



ECACE
EARLY CHILDHOOD ACCESS
CONSORTIUM FOR EQUITY

BUDGET REVISIONS

7/20/23



**Illinois
State Board of
Education**



**Governor's Office of
Early Childhood Development**



Agenda

- Overview of the Budget Revision Process
- Timeline (Due 8/1/23; hope to have these finalized by end of August)
 - Please let us know if for some reason you cannot submit by 8/1/23
- Questions
- Office Hours Next Week; **July 27th – 2:30 – 3:30**

Budget Revision

When is a budget revision needed?

- When you want to spend **funding in excess** of what's in a particular budget line; you may spend up to 10% or \$1000 above what's budgeted in a particular line w/out approval.
 - For example, I have \$100 in my personnel line that is fully allocated/spent, but I want to provide an additional faculty person a stipend for \$20. – **Budget revision needed**
 - For example, I want to move \$2000 out of \$4000 in contractual to supplies– **Budget revision needed**
- When you want to spend funding in a way that is **significantly different** that what was included in the approved budget.
 - For example, the budget says that we will use funding for a consultant to provide professional development to students and instead we decide to how professional development for employees
- You want to **“carry over” unspent funding** across fiscal years.

Budget revisions must be done PRIOR to spending.

Process to Revise the Budget

- 1) Submit a revised GATA Budget on the Uniform Budget Template
 - Prior years will now = actual expenditures
 - “Move” any unspent funding from FY23 to FY24, in whatever line you would like to spend funds
 - All tabs must be completed/ revised
 - All pages must total to the Summary Tab – Section A
 - Check the indirect cost: 10% for approved items

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	A	B	C	D	E	F
1	STATE OF ILLINOIS		UNIFORM GRANT BUDGET TEMPLATE		AGENCY Illinois Board of Higher Education	
2	Organization Name:		DUNS		NOFO # N/A	
3	CFSA Number: 600-00-2859		CFSA Description: ECACE Grants		Fiscal Year(s): FY2022 - FY2024	
4	All applicants must complete Section A and provide a break-down by the applicable budget categories shown in lines 1-17. Eligible applicants requesting funding for only one year should complete the column under "Year 1." Eligible applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.					
5	SECTION A -- STATE OF ILLINOIS FUNDS					
6	Revenues		Year 1	Year 2	Year 3	TOTAL
7	(a). State of Illinois Grant Amount Requested		\$ 13,603	\$ 328,798	\$ 322,198	\$ 664,600
8	BUDGET SUMMARY STATE OF ILLINOIS FUNDS					
9	Budget Expenditure Categories <i>CIME Uniform Guidance-Federal Awards Reference 2 CFR 200</i>		Year 1	Year 2	Year 3	TOTAL
11	1. Personnel (Salaries & Wages)	200.430	\$ 10,800	\$ 200,000	\$ 200,000	\$ 410,800
12	2. Fringe Benefits	200.431	\$ 1,566	\$ 75,000	\$ 75,000	\$ 151,566
13	3. Travel	200.474	\$ -	\$ 5,271	\$ 3,150	\$ 8,422
14	4. Equipment	200.439	\$ -	\$ -	\$ -	\$ -
15	5. Supplies	200.394	\$ -	\$ -	\$ 1,121	\$ 1,121
16	6. Contractual Services (200.318) & Subawards (200.32)		\$ -	\$ -	\$ -	\$ -
17	7. Consultant (Professional Services)	200.459	\$ -	\$ -	\$ -	\$ -
18	8. Construction		\$ -	\$ -	\$ -	\$ -
19	9. Occupancy (Rent & Utilities)	200.465	\$ -	\$ -	\$ -	\$ -
20	10. Research & Development (R&D)	200.87	\$ -	\$ -	\$ -	\$ -
21	11. Telecommunications		\$ -	\$ -	\$ -	\$ -
22	12. Training & Education	200.472	\$ -	\$ -	\$ -	\$ -
23	13. Direct Administrative costs	200.413	\$ -	\$ -	\$ -	\$ -
24	14. Miscellaneous Costs		\$ -	\$ 5,000	\$ -	\$ 5,000
25	15. A. Grant Exclusive Line Items 1		\$ -	\$ 15,000	\$ 15,000	\$ 30,000
26	16. B. Grant Exclusive Line Items 1		\$ -	\$ -	\$ -	\$ -
27	16. Total Direct Costs (lines 1-15)	200.413	\$ 12,366	\$ 300,271	\$ 294,271	\$ 606,909
28	17. Indirect Costs* (see below)	200.414	\$ 1,237	\$ 28,527	\$ 27,927	\$ 57,691
29	Rate: 10 % Base:					
30	18. Total Costs State Grant Funds (lines 16 and 17)		\$ 13,602.60	\$ 328,798.50	\$ 322,198.50	\$ 664,600
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< > ... Section A Section A - ICI Section B (non-state) Certification FFATA (if needed) Personnel Supplies

Process to Revise the Budget

- Complete all fields and make it clear how things are calculated. Demonstrate how this is broken down across the grant.

1). **Personnel (Salaries & Wages)** (2 CFR 200.430) --List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project and length of time working on the project . Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives in the narrative space provided below. Also, provide a justification and description of each position (including vacant positions). Relate each position specifically to program objectives. Personnel cannot exceed 100% of their time on all active projects.

Name	Position	Computation				Cost	Year 1	Year 2	Year 3
		Salary or Wage	Basis (Yr./Mo./Hr.)	% of Time	Length of time				
Alice	Instructor Year 1	\$100.00	Month	10%	12	\$ 120		\$ 120	
Frank	Instructor Year 2	\$600.00	Month	10%	11	\$ 660			\$ 660
Jim	Instructor Year 3	\$500.00	Month	10%	12	\$ 600		\$ 600	
Toni	Education Faculty, Year 2	\$4,500.00	stipend	N/A Flat rate	1	\$4,500.00		\$ 4,500	
Jennifer	Education Faculty, Year 3	\$2,000.00	Month	100%	1	\$ 2,000			\$ 2,000
Marsha	Education Faculty, Year 3	\$2,000.00	Month	100%	1	\$ 2,000			\$ 2,000
Stephanie	Education Faculty, Year 2	\$2,000.00	Month	100%	1	\$ 2,000		\$ 2,000	
Tom	Education Faculty, Year 3	\$2,000.00	Month	100%	1	\$ 2,000			\$ 2,000
Bill	Early Education Mentor, Year 2	\$2,000.00	Month	100%	12	\$ 24,000		\$ 24,000	
Rebecca	Early Education Mentor, Year 3	\$2,000.00	Month	100%	11	\$ 22,000			\$ 22,000
Laura	Instructors for course preparation, Year 1	\$2,000.00	Year	25%	1	\$ 500	\$ 500		
					State Total	\$ 60,380	\$ 500	\$ 31,220	\$ 28,660
						\$ -			
					NON-State Total	\$ -			

Process to Revise the Budget

3). **Travel** (2 CFR 200.474)-- Travel should include: origin and destination, estimated costs and type of transportation, number of travelers, related lodging and per diem costs, brief description of the travel involved, its purpose, and explanation of how the proposed travel is necessary for successful completion of the project. In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit cost involved. Identify the location of travel, if known; or if unknown, indicate "location to be determined." Indicate source of Travel Policies applied, Applicant or State of Illinois Travel Regulations. **NOTE:** Dollars requested in the travel category should be for staff travel only. Travel for consultants should be shown in the consultant category along with the consultant's fee. Travel for training participants, advisory committees, review panels and etc., should be itemized the same way as indicated above and placed in the "Miscellaneous" category.

(Items may be: milieage, lodging, staff per diem, tolls, parking.)

Purpose of Travel	Location	Computation					Cost	Year 1	Year 2	Year 3
		Ite ms	Cost Rate	Basis	Qua ntity	# of Trips				
Consortium meetings Year 2:							\$ -			
Meeting in Bloomington, IL: mileage for 3 project staff	Springfld - Bloomington	3	\$0.655	Mileage	250	1	\$ 491	\$491		
Meeting in Bloomington, IL: per diem for 3 days, 3 staff	Bloomington	3	\$44.00	per diem	5	1	\$ 660	\$ 660		
Meeting in Bloomington, IL; lodging for 5 days, 3 staff	Bloomington	3	\$85.00	Lodging	5	1	\$1,275	\$1,275		
Meeting in Bloomington, IL; tolls and parking, 3 staff	Bloomington	3	\$100.00	Tolls & parking	1	1	\$ 300	\$ 300		

Be specific and help us understand the calculations.

Process to Revise the Budget

- Include a narrative to provide an explanation of expenditures and to provide detail on calculations
- *We have to be able to say that it's an allowable expense for the grant and federal funding

Personnel Narrative (State):

Instructor in year 1 to do X and Y. \$100/month at 10% time for 12 months

Funds are requested to support travel and attendance at state-wide Consortium meetings for 3 project staff. Mileage, per diem, lodging and other expenses (tolls and parking) detailed above.

Budget Transfer Template

- Complete the budget transfer template, so that staff can see where to quickly focus their review.

Line Item	Current Approved Amount	Requested Change + or (-)	New Budget Amount
Personnel (200.430)	_____	_____ \$-	_____ \$-
Fringe Benefits (200.431)	_____	_____ \$-	_____ \$-
Travel (200.474)	_____	_____ \$-	_____ \$-

Carry Over Funding

- All unspent funding should be in Fy24, unless you have decided to forego some of the funding.
- If you decide to use all of your funding, please provide a statement of assurance that all funding will be expended. We will be looking at prior quarter spending patterns.
- If you decide to 'return' funding, please let us know in the email that you submit

Institutional/Formula Grants

- Consider spending on:
 - **Personnel to design, redesign, edit programs** to all for individual student pathways and to ensure your program meets the **intent of legislation**
 - All coursework transfers and is counted toward the major
 - Content is NOT repeated
 - Cap on credits
 - Take Gen Eds not taken during the AAS (or other) degree, as appropriate
 - **Supports** for student persistence, including additional mentors, advisors, tutors, and other supports
 - **Systems** that will make things easier in the future and support **sustainability**
 - What can you do to make transcript review easier in the future? What will help with identifying AAS students? Incumbent workforce? Collect information for reporting?

Process

- Send a copy of the budget revision and any additional material/information *in Excel* to ecace@ibhe.org
- We are happy to review the budget before you circulate for final signature to address any issues
- Program will review first for changes and will look specifically at allowability
- Fiscal will review for allowability, correctly completed, calculations, etc.
- We have found this tends to take several rounds of review...please make sure that you are providing all information and a narrative and that all calculations are correct.

Questions?