

## APPENDIX C: GSC SUBGRANT BUDGET TEMPLATE INSTRUCTIONS

Applicants must complete and upload a budget narrative into the grant management system and use the *Great Schools Colorado Budget Template*, (or available for download on the [materials page](#) of the competition you are interested in), to develop the itemized budget. This template includes required fields to calculate budget totals, distinguish between planning and implementation periods, and support line-item costs. See the **GSC-CSP Grant Budget Guidance in [Appendix B](#)** for additional detail and guidance.

The budget and narrative must demonstrate sufficient resources to implement the proposed project plan as outlined in the application narrative. Use the provided budget categories and ensure costs are specific, justified, and include clear calculations (e.g., quantity × unit cost).

Budgets must itemize annual expenditures across the subgrant period, clearly distinguishing between planning and implementation periods. Subgrant periods may not exceed 42 months in total, with planning limited to a maximum of 18 months and implementation no longer than 24 months regardless of the fund distribution timeline. **The earliest available date for allowable expenditures for cycle 2 subgrantees will be July 1, 2026, contingent upon an approved charter contract, approved budget, and executed GAN.**

Individual budget periods will be determined during post-award based on seat opening, but generally, schools can plan on a planning period of 18 months or less beginning on the date of the first eligible expedite and ending in September of the year that new seat growth begins. If a school's seat growth date would extend the planning period beyond 18 months, they should plan for their first eligible expenditure date to be no sooner than 18 months before September 30th of their first seat growth. Implementation year budgets should be planned to begin October 1 immediately following the planning year and end on September 30th of the following year.

The budget narrative must:

- Clearly link expenditures to project goals and activities.
- Specify whether costs fall under the planning or implementation period.
- Justify all line items, especially those not explained in the project narrative.
- Describe the method used to estimate costs.

Detailed breakdowns are required for significant purchases. For example, do not list \$25,000 for a “computer network.” Instead, break it down (e.g., \$5,000 for servers, \$10,000 for 10 staff computers, \$10,000 for routers/switches). This supports cost reasonableness, allocation, and inventory management.

Salaries and benefits are generally limited to planning period activities only. Time and effort documentation is required for any personnel funded with CSP subgrant dollars. Refer to the **Allowable Use of Funds** section and [Appendix B](#) for more information.

All budgeted costs must be **necessary, reasonable, and allowable** per federal guidelines. As defined in 2 CFR §200.404, a cost is reasonable if it reflects what a prudent person would pay under the circumstances, is recognized as ordinary and necessary, and is consistent with current market rates in the applicable geographic area.

### Additional Resources

Refer to 2 CFR Part 200, Subpart E—Cost Principles, and the Electronic Code of Federal Regulations (e-CFR), Part 76, for federal cost guidelines. The League will also provide a [Program Grant Allowable Cost Guide](#), to assist with budget development. Applicants must complete and upload a budget narrative into the grant management system and use the *Great Schools Colorado Budget Template*, available for download on our website, to develop the itemized budget. This template includes required fields to calculate budget totals, distinguish between planning and implementation periods, and support line-item costs. See the **GSC-CSP Grant Budget Instructions in Appendix B** for additional detail and guidance.

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While [Size and Structure of Subgrants](#) section provides a general framework, subgrantees may propose a different structure based on their needs. Subgrantees have flexibility in how their budget is allocated but must align all expenditures with the CSP project's objectives—to open or expand high-quality charter schools or replicate successful models (ESEA § 4303(b)(1)).

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