



TO: Finance and Administration Subcommittee
District School Committee
Jill Rossetti, Superintendent - Director

FROM: Michelle Resendes, Business Manager

DATE: August 24, 2021

SUBJECT: 2021 Budget Update Quarter 4

Q4 Budget Report

Attached is the Q4 FY21 Budget Report for the period ending June 30, 2021. In the aggregate the year closed with a budget surplus of \$1,053,015.

Salary Lines

In the aggregate the salary line closed with a \$398,312 surplus for the year. Below is a summary of each lines activity.

1000 Series Administration +\$60,867

The series closed with a surplus amount created by staff reductions of Publicist, School Committee Secretary and reduction of Business Office Assistant to .5 FTE.

2000 Series Instruction +\$178,048

The series closed with a surplus amount created by the lack of need for substitute staff as well as moving some salaries for aides into the Esser I grant.

3000 Series Student Services +\$39,224

The Series closed with a surplus due to the savings on sports coach stipends, athletic trainer and officials not being paid.

4000 Series Operations and Maintenance of Plant Salaries +120,173

Surplus was created by the reduced need for summer staffing during the summer of 20 due to the building still not being turned over to the district as well as the reduction of one custodial and facility position. Additionally two vacant positions were not filled (Secretary, Security guard)

Expense Lines

In the aggregate the Expense lines closed with a \$654,703 surplus. This surplus is due to the savings in multiple areas as listed below. Also all budget owners were very considerate of the unknown situations due to COVID-19 this past year and purposefully spent in accordance with current needs.

1000 District Leadership Expense +\$38,725

The series closed with a surplus balance created by savings in general supplies, DSC professional development, travel, public relations, advertising and district technology

2000 Instructional Expense +\$33,640

The series closed with a surplus balance due to a reduction in spending in general classroom supplies as well as equipment purchases and technology purchases being moved to the CVRF and the ESSER I grants. We did however expend more on PD to make the BHEA whole per contract negotiations around course reimbursement. The district covered \$57,177.34 of the back due PD reimbursements.

3000 Student Services Expense +194,239

The Series closed with a surplus due primarily to savings on bus transportation, homeless transportation, field trip transportation, athletic transportation as well as savings on athletic officials.

4000 Plant Operation and Maintenance Expense +\$323,036

The surplus in the maintenance accounts can be directly attributes to two factors. First, the ongoing renovation project eliminated the need for numerous repairs and service contracts. Secondly, utility costs were lower than anticipated.

5000 Fixed Costs Expense +346,754

Each year the district budgets for the maximum liability for employee health insurance plus inflation. As in the past, we have a residual balance in the employee and retiree



Health insurance accounts. Small surpluses in the unemployment insurance and Workers Compensation account contributed to the surplus.

7000 Capital Projects Expense -\$168,879

The deficit in this series is due to the district reallocating the savings in other lines to purchase capital items that have been on the Capital Plan for years and we have had to push off. Some examples of the items are furniture for the School Committee room, cafeteria, and classrooms, as well as a new curtain (fire retardant) for the stage and technology needs.

8000 Debt Service Expense - \$111,989

These series cover the debt principal payments and interest that the district incurred in FY 21. During the preliminary Audit for FY21 the auditor recommended that because we are paying our BAN and Bond according to the payment cycle, and closing out the MSBA project, that we move all financing fees into the GF.

Request to Transfer Funds

Should the committee desire to close the year with all lines within budget the following Journal Entries are suggested.

Increase budget

7000 Series Expense \$168,879

8000 Series Expense \$111,989

Decrease Budget

5000 Series Expense \$280,868



2021 Q4 Budget Report and Transfer Request

SALARY ACCOUNTS FOR: PERIOD ENDING 03/31/2021	BUDGET	TRANSFERS	ADJUSTED BUDGET	YTD EXPENDED	PROJECTED	AVAILABLE BUDGET	PCT EXPENDED
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	666,372	-	666,372	605,505	-	60,867	91%
2000 INSTRUCTION	9,328,093	-	9,328,093	9,150,045	-	178,048	98%
3000 STUDENT SERVICES	505,392	-	505,392	466,168	-	39,224	92%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,354,441	-	1,354,441	1,234,268	-	120,173	91%
TOTALS	11,854,298	-	11,854,298	11,455,986	-	398,312	97%
EXPENSE ACCOUNTS FOR: PERIOD ENDING 09/30/2020	BUDGET	TRANSFERS	ADJUSTED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT EXPENDED
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	270,144	-	270,144	230,618	801	38,725	86%
2000 INSTRUCTION	762,064	-	762,064	715,824	12,600	33,640	96%
3000 STUDENT SERVICES	1,247,846	-	1,247,846	1,036,694	16,913	194,239	84%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,424,885	-	1,424,885	1,015,464	86,385	323,036	77%
5000 FIXED CHARGES	4,662,927	(280,868)	4,382,059	4,312,132	4,041	65,886	98%
6000 COMMUNITY SVS	-	-	-	824	-	(824)	0%
7000 CAPITAL PROJECTS	100,000	168,879	268,879	45,769	223,110	(0)	100%
8000 DEBT SERVICE	750,000	111,989	861,989	861,989	-	(0)	100%
TOTALS	9,217,866	-	9,217,866	8,219,314	343,850	654,703	93%
TOTAL ALL ACCOUNTS	21,072,164	-	21,072,164	19,675,300	343,850	1,053,015	95%



TO: Finance and Administration Subcommittee
District School Committee
Jill Rossetti, Superintendent - Director

FROM: Michelle Resendes, Business Manager

DATE: August 24, 2021

SUBJECT: 2021 ESSER II Grant Info ESSER III update FY 22 Grant Allocations

ESSER II

Attached is information on ESSER II Allowable expenditures, Blue Hills allocation amount, and the budgeted expenditures.

This grant was approved on 8/6/21

ESSER III

Allocation Amount: \$839,368

Grant is Due October 4th

Already have started the formation of a stakeholder group for consultations.

Will be distributing a survey to all stakeholders for additional input.

FY22 Grant Allocations

Blue Hills Regional Vocational Technical-2022

<u>Fund Code</u>	<u>Grant Name</u>	<u>Amount</u>
252	American Rescue Plan: Individuals with Disabilities Education Act	\$51,437
119	Elementary and Secondary Schools Emergency Relief Fund (ESSER III)	\$839,368
240	Individuals with Disabilities Education Act (IDEA) Federal Special Education Entitlement Grant	\$293,492
401	Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Postsecondary	\$5,969
400	Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Secondary	\$249,025
305	Title I, Part A: Improving Basic Programs	\$134,545
140	Title II, Part A: Supporting Effective Instruction	\$23,779
309	Title IV, Part A: Student Support and Academic Enrichment	\$10,000
117	SOA Evidence Based Programs	\$25,000
	Capital Skills Grant	\$200,000

**Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)
Elementary and Secondary Schools Emergency Relief (ESSER II) Fund:
Quick Reference Guide – Fund Code 115**



The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provides supplemental funding for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund) to help K-12 educational entities prevent, prepare for, and respond to impacts of COVID-19.

ESSER II Fund: General Information

Although ESSER II funds are distributed to districts based on Title I, Part A allocations, they are not Title I, Part A funds. ESSER II is its own program intended to help with the COVID-19 response. ESSER II Funds may support any allowable activity listed in the CRRSA law itself, as well as any allowable activity authorized by the Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), Carl D. Perkins Career and Technical Education Act, McKinney-Vento Homeless Assistance Act, and the Adult Education and Family Literacy Act (AEFLA). ESSER II funding will remain available through September 30, 2023.

ESSER II Funds ALLOWABLE Activities:

The purpose of the ESSER II fund is to provide districts with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools that are providing educational services and is intended to help school districts safely reopen schools, and with a focus on acceleration rather than remediation. Funds may be used for a wide variety of purposes, including but not limited to:

Academics and Instruction: Evidence-based approaches to address unfinished teaching and learning.

- High Quality Instructional Materials (HQIM), using [Curriculum Ratings by Teachers \(CURATE\)](#) and High Quality professional development for district staff, including culturally responsive practices
- Early literacy programming, including Early Literacy tutoring (before and after school): high-dose tutoring with clear guardrails in literacy and math, including valid and reliable early literacy screening assessments
- K-12 math skill-building, including high-dose tutoring for elementary, middle, and early high school students
- Planning and implementing summer learning and supplemental afterschool programs
- Providing principals and other school leaders with resources to address individual school needs

Social Emotional Supports, Parent and Student Engagement: to address student mental health and wellbeing and engagement in learning.

- Evidence-based activities, parent engagement, tracking attendance, and improving student engagement
- Activities to address the unique needs of low-income children, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery
- Maximize capacity for coordination to connect students to behavioral and mental health supports and services **NOTE: A minimum of \$10,000 must be committed to student mental health services and supports**

Operations: to address on-going planning, coordinating, and provision of services related to COVID-19.

- Educational technology (connectivity, hardware, devices, software, technology support services, etc.)
- Supplies and services that enable remote learning (printing, telephonic support, translation services, etc.)
- School ventilation system improvements; sanitizing district facilities
- COVID-19 testing, PPE, and other supplies/services to implement public health protocols
- Planning for and coordinating during long-term closures, including how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational services.
- Other activities necessary to maintain district operations and services and to continue to employ existing district staff, including training on minimizing the spread of infectious disease when school resumes

Please note: This is not an exhaustive list. [Contact our office for more specific, situational, and fiscal guidance as needed.](#)

ESSER II Funds UNALLOWABLE Activities:

The US Department of Education has noted that districts may not spend ESSER II funds on:

- Bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19
- Subsidizing or offsetting executive salaries and benefits of individuals who are not district employees
- Expenditures related to state or local teacher or faculty unions or associations.

Mental Health Services and Supports

To build capacity of public-school districts and communities to facilitate integrated coordination of school and community-based resources, DESE is providing an additional \$10,000 to each district for student mental health services and supports.

A minimum of \$10,000 must be committed to student mental health services and supports.

Equitable Services for Private Schools

Districts are not required to provide equitable services to private schools under ESSER II. The CRRSA Act included a separate program to provide emergency assistance for private schools.

Supplement not Supplant

The CRRSA Act ESSER II fund does not have a supplement not supplant requirement.

Reporting Requirements for ESSER II

Under the CRRSA Act, each State must submit a report to USED that contains a detailed accounting of the use of ESSER II funds. This accounting includes:

- How funds are being used to measure and address learning loss among students disproportionately affected by the coronavirus and school closures.
- Other ESSER II spending details, which will be collected via an annual supplemental survey.

CARES Act Fiscal Waivers

In addition to providing ESSER and ESSER II funds, the U.S. Department of Ed. has **waived** certain fiscal requirements for **ESSA** grant programs:

- **The carryover limit for 2019-2020 (FY20) Title I, Part A Funds.** Districts are not limited in how much FY20 Title I, Part A funds they carryover from 2019-2020 to 2020-2021.
- **The period of availability to spend 2018-2019 (FY19) funds for the following ESSA programs.** Districts have an extra year (until September 30, 2021) to spend the FY19 funds. The programs covered by this waiver are:
 - Title I, Part A (Improving Basic Programs),
 - Title I, Part C (Migrant Education),
 - Title I, Part D, Subpart 1 (Neglected and Delinquent),
 - Title II, Part A (Supporting Effective Instruction),
 - Title III, Part A (English Language Acquisition)
 - Title IV, Part A (Student Support and Academic Achievement),
 - Title IV, Part B (21st Century Community Learning Centers),
 - Title V, Part B Subpart 2 (Rural and Low-Income School Program), and
 - McKinney-Vento Education for Homeless Children and Youth Program

FY21 Title IV, Part A flexibility

- **The requirements for districts that receive \$30,000 or more in Title IV, Part A funds to conduct a needs assessment.** Districts will not have to amend the needs assessment in 2020-2021
- **The requirement for districts that receive \$30,000 or more in Title IVA funds to spend funds in three areas (well-rounded education, activities to support safe and healthy students, and effective use of technology).** This waiver allows districts to spend any FY21 funds on any allowable Title IVA activity rather than having to spend across all three areas.
- **The limit on spending TIVA funds on technology infrastructure.** Districts are not limited on how much they spend on technology infrastructure.

*Please contact your **DESE federal grants liaison** for further guidance on CARES Act ESSA waivers.*

BLUE HILLS REGIONAL - 806

Required Contribution to Region FY21 \$ 750,211 \$ 1,766,784 \$ 1,008,427 \$ 1,376,415 \$ 1,468,442 \$ 1,050,222 \$ 1,403,300 \$ 2,815,465 \$ 90,307 \$ 10,498,516
 Required Contribution to Region FY22 \$ 745,082 \$ 1,803,055 \$ 1,062,277 \$ 1,468,442 \$ 1,082,988 \$ 1,082,988 \$ 1,441,298 \$ 2,925,685 \$ 95,730 \$ 11,279,014

A) Change in required local Contribution over FY21

\$ (5,129) \$ 36,271 \$ 53,850 \$ 92,027 \$ 32,716 \$ 337,998 \$ 110,220 \$ 3,423 \$ 780,498

Regional ESSER II Allocation: \$393,477

B) 75% of Regional ESSER II Allocation: \$287,607

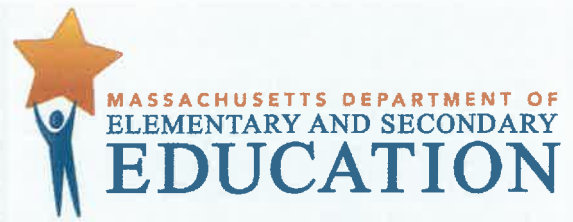
	Avon	Braintree	Canton	Dedham	Holbrook	Milton	Norwood	Randolph	Westwood	Total
Percent of total required district contribution FY22		7%	16%	9%	13%	10%	6%	13%	26%	100%
C) Proportional Share of 75% of ESSER II Allocation	\$ 18,999	\$ 45,977	\$ 27,087	\$ 37,444	\$ 27,614	\$ 16,741	\$ 36,752	\$ 74,603	\$ 2,390	\$ 287,608
D) ESSER II share available to fund local contribution increase (lessor of A or C)	\$ -	\$ 36,271	\$ 27,087	\$ 37,444	\$ 27,614	\$ 16,741	\$ 36,752	\$ 74,603	\$ 2,390	\$ 258,902
District Took option to lower assessments	\$ -	\$ 36,271.00	\$ 27,087.00	\$ -	\$ 27,614.00	\$ 16,741.00	\$ -	\$ 74,603.00	\$ 2,390.00	\$ 184,706.00

Remainder left to budget additional expenditures \$ 158,743

AMOUNT	ALLOWABLE EXPENDITURE DESCRIPTION
\$60,932	Providing Mental Health Services and Supports
\$26,136	Providing School Leadership with resources for schools
\$97,500	Acquiring education technology for students to facilitate remote learning
\$138	Supplies to sanitize schools and district facilities
\$184,706	
\$65,000	Activities under ESSA, IDEA, Perkins or AEFLA
\$7,000	Improving district preparedness and response to COVID-19
\$11,334	For additional SPED teacher
\$15,000	For additional SPED teacher
\$5,200	Activities related to improving indoor air quality in school facilities
\$3,500	Supplies to sanitize schools and district facilities
\$1,900	Meeting unique needs of special student populations
\$3,750	Acquiring education technology for students to facilitate remote learning
\$6,500	Providing Mental Health Services and Supports
\$18,050	Meeting unique needs of special student populations
\$27,512	Supplies to sanitize schools and district facilities
\$2,275	Providing Mental Health Services and Supports
\$1,750	Providing Mental Health Services and Supports
\$30,000	School Facility Repairs and improvements to reduce health risks
\$498,774	
\$393,477	

TOTAL GRANT AMOUNT

PREPARATION FOR ESSER III



QUICK REFERENCE GUIDE – MAY 2021

OVERVIEW

The American Rescue Plan (ARP) Act of 2021, Public Law 117-2, was enacted on March 11, 2021. The ARP Act provides additional funding for school districts to respond to the COVID-19 Pandemic. The Education portion of ARP is known as the Elementary and Secondary School Emergency Relief Funds (ESSER III or ARP ESSER)



ALLOCATIONS

Similar to the earlier CARES and CRRSA Acts, states receive ESSER III funds based on their share of total Title I funding. Then, states allocate and distribute 90 percent of funds to districts based on each district's share of Title I in FY21. Districts should anticipate an award that is approximately 2.2 times larger than their ESSER II award.

ESSER III - KEY INFO

- The period of performance is through 9/30/24.
 - Allowable costs for ESSER III are the same as ESSER I/II.
 - No Equitable Services Requirement for ESSER III.
 - Unlike ESSER I/II, ESSER III contains new requirements for how funds must be spent and what reports/plans must be made available, including:
 - District Plan for Safe Return to In-Person Instruction
 - Robust consultation with district stakeholders to determine LEA priorities
 - At least 20% of the award must be spent on mitigating lost instructional time
 - A new "Maintenance of Equity" provision
- (Read more about these specifics on pages 2-3)*

ESSER III Requirements

DISTRICT PLANS FOR SAFE RETURN TO IN-PERSON INSTRUCTION

A district that receives ESSER III funds must, **within 30 days of receiving the funds, make publicly available on its website** a plan for the safe return to in-person instruction and continuity of services. Before making the plan available, the district must seek public comment on the plan.

If a district has developed a plan for the safe return to in-person instruction before March 11, 2021 (which all MA districts have), then that plan meets the requirements described above.

IMPLEMENTATION OF ESSER III FUNDS PLAN:

A **district** that receives ESSER III funds **must consult with the stakeholder groups listed below** and formulate a plan that includes the following, which will all be captured on your ESSER III application.

- How the funds will be used to implement prevention and mitigation strategies aligned with CDC guidance;
- How the district will use its 20% set-aside to address the academic impact of lost instructional time through evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs;
- How the district will spend its remaining ARP ESSER funds; and,
- How the district will ensure that interventions employed will respond to the academic, social, emotional, and mental health needs of all students and particularly those disproportionately impacted, including students from low-income families, students of color, English learners, children w/ disabilities, students experiencing homelessness, children and youth in foster care, and migratory students.

STAKEHOLDER ENGAGEMENT MUST INCLUDE:

- Students
- Families
- School and district administrators
- Teachers, principals, other educators, school staff, and their unions
- Civil rights organizations
- Stakeholders representing the interests of: children w/ disabilities, English learners, children experiencing homelessness, children and youth in foster care, migratory students, and justice-involved youth

MAINTENANCE OF EQUITY:

A Maintenance of Equity Assurance will be included on your ESSER III application as a condition of receiving ESSER III funds. Districts must agree to the following in FY22 and FY23:

- **State and Local funds:** Your district will not reduce the per pupil allocation of state and local funds to your high-poverty schools by more than the total reduction of these funds to all schools divided by the total number of students enrolled in all of your schools (if any) divided by the total number of students enrolled in all of your schools for that fiscal year, and
- **Full-time Equivalent Staff:** Your district will not reduce the per pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds the total reduction in full-time equivalent staff in all of your schools (if any) divided by the number of students enrolled in all of your schools for that fiscal year.

ESSER III Requirements

TIMELINE



- **Do now** - District **consultation with stakeholders** on district priorities and the use of ESSER III funds (see the list of required stakeholders on page 2 of this document).
- **ESSER III RFP, Allocations, and District Application** will be made **available in late May**.
 - Make sure to consider stakeholder feedback on the use of ESSER III funds on your application.
 - Complete ESSER III District Application and submit any time between the opening of the grant, but **before Monday, October 4th**.
- Attend upcoming ESSER III **webinars hosted by DESE**. **You will receive dates and registration information** in the Federal Grants newsletter and email updates when they become available.
 - Webinar - Overview of Preliminary items you must do for ESSER III funds (same webinar repeated 2x)
 - Webinar - ESSER III overview (same webinar repeated 2x)
- **Within 30 days of receipt of ESSER III funds**, post **District Return to School Plan**
 - District Plans completed prior to ARP enactment, must revise no later than six months after last reviewed.
 - Districts must update plan at minimum every six months through 9/30/23

Contact your [DESE Federal Grants Liaison](#) with any questions.