



February 23, 2021

Dear school district leaders,

The purpose of this letter is to guide your funding conversations and decisions prior to the ESSER II funding application becoming available in early April. Below is the most recent information we have about the additional relief funding the U.S. Department of Education (USDE) has made available to help state and local educational agencies prevent, prepare for, and respond to the coronavirus pandemic.

Overview

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) was signed into law on December 27, 2020. It provides additional funds for the Elementary and Secondary School Emergency Relief Fund (ESSER) and the Governor's Emergency Education Relief Fund (GEER), programs created by the Coronavirus Aid, Relief, and Economic Security Act (CARES) in March 2020.

It is important to note these additional ESSER and GEER funds under CRRSA will come to local educational agencies (LEAs) as new awards that must be tracked separately from the ESSER and GEER funds LEAs received under CARES. To highlight that point, this summary will refer to the CARES funds as ESSER I and GEER I and will refer to the CRRSA funds as ESSER II and GEER II.

NDE's Equity-Centered Priorities

School districts should consider the following equity-centered principles when developing plans for use of ESSER I and ESSER II funds:

- Distribute funds equitably to schools based on the greatest need within your district.
- Develop a plan for implementation using evidence-based strategies to accelerate student learning, with a specific focus on historically marginalized students and those most significantly impacted by the pandemic.

The NDE is committed to the following equity-centered actions:

- Using statewide funds to meet the needs of students who are the most vulnerable and investing funds by aligning to [Nebraska's Framework for School Renewal and Acceleration](#).
- Publicly reporting on the use of ESSER I and ESSER II Funds and districts should anticipate a high degree of transparency regarding these expenditures.
- Ensuring additional allocations beyond ESSER II are allocated equitably.

Adapted from (Wallin, 2021) [The Education Trust](#).

ESSER II Overview

Allocations

ESSER II funds will be allocated to LEAs in the same way as ESSER I, based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. For ESSER II purposes, the most recent fiscal year is 2020- 21, so ESSER II awards will be based on each LEA's 2020-21 Title I, Part A allocation.

Although ESSER II award amounts are calculated based on Title I, Part A allocations, they are not Title I, Part A funds. **Title I requirements do not apply to ESSER II.**

Period of Availability

ESSER II funds are available for obligation through September 30, 2023 and may be used for pre-award costs dating back to March 13, 2020.

Additional Spending Rules and Considerations for ESSER II

ESSER II funds are subject to the Education Department General Administrative Regulations (EDGAR) and the federal government's Uniform Grant Guidance (UGG), including the requirement that spending be necessary and reasonable.

In light of the necessary and reasonable requirement, LEAs should consider the following:

- ESSER provides LEAs with **short-term relief funds** to address the effects of COVID-19 on elementary and secondary schools. While it is possible Congress will appropriate additional relief funds in the future, ESSER is not an ongoing program to support long-term expenses.
- As noted above, we encourage LEAs to **spend down ESSER I funds** before spending ESSER II funds.
- USDE encourages LEAs to spend ESSER funds to ensure safe conditions for in-person learning, to restore and maintain high-quality learning environments, and to take comprehensive action to address unfinished teaching and learning. LEAs should especially **consider the needs of its most vulnerable students** including students living in poverty, children with disabilities, English learners, racial and ethnic groups, students experiencing homelessness, and children and youth in foster care.
- LEAs can spend ESSER funds on many activities that are not typically allowable under other federal programs like Title I and IDEA. The NDE strongly encourages LEAs to invest in areas aligned to [Nebraska's Framework for School Renewal and Acceleration](#). ESSER-funded activities can benefit all students and schools or be targeted to select students and schools, depending on local needs. **Consider the following questions, which will be incorporated into the ESSER II application:**
 1. How will your ESSER investments meet the needs of students that have been historically marginalized (including English learners, students with disabilities, the economically disadvantaged, and students of color) and/or those impacted most by COVID-19?
 - a) What data did you use to support these investments?
 - b) Will supports be provided to all students, specific student groups, or individualized to specific students?
 2. How does your application align to and support [Nebraska's Framework for School Renewal and Acceleration](#)?
 3. How does the application address both immediate (e.g. within the next six months) and long-term (e.g. within the next 12-24 months) needs and priorities?
 4. How did you engage a diverse set of stakeholders – including students, families, educators, and the broader community – to ensure that the highest-priority needs are met?

- We encourage LEAs to think **strategically about their needs, resource allocation, community and family engagement, and equity, and consider high-impact activities** aligned to [Nebraska’s Framework for School Renewal and Acceleration](#). Additional resources guiding schools in the budgetary process will be available mid-March. However, examples of potential strategies may include:

Framework Element	Examples
<p>Systems Considerations: Systems considerations integrate data, technology, and infrastructure to reexamine traditional school systems and structures. Systems considerations integrate the whole child needs with academic needs.</p>	<ul style="list-style-type: none"> • Purchase educational technology (including hardware, software, and connectivity) to ensure that every student has the opportunity to participate in remote and/or hybrid learning models. <ul style="list-style-type: none"> • Continue to bridge the digital divide, particularly in communities of color and low-income communities, by expanding access to technology and connectivity. • Use the Digital Hierarchy of Needs to guide investment decisions. • Leverage statewide resources and supports to reduce costs associated with purchases (e.g. Digital Equity Services, K12 Bridge to Broadband, Device procurement, Learning Management System, ADVISER data warehouse, Digitally available High-Quality Instructional Material, Nebraska (Open Education Resources, the Online Professional Learning Network) • Invest in additional educators to temporarily reduce class size to allow for continued social distancing • Hire short-term mental health practitioners, counselors, psychologists, and/or social workers to support adult/student Mental Health and Social-Emotional Learning • Train school staff, families, and community regarding mental health awareness and identification <ul style="list-style-type: none"> • e.g. Youth Mental Health First Aid Training • Reconsider master schedules and staffing needs to prioritize supports to those most impacted by school disruptions and COVID-19. <ul style="list-style-type: none"> • e.g. hire additional staff, interventionists, para educators, school counselors, etc.

<p><u>High-Quality Instructional Materials & Content:</u> High-quality instructional materials create coherence, offer consistency across all learning environments, and support student voice and social-emotional health. The predictable structure of coherent, consistent instructional materials and content are foundational for teachers and students alike.</p>	<ul style="list-style-type: none"> • Select and purchase high-quality instructional materials. <ul style="list-style-type: none"> • Evidence of “quality” for core instructional materials for ELA, mathematics, and science can be assessed using the Nebraska Instructional Materials Collaborative, in which case the instructional materials must meet expectations for EdReports’ first gateway, and partially meet or meet expectations for its second gateway at the majority of grade levels for which the instructional materials exist. • Support the implementation of high-quality instructional materials through ongoing professional learning, cycles of inquiry, etc. • Identify evidence-based intervention programs and practices aligned to core instruction, provide guidance around delivery and use of interventions, including matching intervention to student need, and, ensure a systematic process for monitoring intervention delivery, and examining effectiveness of interventions for individuals and groups of students to plan for next steps.
<p><u>Diagnosing Unfinished Teaching & Learning:</u> Because of a disrupted school year, unfinished teaching and learning may impact students’ progress towards mastery of grade-level content. Determining the content that may not have been taught is critical to moving to grade-level content as quickly as possible. Leveraging data from multiple sources provides insight into what students know, what they don’t know, and addresses misconceptions about what students think they know.</p>	<ul style="list-style-type: none"> • Provide time and professional learning for teachers and leaders to diagnose unfinished instruction, determine individual students’ learning needs, analyze and understand essential content for the grade, and make a plan for just-in-time support. <ul style="list-style-type: none"> • Invest in stipends for teachers and school leaders to provide professional learning in areas such as accelerating student learning, integrating social-emotional learning into instruction, and addressing essential content. • Expand formative assessment training and/the development of formative assessment process supports.

<p>Planning for Acceleration: When planning for the summer, next school year, and the following school year, “meeting students where they are” will not be enough. A mindset of “acceleration, not remediation” is needed so that students are met with grade-level expectations while also addressing students’ social and emotional needs.</p>	<ul style="list-style-type: none"> • Academic renewal and accelerated learning initiatives, including: <ul style="list-style-type: none"> • Extending school day directly and/or through partnerships with after-school programs; • Extending school year, including summer intensives and acceleration academies; • Changing master schedules to promote accelerated learning, team teaching, and differentiated teaching to better support students' needs; • Designing and launching high-quality, high-dose tutoring programs (including pay for teachers and tutors) • High-quality afterschool and summer programming aligned to the school day. • Provide targeted resources, supports, and professional learning to help educators prioritize the students most impacted by school building closures, remote instruction, etc. • Hire additional staff and/or provide additional staff time to implement summer intensive programs and acceleration academies. • Provide strategies to assist students planning for graduation on how to navigate this unique time so that they graduate high school and successfully transition to postsecondary education.
<p>Ensuring Equitable Instruction: Leaders and teachers must continue to assess the extent to which the academic and social-emotional needs of historically marginalized student groups are addressed and ensure all students have equitable access and success in their learning opportunities. Special attention must also be paid to the Class of 2021 to ensure students graduate with postsecondary plans.</p>	<ul style="list-style-type: none"> • Invest in additional McKinney-Vento homeless liaisons • Expand access to advanced coursework (e.g., Advanced Placement, dual credit, International Baccalaureate, etc.) through teacher training and certification • Invest in high school credit recovery strategies (e.g., University of Nebraska High School, summer school, etc.) • Intentionally target and include student groups in summer programming and implement principles of Universal Design for Learning to make grade-level content accessible for all students. • Expand outreach to families by adding counselors or partnering with community-based organizations that have ties with targeted family populations.

	<ul style="list-style-type: none"> • Provide strategies that maintain students’ access to a well-rounded set of coursework that includes science, social studies, the arts, physical education, health education, Career & Technical Education, along with ELA and mathematics by leveraging community resources or extending the school day. • Add additional career development programming, tools, and resources to help students and families become knowledgeable of college and career training options.
<p>Professional Learning for Teachers & School Leaders: Professional Learning for Teachers & School Leaders - The traditional structures in which educators learn must be adapted to support teaching and learning. Content-specific professional learning that accelerates all students’ learning must support educators as they build knowledge and skills while ensuring their own sense of self-efficacy and social-emotional health and learning.</p>	<ul style="list-style-type: none"> • High-quality, ongoing, instructional materials-specific professional learning for teachers and school leaders to support the implementation of high-quality instructional materials. <ul style="list-style-type: none"> • High-quality, instructional materials specific professional learning providers may be highlighted in the Professional Learning Partner Guide. • Leverage ESSER funds from school districts using the same high-quality instructional materials and provide professional learning to support implementation across district and ESU boundaries. • High-quality, ongoing professional learning to support social-emotional learning (SEL) of students and educators, including: <ul style="list-style-type: none"> • Integrating SEL within academics (SEAD) • Training on identifying students who have experienced trauma and may need Tier 3 supports • Training and support for teacher care and wellbeing • Training for support personnel that are essential to the social-emotional learning (SEL) of students.

For a full description of allowable activities, please see the [NDE’s CARES Act Webpage](#).

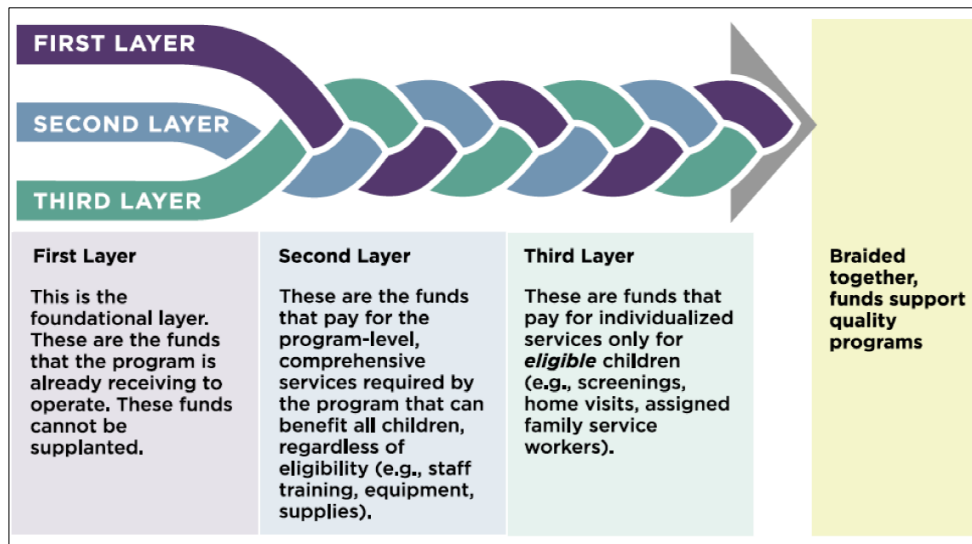
According to USDE, LEAs may **not** spend ESSER funds on:

- 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 LEA employees, or
- Expenditures related to state or local teacher or faculty unions or associations.

Consider the Braiding and Blending of ESSER II Funds with Additional Federal Resources

Since ESSER II is a one-time investment, braiding and blending with other federal funds can provide one method for sustaining programming and maximizing investments well beyond the ESSER II deadline of September 2023.

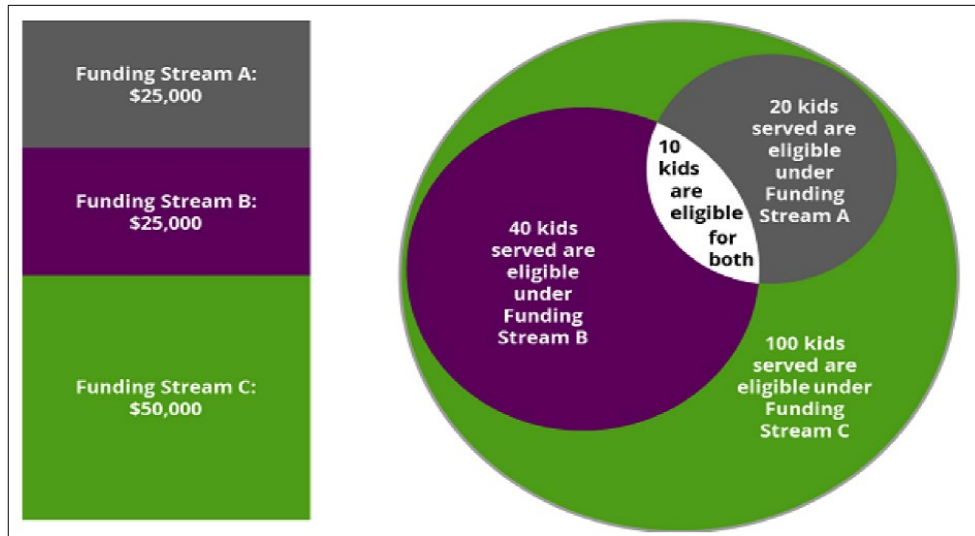
- Braiding funds means to **coordinate** different funding sources to meet one purpose. Individual funding sources maintain their identity for eligibility and reporting.



Source Image: [West Ed National Center for Systemic Improvement](https://www.wested.org/)

Example: Reading specialist is hired through Title funds, provides services to students receiving special education services and support to all students in a Title I Schoolwide Program.

- Blending funds means to **consolidate** different funding sources into one funding source to meet one purpose.



Source Image: [West Ed National Center for Systemic Improvement](#)

Example: The school district has determined summer school programming would accelerate all students to meet grade-level equivalency. This approach may differ from the originally intended plans resulting from additional needs sensing related to unfinished teaching and learning.

- *In the first layer of funding, the district examine what funds were already planned for use for summer programming, such as Title I funds already requested as part of the Title application (Funding Stream A above).*
- *In the second layer, districts examine funding available in other current applications, like Title, IDEA, and Perkins, that could also provide summer programming (Funding stream B above). The district would need to determine if submitted applications need to be amended to ensure proper alignment to supplement not supplant guidance.*
- *In the third layer, districts take an individual student level approach to personalize services available for eligible students (ex. IDEA funds for students with disabilities). This whole child planning approach allows a district to maximize federal dollars to support the overall plan for summer programming using ESSER II dollars as the main funding source (Funding stream C above).*

Other examples:

- Braid ESSER II and USDE Grants to support teaching and learning.
- Utilize Title II funds to train teachers and school leaders on teaching in blended learning environments.
- Leverage Title IV, Part A funds for educational technology aligned to any ESSER purchases to support longer-term and sustainability technology plans.
- Support Safe and Healthy Students initiatives through Title IV, Part A funds.
- Use IDEA, Part B funds to support the needs of students with disabilities in new learning environments.

- Adjust programs of study using Perkins funds given new needs.
- Braid several USDE grants to support the social and emotional needs of both students and staff.

Supplement not Supplant

ESSER II funds are not subject to a supplement not supplant requirement.

Maintenance of Effort

ESSER II does not include a local maintenance-of-effort requirement. In other words, LEAs are not required to maintain effort to receive ESSER II funds. LEAs must, however, continue to comply with maintenance-of-effort requirements in other federal education laws such as ESEA and IDEA. (ESSER II includes a state maintenance-of-effort requirement, which prohibits states from reducing education spending at a greater proportion than other parts of the state budget. USDE can waive this requirement in certain circumstances.)

Equitable Services for Non-Public School Systems

LEAs are not required to provide equitable services with ESSER II or GEER II funds. Instead, Congress created a separate program under CRRSA (the Emergency Assistance for Non-Public Schools program) for non-public schools administered by the state.

LEAs must continue to comply with CARES Act equitable services requirements for ESSER I and GEER I.

Reporting

ESSER II and GEER II are subject to the same reporting requirements as ESSER I and GEER I. Therefore, the state will continue to collect the information necessary to comply with CARES reporting requirements, which is done through Federal Funding Accountability and Transparency Act (FFATA) reporting. In addition, we will collect additional information if required by USDE. **For more technical information related to budgeting and financial coding please [click on the following link](#).**

If you have any questions, please contact the following for:

- Funding Application Questions:
 - ESEA Federal Programs Contact (list [here](#))
- Renewal and Acceleration Framework Questions:
 - Cory Epler, Academic Officer, cory.epler@nebraska.gov
 - Dean Folkers, Information Systems Officer, dean.folkers@nebraska.gov
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Thank you.



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