INSTRUCTIONS BUDGET/ BUDGET AMENDMENT
IDEA DISCRETIONARY GRANT
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), PART B
AS AMENDED BY P. L. 108-446, CFDA 84.027A
IDEA FORM 17-2

Submit **ORIGINAL/AMENDED BUDGET TO**:

Alabama State Department of Education
Office of Financial Management
LEA Accounting
5141 Gordon Persons Building
Post Office Box 302101
Montgomery, Alabama 36130-2101

The effective date of the Application/Budget is the date it is received by the State Department of Education (SDE) in a substantially approvable form. For Example: If Application/Budget is received by SDE on January 20, 2017, then January 20, 2017 will be the effective date and activities started and/or expenditures made prior to this date **will not** be allowed.

I. PAGE 1

    A. **Complete Page** 1 for the ORIGINAL APPLICATION/BUDGET and any AMENDMENTS during the fiscal year. This page is to be used to itemize in detail all items of expense being budgeted/expended during the FY 2017 budget period. FY 2017 funds (10/01/2016- 09/30/2017) are to be **budgeted as appropriation year 0 in your systemwide budget**.

    B. **MARK (X) application box** on all pages to indicate ORIGINAL APPLICATION or BUDGET AMENDMENT.

        1. AMENDMENTS should be numbered consecutively and the applicable number entered in space provided.

        2. **BEGINNING DATE** and **EFFECTIVE DATE** space is for **SDE USE ONLY**. The BEGINNING DATE or EFFECTIVE DATE will be the date the application or amendment is received by SDE in substantially approvable form. Refer to 1st paragraph above.

    C. **APPLICANT AGENCY** refers to the local school system or other education agency on behalf of which the application for funding is being made. Give official title (name) of agency.

    D. **SYSTEM CODE** is the "three-digit identification number" assigned to the applicant agency by SDE.

    E. **CONTACT PERSON** is the individual who has been designated to implement the program. Give name, e-mail address, telephone number and fax number.

F. **APPLICATION/BUDGET DETAIL** is to be itemized in accordance with the LEA's approved grant budget proposal and entered in Columns 1-3 using the Financial Planning, Budgeting, and Reporting System for Alabama Public Schools with the appropriate 27 digit account code for each type of budget detail.

The following items are examples of expenditures which may be utilized in the IDEA DISCRETIONARY GRANT PROGRAM, *IF*, they **were approved** in your original grant proposal:

Teacher Aides	Retirement	Consultant Services
FICA	Unemployment Compensation	Substitutes
Medicare	Materials/Supplies	Equipment

Employee Benefits should be budgeted from the same source of funds as the salaries. The following rates should be used for the budgeting purposes:
The following employee benefit rates should be used for budgeting purposes:

Social Security	6.20 % of salaries	Retirement	12.01 % of applicable salaries
Medicare	1.45% of salaries	Unemployment Compensation	LEA Rate in effect 10-01-2016

G. **TOTAL** is the sum of Column 3 for the original Application/Budget, the sum of changes in Column 4, and/or the sum of Column 5 for all Amendments to the original budget.

H. SIGNATURE OF SPECIAL EDUCATION COORDINATOR/DATE SIGNED

Original signature is required.

I. **SIGNATURE** OF LEA CUSTODIAN OF FUNDS/CHIEF FINANCIAL OFFICER/DATE SIGNED

Original signature of LEA Custodian of Funds/Chief Financial Officer is required. Stamped or xeroxed signatures are not acceptable.
Read CERTIFICATION carefully before signing application. Enter date signed.

J. **SIGNATURE** OF LEA SUPERINTENDENT /DATE SIGNED

Original signature of LEA Superintendent is required. Stamped or xeroxed signatures are not acceptable.
Read CERTIFICATION carefully before signing application. Enter date signed.

II.   **PAGE 2 – BUDGET DETAIL**

    A. **STAFF SUMMARY**
      NOTE: Time sheets for personnel who spend less than 100% time on program activities must be maintained and available for review.
1. Account Codes – Use the proper function, program, and object code for each classification in budgeting salaries in accordance with the Financial Planning, Budgeting and Reporting Systems for Alabama Public Schools.
2. Job Classification – Enter name (Title) of job classification.
3. Months Employed – Enter number of months employed.
4. Number Employed – Enter number of employees in each job classification that are to be paid from funds budgeted.
5. FTE – Enter the full-time equivalent number of personnel (the amount of time an employee works on a program must equal the salary amount paid from program funds). For example, if a classification is made up of 1 employee who spends 100% time on program activities and 2 employees who spend 50% of their time on program activities, the NUMBER of employees would be 3, but the FTE would be 2 (1 + .5 + .5).
    If an employee becomes unavailable and is not immediately replaced, submit an amendment deleting the position. If a new employee is added, submit an amendment adding this employee.

    B. **PROGRAM NARRATIVE**

    Describe in detail the program goal and objectives to be implemented. Tell how funds budgeted are to be used to meet the goals and objectives.

III.   **BUDGET AMENDMENTS**

Amendments must be submitted, for prior approval, to reflect changes in funds available and program objectives, services, and personnel number/classification.

Submit all pages of the application. The Program Narrative should be amended to reflect changes to program activities. Enter LEA Name and Amendment Number in spaces provided on all Pages. Check (x) appropriate Boxes to indicate Amendment to Budget is being submitted.
Effective date is to be filled in by SDE upon receipt of the amendment in substantially approvable form.