

# FY24 Budget Guidance for Expending CTAE Grant Funds



# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

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*The information herein provides brief and abbreviated descriptions of budget codes. A complete listing and definition of budget codes can be viewed at the following website:*  
[http://archVes.doe.k12.ga.us/fbo\\_financial.aspx?PageReq=FBOFinRevCOAB](http://archVes.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB)

## **GRANT REPORTING DEADLINES**

### FY24 Deadlines – Grant Period -- July 1, 2023 – June 30, 2024

May 12, 2023	Deadline for superintendent sign off on DC (data collection side) of all FY24 CTAE grant applications on the Consolidated Application -- <b><u>5:00 p.m. Superintendent sign off deadline</u></b>
September 29, 2023	Deadline for all FY24 CTAE grant budgets to be completed on the Consolidated Application and signed off by Superintendent -- <b><u>5:00 p.m. Coordinator sign off deadline</u></b>
June 4, 2024	Final date for FY24 amendments for all CTAE grants (Work closely with your finance director)
June 28, 2024	Final date to expend FY24 funds for all CTAE grants (Work closely with your finance director)
July 31, 2024	Final date to draw down FY24 funds through GAORS for all CTAE grants (Work closely with your finance director.)
July 31, 2024	FY24 Completion Reports for all CTAE grants must be completed and have a CLOSED status. Failure to do so will result in all FY24 CTAE grant funds being frozen until the matter is resolved.

### **CTAE Region Coordinator Contact Information**

North Region	Dr. Delmas Watkins	<a href="mailto:dwatkins@doe.k12.ga.us">dwatkins@doe.k12.ga.us</a>	404-805-7279
Central Region	Mrs. Sharon Bonner	<a href="mailto:sbonner@doe.k12.ga.us">sbonner@doe.k12.ga.us</a>	404-805-9633
South Region	Ms. Julie Kenny	<a href="mailto:jkenny@doe.k12.ga.us">jkenny@doe.k12.ga.us</a>	404-805-9904

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## FEDERAL GRANTS INFORMATION

*Disclaimer: The federal grants funded under the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act of 2018 (Perkins V) are awarded based on the availability of funds.*

Please refer to the *Guidelines for Use of Perkins V Funds* for further clarification on budgeting Perkins Funds. **Note:** a clear and detailed description must be provided for each budget entry made on the budget tab of each grant. The product(s) or service(s) that will be purchased must be clearly identified along with the CTAE pathway(s) that will be served.

**Guidance for completing the “Local Board of Education Approved Funds by Object Code” located in the Program Improvement Grant on the GaDOE Consolidated Application on the *Updated LMOE TAB*.**

**Object Code (100)** - Include total salaries to be paid from Quality Based Education (QBE) or Local Funds within Object code 100 for all Careers, Technical and Agricultural Education teachers, administrators, and support staff. Include personnel in grades 6 through 12 and system level for all Job Codes and Subject Codes under Career, Technical and Agricultural Education. Do not include salaries paid from Perkins or other career and technical education grant funds. Only include the portion of salaries for the time assigned to Career, Technical and Agricultural Education courses and responsibilities for personnel assigned to other activities for part of the day.

**Object Code (200)** - Include employer cost for employee benefits to be paid for from QBE or Local Funds for all Career, Technical and Agricultural Education personnel as described above.

**Object Code (300) through (800)** - Include all anticipated expenditures to be paid from QBE or Local Funds for Career, Technical and Agricultural Education programs under Broad Object Categories 300 Professional Purchased Services, 400 Purchased Property Services, 500 Other Purchased Services (Travel), 600 Supplies (includes Expendable Equipment), 700 Property (Equipment) and 800 Other.

**Object Code Totals** – The total QBE and Local funds budgeted for FY 2023-2024 must equal or exceed the amount from the Local Plan for FY 2023-2024 to comply with the Federal Maintenance of Effort Requirement. Enter this total in the Local Maintenance of Effort chart in the Local Plan/Consolidated Application.

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## FEDERAL GRANTS INFORMATION

### Supplanting with Perkins Funds

Sec. 211-Fiscal Requirements of the Perkins V Guidelines indicate that “funds made available under this Act for career and technical education activities shall supplement, and shall not supplant, non-Federal funds (local or state funds) expended to carry out career and technical education activities.”

The intent is always to demonstrate that the expenditure of funds improves or expands career education. In both cases, **the expenditure of funds must be above normal operational expenses**. Therefore, the Eligible Recipient must provide all state and local funds needed to operate the program in the absence of federal funds (i.e. routine operating expenses such as building maintenance and repairs, landscaping and custodial service, basic teacher and student equipment and supplies). Grantees **may not use federal funds to pay** for services, staff, programs, or materials **that would otherwise be paid for with state or local funds**.

Supplanting **occurs when federal dollars replace what is typically paid for by local/state dollars** to support career education programs and activities. Grant recipients must monitor expenditures to ensure that Perkins funds are not supplanting the general requirements of the Eligible Recipient. This law is designed to ensure that Perkins funds pay for something extra, not the day-to-day operational costs.

Perkins grant funds must not result in a reduction to state or local funding that would have been available to conduct the Activity had these funds not been received. This means that Perkins funds may not free up state or local dollars for other purposes but should create or augment programs to an extent not possible without Perkins dollars. The Eligible Recipient must be able to demonstrate that Perkins funds are added to the amount of state and local funds that would, in the absence of Perkins funds, be made available for uses specified in the Eligible Recipient’s Local Application.

**Comparison Categories for Federal Non-Supplanting Issue** – The total funds for Object Codes 300/400, 500, 600, 700 and 800 expended for Career and Technical Education and Agricultural Education programs from QBE and Local Funds must equal or exceed the combined total amounts expended from Perkins funds for Object Codes 100, 200, 300, 400, 500, 600, 700 and 800. However, systems do not have to match local funds dollar for dollar by object code category. This is to ensure non-supplanting of state/local funds with federal funds.

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## **CTAE FUNCTION CODES/DESCRIPTIONS**

The following are the only Function Codes that can be used for CTAE related activities.

### Function Code 1000-Instruction

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

### Function Code 2210- Improvement of Instructional Services

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing, and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. **Effective FY 2018 – All CTAE Instructional Staff Training (professional development) costs will be reported using Function 2213.** Training and professional development for other, non-instructional employees should be reported in their respective functions.

### Function Code 2213 – Instructional Staff Training

Activities associated with the professional development and training of CTAE instructional personnel.

These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. **It should be noted that the salary or compensation of a teacher who is attending training would still be reported in function 1000.**

### Function Code 2230- Federal Grant Administration

Costs associated with the administration of federal grants. **Expenses incurred by the CTAE Director should be budgeted under this function code.**

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### Function Code 2300- General Administration at the District Level

Activities concerned with establishing and administering policy for operating the LUA (Local Unit of Administration). These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility. **Only the cost of Single Audit Fees and Federal Indirect Cost should be budgeted under this function code.**

### Function Code 2400- School Administration

Activities concerned with overall CTAE administrative responsibility for school operations.

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## FEDERAL GRANTS

### Program ID 3324 CTAE Perkins V Program Improvement Grant

#### 1. Broad Budget Guidelines

The funds allocated by the Perkins V-Program Improvement Grant must be budgeted for activities to **improve** Career and Technical Education programs as provided for in the 2018 Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V). Each eligible recipient that receives funds under the Perkins V Act shall use such funds to **develop, coordinate, implement, or improve CTAE pathways** to meet the needs identified in the Comprehensive Local Needs Assessment (CLNA).

The following CAP has been placed on the Program Improvement Award: Five percent (**5%**) or less of the Program Improvement Grant allocation can be budgeted for the total *Administrative Cost* in Function Codes 2230, 2300 and/or 2400.

#### 2. Allowable Budget Codes

A. Function Codes: For this funding source, **only** the following **function codes** are allowable:

- ❖ 1000 – Instruction
- ❖ 2210 – Improvement of Instructional Services
- ❖ 2213 – Instructional Staff Training
- ❖ 2230 – Federal Grant Administration
- ❖ 2300 – General Administration at the district level
- ❖ 2400 – School Administration

B. Coding Budget Items for Overarching Needs: Every budget line item (except for the five percent (5%) or less *Administrative Cost* allowance) must reference the overarching need(s) it supports. A code will be placed in the Description area of the Consolidated Application budget to indicate the overarching need to be addressed. The following name convention will be used in the Consolidated Application: For Overarching Need #1, begin the description with **OAN1**. For Overarching Need #2, begin the description with **OAN2**, etc.



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- C. Please include the related pathway(s), funded school name, as well as any applicable specific CTSO, with each budgeted item (except for the five percent (5%) or less *Administrative Cost* allowance).
- D. For Function Code 1000 Instruction only the following object codes are allowable:
- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related Activity. BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).
  - 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).
  - 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment or when purchasing substitute services from an outside agency.
  - 430 – Repair and Maintenance Services – Expenditures for repairs and maintenance on equipment originally purchased with Perkins funds. Service agreements may not include replacement of the item being serviced. In the budget description, please indicate the fiscal year the equipment to be repaired/maintained was purchased with Perkins funds. In the budget description, please include the year the equipment was purchased with Perkins funds.
  - 432 – Repair and Maintenance Services – Technology Related: Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. Equipment must have been originally purchased with Perkins funds. Service agreements may not include replacement of the item being serviced. In the budget description, please indicate the fiscal year the equipment to be repaired/maintained was purchased with Perkins funds. (e.g., Personal computers and servers, main frames...).
  - 443 – Rental of Computer Equipment: Expenditures for leasing or renting of computer equipment including CPUs, storage devices, printers, input devices, word processors, or other equipment needed for electronic computing for improving CTAE programs.
  - 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.

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- 580 – Travel (Employees accompanying students): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultant travel is recorded in object 300.
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects 611, 612, 641, and 642. This would include small tools or items that are not repairable. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, small hard drives, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one time installation – owned by the LUA). This does not include virtual curriculum. Contracted services for developing software should be recorded in object 300.
- 615 – Expendable Equipment: Items with a per-unit cost less than \$5000, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. An inventory of these items should be maintained for control/audit purposes for a minimum of five years.
- 616 – Expendable Computer Equipment: Items purchased with a per-unit cost less than \$5000. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. An inventory of these items should be maintained for control/audit purposes for a minimum of five years.
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

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To be charged to 730 equipment, an item must meet the following criteria:

- ❖ the cost must be \$5,000 or more per unit,
  - ❖ must be repairable, and
  - ❖ the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment. Registration for a state or national conference affiliated with a program area will be paid at the member rate.***

E. For Function Code 2210 Improvement of Instructional Services (see page 6) only the following object codes are allowable:

- 113 – Substitute: Serves as temporary replacement on a daily basis for any non-instructional staff, such as a paraprofessional participating in a CTAE related Activity. BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).
- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either professional learning units (PLUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan. BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).
- 190 – Other Management Personnel: This object code to be used only for purpose of budgeting the Transition and Career Partnership Coordinator's cost - if funds are used for this purpose. This is for the purpose of coordinating the transition and career partnership activities

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for the system. This Activity must have existed in prior years to be considered for approval. BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).

- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100 (use in function code 2210 only if object code 190 is used). FY24 employer rate is 19.98%.
- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage, and fax services.
- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. ***Consultant travel is recorded in object 300. School Counselor travel should be budgeted here under Function 2210.***
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642*. This would include small tools or items that are not repairable. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual

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curriculum. *Contracted services for developing software should be recorded in object 300.*

- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). *Registration for a state or national conference affiliated with a program area will be paid at the member rate. School Counselor registration should be budgeted here under Function 2210.*

F. For Function Code 2213 Instructional Staff Training (see page 6) only the following **object codes** are allowable:

- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related Activity. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
- 116 – Professional Development Stipends: Funds awarded to qualified certified CTAE personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either professional learning units (PLUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***

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- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ***Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment or when purchasing substitute services from an outside agency.***
- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with instructional staff travel for the LUAs. ***Consultant travel is recorded in object 300. The CTAE Director's, other administrators,' and school counselors' travel should not be budgeted in Function 2213.***
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642.* This would include small tools or items that are not repairable. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. ***Contracted services for developing software should be recorded in object 300.***
- 615 – Expendable Equipment: Items with *a per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

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- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate. The CTAE Director's, other administrators,' and school counselor's registration should not be budgeted in Function 2213.***

***The totals for Function Codes 2230, 2300 and 2400 must not exceed 5% of the Perkins Program Improvement grant award.***

G. For Function Code **2230 Federal Administration (budget expenses for CTAE Director)**, only the following **object codes** are allowable:

- 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support related to CTAE Activities; a log of time spent on these activities must be kept on file. ***Requires a Personnel Activity Report (PAR).***
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.
- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage, and fax services.

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- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet.
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with CTAE Director travel for the LUAs. ***Consultant travel is recorded in object 300.***
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642.* This would include office supplies, etc., for the CTAE Director. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). ***Contracted services for developing software should be recorded in object 300.***
- 615 – Expendable Equipment: Items with *a per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 642–Books and Periodicals (*Other than state approved textbooks*): Expenditures for the purchase of all books and periodicals (*other than textbooks*) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***



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H. For Function Code **2300 General Administration** only the following **object codes** are allowable:

- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. *Single Audit Costs should be budgeted here.*
- 880 – Federal Indirect Cost: Expenditures to record the indirect cost permitted under federal grant administration and approved by GaDOE.

I. For Function Code **2400 School Administration at the school level (CTAE school level supervisors)**, only the following **object codes** are allowable:

- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet.
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. *Consultant travel is recorded in object 300.*
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642.* This would include office supplies, etc. for CTAE school level supervisors. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 642–Books and Periodicals (*Other than state approved textbooks*): Expenditures for the purchase of all books and periodicals (*other than textbooks*) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3325 CTAE Perkins V Perkinsplus Reserves Grant**

*(Budget must be specific to the Grant requirements and in accordance with the grant application budget and letter received).*

### 1. Broad Budget Guidelines

To meet the intent of the new Perkins V legislation, the Georgia Department of Education has developed the Perkins V- Perkinsplus Reserve Fund grant. The Reserve grant is designed to supplement the resources of local school systems in rural areas, areas with high percentages of career education students; or areas with high numbers of career and technology education students and was adversely affected by the change in the Perkins V funding formula. Funds must be spent in order to foster innovation through the identification and promotion of promising and proven career and technical education programs, practices, and strategies, which may include programs, practices, and strategies that prepare individuals for nontraditional fields; or promote the development, implementation, and adoption of programs of study or career pathways aligned with State-identified high-skill, high-wage, or in-demand occupations or industries. ***Prior approval is required before creating a budget amendment. System directors must email [LPlan@doe.k12.ga.us](mailto:LPlan@doe.k12.ga.us) to seek prior approval.***

### 2. Allowable Budget Codes

- Function Codes: For this funding source only the following function codes are allowable:
  - ❖ 1000 – Instruction
  - ❖ 2210 – Improvement of Instructional Services
  - ❖ 2213 – Instructional Staff Training
- For Function Code **1000 Instruction** only the following **object codes** are allowable:
  - 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related activity. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
  - 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ***Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment or when purchasing substitute services from an outside agency.***
- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.
- 580 – Travel (Employees accompanying students): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. ***Consultant travel is recorded in object 300.***
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642.* This would include small tools or items that are not repairable. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. ***Contracted services for developing software should be recorded in object 300.***
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

To be charged to 730 equipment, an item must meet the following criteria:

- ❖ the cost must be \$5,000 or more per unit,
  - ❖ must be repairable, and
  - ❖ the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or Lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Systems may use this object code to budget for the cost of tests related to the End of Pathway Assessment. Registration for a state or national conference affiliated with a program area will be paid at the member rate.***
  - For Function Code **2210 Improvement of Instructional Services (see page 6)** only the following object codes are allowable:
    - 113 – Substitute: Serves as temporary replacement on a daily basis for any non-instructional staff, such as a paraprofessional participating in a CTAE related Activity. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
    - 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either professional

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

learning units (PLUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***

- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ***Systems may use this object code for an EOPA test coordinator who is not a system employee.***
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. ***Consultant travel is recorded in object 300.***
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***
- For Function Code **2213 Instructional Staff Training** only the following **object codes** are allowable:
  - 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related Activity. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
  - 116 – Professional Development Stipends: Funds awarded to qualified certified CTAE teachers for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either professional learning units (PLUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

approved professional development plan. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***

- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED. Requires a Personnel Activity Report (PAR).***
- 300 – Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ***Use this code when purchasing substitute services from an outside agency.***
- 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with instructional staff travel for the LUAs. ***Consultant travel is recorded in object 300.***
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## ***Program ID 3326 CTAE Perkins V Professional Development Grant***

### 1. Broad Budget Guidelines

This grant fund allocation must be budgeted only for cost to support Professional Development through a State recognized consortium.

### 2. Allowable Budget Codes

A. Function Codes: For this funding source, **only** the following **function code** is allowable:

❖ 2213 – Instructional Staff Training

B. For Function Code **2213 Instructional Staff Training** only the following **object codes** are allowable:

- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***



# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3327 CTAE Perkins V Carry Over Grant**

### 1. Broad Budget Guidelines

The funds allocated by the Perkins V-Carry Over Grant must be budgeted for activities to improve Career and Technical Education programs as provided for in the 2018 Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V). Each eligible recipient that receives funds under the Perkins V Act shall use such funds to **develop, coordinate, implement, or improve** CTAE pathways to meet the needs identified in the Comprehensive Local Needs Assessment (CLNA).

Funds are awarded mid-year, if available, to systems who fully expended their previous year's federal funds and are based on a formula approved in the Georgia State Perkins V Plan. Funded activities must support the approved Local Application's Overarching Needs and follow the same budget guidance as the Perkins Program Improvement Grant (see pages 8-18).

The following CAP has been placed on the Carry Over Award:

Five percent (**5%**) or less of the Perkins Carry Over Grant allocation can be budgeted for the total *Administrative Cost* in Function Codes 2230, 2300 and/or 2400.

### 2. Allowable Budget Codes

Budget Codes will follow the same guidance as Perkins V Program Improvement Grant (see pages 8 – 18).

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3328 CTAE Perkins State Institution Grant**

- Broad Budget Guidelines

The federal career and technical funds are allocated to the following state institutions: Department of Juvenile Justice, Department of Corrections, and State Schools (Atlanta Area School for the Deaf, Georgia School for the Deaf and Georgia Academy for the Blind).

- Allowable Budget Codes

- Function Codes: For this funding source **only** the following **function codes** are allowable:

- ❖ 1000 – Instruction
- ❖ 2210 – Improvement of Instructional Services
- ❖ 2213 – Instructional Staff Training

- For Function Code **1000– Instruction** only the following **object codes** are allowable:

- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.
- 580 – Travel (Employees accompanying students): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. ***Consultant travel is recorded in object 300.***
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, *as defined in objects 611, 612, 641, and 642.* This would include consumable instructional supplies. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. ***Contracted services for developing software should be recorded in object 300.***

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 642– Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

To be charged to 730 equipment, an item must meet the following criteria:

- ❖ the cost must be \$5,000 or more per unit,
  - ❖ must be repairable, and
  - ❖ the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***
- For Function Code 2210 Improvement of Instructional Services (see page 6) only the following object codes are allowable:
  - 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs.
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***
- For Function Code 2213 Instructional Staff Training (see page 6) only the following **object codes** are allowable:
  - 580 – Travel (Employees): Expenditures for transportation, meals, hotel, and other expenses associated with instructional staff travel for the LUAs. ***Consultant travel is recorded in object 300.***
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). ***Registration for a state or national conference affiliated with a program area will be paid at the member rate.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## GEORGIA FUNDED STATE GRANTS

*Disclaimer: State grants are subject to legislative appropriations.*

**Note:** A clear and detailed description must be provided for each budget entry made on the budget tab of each grant. The product(s) or service(s) that will be purchased must be clearly identified along with the CTAE program(s) that will be served.

### **Program ID 3019 CTAE – Supervision Grant**

#### 1. Broad Budget Guidelines

The CTAE Supervisor/Director grant is supported with funding to provide leadership for Career, Technical and Agricultural Education Programs that are operating programs under an approval Local Plan for Career, Technical and Agricultural Education. The Supervision Grant funding is based on the following levels:

- 1) two full time positions for 2,000+ CTAE lab Full Time Equivalents (FTEs),
- 2) one full time position for 300–1,999 CTAE lab FTEs,
- 3) one half time (1/2) position for 150-299 CTAE lab FTEs, or
- 4) one fourth time (1/4) position for 5-149 FTEs.

**Note:** The Training and Experience funds for these positions are generated in the FTE earnings from the Certified Personnel Information (CPI) data and are not included in this grant. *(All CTAE director/supervisor positions funded through this grant will be required to submit an Eligible Recipient Professional Point System form documenting participation in state required meetings/activities). Failure by the grant recipient to participate in state sponsored activities may result in a reduction or non-awarding of the grant.*

#### 2. Allowable Budget Codes

A. Function Codes: For this funding source **only** the following **function codes** are allowable:

- ❖ 2210 -- Improvement of Instruction Services
- ❖ 2400 – School Administration

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

B. For Function Code **2210 Improvement of Instructional Services** (see **page 6**) only the following **object codes** are allowable for administration at the district level (CTAE Directors)

- 190 – Other Management Personnel: The CTAE Director must be reported on the Certified Personnel Information (CPI) report under job code 670 (Secondary Fund Code 88, Subject Code 999).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.

C. For Function Code **2400 School Administration** only the following **object codes** are allowable for administration at the school level (CTAE Supervisors)

- 191 – Other Administrative Personnel: The CTAE School Level Supervisor must be reported on the Certified Personnel Information (CPI) report under Job Code 672 (Secondary Fund Code 88, Subject Code 999).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3512 CTAE – Agricultural Education Area Teacher Grant**

1. Broad Budget Guidelines (*Only those systems that have been notified by their Ag Regional Coordinator should apply for this grant*).

The funds allocated are based on the state funds available, and the 2023-2024 Program of Work for Area Teacher personnel. Available grant funds will be used to pay the salary, benefits, and travel for each employee and for the purchase of supplies for Fiscal Year 2024 which begins on July 1, 2023, and ends on June 30, 2024. This Grant is funded under the authority of State Board Rule 160-4-3-.06. Area Teacher positions must be assigned to **Job Code 155** in the Certified Personnel Information (CPI) data system.

### 2. Allowable Budget Codes

- A. Function Codes: For this funding source **only** the following **function code** is allowable:

- ❖ 1000 – Instruction
- ❖ 2300 – General Administration at District Level

- B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
- 200 – Employee Benefits: Expenditures by the LUA on behalf of the employees. These amounts are fringe benefit payments and, while not paid directly to the employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
- 210 – State Health Insurance: Employer Share of State Health Insurance paid on behalf of the employee.
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage, and fax services.
- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet.
- 580 – Travel - (Employees accompanying students): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. *Consultant travel is recorded in object 300.*
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects 611, 612, 641, and 642. This would include consumable instructional supplies. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*



## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

C. For Function Code **2300 General Administration** only the following **object codes** are allowable:

- 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support in any function.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3521 CTAE – Agriculture Education Young Farmer Grant**

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for 70% of the cost of instructor salary and benefits based on the state-approved teacher salary schedule (excluding local supplements). The remaining 30% of the cost of instructor salary and benefits must be provided from QBE, local, or other appropriate funds. The Young Farmer Agribusiness position must be assigned to **Job Code 151, Secondary Fund Code 88**, in the Certified Personnel Information (CPI) data system.

### 2. Allowable Budget Codes

- Function Codes: For this funding source **only** the following **function codes** are allowable:
  - ❖ 1000 – Instruction
  - ❖ 2210 – Improvement of Instructional Services
  - ❖ 2213 – Instructional Staff Training
- For Function Code **1000 Instruction** only the following **object codes** are allowable:
  - 166 – Young Farmer Teacher: Teaches Agricultural Science to young farmers in the community.
  - 210 – State Health Insurance: Employer Share of State Health Insurance paid on behalf of the employee.
  - 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.
  - 580 – Travel – (Young Farmer Teacher for instructional activities): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultant travel is recorded in object 300.
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). **Registration**

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

*for a state or national conference affiliated with a program area will be paid at the member rate.*

- For Function Code **2210 – Improvement of Instructional Services** (see page 6) only the following **object codes** are allowable:
  - 142 – Salary of Clerical Staff: Salaries of clerical staff performing administrative support in any function.
  - 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.
  - 580 – Travel – Employees - Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. *Consultant travel is recorded in object 300.*
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). *Registration for a state or national conference affiliated with a program area will be paid at the member rate.*
  
- D. For Function Code **2213 Instructional Staff Training** (see page 6) only the following **object codes** are allowable:
  - 580 – Travel – Employees (Young Farmer Teacher): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. *Consultant travel is recorded in object 300.*
  - 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). *Registration for a state or national conference affiliated with a program area will be paid at the member rate.*

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## ***Program ID 3523 CTAE – Agricultural Education Youth Camps Grant***

### 1. Broad Budget Guidelines

The funds allocated are based on the state funds available, and the 2023-2024 Program of Work for Youth Camp personnel. Available grant funds will be used to pay the salary, benefits, and travel for each employee. In addition, funds are allocated for the purpose of hiring part time staff and the purchase of supplies and equipment for the operation of the Youth Camps for Fiscal Year 2024 which begins on July 1, 2023, and ends on June 30, 2024. This Grant is funded under the authority of State Board Rule 160-4-3-.06 and O.C.G.A. 20-2-307.

### 2. Allowable Budget Codes

**A. Function Codes:** For this funding source **only** the following **function code** is allowable:

❖ 1000 – Instruction

**B. For Function Code 1000 Instruction** only the following **object codes** are allowable:

- 110 – Teachers: The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
- 200 – Employee Benefits: Expenditures by the LUA on behalf of the employees. These amounts are fringe benefit payments and, while not paid directly to the employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.
- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 430 – Repair and Maintenance Services – Expenditures for repairs and maintenance.
- 432 – Repair and Maintenance Services – **Technology Related:** Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel (e.g., Personal computers and servers, main frames...).
- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet.
- 580 – Travel - (Employees accompanying students or providing instructional activities): Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. *Consultant travel is recorded in object 300.*
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects 611, 612, 641, and 642. This would include consumable instructional supplies. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3526 CTAE – Extended Year Grant**

### 1. Broad Budget Guidelines

The funds allocated are based on the state board approved funds available for this grant and the extended year report from the previous year (Report of CTE Extended Year Projects-Prior Year FY24). Available grant funds may be used to pay up to half the base summer salary for Career and Technical Education teachers involved in approved activities under State Board Rule160-4-3-.09.

The grant must be matched with Local/QBE funds. *This grant is a 50% grant funds and 50% Local/QBE funds.*

The following activities and criteria are applicable for technology/career education personnel involved in summer projects (extended year) funded with technology/career grants. *Applicants must be full-time CTAE personnel.*

#### (1) DEFINITIONS

(a) Agriculture/family and consumer sciences project - a series of planned activities conducted by a student during the summer for which systematic instruction and supervision are provided by the instructor.

(b) Extended year - additional time available for high school technology/career (vocational) personnel to work beyond the regular 190-day school year.

(c) Work-site development - contact by instructors with employers for the purpose of supervision and/or placement of students in work-based learning.

(d) Summer school - an instructional course(s) offered during the summer for Carnegie unit credit in one of the technology/career (vocational) instructional areas.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## (2) REQUIREMENTS

(a) The following activities and criteria are applicable for technology/career (vocational) education personnel involved in summer projects (extended year) funded with technology/career (vocational) grants.

1. CTAE Summer School Course (Carnegie Unit Credit must be earned.)
2. Work-Site Development
3. Agriculture/Family and Consumer Sciences Summer Projects.
  - a. Family & Consumer Science Projects (GaDOE pre-approved home-based projects- **not approvable at this time**)
  - b. Agriculture Education Projects
4. Supervision of Summer CTAE Staff

**Note:** Extended year funds for supervision is for the summer technology/career (vocational) instructional program and must be by a certified administrator.

(b) Local school systems applying for extended-year grants to provide summer school technology/career (vocational) programs in high schools shall:

1. Include the summer technology/career (vocational) program in the Local Application submitted to the department.
2. Employ teachers who are full-time, state-certified, in-field for participation in the program.
3. Provide supervision of the summer technology/career (vocational) instructional program by a full-time certified administrator.
4. Provide agriculture programs that meet the standards listed in the *Agricultural Education Standards and Policies Manual*.

## 2. Allowable Budget Codes

A. Function Codes: For this funding source **only** the following **function codes** are allowable:

- ❖ 1000 – Instruction
- ❖ 2210 – Improvement of Instructional Services

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## ❖ 2400 – School Administration

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 117 – Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (**CPI job code 119, secondary fund code 76**).
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.

C. For Function Code **2210 Improvement of Instructional Services** for administration at the district level (CTAE Director) only the following **object codes** are allowable:

- 190 – Other Management Personnel: CTAE District Level Director

*Note:* Extended year funds for supervision is for the summer technology/career (vocational) instructional program and must be by a certified administrator.

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.

D. For Function Code **2400 School Administration** for administration at the school level (CTAE Supervisor) only the following **object codes** are allowable:

- 191 – Other Administrative Personnel: CTAE School Level Supervisor

*Note:* Extended year funds for supervision is for the summer technology/career (vocational) instructional program and must be by a certified administrator.

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.



## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

In addition to the CTE Extended Year Grant funds, the system needs to provide QBE, Local, or other funds (*except CTAE Funds*) as appropriate to pay salaries above the grant amount, local salary supplements, employer paid benefits and operational costs of the summer instructional program.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## ***Program ID 3529 CTAE – Agricultural Education Extended Year Grant***

### 1. Broad Budget Guidelines

The funds allocated are based on the state funds available and the 2023-2024 Programs of Work for Agricultural Education Teachers (*both High School and Middle School teachers*). Available grant funds may be used to pay up to half the base summer salary for Agricultural Education teachers involved in approved activities under State Board Rule 160-4-3-.09.

The grant must be matched with Local/QBE funds. ***This grant is a 50% grant funds and 50% Local/QBE funds.***

### 2. Allowable Budget Codes

A. Function Code: For this funding source **only** the following **function code** is allowable:

❖ 1000 – Instruction

B. For Function Code **1000 Instruction** only the following **object code** is allowable:

- 117 –Extended Year (Salaries): Additional time worked beyond the regular 190-day contract period (**CPI job code 119, secondary fund code 76**)

In addition to the Agriculture Extended Year Grant funds, the system needs to provide QBE, Local, or other funds as appropriate to pay salaries above the grant amount, local salary supplements, employer paid benefits and operational costs of the summer instructional program.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## Program ID 3532 CTAE – Vocational Construction Bond Grant

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs. Capital Equipment includes items that are considered major equipment purchases having a life cycle of at least five years and are repairable, not replaced. Grants are approved with the understanding that the program will be in full-time operation for a minimum of five years. Systems applying for and receiving Vocational Construction Related Equipment Grants must attend the state sponsored technical assistance meetings. *The CTAE Construction-Related Equipment Grant Handbook should be followed closely when planning and utilizing this grant.*

### 2. Allowable Budget Codes

A. Function Code: For this funding source **only** the following **function code** is allowable:

- ❖ 1000 – Instruction

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

To be charged to 730 equipment, an item must meet the following criteria:

- the cost must be \$5,000 or more per unit,
  - must be repairable, and
  - the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3540 CTAE – Apprenticeship Grant**

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted only for cost to support the Youth Apprenticeship program coordinator position and program support.

***Note: No less than 85% of the grant award must be used towards paying salary and benefits.***

The Youth Apprenticeship Grant will be funded at the following levels: (1) one full time position for 500-4,000 CTAE Full-Time Equivalents (FTEs); (2) one half time position (1/2) for 150-499 FTEs; (3) one fourth time position (1/4) for 25-149 FTEs.

### 2. Allowable Budget Codes

- Function Code: For this funding source **only** the following **function code** are allowable:

- ❖ 2210 – Improvement of Instructional Services
- ❖ 2213 – Instructional Staff Training

- For Function Code **2210 Improvement of Instructional Services** only the following **object codes** are allowable:

- 190 – Youth Apprenticeship Coordinator (Job Code 673, Subject Code 999, Fund Code 88), who coordinates the youth apprenticeship program for the system. ***The Percentage of time funded must be reported in the Certified Personnel Information (CPI) data system.***
- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.
- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 530 – Communication: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services, postage machine rental, postage, and fax services.

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.
- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. **Includes travel for job site supervision. Consultant travel is recorded in object 300.**
- 592 – Services Purchased from LUA within Georgia: Expenditures to another LUA within the state for services, other than tuition or transportation.
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects 611, 612, 641, and 642. This would include office supplies, paper, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. **Contracted services for developing software should be recorded in object 300.**
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. **An inventory of these items should be maintained for control/audit purposes for a minimum of five years.**
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. **An inventory of these items should be maintained for control/audit purposes for a minimum of five years.**
- 642 – Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books.
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). *Registration for a state or national conference affiliated with a program area will be paid at the member rate.*

C. For Function Code **2213 Instructional Staff Training** only the following **object codes** are allowable:

- 116 – Professional Development Stipends: Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either professional learning units (PLUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan. *NO BENEFITS ALLOWED.*
- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with instructional staff travel for the LUAs. *Includes travel for YAP professional development. Consultant travel is recorded in object 300.*
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). *Registration for a state or national conference affiliated with a program area will be paid at the member rate.*

In addition to the apprenticeship grant funds, the system would need to provide QBE, Local, Perkins or other funds as appropriate to fund the position and support.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3550 CTAE – Industry Certification Grant**

### 1. Broad Budget Guidelines

The funds allocated must be budgeted for specific career, technical and agricultural education programs to be involved in the Industry Certification process during 2023-2024 (FY24). Funds are to be used for curriculum revision and program improvement expenditures necessary for the program to meet established industry standards. Grant funds may also be used for expenditures related to preparation for the industry team evaluation. See Industry Certification application and instructions for additional information.

***Note: Funds must be used for activities directly related to getting the specific program certified.***

### B. Allowable Budget Codes

A. Function Codes: For this funding source **only** the following **function codes** are allowable.

- ❖ 1000 – Instruction
- ❖ 2210 – Improvement of Instructional Services
- ❖ 2213 – Instructional Staff Training

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related Activity. ***NO BENEFITS ALLOWED.***
- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ***Use this code when purchasing substitute services from an outside agency.***
- 532 – Communications: Web-based licenses and annual subscriptions for software via the internet. This does not include virtual curriculum.
- 610 – Supplies: All supply items that cannot be properly classified as technology supplies, computer software, textbooks, or books and periodicals, as defined in objects *611, 612, 641, and 642*. This would include consumable instructional supplies. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.



## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 611 – Supplies: Technology Related, included are supplies that are typically used in conjunction with technology related hardware or software (Examples: Flash Drives, SD cards, calculators, batteries, data cords, etc.).
- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. ***Contracted services for developing software should be recorded in object 300.***
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 642 – Books and Periodicals (Other than state approved textbooks): Expenditures for the purchase of all books and periodicals (other than textbooks) available for CTAE general use, including reference books.

### C. For Function Code 2210 Improvement of Instructional Services (see page 6) only the following object codes are allowable:

- 199 – Other Salaries and Compensation: Salaries associated with job codes and duties not classified elsewhere. ***BENEFITS NOT ALLOWED.***
- 300 – Purchased Professional and Technical: Services Purchased Professional and Technical Services: Services that can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. **This should be used for travel for members of the certifying agency team.**
- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. ***Travel must be directly related to meeting the industry certification standards.***
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). **For example, use this code to cover application fees by certifying agencies. *Registration for a state or national conference affiliated with a program area will be paid at the member rate.***

D. For Function Code 2213 Instructional Staff Training (see page 6) only the following **object codes** are allowable:

- 113 – Substitute: Serves as temporary replacement on a daily basis for any CTAE certified teachers participating in a CTAE related Activity. ***NO BENEFITS ALLOWED.***
- 580 – Travel-Employees: Expenditures for transportation, meals, hotel, and other expenses associated with instructional staff travel for the LUAs. *Consultant travel is recorded in object 300. Use this code for teachers attending professional development.*
- 810 – Dues and Fees: Expenditures for individual registration fees and system level membership dues in professional organizations paid by the Eligible Recipient. Note: Grant funds cannot be expended for individual staff memberships (example: to professional associations), or student memberships and fees (example: to student organizations). **This code may be used for teachers attending professional development. *Registration for a state or national conference affiliated with a program area will be paid at the member rate.***

In addition to the Industry Certification grant funds, the system would need to provide QBE, Local, Perkins or other funds necessary to bring the program up to industry standards.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## ***Program ID 3553 CTAE – Agricultural Education Extended Day Grant***

### 1. Broad Budget Guidelines

The available funds will be allocated based on the Programs of Work (*for both High School and Middle School teachers*) that have been reviewed and approved for submission at the system level should be included in the budget portion of the application for this program. Funds are anticipated to be available to support Agricultural Education teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities for students in accordance with State Board Rule: 160-4-3-.11, and the completed *Extended Day Programs of Work*. To qualify for these funds, teachers cannot be earning FTE funds for all segments of the school day. **Teachers on State Ag Education Extended Day must have a planning period.** Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught.

*Note: Teachers who receive the Extended Day grant are required to submit an annual report of activities. Teachers who receive Extended Day grant funds should be listed on CPI report as Job Code 116 and Secondary Fund Code 76 for the percentage of time assigned to extended day activities and are not eligible for other state grants for extended day funding.*

### 2. Allowable Budget Codes

A. Function Codes: For this funding source **only** the following function code is allowable:

❖ 1000 -- Instruction

B. For Function Code 1000 Instruction only the following object code is allowable:

- 115 – Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour workday for teachers to provide students with supplementary services (**Job Code 116 and Secondary Fund Code 76**).

In addition to the Agriculture Extended Day Grant funds, the system would need to provide QBE, Local, or other funds as appropriate to pay for costs such as local salary supplements, employer paid benefits, and travel expense.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## Program ID 3554 CTAE – Extended Day Grant

### 1. Broad Budget Guidelines

Funds will be allocated based on the Programs of Work (POWs) that have been approved at the system level, and the amount of state board approved funds made available for this grant. The Extended Day funds are to support **full-time** high school grades 9-12 Career and Technical Education teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities for students in accordance with State Board Rule 160-4-3-.11, the *Georgia Career Related Education Manual including Standards for Work-Based Learning*, and the completed *Extended Day Programs of Work*. To qualify for these funds, teachers cannot be earning FTE funds for all segments of the school day. **Teachers on State CTAE Extended Day must have a planning period.** Teachers teaching all segments should be paid from FTE earnings generated from the extra students taught. For the system to be eligible for these funds, the CTAE director is required to approve the POWS, then generate the associated PDF file from CTAE Resource Network and upload it to the grant by the May closing deadline.

*Note: Teachers who receive the Extended Day grant are required to submit an annual report of activities. Teachers who receive Extended Day grant funds should be listed on CPI report as Job Code 116 and Secondary Fund Code 76 for the percentage of time assigned to extended day activities and are not eligible for other state grants for extended day funding.*

### 2. Allowable Budget Codes

A. Function Code: For this funding source **only** the following **function code** is allowable:

❖ 1000 – Instruction

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 115 – Extended Day–Teachers: Salaries for a maximum of one hour in addition to the eight-hour workday for teachers to provide students with supplementary services (**Job Code 116 and Secondary Fund Code 76**).

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 230 – Employee Benefits: Employer share of TRS paid on behalf of employee. System may use grant funds to pay employer teachers retirement cost for benefits for any salaries eligible under broad object category 100. FY24 employer rate is 19.98%.

In addition to the CTE Extended Day Grant funds, the system would need to provide QBE, Local, or other funds as appropriate to pay for costs such as local salary supplements, employer paid benefits and travel expense.

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3562 CTAE – Agricultural Education Construction Bond Grant**

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs. Capital Equipment includes items considered major equipment purchases having a life cycle of at least five years and are repairable, not replaced. Grants are approved with the understanding that the program will be in operation for a minimum of five years. Systems applying for and receiving Vocational Construction Related Equipment Grants must attend the state sponsored technical assistance meetings. *The CTAE Construction-Related Equipment Grant Handbook should be followed closely when planning and utilizing this grant.*

### 2. Allowable Budget Codes

A. Function Code: For this funding source only the following function code is allowable:

❖ 1000 Instruction

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

To be charged to 730 equipment, an item must meet the following criteria:

- ❖ the cost must be \$5,000 or more per unit,
  - ❖ must be repairable, and
  - ❖ the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3571 – Agriculture Equipment Grant (State Funds)**

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs. Capital Equipment includes items that are considered major equipment purchases having a life cycle of at least five years and are repairable, not replaced. Grants are approved with the understanding that the program will be in full-time operation for a minimum of five years. Systems applying for and receiving Equipment Grants must attend the state sponsored technical assistance meetings. *The CTAE Construction-Related Equipment Grant Handbook should be followed closely when planning and utilizing this grant.*

### 2. Allowable Budget Codes

A. Function Code: For this funding source, **only** the following function code is allowable:

❖ 1000 – Instruction

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*



## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

To be charged to 730 equipment, an item must meet the following criteria:

- the cost must be \$5,000 or more per unit,
  - must be repairable, and
  - the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3572 – Heavy Equipment Grant (State Funds)**

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs. Capital Equipment includes items that are considered major equipment purchases having a life cycle of at least five years and are repairable, not replaced. Grants are approved with the understanding that the program will be in full-time operation for a minimum of five years. Systems applying for and receiving Equipment Grants must attend the state sponsored technical assistance meetings. *The CTAE Construction-Related Equipment Grant Handbook should be followed closely when planning and utilizing this grant.*

### 2. Allowable Budget Codes

A. Function Code: For this funding source, **only** the following function code is allowable:

❖ 1000 – Instruction

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

- 616 – Expendable Computer Equipment: Items purchased with *a per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***
- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

To be charged to 730 equipment, an item must meet the following criteria:

- ❖ the cost must be \$5,000 or more per unit,
  - ❖ must be repairable, and
  - ❖ the life expectancy must be more than one year.
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. ***An inventory of these items should be maintained for control/audit purposes for a minimum of five years.***

# CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

## **Program ID 3573 – Architecture and Construction Essential Workforce Grant**

### 1. Broad Budget Guidelines

The grant funds allocated must be budgeted for the purpose of providing funding for large essential equipment for CTAE programs. Capital Equipment includes items that are considered major equipment purchases having a life cycle of at least five years and are repairable, not replaced. Grants are approved with the understanding that the program will be in full-time operation for a minimum of five years. Systems applying for and receiving Equipment Grants must attend the state sponsored technical assistance meetings. *The CTAE Construction-Related Equipment Grant Handbook should be followed closely when planning and utilizing this grant.*

### 2. Allowable Budget Codes

A. Function Code: For this funding source, **only** the following function code is allowable:

❖ 1000 – Instruction

B. For Function Code **1000 Instruction** only the following **object codes** are allowable:

- 612 – Computer Software: Expenditures for the purchase of perpetual computer software that has already been developed (one-time installation – owned by the LUA). This does not include virtual curriculum. *Contracted services for developing software should be recorded in object 300.*
- 615 – Expendable Equipment: Items with a *per-unit cost less than \$5000*, that might otherwise be classified as “equipment” rather than “supplies.” Examples: welders, table saws, stand mixers, etc. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 616 – Expendable Computer Equipment: Items purchased with a *per-unit cost less than \$5000*. Examples: iPads/tablets, computers (assembled), printers, scanners, digital and video cameras, 3D printers, projectors, interactive boards, or other computer related items. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*
- 730 – Purchase of Equipment (*Cost of \$5,000 or more per assembled unit*): Expenditures for initial, additional, and replacement items of large equipment. Include specific information and quantities of funded items.

## CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION FY24 CTAE Grant Budget Guidance

*An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*

To be charged to 730 equipment, an item must meet the following criteria:

- ❖ the cost must be \$5,000 or more per unit,
  - ❖ must be repairable, and
  - ❖ the life expectancy must be more than one year.
- 
- 734 – Purchase or Lease-Purchase of Computers (*Cost of \$5,000 or more per assembled unit*): Expenditures for the purchase or lease-purchase of computers including CPUs, storage devices, printers, 3D printers, digital and video cameras, interactive boards, input devices, word processing, or other equipment needed for electronic computing. Items charged here must meet the three criteria noted in object code 730. Include specific information and quantities of funded items. *An inventory of these items should be maintained for control/audit purposes for a minimum of five years.*