

BUDGET NARRATIVE

LEA: Liberty Central School District	FOR TITLE: ARP ESSER Pt 2
BEDSCODE: 590901060000	

NOTE: Liberty Central School District's 20% reserve for learning loss was calculated at \$689,890.

Code 15 contains \$410,579
 Code 16 contains \$ 120,000
 Code 45 contains \$ 2,900
Code 80 contains \$233,953
 Total \$767,432

CODE/ BUDGET CATEGORY	EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title)
<p>Code 15 <i>Professional Salaries</i> \$433,879</p>	<p>Creative Arts Therapist/Social Worker, full time, to help address a lack of emotional supports during the school day (1.0 FTE x \$65,000) – aligns with allowable activity #14.</p> <p>Expenses designated to 20% learning loss in this code: Math teacher specializing in MTSS to address learning loss through academic intervention services (1.0 FTE x \$65,000) – aligns with allowable activity #16</p> <p>Hourly compensation for a school counselor, school psychologist or social worker to address learning loss in the middle school after-school program (\$40/hour x 6 hours/day x 180 days = \$43,200) – aligns with allowable activity #15</p> <p>Hourly compensation for a school counselor, school psychologist or social worker to address learning loss in the high-school after-school program (\$40/hour x 6 hours/day x 180 days = \$43,200) – aligns with allowable activity #15</p> <p>Hourly compensation for content specialist instruction faculty to address learning loss in the middle school after-school program – aligns with allowable activity #15.</p> <ul style="list-style-type: none"> ● Math content specialist, Liberty Middle School after-school programming (\$26.66/hour x 6 hours/day x 180 days=\$28,793) ● Science content specialist, Liberty Middle School after-school programming (\$26.66/hour x 6 hours/day x 180 days=\$28,793) ● English content specialist, Liberty Middle School after-school programming (\$26.66/hour x 6 hours/day x 180 days=\$28,793) <p>Hourly compensation for content specialist instruction faculty to address learning loss in the high-school after-school program – aligns with allowable activity #15.</p>

CODE/ BUDGET CATEGORY	EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title)
	<ul style="list-style-type: none"> ● Math content specialist, Liberty High School after-school programming (\$40/hour x 6 hours/day x 180 days= \$43,200) ● Science content specialist, Liberty High School after-school programming (\$40/hour x 6 hours/day x 180 days=\$43,200) ● English content specialist, Liberty High School after school programming (\$40/hour x 6 hours/day x 180 days=\$43,200) <p>Hourly compensation for Arts in Education lead teacher for curriculum development and curriculum writing (\$50/hour x 30 hours = \$1,500) – aligns with allowable activity #1</p> <p>NOTE: This code contains \$410,579 designated to 20% learning loss.</p>
<p>Code 16 <i>Support Staff Salaries</i> \$420,120</p>	<p>Teacher Aides for elementary school classroom supervision and flexibility for social distancing requiring supervision students in multiple locations in small groups to address learning loss (3.0 FTE x \$30,000 = \$90,000) – aligns with allowable activity #16 and is designated to 20% learning loss.</p> <p>Bilingual Teacher Aide for Liberty High School (1.0 FTE x \$30,000) – aligns with allowable activity #16 and is designated to 20% learning loss.</p> <p>Non-instructional Substitute Staff for cleaning and COVID-19 control measures (7 substitute staff x \$15/hour x for up to 1,483 hours over one year = \$155,700) – aligns with allowable activity #19</p> <p>District wide building cleaners for custodial work and COVID-10 control measures (2.5 FTE x \$39,048 = \$97,620) – aligns with allowable activity #19</p> <p>District COVID-19 coordinator and clerical support, one position to oversee district compliance with COVID-10 control measures and assist building leadership with staying current on CDC and local health department guidance (1 employee x \$32.50/hour x 6 hours/day x 5 days/week x 4 weeks/month x 12 months = \$46,800) – aligns with allowable activity #19</p> <p>NOTE: This code contains \$120,000 designated to 20% learning loss.</p>
<p>Code 40 <i>Purchased Services</i> \$1,073,900</p>	<p>Educational Management Services Inc. to conduct and analyze assessments for students with disabilities, English Language Learners and pre-k students (\$73,000) – aligns with allowable activity #8 Proposed activities include:</p> <ul style="list-style-type: none"> ● Stakeholder perspective through interviews and surveys ● Review of delivery models to analyze staff efficiency ● Review and examine Committee on Special Education and Preschool Special Education policies, practices and procedures ● Review pre-referral intervention strategies, policy and procedures ● Data collection and assessment of key data for the past three years

CODE/ BUDGET CATEGORY	EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title)
	<ul style="list-style-type: none"> ● Review and analyze key performance indicators such as state assessments and graduation achievements ● Audit IEP compliance with IDEA and state regulations ● Review services to students in Universal Pre-k program ● Review services to English language learners including delivery model and staff allocation ● Review of clerical support positions for efficiency, practices and training <p>Nawrocki Smith CPA and Business Consultants to conduct an analysis of staffing levels and assignments district wide to improve instruction delivery efficiency (\$17,000) – aligns with allowable activity #16. Proposed activities include review and analysis of the processes and procedures in the following areas:</p> <ul style="list-style-type: none"> ● Organizational structure and policies and procedural manual ● Employee requisition and hiring ● Recordkeeping and personnel files ● Employee step/level and salary increases ● Employee attendance ● Staff development ● Employee evaluations, terminations, certifications ● Substitute employee policies and procedures ● Employee relations and arbitration procedures <p>Liberty Village Police to provide three officers at district buildings for three years (3 officers x \$105,000/year x 3 years = \$945,000) – aligns with allowable activity #7</p> <p>Sull Renaissance to design and install sculpture garden in collaboration with students (\$25,000) – aligns with allowable activity #1. Proposed activities include:</p> <ul style="list-style-type: none"> ● 2 sculpture artists x \$25/hour x 2 hours/day x 100 hours = \$10,000 ● Sculpture medium in quantity to allow 50 students to participate = \$7,000 ● Sculpture tools, benches and rotating working tables in quantity to allow 50 students to share spaces and tools while maintaining social distance requirements = \$8,000 <p>John Keale Music Company, Inc. – purchase of two tubas for the music department to allow more students to participate in marching band and concert band (2 tubas x \$6,950 = \$13,900) – aligns with allowable activity #1</p>
<p>Code 45 <i>Supplies and Materials</i> \$1,028,832</p>	<p>Houghton Mifflin Harcourt <i>Into Reading</i> curriculum for grade 3 (6 classrooms x \$483.34/classroom = \$2,900) – aligns with allowable activity #16</p> <p>COVID-19 cleaning and testing supplies (2,000 students x \$109.36/student x 3 years = \$656,111) – aligns with allowable activity #19</p>

<i>CODE/ BUDGET CATEGORY</i>	<i>EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title)</i>
	<p>Health habits signage including handwashing and social distancing reminders (\$8,000) – aligns with allowable activity #1. Proposed sign content includes:</p> <ul style="list-style-type: none"> ● Handwashing, social distancing ● Mental health services available ● Affirming messaging <p>Chromebooks to replace units damaged or loss during remote learning (488 Chromebooks x \$389.97 = \$190,308) – aligns with allowable activity #13</p> <p>Music department computers and software for student use (\$16,887) – aligns with allowable activity #13</p> <p>Music department student instrument cleaning and disinfecting (69 instruments x \$87.68 = \$6,050) – aligns with allowable activity #1</p> <p>Arts in Education program digital media monitors to display still and video images of student art creation and advertise Arts in Education events to the student body (2 x \$500 = \$1,000) – aligns with allowable activity #1</p> <p>Arts in Education program community collaboration event supplies (8 events over two years x \$500/event = \$4,000) – aligns with allowable activity #1 Example event: African American artists event possible supplies would include printed advertising and invitations, printed handouts for participants with artist biography and body of work and supplies to create art such as colored pencils and paper for 100 families.</p> <p>Arts in Education program Our Banner project supplies - Twelve 2'x 5' banners featuring student art printed on vinyl and installed on metal hangers affixed to light posts in various locations in Liberty, six banners installed for 2 years (12 banners x \$216.67/banner = \$2,600) – aligns with allowable activity #1</p> <p>Art Department replacement kilns, replacing inefficient units that are 25+ years old (2 x \$2,500 = \$5,000) – aligns with allowable activity #1</p> <p>Art Department program pottery wheel to increase capacity and allow more students to spend time throwing clay projects (1 wheel x \$1,000) – aligns with allowable activity #1</p> <p>Art Department large computer screen with turning mount for use in teacher-led demonstrations and instruction (1 unit x \$1,000 = \$1,000) – aligns with allowable activity #1</p>

CODE/ BUDGET CATEGORY	EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title)
	<p>Art Department Legacy Project art and exhibition supplies (2 projects/year over 3 years x \$166.67/project = \$1,000) – aligns with allowable activity #1</p> <p>Proposed project activity:</p> <p>Each 4th grader creates a similar piece on a current theme to be displayed at the conclusion of the school year and then again when those 4th graders are graduating, creating a rotating exhibit and connecting high school students with elementary school students through shared exhibits. Possible supplies include:</p> <ul style="list-style-type: none"> ● Art making medium and tools ● PVC piping to create large scale stands and displays for all art pieces ● Signs to promote the project <p>Art Department Careers in Arts events supplies, four events over two years (4 events x \$375/event = \$1,500) – aligns with allowable activity #1</p> <p>Proposed event supplies:</p> <ul style="list-style-type: none"> ● Printed flyers and handouts including facts sheets and career path information ● Posters featuring careers in arts ● Table coverings <p>Liberty High School Fitness Center (open to students and the community) cardio stations (14 x \$4,718 = \$66,052) – aligns with allowable activity #1</p> <p>Fitness Center circuit stations (10 stations x \$4,529 = \$45,293) – aligns with allowable activity #1</p> <p>Fitness Center functional training stations (6 x \$3,355.17 = \$20,131) – aligns with allowable activity #1</p> <p>NOTE: This code contains \$2,900 designated to 20% learning loss.</p>
<p>Code 46 <i>Travel Expenses</i> \$0</p>	<p><i>No expenses in this code.</i></p>

CODE/ BUDGET CATEGORY	EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title)
Code 80 <i>Employee Benefits</i> \$375,271	<p>Social security – total salaries of \$853,999 x 7.65% = \$65,331</p> <p>New York State Teacher Retirement System – professional staff salaries of \$433,879 x 11% = \$47,727</p> <p>New York State Employee Retirement System – support staff salaries of \$420,120 x 11% = \$46,213</p> <p>Health care for 8 full time employees x \$27,000 = \$216,000</p> <p>– aligns with allowable activities corresponding with professional salaries and support staff salaries.</p> <p>NOTE: This code contains \$233,953 designated to 20% learning loss.</p>
Code 90 <i>Indirect Cost</i> \$0	<i>No expenses in this code</i>
Code 49 <i>BOCES Services</i> \$0	<i>No expenses in this code</i>
Code 30 <i>Minor Remodeling</i> \$0	<i>No expenses in this code</i>
Code 20 <i>Equipment</i> \$117,446	<p>Fitness Center/Weight Room rubber floor materials (2,099 sq ft x \$13.74/sq ft = \$28,849) – aligns with allowable activity #1</p> <p>Fitness Center/Weight Room free weight stations (6 stations x \$14,766.17 = \$88,597) – aligns with allowable activity #1</p>

= Required Field

Local Agency Information		
Funding Source:	NYSED - ARP ESSER	
Report Prepared By:	Dr. Patrick Sullivan, Superintendent	
Agency Name:	Liberty Central School District	
Mailing Address:	115 Buckley Street	
	Street	
	Liberty	NY 12754
	City	State Zip Code
Telephone # of Report Preparer:	845-292-6990	County: Sullivan
E-mail Address:	psullivan@liberty.k12.org	
Project Funding Dates:	3/13/2020 Start	9/30/2024 End

INSTRUCTIONS

- Submit the original FS-10 Budget and the required number of copies along with the completed application directly to the appropriate State Education Department office as indicated in the application instructions for the grant program for which you are applying. DO NOT submit this form to Grants Finance.
- The Chief Administrator's Certification on the Budget Summary worksheet must be signed by the agency's Chief Administrative Officer or properly authorized designee.
- An approved copy of the FS-10 Budget will be returned to the contact person noted above. A window envelope will be used; please make sure that the contact information is accurate and confined to the address field without altering the formatting.
- For information on budgeting refer to the Fiscal Guidelines for Federal and State Aided Grants at <http://www.oms.nysed.gov/cafe/guidance/>.

SALARIES FOR PROFESSIONAL STAFF			
Subtotal - Code 15			\$433,879
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Creative Arts Therapist/Social Worker, Liberty Elementary School	1.00	\$65,000	\$65,000
Teacher, Math MTSS/Academic Intervention Services, Liberty Middle School; 20% reserve for learning loss	1.00	\$65,000	\$65,000
School counselor/School Psychologist or Social Worker, Liberty Middle School after school programming; 20% reserve for learning loss	Hourly	\$40/hour x 6 hours/day x 180 days	\$43,200
Math content specialist, Liberty Middle School after school programming; 20% reserve for learning loss	Hourly	\$26.66/hour x 6 hours/day x 180 days	\$28,793
Science content specialist, Liberty Middle School after school programming; 20% reserve for learning loss	Hourly	\$26.66/hour x 6 hours/day x 180 days	\$28,793
English content specialist, Liberty Middle School after school programming; 20% reserve for learning loss	Hourly	\$26.66/hour x 6 hours/day x 180 days	\$28,793
School counselor/School Psychologist or Social Worker, Liberty High School after school programming; 20% reserve for learning loss	Hourly	\$40/hour x 6 hours/day x 180 days	\$43,200
Math content specialist, Liberty High School after school programming; 20% reserve for learning loss	Hourly	\$40/hour x 6 hours/day x 180 days	\$43,200
Science content specialist, Liberty High School after school programming; 20% reserve for learning loss	Hourly	\$40/hour x 6 hours/day x 180 days	\$43,200
English content specialist, Liberty High School after school programming; 20% reserve for learning loss	Hourly	\$40/hour x 6 hours/day x 180 days	\$43,200
Arts in Education curriculum development, teacher hours	Hourly	\$50/hour x 30 hours	\$1,500

SALARIES FOR SUPPORT STAFF			
Subtotal - Code 16			\$420,120
Specific Position Title	Full-Time Equivalent	Annualized Rate of Pay	Project Salary
Teacher Aide, Liberty Elementary School; 20% reserve for learning loss	3.00	\$30,000.00	\$90,000
Bilingual Teacher Aide, Liberty High School; 20% reserve for learning loss	1.00	\$30,000.00	\$30,000
Non-instructional Substitute Staff for cleaning and COVID-19 control measures	Hourly	7 substitute staff x \$15/hour x 1,483 hours over one year	\$155,700
District wide building cleaners	2.00	\$39,048.00	\$78,096
District wide building cleaners	0.50	\$39,048.00	\$19,524
Extra hours - district wide COVID-19 Coordinator and Clerical support - one position	Hourly	1 employee x \$32.50/hour x 6 hours/day x 5 days/week x 4 weeks/month x 12 months	\$46,800

PURCHASED SERVICES			
Subtotal - Code 40			\$1,073,900
Description of Item	Provider of Services	Calculation of Cost	Proposed Expenditure
Conduct analysis of assessments for students receiving SPED, ELL and UPK services	Educational & Management Services, Inc.	5-person evaluator team x \$50/hour x 292 hours	\$73,000
Staffing analysis and assignments - district wide	Nawrocki Smith CPA and Business Consultants	Planning - \$1,250; Information Gathering - \$2,400; Interviews - \$3,350; Analytical Procedures - \$5,650; Report Writing - \$4,350	\$17,000
School Resource Officer	Liberty Village Police	3 officers x \$105,000/year x 3 years	\$945,000
Arts in Education sculpture garden design and installation in collaboration with students	Sull Renaissance	2 sculpture artists x \$25/hour x 2 hours/day x 100 hours = \$10,000 plus \$15,000 materials and tools for student use	\$25,000
Music Department instrument purchase (tuba)	John Keale Music Company, Inc	2 tubas x \$6,950	\$13,900

SUPPLIES AND MATERIALS			
Subtotal - Code 45			\$1,028,832
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Houghton Mifflin Harcourt Into Reading curriculum for grade 3; 20% reserve for learning loss	6.00	\$483.34/classroom x 6 grade 3 classrooms	\$2,900
COVID-19 cleaning supplies and PPE, testing supplies to serve 2,000 students for three years	2,000 students x 3 years	\$109.36	\$656,111
Healthy habits signage, 8 sets per building x 3 buildings and district offices	32.00	\$250.00	\$8,000
Chromebooks to replace units damaged or lost during remote learning	488.00	\$389.97	\$190,308
Music Department desktop computer	8.00	\$1,250.00	\$10,000
Music Department iPad	4.00	\$471.75	\$1,887
Music First subscription and software	500.00	\$10.00	\$5,000
Music Department instrument cleaning	69.00	\$87.68	\$6,050
Arts in Education program digital media monitors	2.00	\$500.00	\$1,000
Arts in Education program community collaboration event supplies - Example: African-American artists event - printed advertising and invitations, printed handouts, paper and colored pencils for collaborative art making in the style of the featured artist for 100 participants	8.00	8 events x \$500/event	\$4,000
Arts in Education program Our Banner project supplies - Twelve 2'x 5' banners featuring student art printed on vinyl and installed on metal hangers affixed to light posts in various locations in Liberty, six banners installed for 2 years.	12.00	\$216.67	\$2,600
Art Department kilns	2.00	\$2,500.00	\$5,000
Art Department pottery wheel	1.00	\$1,000.00	\$1,000
Art Department computer screen with turning mount for demonstrations and instruction	1.00	\$1,000.00	\$1,000
Art Department Legacy Project rotating exhibit supplies, grade 4	6.00	\$166.67	\$1,000
Art Department Careers in Arts events supplies -Four events over two years - printed flyers and handouts including facts sheets and career path information, posters featuring careers in arts, table coverings	4.00	\$375.00	\$1,500

Fitness Center/Weight Room cardio stations (treadmills, ellipticals, exercise bikes)	14.00	\$4,718.00	\$66,052
Fitness Center/Weight Room circuit stations (upper body, lower body, total body)	10.00	\$4,529.30	\$45,293
Fitness Center/Weight Room functional training stations	6.00	\$3,355.17	\$20,131

TRAVEL EXPENSES			
			Subtotal - Code 46
Position of Traveler	Destination and Purpose	Calculation of Cost	Proposed Expenditures

Employee Benefits		
Subtotal - Code 80		\$375,271
Benefit		Proposed Expenditure
Social Security - \$853,999 x 7.65% (\$530,579 x 7.65% = \$40,589 - 20% reserve for learning loss)		\$65,331
Retirement	New York State Teachers - \$433,879 x 11% (\$410,579 x 11% = \$45,164 - 20% reserve for learning loss)	\$47,727
	New York State Employees - \$420,120 x 11% (\$120,000 x 11% = \$13,200 - 20% reserve for learning loss)	\$46,213
	Other - Pension	
Health Insurance - 8 employees x \$27,000 (5 of 8 employees x \$27,000 = \$135,000 - 20% reserve for learning loss)		\$216,000
Worker's Compensation		
Unemployment Insurance		
Other(Identify)		

INDIRECT COST		
A.	Modified Direct Cost Base -- Sum of all preceding subtotals(codes 15, 16, 40, 45, 46, and 80 and excludes the portion of each subcontract exceeding \$25,000 and any flow through funds) **Manual Entry	
B.	Approved Restricted Indirect Cost Rate	0.00%
C.	Subtotal - Code 90	

For your information, maximum direct cost base = \$3,332,002.00

To calculate Modified Direct Cost Base, reduce maximum direct cost base by the portion of each subcontract exceeding \$25,000 and any flow through funds.

PURCHASED SERVICES WITH BOCES			
			Subtotal - Code 49
Description of Services	Name of BOCES	Calculation of Cost	Proposed Expenditure

MINOR REMODELING		
		Subtotal - Code 30
Description of Work to be Performed	Calculation of Cost	Proposed Expenditure

EQUIPMENT			
Subtotal - Code 20			\$117,446
Description of Item	Quantity	Unit Cost	Proposed Expenditure
Fitness Center/Weight Room rubber floor materials and installation	1.00	\$28,849.00	\$28,849
Fitness Center/Weight Room free weight stations	6.00	\$14,766.17	\$88,597

BUDGET SUMMARY

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	\$433,879
Support Staff Salaries	16	\$420,120
Purchased Services	40	\$1,073,900
Supplies and Materials	45	\$1,028,832
Travel Expenses	46	
Employee Benefits	80	\$375,271
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	\$117,446
Grand Total		\$3,449,448

Agency Code:

Project #:

Contract #:

Agency Name:


FOR DEPARTMENT USE ONLY

Funding Dates: _____ From _____ To _____

Program Approval: _____ Date: _____

CHIEF ADMINISTRATOR'S CERTIFICATION

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (or State) award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

11/29/2021 

Date Signature

Dr. Patrick Sullivan, Superintendent
Name and Title of Chief Administrative Officer

<u>Fiscal Year</u>	<u>First Payment</u>	<u>Line #</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Voucher #	First Payment	

Finance: Logged _____

Approved _____

MIR _____