

**ESSER III-ARP Budget Categories and Examples of Possible Costs**

This table is designed to assist grant managers in determining how to categorize costs when planning the budget and completing the EGMS Detailed Planned Expenditures tabs. Below are examples of how potential costs align to both the Spending Priority Areas/Budget Codes for ESSER III-ARP and the Budget Expenditures tabs. Please note these are examples of common costs and not an exhaustive list of all allowable costs.

Priority Area	Use of Fund Description	Budget Code	EGMS Budget Tabs and Examples of Possible Costs					
			Salaries and Benefits	Professional Services	Equipment	Supplies and Materials	Fixed Property Costs	Other
A. Safely Reopen Schools	A1. Air Quality Equipment, Maintenance and Servicing	A1 - AIR QUAL	Maintenance Staff	Assessment of building airways and air filtration systems	HVAC equipment (\$5k or more per item)	HVAC parts, air filters, and fans (Below \$5k per item)		
	A2. Facility and Outdoor Space Upgrades and Modifications	A2 - UPGRADE	Staff time to oversee upgrades and modifications	Installation of touchless water fountains, sinks, and toilets	Equipment for outdoor learning space (\$5k or more per item)	Supplies to create outdoor learning space	Rentals for outdoor space	
	A3. Supplemental Staffing – Operations	A3 - SUPP STAFF OPS	Classroom monitors; increase substitute pool; staff time spent on safe school operations and planning	Contract substitute teachers				Stipends for staff
	A4. Coronavirus Testing	A4 - TEST	Staff coordinating testing or contact tracing	Contracted testing or contact tracing services	Testing equipment (\$5k or more per item)	Testing and contact tracing equipment		Stipends for staff
	A5. PPE and Other Health and Safety Supplies	A5 - SAFE SUPPLIES				Face masks/shields for students and teachers, hand sanitizer, cleaning supplies and materials, thermometers, social distance stickers and signage; sneeze guards		
	A6. Sanitation Services	A6 - SAN SERVICES	Janitorial staff	Contracted cleaning and sanitation services	Sanitation Equipment (\$5k or more per item)	Sanitation supplies		
	A7. Public Health Consulting Services	A7 - HEALTH CONSULT		Consultant to provide guidance and / or professional development on public health				
	A8. Reopen - Other	A8 - REOPEN OTHER						
B. Address Specific Needs	B1. Nutrition, Physical Activity, and Physical Health Supports	B1 - PHYS HEALTH SUPP	Staff for meal service, physical activities, etc.	Contracted services for meals or physical activities	Kitchen and physical activity equipment (\$5k or more per item)	Meal service items, classroom material physical activity	Kitchen equipment rental	Stipends for staff
	B2. Mental Health Services and Supports for Students	B2 - MENT STUDENT	Schools psychologist, social worker, counselor, behavioral interventionist, One on one aide	Contracted psychologist, social worker, and / or counselor		Software licenses, therapy materials		
	B3. Mental Health Services and Supports for Staff	B3 - MENT STAFF	Psychologist	Contracted mental health services for staff		Software licenses, therapy materials		
	B4. Educational Technology – Devices	B4 - DEVICES	Technology Staff to support devices and / or software			Dedicated learning devices (laptops and tablets); other supporting technology: webcams, headphones		
	B5. Educational Technology – Internet Access	B5 - INTERNET		Internet bundle contract		Hotspots		Stipends for staff
	B6. Educational Technology – Digital Services	B6 - DIG SERVICES	Technology Staff to support digital services	Service contract		Distance learning subscriptions, platforms, and licenses		
	B7. Address Specific Needs - Other	B7 - SP NEEDS OTHER		Professional development for teachers on how to best engage parents		Software or app to support communication with families; Supplies for family engagement events		Stipends for staff for extra duties to engage families
C. Address Learning Loss	C1. Supplemental Staffing – Instructional	C1- SUPP STAFF INSTR	Intervention Specialists and Coaches					Stipends for staff
	C2. Diagnostic, Formative, and Interim Assessment	C2 -ASSESSMENT	Assessment specialists	Contractual services for assessments		Assessments		Stipends for staff
	C3. Curriculum	C3 - CURRICULUM	Curriculum specialists	Contractual services for curriculum		Curriculum, classroom materials		Stipends for staff
	C4. Intervention Programs	C4 - INTERVENTION	Staff Tutors / Instructional Specialists	PD for interventions		Software licenses	Rentals for mobile space	Stipends for staff
	C5. Professional Development	C5 - PROF DEV	N/A	Contractual services for professional development				Stipends for staff
	C6. Summer Programs	C6 - SUMMER	Staff for summer schools	Consultants for programs, services and PD		Software licenses, summer program materials, tents, tables, chairs, etc.	Rentals for mobile space	Stipends for staff
	C7. Afterschool Programs	C7 - AFTERSCHOOL	Staff for afterschool programs	Consultants for afterschool programs		Software licenses, afterschool program materials	Rentals for mobile space	Stipends for staff
	C8. Tutors Programs and Services	C8 - TUTOR	Staff tutors / Instructional Specialists	Professional development for tutoring program		Learning materials	Rentals for mobile space	Stipends for staff
	C9. Address Learning Loss - Other	C9 - LL OTHER					Rentals for mobile space	
D. Other Use of Funds Not Included Above	D1. Other	D1 - OTHER						