

## Purpose

During this time of crisis surrounding the COVID-19 virus, teachers, principals, administrators, and support services have been under tremendous strain to deliver a quality education to the Tacoma community. The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act intends to supply the District with additional financial support to help return students safely back to the classroom.

## Plan

### Preliminary Guidance and Award Estimates provided by OSPI 2/10/2021

Use of ESSER II funds requires districts to seek reimbursement for eligible costs associated with COVID-19 response and recovery. These funds are for COVID-19 response and recovery only. Unlike ESSER I, lost revenue is not a claimable expense. These are one-time funds that should not be committed to ongoing financial obligations. Generally, the hiring of staff is an ongoing financial obligation, therefore, the number of staff employed through ESSER II funds should be limited and should be clearly indicated as temporary positions or positions temporarily funded using ESSER II dollars. These funds may be subject to future legislative action and are not considered guaranteed funds until final reimbursement has been made.

It will be important to prioritize spending so that the greatest needs are addressed first.

Additional information and resources are linked below:

[Office of the State Superintendent of Instruction \(OSPI\) Resources](#)

## Estimated Resources

Estimated ESSER II resources (TPS) are \$31.5 Million distributed over two years (2021-2023). However, as of May 4, 2021, 90% (\$28.4 Million) is available to seek for reimbursement. The legislature has included the remaining 10% in the 2021-23 operating budget, however OSPI has not yet made these funds available.

It is important to note that ESSER II will likely displace the following Basic Education resources shortfalls: Basic education funding for approximately 1,100 students, and STARS transportation funding model interruptions from 2020-21, leaving just \$11.4 million in available ESSER II resources.

The following table represents a **preliminary draft** of costs under consideration. These will be adapted as we continue to adapt to the changing needs of our community and guidance from federal, state, and local authorities.

<b>DRAFT ESSER II Investments</b>	<b>Estimated Cost 2021-22</b>	<b>Estimated Cost 2022-23</b>
Enrollment Stabilization	\$10,000,000	\$4,000,000
Transportation Stabilization	\$6,000,000	TBD
Extended School/Summer School/Acceleration Programming	\$2,000,000	\$2,000,000
Mental Health Supports	\$600,000	\$600,000
HVAC Mitigation/Controls	\$500,000	\$1,500,000
Custodial and cleaning materials	\$1,200,000	\$600,000
Technology and internet access	TBD	TBD
Alternative scheduling options for full in-person with distancing	TBD	TBD
<b>Total</b>	<b>\$20,300,000</b>	<b>\$8,700,000</b>

## Additional Factors to Consider

**Grant Period:** May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by the District through September 30, 2023

**Allowable Expenditures:** Expenditures must be directly support COVID-19 response and recovery activities or address impacts to the district directly attributable to COVID-19 pandemic conditions. Examples of allowable expenditures include:

⇒ Additional hours worked over the contracted hours may be COVID-19 related. For example, overtime and extra hours to clean facilities would be considered allowable.

⇒ Additional supplies (hand sanitizer, facial tissues, etc.) purchased to prevent the spread of the virus may be COVID-19 related.

⇒ Additional instructional materials provided for student learning/ enrichment from home.

⇒ Additional meals not reimbursed (meals on weekends) may be COVID-19 related.

⇒ Additional time by a bus driver to deliver instructional materials and meals to home locations may be considered COVID-19 related.

⇒ Additional allowable uses of funds under the CRRSA Act (academic recovery and accelerated learning initiatives to address instructional loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.

### **Unallowable Expenditures:**

⇒ Normal custodial duties and supplies.

⇒ Normal cleaning of facilities.

⇒ Normal employee hours and supplies necessary for the preparation of meals, even when schools are closed.

⇒ Reimbursable meals, even when schools are closed.

⇒ Regular staff time not related to COVID-19 response and recovery.

⇒ Staff time reassigned to perform other duties, in other programs, during the period of school closure.