

# MASBO BUDGET WORKSHOPS 2021

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# Agenda

1. Budgeting Steps
2. LC2554
3. Budgeting in the Age of ESSER Grants

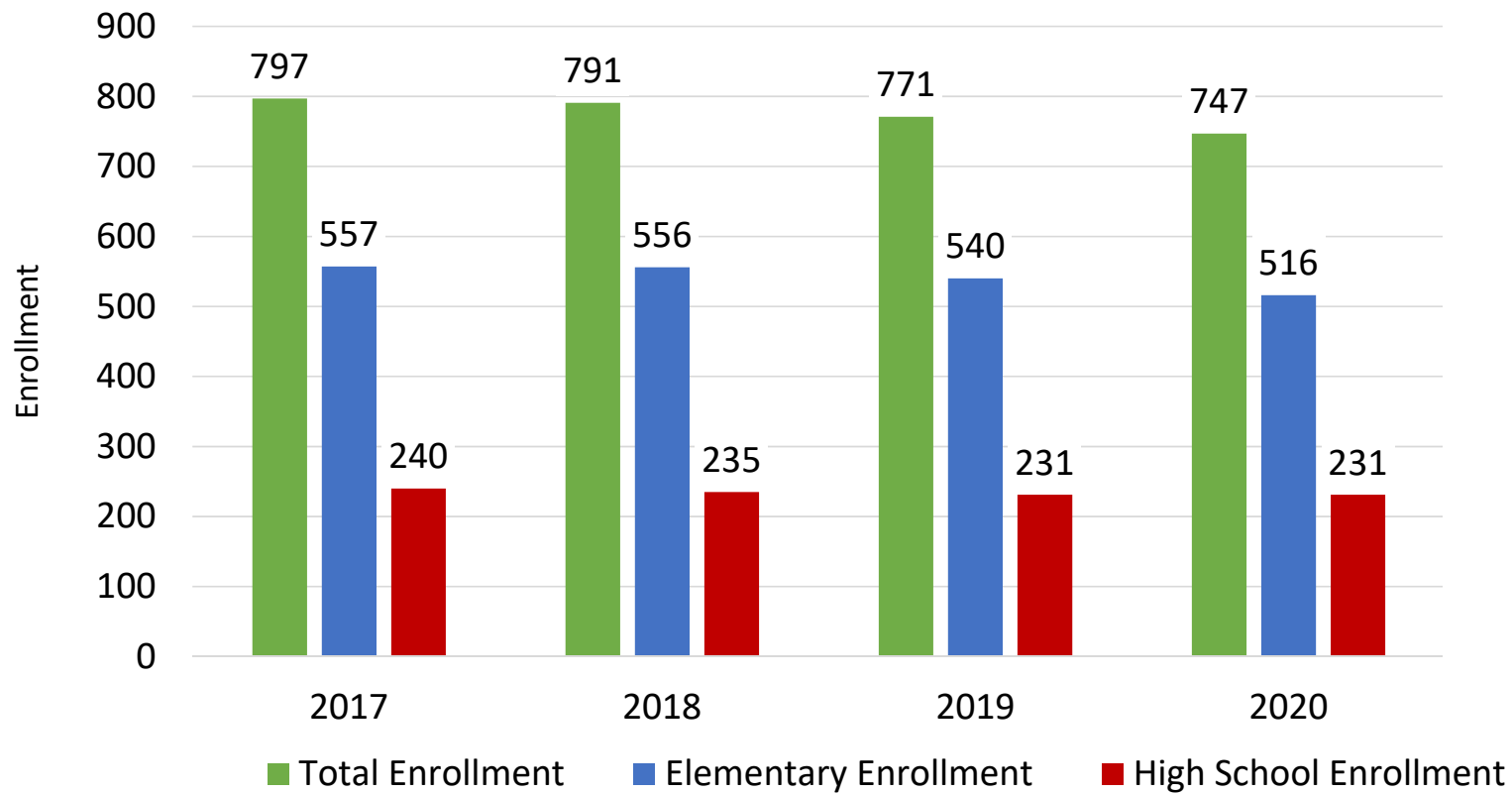
# Budgeting Steps

## Conventional:

1. Complete enrollment counts
2. Wait for OPI to release preliminary budget data sheets, budget spreadsheet

# Sample School District

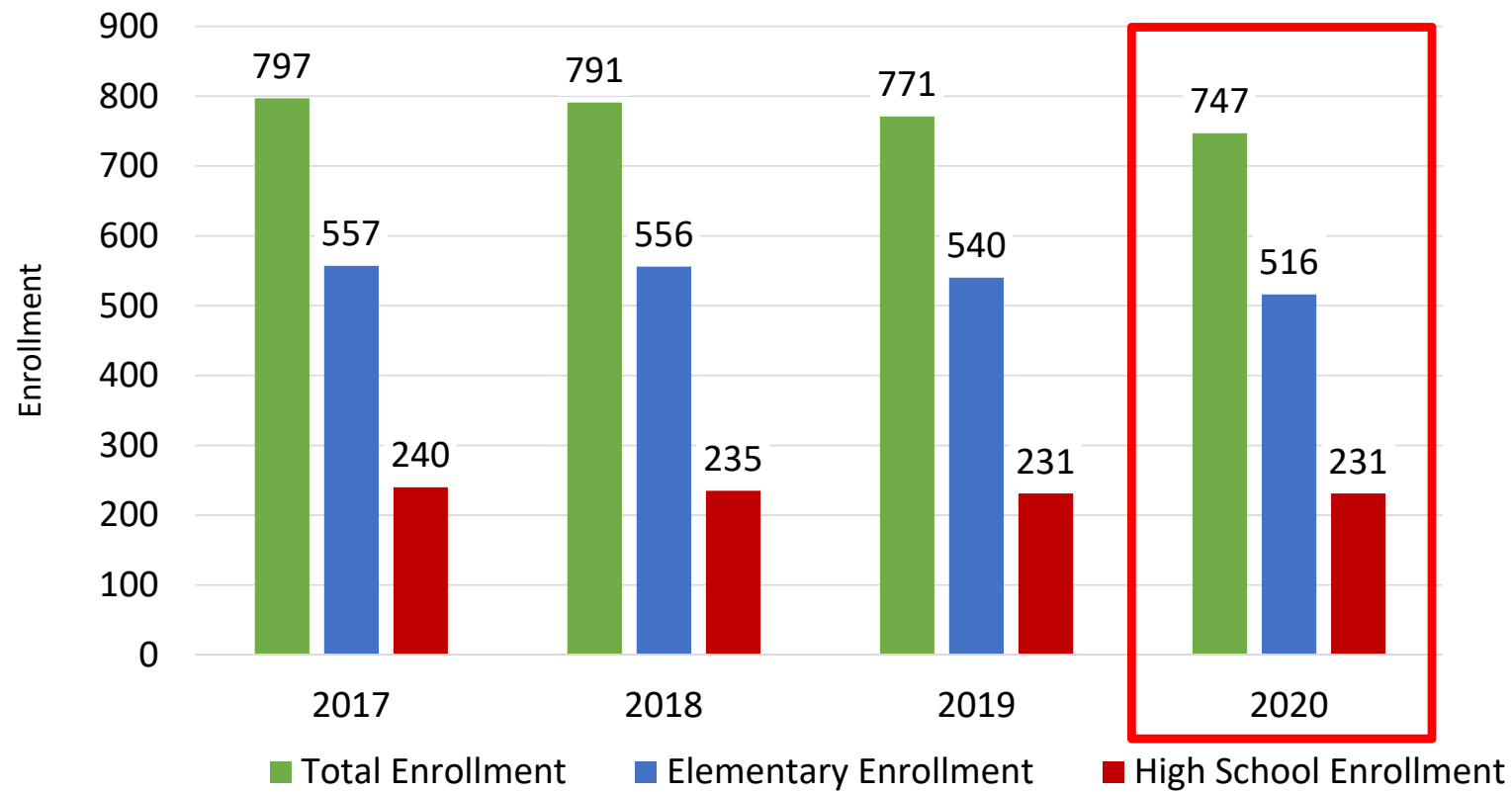
## Historical Enrollment Count



# Sample School District

## Historical Enrollment

**These students drive the funding...  
(funding source)**

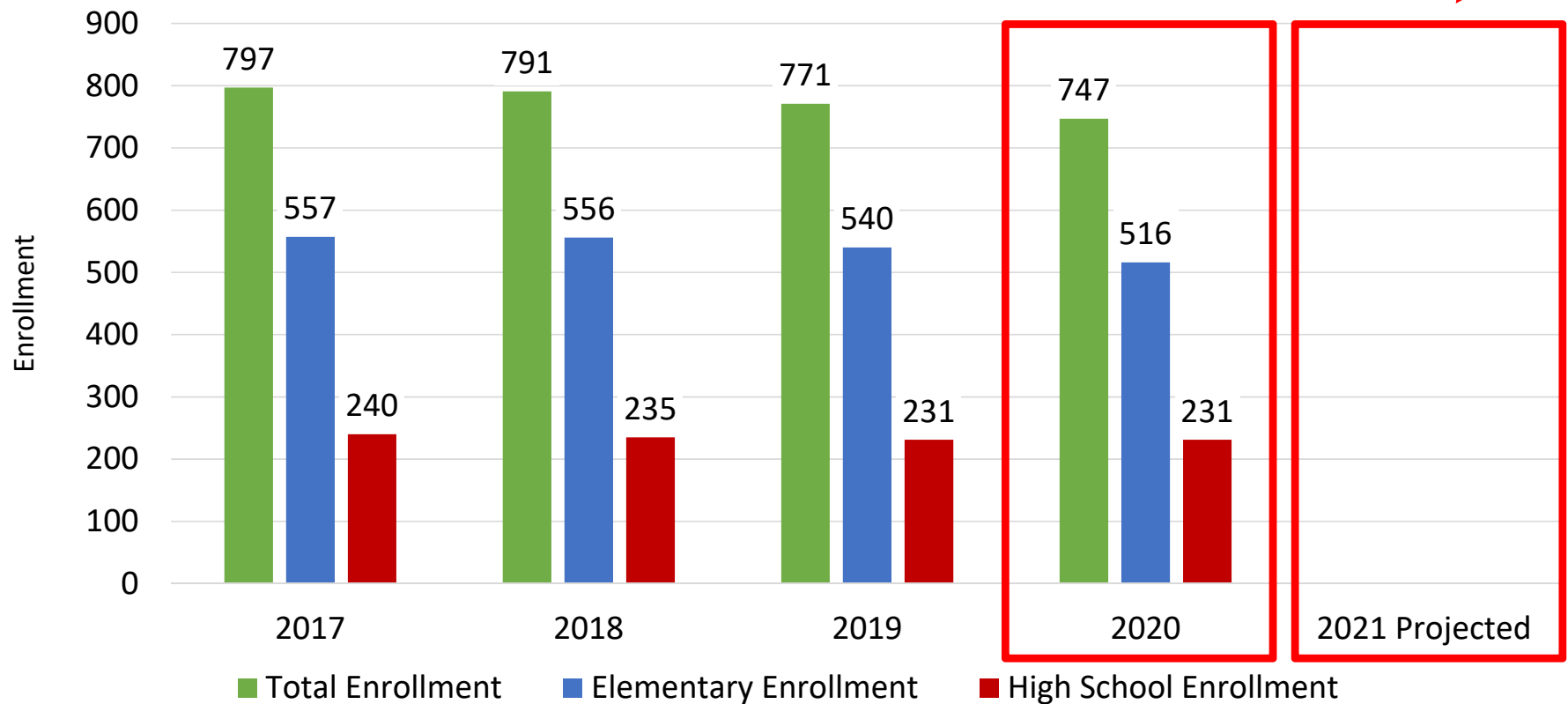


# Sample School District

## Historical Enrollment

**These students drive the funding...  
(funding source)**

**...that will be used to  
serve these students  
(funding use)**

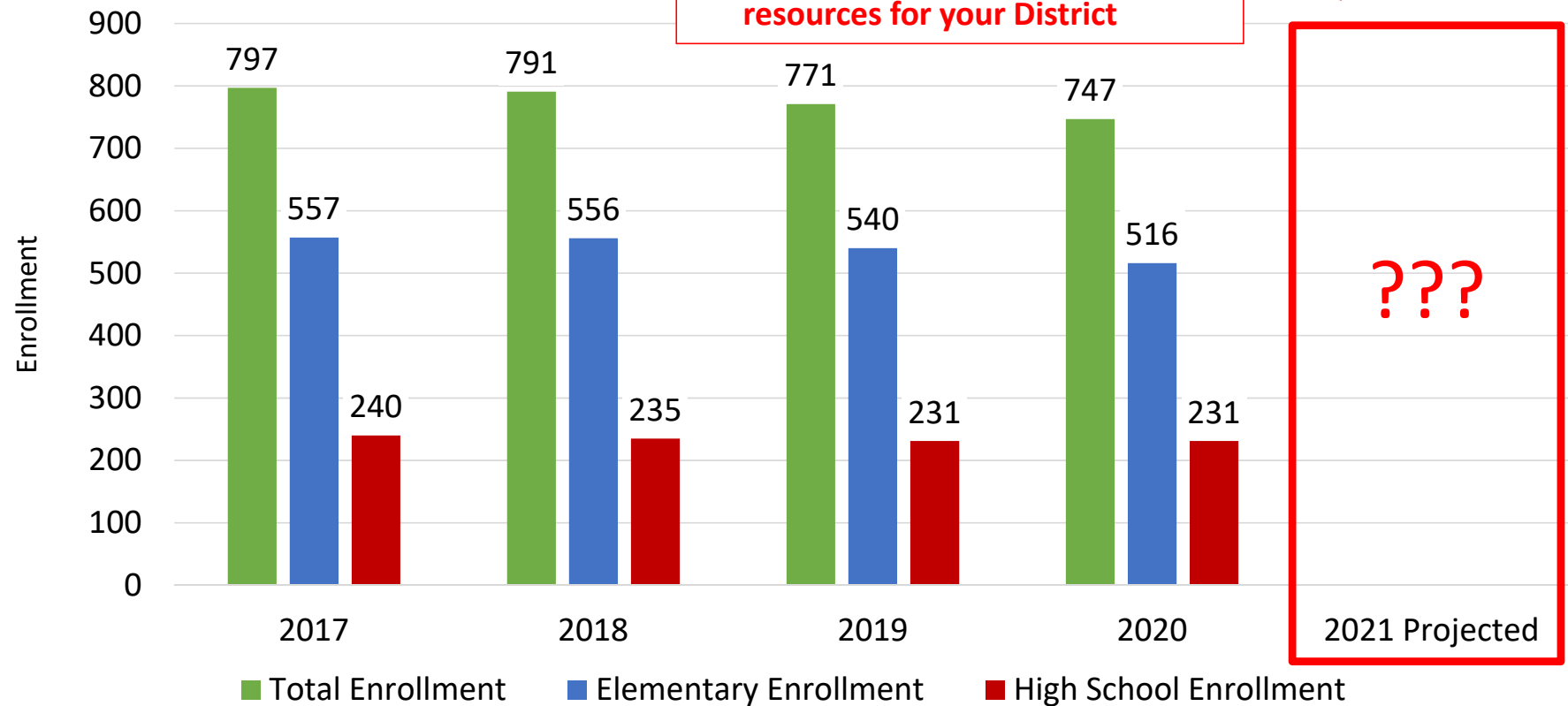


# Sample School District

## Historical Enrollment Count

**Our job: Identify these students in order to:**

- 1. Know what you need to serve them**
- 2. Possibly obtain additional resources for your District**



# Budgeting Steps

## Conventional:

1. Complete enrollment counts
2. Wait for OPI to release preliminary budget data sheets, budget spreadsheet



## Recommended:

1. Complete enrollment counts
2. Project enrollment for ensuing October
3. Determine eligibility for anticipated unusual enrollment increase
4. Calculate budget, tax impacts
5. Seek Board approval, submit projections to OPI
6. Monitor projections vs actual in ensuing October



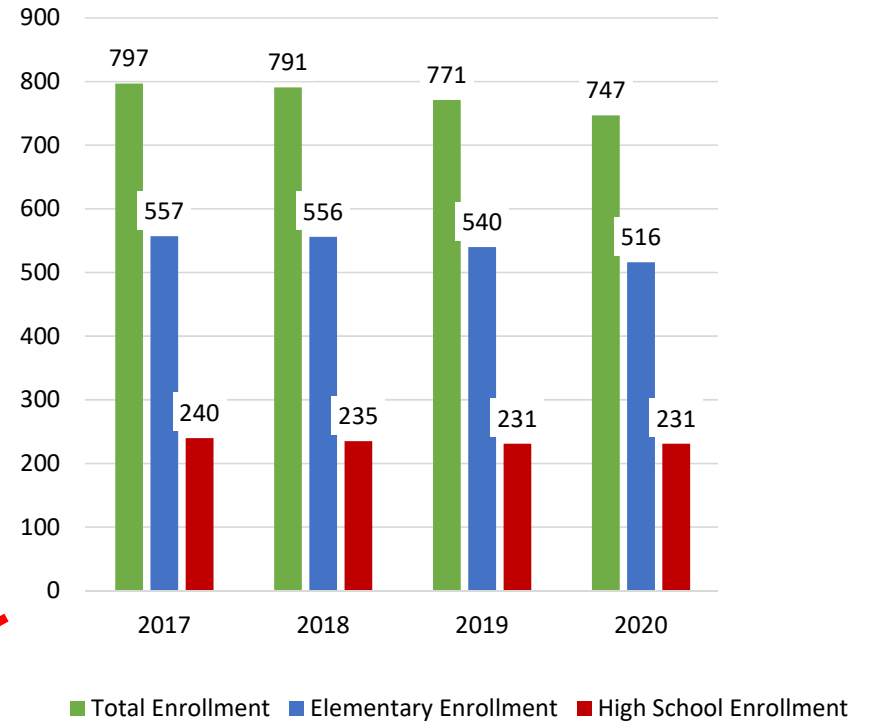
# Projecting Enrollment

The “Eyeball” Method:  
Extension Exercise

Grade	Student Count Current Year	Student Count Next Year
K		
1		
2	30	
3		???
4		
5		
6		
7		
8		
9		
10		
11		
12		
Total K-12		

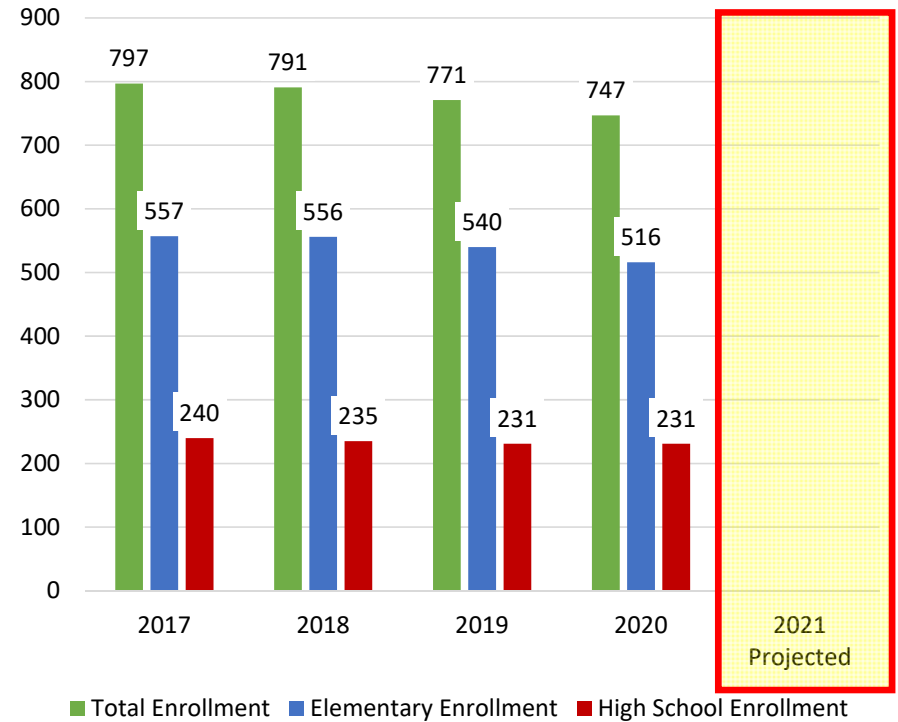
# Sample School District Historical Enrollment Count

Grade	2017	<u>Actual Enrollment</u>		
		2018	2019	2020
FTK	55	70	49	38
1	62	55	69	48
2	60	61	54	68
3	58	59	61	57
4	61	58	60	59
5	73	60	56	61
6	62	73	60	55
7	61	60	70	58
8	65	60	61	72
Subtotal Elem	557	556	540	516
9	56	62	60	59
10	57	55	64	57
11	65	58	53	64
12	62	60	54	51
Subtotal HS	240	235	231	231
Grand Total	<u>797</u>	<u>791</u>	<u>771</u>	<u>747</u>



# Sample School District Historical Enrollment Count

Grade	<u>Actual Enrollment</u>				Projected Enrollment 2021
	2017	2018	2019	2020	
FTK	55	70	49	38	
1	62	55	69	48	
2	60	61	54	68	
3	58	59	61	57	
4	61	58	60	59	
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6	62	73	60	55	
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### Recommended order for developing enrollment projections:

1. Classes for which you have full history

# Sample School District

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### Recommended order for developing enrollment projections:

1. Classes for which you have full history
2. Classes for which you have partial history

# Sample School District

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### Recommended order for developing enrollment projections:

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# Sample School District

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### Recommended order for developing enrollment projections:

1. Classes for which you have full history
2. Classes for which you have partial history
3. Project Kindergarten last
  - Historical average
  - Other methods

# Sample School District

## Historical Enrollment Count

### Observations/takeaways:

1. Enrollment increases possible even in districts with falling enrollment
2. Keep an eye on bubble classes
3. Anticipate changes to budget limits

Grades	FY21 Per-ANB Entitlement
K-6 (E)	\$5,727
7-8 (M)	\$7,333
9-12 (H)	\$7,333



# Heads Up!

## HB329 - "Students with Special Needs Equal Opportunity Act":

- Resident public school district contributes General Fund amount for *non-enrolled* special ed student's use via OPI. Amount is lesser of:
  - District's average General Fund budget per pupil
  - Statewide average General Fund budget per pupil
- District counts students for ANB funding

# Projecting Enrollment During COVID

## Possible sources of info

- County Superintendent
- Private Schools
- Call them and ask!



## Spring Student Count For ANB Summary By District February 1, 2016 Enrollment

County: 16 Gallatin

School Year: 2015-2016

District: 0363 Monforton Elem

Budget Unit: E1 M1

### SCHOOLS IN THIS DISTRICT

0485	Monforton School
1601	Monforton Primary
1701	Monforton 7-8

### TOTAL STUDENT COUNT FOR ANB BY GRADE - DISTRICT

Grade	Fall Students	Winter Students	Spring Students
Kindergarten Full E1	59	0	61
1st Grade E1	55	0	58
2nd Grade E1	51	0	54
3rd Grade E1	52	0	53
4th Grade E1	52	0	52
5th Grade E1	46	0	45
6th Grade E1	39	0	39
<b>E1 Total</b>	<b>354</b>	<b>0</b>	<b>362</b>
7th Grade M1	40	0	39
8th Grade M1	25	0	28
<b>M1 Total</b>	<b>65</b>	<b>0</b>	<b>67</b>
<b>District Total:</b>	<b>419</b>	<b>0</b>	<b>429</b>

Your toolbox...

[Spreadsheet on MASBO website](#)

# Projecting Enrollment

Use Enrollment Projections tab to summarize your October enrollment history and develop projections for next year

# Bozeman Public Schools

## Enrollment History and Projections

### Bozeman Public Schools

#### Enrollment Projections

Elementary Cohort Survival Calculated over 5 Years; High School Cohort Survival Calculated over 10 Years

October 1,

Grade	CSR	Actual Enrollment										Projected Enrollment									
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
4-yr old K	-	-	-	-	-	21	31	36	29	40	31	40	40	40	40	40	40	40	40	40	40
5-yr old K	101.50%	501	458	528	520	504	521	497	504	547	421	643	549	557	565	573	582	591	600	609	618
1	102.67%	448	505	462	521	525	531	544	509	505	483	507	660	564	572	580	588	598	607	616	625
2	100.62%	468	439	526	463	528	542	521	545	510	465	565	510	664	567	576	584	592	602	611	620
3	102.39%	443	491	452	513	484	546	538	539	552	478	520	578	522	680	581	590	598	606	616	626
4	100.95%	442	457	481	445	532	483	557	550	523	510	527	525	584	527	686	587	596	604	612	622
5	100.21%	415	451	458	484	443	530	492	559	548	504	558	528	526	585	528	687	588	597	605	613
PreK-5 Total		2,717	2,801	2,907	2,946	3,037	3,184	3,185	3,235	3,225	2,892	3,360	3,390	3,457	3,536	3,564	3,658	3,603	3,656	3,709	3,764
6	102.36%	408	415	467	469	489	462	551	493	572	538	536	571	540	538	599	540	703	602	611	619
7	101.78%	410	420	426	493	490	489	482	555	490	553	571	546	581	550	548	610	550	716	613	622
8	101.06%	397	416	423	413	493	489	502	488	564	483	588	577	552	587	556	554	616	556	724	620
6-8 Total		1,215	1,251	1,316	1,375	1,472	1,440	1,535	1,536	1,626	1,574	1,695	1,694	1,673	1,675	1,703	1,704	1,869	1,874	1,948	1,861
PreK-8 Total		3,932	4,052	4,223	4,321	4,509	4,624	4,720	4,771	4,851	4,466	5,055	5,084	5,130	5,211	5,267	5,362	5,472	5,530	5,657	5,625
9	125.51%	506	530	556	543	526	590	585	605	601	703	621	738	725	699	743	699	699	772	675	909
10	96.23%	468	486	491	522	537	526	565	554	586	595	677	598	710	698	673	715	673	673	743	650
11	96.33%	448	457	467	449	496	512	501	550	544	571	573	652	576	684	672	648	689	648	648	716
12	98.24%	422	436	449	459	437	490	517	515	529	529	561	563	641	566	672	660	637	677	637	637
9-12 Total		1,844	1,909	1,963	1,973	1,996	2,118	2,168	2,224	2,260	2,398	2,432	2,551	2,652	2,647	2,760	2,722	2,698	2,770	2,703	2,912
PreK-12 Total		5,776	5,961	6,186	6,294	6,505	6,742	6,888	6,995	7,111	6,864	7,487	7,635	7,782	7,858	8,027	8,084	8,170	8,300	8,360	8,537
# Change		185	225	108	211	237	146	107	116	(247)		623	148	147	76	169	57	86	130	60	177
% Change		3.20%	3.77%	1.75%	3.35%	3.64%	2.17%	1.55%	1.66%	-3.47%		9.08%	1.98%	1.93%	0.98%	2.15%	0.71%	1.06%	1.59%	0.72%	2.12%

# And not just YOUR enrollment...

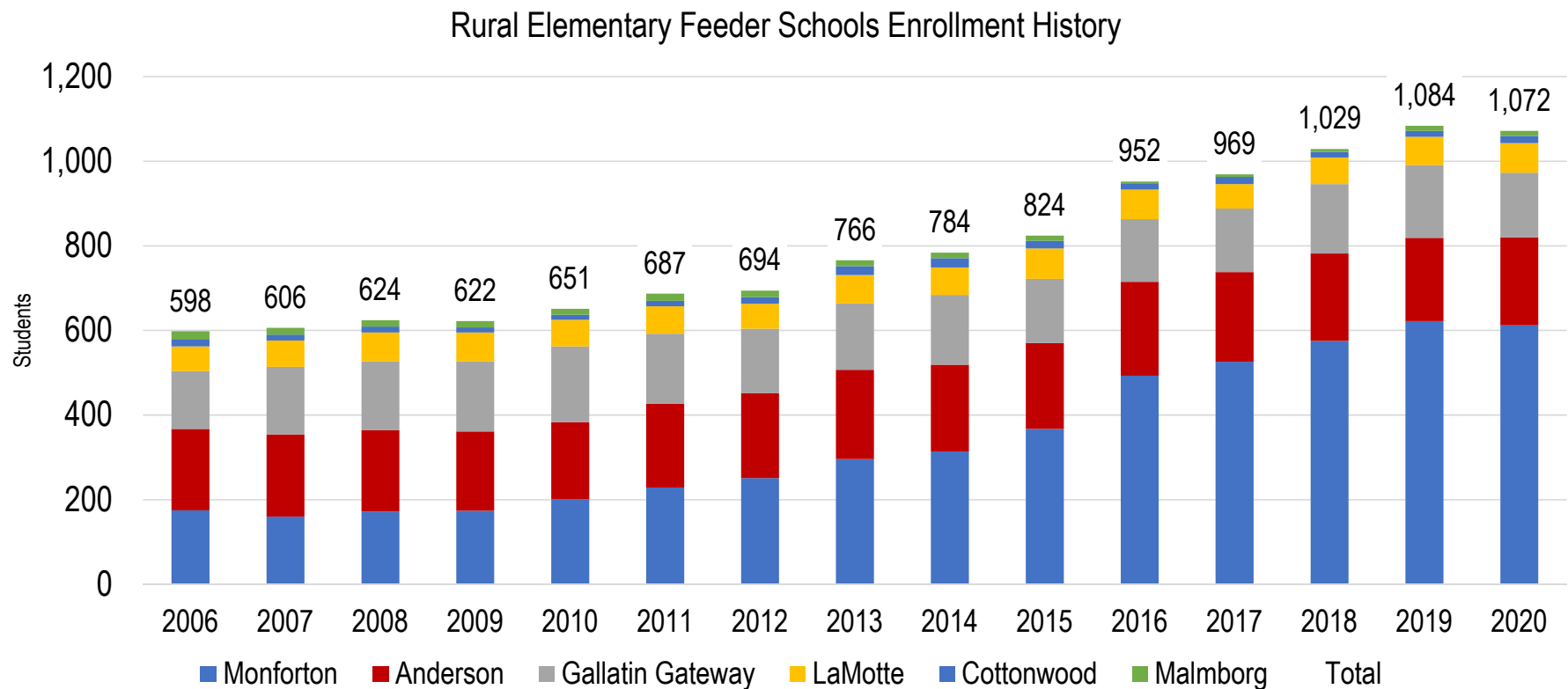
## BOZEMAN PUBLIC SCHOOLS

### RURAL FEEDER SCHOOL ENROLLMENT HISTORY AND PROJECTION

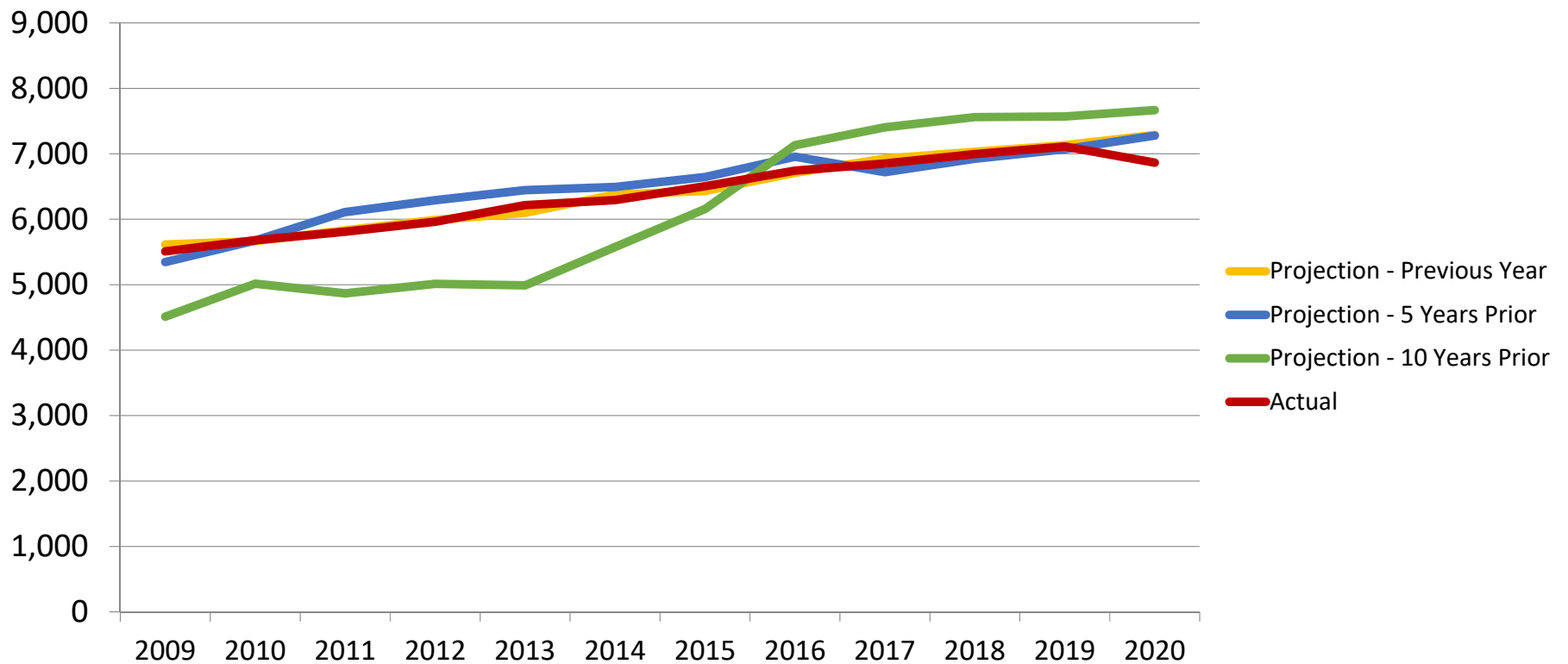
February 3, 2021

Grade	<u>Actual</u>												<u>Projected</u>									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
K	69	66	84	83	99	88	97	113	107	127	117	127	135	143	152	161	171	181	192	204	216	229
1	77	79	74	87	99	98	98	118	119	109	142	111	132	141	149	158	168	178	189	200	213	225
2	59	83	74	71	88	103	114	110	122	127	108	133	115	137	147	155	164	175	185	196	208	221
3	78	68	82	84	76	88	103	105	113	116	127	108	135	117	139	149	157	166	177	187	199	211
4	74	87	62	79	91	72	88	125	109	132	127	130	119	148	128	153	164	172	182	194	205	218
5	76	73	93	61	78	95	81	119	122	109	131	114	142	130	162	140	167	179	188	199	212	224
6	61	70	71	88	72	76	96	84	109	124	108	127	122	152	139	174	150	179	192	201	213	227
7	63	64	76	70	92	71	78	84	88	104	122	110	137	131	164	150	187	161	193	207	216	229
8	65	61	71	71	71	93	69	94	80	81	102	112	123	153	146	183	167	209	180	216	231	241
<b>Total Enrollment</b>	<b>622</b>	<b>651</b>	<b>687</b>	<b>694</b>	<b>766</b>	<b>784</b>	<b>824</b>	<b>952</b>	<b>969</b>	<b>1,029</b>	<b>1,084</b>	<b>1,072</b>	<b>1,160</b>	<b>1,252</b>	<b>1,326</b>	<b>1,423</b>	<b>1,495</b>	<b>1,600</b>	<b>1,678</b>	<b>1,804</b>	<b>1,913</b>	<b>2,025</b>

# And not just YOUR enrollment...













# Yeah...but does it work?





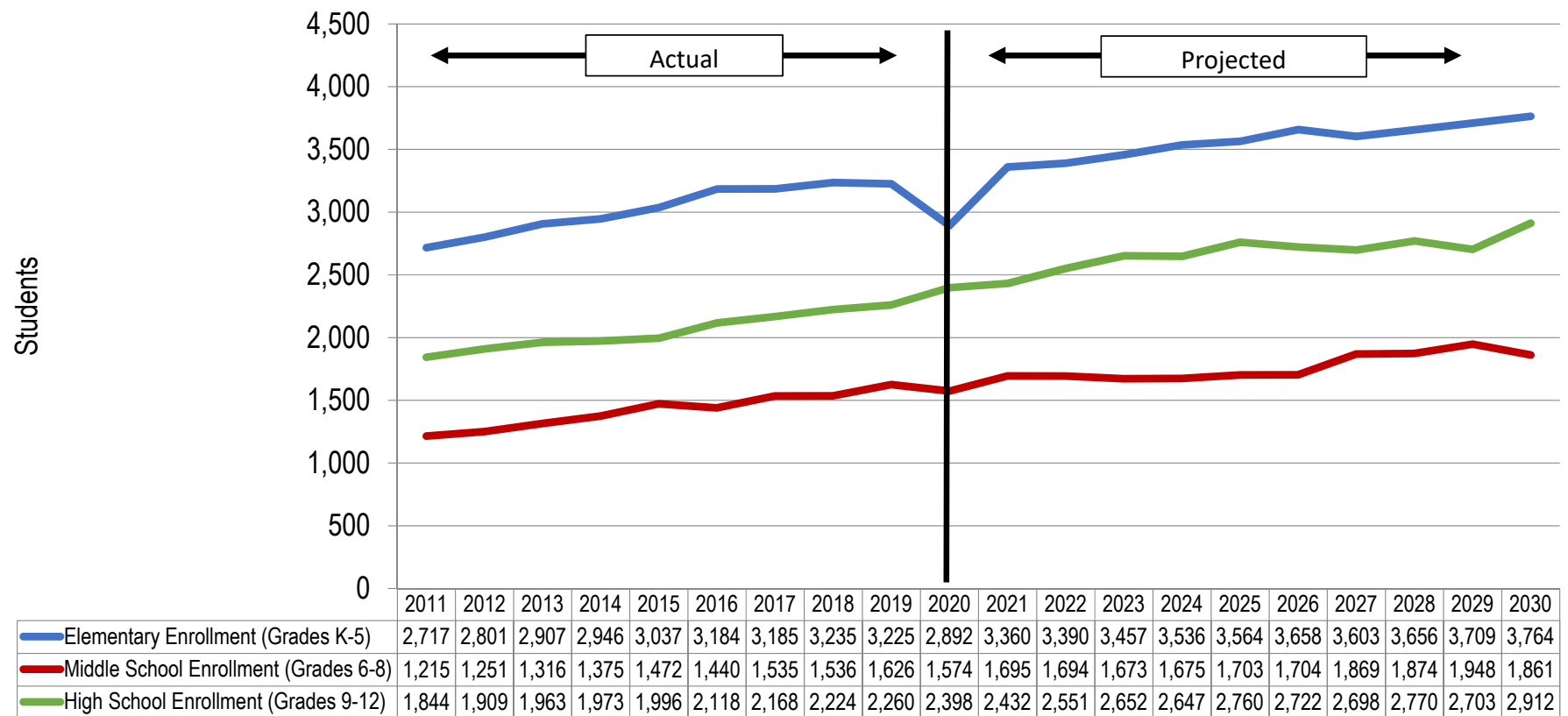
# The \*

The importance of “I’ll believe it when I see it”

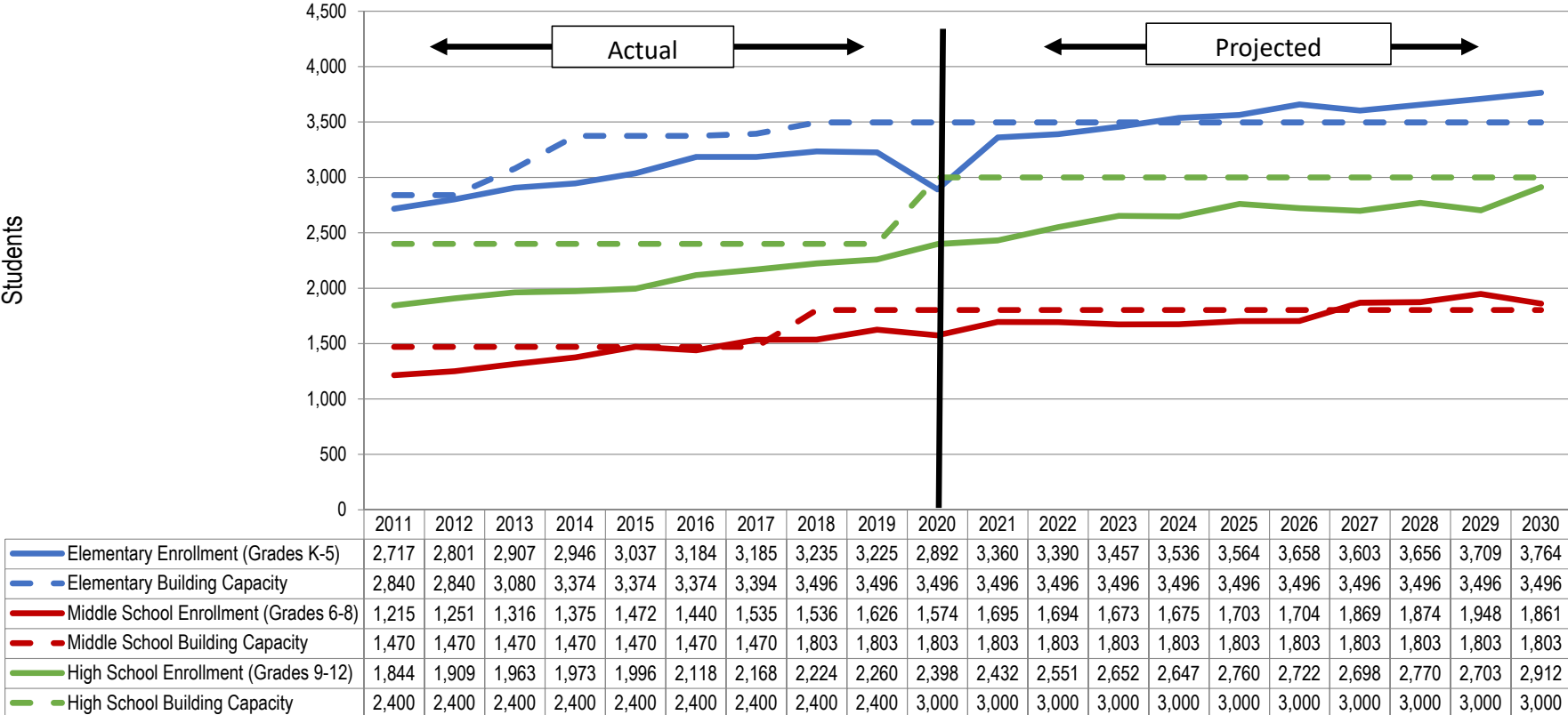
DAY		DESCRIPTION	HIGH/LOW	PRECIP	WIND	HUMIDITY	UV INDEX	SUNRISE
TODAY DEC 21		Sunny	29°/7°	0%	SW 6 mph	53%	1 of 10	↑ 8:02 am
THU DEC 22		Mostly Sunny	29°/12°	0%	SSE 6 mph	49%	1 of 10	↑ 8:02 am
FRI DEC 23		Mostly Cloudy	32°/20°	10%	SSE 6 mph	66%	1 of 10	↑ 8:03 am
SAT DEC 24		Snow Showers	24°/10°	50%	E 10 mph	88%	0 of 10	↑ 8:03 am
SUN DEC 25		Snow Showers	12°/-1°	60%	N 8 mph	76%	0 of 10	↑ 8:03 am
MON DEC 26		Mostly Sunny	17°/8°	10%	WSW 6 mph	69%	1 of 10	↑ 8:04 am
TUE DEC 27		Mostly Cloudy	26°/16°	20%	SSW 13 mph	73%	1 of 10	↑ 8:04 am
WED DEC 28		Snow Showers	24°/12°	40%	WSW 11 mph	71%	1 of 10	↑ 8:04 am
THU DEC 29		Partly Cloudy	24°/10°	10%	SW 7 mph	75%	1 of 10	↑ 8:04 am
FRI DEC 30		Partly Cloudy	28°/16°	20%	SSW 8 mph	75%	1 of 10	↑ 8:04 am

# Bozeman Public Schools

## Enrollment History and Projections



# Bozeman Public Schools Enrollment vs. Building Capacity



# Budgeting Steps

## Recommended:

1. Complete enrollment counts
2. Project enrollment for ensuing October
- 3. Determine eligibility for anticipated unusual enrollment increase**
4. Calculate budget, tax impacts
5. Seek Board approval, submit projections to OPI
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# Anticipated Enrollment Increases

## Calendar of Events

Event	Timeline
Fall Enrollment Count	First Monday in October
Spring Enrollment Count	First Monday in February
Deadline for Calling for a May election	February 23 (70 days before)
Preliminary Budget Data Sheets released by OPI	March 1
Deadline for finalizing ballot language	April 2 (30 days before)
90 <sup>th</sup> day of Legislative Session	May 1
Deadline for submitting Application for Additional ANB to OPI	June 1
Final Preliminary Budget Data Sheet available	Fourth Monday in June

# Anticipated Enrollment Increases

Understanding ANB (Average Number Belonging)

Generally:

$$\frac{\text{Adjusted Fall enrollment} + \text{Adjusted Spring Enrollment}}{2} \times 187/180$$

...rounded up to nearest integer

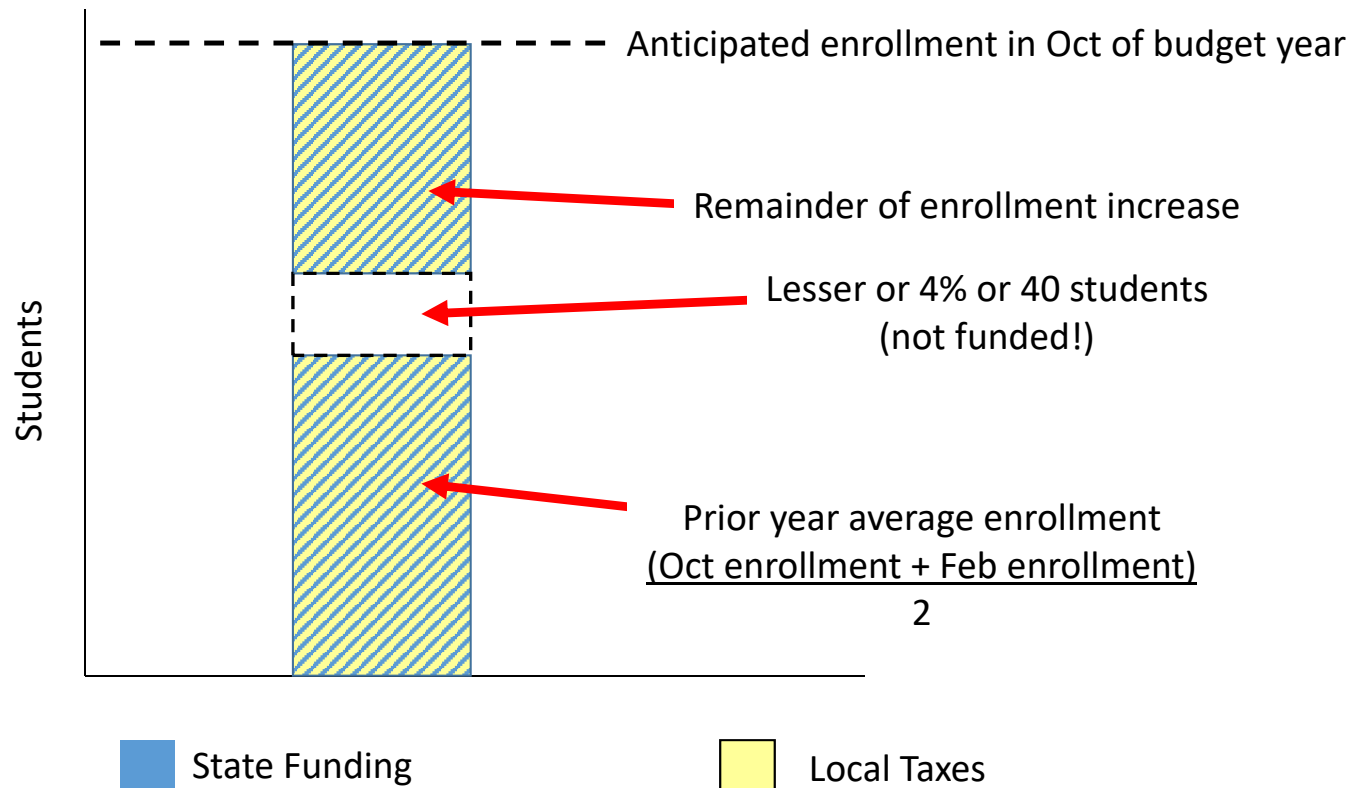
# Anticipated Enrollment Increases

## Understanding ANB (Average Number Belonging)

Exercise: calculate your ANB

# Anticipated Enrollment Increases

How does the funding work?





# Anticipated Enrollment Increases

## Understanding ANB (Average Number Belonging)

Grade	Oct 2020 Actual Enrollment	Oct 2021 Projected Enrollment	Change
Grade 9	703	621	
Grade 10	595	677	
Grade 11	571	573	
<u>Grade 12</u>	<u>529</u>	<u>561</u>	
High School Total	2,398	2,432	34

Is Bozeman High School  
eligible for an anticipated  
unusual enrollment increase?

# Anticipated Enrollment Increases

Understanding ANB (Average Number Belonging)

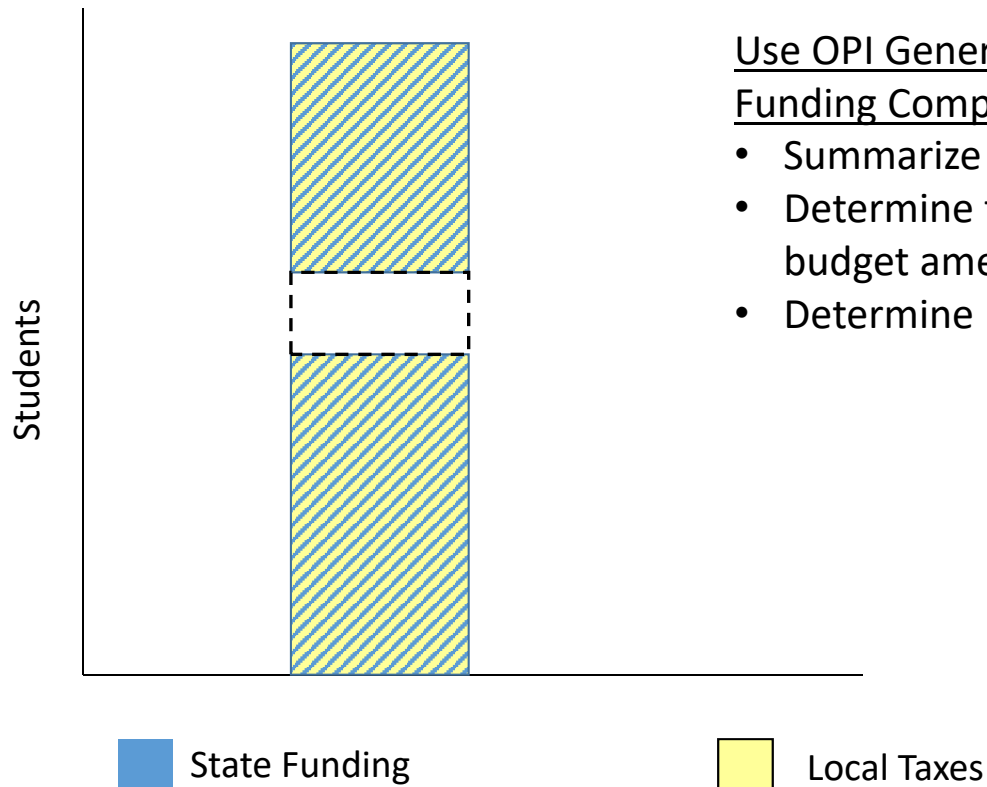
Grade	Oct 2020 Actual Enrollment	Feb 2021 Actual Enrollment	2020-21 <i>Average</i> Enrollment	Oct 2021 Projected Enrollment	Change
Grade 9	703	704		621	
Grade 10	595	590		677	
Grade 11	571	557		573	
<u>Grade 12</u>	<u>529</u>	<u>486</u>		<u>561</u>	
High School Total	2,398	2,337	2368	2,432	<del>34</del> 64

# Budgeting Steps

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# General Fund Comparisons



Use OPI General Fund spreadsheet and  
Funding Comparisons tab to:

- Summarize funding sources
- Determine funding available from AEI, UEI budget amendment
- Determine LC1310 impact on your district

# Budgeting Steps

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# Anticipated Enrollment Increases

## Approval Process

### PAA3 – Application for Additional Enrollment

- Due to OPI June 1
- Requires Board approval, county supt signature
- OPI Resource: Nica Meralo 444-4401

Elsie Amtzen, Superintendent  
PO Box 202501  
Helena, MT 59620-2501  
406.444.5643  
In-State Toll-free: 1.888.231.9393  
TTY Users: 406.444.0235  
opi.mt.gov

OFFICE OF PUBLIC INSTRUCTION  
STATE OF MONTANA

Putting Montana Students First **A+**



#### PAA3 - APPLICATION FOR ADDITIONAL ANB

DISTRICT NAME:	LEGAL ENTITY:
COUNTY NAME:	

This form provides the Office of Public Instruction with the necessary information to

#### 5. ANTICIPATED UNUSUAL ENROLLMENT INCREASE

*Procedure: 20-9-313(4) AND 20-9-314 MCA*

A. State reason for the unusual enrollment increase (i.e., mining opening):

B. List estimated district enrollment for the first Monday in October of the ensuing school year in the following grade categories:

i. K-6:

ii. 7-8:

iii. 9-12:

C. Attach documentation of the factual information upon which the estimated enrollment is based.

*Pursuant to Section 20-9-314(6) MCA, equalization or entitlement increases resulting from this request will be reviewed after the October count of the ensuing year. If the actual ANB is less than the ANB used for funding calculations, the Superintendent of Public Instruction shall revise the funding using the actual ANB. All payments received by the district in excess of the revised entitlements shall be overpayments and subject to the refund provisions in Section 20-9-344(4) MCA.*

# Anticipated Enrollment Increases

## Approval Process

### Understanding the implications

- All General Fund funding sources will likely increase if enrollment increase is anticipated
  - State Funding
  - Permissive BASE levy
  - Vote-able OverBASE levy
  - Reserve cap
- Funds are at risk until enrollment increase is confirmed in October (i.e., don't spend it all!!)

# Budgeting Steps

## Recommended:

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- 6. Monitor projections vs actual in ensuing October**



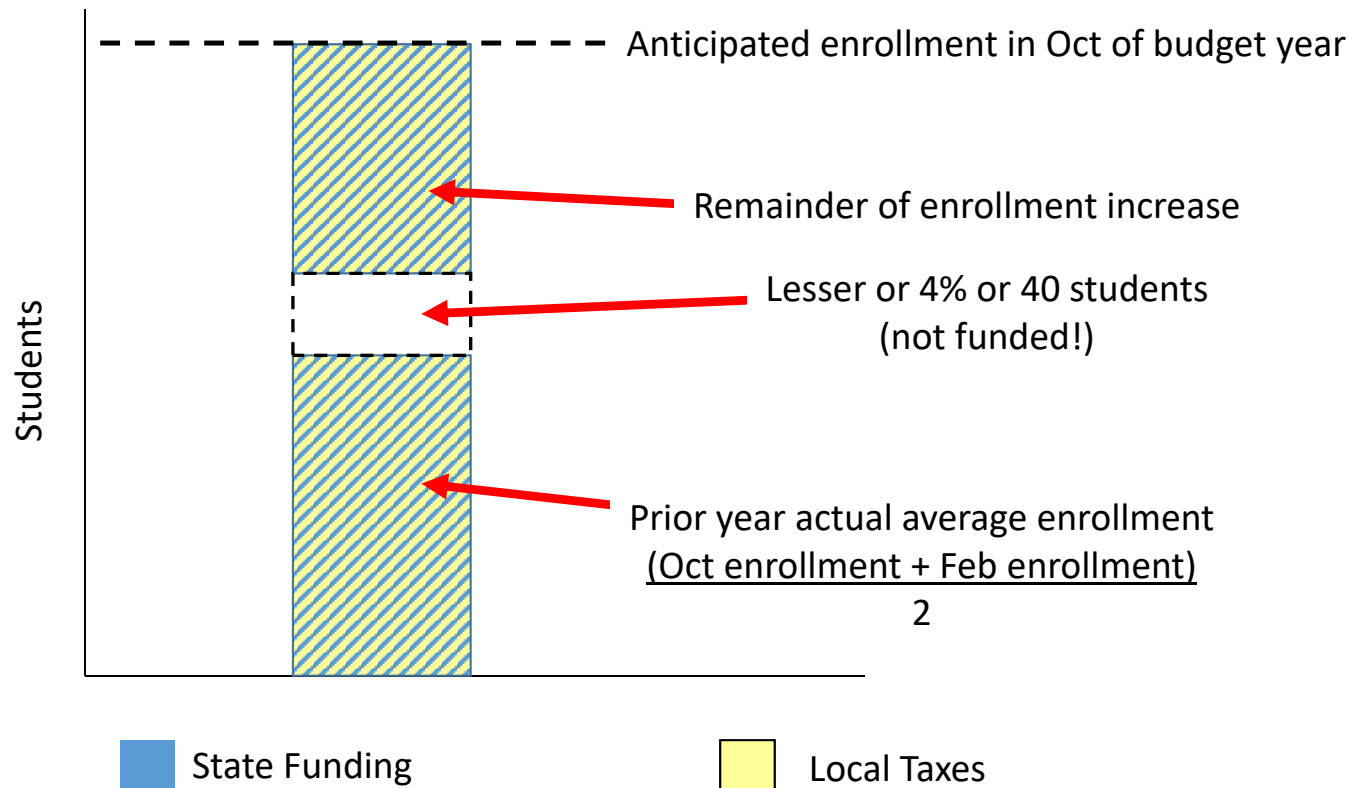
# Budgeting Steps

## Recommended:

1. Complete enrollment counts
2. Project enrollment for ensuing October
3. Determine eligibility for anticipated unusual enrollment increase
4. Calculate budget, tax impacts
5. Seek Board approval, submit projections to OPI
- 6. Monitor projections vs actual in ensuing October**
  - **AEI? Determine if projection materialized. If so, all funding stays. If not, expect a letter with reductions from OPI**
  - **Everyone: Determine eligibility for budget amendment due to *unanticipated* enrollment increase**

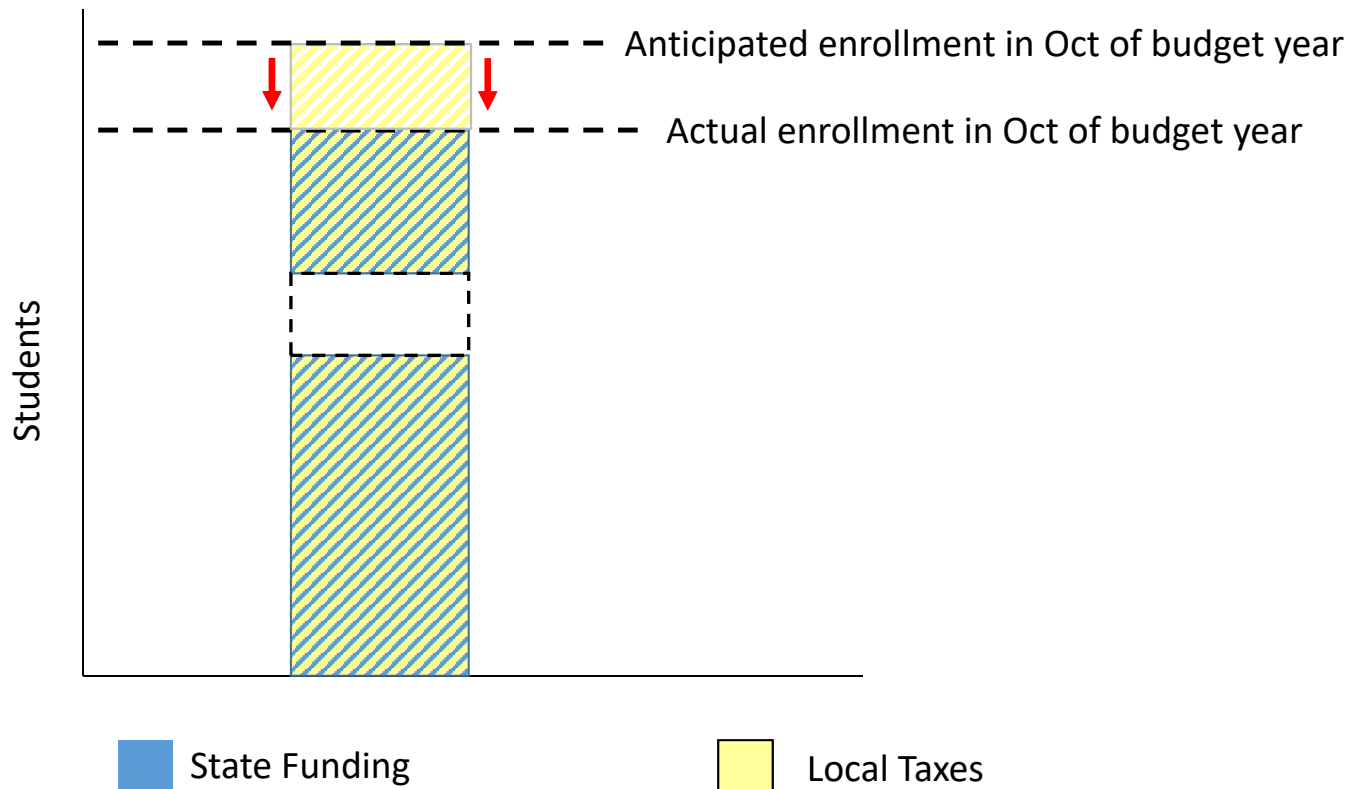
# Anticipated Enrollment Increases

How does the funding work?



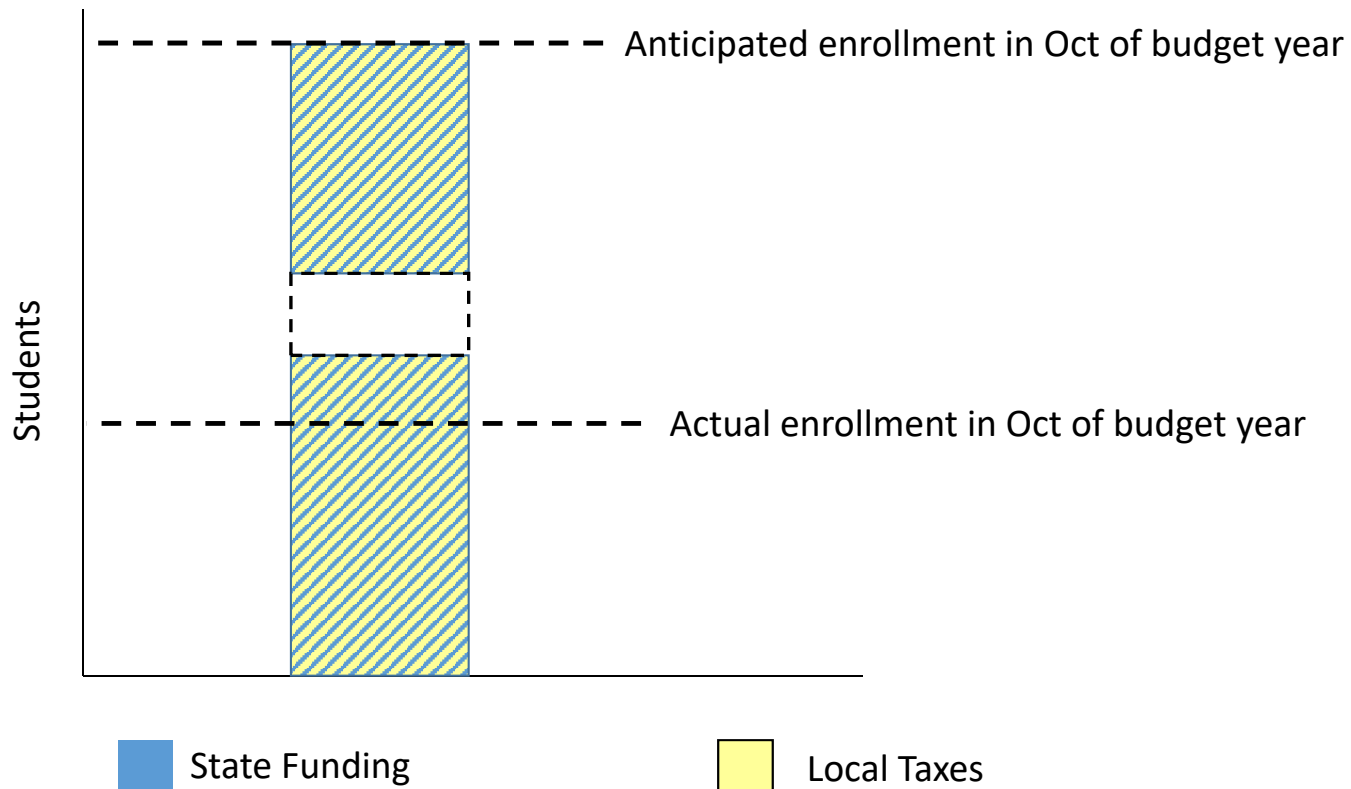
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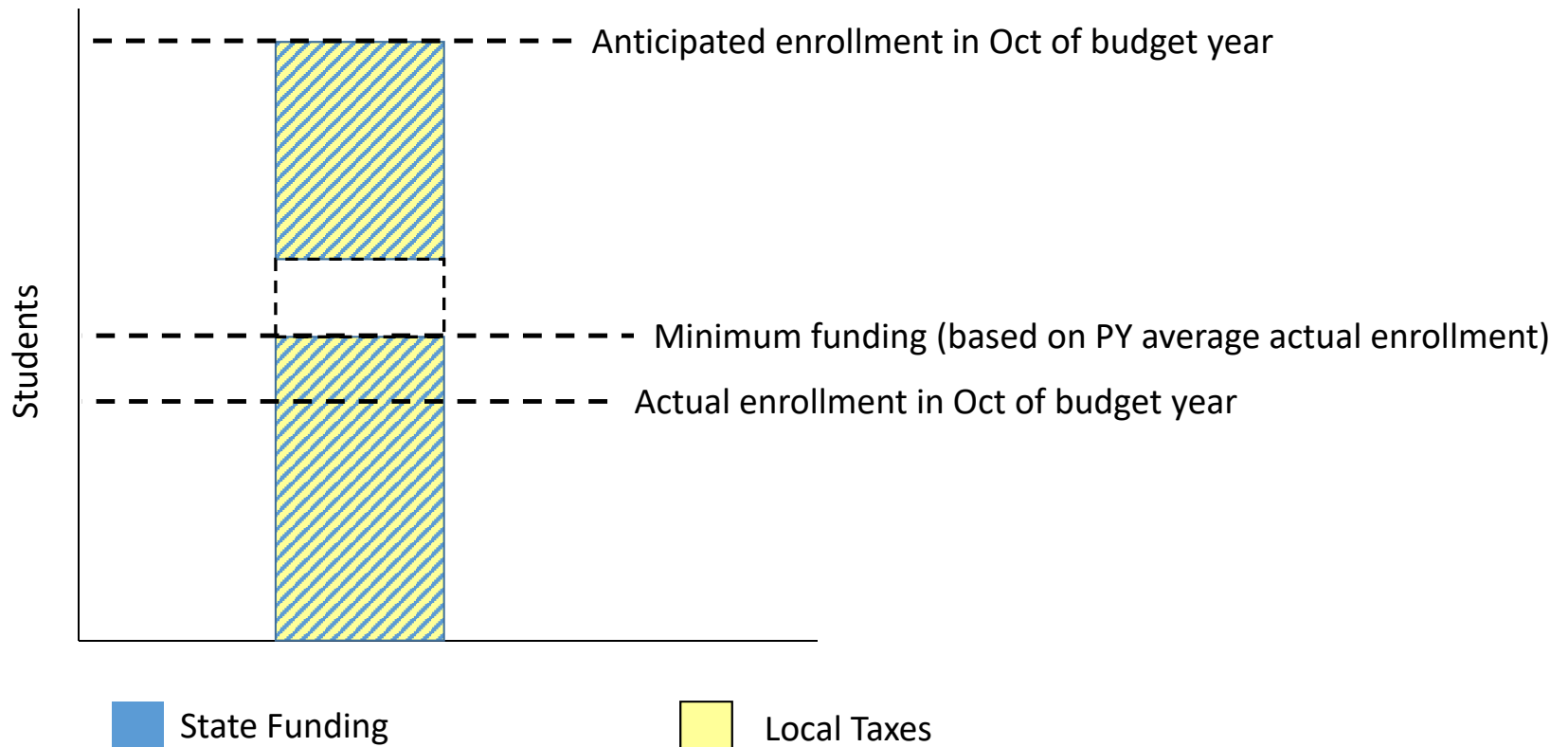
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How does the funding work?



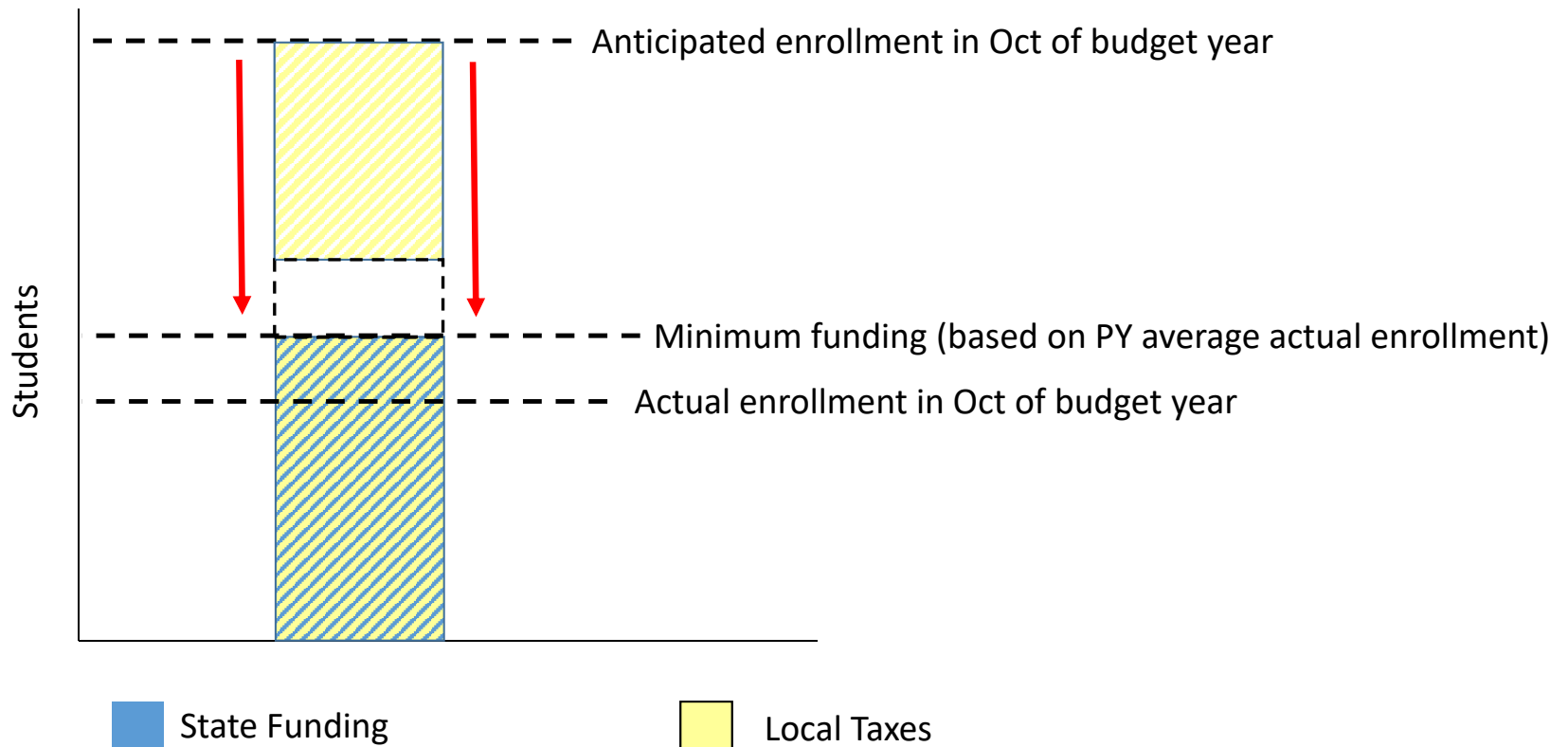
# Anticipated Enrollment Increases

How does the funding work?



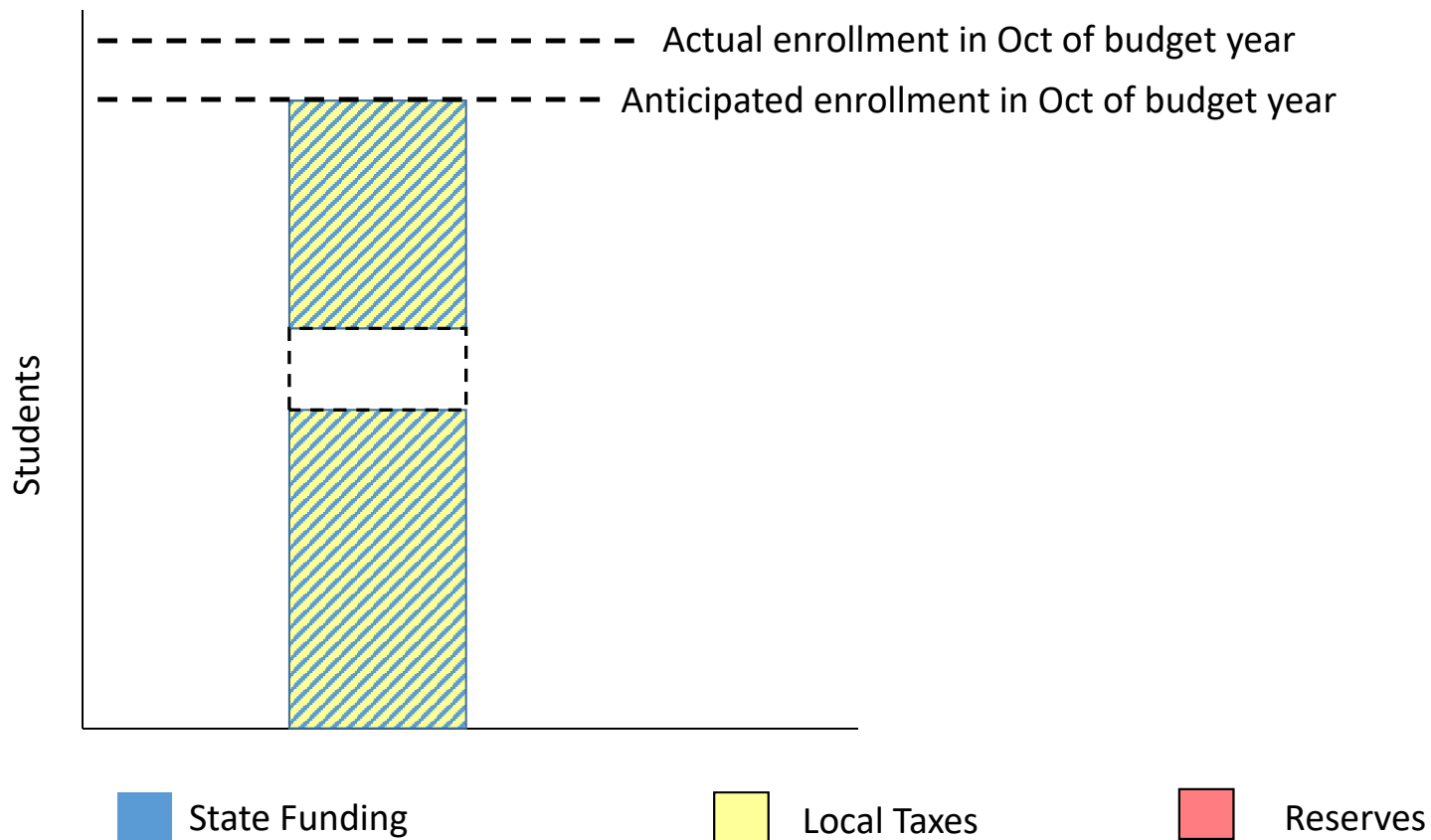
# Anticipated Enrollment Increases

How does the funding work?



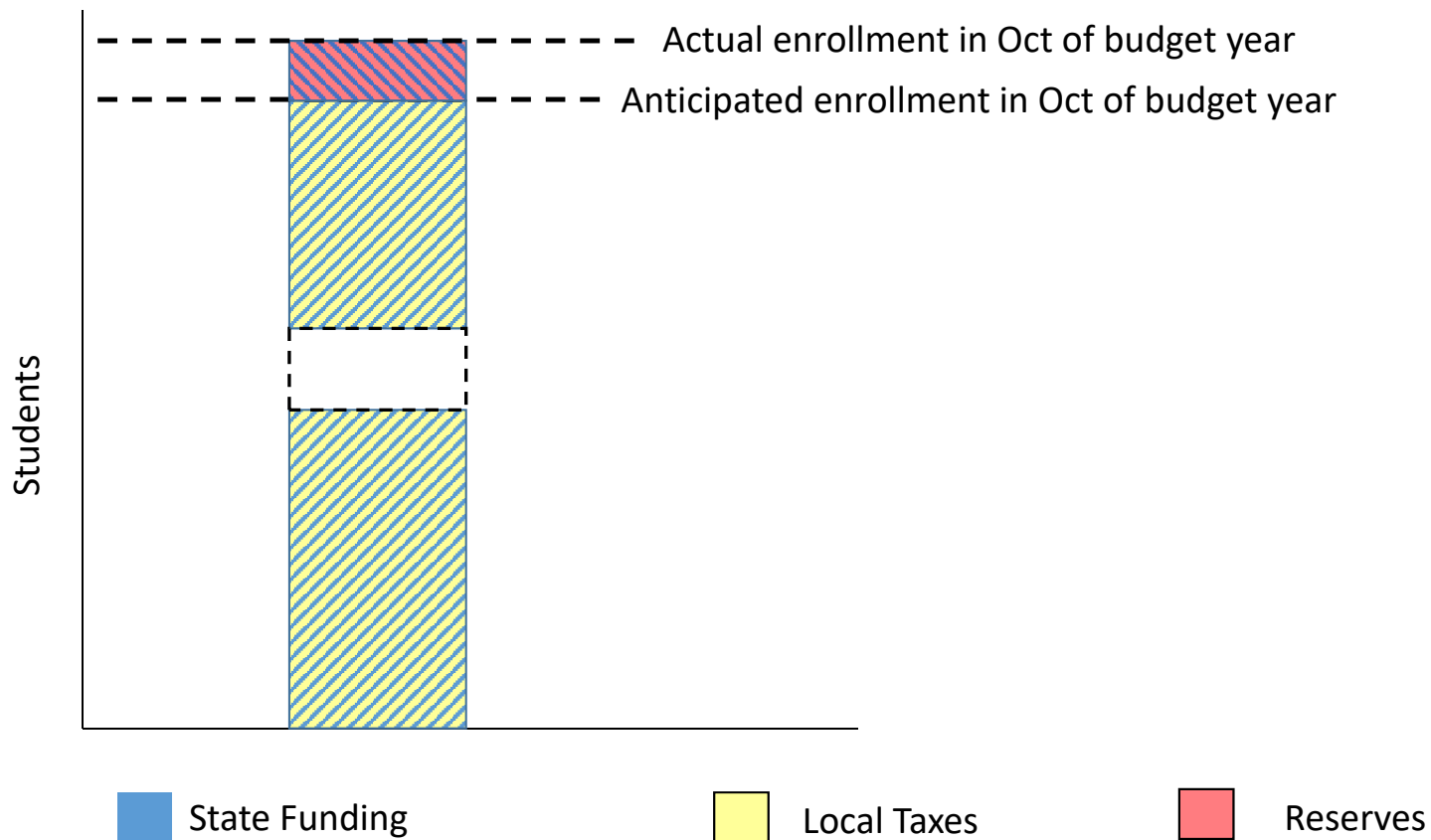
# Anticipated Enrollment Increases

How does the funding work?



# Anticipated Enrollment Increases

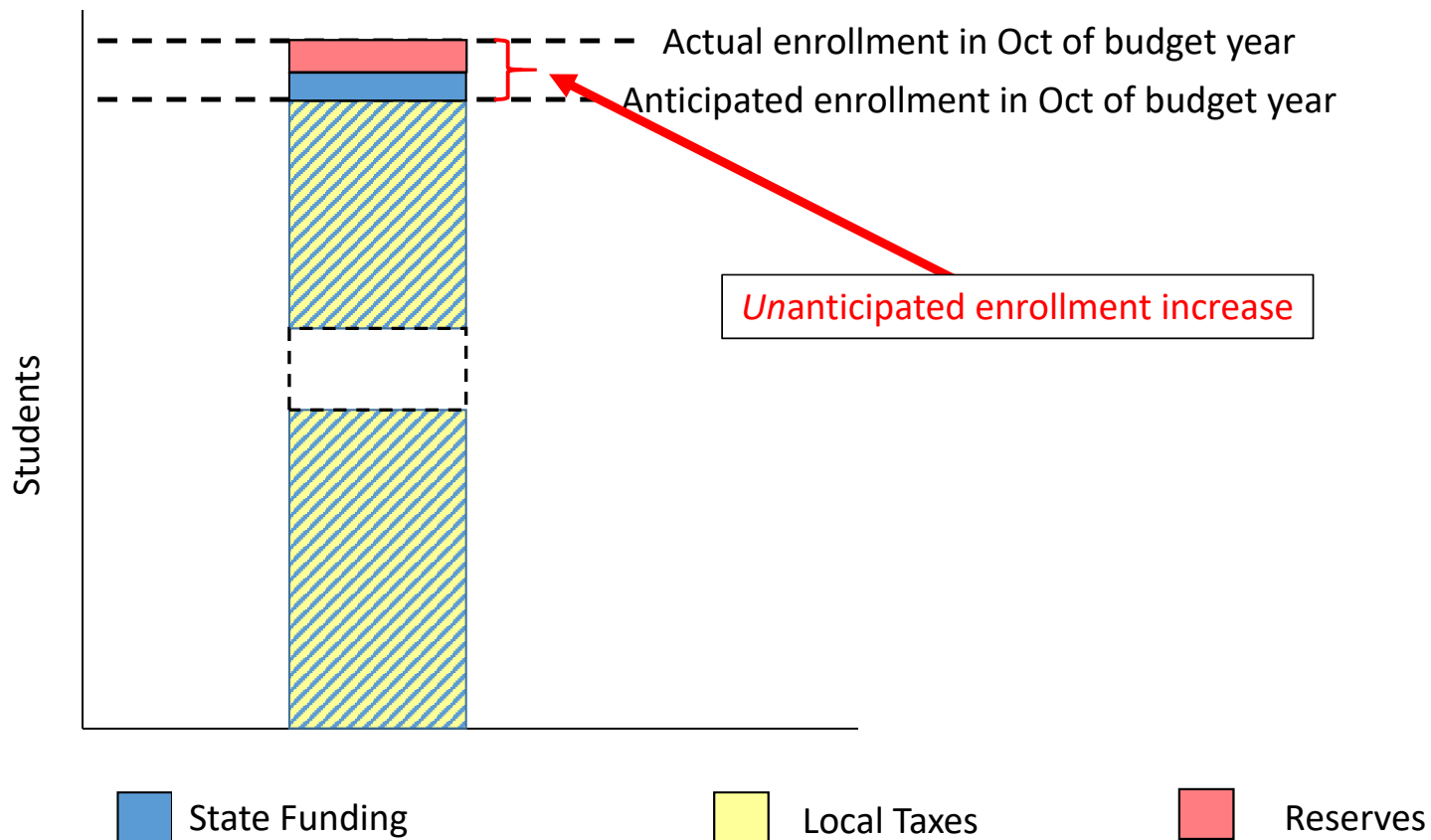
How does the funding work?





# Anticipated Enrollment Increases

How does the funding work?



# Enrollment Increases

## Anticipated vs Unanticipated

	Anticipated	Unanticipated (budget amendment)
Timing	Submit PAA-3 by June 1 in prior year	Submit petition by May 31 of budget year
Subject to 'claw back'	Yes	No
<u>Funding:</u> <ul style="list-style-type: none"><li>• State funding</li><li>• Local property taxes</li></ul>	Yes Yes	Yes No, but can use reserves

# Budget Amendment Process

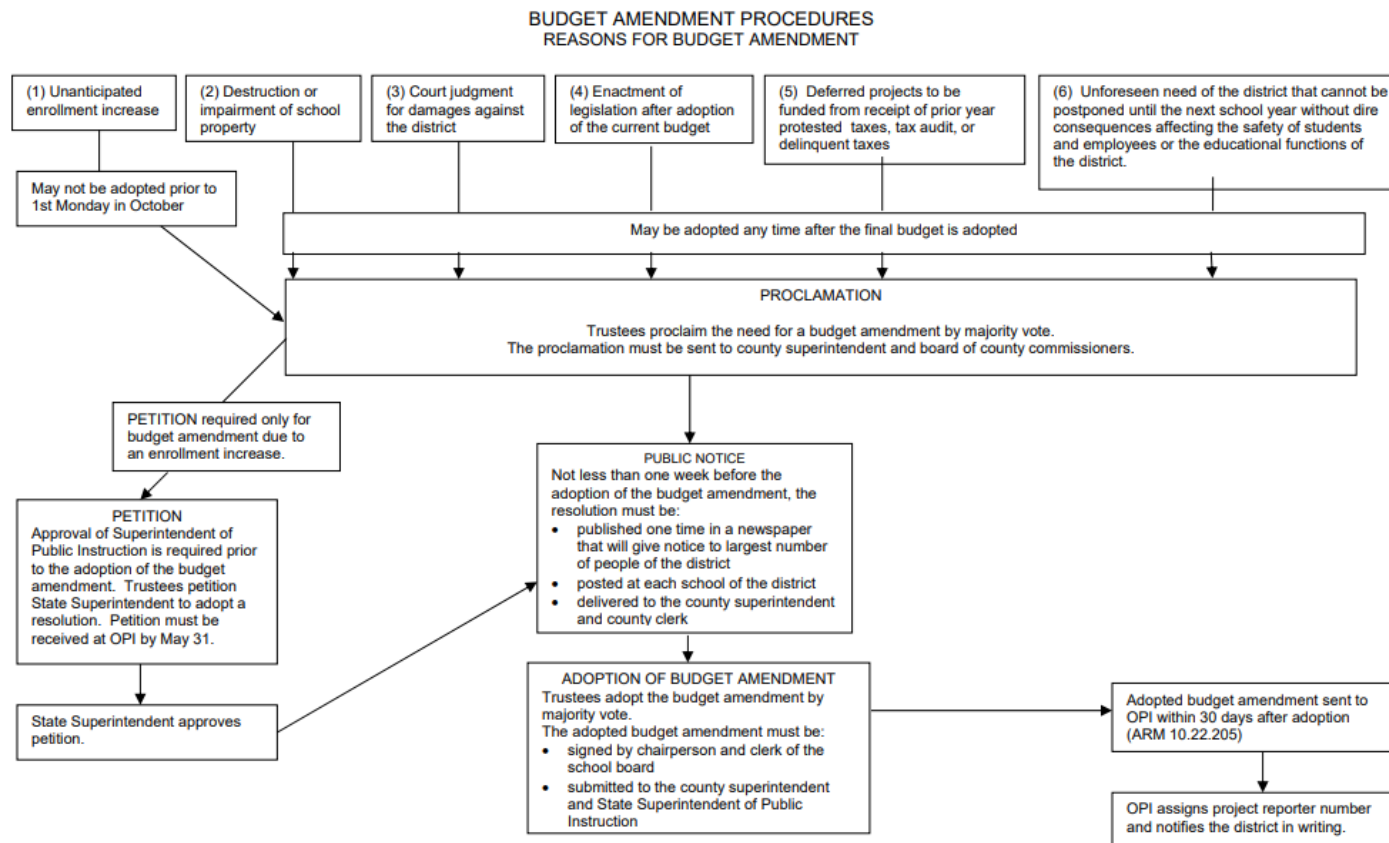
20-9-161 thru 20-9-166, MCA

The screenshot shows the Montana Office of Public Instruction website. The header includes the state seal, the slogan "PUTTING MONTANA STUDENTS FIRST", and navigation links for Families & Students, Educators, Leadership, Contact, and Safety & Student Support. A search bar is also present. The "Budgets" section is highlighted, showing three columns of links: Preliminary Budget Data Reports, Budget Reports, and Budget Spreadsheets and Guidance. The "Budget Amendment Packet" link is highlighted with a red box.

PRELIMINARY BUDGET DATA REPORTS	BUDGET REPORTS	BUDGET SPREADSHEETS AND GUIDANCE
<ul style="list-style-type: none"><li><a href="#">FY 2022</a></li><li><a href="#">FY 2021</a></li><li><a href="#">FY 2020</a></li><li><a href="#">FY 2019</a></li><li><a href="#">FY 2018</a></li><li><a href="#">FY 2017</a></li><li><a href="#">FY 2016</a></li><li><a href="#">FY 2015</a></li><li><a href="#">FY 2014</a></li><li><a href="#">FY 2013</a></li><li><a href="#">FY 2012</a></li><li><a href="#">FY 2011</a></li><li><a href="#">FY 2010</a></li></ul>	<ul style="list-style-type: none"><li><a href="#">FY 2021</a></li><li><a href="#">FY 2020</a></li><li><a href="#">FY 2019</a></li><li><a href="#">FY 2018</a></li><li><a href="#">FY 2017</a></li><li><a href="#">FY 2016</a></li><li><a href="#">FY 2015</a></li><li><a href="#">FY 2014</a></li><li><a href="#">FY 2013</a></li><li><a href="#">FY 2012</a></li><li><a href="#">FY 2011</a></li><li><a href="#">FY 2010</a></li><li><a href="#">FY 2009</a></li></ul>	<ul style="list-style-type: none"><li><a href="#">FY 2021 General Fund Budget Spreadsheet</a></li><li><a href="#">Transportation Budgeting Worksheet</a></li><li><a href="#">FY 2022 General Fund Budget Overview Worksheet</a></li><li><a href="#">Technology Fund Levy Spreadsheet</a></li><li><a href="#">Projecting General Fund Reserves</a></li><li><a href="#">Budget Instructions</a></li><li><a href="#">Budget Fund Instructions</a></li><li><a href="#">Budget Amendment Packet</a></li><li><a href="#">Building Reserve Fund Guidance Document Revised May 2018</a></li></ul>

# Budget Amendment Process

## 20-9-161 thru 20-9-166, MCA



# Agenda

1. Budgeting Steps
- 2. LC2554**
3. Budgeting in the Age of ESSER Grants

# LC2554

## Basic Provisions:

- NOT A DONE DEAL!
- FY22 & FY23 only
- No anticipated enrollment increases
- Changes to budget amendments for unanticipated enrollment increases:
  - No funding for additional General Fund spending authority
  - Access to 'additional financial support' (state ESSER)
    - 4%/40 student threshold eliminated
    - OPI calculates after Oct 2021, 2022 enrollment counts
    - Includes all BASE funding components
    - Reduced by 10% of ESSER II, subsequent grants
    - Deposited to fund 15
    - Spending deadline TBD

# Budgeting Steps

FY22 and FY23 only (LC2554)

## Recommended:

1. Complete enrollment counts
2. Project enrollment for ensuing October
- ~~3. Determine eligibility for anticipated unusual enrollment increase~~
4. Calculate budget, tax impacts
- ~~5. Seek Board approval, submit projections to OPI~~
6. Monitor projections vs actual in ensuing October
  - ~~• AEI? Determine if projection materialized. If so, all funding stays. If not, expect a letter with reductions from OPI~~
  - Everyone: Determine eligibility for budget amendment due to *un*anticipated enrollment increase

# Agenda

1. Budgeting Steps
2. LC2554
- 3. Budgeting in the Age of ESSER Grants**



# ESSER Grants

## Select Allowable Uses:

- To prevent, prepare for, and respond to coronavirus” *and*:
  - Provide principals and others school leaders with the resources necessary to address the needs of their individual schools
  - Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.
- Supplanting allowed
- Indirect costs allowed

# ESSER Grants

## Strategic considerations:

- Spending deadlines
  - ESSER I (CARES): 9/30/22
  - ESSER II: 9/30/23
- Beware of:
  - Financing ongoing cost structures based on non-recurring funding sources
  - Accounting, disposal requirements for capital assets purchased with federal funds...

# ESSER Grants

## Purchasing fixed assets (2 CFR 200.313):

- Must be pre-approved by OPI
- Options for assets with residual value of \$5,000 or more at the end of the grant period:
  - Sell the asset and return the funds to the feds
  - Assign the asset to other ongoing federal projects
  - Petition to retain the asset.

# ESSER Grants

## Strategic considerations:

- Spending deadlines
  - ESSER I (CARES): 9/30/22
  - ESSER II: 9/30/23
- Beware of:
  - Financing ongoing cost structures based on non-recurring funding sources
  - Accounting, disposal requirements for capital assets purchased with federal funds
- ESSER grants are federal funds; must support payroll costs of employees paid

# ESSER Grants

## Strategic considerations:

- The importance of margin

# Employer Contributions to Social Security, State Retirement, and Unemployment Systems

## Retirement Fund purpose (20-9-501, MCA):

- Used to finance benefit costs of employees paid from state and local funds. Allowable expenditures:
  - Retirement (TRS, PERS)
  - Federal social security
  - Medicare
  - Unemployment insurance
  - NOT work comp; life, accident, health insurance
- Employees paid with federal funds: funding source that pays employee salary must pay benefit costs

# Employer Contributions to Social Security, State Retirement, and Unemployment Systems

## Retirement Fund financing (20-9-501, MCA):

- Unlimited budget
- 20% max reserves
- Retirement fund financing sources:
  - Fund balance reappropriated
  - County Retirement Distribution. Nonlevy revenue funded by:
    - Countywide levy
    - State GTB

# Leveraging Your Costs

## Paying staff with General Fund vs Federal Grants

Assume each staff member makes \$50,000 per year (salary) and retirement benefits total 15%. In order to hire 2.0 FTE of this position:

- What General and Retirement Fund budgets would you need?
  - General Fund: \$100,000 ( $\$50,000/\text{FTE} \times 2 \text{ FTE}$ )
  - Retirement Fund: \$30,000 ( $\$50,000/\text{FTE} \times 2 \text{ FTE} \times 15\%$ )



# Leveraging Your Costs

## Paying staff with General Fund vs Federal Grants

Assume each staff member makes \$50,000 per year (salary) and retirement benefits total 15%. In order to hire 2.0 FTE of this position:

- What General and Retirement Fund budgets would you need?
- What federal grant award would you need?

# ESSER Grants

## Budgeting Strategies

### Using ESSER grants, how do you:

- Hire additional staff
- Increase compensation for existing staff
- Save for the future
  - Build reserves
  - Interlocal Agreement fund
  - Special Revenue funds
- Reduce taxes

# THANK YOU

for coming!

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