

## School Level Maintenance of Equity Budgeting Tool

ARP ESSER funding is intended to address the disproportionate impact of the COVID-19 pandemic on underserved students (e.g., students from low-income families, students from historically disadvantaged racial or ethnic groups, students from disproportionately impacted gender groups, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migrant students).

Based on ARP requirements, at least 90 percent of ARP ESSER funds will be distributed to LEAs based on their relative share of Title I-A funding in FY 2020. ARP ESSER is one-time emergency relief funding, and, as such, LEAs are expected to use this funding to ensure the safe return to in-person instruction as well as to meet students' academic, social, emotional, and mental health needs and address the opportunity gaps that existed before—and were exacerbated by—the COVID-19 pandemic. At least 20 percent of each LEA's allocation must be used to measure and address the academic impact of lost instructional time through the implementation of evidence-based interventions.

In addition, the LEA must take educational equity into account in planning for and expending ARP ESSER funds, including but not limited to implementing an equitable and inclusive return to in-person instruction.

### LEA Maintenance of Equity Provision

All LEAs receiving ARP ESSER funds are obligated to follow an LEA Maintenance of Equity provision during fiscal years 2021–2022 and 2022–2023. Under Maintenance of Equity, per-pupil funding from state and local sources and staffing levels for high-poverty schools may not be decreased by an amount that exceeds districtwide reductions in per-pupil funding and staffing levels for all schools served by the LEA. High-poverty schools are the 25 percent of schools serving the highest percent of economically disadvantaged students in the LEA as measured by Free and Reduced Meals as reported and certified by LEAs.

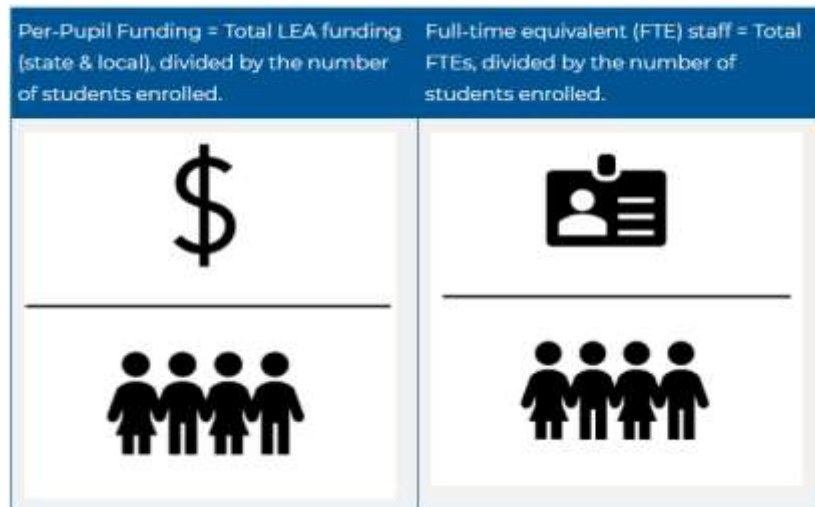
This means that LEAs must track ARP ESSER funds by school.

An LEA is exempt from the Maintenance of Equity requirement if the LEA meets any one of the following requirements:

- 1) Has fewer than 1,000 students;
- 2) Consists of a single school;
- 3) Serves one school per grade span; or
- 4) Demonstrates an exceptional or uncontrollable circumstance, as determined by the United States Secretary of Education.

As NH receives further guidance from the U.S. Education Department on the Maintenance of Equity provision, it will be shared with LEAs.

Calculations:



These calculations should be completed for all schools in the LEA as well as for high-poverty schools in the LEA for both fiscal years 2021–2022 and 2022–2023.

### Maintenance of Equity for ESSER III Funds

As a condition of receiving the federal ESSER III funds, in FY22 and FY23, LEAs may not:

- 1) LEAs may not reduce per-pupil spending or per-pupil staffing for high-poverty schools at a greater rate than the reductions (if any) that are applied to all schools in the LEA.
- 2) Compare the results to the average per-pupil funding and FTE staff in the LEA to the previous fiscal year. Reductions must not be greater for high-poverty schools than for all schools in the LEA.

### Timeline

The timeline below represents an overview of the funding windows for each of the three ESSER funds (including the Tydings Amendment period for each), along with special instructions regarding ARP ESSER requirements.

- 1) **March 13, 2020:** National emergency declared. Period of funds availability for ESSER I, II, & ARP ESSER begins.
- 2) **March 27, 2020:** CARES Act enacted (ESSER I).
- 3) **December 27, 2020:** CRRSA Act enacted (ESSER II).
- 4) **March 11, 2021:** ARP Act enacted (ARP ESSER).
- 5) **July 30, 2021:** Updated Health and Safety Plans due to NHDOE. This plan must be reviewed every six months through September 30, 2024.
- 6) **September 1, 2021:** LEAs encouraged to submit application for LEA ARP ESSER Funds.
- 7) **September 30, 2022:** End of Funds Obligation window for ESSER I.
- 8) **September 30, 2023:** End of Funds Obligation Window for ESSER II.
- 9) **September 30, 2024:** End of Funds Obligation window for ARP ESSER.