

Appendix G: Budget Description Standards

Districts will use Budget Description Standards to complete **26-27 Federal School Improvement Budget** in Window 1 (if applicable) and to complete their **CIP Budget Narrative** in Window 2.

When answering application questions related to budget activities, districts must include the required activity details aligned to the selected expenditure type, as outlined below.

Budget Description Standards			
Object Code	Expenditure Type	Required Details for Activity Description	Example
1XX	Administrative, Instructional and Professional Staff	<ul style="list-style-type: none"> Position title Responsibilities Number of positions FTE or stipend amount School(s) served Substitutes: Purpose of coverage (professional development, data teams, etc.) Amount budgeted 	<p><i>District Title I Secretary x1 Manages district-level Title I-A requirements .5 FTE Salary = \$40,008</i></p> <p><i>Mentor Teacher x10 Provides weekly support to 10 first and second year teachers Stipend: \$2500 each/yr</i></p>
112	Classified Salaries	<ul style="list-style-type: none"> Position title Responsibilities Number of positions FTE or stipend amount School(s) served Substitutes: Purpose of coverage (professional development, data teams, etc.) Amount budgeted 	<p><i>Educational Assistants x3 Social Skills small group instruction Juniper Elementary 1.875 FTE Salaries = \$86,500</i></p>
2XX	Associated Payroll Costs	<ul style="list-style-type: none"> Benefits Associated funded position(s) 	<p><i>Title I-A Secretary x1 0.5 FTE Fringe = \$21,301</i></p>

		<ul style="list-style-type: none"> Amount budgeted 	<p><i>Educational Assistants x2 1.875 FTE Fringe = \$35,000</i></p>
34X	Field Trips	<ul style="list-style-type: none"> Destination/activity School(s) attending Grade level or student group Connection to grade-level standards Amount budgeted 	<p><i>OMSI Elm Elementary Three 5th grade classes Earth and Space Science (5.ESS.1 & 5.ESS.2) \$10 x 90 students \$900 for entrance fee</i></p>
34X	Travel	<ul style="list-style-type: none"> Conference/training name Location Number of staff/roles If travel includes students, number of students Expense types (registration, lodging, mileage) Amount budgeted 	<p><i>Multilingual Conference Denver, CO 1 administrator, 1 teacher Registration, hotel, airfare \$4,000 x 2 \$8,000 total</i></p>
35X	Communication	<ul style="list-style-type: none"> Type (printing, postage, etc.) Materials being produced Target Audience Quantity (if applicable) Amount budgeted 	<p><i>Printing Title I-A Compacts Families and students 350 copies \$500</i></p>
390	Professional and Consultant Services	<ul style="list-style-type: none"> Vendor name Service Provided School(s) receiving service Student/staff group receiving service Dates or duration Amount budgeted 	<p><i>Willamette ESD Instruction at JDEP facility (MOU) Alder County Juvenile Detention Students 2026-27 School Year \$50,000 total MOU</i></p>

33X	Student Transportation	<ul style="list-style-type: none"> Who is transported (students/families/staff) Purpose of transportation Number of trips or dates Amount budgeted 	<i>Students</i> <i>After School Club</i> <i>Weekly</i> <i>\$200 week x 30</i> <i>\$6,000</i>
31X	Professional Development	<ul style="list-style-type: none"> Training name/provider Number of staff attending School(s) represented Date(s) Instructional/programmatic area Amount budgeted 	<i>EL Achieve</i> <i>20 teachers</i> <i>Pinecone Elementary</i> <i>Quarterly training, 1 day</i> <i>Constructing Meaning</i> <i>Training</i> <i>\$30,000 contract</i>
4XX	Instructional Materials, Supplies & Curriculum Supports	<ul style="list-style-type: none"> Item name Quantity Grade level/content area School(s) using materials User group (students, teachers, families) Amount budgeted 	<i>Character Strong Kit x1</i> <i>K-5, TSEL</i> <i>Oak Elementary</i> <i>Supplemental teacher</i> <i>resources, student</i> <i>consumables, take home</i> <i>books</i> <i>\$2,500</i>
4XX	Consumable & Nonconsumable Supplies	<ul style="list-style-type: none"> Item/service name Quantity School(s) receiving User group (students, staff, families) Instructional / programmatic area Amount budgeted 	<i>PBIS Behavior Incentives</i> <i>1,000 items of nominal</i> <i>value (bouncy balls, pencils,</i> <i>erasers, stickers)</i> <i>Elm Elementary Students</i> <i>\$50</i>
450	Food / Refreshments *Reference the ESSA Quick Reference Brief: Purchasing Food with Federal Funds for additional guidance.	<ul style="list-style-type: none"> Event/meeting name School allocation or district set-aside Attendee group (parents, students, staff) Estimated number of attendees 	<i>Family Literacy Night</i> <i>Maple High School</i> <i>Families – 100 people</i> <i>Veggies trays, hummus, and</i> <i>chips</i> <i>\$400</i>

		<ul style="list-style-type: none"> Type of food/refreshments Amount budgeted 	
54X	Computer Software & Hardware	<ul style="list-style-type: none"> Product name Quantity/licenses/devices School(s) using User group (students, teachers, families) Amount budgeted 	<i>50 Chromebooks Birch Middle School Student classroom use \$200 each \$10,000 total</i>
640	Dues and Fees	<ul style="list-style-type: none"> Organization name/provider Date(s) Amount budgeted 	<i>Association for Middle Level Education May 2025-May 2026 1x \$250</i>