



## Utah Charter School Program

### GRANT BUDGETS - INSTRUCTIONS

There are two components of the budget: the budget detail and the budget narrative. The purpose of the budget narrative is to assist the grant reviewers in understanding how your budget supports your grant application. In general, reviewers are tasked with determining whether:

- The budget supports the project plan,
- The school needs these expenditures to start/expand successfully and
- The school will be self-sustaining after the end of this grant.

#### BUDGET PLANNING GENERAL STEPS

- Determine the length of each of your grant periods—the planning period up to 18 months and the implementation period not to exceed 24 months—and how you want to break up the dollars between the grants and time.
- Write the budget narrative; this is where you explain how the funds will be used to meet the project goals. There should be a section on expected planning activities and a section on implementation activities. Create a detailed budget.

#### AWARD AMOUNT LIMITS

Start Up Awardees	Up to \$2,000,000
Expansion/Replication Awardees	Up to \$2,000,000

#### BUDGET NARRATIVE

There should be a clear connection between the objectives identified in your grant application and the grant request. The narrative must clearly explain how expenditures are allowable, reasonable, and allocable; are adequate to support the activities of the project; and directly connect to the goals and objectives in the proposal narrative.

Through the Charter School Program (CSP) Grant, UAPCS will award funds to schools for the planning and implementation of high-quality charter school growth. The funds **must** be used for start-up, expansion, or replication activities. The grant funds cannot be used to fund already existing activities, positions, or seats. CSP Grant funds cannot be used to pay for positions or activities funded by other state or federal funds. All expenditures must be allowable, necessary, reasonable, and allocable.

**PLANNING PERIOD OF THE GRANT:** The CSP Grant can fund activities for up to eighteen (18) months before the school opens.

Grant funds are intended to provide support for planning activities associated with opening a charter school. These activities typically include:

- Procure equipment, supplies, and materials (furniture, technology, curriculum)
- Recruit staff/board of trustees/students
- Provide professional development for staff/board of trustees
- Secure school or office space (rent)
- Prepare space for learning (wiring, etc.)
- Procure recruitment materials and services
- Obtain legal services
- Obtain audit or financial services
- Community Outreach and Engagement
- Train staff for the upcoming year
- Instruction and curriculum development
- Travel, lodging, and training/event registration
- Facility costs to meet code
- School bus acquisition
- Other initial operational costs that cannot be met by state or local sources

The applicant can request a budget planning period of up to 18 months; it is perfectly fine if the requested planning period is shorter. However, the planning grant period must be completed before an implementation grant period can commence

**IMPLEMENTATION PERIOD OF THE GRANT:** The CSP Grant can fund activities for twenty-four (24) months from the opening day of the school forward.

Grant funds are intended to provide support for the program design and initial implementation of charter schools. These activities typically include:

- Professional Development
- Technology Support
- Purchased Professional & Technical Services
- Other Purchased Services
- Travel, lodging, and training/event registration

- Supplies

Charter schools are limited to a maximum of **24 months** to spend implementation grant funds following the completion of the planning period, or simply 24 months if there is no planning period.

### **SUGGESTED PLANNING AND IMPLEMENTATION PERIODS**

In general, “planning” is considered for activities performed before the startup, replication, or expansion school year begins.

Startup / Replication School opening 2027:

Planning period begins May 1, 2026, and ends on the day before the school opens, August 2027

Implementation period begins the day school opens and ends up to 24 months after the school opens (August 2027).

Expansion School:

The Planning period begins 18 months before the first day of school when the new “expansion” students start school.

The Implementation period begins the day the new students start school and ends up to 24 months later.

Expansion schools are schools that have received approval from their authorizers to significantly increase enrollment or add one or more grades to the high-quality charter school.

### **POSSIBLE AUDIT IMPACT OF THE BUDGET PLAN**

As you are preparing your CSP Grant budget for submission, please be aware that if you spend over \$1,000,000 of federal funds in one fiscal year, you will be required to hire your CPA firm to complete a “Single Audit” of your federal funds. This means that your auditor will be required to audit all federal funds, including your Title funds, IDEA, free-and-reduced lunch reimbursements, food commodities, and the CSP grant. This could be a little more costly and time-consuming.

In developing your budget, consider this in your decision-making process. The federal fiscal year means October 1 to September 30. During the training, we let you know that you have flexibility in determining the timing of the use of funds. For example, you might spend curriculum dollars as follows:

- Curriculum for 2027-2028 purchased in September 2027 (falls into 2026-2027 federal fiscal year for Audit purposes)
- Curriculum for 2027-2028 purchased in October 2027 (falls into 2027-2028 federal fiscal year for Audit purposes)

### **HOW TO FILL OUT THE PROJECT BUDGET TEMPLATE**

2026 RFA School Project Budget.xlsx

For purposes of this application and completing required budget forms, applicants must provide

“expense assumptions” for each line item utilized in both planning and implementation. The templates include planning and implementation periods.

- Please refer to the “Allowable Cost Guide” for guidelines on allowable expenses. Some expenses are only allowable in the planning phase.
- Tab **Start Here** cell **D6**, the school should enter the first day of school (or the first day of expansion). The school is not required to extend planning to 18 months or implementation to 24 months; it is up to the school to determine the timing of spending. In practice, most schools will complete planning before the school opens (for start-ups) or before the start of the expansion or replication school year.

### Guidance on preparation of the detailed budget "School's Expense Assumptions," column "F"

Budget assumptions should offer sufficient detail to allow individuals with limited knowledge of the proposed expenses to assess whether the cost estimates are reasonable and grounded in verifiable facts rather than conjecture. Specifically, budget assumptions must identify, justify, and explain:

- each type of unit used,
- the number of units proposed
- the cost per unit, and
- how costs were derived (determined to be reasonable).

Costs must be based on actual quotes, prices paid, or experience. Utah State Purchasing offers cooperative contracts for eligible users. The [State Cooperative Contracts](#) program ensures efficiency and value in procurement, managed by the Utah Division of Purchasing. These contracts provide best-value deals on commonly purchased items through a single solicitation, saving time for users and vendors.

Note to specific Object Codes:

- Charges to install equipment are considered contractual and should be coded separately from the cost of the equipment.
- Conference registration costs should not be coded as travel. These costs should be coded as contractual.

### "Corresponding Goal or Objective," column "G"

Explain how the cost will help the school achieve the corresponding goal or objective from the project narrative. Include the specific goal or objective in the justification. Link the costs to the project activity.

For example, rather than writing “Consultant travel is based on 2 trips between Houston and Salt Lake based on travel agent quotes,” add some programmatic tie-ins like “Consultant A will make one trip in Year 1 to attend the implementation planning. Another trip is scheduled for Year 2 to attend Year 1 performance review.”

The key is to provide more information regarding items in the budget which may not be clearly understood simply by reading the budget.

See the simplified examples below.

					School's Expense Assumptions	Justify the cost to the corresponding Goal or Objective from the project narrative
	Grand Total:	Planning	Implementation	Grand total	Description of item, # of units, unit cost	
Budget Category	Object Code	\$	\$	\$		
		235,850	70,150	306,000		
Personnel	131 Salaries - Teachers	\$ 8,100	\$ 3,150	\$ 11,250	Stipends for 2 teachers to develop Math 7 and Math 8 curriculum for expanding grades 7 -8 125 hrs x 2 teachers; Rate of pay \$45 (125 *2*45)	SMART Goal 2: Supports math growth for all students through enhanced instructional materials and strategies.
Equipment	733 Furniture and Fixtures	\$ 165,000		\$ 165,000	12 classrooms 25 students per classroom 300 desks @ \$355 each = \$106,500 300 chairs @ \$195 each = \$ 58,500 pricing from VS American, Inc	Grant Goal 3: Establishes a strong operational foundation
Supplies	640 Books and Periodicals	\$ 29,250		\$ 29,250	150 8th grade English textbooks @ \$100 each = \$15,000 150 7th grade English textbooks @ \$95 each=\$14,250	Grant Goal 3: Establishes a strong operational foundation.
Supplies	650 Supplies – Technology Related	\$ 33,500	\$ 67,000	\$ 100,500	Chromebooks 300 units @ \$335 per unit = \$100,500	Grant Goal 3: Establishes a strong operational foundation. Chromebooks will be purchased as needed per new student enrollment.