

## Perkins V Budgeting

The following information is intended to provide grant applicants the information needed to budget funds in compliance with applicable rules and regulations. Local education agencies (LEAs) are responsible for the integrity of the grant, ensuring that expenditures follow the purpose and the intent of the law.

Perkins V requires that there is a clear linkage between the needs assessment findings (or results) and how funds are spent. In other words, purchases must be prioritized and be used to close data gaps identified in the applicant's CLNA findings. Further, allowable spending is dictated by the:

- Perkins V Act and the Perkins V Wisconsin State Plan found on the [DPI Perkins website](#)
- Education Department General Administration Regulations (EDGAR)
- Uniform Grant Guidance (UGG)
- U.S. Department of Education Non-regulatory guidance and the
- Wisconsin Uniform Financial Accounting Requirements ([WUFAR](#))

The DPI [Allowable Cost Checklist](#) for Federal Funds is a good resource to determine allowability of an expense under the UGG and EDGAR. Finance resources should be referenced prior to creating grant-related budgets to avoid issues with approving the grant application and budget.

In short, except where otherwise authorized by statute, costs must meet (at minimum) the following criteria to be allowable for use of federal awards [SS200.403]. The expense must:

- Be used to close a gap in the CLNA results
- 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 DPI and LEA policies and procedures
- Be accorded consistent treatment at the local level, e.g., a cost may not be assigned as a 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 (not supplant), non-federal funds expended to carry out CTE programs and activities\*

\* 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].

## Perkins Program Expense Assumptions:

The intent of the grant is the growth and improvement of CTE career pathways and provide for equitable access, for **all** students. An appropriate budget item assumes that **all** of the following applies. The expense:

1. Addresses a **need** reflected in the **CLNA results**, aligned to activities that are meant to mitigate the root cause of data gaps to ultimately
2. Is necessary for the proper, efficient performance of the grant;
3. Is a permissible use of funds under Perkins V
4. Is targeted to activities for students in 9th grade and above;
5. Meets the requirements under UGG, EDGAR, and non-regulatory guidance;
6. Is for CTE courses taught by a CTE licensed teacher within a career pathway that meets sufficient size, scope and quality as defined in the Wisconsin Perkins V State Plan. \*\*

\*\* Not all courses taught by CTE teachers are career pathway courses. Also, courses required for all students to take are not specific to a career pathway and are therefore not fundable. This may include literacy courses such as personal financial literacy or computer literacy.

## Administrative vs. Program Costs

Administrative costs are limited to 5 percent of the grant subaward. These costs target activities necessary for the proper and efficient performance of the recipients' duties under the Perkins law, including the supervision of such activities.

**Administrative** expenses:

- **Direct:** Program oversight related to grant application tasks, administration of funds and reporting.
- **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, supplies.

**Program** expenses are related to development of curriculum; expand career pathway; elements; instruction; and professional development.

## Overarching Budget Considerations and Common Purchases

The chart below serves to assist decision-making for some **common** expenditure requests under the Perkins grant and considerations to help determine budgeting for a particular purchase. It is not an all-inclusive list but can serve as a general guide to inform budgeting decisions.

### Personnel

*Salary/Stipend:* Considerations include the amount of time; the title of person(s); entity #; and the purpose of expense. Stipends may be paid to teachers and personnel for approved activities beyond the regular 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 creation connected to CTE, requiring prior approval from DPI.

Expenditure	Additional Detail	Allowed or Not	Additional Guidance
Salary/Stipend	CTE Coordinator	Allowed	Time dedicated to enhancing or expanding CTE pathways, including coordination and oversight and Perkins grant administration tasks.
Salary/Stipend	Clerical	Allowed	<i>Administrative</i> cost related to data collection/reporting.
Salary/Stipend	Advisor - CTSO	Allowed within parameters	Allowed in the case of expansion of a career pathway, for a new position (based on CLNA results/needs and <b>limited to 2 years</b> )
Salary/Stipend	Teacher	Allowed within parameters	Allowed for time beyond contracted school day for activities such as curriculum development. Not allowed for classroom instruction except for expansion of a career pathway, or for a <u>new position</u> (based on CLNA results/needs - <b>limited to 2 years</b> ).
Salary/Stipend	Paraprofessionals	Allowed within parameters	To assist with instruction or student support for Special Population students in CTE classrooms or other CTE education experiences.
Salary/Stipend	CTE program support roles	Allowed	Other leadership-related roles to carry out career pathways that meet SSQ, e.g., coordination for specialized CTE curriculum.

## Purchased Services

*Private vendor/personal services:* Registration fees for conferences must include the name of the conference, content area personnel attending, and number of attendees. Perkins PD must be CTE-related and be sustained, intensive, collaborative, job-embedded, data-driven, and classroom-focused.

*Travel:* Travel for PD. Include the name of the conference, location, content area personnel, and number of attendees.

*Field trips:* The purpose of travel must be tied to curriculum for a career pathway that meets size, scope, and quality (SSQ). Field trips for the purpose of college exploration are not allowed.

*Consultants:* Consultants or trainers hired 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 (e.g. training or strategic planning) provided by a consultant.

*Software as a service:* Maintenance for technology equipment not provided by the school district and includes ongoing service agreements for technology hardware and software.

Expenditure	Additional Detail	Allowed or Not	Additional Guidance
Personnel Travel	Professional development	Allowed within parameters	CTE-licensed teacher or non-CTE teachers when in collaboration with CTE teacher, when targeted to a career pathway that meets SSQ requirements. Aligns with district policy for similar expenses.
Personnel Travel	CTSO advisor	Allowed within parameters	Allowed for PD and CTSO oversight at leadership or competitive activities. <u>Not allowed</u> for individuals serving as chaperones or judges.
Student Transportation	Career-based learning experiences (CBLEs)	Allowed within parameters	<b>Career exploration</b> for career pathway courses that meet SSQ. May include a <u>specific pathway</u> career fair for students enrolled in pathway courses. May not be used for general career fairs intended for a broader student body.
Student Transportation	Work-based learning (WBL) experience	Allowed within parameters	Allowed to reduce barriers (equity and access) for economically disadvantaged students, (including homeless and foster students or those with disabilities).

Student Transportation	CTSO competition	Allowed within parameters	Allowed to reduce barriers (equity and access) for economically disadvantaged students (including homeless and foster students).
Contracts	Consultants or instructors	Allowed	Payment to a professional instructor to facilitate specialized programs, e.g.; a DHS licensed registered nurse (RN) facilitates a CNA course at the high school.
Contracts	Internal PD	Allowed	Topics related to such areas as CTE, equity and access, career pathways, student performance on federal accountability indicators, and CTE continuous improvement process.
Building improvements	Changes to building structure, wiring, or cable systems among others.	Not allowed	Considered general district expenses [§76.533; § 200.439]
Maintenance of property	Utilities, repairs, cleaning services	Not allowed	Considered general district expenses. [§76.533; § 200.439]
Software	Career exploration	Not allowed	Provided through Xello.
Software	ACT prep	Not allowed	ACT test prep is available for all students so therefore, not specific to a career pathway.
Testing	Certificates and credentials	Allowed within parameters	The IRC must be aligned to a career pathway that meets SSQ. Allowed to reduce barriers for economically disadvantaged students (including homeless and foster students).
Assessments	WorkKeys	Allowed within parameters	The certificate is listed for a career pathway that meets SSQ. Allowed to reduce barriers (equity and access) for economically disadvantaged students (including homeless and foster students).

### 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. Include sufficiently detailed information for all supplies requested,

*Equipment:* Smaller appliances, *devices*, and tools under the acquisition cost of \$5,000.

<b>Expenditure</b>	<b>Additional Detail</b>	<b>Allowed orNot</b>	<b>Additional Guidance</b>
Supplies	Workbook/Textbook	Allowed within parameters	CTE courses within a career pathway that meets SSQ for which the student receives credit.
Supplies	Postsecondary textbooks	Allowed within parameters	Allowed for DC CTE courses within a sequence of courses for a career pathway that meets SSQ, and taught by a CTE licensed teacher. Students do not own the materials. <u>Not allowed</u> for ECCP or Start College Now.
Supplies	Consumables for classroom instruction (nails, welding rods, hair nets, rubber gloves)	Allowed	Must be reasonable and necessary for instruction and align with needs in CLNA for a career pathway that meets SSQ, and is taught by a CTE-licensed teacher.
Supplies (media)	Kits (e.g., robot)	Allowed within parameters	CTE course instruction aligned to a career pathway that meets SSQ. <u>Not</u> for club activities.
Supplies	Food for meetings	Allowed within parameters	Minimally for stakeholder and advisory meetings if necessary to close gaps in CLNA and aligns to LEA food purchase policy.
Supplies	Office/Admin	Not allowed	Should be coded as “indirect” cost in WISEgrants.
Supplies	Promotional	Not allowed	Advertising/marketing (branded items) and PR related to meetings, conventions incl. event displays, demonstrations, and exhibits not allowed.[§200.421]
Supplies	Communication	Allowed	Various <u>modes</u> of communication or outreach to inform stakeholders related to CLNA engagement or career pathways that meet SSQ. May include virtual platforms or print.
Supplies	Awards and recognition for students	Allowed within parameters	Allowed in the form of a plaque, book, or another non-monetary item to incentivize <u>performance</u> (NOT participation or attendance). Must be <u>necessary</u> for the operation of the pathway that meets SSQ.
Supplies	Awards and recognition for stakeholders/partners	Not allowed	

Supplies	CTSO curriculum	Allowed within parameters	Items <u>necessary</u> to support CTSO instruction integral to a CTE career pathway curriculum and taught by a CTE-licensed teacher for pathways that meet SSQ.
Equipment	Classroom furniture, storage, or carts.	Allowed within parameters	For demonstration purposes or to meet <b>industry standards</b> for a given career pathway that meets SSQ (e.g.,culinary stainless steel work tables or containers).
Equipment	Copiers and printers	Not allowed	Exception: When <u>required</u> for specific career pathway instruction, such as a 3D printer for a Fab Lab (not teacher use) when the pathway meets SSQ.
Equipment	Chrome books	Not allowed	This item is not specific to a CTE career pathway.
Equipment	Technology	Allowed within parameters	When specific to a CTE 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	For start-up costs, expansion, or modernizing operations to align with industry standards for a career pathway that meets SSQ <b>and</b> provides WBL opportunity.

### 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 includes 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]

Expenditure	Additional Detail	Allowed or Not	Additional Guidance
Equipment	Instruction	Allowed	For a new CTE career pathway that meets SSQ or to upgrade existing equipment to align with industry standards when reasonable and necessary. Not simply to replace old equipment.

Other

**Other costs** are those related to field trip entrance fees or professional memberships related to career pathways that meet SSQ requirements.

<b>Expenditure</b>	<b>Additional Detail</b>	<b>Allowed or Not</b>	<b>Additional Guidance</b>
Entrance Fees	Field Trip	Allowed	For a CTE career pathway that meets SSQ
Professional Membership		Allowed within parameters	Professional memberships (and subscriptions) are allowed except for organizations whose primary purpose is lobbying. [§200.454]

\*\*Grant recipients may not earn or keep any profit resulting from Federal financial assistance. [§200.400(g); § 200.307]

## **FOCUS AREA ACTIVITIES and SPENDING CROSSWALK**

Activities to address gaps in the CLNA may be chosen from the drop-down options within the WISEgrants system application. Or, agencies may enter their own activity if they wish to be more specific. Activities should adequately represent/detail what is being done to meet goal and close data gaps. The grant reviewer should be able to see a clear correlation (through line) between the activity identified and addressing the root cause of the data gap(s) of the focus area. Likewise, budget purchases must align with the activity and ultimately have an impact in reducing the data gaps.

<b>Student Performance on Accountability Indicators</b>		<b>Examples of Aligned Purchases</b>
<b>A C T I V I T Y</b>	Integrate rigorous coursework (math, science, ELA, DC) into CTE courses and/or CTE into coursework to support students meeting Perkins accountability indicators and ESSA Standards	Staff time; curriculum writing or purchase; PD
	Accurate data collection and reporting	Staff time; communication; outreach
	Program Improvement Plan implementation	Staff time; PD; communication;



I E S	Strategies close gaps in student achievement and performance in STEM related subjects for specific special population or underrepresented group or groups	Costs associated with integration of UDL, Equitable Multi-Level Systems of Supports; or other evidence-based strategy including PD
<b>Equity and Access Strategies, Activities, Programs</b>		
A C T I V I T I E S	Strategies that increase access, engagement and persistence of a special population or other underrepresented group in career pathways or STEM related subjects	Costs associated with integration of UDL, Equitable Multi-Level Systems of Supports; or other evidence-based strategy in CTE. May also include PD in these approaches as well as communication or outreach strategies for students and families and community support agencies
	Reduce or eliminate out-of-pocket expenses for economically disadvantaged or mobility challenged students participating in CTE	Costs for contracted instruction; travel; supplies; fees (not tuition); or accommodation for disability (other than those already required through ADA)
	Instructional support to assist with special population participation	Paraprofessional or classroom aid (not SpEd) to support certain Special Population learning in CTE Classroom or CBLE setting.
	Coordinate and collaborate with community partners, and workforce development programs (i.e., WIOA and DVR) on IDEA transition services	Staff time; communication; outreach; travel
<b>Educator Recruitment, Retention and Training</b> <span style="float: right;"><b>Aligned Purchases</b></span>		
A C	Integration of academic and CTE curriculum standards and instructional approaches	Staff time for curriculum writing; or related PD costs
	Build capacity for all educators in understanding of all aspects of a career pathway including skills, equipment, technologies, LMI and training trends	PD; communication; externships

T I V I T I E S	Provide knowledge, skills and understanding of pedagogical practices for <b>CTE EBL educators</b>	PD costs related to instruction for CTE EBL teachers; mentor time outside of regular contract.
	Build capacity for appropriate accommodations for students with disabilities in CTE	PD related costs
	Build CTE educator capacity in effective teaching and learning frameworks (i.e., UDL and multi-level systems of support)	PD related costs
	Training or support for public-private partnerships, capacity-building, and scalability for delivery of high-quality CTE	PD in growing partnerships; staff time; communication; collaboration costs
	Recruit, retain, support CTE teachers particularly those from underrepresented groups	Communication; mentoring;

<b>Career Pathway Evaluation Activities</b>	<b>Aligned Purchases</b>
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A C T I V I T I E S	Provide career opportunity information (including LMI) that assists students in making employment and course decisions	Staff time; communication; outreach; and travel
	Provide sustained WBL interactions with industry or community professionals, to experience all aspects of an industry	Staff time; communication; transportation; travel
	Align curriculum to provide students the skills necessary for high-skill, high-wage, or in-demand CTE industry sectors or occupations	Staff time for work on curriculum or related PD
	Build partnerships with business/industry, WDB's, REDO's, RCP collaboratives to align career pathway with in-demand skills	Staff time; communication; travel
	Opportunities for CTE students to participate in accelerated learning programs (SSQ dual credit opportunities)	Staff time; contracts for instruction; course related supplies or equipment; transportation; training
	Integrate rigorous academic skills and innovative instructional approaches within CTE standards and curricula	Staff time; purchase of curriculum; instructional purchases; consultation

	Create opportunities for students to obtain IRC through examinations or assessments needed for employment	Exam licenses or software
	CTSO student preparation for participation in technical skills competitions aligned with CTE program standards and curricula	Staff time; curriculum; PD costs; instruction costs
	Reduce or eliminate out of pocket expenses for economically disadvantaged students	Fees; transportation
	Update or expand instruction technology to align with industry needs: machinery, equipment, tools, hardware, software, and other emerging instructional materials	Instructional equipment; tools; supplies and software
<b>Other General Activities and Costs not tied to a specific focus area or pathway</b>		<b>Aligned Purchases</b>
<b>A C T I V I T I E S</b>	CLNA process	Staff time; communication; outreach; travel; supplies
	CTE Leadership and Administration: <ul style="list-style-type: none"> <li>- CLNA leadership and facilitation</li> <li>- Perkins application and data</li> <li>- Career pathway development and growth</li> <li>- Stakeholder engagement</li> </ul>	CTE Coordinator time; travel; communication
	Data collection and submission	Staff time; outreach; communication