FY22 ESSER III Fund (Fund Code 119) Budget Worksheet

Total Alloc	ation \$177,017	1				TIP: Please budget at le amount in the column, "H Total Expenditure address less (dispensationate in	low much of ses learning	To determine FTE, divide total amount on budget line by total sa line. For example, 2 staff are paid \$80,000 each from the grant. 1	lary of staff on the line, then multiply by number of staff on the
Reservation	of Funds to Address Learning Loss and Dispre	oportionate Impa	act of COVID)-19		loss/disproportionate imp COVID -19?" (these experalso included in Total Exp	nditures are enditures). If	Divide 80,000 by 120,000 to get FTE per staff member (.67 FTE), tenth).	then multiply by 2. The FTE for that line is 1.3 (round to the ne
Minimum funding (20% of total allocation) that must be used to address learning loss and disproportionate impact of COVID-19 20% of Total Allocation \$35,404						less than 20% is budgeted column below, the box to turn red.			
allowable p	grant expenditures must be necessary, reasonable a per the rules of each grant program. sult <u>DESE's ESSER webpage</u> for reminders on allowand references to more detailed guidance.	cannot exable X 1.0 (one person). If	e "Total FTE" cceed # of sta e full-time sta f error, cell w See add'l in	aff aff vill TIP: For inf calculations	formation on M and payments, E's MTRS Quick uide.	please			TIP: Use the "Comments" section (here and in EdGrants) to include details relating expenditures back to activities on the Implementation Plan and Use of Funds tabs.
	Line Item Category: Select an	option from the	drop down	menu.		Total Expenditures (whole numbers)	20% Reservation: How Much of Total Expenditure addresse learning loss/disproportionate impacts of COVID-19; (whole numbers)	Primary Function	Comments
	ADMINISTRATOR SALARIES:	# 0	of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Select One	1	Ji Stan	TOTALLITE	1 🗂 📗	Amount	Amount	Select One	Dudget Detail
nt .	Select One				H			Select One	
e	Select One				i H I			Select One	
n					, LJ				
SUB-T	OTAL		0	0.00		\$ -	\$ -		
2	INSTRUCTIONAL/PROF STAFF:	# o	of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	ertified Specialist Teachers (providing individualized instruction	on	1	0.20		\$ 10,000	\$ 10,000	Providing mental health services and supports	FY 23 Social Emotional Special Education Teacher
	ertified Specialist Teachers (providing individualized instruction	on	1	0.20		\$ 10,000	\$ 10,000	Providing mental health services and supports	FY 24 Social Emotional Special Education Teacher
	Medical / Therapeutic Services		1	0.20		\$ 3,000		ctivities re: maintaining district activities and continuing staff emple	Administration of weekly pool testing
	Select One								7. 0
	Select One							Select One	
	Select One							Select One	
					· -				
SUB-T	OTAL		3	0.60		\$ 23,000	\$ 20,000		
3	SUPPORT STAFF SALARIES:	# o	of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Non-Clerical Paraprofessionals/Instructional Assistant	ts	1	0.80		\$ 40,000	\$40,000	Activities addressing learning loss	FY 23 & FY 24 Special Education Paraprofessional
	Non-Clerical Paraprofessionals/Instructional Assistant	ts	1	0.50		\$ 8,000		ctivities re: maintaining district activities and continuing staff emple	Substitute teachers needed as a result of COVID absence
	Ion-Clerical Paraprofessionals/Instructional Assistant	ts	2	0.30		\$ 6,000		ctivities re: maintaining district activities and continuing staff emple	Stipends for Paras assuming lead roles due to COVID ab
			•						
SUB-T	OTAL		4	1.60		\$ 54,000	\$ 40,000	<u> </u>	
4	STIPENDS:	# of staff F	Rate	Rate Type	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Teacher/ Instructional Staff Professional Days	16 \$	\$250	flat		\$ 4,000		Meeting unique needs of special student populations	FY23 Response to Equity Audit
	Teacher/ Instructional Staff Professional Days	16 \$	\$250	flat		\$ 4,000		Meeting unique needs of special student populations	FY24 Response to Equity Audit
	Teacher/ Instructional Staff Professional Days	4 \$1	1,875	flat		\$7,500	\$7,500	Activities addressing learning loss	FY 23 Summer Learning - Teachers
	Teacher/ Instructional Staff Professional Days	4 \$1	1,875	flat		\$7,500	\$7,500	Activities addressing learning loss	FY 24 Summer Learning- Teachers
	<u> </u>								
SUB-T						\$ 23,000	\$ 15,000		
5	FRINGE BENEFITS:					Amount	Amount	Brief Description	Budget Detail
	5a MTRS (automatically calculated if MTRS box is	s checked above)				\$ 1,800			
	5b Other					\$ -			
	Health Insurance								
	Other Retirement Systems								
	Federal Insurance Contributions Act (FICA)								
SUB-T	OTAL					\$ 1,800	\$		
6	CONTRACTUAL SERVICES:	-	Rate	Rate Type		Amount	Amount	Select from Drop Down List	Budget Detail
ı ı °	SONTRAGIOAL SERVICES.	r	· · · · ·	nate Type		Aillouit	Amount	Select ironi prop powii List	Duuget Detail

ı	Othe		\$10,000	flat		£ 40,000			Marker melana and after all the dark manufalling	
ĺ			\$3,000	flat		\$ 10,000 \$ 3,000	6	2.000	Meeting unique needs of special student populations	Equity Audit through Equity Institute (focus groups, inte
ĺ	ants/Professional Developm		, -,			,	\$	3,000	Activities addressing learning loss	Collaborative Classroom Reading & Writing Instruction I
ĺ	Othe		\$3,000	flat		\$ 3,000	-		Improving district preparedness and response to COVID-19	Website redesign for equity and accessibility
ĺ	Select			select			-		Select One	
ĺ	Select			select			-		Select One	
ĺ	Select	One		select					Select One	
SUB-TO	OTAL					\$ 16,000	<u> </u>	3,000		
							· -			
7	SUPPLIES AND MATER					Amount	Amo	unt	Select from Drop Down List	Budget Detail
ĺ		Instructional Techn				\$ 10,000			quiring education technology for students to facilitate remote learn	Chromebooks and Licenses
ĺ		Instructional Techn				\$ 11,217			Improving district preparedness and response to COVID-19	Classroom Technology
ĺ	Testing and Assessment Materials					\$ 2,500 \$ 2,500	\$	2,500	Activities addressing learning loss	2 year Online Assesment program (FastBridge)
ĺ	Other								Activities related to improving indoor air quality in school facilities	Air Purifiers and Filters
<u> </u>							l L			
SUB-TO	-					\$ 26,217	, ,	2,500		
8	TRAVEL: (mileage, con	ference registration, courses	s, hotels, etc.)			Amount	Ame	unt	Select from Drop Down List	Budget Detail
ĺ		Select One							Select One	
ĺ		Select One							Select One	
ĺ		Select One							Select One	
ĺ		Select One							Select One	
SUB-TO	OTAL					\$ -	\$	-		
9	OTHER COSTS:					Amount	Amo	unt	Select from Drop Down List	Budget Detail
ĺ	Other								lanning/implementing summer learning and/or afterschool program	Funding Afterschool Programs/Subsidies
ĺ		Maintenance of Equ	ipment			\$ 10,000			School facility repairs and improvements to reduce health risks	Improvement to Outdoor learning areas
ĺ	Other							\$2,500	lanning/implementing summer learning and/or afterschool program	Funding Summer Learning- Paraprofessional support
ĺ				\$2,500		\$2,500	lanning/implementing summer learning and/or afterschool program	Funding Summer Learning- Paraprofessional support		
ĺ		Select One							Select One	* '
ĺ		Select One							Select One	
ĺ										
SUB-TO	OTAL					\$ 33,000	\$	5,000		
		(a) rate (%)				Amount	Ame			
ĺ	(e.g.,	if 3.4%, enter 3.4)				Amount	Ame	ount		
10	0 INDIRECT COSTS 3.4 (b) eligible allocation less indirect \$171,196									
	INDINEOT COCTO	(c) maximum in	direct allowed	\$5,820 (2	x b)					
ĺ		.,		\$0,020 (8						
_										
11	EQUIPMENT:					Amount	Amo	unt	Select from Drop Down List	Budget Detail
	Items costing \$5,000+ per unit and having a useful life more than 1 year must be listed individually and described in Step 6.2, below (these expenditures are not eligible for recovery of indirect cost).								Select One	
ļ	to all data the and december of the		es are not eligible for re	ecovery of indirect cost).					Select Offe	
	individually and described in									
CUD TO						•	•			
SUB-TO	OTAL		cate whether you bu	dgeted too much or]	\$ -	\$	-		
SUB-TO	OTAL TIP:	The discrepancy box will indi	numbers indicate yo	ou have budgeted too		\$ -	\$	•		
SUB-TO	OTAL TIP:	The discrepancy box will indi ittle of your allocation. Positive h by the indicated amount, (ne g	numbers indicate yo gative numbers) indi	ou have budgeted too	TOTAL FUR		\$	-		
SUB-T(OTAL TIP:	The discrepancy box will indi	numbers indicate yo gative numbers) indi	ou have budgeted too	TOTAL FUN	\$ -	\$			
SUB-TO	OTAL TIP:	The discrepancy box will indi ittle of your allocation. Positive h by the indicated amount, (ne g	numbers indicate yo gative numbers) indi	ou have budgeted too	TOTAL FUN		\$	85,500		
SUB-T(OTAL TIP:	The discrepancy box will indi ittle of your allocation. Positive h by the indicated amount, (ne g	numbers indicate yo gative numbers) indi	ou have budgeted too	TOTAL FUN	DS REQUESTED	\$	85,500		
SUB-T(OTAL TIP: too limuch budge	The discrepancy box will indi ittle of your allocation. Positive h by the indicated amount, (ne g	numbers indicate yogative numbers) indicative numbers) indicative amount.	ou have budgeted too cate that you have	TOTAL FUN	DS REQUESTED	\$	85,500		

Major contracts and Capital Expenditures, Including Equipment No Indirect Costs Allowed on These Expenditures

Capital Expenditures (Equipment and Other Capital Expenditures)

ESSER III Funds are subject to the Uniform Grants Guidance (2 CFR 200), which requires that capital expenditures and certain equipment have prior written approval from DESE.

Capital expenditures are defined in the Uniform Guidance as "expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life." 2 CFR 200.1. Capital assets are any tangible or intangible (software) asset that

Indirect costs

Indirect costs are those expenses of doing business that are not readily identified with a particular grant, contract, project fund or activity, but are net the general operation of the organization and the conduct of the activities it performs. Because these expenses are difficult to track with precision ac benefiting sources, federal grants allow use of a rate as a mechanism for fairly and conveniently apportioning indirect costs across all programs within of sound administrative principles. See U.S. Department of Education, Indirect Cost Overview (https://www2.ed.gov/about/offices/list/ocfo/intro.htm

For this grant, indirect costs must be consistent with the rate established by DESE's Office of School Finance. Note that districts are allowed to take lemaning and allowable for indirect costs. The decision to recover indirect costs using these established gates is a local option. If indirect costs are recovered in the decision to recover indirect costs are recovered in the decision of the decision to recovered indirect costs.

nas a useful life of greater than one year and meets or exceeds the capitalization level of the organization (usually \$5,000). Capital assets include land, buildings/facilities, equipment, intellectual property. See <u>2CFR 200.1</u> for additional information. **Equipment** is it is defined as "tangible personal property (including information technology systems) having a useful life of more than one year and

is defined as "tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000." 2 CFR 200.1

In order to receive prior approval of any equipment or other capital expenditure, please list them in the appropriate box below — either Equipment or Other Capital Expenditures. Note that Other Capital Expenditures includes capital contracts, such as for renovations or facilities upgrades (such as HVAC). Contracts that are not capital expenditures (such as services contracts for pd, enrichment, etc.) and that exceed \$25,000 should be listed in the first box. All expenditures (listed below should also be included in one of the 11 categories of the main budget, above.

Capital Expenditure Approval Form. Finally, for those capital expenditures (Equipment or Other Capital Expenditures) amounting to \$30,000 or more ("Amount" cell will turn light blue), districts must fill out, sign and submit a Capital Expenditure Approval Form (see tab after Schedule A). These forms must be sent by email to your district liaison with your application. The form can also be found on DESE's Federal Grant Programs webpages here.

be returned to the general fund of the city or town in accordance with G.L. Chapter 44, Section 53. In the case of regional schools, indirect costs shall to the regional school general fund. www.doe.mass.edu/Grants/essential.html

In calculating the indirect cost allowable for a particular grant, some expenditures are not included. Two such exclusions include a portion of major su subcontracts (those exceeding \$25,000), and capital costs (see adjacent box for description). See also, U. S. Department of Education, Cost Allocation and Local Governments. https://www.2.ed.gov/about/offices/list/ofof/fipao/guideig/cewbsite.pdf

Contracts: For major contracts exceeding \$25,000, districts may recover indirect costs on only the first \$25,000 of each contre.
 The remainder of the contract amount is excluded from application of the indirect cost rate. Note that or contracts for profess normally provided in-house, such as a speech pathologist or school nurse, this exclusion does not apply, even if the contract expenses.

Of course, these expenses are also subject to all other grant requirements (allowability, allocability, necessary and reasonable, etc.) to be properly chigrant.

Non-Capital/Services Contracts exceeding \$25,000

(include in budget categories above in addition to listing individually here). List *non-capital contracts* exceeding \$25,000 below (but not those for professional services normally provided in house)

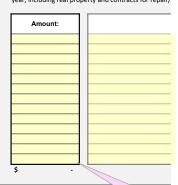
rn red if	Amount of contract:	Amount excluded from indirect cost:	Description:
\$25,000.	-		
	\$ -	\$ -	

Equipment (from Line 11, above):

List Items of personal property (not real property) costing \$5,000+ per unit and having a useful life of more than 1 year.

Amount:	Description:

Other Capital Expenditures (non-equipment) in List items that are *not equipment* costing \$5,000 per u year, including real property and contracts for repair/



TIP: This amount will automatically be subtracted before calculating maximum allowable indirect costs for your district in Line 10.

\$

TIP: If a cell in this column turns light blue (expenditures totaling \$30,000 or more), you must complete a Capital Expenditure Approval Form for each such expense (found after the Schedule A tab).

TIP: This total should equal the total amount for Category II, Equipment, in your budget above.

TIP: Cell will turn red if you enter equipment costing less than \$5,000. Remove this item from calculator.

TIP: If a cell in this column turns light blue (expenditures totaling \$30,000 or more), you must complete a Capital Expenditure Approval Form for each such expense (found after the Schedule A tab).

TIP: Cell will tur enter a capital exp costing less than \$ Remove this item calculator.