

CONNECTICUT STATE DEPARTMENT OF EDUCATION



PERKINS BUDGET BUDDY

A GUIDE FOR PREPARING THE BUDGET & BUDGET NARRATIVE FOR SECONDARY SCHOOLS

EFFECTIVE DATE: September 2014

Revised June 2018

INTRODUCTION

The purpose of the “Perkins Budget Buddy” is to provide guidance in developing the Perkins secondary ED 114 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 (CSDE) 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, compute all expenditures to the **nearest dollar** by line item. **DO NOT INCLUDE CENTS.**

The CSDE 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 regional education consultant 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 secondary school 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 including approved indirect costs. Only school districts and Regional Educational Service Centers that have submitted indirect cost proposals for the current fiscal year may apply indirect costs.
5. All school districts 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.
6. A minimum of 5% of total grants funds must be spent on the College Careers Pathway (CCP) program if a district participates.
7. A minimum of 5% of total grants funds must be spent on Professional Development.

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 total grant may be used for administrative purposes including indirect costs (917).

Line item 111A is considered an administrative cost, and administrative expenses in other budget code lines such as 200, 322, 580, and 917 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)
- Coordinating professional development activities.

BUDGET NARRATIVE EXPLANATION – EXAMPLE

Check if CCP	Name of Position and Name of Staff Receiving Stipend	Description of Duties	Hourly Rate x Total Hours	How will this improve the CTE program?	Total
	Name of Staff Receiving Stipend: <i>Perry Perkins</i> Name of Position: <i>Perkins Grant Manager</i>	<i>(SEE BUDGET BUDDY PAGE 2)</i>	<i>50 hours x \$30/hr. = \$1,500</i>	<i>Provide a description of the expected improvement to CTE as a result of this position.</i>	<i>\$1,500</i>
<i>X</i>	Name of Staff Receiving Stipend: <i>Percy Perkins</i> Name of Position: <i>CCP Coordinator</i>	<i>(SEE BUDGET BUDDY PAGE 2)</i>	<i>20 hours x \$25/hr. = \$500</i>	<i>Provide a description of the expected improvement to CTE as a result of this position.</i>	<i>\$500</i>

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 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 district must assume the cost of those salaries. Exceptions to this policy apply to CTSO advisors and Perkins administrator positions only. Perkins funds may be paid up to \$1500 per CTSO per high school regardless of the number of advisors.**

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)

Check if CCP	Name of Staff and Name of Position	Description of Duties	Compensation Formula: Hourly Rate x Total Hours or Set Stipend	How will this improve the CTE program?	Total
	Name of Staff: <i>Penny Perkins</i> Name of Position: <i>DECA Advisor</i>	<i>Provide a description of the staff members duties and/or responsibilities for this position</i>	<i>1 advisor, \$1,500/yr. =\$1,500</i>	<i>Provide a description of the expected improvement to CTE as a result of this position.</i>	<i>\$1,500</i>
	Name of Staff: <i>Paul Perkins</i> Name of Position: <i>CTE Career Counselor</i>	<i>Provide a description of the staff members duties and/or responsibilities for this position</i>	<i>\$40 x 10hrs. week x 36 weeks = \$14,440</i>	<i>Provide a description of the expected improvement to CTE as a result of this position.</i>	<i>\$14,440</i>
	Name of Staff: <i>Priscila Perkins</i> Name of Position: <i>Culinary Teacher, curriculum writing</i>	<i>Provide a description of the staff members duties and/or responsibilities for this position</i>	<i>\$40 x 10hrs. week x 36 weeks = \$14,440</i>	<i>Provide a description of the expected improvement to CTE as a result of this position.</i>	<i>\$14,440</i>

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.

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)

Check if CCP	Name of Staff and Name of Position	Career Cluster/ CTE Program Area	Type of Benefits	Compensation Formula	Total
	Name of Staff Receiving Stipend: <i>Perry Perkins</i> Name of Position: <i>Perkins Grant Manager</i>	<i>Provide a description of the staff members duties and/or responsibilities for this position</i>	<i>Health/FICA</i>	<i>\$1,500 x 0.0765</i>	<i>\$115</i>
<i>X</i>	Name of Staff Receiving Stipend: <i>Percy Perkins</i> Name of Position: <i>CCP Coordinator</i>	<i>Provide a description of the staff members duties and/or responsibilities for this position</i>	<i>Health/FICA</i>	<i>\$500 x 0.0765</i>	<i>\$38</i>
	Name of Staff: <i>Priscila Perkins</i> Name of Position: <i>Culinary Teacher, curriculum writing</i>	<i>Provide a description of the staff members duties and/or responsibilities for this position</i>	<i>Health/FICA</i>	<i>\$14,440 x 0.0765</i>	<i>\$1,105</i>

320 Professional Education Services

Service supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, contracted instructional services and substitute services.

Note: If you use a substitute service, those expenditures go in this category.

BUDGET EXPLANATION – EXAMPLES

Check if CCP	Individual and/or Organization Providing Service	Description of Service	How will this improve the CTE program?	Total Cost
	Individual/Organization Name: <i>Kelly's Services</i>	<i>20 days Substitutes for CTE Staff for PD and Student Travel</i>	<i>Provide a description of the expected improvement to CTE as a result of this service.</i>	<i>\$2,000</i>
<i>X</i>	Individual/Organization Name: <i>Kelly's Services</i>	<i>10 days Substitutes for CTE Staff for CCP travel</i>	<i>Provide a description of the expected improvement to CTE as a result of this service.</i>	<i>\$1,000</i>

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.

- **A minimum of 5% must be spent on professional development and expenditures may appear in Line 322.**
- **A minimum of 5% of total grant funds must be spent on the College Careers Pathways (CCP) program if a district participates.**
- **In-service must be directly related to CTE classroom instruction, otherwise it is an administrative cost subject to the 5% cap.**

BUDGET EXPLANATION – EXAMPLES

Check if CCP	Name of Individual/Or ganization Providing Service	Who will be receiving training? Include # of Staff	Title of Event, Location and Date	How will this improve the CTE program?	Per Person x Cost=Total
	Name: <i>Terry Terrific</i> <i>Terrific CTE PD, LLC</i>	Name of Staff: <i>Paul Jones, Mary Henley, Ben Hurt, John Wayne, Jim Thorpe, Betsy Ross</i> # of Staff: <i>6</i>	Title of Event: <i>CTE Work Based Learning Plans</i> Date: <i>September 14, 2018</i> Location: <i>HRM High School</i>	<i>Provide a description of the expected improvement to CTE as a result of this in-service.</i>	<i>\$150 x 6 = \$900</i>
<i>X</i>	Name: <i>Education Solutions</i>	Name of Staff: <i>Jim Box, Mary Lamb, Tom Turtle, Sue Fox, Leslie Dean, Dean Lund, Joann Little.</i> # of Staff: <i>7</i>	Title of Event: <i>Maximizing CCP Experiences</i> Date: <i>October 10, 2018</i> Location: <i>ITBD Room 103, New Britain</i>	<i>Provide a description of the expected improvement to CTE as a result of this in-sevice.</i>	<i>\$1450 flat rate for all staff</i>

BUDGET EXPLANATION – EXAMPLES

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>DECA Conferences, State and National FBLA Conferences, State and National FCCLA Conferences, State and National FFA Conventions, State and National HOSA Conferences, State and National TSA Conferences, State and National 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 school district 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 and expenditures may appear in Line 330.
- A minimum of 5% of total grant funds must be spent on the College Careers Pathways (CCP) program if a district participates.

BUDGET EXPLANATION – EXAMPLES

Check if CCP	Name of Individual/Organization Providing Service	Who will be receiving training? Include # of Staff	Title of Event, Location and Date	How will this improve the CTE program?	Per Person x Cost=Total
	Name: <i>ACTE</i>	Name of Staff: <i>Betty Thomas</i> <i>Tim Edwards</i> # of Staff: <i>2</i>	Title of Event: <i>ACTE's CareerTech VISION 2018</i> Date: <i>Nov. 28-Dec. 1, 2018</i> Location: <i>San Antonio, TX</i>	<i>Provide a description of the expected improvement to CTE as a result of this training.</i>	<i>2 x \$695 = \$1,390</i>
	Name: <i>Connecticut State Department of Education</i>	Name of Staff: <i>Paul Phips,</i> <i>Dawn Ride, Lori Smith, Ted Anderson,</i> <i>William Franklin,</i> <i>Bob Grant,</i> <i>Susan Green</i> # of Staff: <i>7</i>	Title of Event: <i>Connecticut CTE Conference</i> Date: <i>November 28, 2018</i> Location: <i>Hartford Sheraton South, Rocky Hill</i>	<i>Provide a description of the expected improvement to CTE as a result of this training.</i>	<i>7 x \$110 = \$770</i>

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.

Note: Bus transportation to CTSO state conferences may be paid if no competitive events take place at the conference and membership is not required for participation. The event must be open to all students, not solely those that belong to the CTSO organization. For example, Perkins funds may be used for travel to FBLA and FCCLA **Fall Leadership Conferences** in which registration can be open to all students in the school. Travel to the **FBLA and FCCLA Spring Leadership Conferences** cannot be paid with Perkins as these conferences are limited to paid members and entail competitive events.

A minimum of 5% of total grant funds must be spent on the College Careers Pathways (CCP) program if a district participates.

BUDGET EXPLANATION – EXAMPLES

Check if CCP	Faculty supervisor(s) of student travel	Courses utilizing student transportation Estimated # of students	Title of Event, Date and Location	How will this improve the CTE program?	Transportation Company Cost/per unit =Total
X	Name of Staff: <i>Bob Smith, Carol Lind</i>	Course Title: <i>Veterinarian Medicine & Horse Management</i> # of Students: <i>26</i>	Title of Event: <i>Northwestern Community College</i> Date: <i>November 1, 2018</i> Location: <i>Winsted, CT</i>	<i>Provide a description of the expected improvement to CTE as a result of this trip.</i>	<i>DATTCO Bus \$350</i>
	Name of Staff: <i>Tim Mead Jill Lender Jessica Lynn</i>	Course Title: <i>Marketing 1, Marketing 2, Intro to Business</i> # of Students: <i>75</i>	Title of Event: <i>Boston Marketing Experience</i> Date: <i>November 2018</i> Location: <i>Boston, Government Center</i>	<i>Provide a description of the expected improvement to CTE as a result of this trip.</i>	<i>DATTCO Bus 3 buses x \$300 = \$900</i>

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)	CTSO Competitive Event State and National Conferences: DECA, FBLA, FCCLA, FFA, HOSA, TSA

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. Travel for CTSO advisors to National CTSO Conferences cannot utilize Perkins funds, even if no students are competing at the event.

- A minimum of 5% must be spent on professional development and expenditures may appear in Line 580.
- A minimum of 5% of total grant funds must be spent on the College Careers Pathways (CCP) program if a district participates.

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

Check if CCP	Name of Staff	Courses to be improved by attendance	Title of Event, Date and Location	How will this improve the CTE program?	Cost per unit- (list hotel, transportation, shuttles, etc.) x pp =Total
	Name of Staff: <i>Betty Thomas Tim Edwards</i>	Course Title: <i>Technology Education, Engineering, Family and Consumer Science, Childhood Education</i> # of Students: <i>0</i>	Title of Event: <i>ACTE's CareerTech VISION 2018</i> Date: <i>Nov. 28- Dec. 1, 2018</i> Location: <i>San Antonio, TX</i>	<i>Provide a description of the expected improvement to CTE as a result of this travel.</i>	<i>Sheraton San Antonio West Hotel \$180 x 4 Nights x 2 teachers = \$1,440 Delta Plane Tickets \$ \$700 x 2 = \$1,400</i>
	Name of Staff: <i>Dawn Ride</i>	Course Title: <i>Business and Finance, Accounting 1 & 2</i> # of Students: <i>0</i>	Title of Event: <i>Connecticut CTE Conference</i> Date: <i>November 28, 2018</i> Location: <i>Hartford Sheraton South, Rocky Hill</i>	<i>Provide a description of the expected improvement to CTE as a result of this travel.</i>	<i>Mileage: Torrington to Rocky Hill, 56 miles x 2 = 112mi. 112 mi x \$0.555/mi = \$62.00</i>

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 **\$5,000 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 separately.**
- **A minimum of 5% of total grant funds must be spent on College Career Pathways (CCP) program if a district participates.**

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 \$5,000 or Less:

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

BUDGET EXPLANATION – EXAMPLE

Check if CCP	Career Pathway/ CTE Program Area	Name of Course(s)	List each supply item, including description of supply and vendor	How will this improve the CTE program?	Quantity x Cost per Unit = Total
	Pathway/ CTE Program Area: <i>Medical Careers</i>	Name of Course(s): <i>CNA 1</i>	Supply Item Name: <i>Invacare Carroll CS7 Hi-Low Bed</i> Supply Item Description: <i>Hospital Bed</i> Supply Item Price: <i>\$1,969</i> Supply Item Vendor: <i>Medi-Mart, Dayton, Ohio</i>	<i>Provide a description of the expected improvement to CTE as a result of purchasing these supplies.</i>	<i>2 x 1,969 = \$3,938 \$ 400 shipping x 2 = \$800 \$4,738 total price</i>
	Pathway/ CTE Program Area: <i>Business and Finance Technology</i>	Name of Course(s): <i>Accounting 1 & 2</i>	Supply Item Name: <i>Texas Instruments® TI-34 MultiView™ Scientific Calculator</i> Supply Item Description: <i>Calculator</i> Supply Item Price: <i>\$19.99</i> Supply Item Vendor: <i>Staples</i>	<i>Provide a description of the expected improvement to CTE as a result of purchasing these supplies.</i>	<i>20 x \$19.99 = \$400 Tax \$25.00 \$425 total price</i>

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

Animal feed	MIG Welding tips
Arts and crafts supplies	Motor Oil
Banners	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 Pinter 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 district 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://portal.ct.gov/-/media/SDE/CTE/Funds_VendorAgreements.pdf?la=en

700 Property*

Expenditures for initial, additional, and replacement (if original purchase was Perkins funded) items of equipment, such as machinery, furniture and fixtures

- **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.**
- **A minimum of 5% of total grant funds must be spent on College Career Pathways (CCP) program if a district participates.**
- **Perkins funds will not pay for equipment repair, boat slips or docking fees.**

BUDGET EXPLANATION – EXAMPLES

Check if CCP	Career Pathway/ CTE Program Area	Name of Course(s)	List each item, including description and vendor	How will this improve the CTE program?	Quantity x Cost per Unit = Total
	Pathway/ CTE Program Area: <i>Family and Consumer Sciences</i>	Name of Course(s): <i>Child development 1 & 2</i>	Property Item Name: <i>Apple - iPad (with Wi-Fi - 32GB</i> Property Item Description: <i>Computer Tablet</i> Property Item Price: <i>\$330</i> Property Item Vendor: <i>Best Buy</i>	<i>Provide a description of the expected improvement to CTE as a result of purchasing this property.</i>	<i>20 x \$330 = \$6,600</i>
	Pathway/ CTE Program Area:	Name of Course(s):	Property Item Name: <i>Precision Lathe P11340</i> Property Item Description: <i>Metal Lathe</i> Property Item Price: <i>\$12,295</i> Property Item Vendor: <i>Baileigh Industrial</i>	<i>Provide a description of the expected improvement to CTE as a result of purchasing this property.</i>	<i>1 x \$12,295</i>

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

General classroom furniture:

Chairs
Computer desks
Desks
Stools
Tables
Book cases
Filing cabinets

Drivable Equipment:

Automobiles
Buses
Lawn mowers
Skidders
Snowmobiles
Tractors
Trailers
Trucks
Vans
Watercrafts

*The above list of property that cannot be purchased with Carl D. Perkins funds is not meant to be exhaustive of all disallowable equipment. It is a representation of commonly requested property in Career and Technical Education classrooms that must be purchased with funds other than Perkins. If there is a questionable property item that a district wants to purchase with Perkins funds, please contact your Perkins Regional Consultant for clarification.

917 Indirect Costs

Costs incurred by the grantee, which are not directly related to the program but are a result thereof. Grantees must submit indirect cost proposals to the Connecticut State Department of Education to apply for a restricted and unrestricted rate. Only grantees that have received rate approvals are eligible to claim indirect costs.