



# ESEA Budget Instructions

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## Budget Detail Tab

This page will contain detailed budget information on how program grant funds will be spent during the school year.

1. Expenditure Description and Itemization must include the following:
  - a. 100 Personal Services – Salaries
    1. Position(s) salaries are for
    2. Staff Count
    3. Specific Duties
  - b. 200 Personal Services—Employee Benefits
    1. Position(s) salaries are for
    2. Staff Count
    3. Specific Duties
  - c. 300 Purchased Professional and Technical Services – MUST HAVE SIGNED CONTRACT
    1. Date Range of Contract
    2. Specific Services Provided in Contract
    3. Details - staff count, unit cost, number of units
    4. Rationale - Why is this expense allowable under this grant?
  - d. 400 Purchased Property Services
    1. Service/rental date range
    2. Specific Services Provided
    3. Details – unit cost, number of units
    4. Rationale - Why is this expense allowable under this grant?
  - e. 500 Other Purchased Services
    1. Service date range
    2. Specific Services Provided
    3. Details – staff count, unit cost, number of units, travel-related expenses, per diem, hotel, mileage (except fuel, fuel is 600)
    4. Rationale - Why is this expense allowable under this grant?
  - f. 600 Supplies
    1. Date range of purchases
    2. Specific Supplies Purchased (“supplies” is not acceptable description)
    3. Details - Unit cost, number of units
    4. Rationale - Why are these expenses allowable under this grant?
  - g. 700 Property and Equipment
    1. Date range of purchases
    2. Specific Property/Equipment Purchased
    3. Details - Unit cost and number of units if applicable
    4. Rationale - Why are these expenses allowable under this grant?
  - h. 800 Other Expenditures
    1. Date range of purchases
    2. Specific Expenditures Purchased
    3. Details - Unit cost and number of units if applicable
    4. Rationale - Why are these expenses allowable under this grant?

Object Code	Instruction	Description	Amount	Unit Cost	Number of Units	Rationale
100 Personal Service - Salaries	10 Instruction	1. Position(s) salaries are for 2. Staff Count 3. Specific Duties	350000			
200 Employee Benefits	10 Instruction	1. Position(s) salaries are for 2. Staff Count 3. Specific Duties	70000			
300 Purchased Professional and Technical	22 Professional Development	1. Date Range of Contract 2. Specific Services Provided in Contract 3. Details - staff count, unit cost, number of units 4. Rationale - Why is this expense allowable under this grant?	220000			
400 Purchased Property Services	10 Instruction	1. Service/rental date range 2. Specific Services Provided 3. Details - unit cost, number of units 4. Rationale - Why is this expense allowable under this grant?	100000			
500 Other Purchased Services	12 Homeless Education	1. Service date range 2. Specific Services Provided 3. Details - staff count, unit cost, number of units, travel-related expenses, per diem, hotel, mileage (except fuel, fuel is 600) 4. Rationale - Why is this expense allowable under this grant?	10000			
500 Other Purchased Services	22 Professional Development	1. Service date range 2. Specific Services Provided 3. Details - staff count, unit cost, number of units, travel-related expenses, per diem, hotel, mileage (except fuel, fuel is 600) 4. Rationale - Why is this expense allowable under this grant?	100000			
600 Supplies	10 Instruction	1. Date range of purchases 2. Specific Supplies Purchased ("supplies" is not acceptable description) 3. Details - Unit cost, number of units 4. Rationale - Why are these expenses allowable under this grant?	25000			
600 Supplies	12 Homeless Education	1. Date range of purchases 2. Specific Supplies Purchased ("supplies" is not acceptable description) 3. Details - Unit cost, number of units 4. Rationale - Why are these expenses allowable under this grant?	25000			
600 Supplies	21 Parental/Family Involvement	1. Date range of purchases 2. Specific Supplies Purchased ("supplies" is not acceptable description) 3. Details - Unit cost, number of units 4. Rationale - Why are these expenses allowable under this grant?	50201			
700 Property & Equipment	10 Instruction	1. Date range of purchases 2. Specific Property/Equipment Purchased 3. Details - Unit cost and number of units if applicable 4. Rationale - Why are these expenses allowable under this grant?	50000			
<a href="#">SAVE PAGE</a>						
800 Other Objects	10 Instruction	1. Date range of purchases 2. Specific Expenditures Purchased 3. Details - Unit cost and number of units if applicable 4. Rationale - Why are these expenses allowable under this grant?	50000			

- Remember that set asides that are listed on Targeting Step 4 under the Consolidated Application must show up on the budget pages. (These set asides maybe on the Basic, Schoolwide, or a combination of both budget pages.)
- If the district has, and chooses to use its indirect cost rate, that amount is calculated on the lower, left-hand corner of the page. The indirect cost rate amount cannot exceed the maximum amount. The amount that the district wants to use must be placed in the open box (G) Budgeted Indirect Cost Rate on the lower, right-hand corner of the page.
- After this page has been calculated and saved, the district must then go back to the Consolidated Application, click on Select Eligible Attendance Areas, go to Targeting Step 4, place the budgeted indirect cost rate amount in the Indirect Cost Rate Box directly about the "ghosted" out Indirect Cost rate amount, and then recalculate the page.

## Property and Equipment Tab

- Should a district purchase any singular item with a cost of \$5,000 or more, this page must be completed. The district will give a description of the item, how many are being purchased, and the unit cost. The page will automatically calculate the total costs.
- If needed, further clarification can be given in the textbox at the bottom of the page.

## Budget Summary Tab

This page just gives an overview of the budgeted items saved on the Budget Detail page. Data cannot be entered on this tab.