The logo of Lorain City School District is a large, light gray circular emblem centered on the page. It features a stylized white 'L' in the center, topped with a bell and surrounded by a shield-like border. The text is overlaid on this emblem.

**Lorain City School District**  
**May 2023 Forecast Submission**  
**Fiscal Year 2023**





# Simplified Five Year Forecast

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Beginning Balance	20,190,991	31,730,438	27,257,625	14,828,082	314,490
+ Revenue	101,833,518	96,685,737	95,862,192	98,015,589	93,846,213
+ Proposed Renew/Replacement Levies	-	-	-	-	3,982,065
- Expenditures	(90,294,070)	(101,158,551)	(108,291,735)	(112,529,181)	(116,770,551)
= Revenue Surplus or Deficit	11,539,448	(4,472,814)	(12,429,543)	(14,513,592)	(18,942,272)
Ending Balance with renewal/new levies	31,730,438	27,257,625	14,828,082	314,490	(18,627,783)

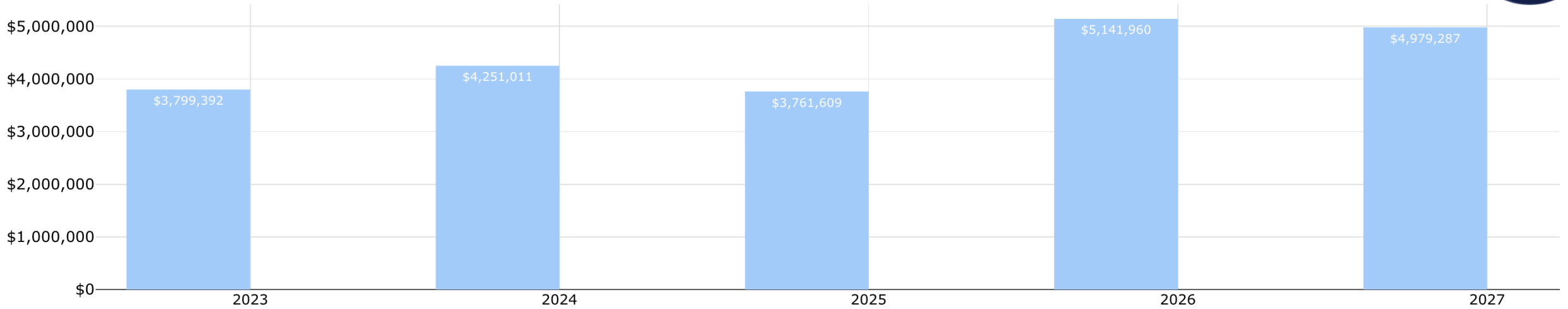
## Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	11,539,448	(4,472,814)	(12,429,543)	(14,513,592)	(22,924,337)
Ending Balance w/o Levies	31,730,438	27,257,625	14,828,082	314,490	(22,609,848)





Current Forecast Change in Annual Revenue Compared to Base Forecast



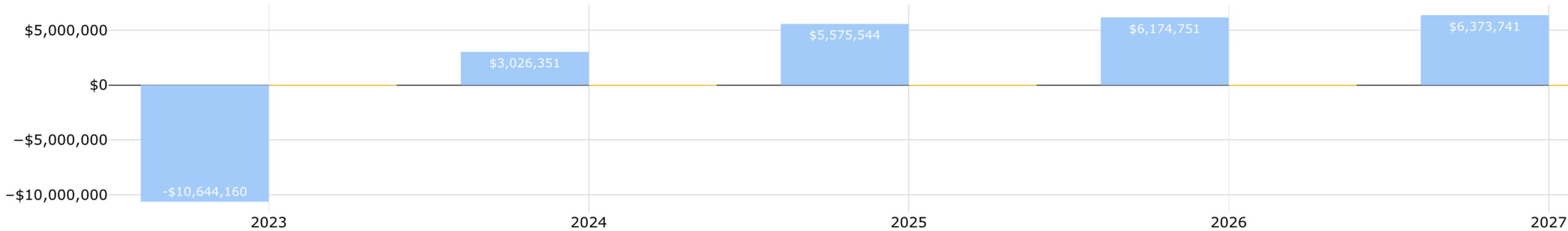
## What Has Changed in Revenue Since November?

- \$3.8M increase
  - Medicaid Settlements
  - Unrestricted Grants-In-Aid
  - Indirect Costs





Current Forecast Change in Annual Expenditures Compared to Base Forecast



- Approximately \$10.6M decrease
  - Decrease:
    - \$17M Continuity of Services Transfer from ESSER
  - Increases
    - 9% - Health Insurance - \$950K
    - Superintendent Salary & Benefits - \$328K
    - 42 Positions Currently Funded by ESSER - \$3.3M
      - Ex. Wellness Coaches, Counselors, & Arts Expansion Teachers



- These changes are compounded through the life of the current forecast.

# What Has Changed with Expenditures Since November?

The background features a large, light gray watermark of the University of Louisiana at Monroe logo. The logo is circular and contains a stylized 'L' in the center, topped with a fleur-de-lis and a banner below it.

# **ESSER Spending Review**





# ESSER Allocations

Round 1: \$ 3,937,192.99

Round 2: \$16,647,146.55

Round 3: \$37,413,681.66

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Total: \$57,998,021.20

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# ESSER Restrictions

- Authorized ESSER Activities
  - Safely reopen schools
  - Measure and effectively address significant learning loss
  - Other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools
- Maintenance of Equity & Maintenance of Effort
  - Requirement to spend at least the same amount of state and local general funds from year to year
  - PENALTY for non-compliance
    - A portion of Title, IDEA, and ESSER funds would have to be returned to the state
    - Forced to use more general fund dollars due to loss of federal & state funding





# ESSER Spending

## ESSER I

- Initial losses in revenue
- Initial costs due to the pandemic
- Must be used by September 2023

## ESSER II

- Bridge gap between initial pandemic expenses & continuity plan for academic and non-academic services
- Must be used by September 2023

## ESSER III

- Continuity plan
- Must be used by September 2024







# ESSER II & ESSER III Spending

- \$54M in ESSER II and ESSER III allocated to be spent by FY2024
  - Approximately \$12M: Staff
    - Includes: Elementary School Counselors, Wellness Coaches, Behavior Specialists, Additional Fine Arts Teachers, Class Coverage, and additional substitute costs
  - Approximately \$17M: Programs, Services, and Supplies
    - Includes: Recovery Learning Programing, Arts Expansion, After School Programing, Computers, Medical Buses, Cleaning Supplies, and PPE
  - Approximately \$8M: District-Wide Roofing Project
  - Approximately \$17M: Reimbursement to General Fund
    - ESSER Category: “other activities that are necessary to maintain the operation of, and continuity of services, in the local education agency, and continuing to employ existing staff of the local education agency.”





# Funding Sources for Construction Projects

- Permanent Improvement Fund (PI)
  - Campagna Park Project - \$1.8M
  - Transportation and Technology Facility - \$2M
  - Safety Mass Communication System - \$3M
  - Flexible Seating at LHS - \$305K
- Locally Funded Initiatives Fund (LFI)
  - George Daniel Stadium Improvement Project - \$2.5M





# Planning for November's Forecast

- Collective Bargaining Agreements/Union Contracts
- Instructional Supplies and Purchased Services Currently paid by ESSER
- Potential Future Construction Projects
  - Resource Facility
  - Expansions at LHS
  - Alternative School Updates,
  - Relocation of the Current Administration Building
- ESSER Spending
- Current Levies and/or New Levy



