

Budget Guide

Guide to Allowable Costs for Each Budget Category. This is not an all-inclusive list. Grantees should consult ESSA Section 4303, the Uniform Guidance, and USED Non Regulatory Guidance for the Charter Schools Program. Questions should be directed to carol.beck@maryland.gov.

Salaries and Wages

Administrative / Business Operations

	Example of Allowable Costs	Not Allowed and Notes on Limits
Staff pre-opening	Administrative staff pre-opening of school	In general, no salary costs after school opening, covered by PPA. Some costs may be allowable if linked to school growth.

Classroom / Instructional

	Example of Allowable Costs	Not Allowed and Notes on Limits
Staff pre-opening		In general, no salary costs after school opening, covered by PPA. Some costs may be allowable if linked to school growth.

Contracted Services

Administrative / Business Operations

	Example of Allowable Costs	Not Allowed and Notes on Limits
Technology Installation		Grantee may be required to provide contracts to MSDE for review.
Legal and financial	Lease, charter contract, bylaws, internal controls, finance processes	Grantee may be required to provide contracts to MSDE for review.
Audit (Year one of operations)	One time only	Audit in year two is not allowed. Grantee may be required to provide contracts to MSDE for review.
Organizational Development	Board development, strategic planning	Grantee may be required to provide contracts to MSDE for review.
Recruitment and Outreach	Brochures, advertising, signage, website	Grantee may be required to provide contracts to MSDE for review.

Classroom / Instructional

	Example of Allowable Costs	Not Allowed and Notes on Limits
Professional development	Professional development, local workshops, conferences.	Food for meetings is not allowed. Grantee may be required to provide contracts to MSDE for review.
Curriculum	Consulting for curriculum development, program goals, assessment tools.	Grantee may be required to provide contracts to MSDE for review.

Supplies and Materials

Administrative / Business Operations

	Example of Allowable Costs	Not Allowed and Notes on Limits
Admin Software	Inventory, visitor registration, office suite licenses for front desk and administrative staff.	Renewals of initial subscriptions not allowable.
Outreach and Recruitment	Marketing materials, ads	

Classroom / Instructional

	Example of Allowable Costs	Not Allowed and Notes on Limits
Consumables	Workbooks, paper, pencils, toner, headphones, calculators	
Classroom Software	Supplemental literacy programs, virtual instruction systems, tutoring programs. Electronic textbooks	Renewals of initial subscriptions not allowable.
Classroom library	Encyclopedias and reference works, fiction and non-fiction books, novels, series.	

Computer Lab / Library / Media

	Example of Allowable Costs	Not Allowed and Notes on Limits
Software	Computer science progress, office software suite, graphics software, publishing software, internet tools, circulation, digital collections management	Renewals of initial subscriptions not allowable.
Library/center books	Encyclopedias and reference works, fiction and non-fiction books, novels, series.	

Other Charges

Administrative / Business Operations

	Example of Allowable Costs	Not Allowed and Notes on Limits
Dues and fees	Association fees or membership	Renewals not allowable.
Travel	Training and Professional Development, site visits	Food costs only allowed up to federal per diem.
Postage, mailing		
Insurance	D&O, liability, property	Renewals not allowable.
Mortgage, lease or rent	Mortgage, lease or rent - 3 months pre-opening	Not allowable after school opening.

Equipment (and Furniture)

Administrative / Business Operations

	Example of Allowable Costs	Not Allowed and Notes on Limits
Furniture - Administration	Desks, chairs, tables, filing (fireproof) cabinets	
Technology	Desktops for office, central printers and copiers, visitor registration hardware, inventory hardware, principal/admin computer and printer	Cost of monthly service fees not allowable.
Transportation	Bus, van	

Classroom / Instructional

	Example of Allowable Costs	Not Allowed and Notes on Limits
Classroom Equipment	Projectors, screens, document cameras, audio amplification, DVD players, teaching clocks, microscopes musical instruments, physical education equipment	Cost of monthly service fees not allowable.
Classroom Furniture	Desks, chairs, tables, bookshelves	
Classroom Technology	Laptops, desktops, tablets, servers, wireless access points, charging carts, classroom printers.	

Computer Lab / Library / Media

	Example of Allowable Costs	Not Allowed and Notes on Limits
Furniture	Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, displays, podiums	
Technology	Desktops, docking stations, laptops, monitors, printers, desktops, circulation/checkout hardware	
Equipment	DVD players, listening stations, paper cutters, label makers, binding equipment, book carts	

Grounds

	Example of Allowable Costs	Not Allowed and Notes on Limits
Outdoor Equipment	Playscapes, swing sets, portable basketball hoops	Fencing and other capital improvements, or costs associated with construction, such as architect or engineer not allowable.

CSP Budget Form

Use this format to present the project budget. Note that the Budget Narrative (C.2.) must include an explanation for each line, such as the source or basis for the cost, any calculation (e.g. unit cost times number of units, hourly rate times number of hours). The narrative must show that costs are allowable, necessary, reasonable, and allocable. Consult the Budget Guide.

1. Salaries and Wages

Administrative / Business Operations

	Planning period	Implementation I	Implementation II
Staff pre-opening			

Classroom / Instructional

	Planning period	Implementation I	Implementation II
Staff pre-opening			

Totals

	Planning period	Implementation I	Implementation II
Total Salaries and Wages			

2. Contracted Services

Administrative / Business Operations

	Planning period	Implementation I	Implementation II
Technology Installation			
Legal and financial			
Audit (Year one of operations)			
Organizational Development			
Recruitment and Outreach			

Classroom/Instructional

	Planning period	Implementation I	Implementation II
Professional development			
Curriculum			

Totals

	Planning period	Implementation I	Implementation II
TOTAL CONTRACTED SERVICES			

3. Supplies and Materials

Administrative / Business Operations

	Planning period	Implementation I	Implementation II
Admin Software			
Outreach and Recruitment			

Classroom / Instructional

	Planning period	Implementation I	Implementation II
Consumables			
Classroom Software			
Classroom library			

Computer Lab / Library / Media

	Planning period	Implementation I	Implementation II
Software			
Library / center books			

Totals

	Planning period	Implementation I	Implementation II
TOTAL SUPPLIES AND MATERIALS			

4. Other Charges

Administrative / Business Operations

	Planning period	Implementation I	Implementation II
Dues and fees			
Travel			
Postage, mailing			
Insurance			
Mortgage, lease or rent			

Totals

	Planning period	Implementation I	Implementation II
TOTAL OTHER			

5. Equipment (and Furniture)

Administrative / Business Operations

	Planning period	Implementation I	Implementation II
Furniture - Administration			
Technology			
Transportation			

Classroom / Instructional

	Planning period	Implementation I	Implementation II
Classroom Equipment			
Classroom Furniture			
Classroom Technology			

Computer Lab / Library / Media

	Planning period	Implementation I	Implementation II
Furniture			
Technology			
Equipment			

Grounds

	Planning period	Implementation I	Implementation II
Outdoor Equipment			

Totals

	Planning period	Implementation I	Implementation II
TOTAL EQUIPMENT AND FURNITURE			

Budget Total

	Planning period	Implementation I	Implementation II
TOTAL			