

# Carl Perkins Budget Planning FY 2020-2021

Grant funds are allocated through the Strengthening CTE for the 21<sup>st</sup> Century Act (or Perkins V). The following information is intended to provide grant applicants and recipients the information they need to utilize funds in compliance with applicable regulations.

Fiscal agents are responsible for the integrity of the grant, ensuring that expenditures follow the purpose and the intent of the law.

Allowable spending resources include:

- Strengthening CTE for the 21<sup>st</sup> Century Act
- Wisconsin Perkins V State Plan
- Education Department General Administration Regulations (EDGAR)
- Uniform Grant Guidance (UGG)
- U.S. Department of Education Non-regulatory guidance

Consult the DPI Allowable Cost Checklist for Federal Funds prior to creating your grant application budget. Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable for federal awards [SS200.403]. They must:

- Be necessary and reasonable for the performance of the federal award.
- Conform to limitations or exclusions set forth in SS200.403 or in the federal award.
- Be consistent with other policies and procedures.
- Be accorded consistent treatment, e.g., a cost may not be assigned as a direct cost if any of the cost incurred for the same purpose in like circumstances has been allocated as an indirect cost.
- Not be a cost or used to meet cost-sharing or matching requirements of other federally financed programs [SS200.306(b)].
- Supplement, and not supplant, non-federal funds expended to carry out CTE programs and activities.\*

## **Administrative costs**

Administrative costs are limited to 5 percent of the grant subaward. This includes activities necessary for the proper and efficient performance of the recipients' duties under the new Perkins law, including the supervision of such activities as well as both direct and indirect administration costs. It does not include curriculum development activities, professional development, or research.

Examples of allowed expenses:

- Direct: Program oversight, grant application tasks, administration of funds.
- Indirect: Costs an agency elects to recover related to activities not readily identified in the grant but incurred for the joint benefit of programs such as accounting, budgeting, purchasing supplies, or other operational costs.

\* A presumption would arise if an eligible recipient used Perkins funds to provide services that the state or an eligible recipient was required to make available under other federal, state, or local laws or [if an eligible recipient] was provided with non-federal funds for non-career and technical education students but charged to CPA IV funds for CTE services." [U.S. Department of Education Non-Regulatory guidance, May 2009].

## **Program/Expense Assumptions**

The intent of Perkins V is the growth and improvement of CTE programs, particularly related to local career pathways and providing programs that are equitable and accessible to all students. Appropriate budget items assume that:

1. An expense addresses a need as reflected in the CLNA results. (In other words, it ties to the short-term objective which is aligned to the goal(s) identified to meet the identified need.);
2. It is necessary for the proper, efficient performance of the grant;
3. It is a [permissible use](#) of funds to meet the required activities under Perkins V;
4. It is targeted to activities for students in middle grades or above; and
5. It meets the requirements under UGG, EDGAR, and non-regulatory guidance. (The [allowable cost checklist](#) for federal funds can provide assistance in determining allowable costs.)
6. Purchases for CTE courses, taught by a CTE licensed teacher within a career pathway, must meet sufficient size, scope and quality as defined in the Wisconsin Perkins V State Plan. Note: Not all courses taught by CTE teachers are pathway courses. Courses required for all students to take are not specific to a career pathway, and therefore are not fundable. This may include literacy courses such as personal financial literacy or computer literacy.

## **Overarching considerations**

### **Allowability of Commonly Requested Budget Items:**

#### **Personnel**

*Salary and fringe:* Considerations include time (part-time/full-time/stipend), title of person(s), purpose, duties, total salary, and percentage of time (FTE) allocated. Stipends may be paid to employees for approved CTE program services and activities beyond the employee's contracted time.

Note: Funds cannot be used for *non-CTE licensed teachers*. There are limited situations in which non-CTE teachers may be permitted for joint professional development or curriculum development opportunities connected to CTE, requiring prior approval from DPI.

#### **Purchased Services**

*Consultants:* Consultants or trainers for activities to advance initiatives such as curriculum development, professional development to improve CTE teaching strategies, and academic course integration. Include the dollar amounts to be expended and the specific activities and /or services provided by a consultant.

*Travel:* Travel for CTE-related professional development that is sustained, intensive, collaborative, job-embedded, data-driven, and classroom-focused.

*Field Trips:* The purpose of travel must be tied to curriculum for a career pathway that meets size, scope, and quality (SSQ).

#### **Non-Capital Objects**

*Supplies:* Instructional supplies and materials, textbooks. Items with a life expectancy of less than one year and need not be classified as a fixed asset nor posted into the annual inventory. Sufficiently detailed information should be provided for all supplies requested and include the unit cost and number to be purchased.

*Minor Equipment:* Must be under the acquisition cost of \$5,000.

#### **Capital Objects**

*Equipment:* Has an acquisition cost of \$5,000 or more per unit and a useful life of more than one year. [An LEA/consortia fiscal agent may use its own definition of equipment, provided that such definition include the

equipment defined under SS200.33.] Further, must meet the requirements set forth in UGG [2 CFR SS200.313]; EDGAR [Sec. 75.618] and [2 CFR ss200.405]

The chart below serves to assist decision-making for some common expenditure requests under the Perkins grant. It is not an all-inclusive list but can serve as a general guide.

Expenditure	Additional Detail	Allowed/Not Allowed	Additional Guidance
<b>Personnel</b>			
Salary and fringe	CTE Coordinator	Allowed	Time for activities beyond classroom instruction, in order to enhance or expand CTE program coordination and oversight.
Salary and fringe	Clerical for data collection/reporting	Allowed	This is an administrative cost as it is a required function of the grant.
Salary and fringe	Advisor –CTSO	Allowed within parameters	Paying for CTSO advisor stipends is only allowed in the case of expansion of a career pathway, for a <u>new</u> position (limited to scope of CLNA and for only 2 years).
Salary and Fringe	Teacher	Allowed within parameters	Allowed for time beyond contracted school day. Not allowed for classroom instruction unless in the case of expansion of a career pathway, for a <u>new</u> position (limited to scope of CLNA and for only 2 years).
Other Salary and Fringe	Paraprofessionals	Allowed within parameters	To assist with instruction and additional program support for Special Population students in CTE classrooms or activities.
Other Salary and Fringe	CTE program support roles	Allowed	Coordination which may be needed by the district specific to carrying out career pathways that meet SSQ, e.g., district-wide teacher training and coordination for specialized CTE curriculum.
<b>Purchase Services</b>			
Building improvements	Changes to building structure, wiring, or adding a cable system	Not allowed	Considered a general district expense.
Maintenance of property	Utilities, repairs, cleaning	Not allowed	Considered a general district expense.
CTSO travel	Advisor	Allowed within parameters	Allowed for PD or CTSO oversight at leadership or competitive activity. (Not allowed for individuals serving as chaperones or judges.)
CTSO travel	Students	Allowed within parameters	Allowed to assist with equity and access for special population students who are economically disadvantaged, including homeless and foster students.

Travel	Postsecondary exploration	Not allowed	Field trips to expose students to postsecondary education and general college tours and activities are not allowed.
Travel	Career exploration	Allowed within parameters	Career exploration related to a course in a career pathway that meets size, scope, and quality (SSQ). Not general career fairs if the broader student body is attending. Specific career fair for pathway students is allowable.
Travel	Student travel to work-based learning (WBL) experience	Allowed within parameters	Allowed to assist with equity and access for special population students who are economically disadvantaged, including homeless and foster students.
Travel	PD for school personnel	Allowed within parameters	CTE-licensed teacher for career pathway that meets SSQ or non-CTE teachers attending in collaboration with the CTE teacher for the purpose of course integration. Also for PD related to equity and access to CTE and improving student performance (if not already supported through other funding).
Instruction	Contracted instructors	Allowed	Payment to a professional instructor to facilitate specialized programs, e.g., a registered nurse (RN), licensed through DHS to facilitate a CNA program at the high school.
Contracted Service	For on-site PD	Allowed	For school personnel related to CTE, equity and access, career pathways, student performance related to performance indicators.

**Non-Capital Obj.**

Equipment	Classroom furniture such as chairs, desks, tables, stools with wheels.	Not allowed	Exception for demonstration purpose or to meet industry standard (stainless steel work tables for culinary). Cannot replace old or worn out items.
Equipment	Copiers and printers	Not allowed	Exception when required for instruction, such as 3D printer for a Fab Lab, not for classroom copiers or printers for teacher use.
Equipment	Chrome Books	Not allowed	Items are not specific to a CTE career pathway.
Equipment	Storage (shelving, cabinets, carts)	Not allowed	Exception if specialized equipment for a particular career pathway.
Equipment	Upgrade of technology in classroom	Allowed within parameters	If specific to a career pathway that meets SSQ in order to meet industry standards. Not for purchase of general instructional equipment or replacements (e.g., smart boards).
Equipment	School-based enterprise	Allowed within parameters	Start-up costs or to expand or modernize operations to align with industry standards for a career pathway that meets SSQ.

Equipment or Supplies	CTSO activities	Allowed within parameters	Instructional supplies, materials, and equipment needed to support CTSO projects that are <u>integral</u> to the CTE curriculum and taught by a CTE-licensed teacher.
Supplies	Workbooks/Textbooks	Allowed within parameters	Restricted to use for CTE courses within a career pathway that meets SSQ for which the student receives credit.
Supplies	Postsecondary Text books	Allowed within parameters	Allowed for postsecondary CTE courses within a sequence of courses for a career pathway that meets SSQ, and is taught by CTE-licensed instructor. Students do not own the materials. Not allowed for ECCP or Start College Now.
Supplies	Consumables for classroom instruction (hair nets, welding rods, rubber gloves, nails)	Allowed	Must be reasonable and necessary.
Supplies	Food for meetings	Allowed within parameters	For stakeholder and advisory group meetings (only) if reasonable and necessary to address work on CTE programs.
Supplies	Robotics kits	Allowed within parameters	CTE course instruction aligned to a career pathway that meets SSQ. Not for robotics club or similar activities.
Supplies	Office supplies for CTE leadership and administration	Not allowed	Considered an "indirect" cost and should be entered through the indirect cost functionality in WISEgrants.
Supplies	Promotional	Not allowed	Advertising/marketing (branded items): Not allowed, even if it is for promotion of career pathway.
Supplies	Communication	Allowed	An example includes supplies needed to facilitate stakeholder meetings at the district or consortium level
Supplies	Awards and recognition for students	Allowed within parameters	Allowed in the form of a plaque, book or another <u>non-monetary</u> item to incentivize <u>performance</u> (NOT participation/attendance). Must be necessary for the operation of the program.
Supplies	Awards for stakeholders other than students.	Not allowed	
Instruction	Virtual course	Allowed	Allowed if it is a CTE course credit in the sequence of courses for the career pathway
Software	Career exploration	Not allowed	Already provided through Xello.
Software	ACT Prep	Not allowed	ACT test prep is available for all students and therefore not specific to career pathways.

Misc

Tests	Certificates and credentials	Allowed within parameters	The IRC is listed for a career pathway that meets SSQ and is only allowed for special population students if cost is deemed to be a financial barrier and not already covered by another funding source.
Assessments	WorkKeys	Allowed within parameters	The certificate is listed for a career pathway that meets SSQ and is only allowed for special population students if cost is deemed to be a financial barrier and not already covered by another funding source.

**Budget Modification**

- a. When the subaward is released, a modification of the planning budget must be completed within 60 days of the award and is subject to review and approval by DPI CTE Team.
- b. Under rules set forth by the Federal Uniform Grant Guidance, subrecipients are allowed to claim an overage of line items as long as the accumulated line item overage does not exceed 10 percent of the approved budget (and is within the approved total budget amount). The 10-percent rule is not applied per line item.
- c. Budget modifications can be made throughout the grant period (up to June 30) and are subject to review and approval by DPI CTE Team.
- d. The WISEgrants system is designed to allow some flexibility but to stop the user from submitting a claim when the total overage exceeds the allowed 10 percent.