**CDE ESSER Budget Line Item Examples**

**Introduction:** The following examples are provided to help districts prepare their ESSER budgets. These examples are **NOT** required for districts to use--they are simply provided to give districts a sense of common entries and what CDE is looking for during review for these common items. You may feel free to use this language, but you are not required to do so!

***Questions?*** Please contact: DeLilah Collins (collins\_d@cde.state.co.us), Kate Bartlett (bartlett\_k@cde.state.co.us), Nazie Mohajeri-Nelson (mohajeri-nelson\_m@cde.state.co.us) or Steven Kaleda (kaleda\_s@cde.state.co.us)

Any place you see red text below, please enter the appropriate content for your situation / request. Please note: These examples are customized to ARP ESSER III, but could also be generalized to ESSER I and II.

**Summer School Example**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the program is offered. For summer, you may need to break the budget into two separate fiscal years--one for June, one for July> | **Summer learning** | **Instructional Program (0010-2000)** | **0100 Salaries** | **000 Stipends**<this assumes that pay is on top of, not within, an existing employee contract, which is typical for summer school> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Stipends to provide summer school in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX staff will be paid $XX per hour x XX hours per day x XX days per week x XX weeks = $XX. Staff will teach / support summer school in <month, year>.  | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, salary per staff member x total staff> |
| <Can be school specific or district level, depending on the program hdesign> | <Choose the year in which the program is offered. For summer, you may need to break the budget into two separate fiscal years--one for June, one for July> | **Summer learning** | **Instructional Program (0010-2000)** | **0200 Benefits** | **000 Stipends**<this assumes that pay is on top of, not within, an existing employee contract, which is typical for summer school> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Benefits to provide summer school in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX staff x $XX in benefits per staff member = $XX. Staff will teach / support summer school in <month, year>. (note, this description should be the same as the salary line for these positions/stipends) | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, benefits per staff member x total staff> |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the program is offered. For summer, you may need to break the budget into two separate fiscal years--one for June, one for July> | **Summer learning** | **Instructional Program (0010-2000)** | **0600 Supplies** | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Supplies to provide summer school to XX students. Examples include <describe the type of supplies you will purchase>. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line> |

**After School Example**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the program is offered.> | **Supplemental after school programs** | **Instructional Program (0010-2000)** | **0100 Salaries** | **000 Stipends**<this assumes that pay is on top of, not within, an existing employee contract, which is typical for after school> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Stipends to provide after school in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX staff will be paid $XX per hour x XX hours per day x XX days per week x XX weeks = $XX. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, salary per staff member x total staff> |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the program is offered.> | **Supplemental after school programs** | **Instructional Program (0010-2000)** | **0200 Benefits** | **000 Stipends**<this assumes that pay is on top of, not within, an existing employee contract, which is typical for after school> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Benefits to provide after school in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX staff x $XX in benefits per staff member = $XX. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, benefits per staff member x total staff> |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the program is offered.> | **Supplemental after school programs** | **Instructional Program (0010-2000)** | **0600 Supplies** | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Supplies to provide after school to XX students. Examples include <describe the type of supplies you will purchase>. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line> |

**Teacher / Interventionist Example**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the position will be paid.> | **Addressing learning loss** | **Instructional Program (0010-2000)** | **0100 Salaries** | **201 Teacher, Regular**<OR choose the salary class that best matches the duties> | <this is the number of total salaries you are providing. For two half-time teachers, you would enter 1. For three full-time teachers, you would enter 3.>  | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Salaries to pay for <describe the type of staff> staff in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX staff x $XX approximate annual salary = $XX.  | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, salary per staff member x total FTE> |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the program is offered.> | **Addressing learning loss** | **Instructional Program (0010-2000)** | **0200 Benefits** | **201 Teacher, Regular**<OR choose the salary class that best matches the duties> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Benefits to pay for <describe the type of staff> staff in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX staff x $XX approximate annual benefits = $XX. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, benefits per staff member x total FTE> |

**PPE Example**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the position will be paid.> | **Preparedness and response** | **Support Program (2100, 2200, 2600, 2700, 2800, 2900, and 3300)** | **0600 Supplies** | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | PPE supplies for approximately XX students and XX staff members. Examples include <describe the type of PPE supplies you will purchase>.  | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line> |

**Educational Technology Example (Hardware - low cost or consumable items)**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the purchase will be made.> | **Educational technology** | **Support Program (2100, 2200, 2600, 2700, 2800, 2900, and 3300)** | **0600 Supplies** | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Educational Technology supplies for approximately XX students and XX staff members. Purchase <describe the supply, i.e. headphones, microphones> in order to address learning loss and other impacts of COVID <expand on this as applicable>. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, planned budget for these expenditures> |

**Educational Technology Example (Hardware - high cost or trackable, walkable items)**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the purchase will be made.> | **Educational technology** | **Support Program (2100, 2200, 2600, 2700, 2800, 2900, and 3300)** | **0735 Non-Capitalized Equipment** | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Purchase <describe items> in order to address learning loss and other impacts of COVID <expand on this as applicable>. XX <items> x $XX per unit cost = $XX | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, planned budget for these expenditures> |

**Educational Technology Example (Software)**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the purchase will be made.> | **Educational technology** | **Support Program (2100, 2200, 2600, 2700, 2800, 2900, and 3300)** | **0600 Supplies or 0650 Electronic Media (Software)** | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Purchase <provide the name or description of the software> to facilitate <describe what it does> in order to address learning loss and other impacts of COVID <expand on this as applicable>. $XX for <describe term of subscription or other high-level license details>. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, planned budget for these expenditures> |

**Curriculum Example**

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| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the purchase will be made.> | **Addressing learning loss** | **Instructional Program (0010-2000)** | **0600 Supplies or 0650 Electronic Media (Software) or 0640 Books and Periodicals**<depends on the format of the curriculum> | <N/A> | <N/A> | <ARP ESSER III OR ARP ESSER III - Learning Loss Set Aside. Make this decision based on how you plan to meet the 20% learning loss set aside requirement> | Purchase <provide the name or description of the curriculum> to facilitate <describe what it is for> in order to address learning loss and other impacts of COVID <expand on this as applicable>. $XX for <describe what you are purchasing, i.e. materials, or a license>. | <Choose either whole population, or a student population subset, depending on the program design; when a portion of the population is selected, please include in the Description of Activity, which portion (e.g., English learners, students of poverty) are eligible to participate or benefit> | <Total amount for this line, planned budget for these expenditures> |

**Construction Example**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Location** | **Fiscal Year** | **Allowable Activity** | **Program Code** | **Object Code** | **Salary Position** | **FTE** | **Funding Source** | **Description of Activity** | **Benefit** | **Requested Amount** |
| <Can be school specific or district level, depending on the program design> | <Choose the year in which the project will take place.> | **Repairing and improving school facilities to reduce health hazards** | **Support Program (2100, 2200, 2600, 2700, 2800, 2900, and 3300)** | **0730 Capitalized Equipment** <please reach out if you have questions about using a different object code for construction> | <N/A> | <N/A> | <ARP ESSER III> | Replace or upgrade <provide the name or description of the construction needs, upgrades or repairs being made> to improve <air quality, air flow, physical distancing, or other need to respond to COVID-19>. $XX for <number of units, cost of construction, cost of installation, or other information to explain the total cost of this budget line item>>.Example: *<District or School> will replace an aging HVAC unit due to the fact that replacement parts are no longer available for the existing units. Without an HVAC unit, there will be no air flow in the school thereby increasing the risk of spreading COVID-19 among all students and staff in the facility. The cost for the three units are $25,000/ea with an install cost of $25,000, for a total cost of $100,000 which will impact the elementary and middle school environment. These are not hydrogen peroxide or bi-polar ionization systems.* | <Choose either whole population, or a student population subset, depending on the program design> | <Total amount for this line, planned budget for these expenditures> |