

## Resource 7: Local Educational Agency (LEA) Sample Draft Budget

Review the LEA sample draft budget below, identify any errors, and note any questions or clarifications needed. Then review the corrections and clarifications on the following pages to check your work.

Review Resource 3 A-C-R-E Quick Reference Sheet in the Resources section if you need a refresher.

Line Item No.	Description	Amount
1	<i>Title III</i> Coordinator .5 FTE (direct administrative cost)	\$30,000
2	<i>Title III</i> Coordinator benefits	\$15,000
3	FTE Bilingual Paraprofessionals (2) to supplement core instructional program	\$50,000 (\$25,000 each)
4	Bilingual Paraprofessionals benefits (2)	\$20,000 (\$10,000 each)
5	iPads for use in bilingual/English as a second language (ESL) classroom (5)	\$2,500 (\$500 each)
6	Teacher salaries: middle school students summer program (2)	\$10,000 (\$5,000 each)
7	Snacks: middle school students summer program	\$120
8	Bus transportation: middle school students summer program	\$600
9	Software for supplemental instruction for English learners (ELs)	\$1,000
10	Leveled readers: purchase of supplemental reader series for elementary school students	\$800 (10 kits per classroom, 3 classrooms)
11	Professional development: Consultant to deliver Saturday workshop to general education teachers on working with ELs in content area classrooms.	\$2,500
12	Professional development: lunches for teachers in session	\$600 (30 attendees at \$20 each)
13	Substitute Teachers (2) for teachers of ELs while teachers are administering the state English language proficiency (ELP) assessment	\$1,200 (\$60/day × 10 days/ substitute)
14	Workbooks (50) and Resource Glossaries (20): supplemental support materials for ELs to take home to extend instruction	\$250 (50 Workbooks × \$5) \$500 (20 Resource Glossaries × \$25)

Line Item No.	Description	Amount
15	Conference registration and attendance fees	\$500 (10 attendees at \$50 each) \$306 (mileage @ \$.51/mile × 60 miles × 10) \$1,100 (hotel: 10 attendees at \$110 each)
16	Salaries for translators to register and enroll new ELs in the school district at the Welcome Center	\$50,000 (\$50/hour × 1,000 hours)
17	Services to private school ELs: read-aloud books on tape for private school library Note: agreed upon through consultation with private school officials	\$4,000 (10 sets at \$400 each; each set contains 10 books at \$40/each)
18	SUBTOTAL: DIRECT COSTS	\$190,776
19	SUBTOTAL: DIRECT ADMINISTRATIVE COSTS Direct administrative costs	\$5,100 (includes portion of <i>Title III</i> Coordinator's salary for administrative duties)

## Corrections and Clarifications

Line Item No.	Description	Amount	Corrections and Clarifications
1	<i>Title III</i> Coordinator .5 FTE (direct administrative cost)	\$30,000	Does the coordinator carry out only <i>Title II</i> -related activities, such as professional development, during time paid with <i>Title III</i> funds? Are any of the duties administrative as opposed to program services? (If so, the percentage of the time/salary that is administrative counts toward the 2% administrative cap). Review coordinator job description to verify.
2	<i>Title III</i> Coordinator benefits	\$15,000	Does the position described on Line 1 meet <i>Title III</i> requirements? If so, benefits are allowable and may be considered supplemental.
3	FTE Bilingual Paraprofessionals (2) to supplement core instructional program	\$50,000 (\$25,000 each)	Do these positions supplement and not replace existing paraprofessional positions provided by the LEA? Verify supplemental nature of paraprofessional positions by reviewing job description, student-to-teacher ratio data, or other data that show that these two positions are supplemental and do not replace paraprofessionals provided by the LEA.
4	Bilingual Paraprofessionals benefits (2)	\$20,000 (\$10,000 each)	Does the position described on Line 3 meet <i>Title III</i> requirements? If so, benefits are allowable and may be considered supplemental.
5	iPads for use in bilingual/English as a second language classroom	\$2,500 (5 at \$500 each)	Is the expenditure reasonable and necessary to run the program? How would it contribute to provide a Language Instruction Educational Program for English learners (ELs)? How would the LEA ensure that it is used only for ELs/ <i>Title III</i> -served students, or if not, is allocable to <i>Title III</i> and other uses? Does the LEA have procedures in place for inventory and security of the devices? Would the expenditure meet the supplement-not-supplant provision?
6	Teacher salaries: middle school students summer program	\$10,000 (2 teachers at \$5,000 each)	Is the summer program only for ELs, or can it be prorated for the ELs and not supplant funding by the LEA? If yes, expenditures may be allowable.
7	Snacks: middle school students summer program	\$120	Assuming that Line 6 is allowable, are snacks provided supplementing and not taking the place of snacks otherwise available through the LEA or some other funding? Is the cost of the snacks reasonable? If so, this expenditure may be allowable.

Line Item No.	Description	Amount	Corrections and Clarifications
8	Bus transportation: middle school students summer program	\$600	Is this transportation needed and not currently provided by the school district? Is the cost of transportation reasonable? If so, this expenditure may be allowable.
9	Software for supplemental instruction for ELs	\$1,000	Is the expenditure reasonable, necessary to run the program, and allocable? How would the LEA ensure that it is used only for ELs/ <i>Title III</i> -served students? Does the LEA have procedures in place for inventory and security? Would the expenditure meet the supplement-not-supplant provision?
10	Leveled readers: purchase of supplemental reader series for elementary school students	\$800 (10 kits per classroom, 3 classrooms)	Are these materials just for ELs or able to be prorated for the ELs? Are they supplemental and not taking the place of materials provided by the district? If so, this expenditure may be allowable.
11	Professional development: Consultant to deliver Saturday workshop to general education teachers on working with ELs in content area classrooms	\$2,500	Does the LEA demonstrate that the professional development is high quality; designed to improve instruction and assessment of ELs and enhance teachers' ability to use curricula, assessment measures, and instruction strategies for ELs; and demonstrates effectiveness as described in Every Student Succeeds Act section 3115(c)(2)? If so this expenditure should be allowable.
12	Professional development: lunches for teachers in session	\$600 (30 attendees at \$20 each)	The bar is high to demonstrate that food for meeting participants is necessary. Does documentation show that the meeting lasts all day with a "working lunch" and no other opportunity to eat? Or that it takes place in a remote rural location with no food choices? If so, this expenditure may be allowable.
13	Substitute Teachers (2): substituting for teachers of ELs while they are administering the state ELP assessment	\$1,200 (\$60/day × 10 days/substitute)	This expenditure is supplanting and not allowable. All activities are associated with the state's annual ELP assessment.
14	Workbooks and Resource Glossaries: Supplemental support materials for ELs to take home to extend instruction	<del>\$250</del> (50 Workbooks × \$5) <del>\$500</del> (20 Resource Glossaries × \$25)	Are these materials supplemental and not taking the place of materials provided by the district? If so, this expenditure may be allowable.

Line Item No.	Description	Amount	Corrections and Clarifications
15	Conference registration and attendance fees:	<p>\$500 (10 attendees at \$50 each)</p> <p>\$306 (mileage @ \$.51/mile × 60 miles × 10)</p> <p>\$1,100 (hotel: 10 attendees at \$110 each)</p>	<p>Has the LEA considered alternatives to having 10 people travel (e.g., send a trainer to the LEA to avoid hotel costs for 10 people)? Does the LEA break down the conference attendance costs? Does the LEA show that the expenditures meet the cost principle rules for meetings and conferences? If so, this expenditures may be allowable.</p>
16	Salaries for translators to register and enroll new ELs into the school district at the Welcome Center	\$50,000 (\$50/hour × 1,000 hours)	<p>This expenditure constitutes supplanting and is not allowable. LEAs have an obligation to provide these services under <i>Title VI</i> of the Civil Rights Act.</p>
17	<p>Services to private school ELs:  read-aloud books on tape for private school library  Note: agreed upon through consultation with private school officials</p>	\$4,000 (10 sets at \$400 each; each set contains 10 books at \$40 each)	<p>This expenditure appears to be allowable as part of equitable services provided to ELs in private schools. However, the LEA must make the purchase, maintain oversight of the materials, mark them as property of the LEA, and includes them in the LEA's inventory.</p>
18	SUBTOTAL: DIRECT COSTS	\$190,776	None
19	<p>SUBTOTAL:  ADMNISTRATIVE COSTS  Direct administrative costs (include portion of <i>Title III</i> Coordinator's salary for administrative duties</p>	\$5,100	<p>Is the total administrative cost 2% or less of the LEA's total allocation?</p>