

South Dakota Department of Education

21CCLC GRANT BUDGET INSTRUCTIONS

This document provides instructions for creating the 21st Century Community Learning Centers (21CCLC) grant budget for both competitive and continuation applications.

This list provides examples but is not exhaustive—additional items may be included if they meet the applicable criteria. Any changes require a submitted amendment and approval of the amendment from South Dakota Department of Education (SD DOE) within the Grants Management System (GMS). Grantees must follow the most recently approved application and budget.

Reasonable, Necessary, Allocable, Allowable

Expenditures for 21CCLC grants must meet the following criteria:

- Reasonable: as much as is appropriate or fair; moderate
 - A prudent person would purchase the item given the price and circumstances.
- Necessary: must be essential for the performance or administration of grant
 - Program needs this product or service and has already utilized existing resources available
- Allocable: incurred specifically to benefit population served by the 21CCLC project.
 - A cost providing a benefit to the program, being necessary to the overall operation to meet program objectives
- Allowable: permissible within a set of regulations
 - The cost is permissible under the 21CCLC Federal Program
 - The cost is consistent with the Federal cost principles in 2 CFR Part 200.
 - The cost is consistent with an approved program plan and budget, as well as any special conditions imposed on the grant

Definitions:

- Budget line item: (within the budget detail tab) includes activity code, object code, description and itemization, and budget total.
- Single line item: (within the budget detail tab) includes the detailed description and itemization within the budget line item.

Grants Management System (GMS)

Budget Information>Budget Detail Tab Instructions

Activity Code:

Activity code options below must be appropriately selected based on the description and itemization section on the Budget Detail Tab.

3500- Custody and Care of Children Services applies to activities related to the supervision and well-being of students.

2210 Improvement of Instruction Services applies to activities aimed at enhancing instructional quality of the staff.

Object Code:

Object code options shown below must be appropriately selected based on the description and itemization section on the Budget Detail Tab.

100 Salaries:

Amounts paid to employees of the Grantee who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district. Includes: salaries for certified staff, instructional aides, administrative, classified, temporary, overtime, etc. and other compensation to an employee, that may include stipends paid to the employee for cell phones.

200 Benefits:

Amounts paid by the grantee on behalf of employees. These amounts are not included in the gross salary but are over and above. Such payments are fringe benefit payments; and while not paid directly to employees, nevertheless, are part of the cost of salaries and benefits.

Includes: social security, Medicare, employee's retirement system, group health, life insurance, vision and/or dental insurance, workers compensation insurance, unemployment insurance, disability insurance, annuities, other benefits, including benefits for stipends paid to the employee

300 Purchased Services:

Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Includes: professional, technical or specialized services, services purchased from another school district in-state, out-of-state or from a Cooperative, registration fees, communication, advertising, printing and binding, and other services.

330 Travel:

Expenditures for transporting children to program and official travel for the employees.

Includes: contracted bus service, travel costs for transportation including mileage, airfare, meals, hotel and other expenses associated with traveling on business. Must follow organization's written travel policy 2 CFR §200.474.

400 Supplies and Materials:

Amounts paid for material items of an expendable nature that are consumed, loses its original shape or appearance with use, is expendable (that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it), it is an inexpensive item, having characteristics of equipment, but whose small unit cost makes it inadvisable to capitalize the item, it loses its identity through incorporation into a different or more complex unit or substance. Includes freight, non-technology supplies, paper, pens, office products, cleaning supplies, etc., technology supplies, printer cartridges, cables, flash drives, headphones etc., textbooks and periodicals, computer instructional software, electronic textbooks, instructional workbooks or classroom subscriptions, food costs.

470 Equipment Non-Capitalized:

Expenditures for supplies that are not consumed and do not meet your capitalization policy. This category generally includes the purchase of small equipment. Nonexpendable personal property that has a useful life of more than one year. Includes computer equipment, monitors, keyboards, cell phone purchase, non-instructional computer software for business office, grades, attendance etc., computer licensing fees, software licensing fees. The grantee must have a procurement policy and maintain an equipment inventory list. No equipment may be purchased in years 4 & 5 of the 21CCLC grant.

500 Equipment Capitalized:

Expenditures for purchase of capital assets or additions to capital assets. Unit cost threshold from Uniform Grant Guidance is \$10,000; grantees must follow their policy; it is possible the capitalization threshold is lower per organization's policy.

Indirect Costs: Grantees must have an approved restricted indirect cost rate before indirect costs may be charged to this program. You are not required to take indirect costs.

Budget Information>Budget Detail Tab

Expenditure Description and Itemization

Budget details, descriptions, and itemizations should be clearly calculated and include appropriate explanations to support each budgeted item.

- **Combine administrative staff salaries** into a single budget line item.
- **Combine program staff salary** into a single budget line item.
- **List individual jobs separately.** For example, if different roles are being performed (e.g., Program Director vs. Achievement Specialist), they should appear singly.
- **Group multiple staff members** in the same role on a single line. For instance, if there are two people serving as Site Directors (at different sites or the same site), they may be included together if their responsibilities and compensation are the same.
- **Clear role descriptions** that differentiate responsibilities. For example, if two individuals are serving as co-directors, note that explicitly. If two people are each leading a different site, specify which site they are assigned to. If you have more than one person doing the same job, they can be a single line item; for example, 3 tutors can be on the same line item.
- Detail the **annual salary or hourly rate** for each position.
- Include **FTE (Full-Time Equivalent)** or percentage of time each individual is working under the grant. FTE in the budget detail should align to the Staffing tab.
- **Consistent position titles** throughout the application, both in the budget and the narrative. If names are included, make sure the job title is also listed. (Note: names are optional.)
- Differentiate Summer and School Year funds as applicable
- Description and itemization should be separated out for each contract/agreement within purchased services
- Travel-Field trip information: miles, mileage rate, student number attending, admission costs, description of activity, align to activities narrative from program information tab.
- Enter supplies and materials as single line items. Provide a summary of the items that make up the total cost; for example, Art supplies: \$500 for crayons, markers, paper, paint, clay, beads
- Equipment non-capitalized and equipment capitalized require detailed description and itemization.

Budget Information>Budget Detail Tab

Title IVB- 21st Century Cont funds:

For the 21CCLC continuation fund totals, enter the total amount calculated in the Description and Itemization section here. The calculations in that section must match this total.

Budget Information>Budget Detail Tab

Description and Itemization Formatting

- **100 Salaries**
 - Site A Program Director: $\$50,000/\text{yr} \times 0.25 \text{ FTE} = \$12,500$
 - Site B Program Director: $\$50,000/\text{yr} \times 0.25 \text{ FTE} = \$12,500$
 - Co-Program Directors: $2 \times \$50,000/\text{yr} \times 0.25 \text{ FTE} = \$25,000$
 - Achievement Specialist: $1 \times \$42,000/\text{yr} \times 0.10 \text{ FTE} = \$4,200$
 - Site Coordinator: $2 \times \$43,000/\text{year} = \$86,000$; Site coordinator for Site A and Site B
 - Tutors: $5 \text{ days} \times 36 \text{ weeks} \times 2\text{hrs}/\text{day} @ \$15/\text{hr} = \$5,400$
 - Tutors: $5 \text{ days} \times 36 \text{ weeks} \times 2\text{hrs}/\text{day} @ \$15/\text{hr} = \$5,400 \times 3 \text{ people} = \$16,200$
 - Tutors: $3 \times \$15/\text{hr} \times 290\text{hrs} = \$13,050$
 - Certified Staff: $1 \times \$30/\text{hr} \times 200 \text{ hrs} = \$6,000$
 - Program Director cell phone stipend: $1 \text{ staff} \times 0.25\text{FTE} \times \$60/\text{mo} = \$15 \times 12\text{mo} = \$180/\text{yr}$
 - Site Coordinator cell phone stipend: $2 \text{ staff} \times \$60/\text{mo} \times 12\text{mo} = \$1,440/\text{yr}$
- **200 Benefits**
 - Administrative Staff: $(\$12,500 + \$12,500 + \$4,200) \times 25\% = \$7,300$
 - Program Staff: $(\$86,000 + \$13,050 + \$6,000) \times 15\% = \$15,758$
 - Program Director cell phone stipend: $1 \text{ staff} \times .25 \text{ FTE} \times \$60/\text{mo} = \$15 \times 12\text{mo} = \$180/\text{yr} \times 25\% = \45
 - Site Coordinator cell phone stipend: $2 \text{ staff} \times \$60/\text{mo} \times 12\text{mo} = \$1,440/\text{yr} \times 15\% = \$108/\text{staff} \times 2 = \216
- **300 Purchased Services (Contractual Services)**
 - Phone company cell phone bill- $\$60/\text{mo} \times 12 \text{ mo} = \$720/\text{yr}$ program cell phone for emergency requirement and daily communication with families
 - Company A – Provide PD for all Program Staff 1.5 days = \$800; staff training for summer programming
 - Company A bus contract $\$200/\text{mo} \times 12 \text{ mo} = \$2,400$; student transportation to/from field trips
 - Conference fee $3 \text{ staff} \times \$80 = \240 ; conference name details
- **330 Travel**
 - Mileage rate, number of miles, description/reason for travel, number of staff (FTE)
 - Car - 3 trips $\times 400 \text{ miles} \times .67 = \804.00 – instate staff meetings
 - Bus - 5 days/wk $\times 20\text{mi}/\text{day} \times 36 \text{ wks} \times \$1.58/\text{mi} = \$5,688$ – student transportation
 - Airfare- $\$825 \text{ round trip} \times .25(\text{FTE}) = \206.25 - program director national conference-specific name of conference
 - Taxi fare- $\$150$ program director national conference NAA
 - Per diem- (out-of-state travel) $\$56/\text{day} \times 4 \text{ days} = \224
 - Hotel/lodging- $\$200 \times 3 = \600
 - Field trips- 5 field trips $\times$ average 200miles/trip $\times \$1.58/\text{mile} = \$1,580$ - detailed information for all field trip options must be provided
 - ABC Bus company contract $\$1500/\text{year}$
- **400 Supplies and Materials**
 - Art supplies- $\$500$, chalk, paper, crayons, markers, oil paints, etc.
 - Family night supplies- $\$1,500$ games, snacks, STEM supplies
 - ProCare (or other attendance program)- $\$60/\text{mo} \times 12\text{mo} = \720 subscription to attendance software
- **470 Non-Capitalized Equipment**
 - Laptop computer $1 \times \$450$ laptop for program director
 - Ipad- $\$300 \times 10 = \$3,000$ ipads for student use education games and activities
 - Cell phone cost $1 \times \$1000$ program cellphone for family and community communication

GMS EXAMPLE

To obtain additional detail lines, fill in all blank lines, and click Save Page. 5 more blank lines will then be added at the bottom. Budgeted items must be consistent with the activities described on the Program Information Tab.

Activity Code	Object Code	Expenditure Description and Itemization	Title IVB- 21st Century Cont Funds	Delete Row
3500-Custody & Care Budget Line Item	100-Salaries ▼	Administrative Staff: Site A Program Director: \$50,000/year × 0.25 FTE = \$25,000 Single Line Item Site B Program Director: \$50,000/year × 0.25 FTE = \$25,000 Single Line Item Achievement Specialist: 1 × \$42,000/year × 0.10 FTE = \$4,200 Single Line Item	54200	☐
3500-Custody & Care Budget Line Item	100-Salaries ▼	Program Staff: Site Coordinator 2 × \$43,000/year = \$86,000 Single Line Item Tutors- 3 × \$15/hour × 290 hours = \$13,050 Single Line Item Certified Staff- 1 × \$30/hour × 200 hours = \$6000 Single Line Item	105,050	☐
3500-Custody & Care Budget Line Item	200-Benefits ▼	Administrative Staff benefits: \$54,200 × 25% = \$13,550	13550	☐
3500-Custody & Care Budget Line Item	200-Benefits ▼	Program Staff: \$105,050 × 15% = \$15,757.50	15758	☐

