

## FY22 ESSER III Fund (Fund Code 119) Budget Worksheet

Total Allocation	\$951,690
Reservation of Funds to Address Learning Loss and Disproportionate Impact of COVID-19	
Minimum funding (20% of total allocation) that must be used to address learning loss and disproportionate impact of COVID-19	20% of Total Allocation
	\$190,338

**TIP:** All grant expenditures must be necessary, reasonable and allowable per the rules of each grant program.

- Please consult DESE's ESSER webpage for reminders on allowable expenses and references to more detailed guidance.

**TIP:** The "Total FTE" cannot exceed # of staff X 1.0 (one full-time staff person). If error, cell will turn red. See add'l info.

**TIP:** For information on MTRS calculations and payments, please consult DESE's MTRS Quick Reference Guide.

**TIP:** Please budget at least this amount in the column, "How much of Total Expenditure addresses learning loss/disproportionate impacts of COVID-19?" (these expenditures are also included in Total Expenditures). If less than 20% is budgeted in the column below, the box to the left will turn red.

**To determine FTE,** divide total amount on budget line by total salary of staff on the line, then multiply by number of staff on that line. For example, 2 staff are paid \$80,000 each from the grant. Their total salaries from all sources amount to \$120,000 each. Divide 80,000 by 120,000 to get FTE per staff member (.67 FTE), then multiply by 2. The FTE for that line is 1.3 (round to the nearest tenth).

**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.

Step 6.1  
All Districts

**TIP:** Cells will turn red if you include an amount for an expenditure but omit other required line-item information.

Line Item Category: Select an option from the drop down menu.					Total Expenditures (whole numbers)	20% Reservation: How Much of Total Expenditure addresses learning loss/disproportionate impacts of COVID-19? (whole numbers)	Primary Function	Comments
1	ADMINISTRATOR SALARIES:	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Select One			<input type="checkbox"/>			Select One	
	Select One			<input type="checkbox"/>			Select One	
	Select One			<input type="checkbox"/>			Select One	
SUB-TOTAL		0	0.00		\$ -	\$ -		
2	INSTRUCTIONAL/PROF STAFF:	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Instructional Coaches	2	2.00	<input checked="" type="checkbox"/>	\$ 272,400	\$ 272,400	Activities addressing learning loss	Math Interventionist & Reading Specialist (FY 23 & FY 24)
	Classroom Teachers	1	1.00	<input checked="" type="checkbox"/>	\$ 136,200	\$ 136,200	Activities under ESSA, IDEA, Perkins or AEFLA	SPED Teacher (FY 23 & FY 24)
	Gifted Specialist Teachers (providing individualized instruction)	1	1.00	<input type="checkbox"/>	\$ 136,200	\$ 136,200	Meeting unique needs of special student populations	PreK-12 Behavioral Health/SEL Specialist (FY 23 & 24)
	Select One			<input type="checkbox"/>			Select One	
	Select One			<input type="checkbox"/>			Select One	
	Select One			<input type="checkbox"/>			Select One	
SUB-TOTAL		4	4.00		\$ 544,800	\$ 544,800		
3	SUPPORT STAFF SALARIES:	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Other			<input type="checkbox"/>			Select One	
	Select One			<input type="checkbox"/>			Select One	
	Select One			<input type="checkbox"/>			Select One	
SUB-TOTAL		0	0.00		\$ -	\$ -		
4	STIPENDS:	# of staff	Rate	Rate Type	MTRS	Amount	Select from Drop Down List	Budget Detail
	Teacher/ Instructional Staff Professional Days	30	\$51	per hour	<input type="checkbox"/>	\$ 35,858	Meeting unique needs of special student populations	Curriculum review & culturally responsive teaching
	Select One			select	<input type="checkbox"/>		Select One	
	Select One			select	<input type="checkbox"/>		Select One	
	Select One			select	<input type="checkbox"/>		Select One	
SUB-TOTAL						\$ 35,858		
5	FRINGE BENEFITS:				Amount	Amount	Brief Description	Budget Detail
	5a MTRS (automatically calculated if MTRS box is checked above)				\$ 49,032			
	5b Other				\$ 128,000			
	Health Insurance				\$ 128,000		Town portion of Health insurance premium	\$20,000 per year for 3 employees for 2 years
	Other Retirement Systems							
	Federal Insurance Contributions Act (FICA)							
SUB-TOTAL					\$ 177,032	\$ -		
6	CONTRACTUAL SERVICES:	Rate	Rate Type		Amount	Amount	Select from Drop Down List	Budget Detail
	Paraprofessional Development for Teachers & Support	\$75,000	flat		\$ 75,000		Meeting unique needs of special student populations	Trauma informed sch/Diversity/Equity/Inclusion/SEL
	Select One		select				Select One	
	Select One		select				Select One	
	Select One		select				Select One	
	Select One		select				Select One	
	Select One		select				Select One	
SUB-TOTAL					\$ 75,000	\$ -		
7	SUPPLIES AND MATERIALS:				Amount	Amount	Select from Drop Down List	Budget Detail
	Instructional Technology				\$ 119,000	\$ 119,000	Activities addressing learning loss	iReady Math/Lexia Core5 reading software
	Select One						Select One	
	Select One						Select One	
	Select One						Select One	
SUB-TOTAL					\$ 119,000	\$ 119,000		
8	TRAVEL: (mileage, conference registration, courses, hotels, etc.)				Amount	Amount	Select from Drop Down List	Budget Detail
	Select One						Select One	
	Select One						Select One	
	Select One						Select One	
	Select One						Select One	
SUB-TOTAL					\$ -	\$ -		
9	OTHER COSTS:				Amount	Amount	Select from Drop Down List	Budget Detail
	Select One						Select One	
	Select One						Select One	
	Select One						Select One	
	Select One						Select One	
	Select One						Select One	

**TIP:** The allocation from which indirect costs are calculated ("eligible allocation") will be reduced by any amounts for which recovery of indirect costs is not allowed (see Step 6.2).

	Select One		Select One	
<b>SUB-TOTAL</b>				
<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <div> <b>10 INDIRECT COSTS</b> </div> <div> <div style="border: 1px solid black; padding: 2px;">3.4</div> </div> </div> <div style="margin-top: 5px;"> <div style="display: flex; justify-content: space-between;"> <div>(b) eligible allocation less indirect</div> <div>\$853,665</div> </div> <div style="display: flex; justify-content: space-between;"> <div>(c) maximum indirect allowed</div> <div>\$29,024 (a x b)</div> </div> </div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <div>Amount</div> <div>Amount</div> </div> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <div>Amount</div> <div>Amount</div> </div> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: center;">Select from Drop Down List</div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Select One</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: center;">Budget Detail</div> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> </div>
<b>SUB-TOTAL</b>				

**TIP:** The discrepancy box will indicate whether you budgeted too much or too little of your allocation. **Positive numbers indicate you have budgeted too much** by the indicated amount, **(negative numbers) indicate that you have budgeted too little** by the indicated amount.

**DISCREPANCY:** Difference between allocation and budgeted total, if any

**TOTAL FUNDS REQUESTED**

\$ 951,690

\$ 663,800

\$ 473,462

### Step 6.2

**All districts with large contracts, capital expenditures, and/or equipment expenses**

**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 has 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 [2 CFR 200.1](#) for additional information. **Equipment** 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](#).

**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 necessary for the general operation of the organization and the conduct of the activities it performs. Because these expenses are difficult to track with precision across all benefiting sources, federal grants allow use of a rate as a mechanism for fairly and conveniently apportioning indirect costs across all programs within the boundaries of sound administrative principles. See [U.S. Department of Education, Indirect Cost Overview \(https://www2.ed.gov/about/offices/list/ocfo/intro.html\)](https://www2.ed.gov/about/offices/list/ocfo/intro.html).

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 less than the maximum allowable for indirect costs. The decision to recover indirect costs using these established rates is a local option. If indirect costs are recovered, they shall 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 be returned to the regional school general fund. [www.doe.mass.edu/Grants/essential.html](http://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 subawards or subcontracts (those exceeding \$25,000), and capital costs (see adjacent box for description). See also, [U. S. Department of Education, Cost Allocation Guide for State and Local Governments](#), [https://www2.ed.gov/about/offices/list/ocfo/fipao/guideicgwebsite.pdf](#)

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

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

**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)

Amount of contract:	Amount excluded from indirect cost:
\$ 83,000	\$ 58,000
\$ 36,000	\$ 11,000
\$ 119,000	\$ 69,000

**TIP:** Cell will turn red if you enter a contract amount less than \$25,000.

[illegible]

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

\$ 69,000

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.

[illegible]

**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).

**Other Capital Expenditures (non-equipment) including Capital Contracts:**

List items that are **not equipment** costing \$5,000 per unit and having a useful life of more than 1 year, including real property and contracts for repair/renovations.

[illegible]

**TIP:** Cell will turn red if you enter a capital expenditure costing less than \$5,000. Remove this item from