

BUDGET NARRATIVE

| | |
|---|---------------------------------|
| LEA: Liberty Central School District | FOR TITLE: CRRSA ESSER 2 |
| BEDSCODE: 590901060000 | |

Liberty Central School District (LCSD) is requesting \$1,634,851. All program expenditures are targeted to the provision of direct services to students. Program spending will be supervised by Superintendent of Schools Patrick Sullivan in coordination with Rodney Asse, LCSD’s School Business Official. All expenses will be tracked separately in WinCap, the district’s financial and human resources management system.

| CODE/ BUDGET CATEGORY | EXPLANATION OF EXPENDITURES IN THIS CATEGORY (as it relates to the program narrative for this title) |
|---|--|
| Code 15 Professional Salaries (\$272,200) | <ul style="list-style-type: none"> ● \$15,000 - Liberty Elementary School Teacher hours for distance learning and/or after-school programming (\$50/hour x 300 hours). Aligns with ESSER Use of Funds Allowable Activity #10. ● \$44,400 - Teacher hours for district-wide after-school tutoring hours (\$50/hour x 888 hours). Aligns with ESSER Use of Funds Allowable Activity #11. ● \$400 - Teacher hours, summer school planning (\$50/hour x 2 hours x 4 teachers). Aligns with ESSER Use of Funds Allowable Activity #10 ● \$12,000 - Teacher hours, summer retreat Solution Tree training (\$50/hour x 10 hours x 24 teachers). Aligns with ESSER Use of Funds Allowable Activity #11. ● \$5,400 - Teacher hours, professional development delivered by Houghton Mifflin Harcourt on the Remediation Program (\$50 x 6 hours x 18 teachers) Aligns with ESSER Use of Funds Allowable Activity #11. ● \$195,000 - Teacher Multilingual and English Language Learner Program (FTE 3.0; annualized rate of pay \$65,000). Aligns with ESSER Use of Funds Allowable Activity #11. |
| Code 16 Support Staff Salaries (\$195,300) | <ul style="list-style-type: none"> ● \$15,000 - Liberty Elementary School Teacher Assistant (hourly; \$15/hour x 1,000 hours). Aligns with ESSER Use of Funds Allowable Activity #11. |

| 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"> ● \$60,000 - Liberty Middle School Teacher Aide (FTE 2.0; annualized rate of pay \$30,000). New positions to provide student support while maintaining social distancing. Aligns with ESSER Use of Funds Allowable Activity #14. ● \$30,000 - Liberty Middle School Teacher Assistant (FTE 1.0; annualized rate of pay \$30,000). New position to provide student support while maintaining social distancing. Aligns with ESSER Use of Funds Allowable Activity #14. ● \$90,000 - Liberty High School Teacher Aide (FTE 3.0; annualized rate of pay \$30,000). New positions to provide student support while maintaining social distancing. Aligns with ESSER Use of Funds Allowable Activity #14. ● \$300 - Teacher Aide and Teacher Assistant hours summer school planning (\$15/hour x 20 hours). Aligns with ESSER Use of Funds Allowable Activity #10. |
| <p>Code 40 <i>Purchased Services</i> (\$847,292)</p> | <ul style="list-style-type: none"> ● \$300,000 – After-school programming with tutoring services (provider of services: Boys and Girls Club; \$1,657.45/student x 181 students). Aligns with ESSER Use of Funds Allowable Activity #10. ● \$6,000 - Speech, Occupational and Physical Therapy Learning without Tears summer program (provider of Services: G&D Speech Therapy; \$200/student x 30 students). Aligns with ESSER Use of Funds Allowable Activity #3. ● \$80,000 - Speech Therapy Learning without Tears Tier 2 (provider of services: G&D Speech Therapy; \$10/hour x 50 hours x 80 students x 2 years). Aligns with ESSER Use of Funds Allowable Activity #3. ● \$80,000 - Occupational and Physical Therapy Learning without Tears Tier 2 (provider of Services: G&D Speech Therapy; \$10/hour x 50 hours x 80 students x 2 years). Aligns with ESSER Use of Funds Allowable Activity #3. |

| 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"> ● \$8,000 - Coding course for student enrichment (provider of services: Level Up Village; \$500/student x 16 students). Aligns with ESSER Use of Funds Allowable Activity #10. ● \$64,685 - Professional Learning Community development coaching and conferencing (provider of services: Solution Tree; 6.5 days coaching, 7 virtual coaching sessions and 75 minutes virtual interactive web conference time). Aligns with ESSER Use of Funds Allowable Activity #11. ● \$303,300 - Acceleration for All remediation program ELA and math grades 3 to 8 (provider of services: Houghton Mifflin Harcourt; 3 years at \$101,100/year). Aligns with ESSER Use of Funds Allowable Activity #11. ● \$5,307 - Professional development on Read 180, System 44 and Math 180 (Provider of Services: Houghton Mifflin Harcourt; \$49/hour x 6 hours x 18 teachers) Aligns with ESSER Use of Funds Allowable Activity #11. |
| Code 45 <i>Supplies and Materials</i> (\$73,798) | <ul style="list-style-type: none"> ● \$600 - Healthy snacks for students in Learning without Tears summer program (quantity: 30 x \$20 per unit). Aligns with ESSER Use of Funds Allowable Activity #10. ● \$5,202 - Wilson Language Training curriculum - Liberty Elementary School (1 x \$5,202 per unit). Aligns with ESSER Use of Funds Allowable Activity #11. ● \$40,488 - Leader In Me and Equity Work - workbooks and course materials for teachers district-wide (300 x \$134.96 per unit). Aligns with ESSER Use of Funds Allowable Activity #3. ● \$16,900 - Intro Math grades 5 and 6 curriculum by Houghton Mifflin Harcourt (1 x \$16,900.50 per unit). Aligns with ESSER Use of Funds Allowable Activity #11. |

| 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"> • \$10,608 - Intro ELA grades 4 and 5 curriculum by Houghton Mifflin Harcourt (1 x \$10,607.67 per unit). Aligns with ESSER Use of Funds Allowable Activity #11. |
| Code 46 <i>Travel Expenses</i> | <i>No expenses</i> |
| Code 80 <i>Employee Benefits</i> (\$246,261) | <ul style="list-style-type: none"> • \$28,688 - Social Security - \$375,000 x 7.65% • \$21,450 - Retirement (New York State Teachers - \$195,000 x 11%) • \$19,800 – Retirement (New York State Employees - \$180,000 x 11%) • \$176,323 - Health insurance (9 employees x \$19,591.44) <p>Employee benefits align with ESSER Use of Funds Allowable Activity #15.</p> |
| Code 90 <i>Indirect Cost</i> | <i>No expenses</i> |
| Code 49 <i>BOCES Services</i> | <i>No expenses</i> |
| Code 30 <i>Minor Remodeling</i> | <i>No expenses</i> |
| Code 20 <i>Equipment</i> | <i>No expenses</i> |

= Required Field

| Local Agency Information | | |
|--|--|-------------------------|
| Funding Source: | CRRSA Act - ESSER 2 | |
| Report Prepared By: | Dr. Patrick Sullivan, Superintendent of Schools | |
| 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 | 9/30/2023 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 |
| | | | \$272,200 |
| Specific Position Title | Full-Time Equivalent | Annualized Rate of Pay | Project Salary |
| Liberty Elementary School Teacher hours for distance learning and/or after-school programming | Hourly | \$50/hour x 300 hours | \$15,000 |
| Teacher hours for district wide after-school tutoring hours | Hourly | \$50/hour x 888 hours | \$44,400 |
| Teacher hours for summer school planning | Hourly | \$50/hour x 2 hours x 4 teachers | \$400 |
| Teacher hours for Solution Tree professional development | Hourly | \$50/hour x 10 hours x 24 teachers | \$12,000 |
| Teacher hours for Remediation Program training delivered by Houghton Mifflin Harcourt | Hourly | \$50/hour x 6 hours x 18 teachers | \$5,400 |
| Teacher for Multilingual and English Language Learner program - new hires | 3.00 | \$65,000 | \$195,000 |

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 | |
| C. | Subtotal - Code 90 | null |

For your information, maximum direct cost base = **\$1,634,851.00**

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.

BUDGET SUMMARY

| SUBTOTAL | CODE | PROJECT COSTS |
|------------------------|------|---------------|
| Professional Salaries | 15 | \$272,200 |
| Support Staff Salaries | 16 | \$195,300 |
| Purchased Services | 40 | \$847,292 |
| Supplies and Materials | 45 | \$73,798 |
| Travel Expenses | 46 | |
| Employee Benefits | 80 | \$246,261 |
| Indirect Cost | 90 | |
| BOCES Services | 49 | |
| Minor Remodeling | 30 | |
| Equipment | 20 | |
| Grand Total | | \$1,634,851 |

Agency Code: **590901060000**

Project #: **5891-21-3300**

Contract #: _____

Agency Name: **Liberty Central School District**

FOR DEPARTMENT USE ONLY

Funding Dates: _____ From _____ To _____


Program Approval: _____ Date: _____

| <u>Fiscal Year</u> | <u>First Payment</u> | <u>Line #</u> |
|--------------------|----------------------|---------------|
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| _____ | _____ | _____ |
| _____ | _____ | _____ |

Voucher # _____ First Payment _____

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).

7/16/2021 

Date Signature

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

Finance: Logged _____ Approved _____ MIR _____