Federal Fiscal Grants Communities of Practice

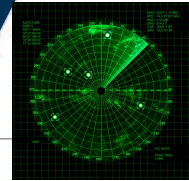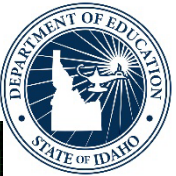Leading with courage, strategy, and confidence

Agenda March 21, 2023

- What's on your radar? Data Acquisition Calendar
- Recap from February FFGCoP
- Federal Program of the Month – Stacie Rekow
- PD in 15 – Position Budgeting & Position Control
- Survey: Which accounting system do you use?
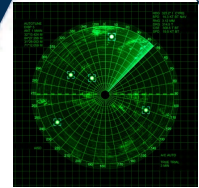- School Board Presentation Prep

What's On Your Radar? March 2023

MARCH 2023

DUE DATE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
First Friday in March	Lunch Eligibility Report	District/Charter	Child Nutrition	Melissa Cook Lynda Westphal (208) 332-6830	Federal Regs. 7 CFR 210	Report provides information used in qualifying sites for other child nutrition programs and also education programs such as Title I funding and E-Rate. Reports enrollment and free and reduced student count for grades 1-12. Submit via ISEE upload.
March 10	Coordinated Early Intervening Services	District/Charter	Special Education	Lisa Pofelski-Rosa (208) 332-6916	Federal Regulations 624(f) IDEA Part B (20 U.S.C. 1413(f) Regulations 34 CFR 300.226	Report amount reserved for CEIS, # of students receiving services, and # of SPED students. Form is located: https://www.sde.idaho.gov/sped/funding/files/funding/forms/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx
March 15 ***EXTENDED UNTIL MARCH 31ST	Charter School Significant Expansion/Enrollment	Charter	Special Education/Federal Programs	Brian Butkus (208) 332-6900 Lisa Pofelski-Rosa (208) 332-6916	Federal Regulations 34 CFR 76.785-799	Any charter school that has a significant expansion of enrollment due to adding a new grade or increase of school enrollment within existing grades can request those additional students to be added in advance of the upcoming federal program allocations. Qualifications and instructions located at https://form.jotform.com/211895204486158
March 17 *updated 8/2/22*	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 3/3/23	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 *updated 8/23/22*	42 USC § 11432(f)(1) and (3).	Newly enrolled and/or identified MV students should be coded throughout the school year to be included in ISEE data uploads. The annual cumulative number of students identified/served is recorded regardless of if students move or find permanent housing.
March 17 *updated 8/2/22*	ISEE Attendance and Enrollment Data Submission for data collection period 8/15/22 - 3/3/23	District/Charter	School Finance	Dean Reich (208) 332-6893 *updated 1/4/23*	State Law IC 33-1002	Attendance and Enrollment Submission
March 17 ***EXTENDED UNTIL MARCH 31ST	Certification of Low Income Student Count for Charter LEAs	Charter LEAs	Federal Programs	Brian Butkus (208) 332-6900 *updated 1/4/23*	ESSA 1124 (B)(iv) of Title I-A	For Title I-A, each poverty student as determined by the Census generates funding for its LEA of residence. The funding for all Charter LEA is determined by drawing the funds from the LEAs of residence and allocating these funds to the LEA Charter school of attendance. Title II-A Teacher Quality allocations and IDEA part B also use this same poverty data.
March 17 *updated 9/30/22*	CLDS Data Corrections	District/Charter	Federal Programs	Kathy Gauby (208) 332-6889	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	Data corrections to the Career Ladder Data System (CLDS)
March 24 *updated 8/2/22*	ISEE Staff Data Corrections	District/Charter	School Finance	Branwyn Phillips (208) 332-6875	State Law IC 33-1004D	Final day to request and to submit staffing corrections to the snapshot date "Last Friday in September" for the May 15th payment.
March 31 *updated 9/30/22*	Title I-A Federal Programs Self-Assessment	District/Charter	Federal Programs	Michelle Perreira (208) 332-6942 *updated 1/4/23*	Federal Law: CFR 200.328	Required for all Title I LEAs not receiving an onsite visit. (ESSA)
March 31	Deadline to request tuition waiver from the State Board of Education	District/Charter	School Finance	Morgan Phillips (208) 332-6840 Tania Goretoy (208) 332-6841	State Law IC 33-1405	Request for tuition waiver must be submitted to the State Board of Education before April 1.
March 31	Indirect Cost Worksheet	District/Charter	School Finance	Aaron McCoy (208) 332-6846	Federal Regs. 34 CFR 75.563	Provides information to calculate indirect cost rates used by federal programs. (Worksheet will be emailed to business managers for completion.)

What's Coming Up In April?

APRIL 2023

DUE DATE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
April	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	District/Charter	Federal Programs	Sarah Seamount (208) 332-6958	Federal Law PL 107-110	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.
April 1	Community Eligibility Provision Direct Certification Report	District/Charter	Child Nutrition	Cambria Steffler (208) 332-6861	Federal Law 7 CFR § 245.9(f)	All school districts currently operating or electing a new cycle under CEP must run a DC report on April 1 each year for all school sites. The data must be reported to the State agency prior to April 15.
April 10	EHCY McKinney -Vento/Homeless Subgrant Application Deadline	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 *updated 9/30/22*	Federal Regs. 42 USC § 11432(f)(1) and (3)	Application required for McKinney-Vento/Homeless subgrant
April 15	Summer Alternative Secondary School Applications	District/Charter	School Choice	Michelle Clement Taylor (208) 332-6963	State Board Rule IDAPA 08.02.03.100.09	Approved application required prior to funding during each fiscal year. Program must be a minimum of 225 hours.
April 30	Notify County Clerks of Budget Hearing	District/Charter	School Finance	Carol Piranfar (208) 332-6844	State Law IC 63-802A	All school districts must notify their applicable county clerks of their budget hearing.
April 30	Fresh Fruit and Vegetable Program Grant Application	District/Charter	Child Nutrition	Jamie Gibson (208) 332-6902	Federal Regs. 7 CFR 210	Eligible school districts may apply for a grant to serve fresh fruit and vegetables to elementary grade school children.

Recapping Last Month (February 2023)

Federal Funds Ending

ARP IDEA PART B - Obligation 9/30/2023
LEA Closeout/final draw GRA downs 12/15/2023
CRRSA ESSER II- Obligation 9/30/2023
LEA Closeout/final draw GRA downs 12/15/2023
SLFRF Instruction Staff Add'l Comp: 7/1/2022-06/30/2023
LEA Closeout/final draw GRA downs 6/30/2023
ARP ESSER III- Obligation 9/30/2024
LEA Closeout/final draw GRA downs 12/15/2024
ARP HCY Homeless II: Obligation 09/30/2024
LEA Closeout/final draw GRA downs 12/15/2024

Federal Fiscal Funding Cliff

- With so many funds ending next year, it's important to analyze pre-pandemic behaviors and needs vs current-day needs.

- Forecast with intention to plan ahead

Low-Income Counts & Enrollment

- Takeaways: There will be some LEAs that see a reduction in funding, if enrollment/low-income has changed since the 2019-2020 numbers that we have used for the past 3 years.

- What should you do? Review your 2019-2020 enrollment numbers, and low-income rate, and compare to the current year to see how this could affect your 2023-2024 federal funding allocations (and your budgets).

Budgeting Best Practice

- As we budget for the future we can:
- Refer to prior pandemic budgets and funding models
- Analyze our current enrollment and low-income rates for impact
- Pay attention to legislative changes and possible funding implications
- Insightfully convey the changing fiscal landscape to Superintendents, and School Boards
- Support each other, and share ideas as a Community of Practice

Lake Pend Oreille's Budget Process Insights

- **What to Consider:**
- Work with Intention
- Command of the Law, Lobby
- Use your Resources Effectively
- Who are your stakeholders? Superintendent, Staff, Teacher's Union, Parents, Students, Civic Community
- How will you communicate?
- What is your process and timeline?
- Identify Extraordinary Variables?
- Understand how all of your federal appropriations are calculated, what are the obligation spending deadlines, are these one-time funds?
- Understand the nuances of Idaho code and the state foundation payment, new policy
- Use your resources: Your Federal Programs directors, your department directors, LSO, DMF, Superintendent and SDE staff, State Board, ASA, Your elected officials, ATI, ISBA, ASBO, Colleagues
- Ask for help, you are not alone
- Be a Good Civil Servant, Please

Federal Program(s)
of the Month

Welcome Stacie Rekow – Coordinator Title I-A & IV-A

Federal Programs

...and what we do

Federal Programs and Contacts

Idaho State Department of Education

FEDERAL PROGRAMS

Programs and Contacts:

Title I-A Improving Basic Programs – Stacie Rekow

Title I-C Education of Migratory Children –Sarah Seamount

Title I-D Neglected, Delinquent or At-Risk—Emily Sommer

Title II-A Supporting Effective Instruction—Kathy Gauby

Title III-A Language Instruction for English Learners—Maria Puga

Title IV-A Student Support & Academic Enrichment—Stacie Rekow, Coordinator

Title V-B Rural Education Initiative—Kathy Gauby

Title IX-A Homeless Children & Youths—Emily Sommer

Family & Community Engagement—Jill Mathews

Foster Care—Jill Mathews

School Improvement & Support—Tyson Carter

Funding & Accountability—Brian Butkus

Equitable Services to Private Schools—Michelle Clement Taylor

Federal Programs Monitoring—Stacie Rekow

Pandemic Relief—Lisa English

ESSER Monitoring—Katie Watkins

GRA Processing—Michelle Perreira

ESEA Federal Programs Department

IDAHO — STATE DEPARTMENT OF EDUCATION

STRATEGIC PLAN GOALS

- Ensure all Idaho children are reading on-grade-level by third grade
- All Idaho students persevere in life and are ready for college and careers
- Collaborate with all Idaho education stakeholders to support student progress and achievement
- Idaho attracts and retains great teachers and leaders

SUPPORTING SCHOOLS AND STUDENTS TO ACHIEVE

ESEA FEDERAL PROGRAMS DEPARTMENT

To provide differentiated support to meet the unique needs of students, schools and institutions through the strategic use of funds and human resources.

Title Programs

TITLE I-A: IMPROVING BASIC PROGRAMS
Provide all children the significant opportunity to receive a fair, equitable, and high quality education

OBJECTIVES
- Assist LEAs in closing the educational achievement gap for at risk students
- Assist LEAs in strengthening Schoolwide and Targeted Assistance programs

ACTIVITIES
- Program resources
- Program technical assistance
- Targeted Assistance and schoolwide programs training
- Program monitoring and trainings

FAMILY & COMMUNITY ENGAGEMENT
Enhance family engagement practices and improve student achievement

OBJECTIVES
- Provide effective practical methods and strategies for family engagement
- Assist/provide technical support for development of district/school family engagement plans & school/parent compacts

ACTIVITIES
- Purposity – technical support and statewide community awareness
- FACE statewide newsletter with tips and strategies to enhance family engagement
- Regional FACE meetings to support LEAs
- Idaho Family & Community Engagement Conference

FOSTER CARE
Collaborate with LEAs and CWAs to provide the best interest determination for a child in foster care

OBJECTIVES
- Assist LEAs in determining a school placement that is in the best interest of children in foster care
- Ensure LEAs have a process to provide transportation and school records upon immediate enrollment of the child

ACTIVITIES
- I-CARE electronic letter notification system – technical support
- Ensure implementation of ESSA provisions with local CWAs
- Training workshops for LEAs/schools

SCHOOL IMPROVEMENT & SUPPORT
Improve the quality of teaching and learning in schools

OBJECTIVES
- Improve and enhance educational systems to increase student learning
- Improve performance and quality of teachers and leaders

ACTIVITIES
- School improvement planning and funding and LEA resource allocation
- Idaho Building Capacity Project
- Idaho Principals Network and Idaho Principal Mentoring Project
- Idaho Superintendents Network
- State Technical Assistance Team

TITLE I-C: EDUCATION OF MIGRATORY CHILDREN
Ensure migratory children receive full opportunities to meet challenging State academic standards

OBJECTIVES
- Identify and qualify migratory families
- Assist LEAs in effectively meeting the unique educational needs of migratory children
- Provide educational and support services

ACTIVITIES
- Provide training/technical assistance to districts and family liaisons/recruiters
- Monitor & review programs
- Conduct Comprehensive Needs Assessment / Service Delivery Plan
- Ensure inter- and intra-state transfer of migrant records through MSIX and oversee MSIS

TITLE I-D: NEGLECTED, DELINQUENT, OR AT-RISK
Improve education services for students to meet state academic standards

OBJECTIVES
- Assist LEAs in improving student academic outcomes for neglected/delinquent students
- Strengthen student transition from institution to education or work

ACTIVITIES
- Statewide training and networking
- Annual evaluation report
- Program monitoring and review

TITLE II-A: SUPPORTING EFFECTIVE INSTRUCTION
Increase achievement by improving quality and effectiveness of instructors

OBJECTIVES
- Improve instruction by supporting professional growth
- Attract and retain effective educators throughout Idaho

ACTIVITIES
- Workshops around Instructional framework statewide
- Technical assistance to LEAs
- Instructional Coach Models and Mentoring Programs
- Idaho Principal Mentoring Project

TITLE III-A: LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS
Ensure that English Learners attain English proficiency and develop high levels of academic achievement in English

OBJECTIVES
- Support districts in creating programs that provide equal learning opportunities
- Develop curricula and teaching strategies to help break down barriers that prevent success

ACTIVITIES
- Provide training and technical assistance to districts
- Monitor & review programs
- Provide statewide Go-To Instructional Strategies trainings for classroom teachers of English Learners
- Oversee the English Learner Management System

TITLE IV-A: STUDENT SUPPORT & ACADEMIC ENRICHMENT
Improve academic achievement by increasing the capacity of all stakeholders

OBJECTIVES
- Provide all students with access to a well-rounded education
- Improve school conditions for student learning
- Improve the use of technology to improve academic achievement and digital literacy

ACTIVITIES
- Program resources
- Program technical assistance
- Program monitoring and trainings

TITLE V-B: RURAL EDUCATION INITIATIVE
Support a broad array of local activities to support student achievement

OBJECTIVES
- Support LEAs in ensuring that rural school students achieve at the same level of proficiency as all other students
- Ensure rural school students have access to higher education resources to be successful after high school

ACTIVITIES
- Measureable achievement goals in application
- Annual evaluation data reporting
- Oversight and technical assistance to grantees

TITLE IX-A: HOMELESS CHILDREN AND YOUTHS
Ensure the educational rights and protections for children and youth experiencing homelessness

OBJECTIVES
- Improve identification of homeless children and youth
- Remove enrollment and achievement barriers for students
- Ensure school stability

ACTIVITIES
- On-going liaison training and technical assistance
- Identification and rights resources and materials
- Program monitoring and review

FUNDING & ACCOUNTABILITY
Coordinate financial aspects necessary to implement the goals of the Federal programs

OBJECTIVES
- Ensure transparency, accountability, fiscal compliance and effectiveness of Federal Programs

ACTIVITIES
- Gather, share, and analyze fiscal data
- Technical assistance and guidance
- Pre-approve grant plans, review payments, evaluate sub-grantees' performance and risk management

EQUITABLE SERVICES TO PRIVATE SCHOOLS
School districts are required to provide equitable services to private school students and teachers under a number of the ESSA programs

OBJECTIVES
- Ensure districts and private schools are working together to meet the needs of Idaho's students

ACTIVITIES
- Provide training and technical assistance to districts and private schools
- Collect, monitor and report data related to equitable services
- Respond to disputes between private schools and districts related to the services

Title I-A Improving Basic Programs

Purpose: To provide all children the significant opportunity to receive a fair, equitable, and high quality education.

Objectives:
- Assist LEAs in closing the educational achievement gap for at risk students.
- Assist LEAs in strengthening Schoolwide and Targeted Assistance programs

Activities:
- Program resources
- Program technical assistance
- Targeted Assistance and schoolwide program training
- Program monitoring and trainings

Title I-C Education of Migratory Children

Purpose: To ensure migratory children receive full opportunities to meet challenging State academic standards

Objectives:
- Identify and qualify migratory families
- Assist LEAs in effectively meeting the unique educational needs of migratory children
- Provide educational and support services

Activities:
- Provide training/technical assistance to districts and family liaisons/recruiters
- Monitor & review programs
- Conduct Comprehensive Needs Assessment/Service Delivery Plan
- Ensure inter-and intra-state transfer of migrant records through MSIX and oversee MSIS

Title I-D Neglected, Delinquent, or At-Risk

Purpose: Improve education services for students to meet state standards

Objectives:
- Assist LEAs in improving student academic outcomes for neglected/delinquent students
- Strengthen student transition from institution to education or work.

Activities:
- Statewide training and networking
- Annual evaluation report
- Program monitoring and review

Title II-A Supporting Effective Instruction

Purpose: Increase achievement by Improving Quality and effectiveness of Instructors

Objectives:
- Improve instruction by supporting professional growth
- Attract and retain effective educators throughout Idaho

Activities:
- Statewide training and networking
- Technical assistance to LEAs
- Instructional Coach Models and Mentoring Programs
- Idaho Principal Mentoring Project

Title III-A Language Instruction for English Learners

Purpose: Ensure that English Learners attain English proficiency and develop high levels of academic achievement in English

Objectives:
- Support LEAs in creating programs that provide equal learning opportunities
- Develop curricula and teaching strategies to help break down barriers that prevent success

Activities:
- Provide training and technical assistance to LEAs
- Monitor & review programs
- Provide statewide Go-To Instructional Strategies training for classroom teachers of English Learners
- Oversee the English Learning Management System

Title IV-A Student Support & Academic Enrichment

Purpose: Improve academic achievement by increasing the capacity of all stakeholders

Objectives:
- Provide all students with access to a well-rounded education
- Improve school conditions for student learning
- Improve the use of technology to improve academic achievement and digital literacy

Activities:
- Program resources
- Program technical assistance
- Program monitoring and training

Title V-B Rural Education Initiative

Purpose: Support a broad array of local activities to support student achievement

Objectives:
- Support LEAs in ensuring that rural school students achieve at the same level of proficiency as all other students
- Ensure rural school students have access to higher education resources to be successful after high school

Activities:
- Program resources
- Measurable achievement goals in application
- Annual evaluation data reporting
- Oversight and technical assistance to grantees

Title IX-A Homeless Children and Youths

Purpose: Ensure the educational rights and protections for children and youth experiencing homelessness

Objectives:

- Improve identification of homeless children and youth
- Remove enrollment and achievement barriers for students
- Ensure school stability

Activities:

- On-going liaison training and technical assistance
- Identification and rights resources and materials
- Program monitoring and review

Family and Community Engagement

Purpose: Enhance family engagement practices and improve student achievement

Objectives:
- Provide effective practical methods and strategies for family engagement
- Assist/provide technical support for development of LEA family engagement plans and school/parent compacts

Activities:
- Purposity—technical support and statewide community awareness
- Regional FACE meetings to support LEAs
- Idaho Family & Community Engagement Conference

Foster Care

Purpose: Collaborate with LEAs and CWAs to provide the best interest determination for a child in foster care

Objectives:
- Assist LEAs in closing the educational achievement gap for at risk students.
- Assist LEAs in strengthening Schoolwide and Targeted Assistance programs

Activities:
- Program resources
- Program technical assistance
- Targeted Assistance and schoolwide program training
- Program monitoring and trainings

School Improvement & Support

Purpose: To improve the quality of teaching and learning in schools

Objectives:
- Improve and enhance educational systems to increase student learning
- Improve performance and quality of teahcers and leaders

Activities:
- School improvement planning and funding and LEA resource allocation
- Idaho Building Capacity Project
- Idaho Principals Network and Idaho Principal Mentoring Project
- Idaho Superintendents Network
- State Technical Assistance team

Funding & Accountability

Purpose: Coordinate financial aspects necessary to implement the goals of the Federal programs

Objectives:
- Ensure transparency, accountability, fiscal compliance and effectiveness of Federal Programs

Activities:
- Gather, share, and analyze fiscal data
- Technical assistance and guidance
- Pre-approve grant plans, review payments, evaluate sub-grantees' performance and risk management

Equitable Services

Purpose: School districts are required to provide equitable services to private school students and teachers under a number of the ESSA programs

Objectives:
- Insure districts and private schools are working together to meet the needs of Idaho's students

Activities:
- Provide training and technical assistance to districts and private schools
- Collect, monitor and report data related to equitable services
- Respond to disputes between private schools and districts related to the services

Federal Programs Monitoring

Purpose: To ensure compliance with the various Federal requirements associated with each Title program an LEA receives funds for, and other requirements under Federal law.

Objectives:
- Monitoring Federal Programs helps ensure that all children have a fair and equal chance to obtain a high-quality education. Compliance monitoring is when State and LEAs work together to ensure they are conforming with the Every Student Succeeds Act (ESSA) of 2015.

Activities:
- Assist/provide technical support for LEAs prior to, during and after the monitoring review.

Trainings & Monitoring Updates

Federal Programs will be moving from the monitoring system previously used to a new APP for the 2023-2024 school year. Self-assessments will continue to use the system now in place using the Secure File Transfer Portal/Monitoring Upload Tool (MUT) for at least another year.

Trainings will be provided throughout the coming year for those LEAs that will be monitored in the upcoming year. The (preliminary) list of those being monitored will be available at the CSFGA workshops coming soon.

OTHER THINGS TO KEEP IN MIND:

Check the Data Acquisition Calendar for due dates

- Title I-C Migrant, Annual Data Collection mid-September
- Annual Performance Report end of September
- Title I-D Neglected and Delinquent Programs Evaluation end of September
- Final Income Count and Enrollment Numbers for New and Significantly Expanded Charters mid October
- ISEE Coding for Immigrant Students mid October
- School Improvement Plan for schools in improvement end of October
- Migrant Student Information System Data Reporting November
- Title I-A Comparability Report mid November
- Title I-D Neglected and Delinquent Programs Annual Count mid December
- CLDS Data Corrections mid December
- CSFGA Revisions end of December
- Migrant MSIS Data Reporting February
- Certification of Low Income Student Count for Charter LEAs
- CLDS Data Corrections mid March
- Title I-A Self-Assessment end of March
- MSIS Data Reporting April
- EHCY McKinney Vento Subgrant Application early April
- Title I-D Neglected and Delinquent Programs Application end of June

- Title III English Learners Data Collection end of June
- CSFGA Application end of June
- English Learners Assurances and Certification Form end of June
- Career Ladder Data System end of June
- Final McKinney-Vento/Homeless Data Verification end of June
- Equitable Service Intent to Participate and Consultation Documentation end of June
- Monthly ISEE Coding for McKinney-Vento Students data collection

Bottom line...

We are here to help. If you have any questions regarding something that relates to any of the programs mentioned previously, please reach out. If the person you reach out to doesn't know the answer, they will help connect you with the person who does.

Federal Programs Overview CoP Presentation

Stacie Rekow | Coordinator Title I-a & IV-A

Idaho State Department of Education

650 W State Street, Boise, ID 83702

208.332.6800

srekow@sde.idaho.gov

www.sde.idaho.gov

Accounting Software Survey Time

https://form.jotform.com/212137447579059

Financial Accounting Software Survey

LEA Name

LEA Number

ex: 23

Please identify the financial accounting software used by your LEA *

○ 2M

○ Cougar Mountain

○ Infinite Visions/Tyler Technologies

○ QuickBooks

○ Skyward

○ SunGard Financials

○ Other

Time for PD in 15!

Position Budgeting – What is it, and how can I use it?

What is Position Budgeting?

- Position budgeting refers to the activity of budgeting for personnel costs by position.
- Use position budgeting to develop personnel line item budget activities for salaries, earnings, benefits, and employer-paid taxes.
- Position budgets typically include filled and unfilled positions
- Budget amounts in position budgeting represent annual figures; so adjustments must also be made using an annual amount.
- Your personnel line item activity reflects the results of applying the amounts across time spans defined for your proposed budget.
- ***Think of encumbered positions, that update based on point in time, even for unfilled positions.***

Source: Oracle – PeopleSoft

Why is Position Budgeting Useful?

- Better Transparency, Reporting, Trending, and Forecasting Ability

- Create vacancies, to encumber the costs (placeholders)

- By creating vacancies, you can update the position's projected start date to a later date so you won't have too much encumbered on the position

- Frozen or Eliminated Position management: Dollars saved should be quantified

- Funded versus Unfunded Position tracking: Some positions may be considered again at a later date when funding becomes available.

- Attrition Planning: Whether due to budget cuts or planned retirements, payouts need to be budgeted.

- Inflation tracking: COLAs and other increases can be better managed.

Effective Budgeting According to GFOA

"Given the funding constraints governments are facing, accurate expenditure projections are more important than ever. Since salaries make up the greatest portion of the expenditure budget, it is logical to apply forecasting techniques that can provide a true picture of where payroll dollars are headed" (Government Finance Officers Association).

BEST PRACTICES

Effective Budgeting of Salary and Wages

Every government should consider forecasting procedures that would result in more accurate expenditure projections, especially as they relate to personnel.

Which Commonly Used Accounting Software Packages Offer Position Budgeting?

- Skyward ☑
- Infinite Visions & Munis (Tyler Technologies) ☑
- People Soft ☑
- Continuum Cloud ☑
- BusinessPlus – PowerSchool ☑

Does anyone know if the following offer Position Budgeting?
- Cougar Mountain Software-new business solutions?
- 2M?
- Any others? Please type in the chat or unmute for discussion

What is Position Control/Management?

Position Control and Management is related to Position Budgeting.

- Position Control **organizes your workforce by position rather than by employee**, which enables for better visibility and budgeting.

- This enables you to **utilize robust reporting** by comparing budgeted versus actual costs and can help prevent common budgeting problems like over-hiring. Break through information silos drawing data from multiple departments, cost centers, or funding sources to give you the big picture while also enabling you to drill down into whatever details you need.

- Enhances **Compliance** with State and Federal Laws

Depending on the Software, Position Control may:

- Improve Credential Compliance – **tracking employee credentials** with automation

- Offer Talent Management & Recognition Systems **for better retention**

- Implement Strategic Training & Development

- Aid in Onboarding tasks

Source: Continuum Cloud

Skyward Options

Does Anyone Currently Use Skyward's Position Budgeting Model?

Skyward Preview: Position Budgeting

Improve transparency with "what-if" scenarios. See how costs impact your bottom line. It's the biggest chunk of your budget - don't leave anything to chance.

✓ Save time with electronic preparation

✓ Organize employees into negotiation groups

✓ Automate salary matrix calculations

✓ At-a-glance assignment details, FTE counts, hourly rate, and more
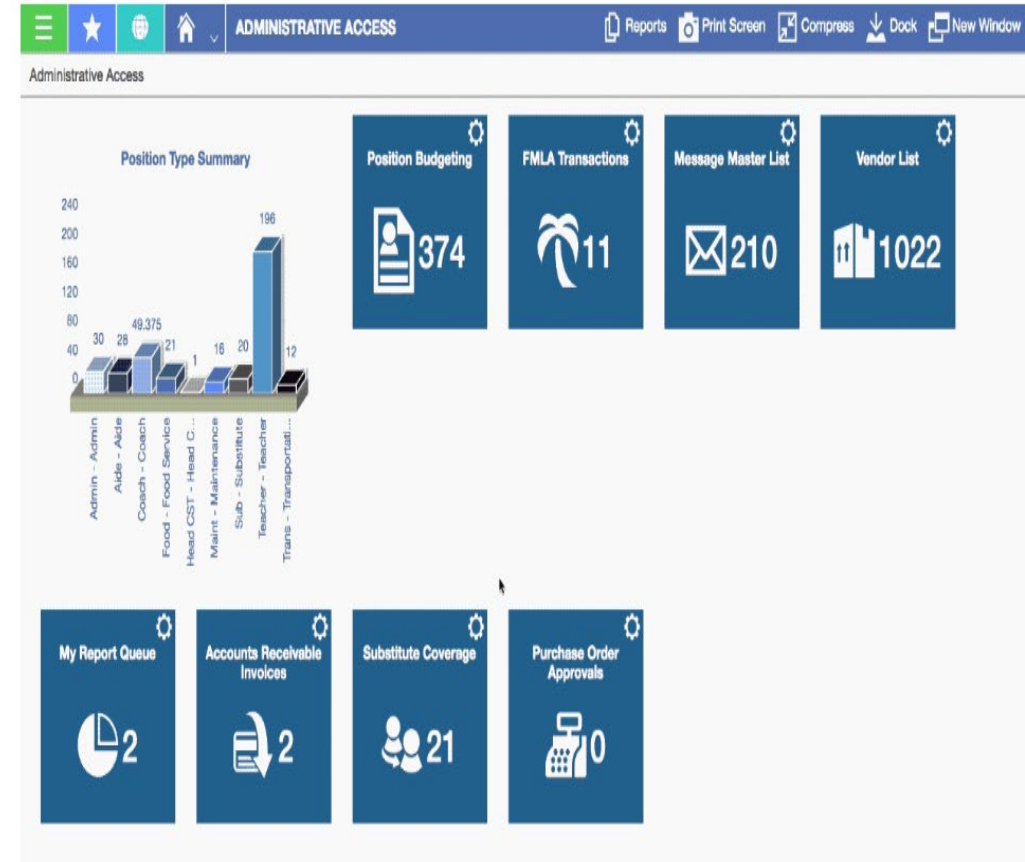
Assignment Details

	Start Date	End Date	Primary	Hours Per Day	Entered FTE	Assignment Detail Total Pay	Salary Paid to Date	Salary Balance	Hourly Pay	Daily Pay	Lane Code	Required Credits
	09/05/2017	05/31/2018	✓	8:00:00	1.00000	57,240.00	0.00	57,240.00	37.07	296.58	MA	30.00

Infinite Visions/Tyler Technologies

Do you use Tyler's Position Budgeting?

Unmute and tell us your experience!

Who uses Business Plus Position Budgeting or Position Control?
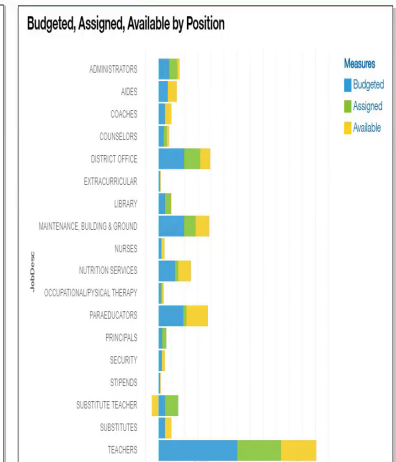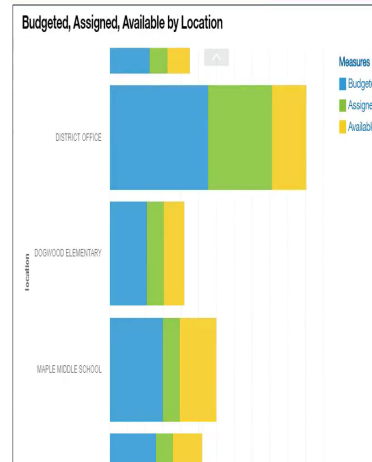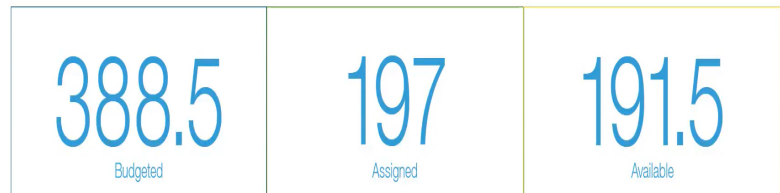
Please unmute and share.

How has this helped your

Budgeting process?

Position Budgeting External Methods

- **Position Control in Dynamics GP**: https://learn.microsoft.com/en-us/dynamics-gp/payroll/positioncontrol

- Google Sheets? Has Anyone found a way to do this using add-ons in Google Sheets?

- Other manual methods out there?

Disclosure

- The previous discussion was not in any way a promotion or advertising for any of the mentioned accounting software packages.

- The SDE looks for *methods and useful tips* to help LEAs consider budgeting insights and efficiencies that they may enhance and share within their community of practice.

School Board Budget Presentations

Ideas to tell the story and give insights.

Upcoming Budget Timeline

Idaho Code on School Budget Compliance

- **Budget Hearing Notice**
  - Idaho Code 63-802A
    - No later than **April 30th** of each year – Notify the appropriate county clerk(s) in writing of the date and location of your budget hearing

    - Related to Tax Levies - does not apply to Charter Schools

- **Publish Budget Hearing Notice**
  - Idaho Code 33-402 and 33-801
    - A budget hearing notice, including the Four-Year Summary Form, must be published **10 days** prior to the budget hearing
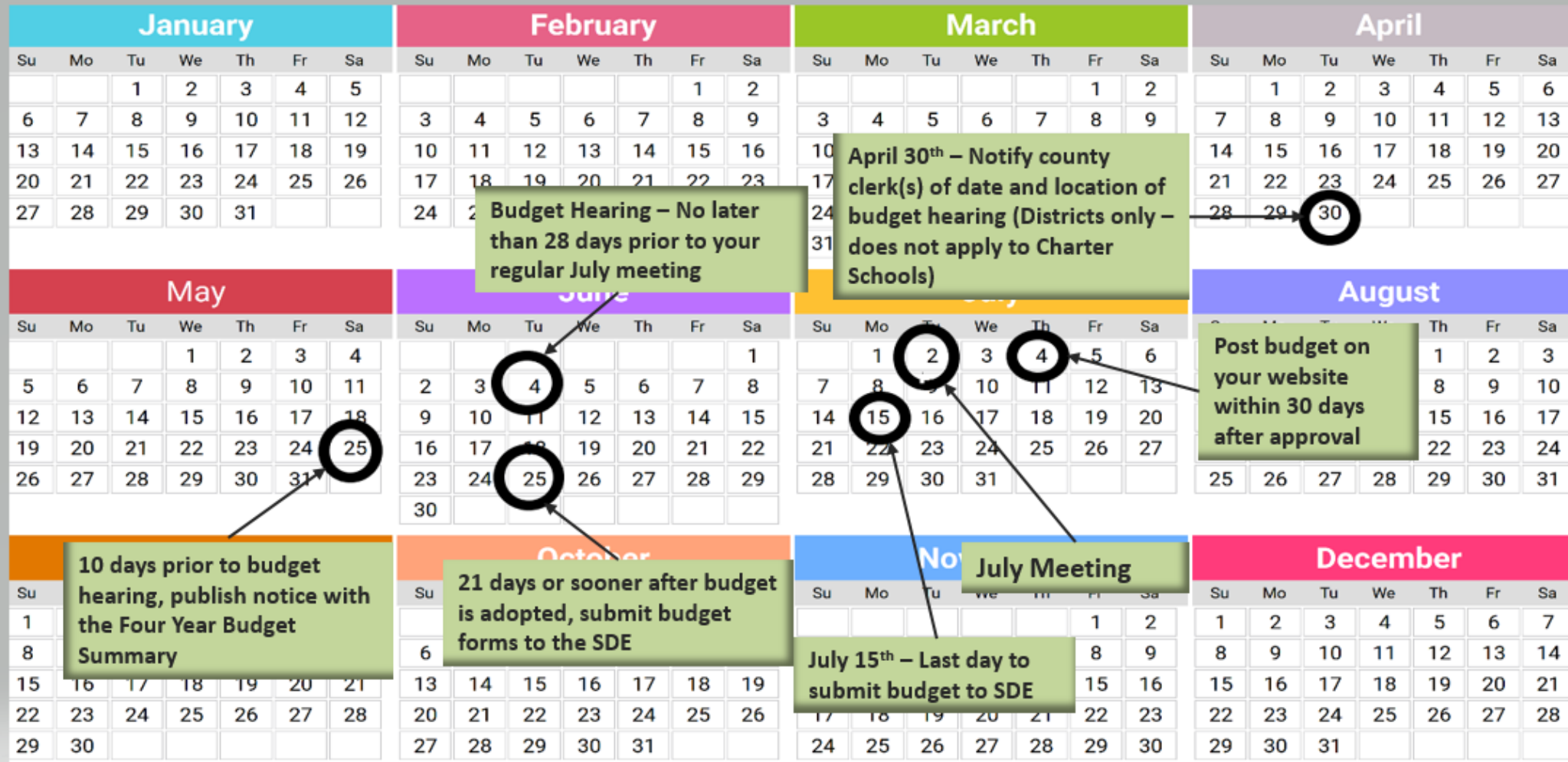
- **Set Budget Hearing and <mark>Present and Adopt Budget</mark>**
  - Idaho Code 33-801
    - No later than **28 days** prior to your July meeting, hold a public budget hearing to present a budget for the ensuing fiscal year
    - The budget must be adopted either at the public budget hearing, or at a special meeting no later than **14 days** afterwards

Budget Timeline Example

Seven Key Elements to a Strong School Board Budget Presentation

1. Offer a Balanced Perspective – for All Students, Staff and Board Members
2. Tell a Believable/Realistic Story of the prior performance and upcoming needs
3. Make Sure the Story is Understandable/Know Your Audience
4. Present Highlights and Success Stories that tie to your strategic plan
5. Emphasize the Important Takeaways and Goals with Clear Presentation of Statistics
6. Bring Your Passion and Energy to Tell the Story of Why – and Make it Interesting
7. Thank the Board for their commitment to students in your community, and acknowledge the staff that help put together the budget

Prepping for your Board Presentation

Analyze your school board members to determine what background information you may need to offer.

- What is the culture of your Board? (historical timing, interests, practices, committees)
- Are there any new members?
- Do you offer any training for new members?
- How were these members recruited or elected?
- Are you familiar with individual board member priorities?
- Do you expect questions from your board members on the current Legislative session?
- Are there specific new laws that need to be presented and adopted by your Board at the District/LEA level? If so, is your agenda ready to reflect?

Financial Background of Board Members

Do you have a separate budget committee?

What experience do members have with the financial content you are delivering? Do they understand:

- Bonds/Levies
- Property Taxes
- Construction projects (bids, financing, etc.)
- Contracting
- Collective Bargaining
- Debt Service

- Fund Balance & Contingencies
- Audit Processes
- State & Local Funding Models and Laws
- Federal Funding Intricacies and Timing
- Budget Law

Forecasting Assumptions

- Based on the Board Member's background, does the material to be presented convey a clear, easy-to-follow, and comprehensive model?

- Do you have charts or other visual material to present?

- Does your material include the proper multi-year comparisons and multiple assumptions and forecasting?

- Do you need to expand or update your current analysis and modeling based on changing funding structure or availability?

- Are the various assumptions clearly labeled and demonstrated?

- Are you prepared for Board Member questions to easily adapt your modeling to new scenarios?

Questions to Reflect Upon:

- What is your LEA Mission?
- What are your LEA Strategic Plan and Goals?
- Can you tie investments and activities from the prior year to the current year as part of continued actions and outcomes? (be prepared to give status on those overlapping programs and projects)
- How can you leverage resources to demonstrate how current priorities can be met?

Communication & Presentation Matters

The budget discussion is about how to spend the money we have on services that are important to our community/schools.

This often involves members of the community who are welcome to attend most meetings.

- Presentation matters: Government (yes schools are "government")outputs and outcomes that arise from public spending are loosely tied together to public budget documents or discussions.

- It's imperative that finance experts learn to communicate to the public and your school board in a manner that is best geared to what they want to know.

- How one has a conversation about the local budget is more critical for including the public than focusing on the conversation about revenues and expenditures.

- Don't assume anything is obvious that it isn't worth mentioning, or that your audience can't possibly comprehend certain important factors. The gap in understanding can prohibit meaningful inclusion from your board members and community. It's up to you to find a way to meaningfully convey your message, with the details the board and community require.

Excerpts from: Emerson, S. "Public Figures: Why communication and good interpersonal skills are essential for public finance staff." (February, 2023). Government Finance Review. https://gfoaorg.cdn.prismic.io/gfoaorg/c34c35b9-709d-497e-85ae-37f3c7573b55_PublicFigures_gfr0223.pdf

Who Is There to Support You?

Make sure you bring part of your team to support you during your presentation. You never know what may come up. You've got this, because your Team has your back!

Thank You!

Thank you for all the long hours you put in, and for your dedication to students and families in our communities. You are making a difference!

Thank you for attending FFGCoP! Leading with courage, strategy, and confidence!

Lisa Pofelski Rosa | Financial Specialist Principal

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