

Elementary and Secondary School Emergency Relief Funds: ESSER II Fiscal Guidance

Background

On Dec. 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021(CRRSA) was signed into law. CRRSA provided significant additional funding for educational entities to respond to the COVID-19 pandemic, including the Elementary and Secondary School Emergency Relief Funds (ESSER II).

Similar to the earlier CARES Act, states will receive ESSER II funds based on their share of Title I funding. Ninety percent of funds received by an SEA must be allocated to LEAs based on each LEA's Title I share, leaving 10% for SEA-level activities.

- Total award to Vermont: \$126,973,363.
- Total award to LEAs: \$114,276,027.
- The period of performance for ESSER II is March 13, 2020 – Sept. 30, 2023.
- The allowable costs for ESSER II are the same as those for ESSER (other specific details for ESSER/ESSER II can be found in [Fact Sheet: Elementary and Secondary School Emergency Relief Fund II](#)).
- There is no Equitable Services Requirement for ESSER II.

State Level Priorities and Recovery Planning

As LEAs contemplate the use of ESSER II funds they should have their Recovery Plan firmly in mind. In addition, we encourage LEAs to think about how to braid their other federal funds with ESSER II to meet the goals of their Recovery Plan and to plan for future needs that may go beyond the Sept. 30, 2023 period of performance. We encourage LEAs to utilize the [Federal Education Funding Planning Guidance](#) document as a quick reference in determining which source(s) of funding may be most appropriate.

As a part of this planning process, LEAs should bear in mind the Recovery Plan state-wide priorities which are outlined in [Vermont's Education Recovery Framework and Overview](#).

Socioemotional Functioning, Mental Health, and Well-being

This includes students' internalizing and externalizing challenges, both inside and outside the classroom, as well as nutrition, physical health, and family functioning. The pandemic ushered in significant stress and isolation for many families, as well as financial strain and the loss of loved ones.

Contact Information:

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Student Engagement and Truancy

This includes ensuring that all students are fully engaged in learning and academic progress, regardless of the extent to which they experienced remote or in-person learning during the pandemic.

Academic Achievement and Success

This includes both identifying the extent to which any students have fallen behind due to the pandemic as well as identifying students who have excelled within the new instructional paradigm.

Strategic Use of ESSER Funds

In planning for ESSER II, LEAs should treat the funds as non-recurring, emergency aid and avoid building in programmatic costs that may not be sustainable after the period of performance ends (Sept. 30, 2023). LEAs might consider how a need that is likely to be long term could be better met with other federal funding to ensure strategic and sustainable use.

Examples of non-recurring, strategic uses of ESSER Funds might include:¹

Construction and Renovation

The US Department of Education confirmed ESSER funds can be used for construction and renovation costs when reasonable and necessary to prevent, prepare for and respond to the COVID-19 pandemic.

For example, an LEA might use ESSER local funds to undertake construction or renovation to:²

- Help an LEA to clean effectively, like replacing old carpet with tile that is easier to clean.
- Support physical distancing, like bringing an unused wing of a school into compliance with fire and safety codes to create more space.
- Improve air quality through the installation or upgrade of HVAC systems.
- Assess and address maintenance needs or facilities repairs or upgrades to mitigate exposure to environmental hazards or improve student learning by creating 21st century learning environments.

High Quality Instructional Materials and Curricula and Related Professional Development

If related to COVID-19 response, ESSER funds could be used to purchase high-quality instructional materials, curricula and related professional development districtwide, for a subset of schools, students, or both.

¹ The following description of non-recurring costs were adapted from the Council of Chief State School Officials (CCSSO) "Commonly Asked Questions about Allowable ESSER and GEER Activities February 25, 2021."

² See Allowable Cost 14(b)(i) below for specific instructions and guidance around construction projects.

For example, an LEA could use ESSER funds to purchase:

- A new, evidence-based K-2 reading curriculum districtwide and related professional development to address unfinished learning and accelerate early literacy skills.
- Districtwide curriculum with both online and in-person options.
- Additional materials and teacher training to implement Advanced Placement (AP) classes in schools, and where necessary provide additional support so that all students, particularly vulnerable students, can access and succeed in AP classes.
- Social and emotional learning programs.
- Multi-Tiered System of Support (MTSS) materials, such as Tier 2 and Tier 3 interventions aligned to strong Tier 1 curriculum, as well as related screening tools.
- Career and technical education programming.

Acquisition of Real Property or Modular/Outdoor Classrooms

An LEA could use ESSER funds to acquire real property or modular classrooms if needed to respond to COVID-19. For example, additional space might help an LEA to re-open schools in person consistent with CDC guidelines.

Allowable Costs for ESSER II Funds

Please note: this numbered list follows the allowable categories list in the Grants Management System (GMS) and matches the ESSER Categories in the Federal Education Funding Planning Guidance document.³ The list of eligible activities below each category is not exhaustive but is intended to give more detail than that provided in the GMS. **All allowable cost categories below are also allowable under ESSER I.**

1. Purchase educational technology (including hardware, software, connectivity and assistive technology) for students.
 - a. District, school or student level technology (including hardware, software, connectivity, assistive technology, platforms for Personal Learning Plans, learning management systems, etc.) that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
2. Purchase sanitation supplies/contract with vendors to sanitize and clean LEA facilities.
 - a. Sanitation supplies/contracts and/or PPE for staff or students (e.g., masks, gloves, medical supplies, etc.)
3. Provide mental health services and supports.
4. Plan and implement summer, extended and afterschool learning opportunities for students.

³ The numbering within GMS represents a reordering of the allowable uses as they are presented within the CARES Act and CRRSA.

- a. Costs associated with summer, afterschool or extended learning programming for students, to address learning loss and social-emotional-behavioral-mental health (SEB/MH) needs, including materials, staffing, space, etc.
5. Support other activities necessary to maintain LEA operations, services and employment of existing staff.
 - a. Costs associated with paying Family and Medical Leave or Emergency Paid Sick Leave benefits mandated in the Families First Coronavirus Response Act (both of which expired on Dec. 31, 2020) or for extending such benefits after Jan. 1, 2021, for staff who cannot work due to need to care for self or family or isolation/quarantine requirements due to COVID-19.
 - b. Replacement of local funds for any allowable activity, including salaries for staff paid with local funds, including: staffing costs beyond contract - e.g., not budgeted, extra days, overtime, extra duty, etc. and/or salary and benefits for hourly staff who were paid despite not working (unscheduled time).
 - c. Costs associated with need for increased non-professional staffing (such as food service, transportation and custodial) necessitated by COVID-19 response and recovery, including new hires and contract changes.
 - d. Childcare care/instructional supervision for instructional staff and non-instructional staff of the school/LEA (teachers, administrators, instructional paraeducators, etc.). For specific details on how to use ESSER funds to support these costs, please refer to the [Federal Education Funding Planning Guidance document](#).
6. Plan for and coordinate continuity of learning and continuity of operations during long-term closures.
 - a. Costs associated with providing meals to eligible students.
 - b. Cost associated with providing technology for online learning to all students.
 - c. Providing guidance for carrying out requirements under the IDEA.
 - d. Ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.
7. Support activities to meet the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, students in foster care, and other vulnerable populations.
 - a. Compensatory services for students with disabilities.
 - b. Translation of instructional materials/purchase of multilingual materials
 - c. Costs associated with summer, afterschool, or extended learning programming for students, to address learning loss and social-emotional-behavioral-mental health (SEB/MH) needs, including materials, staffing, space, etc.
 - d. Training for families/parents in how to support students in remote learning environments and address learning loss.
 - e. Childcare/instructional support to assist students successfully to complete instructional assignments when learning remotely, when parents are working/unable to assist.
8. Provide professional development and training for LEA staff on sanitation and minimizing the spread of infectious disease.

9. Coordinate preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for and respond to coronavirus.
10. Provide principals and other school leaders with resources to address individual school needs.
 - a. Childcare/instructional support to assist students successfully to complete instructional assignments when learning remotely when parents are working/unable to assist
11. Develop and implement procedures and systems to improve LEA preparedness and response efforts.
12. Support any activity authorized by the Elementary and Secondary Education Act of 1965 as amended (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act; the Carl C. Perkins Career and Technical Education Act (Perkins); or the McKinney-Vento Homeless Assistance Act, that is not addressed above.
 - a. Please note that in the ESSER I GMS application, the ESEA programs are listed as allowable costs 12-21 on the Program Narrative tab. They will be consolidated in the ESSER II application.
13. Address learning loss among students of the local educational agency, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care by:
 - a. Administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
 - b. Implementing evidence-based activities to meet the comprehensive needs of students.
 - c. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
 - d. Tracking student attendance and improving student engagement in distance education.
 - e. Tracking student academic progress with evaluating and comparing to pre-pandemic grades and progress to identify students that experienced learning loss.
14. Costs associated with construction projects including inspection, testing, maintenance, repair, replacement and upgrade to:
 - a. Improve indoor air quality including mechanical and non-mechanical heating, ventilation, and air conditioning systems; filtering, purification and other air cleaning; fans, control systems, and window and door repair and replacement.
 - b. Comply with social distancing, hygiene and other health guidelines including facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
 - c. Please be aware that per 34 CFR § 76.600 construction projects must be approved by the AOE prior to bidding. In addition, for construction contracts over \$2,000 using laborers and mechanics and financed by ESSER II funds, LEAs must meet all Davis-

Bacon prevailing wage requirements and include language in the construction contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates) for all construction contracts financed with ESSER II funds. (See 20 U.S.C. 1232b Labor Standards.)

- i. For construction projects started prior to your award please contact [Josh Souliere](#).

While the latter two uses (#13 and #14) were allowed under ESSER I, they were not explicitly called out in the list of allowable uses within the law. With CRRSA, they are. Therefore, we will add specific categories for them in GMS for the ESSER II application. AOE is prepared to offer technical assistance in this planning effort and LEAs can utilize their State Support Recovery Team to help in this coordination.

LEAs should direct programmatic questions to [Josh Souliere](#). Any questions pertaining to budgets or other financial topics should be sent to [John Leu](#).