

Utilizing ESSER I & ESSER II

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Recap of ESSER I & II

- ESSER I – Initial Project Term – 3/13/2020-9/30/2021, available for obligation through 9/30/2022 – Fund 326
- ESSER II – Initial Project Term – 3/13/2020-9/30/2022, available for obligation through 9/30/2023 – Fund 336
- Allocation released for both ESSER I and ESSER II
- Proportionate Share applies to ESSER I but **NOT** ESSER II
- Supplement Not Supplant does not apply to the LEA for use of either ESSER grant
- www.azed.gov/CARES/ESSER

Considerations for ESSER I & II

- ESSER I – FY20 Grant Project
- ESSER II – FY21 Grant Project
- Time and Effort – 2 CFR 200.430
- Title I MOE
- SPED MOE
- CTED Member District Supplement Not Supplant

Budgeting Considerations

- Both ESSER grants have an initial obligation date of March 13, 2020 – FY20 fiscal year
 - Consider wisely any plans to recode expenses from FY20
 - Audit implications; AFR revision implications
- ESSER I expires before ESSER II
- Both ESSER funds are one time only funding
- Considerations for continuing expenses – may not be an immediate budget concern, but it will eventually be a budget concern

Determining Expenses for ESSER I & II

Allowable and
Allocable

Reasonable
and Necessary

Coded
Properly

Allowable and Allocable

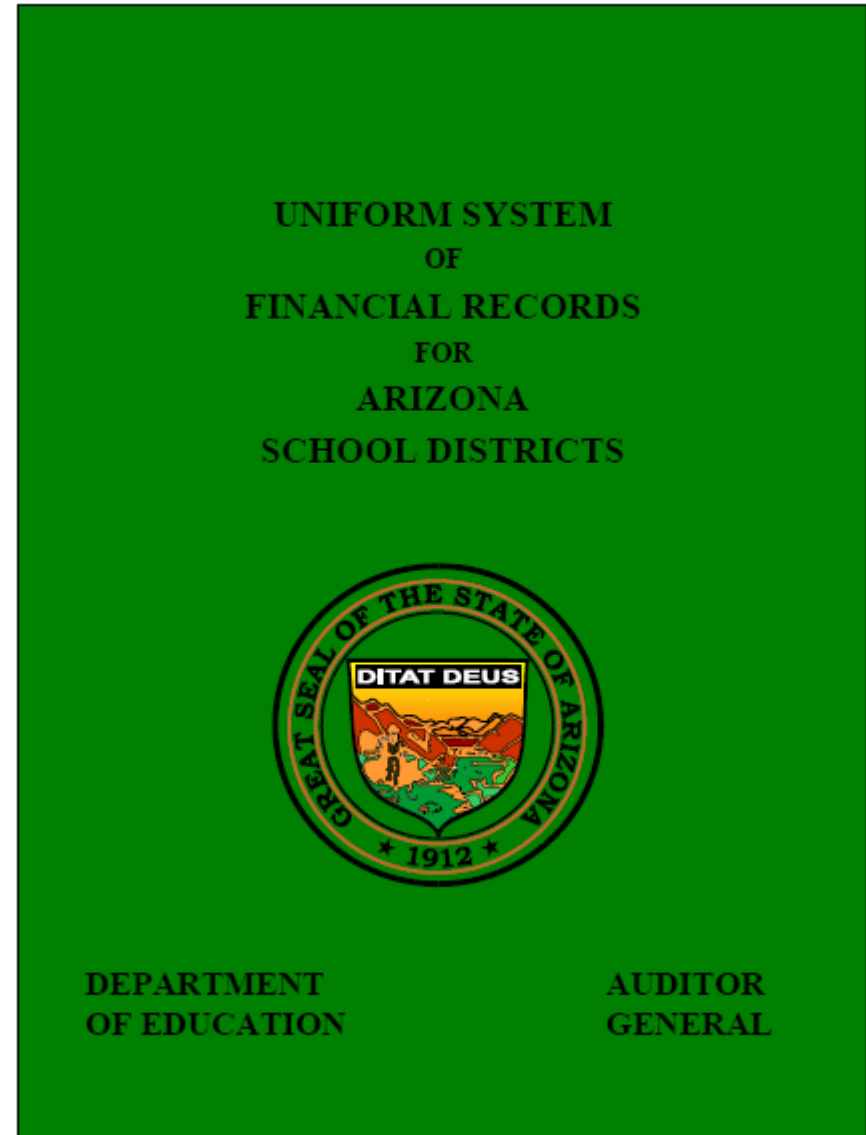
- While ESSER cannot generally pay bonuses, merit pay or similar expenditures, unless related to disruptions or closures resulting from COVID-19. We can consider:
 - Address recruitment or retention challenges in light of the pandemic,
 - Provide additional compensation to teachers and other staff that work in-person,
 - Provide additional compensation to teachers and other staff that have assumed new duties because of COVID,
 - Incentivize effective teachers to move to schools with vulnerable students that have been disproportionately impacted by the pandemic,
 - Provide additional pay to substitute teachers where there is a shortage

Reasonable and Necessary

- The budget narrative will provide salary rate, cost of goods to determine the reasonable amount!

Coded Properly

- Great FAQs available on the AG's website
- <https://www.azauditor.gov/reports-publications/school-districts/faqs/chart-accounts>



Budget Narrative Guidance

■ Salaries

- # of Positions x Average Salary x # of Months = Total
- FTE x Average Salary x # of Years = Total
- Benefits – keep in mind we don't know future retirement/health insurance rates, so amendments will be needed down the road

■ Supplies

- Mid-level disaggregated detail to ensure coded properly
 - Face masks (\$20k), Hand Sanitizer (\$10k)
- For capital items, provide average per unit cost to ensure capital coding is correct
 - Disinfectant Sprayers (\$2,500 each)

Budget Narrative Guidance

■ Bundled Expenses

- Expenses may be bundled based on the largest contributing factor
 - Example: Hot spot devises and services can be bundled together to 6500 object code – hot spots themselves are usually minimal in cost, service is the primary expense
- Break out expenses when it is appropriate
 - Example: Install water filling station and purchase 200 water bottles – installation will include unit and labor, however water bottles are supply

Budget Narrative Examples

- Retention Stipends
- HVAC Upgrades
- Academic Specialists
- Tutoring
- Summer School
- Social Workers/Counselors
- Retaining Existing Staff
- PPE Supplies
- Student Technology

Budget Narrative Examples

Retention Stipends

- Provide a \$1,000 retention stipend to all eligible employees. This retention stipend will assist the District in retaining the high caliber personnel required to ensure qualified personnel are available to meet student needs. This will be a onetime payment to employees who are employed as of September 15, 2021.
- Coding: Function – varies based on employee position, object 6100; benefits function varies based on employees position, object 6200

Budget Narrative Examples

HVAC Upgrades

- Upgrade the HVAC equipment at district schools to provide increased filtration of the air circulation. Individual unit and installation is \$25,000 and there are 10 units per campus (\$250,000 per campus). 12 campuses. One time expense. \$3,000,000
- Coding: Function 2600; Object 6733
(unless coded as part of a larger building improvement 4700-6450)

Budget Narrative Examples

Academic Specialists

- Hire 12 FTE academic specialist to provide small group academic intervention services to students of greatest need. Average pay \$50,000 per fiscal year. 3 year period. \$1,800,000
- District paid ERE for 12 FTE academic specialist at 20.5% plus district paid health insurance. Current insurance rate is \$6,000 per employee. 3 year period. \$585,000
- Coding: Function 1000; Object 6100/6200

Budget Narrative Examples

Tutoring

- Provide extra tutoring options to students to assist in learning recovery. 20 teachers, 6 hours per week. \$25 per hour. 2 years (20 months). \$60,000
- District paid ERE for 12 FTE academic specialist at 20.5%

- Coding: Function 1000; Object 6100/6200

Budget Narrative Examples

Summer School

- Provide summer school learning opportunities to help address learning loss students experience. Summer school will be offered for 4 hours per day, 4 days per week, for 4 weeks. 25 teachers will be hired at \$25 per hour. This will be offered during the summer of 2021 and 2022. \$80,000
- District paid ERE for 12 FTE academic specialist at 20.5%
- Coding: Function 1000; Object 6100/6200

Budget Narrative Examples

Social Workers/Counselors

- Retain current social workers (6 FTE) and hire new counselors (6 FTE) to address student social and emotional needs. Average salary \$55,000 per fiscal year. 2 years. \$1,320,000
- District paid ERE for 12 FTE social worker/counselors at 20.5% plus district paid health insurance. Current insurance rate is \$6,000 per employee. 2 years. \$414,600
- Coding: Function 2100; Object 6100/6200

Budget Narrative Examples

Retaining Existing Staff

- Retain current kindergarten staff to ensure full day kindergarten is provided to students. 12 FTE. Average teacher pay \$45,000. 3 years. \$1,620,000
- District paid ERE for 12 FTE kindergarten teachers at 20.5% plus district paid health insurance. Current insurance rate is \$6,000 per employee. 3 years. \$585,000
- Retain current custodian staffing levels to ensure schools are continuously cleaned. 15 FTE. Average custodian annual wages \$25,000. 3 years. \$1,125,000
- District paid ERE for 15 FTE custodial staff at 23.5% plus district paid health insurance. Current insurance rate is \$6,000 per employee. 3 years. \$534,375

Budget Narrative Examples

PPE

- Provide PPE supplies to staff and students: Face Masks \$10,000, Hand Sanitizer \$15,000

- Coding: Function 2600; Object 6600

Budget Narrative Examples

- Provide Chromebooks to students for instructional learning - \$250 each x 100 units = \$25,000
- Coding: Function 1000; Object 6737



Contact information

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