

The American Rescue Plan (ARP) Act (Public Law 117-2)

CHART No. 7

<p>The State & Local Fiscal Recovery Relief Fund (ARP-Recovery Fund) Signed March 11, 2021.</p>	<p>ARP Recovery Fund -- \$350 billion in funding to state and local governments for fiscal recovery. The funds will be distributed to states, tribes, and territories based on a formula that considers the state's share of the nation's unemployment. Half of the funds will be disturbed within 60 days of Act passage; remaining half will be distributed <i>one year after first distribution</i>.</p> <ul style="list-style-type: none"> • Municipalities with populations over 50,000 <ul style="list-style-type: none"> • Calculation to apportion funds will be based on Community Development Block Grant (CDBG) formula. • Receive funding directly from the US Treasury. • Municipalities with populations under 50,000 <ul style="list-style-type: none"> • Calculation to apportion funds will be based on population but payment cannot exceed 75% of the municipality's annual budget as of January 27, 2020. • US Treasury will send funds to State, which will then have 30 days from receipt to distribute. <p>State and local governments have until December 31, 2024 to use the funds.</p>	<p>State of Louisiana will receive approximately \$3 billion.</p> <p>Louisiana counties (parishes) and municipalities will receive approximately \$2 billion.</p>	<p>Use of Funds for Specific Purposes</p> <ol style="list-style-type: none"> 1. Support public health response <ul style="list-style-type: none"> • Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare, & certain public health and safety staff; 2. Replace public sector revenue loss <ul style="list-style-type: none"> • Provide government services to the extent of the reduction in revenue experienced due to the pandemic; 3. Water & Sewer infrastructure <ul style="list-style-type: none"> • Make necessary investments to improve access to clean water & invest in wastewater and stormwater infrastructure; 4. Address negative economic impacts <ul style="list-style-type: none"> • Respond to economic harm to workers, families, small businesses, impacted industries, and the public sector; 5. Premium pay for essential workers <ul style="list-style-type: none"> • Offer additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors; 6. Broadband infrastructure <ul style="list-style-type: none"> • Make necessary investments to provide unserved or underserved locations with new or expanded broadband access; 7. Equity-Focused Services <ul style="list-style-type: none"> • Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic. <p>Restrictions on Use of Funds.</p> <ol style="list-style-type: none"> 1. State and local governments are prohibited from using the funds to make supplemental pension payments. 2. Changes that reduce net tax revenue must not be offset with ARP funds. Otherwise, the federal government will reduce the state's share of relief funds by the amount of the tax reduction. <p>Treasury rules identify several other ineligible uses including funding debt service, legal settlements or judgments, and deposits into rainy day funds or financial reserves. Finally, general infrastructure spending is not covered as an eligible use outside of water, sewer, and broadband investments or above the amount allocated under the revenue loss provision.</p>
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<p>Emergency Paid Sick Leave (EPSL)</p>	<ul style="list-style-type: none"> • Enacted as part of the Families First Coronavirus Response Act (FFCRA) and <i>mandated</i> from April 1, 2020 to December 31, 2020. • Pursuant to the Consolidated Appropriation Act (2021), even though the EPSL was no longer mandatory after December 31, 2021, employers may <i>voluntarily</i> continue to provide the benefit with the option of claiming the payroll tax credit until March 31, 2021. • American Rescue Plan (ARP) extends the option to employers to <i>voluntarily</i> continue to provide the EPSL benefit to employees until September 30, 2021. 	<ul style="list-style-type: none"> • Employers pay their employees but will be reimbursed by the federal government for wages and the employer’s contribution to employee health insurance premiums during EPSL leave through a refundable tax credit that counts against their payroll tax. • This reimbursement provision does not apply to governments. 	<ul style="list-style-type: none"> • ARP “resets” the 10 day/80 hour limit for EPSL beginning April 1, 2021. That means an employee who previously exhausted their 80 hours of EPSL between April 1, 2020 and March 31, 2021 now has another 80 hours of EPSL to use <i>if</i> their employer has opted to extend it. • In addition to the existing qualifying reasons for use of EPSL, ARP adds 3 more qualifying reasons for use of EPSL: <ul style="list-style-type: none"> ○ Obtaining a COVID-19 vaccine; ○ Recovering from any illness or condition related to the COVID-19 vaccine; or ○ Seeking or awaiting the results of a COVID-19 diagnosis or test if either the employee has been exposed to COVID-19 or the employer requested the test or diagnosis.
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<p>Emergency Family and Medical Leave Expansion Act (EFMLA)</p>	<ul style="list-style-type: none"> • Enacted as part of the FFCRA and <i>mandated</i> from April 1, 2020 to December 31, 2020. • Pursuant to the Consolidated Appropriation Act (2021), even though EFMLA was no longer mandatory after December 31, 2021, employers may <i>voluntarily</i> continue to provide the benefit until March 31, 2021. • ARP extends the option to employers to <i>voluntarily</i> provide the benefit through September 30, 2021. 	<ul style="list-style-type: none"> • Employers pay their employees but will be reimbursed by the federal government for wages and the employer’s contribution to employee health insurance premiums during EFMLA leave through a refundable tax credit that counts against their payroll tax. • This reimbursement provision does not apply to governments. 	<p>ARP makes significant changes to the EFMLA as enacted as part of the FFCRA. These changes, which go into effect on April 1, 2021, are as follows:</p> <ul style="list-style-type: none"> • Eliminates the requirement that the first 2 weeks of EFMLA be unpaid. <ul style="list-style-type: none"> • Now, if the employee qualifies for EFMLA, they are eligible for a full 12 weeks of paid leave (assuming they had not previously used any EFMLA or FMLA leave) • In effect, beginning April 1, 2021, an employee who uses his/her 2 weeks of EPSL combined with the EFMLA will have 14 weeks of paid leave. • Increases the total cap for EFMLA pay from \$10,000 to \$12,000; and • EFMLA can be used for any reason found under EPSL not just for care of child whose school or daycare is closed for COVID-19 related reasons.
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<p>Extension of Federal Pandemic Unemployment Compensation (FPUC); Pandemic Unemployment Emergency Compensation (“PUEC”); and Pandemic Unemployment Assistance (“PUA”)</p>	<p>Extends the three federal unemployment insurance expansions first created in the CARES Act to increase and expand unemployment insurance (UI) benefits available to workers, including individuals who are unemployed, partially unemployed, or unable to work due to COVID-19.</p>	<p>These benefits are funded at the federal level, but will be administered by the states. ARP provides UI Administration Funding to states to assist in the administration of these benefits. The amount Louisiana receives will be dependent on the number of claims.</p>	<ul style="list-style-type: none"> • Federal UI supplement of \$300 a week for weeks beginning March 14, 2021 and before September 6, 2021. • Increases total number of weeks of UI benefits to individuals from 50 to 79 • Exempts \$10,200 of UI benefits received in 2020 from income tax. <ul style="list-style-type: none"> ○ Retroactive ○ Only applies to individuals with incomes below \$150,000
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<p>Elementary and Secondary School Emergency Relief Fund (ARP ESSER)</p>	<p>The ARP ESSER creates a \$122 billion fund that will be allocated to States and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students.</p> <p>ARP ESSER funds will be disbursed by the U.S. Department of Education (Department) to States this month.</p> <p>The amount of each grant to States shall be in the same proportion as each State received under part A of title I of the Elementary and Secondary Education Act of 1965 in the most recent fiscal year.</p>	<p>Louisiana will receive \$2,605,463,325.</p>	<p>I. State Allocation of ARP ESSER Funds</p> <p>A. Required State-level allocation A State <i>must</i> subgrant not less than 90 percent of its total ARP ESSER allocation to local educational agencies (LEAs) (including charter schools that are LEAs)</p> <ul style="list-style-type: none"> • To help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students’ social, emotional, mental health, and academic needs resulting from the pandemic. • Louisiana’s <i>minimum</i> LEA distribution is \$2,344,916,922 • The State must allocate these funds to LEAs on the basis of their respective shares of funds received under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) in fiscal year (FY) 2020. <p>B. Required State-level reservations A State <i>must</i> make the following three reservations of funds for activities and interventions that respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups, including each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care:</p> <ul style="list-style-type: none"> • 5 percent of the total ARP ESSER allocation for the implementation of evidence-based interventions aimed specifically at addressing learning loss, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
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			<p>line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff, as well as:</p> <ul style="list-style-type: none">• coordinating preparedness and response efforts with State, local, Tribal, and territorial public health departments to prevent, prepare for, and respond to COVID-19;• training and professional development on sanitizing and minimizing the spread of infectious diseases;• purchasing supplies to sanitize and clean the LEA’s facilities;• repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards;• improving indoor air quality;• addressing the needs of children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;• developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;• planning for or implementing activities during long-term closures, including providing meals to eligible students and providing technology for online learning;• purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students that aids in regular and substantive educational interaction between students and their classroom instructors, including students from low-income families and children with disabilities;• providing mental health services and supports, including through the implementation of evidence-based full-service community schools and the hiring of counselors;• planning and implementing activities related to summer learning and supplemental after-school programs;• addressing learning loss; and
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			<ul style="list-style-type: none">• other activities that are necessary to maintain operation of and continuity of and services, including continuing to employ existing or hiring new LEA and school staff <p>C. Safe Return to In-Person Instruction Plan A LEA that receives ARP ESSER funds <i>must</i>, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.</p>
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<p>ARP Higher Education Emergency Relief Fund (HEERF)</p>	<p>Building on the previous relief bills – CARES and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) – the ARP commits \$40 billion in funding to HEERF.</p> <ul style="list-style-type: none"> • Approximately \$36 billion for 3,500 public and private nonprofit colleges and universities; • Approximately \$395.8 million for 1,630 for profit institutions; • All institutions must spend at least half of their allocations on emergency financial aid grants to students; • Approximately \$200 million will be allocated to institutions bases on exceptional need (similar to the CRRSAA); and • \$3 billion to Historically Black Colleges and Universities; Tribal Colleges and Universities, Hispanic-Serving Institutions, and other minority serving institutions. 	<p>Approximate funding:</p> <p>Baton Rouge Community College</p> <ul style="list-style-type: none"> • \$24,419,000 • Student grant min. \$12,209,500 <p>Centenary College of Louisiana</p> <ul style="list-style-type: none"> • \$1,579,000 • Student grant min. \$789,500 <p>Central Louisiana Technical Community College</p> <ul style="list-style-type: none"> • \$5,911,000 • Student grant min. \$2,955,500 <p>Delgado Community College</p> <ul style="list-style-type: none"> • \$45,345,000 • Student grant min. \$22,672,500 <p>Dillard University</p> <ul style="list-style-type: none"> • \$6,762,000 • Student grant min. \$3,381,000 	<ul style="list-style-type: none"> • Same terms and conditions as Section 314 of the CRRSAA • Public and private non-profit institutions will receive 91% of the \$40 billion in the form of direct grants. Another 7.5% is aimed at minority serving institutions, while 1% is directed to for-profit institutions and 0.5% is reserved for the Fund for the Improvement of Postsecondary Education (FIPSE). • The funds will remain available through September 30, 2023. • All institutions that receive grants will be required to spend at least 50% of their allocation on emergency financial aid grants provided directly to students. • Like the previous relief bills, the ARP also instructs institutions to spend at least a portion of the grant funds on implementing “evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines” and conducting “direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student.” • As with previous relief bills, institutions should closely follow and document their compliance with the terms of the ARP and any additional guidance that the U.S. Department of Education publishes.
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		<p>Grambling</p> <ul style="list-style-type: none"> • \$21,600,000 • Student grant min. \$10,800,000 <p>Louisiana College</p> <ul style="list-style-type: none"> • \$3,356,000 • Student grant min. \$1,678,000 <p>Louisiana Delta Community College</p> <ul style="list-style-type: none"> • \$11,666,000 • Student grant min. \$5,833,000 <p>LSU (Baton Rouge)</p> <ul style="list-style-type: none"> • \$51,689,000 • Student grant min. \$25,844,500 <p>LSU at Alexandria</p> <ul style="list-style-type: none"> • \$ 6,911,000 • Student grant min. \$3,455,500 <p>LSU at Eunice</p> <ul style="list-style-type: none"> • \$7,391,000 • Student grant min. \$3,695,500 	
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		<p>LSU Health Sciences Center (New Orleans)</p> <ul style="list-style-type: none">• \$3,381,000• Student grant min. \$1,690,500 <p>LSU Health Sciences Center (Shreveport)</p> <ul style="list-style-type: none">• \$750,000• Student grant min. \$375,000 <p>LSU (Shreveport)</p> <ul style="list-style-type: none">• \$6,628,000• Student grant min. \$3,314,000 <p>Louisiana Tech</p> <ul style="list-style-type: none">• \$20,121,000• Student grant min. \$10,060,500 <p>Loyola University New Orleans</p> <ul style="list-style-type: none">• \$8,097,000• Student grant min. \$4,048,500	
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		<p>Tulane</p> <ul style="list-style-type: none"> • \$14,674,000 • Student grant min. \$7,337,000 <p>McNeese</p> <ul style="list-style-type: none"> • \$15,771,000 • Student grant min. \$7,885,500 <p>Northwest Louisiana Technical Community College</p> <ul style="list-style-type: none"> • \$4,244,000 • Student grant min. \$2,122,000 <p>Northwestern State University</p> <ul style="list-style-type: none"> • \$19,278,000 • Student grant min. \$9,639,000 <p>South Louisiana Community College</p> <ul style="list-style-type: none"> • \$19,326,000 • Student grant min. \$9,663,000 	
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		<p>Southeastern Louisiana University</p> <ul style="list-style-type: none"> • \$33,266,000 • Student grant min. \$16,633,000 <p>Southern University</p> <ul style="list-style-type: none"> • \$26,887,000 • Student grant min. \$13,443,500 <p>Southern University at New Orleans</p> <ul style="list-style-type: none"> • \$7,714,000 • Student grant min. \$3,857,000 <p>Southern University at Shreveport</p> <ul style="list-style-type: none"> • \$9,852,000 • Student grant min. \$4,926,000 <p>University of Holy Cross</p> <ul style="list-style-type: none"> • \$2,348,000 • Student grant min. \$1,174,000 	
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		<p>University of Louisiana at Lafayette</p> <ul style="list-style-type: none"> • \$36,119,000 • Student grant min. \$18,059,500 <p>University of Louisiana at Monroe</p> <ul style="list-style-type: none"> • \$18,208,000 • Student grant min. \$9,104,000 <p>University of New Orleans</p> <ul style="list-style-type: none"> • \$17,484,000 • Student grant min. \$8,742,000 <p>Xavier University</p> <ul style="list-style-type: none"> • \$9,670,000 • Student grant min. \$4,835,000 	
<p>Federal Emergency Management Agency (FEMA) allocation</p>	<p>ARP adds \$50 billion to FEMA and defines the coronavirus as eligible for disaster funding.</p>	<p>The amount Louisiana receives will be dependent on the number of claims.</p>	<p>State and local governments can be reimbursed up to 100% for COVID related expenses such as purchasing protective equipment, covering the costs of vaccine distribution and sanitizing schools, municipal offices, transit properties, and courthouses.</p>