local program to ensure that all costs are **reasonable, necessary, and auditable, and that they adhere to federal, state and local requirements as appropriate**. The Budget Object Codes described in the “Perkins Budget Buddy” are taken from the Connecticut State Department of Education’s object code definitions and the United States Department of Education’s publication “Financial Accounting for Local and State School Systems.” Per federal definition, an object is used to describe the service or commodity obtained as the result of a specific expenditure. For a specific grant, it may be necessary to modify what can be included in a given line item based on the particular grant legislation. Where an exception exists due to a legislative requirement, it is noted on the appropriate page (e.g., Carl D. Perkins funds have a 5% cap on administrative costs). When preparing the budget form (ED114) and subsequent budget narrative, dollar amounts should be rounded to the nearest dollar; **DO NOT USE CENTS.**

The State Department of Education reserves the right to make changes as required by authorizing legislation. The “Perkins Budget Buddy” is merely a guide to assist providers in preparing their budgets. Questions should be referred to the appropriate technical assistant or to the grant manager.

BUDGET NARRATIVE INSTRUCTIONS

In preparing the budget narrative, provide a complete description of the expenditure for each of the codes being used and identify the program area and course(s) of the required use of funds that the expenditure applies. See the examples on the following pages.

1. Each line item in the budget narrative must identify the community college that will receive funds.
2. Program improvement line items in the budget narrative must stipulate the career and technical education program area and the course(s) being funded.
3. Each line item in the budget narrative must give a detailed description of the item(s) that will be purchased, including quantity and unit cost. Personnel should be shown by the number of positions, time involved and hourly rate. Funding for personnel is limited to three years, after which the district must pick-up the cost of funding the position. Also, the position must be new; grant funds shall not be used to supplant funds normally budgeted by the district. This applies to textbooks as well.
4. No more than 5% of the grant may be used for administrative purposes (5% **each**, Basic Perkins and CCP). Community colleges are not eligible for indirect costs.
5. A minimum of 5% of the grant must be used for professional development purposes (5% **each**, Basic Perkins and CCP).
6. All community colleges that sign on to participate in a consortium shall be active participants and the funds must be used for joint activities only. Funds allocated to a consortium shall be used only for purposes and programs that are mutually beneficial to all members of the consortium and can be used only for programs authorized under this title. Such funds may not be reallocated to individual members of the consortium for the purpose of funding programs and/or activities that benefit only those individual members of the consortium. Consolidate funds requested for all consortium members under the jurisdiction of the fiscal agent.

BUDGET CODES

111A Non-Instructional*

Amounts paid to administrative employees of the grantee **not involved in providing direct services to pupils/clients**. Include all gross salary payments for these individuals while they are on the grantee payroll including overtime salaries or salaries paid to employees of a temporary nature.

Note: No more than 5% of the grant may be used for administrative purposes (5% each, Basic Perkins and CCP).

***For purposes of determining administrative cap, line item 111A is considered an administrative cost.**

Administrative expenses may be found in other budget code lines and must be calculated into the 5% administrative cap.

ADMINISTRATIVE COSTS – EXAMPLES

- **Coordinator:** overall system coordination and general administrative functions;
- Preparing program plans, budgets, and modifications;
- Monitoring of local application goals and objectives;
- Preparing reports and other documents related to Perkins requirements;
- Employee benefits for administrative positions;
- Travel costs incurred for official business in carrying out grant management or administrative activities (travel should be placed in Code 580 Travel); and
- Coordinating professional development activities.

BUDGET NARRATIVE EXPLANATION – EXAMPLE

Name of Position	Description of Duties	Hourly Rate x Total Hours	What is the Measurable Improvement to be gained from this?	Total
College Career Pathways Coordinator	(See Budget Buddy p.2)	125 hours x 28.01/hr. = \$3,501	Provide description of measureable outcomes as a result of the position.	
Total				\$4,559

111B Instructional

Salaries for employees providing direct instruction/counseling to pupils/clients.* This category is used for both counselors and teachers. Include all salaries for these individuals while they are on the grantee payroll including overtime salaries or salaries of temporary employees. Substitute teachers or teachers hired on a temporary basis to perform work in positions of either a temporary or permanent nature are also reported here. Tutors or individuals whose services are acquired through a contract are not included in the category. A general rule of thumb is that a person for whom the grantee is paying employee benefits and who is on the grantee payroll is included; a person who is paid a fee (such as a private consultant) with no grantee obligation for benefits is not.

Note: Duties and responsibilities for all personnel listed must directly relate to career and technical education activities and CCP program areas.

**A person not on the grantee payroll should be included in budget code 322.
*Salaries can only be paid up to three years. After that, the college or district must assume the cost of those salaries. Exceptions to this policy apply to Perkins administrator positions only.**

ELIGIBLE COSTS – EXAMPLES *

- **Teachers** responsible for direct instruction in Career and Technical Education/College Career Pathways classes. Responsibilities may also include curriculum development and/or workshop presentations to staff and attendance at any conference/workshop pertaining to professional development.
- **Career Center Counselor** responsible for services that directly involve students enrolled in career and technical education programs and/or College Career Pathways.

*For registration and travel costs associated with professional development conferences and/or workshops directly related to Career and Technical Education, see Object Codes 330 and 580.

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Name of Position	Description of duties	Compensation Formula	What is the Measurable Improvement to be gained from this?	Total
Career counselor to serve students enrolled in CCP programs	\$40.00	\$40 x 15hrs. x 18 wks. = \$10,800	Provide description of measurable outcomes as a result of the position.	
Clinical Assistant for Nursing Students at GWCC	Assisting students in the clinical labs with simulation	\$23.00 x 10 hrs. x 20 wks. = \$4600	Provide description of measurable outcomes as a result of the position.	
Total				\$15,400

200 Personal Services – Employee Benefits

Amounts paid by the grantee on behalf of the employee whose salaries are reported in objects 111A and 111B. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless is part of the cost of personal services. Included are the employer’s cost of group insurance, social security contribution, (FICA) retirement contribution, tuition reimbursement, unemployment compensation, and workmen’s compensation insurance. **The rate of calculation is not to exceed 25%.**

Note: For purposes of determining administrative cap, line item 200, employee benefits may be considered an administrative cost **and must be calculated into the 5% administrative cap.**

ELIGIBLE COSTS – EXAMPLES

- FICA/Medicare
- Health insurance
- Workers compensation

BUDGET EXPLANATION – EXAMPLES (use for full and part-time staff)

Name of Position	Career Cluster Area /Area of Concentration	Type of Benefits	Compensation formula	Total
Community College Perkins Administrator	BFT, FCS, ME, TE	Health/FICA	\$1058x 0.0765 (ADMIN)	
College Career Pathways Coordinator	All Areas of Concentration	Health/FICA	\$1,580x 0.0765	
Total				\$202

322 In-service (Instructional Program Improvement Services)*

Payments for services performed by persons qualified to assist teachers and supervisors to enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, speakers, etc., who are **not on the grantee payroll**.

Note: To pay staff members who give workshops or training **OUTSIDE OF CONTRACTED HOURS**, see 330.

To pay staff members who attend conferences, workshops or training, see 111B.

To pay registration fees to attend workshops, conferences or training, see 330.

To pay travel costs for staff attendance at conferences workshops or training, see 580.

*** In-service must be directly related to CTE classroom instruction, otherwise it is an administrative cost subject to the 5% cap.**

*** A minimum of 5% must be spent on professional development (5% each Basic Perkins and CCP.) Expenditures may appear in Line 322.**

BUDGET EXPLANATION – EXAMPLES

Individual/ Organization providing service	Who will be receiving this training? Include # of staff	Title of Event, Date, Location	What is the Measurable Improvement to be gained from this?	Per person x cost=Total
Jane Smith HCC	Staff PD for FCS, ME, and BFT	Developing programs in CTE areas, Sept. 15, 29, Nov. 2, 16, 2017	Provide description of anticipated outcomes as a result of the in-service.	4 sessions x \$200/session =\$800
IT Instruction, Inc.	BFT- 4FCS-3 ME-2 TE-3	Integrating New Technology into CTE Nov. 2, and Dec. 14, 2017	Provide description of anticipated outcomes as a result of the in-service.	2 sessions x \$250= \$500
Bockeley Photonics	3 Engineering Faculty	Webinar for Surface Enhanced Raman Spectroscopy: Methods & Applications Oct. 18, 2017 & Dec. 12, 2017	Provide description of anticipated outcomes as a result of the in-service.	2 sessions x \$50/pp x 3 = \$300
Total				\$1,600

**FOR 2017-18, OUT -OF- STATE TRAVEL FOR POSTSECONDARY NOT ALLOWED
PROFESSIONAL DEVELOPMENT, SPEAKERS, AND TRAVEL
BUDGET CODES 322, 330 and 580**

The below list is not meant to be exhaustive of all allowable/disallowable items in 322, 330 or 580.

Examples of ALLOWED PD/Travel including but not limited to:	Examples of DISALLOWED PD/Travel, including but not limited to:
<p>Association for Career and Technical Education (ACTE) Annual Conference CLN <i>Strengthening Nursing Practice</i> Conference CT Learns and Works Annual Conference National Career Pathways Network (NCPN) Annual Conference <i>EMS Today</i> Conference National Association for the Education of Young Children (NAEYC) Annual Conference National Association of Career and Technical Education Information (NACTEI) AAFCS, State and National CBEA Conference NBEA Conference Jumpstart Coalition Conference Personal Finance State Conference CREC Technology State Conferences NAF Conferences 2 teachers only (no administrators) National Consortium of Health Science Education (NCHSE) Curriculum Conference National Consortium of Health Science Education (NCHSE) Master Teacher Institute Connecticut Technology and Engineering Teacher Association (CTEEA) Conference International Technology and Engineering Education Association (ITEEA) Conference Connecticut Association of Agricultural Educators, (CAAE) Conference National Association of Agricultural Educators (NAAE) Conference National Academy Conference (NAF)- Only 2 CTE teachers per year Speakers : CPA Society, Financial Planners, Lawyers, Business Speakers (not selling a product)</p>	<p>Association of American Colleges & Universities (AAC&U) conferences American Association of Community College (AACC) Annual Convention Symposium on the Recruitment and Retention of Diverse Student Populations NAPE Conference NASPA Conference <i>Navigating with Courage</i> New England Educational Assessment Network National Center for Community Engagement Conference National Science Teachers Association Speakers not related to CTE content or programs Speakers or presenters for general student body or whole school presentations Any speaker trying to sell a product</p>

330 Employee Training and Development Services*

Services supporting the professional and technical development of school district and college personnel, including instructional, administrative, and service employees. Included are **course registration fees** (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either college facilities or off-site), and other expenditures associated with training or professional development by third-party vendors.

Do not include the cost of an independent audit that is an ineligible expenditure under state and federal grants.

*** For purposes of determining administrative cap, line 330 is an administrative cost unless the expenditure is for instructional purposes.**

*** A minimum of 5% must be spent on professional development for Basic Perkins and a minimum of 5% must be spent on professional development for CCP. Expenditures may appear in Line 330.**

ELIGIBLE COSTS - EXAMPLE

- **Database Consultant** (e.g., develop software program to track CTE students)

BUDGET EXPLANATION – EXAMPLES

Individual/ Organization providing service	Personnel Receiving Training? Include # of staff	Title of Event, Date, Location	What is the Measurable Improvement to be gained from this?	Per person x cost=Total
Susan Smith, Software, Inc.	10 -CCP faculty from West Haven, New Haven and Bridgeport	CTE Database Software & Training Nov. 3, 2017	Provide description of anticipated outcomes as a result of the training.	1@ \$650.00= \$650
DI Associates	2 Nursing Faculty	Concept-Based Nursing Curriculum Sept. 21, 2017	Provide description of anticipated outcomes as a result of the training.	Registration 2 @ \$429= \$858
Total				\$2,498

510 Student Transportation Services

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals for field trips and payments to drivers for transporting handicapped students.

BUDGET EXPLANATION – EXAMPLES

Faculty Supervisor(s) of student travel	Courses utilizing student transportation Estimated # of students	Title of Event, Date, Location,	What is the Measurable Improvement to be gained from this?	Transportation Company Cost/per unit = Total
Career Counselors at North Haven, New Haven and West Haven High Schools	All CTE courses at North Haven, New Haven and West Haven High Schools to GWCC 80 students	GWCC Career Day, Jan 6, 2018	Provide description of anticipated student/learning outcomes as a result of this event	New Britain Bus Company 3 busses x \$200= \$600
Total				\$600

Student Travel ALLOWED including but not limited to:	Student Travel NOT ALLOWED including but not limited to:
Body Worlds Exhibit Career Fairs Youth Personal Finance Conference Culinary Institute of America Tours Hospitals Tours College Tours for CTE Students (groups not individuals)	Out of State

The above list is not meant to be exhaustive of all allowable/disallowable student travel.

580 Travel

Expenditures for transportation, hotel and other expenses associated with staff travel.

Note: Travel must be for instructional purposes, otherwise it is an administrative cost subject to the 5% cap.

* No out-of-state travel for community colleges.

* A minimum of 5% must be spent on professional development for Basic Perkins and a minimum of 5% must be spent on professional development for CCP. Expenditures may appear in Line 580.

ELIGIBLE COSTS – EXAMPLES

- **Conference/Workshop expenses** – Registration, travel, lodging, etc. (Perkins funds cannot be used for meals or rental cars.)
- **Mileage** – above and beyond staff member’s primary work location.

BUDGET EXPLANATION – EXAMPLES

College position- CCP Coordinator etc.)	Course(s) to be improved by attendance	Title of event, Date, Location	What is the Measurable Improvement to be gained from this?	Cost/per unit- (list hotel, transportation, shuttles, etc.) x pp = Total
Manufacturing Instructor NCC	Welding	Dec. 6-9, 2017 School visits at Hartford, Windsor Locks and Windsor	Provide description of anticipated teaching/learning outcomes as a result of this event	1 x 100 miles x 0.54 = \$54
				\$54

600 Supplies*

Expenditures for instructional supplies including textbooks and reference books. Perkins funds cannot be used for consumable supplies. **As a general rule, consumables cannot be purchased with Perkins funds. See attached list of unacceptable types of supplies on next page.**

Note: Individual equipment items costing **\$1,000 or less** are to be considered as instructional supplies unless they are computer-related items.

***Computers and peripheral equipment such as iPads, electronic babies, notebooks, etc. regardless of the cost are classified by the Connecticut State Controller's Office as equipment and should be included under budget code 700 Property.**

List **EACH** supply separately.

ELIGIBLE COSTS – EXAMPLES

General Instructional Supplies:

- DVDs
- Assessment materials
- Software
- Instructional supplies for special programs (i.e. Project Lead the Way and Cisco (*see vendor policy)
- Textbooks (only new courses)

Instructional Items \$1,000 or Less:

- Calculators
- TVs
- DVD recorders
- Overhead projectors
- Models (human body, eye, ear)
- Headphones

BUDGET EXPLANATION – EXAMPLE

Career Pathway/ CTE Program Area	Name of course supplies are requested for	List <u>each</u> supply item, description and vendor	What is the Measurable Improvement to be gained from this?	Quantity x Cost per unit = Total
XFS Financial Services	Personal Finance	Personal Finance software, Knowledge Matters- 1 license	Provide description of anticipated student/learning outcomes as a result of this purchase.	1x\$500
All Career Clusters	Career Center	Site license for Career Interest Inventory and Assessment Software Glencoe/McGraw Hill for 12 month license	Provide description of anticipated student/learning outcomes as a result of this purchase.	1x \$4500
BFT	Accounting	HP 12c Programmable Financial Calculators Staples, Inc.	Provide description of anticipated student/learning outcomes as a result of this purchase.	20 x \$119 =\$2380
XHT	Hospitality 105 - CCP Brookfield HS	Culinary Essentials Textbooks G-W Publishers	Provide description of anticipated student/learning outcomes as a result of this	15x \$99 = \$1485
Total				\$8,865

Supplies NOT Acceptable As Perkins Expenditures, Including But Not Limited To*

Animal feed	MIG Welding tips
Arts and crafts supplies	Motor Oil
Banners and other promotional items	Notebooks or student workbooks
Butane fuel	Oven cleaner
Beverages	Paint of any kind
Bleach	Paint brushes
Bondo	Paper towels, napkins, bags
Bus transfers	Pencils, pens, markers
Butcher Paper	Paper-computer, copy, construction, graphing
Canvas	Parchment or wax paper, plastic wrap
Card stock	Polyurethane
Chemicals for medical/bioscience labs	Printable paper rolls
Cleaners	Printer ink/cartridges
Clothing for single student's use (Chefs coats, scrubs, etc. (If utilized for multiple classes of students, it is an allowed expenditure)	3-D Printer Filament
Cuttings	3-D Printer Print Pads
Decals	Probe covers
Degreaser	Refills for Water Testing, Nutrient Test Kits
Detergents	Refills for any other Testing Kits
Disposable products- plates, cups, bowls, forks, knives, spoons, serving utensils, gloves, pastry bags, brown bags, aluminum hotel pans, pizza circles	Rewards
Docking Fees	Sandpaper
Drafting Paper	Saw blades
Fabric, Interfacing	Scantron grade sheets
Fasteners-Nails, Screws, bolts, rivets, thumb tacks, paper clips, staples	Seeds
Fertilizers	Sewing supplies -tracing paper, hand and machine needles, pins, buttons, fasteners, patterns, etc.
First Aid Kit supplies	Soap
Floral Arrangement supplies	Steel wool
Freezer bags	Sterno
Foil	Tape- any
Food for any reason	Tissues
Fuel	Transfer Tape (for vinyl cutters)
Glue- wood, construction, etc.	Trophies
Grease	Vinyl Rolls
Hand sanitizer and wipes	Vinyl Banner material
Hand/body lotion/soap	W-D 40 or equivalent
Insecticides	Welding Rods, Arc, Gas and TIG
Live plants, animals, and insects	Welding Gases
Lubricants	Welding wire
Memberships	Wire
	Wood
	Wood Stains
	Workbooks

*The above list of supplies that cannot be purchased with Carl D. Perkins funds is not meant to be exhaustive of all disallowable supplies. It is a representation of commonly used supplies in Career and Technical Education classrooms that must be purchased with funds other than Perkins. If there is a questionable supply that a community college wants to purchase with Perkins funds, please contact your Perkins Regional Consultant.

Use of Funds for Vendor License Agreements and Associated Costs

The Career and Technical Education Improvement Act of 2006 provides a source of funding for the improvement or development of new programs in career and technical education. The Act is not intended to sustain funding for a particular initiative or program over an indefinite period of time. Therefore, beginning July 1, 2011, funding of all vendor license agreements (nonprofit or otherwise) and associated costs will be limited to a three-year period. Over the three-year period the district or college should plan to maintain fees and associated costs using local or other funding.

Associated costs include, but are not limited to: license agreements, professional development, travel, textbooks, equipment, and instructional supplies.

<http://www.sde.ct.gov/sde/cwp/view.asp?a=2678&Q=320802>

700 Equipment*

Expenditures for initial, additional, and replacement (if original purchase was Perkins funded) items of equipment, such as machinery, furniture and fixtures. **General classroom furniture is not allowed such as computer desks, tables, chairs. CTE-specific furniture such as stainless steel culinary tables and preschool furniture is allowed.** Property valued at greater than \$1000.

The CSDE prohibits the use of Perkins funds to purchase drivable equipment, including but not limited to, trucks, autos, vans, snowmobiles, watercrafts, tractors, and other drivable equipment, construction equipment, trailers, lawn mowers, etc. The above list of equipment that cannot be purchased with Carl D. Perkins funds is not meant to be exhaustive of all disallowable equipment.

*** Computers and peripheral equipment regardless of cost are classified by the Connecticut State Controller’s Office as equipment and should be included under budget code 700 Property. Tablets, iPads, electronic babies, notebooks, etc., regardless of the cost should be included In budget code 700 Property.**

*** Perkins funds will not pay for equipment repair, boat slips or docking fees.**

ELIGIBLE COSTS – EXAMPLES

BUDGET EXPLANATION – EXAMPLES

Career Cluster/ Area of Concentration	Name of Course the equipment is requested for and Rationale for Use	List <u>each</u> item, description and vendor	What will be the measurable improvement gained from this?	Quantity x Cost per Unit = Total
XHS	Nursing Lab Courses: There is an increase in the nursing skills required. This manikin is programmed with updated skills.	Geri Nursing Skills Manikin, Adult, PA84336 Pocket Nurse	Provide description of anticipated student/learning outcomes as a result of this purchase.	1 @ \$36,000
XAVC	Video Production	Dell Precision desktops –model # T3610BTX base	Provide description of anticipated student/learning outcomes as a result of this purchase.	16 x \$1875 = \$30,000
XAVC	WTV Studio	Computerized Video Editor, Sony, AU76543	Provide description of anticipated student/learning outcomes as a result of this purchase.	1 @ \$4,000
Total				\$70,000

917 Indirect Costs

This is not an allowable expense for Community colleges.