EASI Cohort 8

Budget Guidance

Introduction

The Empowering Action for School Improvement (EASI) grant provides funds for school and district improvement efforts. During the application and revision phase of the grant cycle, frequent questions arise regarding the use of funds, how to build a budget, and what details are needed for budget approval. This guidance document is intended to support applicants during the application and revision processes. This document is not, however, all inclusive of the unique scenarios or the potential needs of schools and districts. If you have a specific question regarding the development of budget for the EASI application, please reach out to Lindsay Cox ([Cox\_L@cde.state.co.us](mailto:Cox_L@cde.state.co.us)) or Laura Meushaw ([Meushaw\_L@cde.state.co.us](mailto:Meushaw_L@cde.state.co.us)).

## Allowable Use of Funds

Funds are intended to support the selected or applied for EASI service. Each EASI service has specific allowable use guidance. Please see the information sheets on the available EASI services for details on allowable use of funds.

* **Exploration Supports**
  + [AEC and Online School Review](https://www.cde.state.co.us/fedprograms/aecandonlineschoolreview)
  + [District Strategic Planning](https://www.cde.state.co.us/fedprograms/easidisrtictstrategicplanning)
  + [Language Learner Partnership](https://www.cde.state.co.us/fedprograms/eldreviewschool)
  + [School Holistic Review](https://www.cde.state.co.us/fedprograms/explorationsupports)
* **District Designed & Led**
  + [Implementation Support](https://www.cde.state.co.us/fedprograms/districtdesignedstrategies)
  + [Major Improvement Strategy](https://www.cde.state.co.us/fedprograms/districtdesignedstrategies)
* **Offered Services**
  + [Accountability Pathways](https://www.cde.state.co.us/fedprograms/exploration-accountabilitypathways)
  + [Colorado Multi-Tiered System of Supports (COMTSS)](https://www.cde.state.co.us/fedprograms/districtwide-comtss)
  + [Connect for Success](https://www.cde.state.co.us/fedprograms/cdeofferedservices-connectforsuccess)
  + [Rigorous Action through Redesign](https://www.cde.state.co.us/fedprograms/easirigorousactionthroughredesign)
  + [School Turnaround Leadership Development](https://www.cde.state.co.us/accountability/turnaroundleadership)
  + [School Transformation Network](https://www.cde.state.co.us/fedprograms/cdeofferedservices-turnaroundnetwork)
* **Other Services**
  + [Facilitated Board Training for School Improvement](https://www.cde.state.co.us/fedprograms/facilitatedboardtraining)
  + [School Transitions](https://www.cde.state.co.us/fedprograms/easischooltransitions)

*Note: Allowable use of funds must be reasonable, necessary, allocable, and aligned to the intended grant support. Funds may only be used to supplement and not supplant other local or state funding sources. Additionally, use of funds must be consistent with policies and procedures of the school or district.*

Non-Allowable Use of Funds

In EASI, there are uses of funds that are not allowed due to the restrictions on the funding sources that make EASI possible. Below is a list of frequently requested use of funds that are **not** allowed in EASI:

* No food or beverages
  + There is a narrow exception to food requests for engagement activities. Funds may only be used to purchase “light snacks” for families or community members for stakeholder engagement activities.
* Stipends
  + Leadership stipends are generally not allowed. There is a narrow exception if the given staff member performs duties during non-contracted days above and beyond their existing job description.
  + Teacher or other staff stipends are not allowed for time during contracted days/hours.
* Any use of funds for non-EASI eligible schools. A school must be included in and eligible for EASI Cohort 8 to receive funding. A district may not reallocate any awarded funds to other schools.

*Note: The provided list is not comprehensive, rather a list of frequently requested non-allowable costs.*

Indirect Costs

Districts may request indirect costs during the application process. Indirect costs are intended to cover the administrative cost of the grant management. Indirect costs are, however, only allowed on federal awards. Since applicants will not know their potential funding source, all applicants are strongly encouraged to include indirect cost budget lines in the initial application budget. If an applicant is awarded a state award that does not allow for indirect costs, the grantee will be allowed to revise the budget to reallocate the indirect cost amount into other budget line items. If an applicant fails to request indirect costs in the application budget and receives a federal award, the EASI grant is unable to award additional funds to cover indirect costs. Applicants can view details on how to enter indirect costs into their applicant budget on the [GAINS Training website.](https://www.cde.state.co.us/gains/budgetcreation)

Common Budget Requests

Across the various EASI services, common budget requests are made. Below is a breakdown of common budget requests and the details applicants should include in the description to minimize potential revisions if awarded:

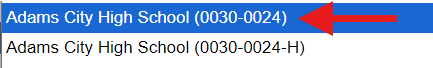
| **Request Type** | **Object Code** | **Quantity** | **Cost** | **Description** | **Example** |
| --- | --- | --- | --- | --- | --- |
| Stipends | 0100- Salaries | Number of total hours of stipend pay  *\*Note: If district allows for daily rates stipends, adjust quantity and cost accordingly.* | Rate per hour, but must align with quantity  *\*Note: Rate for staff may not exceed the established pay rate for stipends. If a school or district does not have an established pay rate, request rates cannot exceed the hourly pay for staff using local or state funds.* | Stipend requests should include:   1. Number of staff members 2. Position(s) of the staff members 3. Rate per hour (district or charter established rate that must be reasonable and justifiable) 4. Total number of hours per staff member 5. Purpose for the stipends and alignment to grant objectives 6. Dates when stipend work will occur and projected time for pay | Stipends for 10 teachers to attend an 8-hour ABC Teacher training during a non-contracted day in July 2025. Training to assist teachers in understanding the new ELA curriculum being implemented.  District negotiated rate for teachers is $32.00 per hour (Staff- 10, Hours- 8 per teacher, Rate- $32.00). |
| Benefits | 0200- Benefits | Leave blank | Total cost of benefits | Benefit requests should include:   1. Reference to salary or stipend pay related to the benefits request (add in budget item key if possible) 2. Benefit rate for respective stipend or salary request. Note- Districts may have different rates based on the type of pay. 3. Details on the calculation for the total cost. | Benefits on stipends for 10 teachers to attend ABC Teaching training during a non-contracted day in July 2025 (budget item key 10000). District benefit rate for teacher stipend pay is 30%. (Stipends total $3000 x .30= $900 benefit cost) |
| External Provider Cost | 0300- Purchased Services | Leave blank | Total cost of provider for the fiscal year. If the partnership with the provider is multiple years, the cost should be separated by fiscal year.  *Note: Any purchased service with an external provider must be supported by a scope of work, MOU, quote, or contract. Drafts are acceptable. Documents should be uploaded to related documents.* | External provider service requests should include:   1. Name of provider 2. Brief summary of services 3. Duration of services 4. Purpose of purchased services and alignment to grant objectives | One-year of coaching support from ABC Provider and data coaching meetings to support the implementation and improvement of data driven instruction. Services to begin September 2025 and conclude June 2026. |
| Travel | 0580- Travel, Registration, and Entrance | Number of persons traveling | Cost of travel per person  *Note: If traveling to a conference with registration fees, separate registration fees into a separate budget line.*  *Note: Travel costs may only cover travel to and from grant-related activities. If including mileage or per diem rates, rates must align with established school or district rates. If an established rate does not exist, federal rates should be used to calculate travel costs.* | Travel requests should include:   1. Purpose of travel and alignment to grant objectives 2. Date(s) of travel 3. Locations 4. Cost breakdown of travel expenses | Travel for 6 teacher leaders (one per grade level) to attend national ABC Training in Houston, Texas from July 11-13, 2025. ABC Training will support the implementation of promising SEL practices across the grade levels. for selected teacher leaders. Project travel expense breakdown: $1000 per person (hotel- $200 per night for 3 nights per person, airfare at $400 per person) |

Creating a Budget in GAINS

EASI Cohort 8 application is hosted in the Grants Administration Implementation and Navigation System (GAINS). For instructions on how to upload, download, or edit budgets, please visit the [GAINS Training website](https://www.cde.state.co.us/gains/gainstrainings).

With the EASI grant, applicants should ensure the following information is included:

1. **Object Code**- A comprehensive list of object codes is available in GAINS and each budget line must have one assigned. The most used object codes are listed below with examples.
   1. 0100- Salaries- Include stipends or salary costs for teachers, tutors, coaches, guest/substitute teachers, interventionists, or paraprofessionals.
   2. 0200- Benefits- Includes benefit costs such as PERA contributions or other set benefit costs.
   3. 0300- Purchased Services- Include contracted professional services such as costs of working with an external provider.
   4. 0600- Supplies- Includes general supplies such as printing, office, or classroom supplies other than books, periodicals, or software.
   5. IC-Indirect Costs- The restricted rate for each district is listed in the application.
2. **Function Code**- Function codes align to Program Codes seen in the Consolidated Application. The definitions of each are provided below.
   1. **Instructional Program** refers to direct instructional services to students. These can be provided by a classroom teacher, interventionist, etc.
   2. **Support Program** refers to services that facilitate and enhance the instructional programs. Examples are school counselors, parent liaisons, transportation, community services, curriculum design, assessment, etc.
   3. **Improvement of Instructional Services** activities assist instructional staff in planning, developing, and evaluating the process of improving learning experiences for students. Activities may include in-service training, workshops, conferences, etc. All professional learning for instructional staff should be coded in this program. Professional learning for other staff will be coded under the program in which they are budgeted, e.g. professional learning for parent liaisons will be coded under support program.
   4. **Administration** refers to any activity required for administering the grant, but not working with students directly. Business services are included in this function.
3. **EASI Service**- Select the correct EASI Route and Service associated with the budget line.
4. **Tags**
   1. DDL Implementation Support- Associate the budget line item with the appropriate request. If a school is only submitting one request for District Designed & Led Implementation Support, all budget lines will be tagged as “Strategy 1.” If budget line is not for DDL request, applicants can leave it blank or select Not Applicable.
   2. DDL Major Improvement Strategy- Associate the budget line item with the Major Improvement Strategy Guide being implemented. If budget line is not for DDL request, applicants can leave it blank or select Not Applicable.
5. **Location Code** 
   1. All school level supports should be tied to a specific EASI eligible school. Applicants should make sure to select the school name from the drop down that ends with the school code. Applicants should **NOT** select the district or the school name that ends with E, M, or H.



* 1. Only expenses specific to district level support requests should use the district location code.