

## COSA Special Education Fall Conference 2017

### BASIC STRATEGIES TO EFFECTIVELY MANAGE YOUR BUDGET

ERIC RICHARDS, DIRECTOR OF STUDENT SERVICES, SALEM-KEIZER SCHOOL DISTRICT 24

OCTOBER 9, 2017

## Effective Communication and Good Relationships with Key People in Your District

- ▶ Your direct supervisor
- ▶ Business Manager, Budget and Fiscal Analyst
- ▶ Director of Finance and Operations
- ▶ Cabinet Members
- ▶ Board Budget Committee Members
- ▶ Coordinators and Staff within your department
- ▶ Licensed and classified staff
- ▶ Parents and family members

## Examples:

- ▶ Initial meetings with some of these stakeholders and standing meetings with others.
- ▶ Budget transparency with leadership team over the summer and with staff before the school year begins
- ▶ Development of clear policy and procedures
- ▶ Continuous Review/Progress reports
- ▶ Open door to answer questions and concerns
- ▶ Include stakeholders in your strategic planning processes which have fiscal implications

## Identify Key ODE Human/Web Resources and Develop Good Relationships with County Contact, Fiscal and Data Staff

- ▶ <http://www.oregon.gov/ode/schools-and-districts/Pages/State-Education-Funding.aspx>
- ▶ Attend presentations related to budget and finance at COSA Conferences

## Understand the Nuances of General Fund and Federal Funding Streams

- ▶ Broader use for General Funds. Allowable costs with IDEA funds are more restrictive.
- ▶ Must meet minimum MOE requirements to protect IDEA funding, but also have ability to see future trends that might impact your MOE. Manage MOE carefully, have contingency plans.
- ▶ In conversations with other departments, are there ways to braid or blend funds?
- ▶ Federal/state reporting requirements need to be completed to generate either source of funding. Some General Fund reporting necessary to generate IDEA funds (i.e. Excess Costs, MOE)
- ▶ IDEA funds can be carried over to next fiscal year. For example, funds carried over from FY 16-17 can be expensed an additional year. General Fund can not, though unexpended GF is added to a district's fund balance.

## Remember IDEA Application/Assurances

- ▶ Must be completed and submitted to ODE by June 1<sup>st</sup>, in order to have approval for eligible IDEA funds for the fiscal year starting July 1<sup>st</sup>.
- ▶ <http://www.oregon.gov/ode/schools-and-districts/Pages/Annual-Education-Annual-Applications.aspx>

## Understand IDEA Requirements/Restrictions

- ▶ Time and Effort Reporting: <http://www.oregon.gov/ode/schools-and-districts/Pages/Special-Education-Funding---Miscellaneous-Links.aspx>
- ▶ Process for approval of IDEA funds for optional uses: <http://www.oregon.gov/ode/schools-and-districts/Pages/Optional-Use-of-IDEA-Funds.aspx>
- ▶ Excess Costs: <http://www.oregon.gov/ode/schools-and-districts/Pages/Excess-Costs-Information-and-Spreadsheet.aspx>
- ▶ Maintenance of Effort: <http://www.oregon.gov/ode/schools-and-districts/Pages/Special-Education-Funding.aspx>

## IDEA Allowable Costs

- ▶ For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed costs may be charged to IDEA flow-through grants.
- ▶ When determining whether a cost is an excess cost, ask the following guiding questions:
  - ▶ In the absence of special education needs, would this cost exist?
    - ▶ *If the answer is...*
      - ▶ No, then the cost is an excess cost and may be eligible.
      - ▶ Yes, then the cost is not an excess cost and is not allowed.
  - ▶ Is this cost also generated by students without disabilities?
    - ▶ *If the answer is...*
      - ▶ No, then the cost is an excess cost and may be eligible.
      - ▶ Yes, then the cost is not an excess cost and is not allowed.
- ▶ If it is a child specific service, is the service documented in the student's IEP?
  - ▶ *If the answer is...*
    - ▶ Yes, then the cost is an excess cost and may be eligible
    - ▶ No, then the cost is not an excess cost and is not allowed.

## IDEA Allowable Costs (continued)

- ▶ For a particular cost to be allowed, it also must be *necessary* and *reasonable* for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds.
- ▶ Example:
- ▶ 14% of the students in one of your elementary schools receive special education services. May you pay 14% of the salary of the elementary Principal out of IDEA funds?
- ▶ <http://www.oregon.gov/ode/schools-and-districts/Pages/Special-Education-Funding.aspx>

## Partnering Activity: Allowable Costs

- ▶ Please form table groups. Have one person record your answers and one person report out. For each budget item, decide whether funding that budget item with IDEA funds is allowed, not allowed, or allowed only under specific circumstances. Please use the criteria provided in the previous two slides.
- ▶ Group 1: Clerical support, Computers for Students, Child Find Activities, Assistive Technology Devices, Bus Purchase/Lease/Rental
- ▶ Group 2: Classroom Space Rental, District Administrators, Foreign Language Interpreters, Extended School Year, Furniture
- ▶ Group 3: Guidance Counselors, Legal Expenses, Medicaid School-based Services Program, Nurses, Paraprofessionals

## Partnering Activity: Allowable Costs (Continued)

- ▶ Group 4: Off-site Special Education Programs, OTs, PTs, Parentally-Placed Private School Students, Professional Development, Special Education Teachers
- ▶ Group 5: Technology Staff, Transportation Costs, Tutoring, Meeting Costs/Student Consultation Teams, Maintenance of Special Education Equipment
- ▶ Know how to access and use the Allowable Costs Chart
- ▶ Questions?

## High Cost Disability and 11% Cap Waiver

- ▶ [https://district.ode.state.or.us/apps/info/DataClctnDetail.aspx?Collection\\_ID=52&Collection\\_ID=1378](https://district.ode.state.or.us/apps/info/DataClctnDetail.aspx?Collection_ID=52&Collection_ID=1378) High Cost Disability
- ▶ <http://www.oregon.gov/ode/schools-and-districts/Pages/Special-Education-Funding.aspx> 11% Cap Waiver
- ▶ Any additional questions you may have not covered by COSA Conference Presentations, ODE funding website, or this Presentation?