

This guidance document is provided by the Division of School Turnaround (DST) to support LEAs in the level of detail expected for budget narratives. These guidelines are in alignment to the guidelines provided by the Division of Federal Programs and Oversight as well as expectations specific for school improvement grants. Additionally, these guidelines help to ensure expenses are aligned with strategic goals outlined in the grant application and serve the intent and purpose of the grant.

The following guidelines should be utilized for entering original budgets and for budget revisions to a School Improvement Grant:

Type **“ORIGINAL”** before each narrative. This will help to differentiate the original budget from the revised budget completed throughout the year. Each time a revision is submitted, **all line items that are being changed** must include the **revision#** indicated at the top of ePlan budget page (EX: Public District - FY 2023 – Turnaround Action Grant - **Rev 3**), not just the revision for that line item. This will help to determine which line items have been revised each time. The budget narrative should indicate if the line item is being increased or decreased. If the funds are earmarked for a school, the school's name must be included in the budget narrative.

Salaries and Positions:

- Indicate the FTE of all employees funded (EX: 2 FTE instructional coaches, .50 Behavior Specialist, .25 Family Engagement Specialist, 1 Educational Assistant for ABC School, 2 Interventionist for XYZ School)
- Positions indicated in budget narratives must also be identified in the grant application
- Position titles – Not Staff Member Names – should be used
- When funding a teacher position for grades K – 2: include the grade(s) and content area for this position, if this is a Class Size Reduction teacher (EX: 1FTE 2nd grade ELA teacher, 1FTE 1st grade ELA interventionist)
- When funding a teacher position for grades 3 -12 include: the grade level(s), content area and specific class for this position, how specifically this teacher will be used, and/or if the teacher is supplemental to the BEP requirements. (EX: 1 FTE 6 grade Supplemental ELA Creative Writing teacher, 1 FTE 9-12 math interventionist)
- Include salary of positions (EX: Instructional Coach - \$56,000) If there are multiple positions of the same type and cost, these may be combined (EX: 2 FTE Instructional Coaches - \$112,000)
- Stipends for LEA staff for work beyond regular work hours should include the number of staff, number of days working, number of hours working, and the amount per hour (EX: Afterschool ELA and math tutoring stipends for 5 teachers, for 10 weeks, for 3 hours a week, at a rate of \$25.00/hour = \$3,750; Stipends for 50 teachers attending Saturday Unpacking the Standards professional development training for 4 hours at a rate of \$25.00/hour = \$5,000)
- When funding bonuses, indicate the position(s) receiving the bonus, the amount, the criteria and purpose for receiving the bonus (EX: Teacher recruitment/retention incentives for teaching in a Priority school - \$1,000; Recruitment incentive for hard to staff math and science teaching positions - \$3,000 each)

Contracted Services - Budget narratives must include:

- Description of services to be purchased
- Name of vendor or potential vendor to be used
- Timeframe of services

(EX: Instructional Partners will provide ongoing coaching support to elementary and middle schools over the entire school year.)

Supplies and Materials - Budget narratives must include:

- Examples/List of materials and supplies to be funded
- Overall cost for the line item should be included, quantity and cost per item can be include if known (EX: Classroom library sets for K – 5 students -\$3,000; ABC School -Reading and Math instructional manipulatives for 3-5 - \$2,000)
- Do not include the wording “such as but not limited to” examples should be included

Equipment - Budget narrative must include:

- Examples of equipment to be funded
- Quantity of each type of equipment to be funded
- Cost for each type of equipment to be funded

(EX: 25 student laptops @ \$445.00 each = \$10,625; XYZ School - 3 75inch Interactive Boards at \$3,335 each = \$10,005)

Professional Development – Budget narrative must include:

- Name/specific type of professional development to be supported
- Number and position titles who will participate
- Expenses to be paid such as registration, travel, lodging, meals

(EX: Principal and 3 instructional teachers will attend the National Standards Institute at a cost of \$3,000 which includes registration (\$1,500) travel (\$500), lodging (\$750), and meals (\$250) = \$12,000)

Mileage – Budget narrative must include:

- Positions of individuals that will be claiming mileage from the grant (only funded positions in the grant can charge mileage expenses to the grant)
- Only local travel not included in any professional development should be entered for line item 355

Transportation – Budget narrative must include:

- Type of school activity, such as field trip (include destination), tutoring, college tours
- Include grade band of students attending the activity and estimated number of days the transportation will be needed.

(EX: Two buses for grades 1 – 5 to participate in after school tutoring from November – March 3 days a week for approximately 45 days)