



NEBRASKA

DEPARTMENT OF EDUCATION

Budgeting and Financial Guidance

Since ESSER II funding is substantially more than the first round of ESSER funding, districts may need to amend their budget if spending it in the current fiscal year will cause them to exceed their budgeted expenditures.

- Funding will become available Spring, 2021
- Plans on use and timing of ESSER II funding will determine whether your districts budget needs to be amended.
- Districts have until September 2023 to spend their ESSER II Allocation
- Be prepared to explain increase in Federal Per Pupil Cost due to ESSER funds
- ESSER II Coding: Disbursement - 6997 Revenue – 4997 (General, Nutrition, and Building fund)
 - ESSER I (first round) Coding: Disbursement - 6996 Revenue – 4996 – only in General and School Nutrition Fund
 - Only code expenses up to the amount of your allocation to these codes.
- ESSER II allowable uses – Same as ESSER I plus
 - Addressing unfinished learning
 - Making school repairs and improvements to reduce risk of virus transmission and exposure to environmental health hazards.
 - Indoor air quality projects.
- When districts receive ESSER II reimbursements they should be coded to same fund the expenses were incurred in.
- Fixed-term contracts should be considered if a district decides to hire additional staff with ESSER II funds.