

OSPI Project Budget Form and Budget Narrative with a line item detail of proposed expenditures.

GENERAL BUDGET GUIDELINES & RESTRICTIONS

Please note that the Project Budget Form has lines for activities that are not allowed under the terms of the subgrant. Please follow the guidance provided to ensure that funds are used for approved activities as specified by the “Uses of Funds” outlined in Section 30 and the information provided below.

- Any single line item more than \$1,000 should have a detailed justification. Break down line items exceeding \$1,000 through notations of quantity, explanation or additional line items to clarify how funding will be expended.
- Performance Management and Professional Development requests must include sufficient detail to include number of participants, number of days, cost per person per day, topic, and provider.
- It is in the best interest of the subgrant applicant to request only reasonable funding levels in order to maximize the total award. Budget line items that are unrealistic will be cut or trimmed. For example, if \$8,000 is requested to send 6 individuals to a national conference, you may be asked to instead send 2 people each year over a three year period.
- Salaries/benefits are eligible under the subgrant if the duties being performed are related to allowable activities:
 - Planning Subgrant –:
 - Post-award planning and design of the educational program, including refining results (standards) and measurements (evaluation) of progress toward those results.
 - Research-based professional development for teachers and other staff that includes National Staff Development standards.
 -
 - Implementation Subgrant –:
 - Informing the community about the school,
 - Acquiring necessary equipment and educational materials and supplies,
 - Acquiring, developing or aligning curriculum, and
 - Other initial operational costs that cannot be met from State or local sources.

If an applicant chooses to use subgrant award to fund salaries/benefits, the applicant must submit information that includes name, title, a list of activities funded by the grant, percentage of time per week and length of time grant funding will be used to cover the salary. **Time and effort documentation is required for all personnel compensated with federal funds (see OMB A87 Attachment B(8)(h)).**

- Recurring costs are expected to gradually shift to the operating budget for years 2 & 3. Due to scale-up this might not always be possible, and so routine costs will only be allowed in years 2 & 3 for expenditure associated for newly added cohorts/grades/classrooms. Schools that are unable to cover all or part of recurring costs for years 2 & 3 with their operating budget can include the gap expense in their CSP budget, but this requires an explanation in the line item

narrative and certification by the school that these costs cannot be covered by years 2 & 3 operating budgets.

- Site licenses for software are considered a recurring, operational cost and will not be allowed in year three of the award.
- Curriculum alignment expenditures are only allowed for initial training prior to the implementing of a new curriculum or existing curriculum for a new grade level.

The following items **CANNOT** be funded and should therefore not be requested:

- Activities
 - Field trips
 - Extracurricular activities, programs, etc.
 - Athletic (team/afterschool) equipment
 - Expenses outside the scope of the school's charter or K-12 education; i.e., before/after school programs and preschool
- Apparel
 - Student uniforms
 - Athletic & extracurricular uniforms and costumes
 - Staff uniforms
- Capital Improvements
 - Addition of permanent structural improvement or restoration of some aspect of a property that will either enhance the property's overall value or increase its useful life
- Construction
 - Construction of new facility
 - Construction on existing facility
 - Building renovations, refurbishments, and restoration
 - Activities for which an architect and/or engineer must be utilized
- Supplies
 - Cleaning supplies
 - Cafeteria/food service supplies
- Food
 - Food
 - Beverages
 - Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)
- Incentives
 - Gift certificates
 - Food
 - Alcoholic beverages
 - Awards and gifts
- Lobbying
 - Lobbying or related expenses
- Promotional items

- Non-educational/non-informative promotional/novelty item promotional materials (often imprinted), such as pencils, pens, balloons and notepads.
 - PROMOTIONAL ITEMS ARE NOT ALLOWABLE UNDER ANY CATEGORY, INCLUDING OUTREACH AND RECRUITMENT
- Professional Fees
 - Accounting, auditing and legal fees not related to organizational start-up and planning
 - Grant oversight
 - Professional fees or membership dues
- Recruitment
 - Placement fees (employment advertising okay)
 - Travel for prospective employees
- Recurring Expenses
 - Rent/leases on or after first day of school (*ONLY allowable under the Implementation subgrant and ONLY up to 3 months prior to the school opening*).
 - Operating expenses and utilities, equipment leases, monthly and annual contracts
 - Recurrent/repeated professional development and training
 - Software license renewals
 - Fees such as monthly insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water/utilities, cell phones, etc.
- Renovations
 - Structural (roofing, wall repair, electrical wiring/rewiring)
 - Room additions
 - Fixed partitions
 - Security (fences, alarms, cameras)
 - Painting
 - Carpeting
 - Landscaping
 - ADA compliance
- Salaries
 - *See allowable salary specifications listed above.*
 - Costs of continuing education credits for professional development coursework completed at a college or university, as this would be considered compensation.
- Student
 - Student membership fees
 - Student conferences
- Technology
 - No electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements.
 - Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property
- Travel
 - Travel costs must comply with the State of Washington's Office of Fiscal Management travel guidelines outlined in the [State Administrative and Accounting Manual Chapter 10](#)