

Budget Narrative Resource for Title I-A, I-D, II-A, IV-A, RLIS/V

Purpose

To provide budget narrative templates that meet ADE’s requirements for the ESEA Consolidated Application. To illustrate implementation with relevant examples.

This document provides samples but is not an all-inclusive list of approvable formats, costs, etc.

Disclaimer: Real-world examples have been used to provide concrete details regarding how to structure a narrative and are not to be interpreted as endorsements of any real people, businesses or products by the Arizona Department of Education.

N.R.A.C and the 5 W’s

Start with N.R.A.C. Ensure your budget narrative is describing costs that are **Necessary, Reasonable, Allocable** and correctly **Coded** for the grant that is providing the funding. As you are writing your narratives, keep in mind the 5 W’s, based on the Uniform Grant Guidance Cost Principles.

To access the regulatory and legislative links associated with writing budget narratives for federal programs see [Appendix A](#).

Legal Reference	Question For (external/LEA)	Question For (internal/ADE)
2 CFR §200.405	What is proposed for purchase?	Is it allocable & allowable under the grant?
2 CFR§200.403	Why? For what purpose?	Is the cost necessary? Included in the IAP in response to a need?
2 CFR§200.405 USFR/USFRCS	Who benefits from it or uses it?	Is it allocable?
		Is the coding aligned to USFR?
2 CFR§200.404	How much does it cost? How was the cost determined?	Is the cost reasonable?
As Applicable		
2 CFR§200.459 2 CFR§200.474	Where is this event?	Is travel required based on the location of the event? If so, are travel costs reasonable?
2 CFR§200.459	When is this taking place?	Can the service reasonably be concluded in the time proposed?
2 CFR§200.474		Will it occur within the timeframe of the grant? Has it been pre-approved (if applicable)?

Grant Specific Formatting in Budget Narrative

- **Title I-A, Title II-A, Title I-D, RLIS:** Set-asides (Title I-A only), site names (for school allocations), designations of certified vs. classified staff, etc.
- **Title IV-A:** Label each cost by category - Well-Rounded Education, Safe & Healthy Students, or Effective Use of Technology

Use the links below for examples for each object code.

[6100 – Salaries](#)

[6200 – Benefits](#)

[6300 – Purchased Professional Services](#)

[6400 – Purchased Property Services](#)

[6500 – Other Purchased Services](#)

[6600 – Supplies](#)

[6700 – Equipment](#)

[6800 – Miscellaneous](#)

Click [here](#) for helpful hints regarding Budget Revisions.

Object Code: 6100 Salaries

Function Code 1000 (Direct Instructional Contact with Students)
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Board Adopted Salary, Hourly or Stipend Rate
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Salaried Position Format: (FTE) x (salary) = total

May include classroom teacher, reading interventionist, paraprofessional

Example 1:

Middle school math intervention teacher (.7 FTE x \$52,000) = \$36,400

Example 2:

3 FTE third through fifth grade paraprofessionals at ABC Elementary School to support the reading intervention program.

Position #1 (1 FTE) X \$18,000 = \$18,000

Position #2 (1 FTE) X \$17,000 = \$17,000

Position #3 (1 FTE) X \$22,000 = \$22,000

Total = \$47,000

Hourly Format: (# of Staff) x (# of Hours) x (hourly rate) = total

May include before/after school tutoring intervention or enrichment

Example 1:

Summer School Program 52 teachers x 16 hours x \$31/hr. = \$25,792

Example 2:

6 paraprofessionals to assist during after school STEM program x 12 hours x \$15/hr. = \$1,080

Flat Stipend Format: (# of Staff) x (stipend amount) = total

May include before/after school tutoring intervention or enrichment

Example 1:

7 teacher stipends for test prep before school X \$1,200 = \$8,400

Function Code 2100, 2200, 2600, 2700 (staff)

Board Adopted Salary, Hourly or Stipend Rate
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Salaried Position Format: (FTE) x (salary) = total

May include behavior interventionist, counselor, dean of students

Example 1:

High School Behavior Interventionist teacher (.75 FTE x \$55,000) = \$41,250

Example 2:

5 FTE school SEL Counselors for students x \$48,000 each = \$240,000

Hourly Format: (# of Staff) x (# of Hours) x (hourly rate) = total

May include curriculum committee, extra duty pay, substitutes for professional development

Example 1:

52 teachers x 16 hrs of curriculum development in Social Studies x \$31/hr = \$25,792

Flat Stipend Format: (# of Staff) x (stipend amount) = total

May include academic coaches, site administrators

Example 1:

3 academic coach stipends providing ongoing PD for teachers x \$1,500 = \$4,500

Function Code 2300, 2400, 2500, 2900 (administration)
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Board Adopted Salary, Hourly or Stipend Rate
--

Salaried Position Format: (FTE) x (salary) = total

May include director of curriculum, administrative assistant to federal programs

Example 1:

Director of curriculum and instruction Title I portion: .70 FTE x 82,000 = \$57,400

Example 2:

1 FTE Administrative assistant to the Director of Federal Programs \$22,000

Object Code: 6200 Benefits

Benefits Calculations – All Function Codes

Based on Board Adopted Rates

Benefits are required for each position in the 6100 budget narratives. Exceptions must be noted.

If the benefits are paid from another funding source, please note in your narrative.

Example 1:

1.0 FTE Interventionist = \$15,612

1 Interventionist stipend = \$3,046.50

Total = \$18,658.50

Example 2:

1 FTE @ .67 EDUCATIONAL ASSISTANT TITLE 1

Benefits = \$2,955.19. Health Insurance = \$4,288.00. Total = \$7,243.19

Example 3:

Instructional Assistant Benefits – Classified 1.625 FTE Benefits - \$10,017.60

Instructional Support Teacher Benefits – Certified .5 FTE Benefits - \$6,261.00

Instructional Support Teacher – Certified - Temp/No .4 FTE Benefits - \$308.88

9 Modules for Academic/Enrichment After School Clubs Benefits - \$469.58

Total = \$17,057.06

Object Code: 6300 Purchased Professional Services

Function Code 1000 (Direct Instructional Contact with Students)

PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Costs related to conference fees, employee training and professional development are also included here. ([USFR](#) | [USFRCS](#))

Hourly Format: (Service Provider) (# of Professionals) x (# of Hours) x (hourly rate) = total

May include before/after school tutoring intervention or enrichment, non-LEA substitutes

Example 1:

After school tutoring program for 3-5th grade. Tutors provided by Kids S.T.A.R.T.

3 tutors x 120hrs x \$15/hr = \$5,400

Flat Fee Format: (Service Provider) (Description) (Flat Fee) fee amount = total

May include after school tutoring, before school intervention

Example 1:

Reading 2 Paws – Student Reading Program (K-4th) (1 day/week x 20 weeks) (flat fee) = \$3,500

Function Code 2100, 2200, 2600, 2700 (staff)

PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Costs related to conference fees, employee training and professional development are also included here. ([USFR](#) | [USFRCS](#))

Hourly Format: (Service Provider) (# of Professionals) x (# of Hours) x (hourly rate) = total

May include specialized consultants, PD providers

Example 1:

AVID Training (1 trainer x 4 sessions x 2hrs x \$50/hr = \$400)

Flat Fee Format: (Service Provider) (Description of service) (Flat Fee) fee amount = total

May include specialized consultants, PD providers,

Example 1:

1 Kagan Coach providing ongoing PD for teachers (flat fee) = \$4,500

Conference Format: (Conference Title) (# of Staff w/title) x (Fee) = total

May include external PD opportunities, conferences

Example 1:

PLC Summit (3 teachers x \$1,200) = \$3,600

Example 2:

Arizona STEM Conference (10 staff x \$200) = \$2,000

Function Code 2300, 2400, 2500, 2900 (administration)

PURCHASED PROFESSIONAL AND TECHNICAL SERVICES—Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Costs related to conference fees, employee training and professional development are also included here. ([USFR](#) | [USFRCS](#))

Hourly Format: (Service Provider) (# of Professionals) x (# of Hours) x (hourly rate) = total

May include specialized consultants, PD providers

Example 1:

(ATI Consulting) 1 Federal Program Coordinator x 30 weeks x 2hrs x \$65/hr = \$3,900

Flat Fee Format: (Service Provider) (Description of service) (Flat Fee) fee amount = total

May include specialized consultants, PD providers

Example 1:

1 Visible Learning Consultant providing ongoing PD for principals (flat fee) \$4,500 = \$4,500

Conference Format: (Conference Title) (# of Staff w/title) x (Fee) = total

May include external PD opportunities, conferences

Example 1:

1 Business Manager and the Administrative Assistant to the Business Manager attending BruMan Fall Forum (2 admin x \$350) = \$700

Object Code: 6400 Purchased Property Services

Function Code 2100, 2200, 2600, 2700 (staff)

PURCHASED PROPERTY SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

Services: (description of item/service) x (cost) = total

May include musical instrument repairs, bus or van rental for student activity

Example 1:

Well-Rounded Education

Repairs to musical instruments for student use and participation in music and band classes.

3 schools x \$500 each = \$1,500

Example 2:

1 year Maintenance Contract for Read 180 = \$2,100

Object Code: 6500 Other Purchased Services

All travel items should follow the AZ Travel Policy or the LEA Governing Board policy.

Function Code 1000 (Direct Instructional Contact with Students)

OTHER PURCHASED SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

Fees and Services Format: (description of service) = total

May include Dual Enrollment Fees, External Printing Services for Instruction

Example 1:

Printing Service Agreement (Office Max) to produce EngageNY curriculum (3-5 grade) = \$5,500

Example 2:

Funds to cover student tuition expenses at Yavapai Community College for Dual Enrollment courses in Welding / Business / Culinary / Business Management/ and Math 167 for the FY21 school year. (400 Credit Hours @ \$10 per credit) = \$4,000

Function Code 2100, 2200, 2600, 2700 (staff)

OTHER PURCHASED SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

Travel Cost Format:

(Conference Title, location, date)

(travel cost type) (# of Staff w/title) x (unit cost) = total

May include public transportation fares, private vehicle reimbursements, vehicle rentals, meals, lodging and other expenses.

Example 1:

Travel costs to attend PLC Summit, Las Vegas, Oct 5-7

Airfare for 3 teachers x \$800 = \$2,400

Lodging for 3 teachers x 3 nights x \$120/night = \$1,080

Per Diem for 3 teachers x 3 days x \$45/day = \$405

Total = \$3,885

Function Code 2300, 2400, 2500, 2900 (administration)

OTHER PURCHASED SERVICES Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. ([USFR](#) | [USFRCS](#))

Travel Cost Format:

(Conference Title, location, date)

(travel cost type) (# of Staff w/title) x (unit cost) = total

May include public transportation fares, private vehicle reimbursements, vehicle rentals, meals, lodging and other expenses.

Example 1:

Travel costs to attend BruMan Fall Forum in New Orleans Oct 3-4

Airfare for 2 staff x \$800 = \$1,600

Lodging for 2 staff x 3 nights x \$120/night = \$720

Per Diem for 2 staff x 3 days x \$45/day = \$270

Total = \$2,590

Object Code: 6600 Supplies

Function Code 1000 (Direct Instructional Contact with Students)

SUPPLIES - Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances ([USFR](#) | [USFRCS](#))

Format: Descriptive and concise representative list of proposed items with a single estimated cost.

May include curricular materials, instructional kits, site licenses, etc. for student use

Category description (type of supplies) for use by (end user or beneficiary)
to (purpose) such as A, B, and C = total estimate \$

Example 1 (Title I-A):

Hoffman Academy PPA:

Consumable supplies for students to implement behavior management program such as recognition ribbons, prizes and certificates, sheet protectors, card stock, flip charts, poster maker supplies, paper, and pencil pouches = \$8,042.

Instructional software for use with students in Tier II intervention programs for all content areas: Moby Max Online Academic Intervention Support Program = site license \$3,500

Example 2 (Title I-A):

4(f) LEA Set Aside: **\$37,589.76** Study Island & Study Island silver/elevated package and Brain Pop (an online instructional tool to create individual learning paths), for K-12 student use during school, after-school and summer programs.

Example 3 (Title I-A):

Supplemental Instructional Supplies for student use in STEM content areas:

Edman Elementary School (**\$4,227.90**):

- Resource Center Books (K-3) = 944.55
- Dry erase boards and markers = \$1,859.10
- Place Value Kits = \$1,424.25

Madsen Middle School (**\$5,058.40**):

- Probability Kits = \$479.70
- Marble Run Kits = \$329.70
- Engineering software = \$4,249

Example 3 (Title IV-A):

Well-Rounded Education: Purchase instructional aids, supplemental instructional materials and PE activity supplies to support a healthy and active lifestyle for all students such as yoga mats, exercise balls, Circuit training & PE stations, numbered cones and sleeves, lesson planning for elementary physical education, DPE curriculum supplies, speed stacks sport packs, tape, consumables, etc.: **\$2,000**

Function Code 2100, 2200, 2600, 2700 (staff)

SUPPLIES - Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances ([USFR](#) | [USFRCS](#))

Format: Descriptive and concise representative list of proposed items with a single estimated cost.
May include supplies for staff, professional learning books, etc.

Category description (type of supplies) for use by (end user or beneficiary)
to (purpose) such as A, B, and C = total estimate \$

Example 1 (Title I-A):

Set Aside 7a Service to Homeless Students: Non-instructional supplies identified by McKinney Vento liaison in needs assessment, estimates based on FY20 counts: Miscellaneous clothing and toiletry items, School uniforms, Gym clothes, Hygiene supplies - \$3,860

Example 2 (Title I-A):

Set Aside 8: Family Engagement Allocation per school for implementation of parent and family quarterly activities - \$4,000 x 11 schools = \$44,000

- Books for Reading, Math, and Academic Showcase Nights with topics such as internet safety, bullying, and STEM.
- Supplies for posters, bulletin boards, paint and banners for communication of events;
- Supplies for take home activities for family engagement such as glue, markers, tape, dice, pipe cleaners, clay, etc.

Example 3 (Title II-A):

Supplies for teacher recruitment fairs and activities, including tablecloths, key chains and pop backs for cell phones with LEA logo. Estimate based on last year's expenses \$4,500

Example 4 (Title IV-A):

Safe & Healthy Students: Three copies of *When Grief Visits Schools* to support counselors and school crisis teams @ \$30 per book plus tax and shipping @ \$6.03 per book for a TOTAL of \$108.09.

Function Code 2300, 2400, 2500, 2900 (administration)

SUPPLIES - Items that are consumed, worn out, or deteriorate through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances ([USFR](#))

Format: Descriptive and concise representative list of proposed items with a single estimated cost.
May include supplies for administration, professional learning books, etc.

Category description (type of supplies) for use by (end user or beneficiary)
to (purpose) such as A, B, and C = total estimate \$

Example 1:

(Title I-A) Set Aside #1 - Administration \$2,615.69

Supplemental Supplies for the Federal Grants Specialist and the Assistant Superintendent of Support Services to aid in planning and grant management activities; toner, paper, pens, markers, post-its, folders, chart paper, etc.

Object Codes: 6731-6739 Equipment

Costs Less than \$5,000	Costs \$5,000 or More	Equipment Categories
6731/6732 6737/6738	6733 6739	Furniture & Equipment Technology Hardware/Software

Note: Charter Schools use 6600 & for Costs \$5,000 or more use 0190

Function Code 1000 (Direct Instructional Contact with Students)
Items listed in this object code must align with the appropriate Capital Outlay Worksheet

Equipment: (# of items) x (unit cost) = subtotal + (shipping/taxes) = Total

May include laptops, Chromebooks, iPads, PE equipment, musical instruments, kilns, etc.

Example 1: (Title IV-A)

Well-Rounded Education

Musical instruments for band and orchestra:

40 Violins x \$150/ea = \$6,000 + \$208 tax/shipping = \$6,208

5 Flutes x \$195/ea = \$975 + \$100 tax/shipping = \$1,075

String Bass \$2,750 x 2 instruments = \$5,500 + \$500 tax, shipping and handling = \$6,000

Total = \$13,283

Example 2: (Title IV-A)

Effective Use of Technology

13 Chromebooks for students @ 225 ea = \$2,925 + 186.48 shipping /handling = \$3,111.48

Function Code 2100, 2200, 2600, 2700 (staff)
Items listed in this object code must align with the appropriate Capital Outlay Worksheet

Equipment: (# of items) x (unit cost) = subtotal + (shipping/taxes) = Total

May include computers, furniture, printers, software to manage PD

Example 1:

Interactive Whiteboard for staff PD conference room: (1 board x \$2,900/ea) = \$2,900

Function Code 2300, 2400, 2500, 2900 (administration)
Items listed in this object code must align with the appropriate Capital Outlay Worksheet

Equipment: (# of items) x (unit cost) = subtotal + (shipping/taxes) = Total

May include computers, furniture, printers

Example 1:

MacBook Pro for new Director of Federal Programs: (1 laptop x \$2,300) + \$235 tax/shipping = \$2,535

Object Code: 6800 Miscellaneous

Function Code 1000 (Direct Instructional Contact with Students)

Other Expenses ([USFR](#) | [USFRCS](#))

May include student entrance fees paid by a district

Example 1: (Title IV-A)

Well-Rounded Education

SARSEF (Science) Student Registration fees (\$10 per student x 10 students per site x 3 sites) = \$300

Geography Bee Student Registration Fees \$60 x 4 sites = \$240

Example 2: (Title IV-A)

Well-Rounded Education

FIRST (For Inspiration & Recognition in Science and Technology)

Students will participate in an afterschool robotics club and participate in a FIRST event.

Registration fees for First Lego League Junior and First Lego League = \$1,500

Function Code 2100, 2200, 2600, 2700 (staff)

Other Expenses ([USFR](#) | [USFRCS](#))

Services: (number) x (school) = total

May include AP/IB exams for low-income students, organizational memberships, students' travel costs

Example 1: (Title IV-A)

Well-Rounded Education

AP Exams for low-income students, not to exceed \$53 each

400 exams x \$53 = \$21,200

Example 2: (Title IV-A)

Well-Rounded Education

Membership Fee for the Gifted Teachers, Gifted Program Coordinator, and the Principal to join the Arizona Association for the Gifted and Talented.

Fee \$35 x 5 members = \$175

Safe and Healthy Students

Membership Fees for Social Workers to SSWAA - Provides resources to support students, families, staff, and communities. 25 Social Workers x \$200 per membership - \$5,000

Appendix A

ADE Food Policy

<https://gme.azed.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1593042.0&inline=true>

Arizona Travel Policy

<https://gao.az.gov/travel/welcome-gao-travel>

Meals & Incidentals – 6/15/2020

https://gao.az.gov/sites/default/files/5025%20Meals%20and%20Incidentals%20200615_0.pdf

ESSA, Title IV, Part A Statute

<https://safesupportivelearning.ed.gov/sites/default/files/ESSA%2C%20Title%20IV%2C%20Part%20A%20Statute.pdf>

Non-Regulatory Guidance, Student Support and Academic Enrichment Grants

<https://www2.ed.gov/policy/elsec/leg/essa/essassaegrantguid10212016.pdf>

Uniform Grant Guidance Cost Principles

<https://www.law.cornell.edu/cfr/text/2/part-200/subpart-E>

USFR

<https://www.azauditor.gov/usfr>

USFRCS

<https://www.azauditor.gov/usfrcs>