

## Adding Up the Extra COVID-19 Funding for Michigan Public Schools

By Ben DeGrow

### Introduction

Over the past 15 years, student enrollment in Michigan public schools has steadily declined. K-12 per-pupil revenues also dipped slightly in the early 2010s as rebounding state revenues failed to grow fast enough to make up for the expiration of federal stimulus dollars following the Great Recession. Despite the continuing enrollment decline, starting in 2014, local and state revenues for schools grew steadily, putting per-pupil revenues at an inflation-adjusted high on the eve of the COVID-19 pandemic.<sup>1</sup>

The governor's April 2020 decision to extend the shutdown of school buildings through the remainder of the academic year came with a guarantee to preserve districts' 2019-2020 funding levels, provided they met a few basic conditions. One condition was to continue paying all district employees, even if staff members needed to be redeployed to carry out plans for remote instruction and related services.<sup>2</sup> But calls for additional funding increased.<sup>3</sup> Education officials expressed fears about interruptions to schools' state funding sources and anticipated extra expenses to reach students through internet-based distance instruction and to abide by added safety protocols to return to classrooms.

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Fortunately for school officials, those fears proved to be unwarranted. Federal and state efforts kept school districts fiscally whole for the remainder of 2019-2020, for the following 2020-2021 school year and potentially even beyond that. On average, totaling all extra funds resulting from COVID-19 funding relief efforts, public schools in Michigan will receive more than \$4,600 extra per pupil. One perhaps unexpected result of the COVID-19 pandemic is that many Michigan schools will be funded at extraordinarily elevated levels.

### Breaking Down the CARES Act

The U.S. Congress approved three separate COVID relief packages that each included significant outlays for K-12 education. In March 2020, the Coronavirus Aid, Relief and Economic Security Act, or CARES Act, provided an initial jolt of fiscal relief to the nation's public schools. Federal policymakers gave broad flexibility to school districts on how the relief funds could be used. The U.S. Department of Education also waived the long-standing requirement that states conduct standardized testing to be eligible for federal aid.

As part of the CARES Act, Congress provided the state of Michigan \$3.08 billion from the Coronavirus Relief Fund for a variety of expenditures deemed necessary as a result of the COVID-19 public health emergency.<sup>4</sup>

The Michigan Legislature provided districts with an

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extra \$256 million from the CRF that amounted to \$175 per pupil.\*

On top of that, Michigan public schools received four streams of supplementary federal funding through the CARES Act, as follows:

1. Districts and charter schools across the state received shares of \$350.5 million through the Elementary and Secondary School Emergency Relief fund, or ESSER.<sup>5</sup> These dollars were distributed according to the Title I federal funding formula, which provides schools with funding based on how many low-income students they enroll. Historically larger school districts with the most low-income students receive the most money under this formula.

2. The Michigan Department of Education determined how some money from the CARES Act was spent, using discretion granted to it by the law. MDE issued an additional \$37.4 million in ESSER grants to 328 districts and charter schools.<sup>6</sup> Priority was given to schools that serve “highly disadvantaged student populations,” defined at those student populations where more than 85% are low-income or more than 20% have special needs or more than 10% are English language learners.<sup>7</sup>

3. The CARES Act designated another funding stream for emergency assistance to K-12 and higher education entities, with discretion given to a state’s chief executive to determine how it would be allocated. A total of \$89.4 million was devoted to the Governor’s Emergency Education Relief fund. Gov. Gretchen Whitmer directed \$60 million to local districts and charter schools that have more than 50% of their students come from low-income households.<sup>8</sup>

4. The Legislature appropriated an additional \$18 million to all districts and charter schools on an equal

per-pupil basis from the CRF detailed above. The funds were made available for schools to help students catch up academically through benchmark testing and instruction, or for general health and safety purposes.<sup>9</sup>

From these four sources, Michigan public schools collected a combined \$466 million, an average of \$322 per student. The amount of CARES-related revenues received varied widely by district, however, as a result of the different formulas used to parcel out funds. Excluding tiny outlying districts, per-pupil allocations ranged from \$12 at the Old Mission Peninsula School and Livingston Classical Academy charter schools to \$3,180 per student at Flint Community Schools. Adding in the \$256 million CRF school aid contribution extra raises the CARES Act supplemental total to \$721.6 million.<sup>10</sup>

According to the CARES Act, local districts must use the first three pots of funds described above by September 2022.<sup>11</sup> The \$18 million of CRF dollars allocated by the Legislature had to be spent by Dec. 30, 2020.<sup>12</sup> Through November 2020, Michigan agencies reported spending only one-eighth, or \$48.8 million, of the nearly \$390 million in ESSER funds appropriated for COVID relief, and only \$2.2 million of the GEER funding had been spent.<sup>13</sup> Comparable data for the use of CRF dollars are not available. But somewhere between \$397 million and \$410 million of Michigan’s CARES Act education relief remained unspent more than six months after Congress authorized the money.

Greater detail is available from the \$40.3 million in CARES Act funding that districts reported spending through June 30, 2020. Over 60% of these relief funds went to employee salaries and benefits. About one-eighth of the spending went to nonpayroll expenses in elementary-through-high school basic instructional programs. Lesser amounts went for building maintenance (6.7%); technology for distance learning

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\* Technically, the Legislature allocated \$512 million, or \$350 per pupil, but simultaneously reduced the state aid payment to school districts by \$175 per pupil, resulting in a net effect of a \$175 per pupil increase for districts. Jacqueline Mullen, Perry Zielak and Samuel Christensen, “Fiscal Brief: CARES Act

Education-Related Allocations” (Michigan House Fiscal Agency, Nov. 25, 2020), <https://perma.cc/WQ5U-C2TL>.

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or other instruction (4.8%); food services (3.5%); and information technology systems (2.7%).<sup>14</sup>

This federal aid appears to have had little impact on whether districts were able to offer in-person instruction during the beginning of the 2020-2021 school year. Among conventional school districts, the ones receiving the most federal aid were also districts more likely not to offer in-person instruction. Ninety-eight of Michigan's 537 districts, serving nearly one-third of district students, provided only remote instruction in January. Those remote-only districts received 58% of CARES Act funding sent to conventional school districts. On average, districts that offered some form of in-person instruction received about one-third as much of this federal aid funding per pupil as districts where classrooms remained closed.<sup>15</sup>

### **Additional Congressional COVID Relief**

Subsequent federal responses to the pandemic generated even larger revenues for Michigan public schools than the CARES Act, even as schools served significantly fewer students during the 2020-21 academic year. In December 2020, Congress passed a second COVID relief package, known as the Coronavirus Response and Relief Supplemental Appropriations Act, or CRRSAA. This allocated four times more funding to schools than the original ESSER funds. Districts must allocate these funds by Sept. 30, 2023.<sup>16</sup>

The full breakdown of CRRSAA allocations is unclear, as some of the specific funding remains in dispute. Under CRRSAA, Michigan public schools are slated to receive \$1.49 billion, through the same funding formula used for ESSER.<sup>17</sup> While lawmakers have distributed \$650 million of that sum, the Republican Legislature and Gov. Whitmer are at odds over the conditions under which to release the rest of the money. Legislators wanted the governor to relinquish state health department authority over school closures

first, but she vetoed that provision.<sup>18</sup> The amount each district will receive from this pot of money has already been determined; it is just a matter of when the funds are released and according to what terms of agreement between the governor and Legislature.

CRRSAA also includes nearly \$200 million for public schools in combined discretionary and GEER dollars.<sup>19</sup> All but \$10 million of that amount has been approved to fund an array of summer school, after-school and credit recovery programs. Gov. Whitmer vetoed the remaining funds, which the Legislature set aside to reimburse parents for expenses related to summer school. She also vetoed \$86.8 million intended to provide COVID relief to private schools.<sup>20</sup>

A third relief bill approved by Congress, known as the American Rescue Plan Act, or ARPA, surpasses all others in size. It is estimated to hand another \$3.7 billion to Michigan public schools, far more than the combined revenues produced by its two predecessors. Nine out of 10 dollars in the allocation are guaranteed to fund conventional districts and charter schools, with most of the remaining funds available to fund summer school programs, after school programs and other education priorities at the Legislature's discretion.<sup>21</sup> Districts must commit to allocating any funds from ARPA by September 2024, though some of the actual expenditures may occur later.<sup>22</sup>

The three rounds of COVID relief thus guarantee Michigan K-12 public schools between \$5.75 and \$6.1 billion in extra funds, an average of over \$4,000 per student statewide.\* That is more than three years' worth of federal funding, based on amounts allocated before the COVID-19 pandemic.†

On average, these extra funds are nearly 10 times the maximum amount the U.S. Centers for Disease Control and Prevention estimated may be needed to

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\* The range between the two figures is created by \$350 million in ESSER discretionary funds from ARPA that have not yet been allocated by the state Legislature.

† Total federal revenues for the previous three years are \$1.735 billion (2016-17), \$1.751 billion (2017-18) and \$1.796 billion (2018-19). The three-year total of \$5.282 billion falls short of the estimated federal COVID relief impact.

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implement mitigation strategies for limiting the spread of COVID-19, which is \$442 per pupil.<sup>23</sup> Yet, because the money is not allocated equally to all districts, some districts will receive dramatically more than this amount and others will end up with slightly less than this recommendation.

## **The Switch to 75-25: A Benefit to School District Budgets, Not Students**

Federal COVID relief funds have significantly changed the funding streams of Michigan public schools. But changes made to the state's primary funding formula in response to the pandemic had an additional effect. A key component of Michigan's August 2020 "Return to Learn" legislation was an adjustment to the formula that determines how the state allocates K-12 funding.<sup>24</sup> It centers on how districts count students who are eligible for state aid through the foundation allowance, which provides conventional districts and charter schools a minimum amount of per-student funding.

Normally, districts receive a foundation allowance for each student enrolled. The number of students is determined by counting how many are in attendance on two "count days," one in October and one in February. A district's official enrollment figure is then calculated to be a combination of these two counts, with 90% determined by the October number and 10% from the previous February count.

But for the 2020-21 school year, the Legislature essentially flipped this formula. It weighted the regular membership count for the 2020-21 school year to just 25% of a district's enrollment and the membership count from 2019-20 to be 75%. This effectively protects the budgets of a large number of districts with declining enrollment. Districts feared that a large number of parents would choose not to enroll their children during the 2020-21 school year and worried that this would significantly impact their budgets.

The Legislature also made it easier for districts to count more students as being enrolled. Since many

districts primarily or exclusively offered remote instruction, their students could not be tallied in membership by showing up in a classroom during the designated week in October. The Return to Learn legislation allowed districts to count students as enrolled for funding purposes if they had just one "two-way interaction" with a teacher during each of the four weeks in October.<sup>25</sup>

Introduced as a temporary change, the 75-25 formula prioritizes the financial stability of institutions over a more student-focused approach to funding, which is more efficient from a taxpayer's perspective and provides incentives for districts to better meet actual student needs. Attaching more dollars to districts based on student counts that predate a potentially significant enrollment drop has resulted in a sizable increase in state subsidies to K-12 agencies for students they no longer educate.

Furthermore, many districts provided students and families with a limited range of educational services for months of the current school year. For the most part, revenue streams have not differentiated between schools that offered an in-person instructional option and those that did not. State legislation enacted in early 2021 did offer \$136 million in supplemental state funding to districts that received less than \$450 per pupil from ESSER grants and that re-opened for at least 20 hours of instruction per week by March 22, 2021.<sup>26</sup>

The Mackinac Center conducted an analysis to determine the size of the subsidy districts received due to the 75-25 formula. Applying student count data and formula adjustments used by state officials, the analysis compared the actual distribution of foundation allowance dollars with what that distribution would have been had the state followed the normal funding process. In other words, it compared what districts would have received using the normal 90-10 formula to how much they actually received for the 2020-21 school year.

The results appear relatively modest on a statewide basis. Holding foundation allowance rates the same, the state is making an estimated \$301.8 million in additional net expenditures, roughly \$215 per pupil, to subsidize districts for lost students through the 75-25 formula. Districts with declining enrollment cumulatively collect almost \$350 million in extra foundation payments, while a smaller number of growing districts combined to lose nearly \$48 million under the new formula. However, state lawmakers later approved up to \$66 million to be split among these negatively impacted districts, making them whole for the new students they enrolled.<sup>27</sup> Thus, the total impact from the 75-25 formula is nearly \$350 million, about 2.5% of the state’s annual school aid budget.

As a group, the state’s full-time online, “cyber schools” benefited the most from the growing district categorical grant. Their collective enrollment increased by nearly 35% from October 2019 to October 2020, a direct result of the limited options other districts provided during the pandemic.<sup>28</sup> Schools experienced in delivering academic programs online were more attractive than schools thrust into a crisis mode of remote instruction.

Factoring out cyber schools, charter schools received only half as much benefit from the 75-25 formula as conventional districts: \$120 per pupil vs. \$251 per pupil. Even so, charters were overrepresented among those most heavily impacted by the formula change: either gaining or losing more than \$1,000 per student. Meanwhile, the state’s 20 largest conventional districts gained an extra \$73.9 million in formula funding for students who are no longer enrolled.

## Overall Funding Impact

The 75-25 formula and cumulative federal COVID relief combine to provide Michigan schools with substantial revenues beyond their usual funding streams. All told, Michigan public school revenues increase by up to \$6.45 billion, or \$4,637 per student

enrolled in 2020-21, although the money can be spent over multiple years. It remains to be seen specifically how much these additional dollars will boost K-12 spending for each of the current and next two fiscal years. But given that primary funding sources have essentially been held harmless, the overall impact should be sizable.

**Table 1. Michigan Statewide K-12 Impacts from COVID Relief and 75-25 Formula**

Policy Action	Funding Allocation
CARES Act	\$721,586,825
ESSER II	\$1,490,677,457
Other CRRSAA Funds	\$188,964,298
ESSER III (est.)	\$3,347,849,815
Other ARPA Funds	\$353,384,147
Subtotal: Federal COVID Relief	\$6,102,462,543
75/25 Count Impact	\$349,708,168
<b>Total COVID Revenue</b>	<b>\$6,452,170,710</b>
<b>Total COVID Revenue Per Pupil</b>	<b>\$4,637.15</b>

But not all students will equally benefit from these extra funds. The modified state formula is explicitly designed to shift dollars away from districts with growing enrollments. In other words, the districts parents are increasingly choosing to use will get less funding than they normally would. And the formulas used to direct the vast majority of federal relief funds are mostly targeted to districts serving a certain student population, namely students from low-income backgrounds.

From the three relief bills, Flint Community Schools will receive nearly twice as much per pupil as any other district and over 100 times more than two dozen other districts. Table 2 and Table 3 list the top 15 and bottom 15 Michigan districts, including charter schools, in terms of the total combined per-pupil impact of federal COVID relief and the one-year formula adjustment. Smaller outlying districts, those with fewer than 200 pupils, were excluded.

**Table 2. Top 15 District Impacts from COVID Relief and 75-25 Formula**

District	CARES Act	ESSER II	ESSER III (est.)	Total Federal COVID Relief	75/25 Impact	TOTAL	Fall 2020 Count	Per Pupil
Flint	\$12,426,182	\$44,238,264	\$99,352,857	<b>\$156,017,303</b>	\$3,806,980	<b>\$159,824,283</b>	3,122	<b>\$51,192.92</b>
Benton Harbor	\$4,334,996	\$13,164,928	\$29,566,558	<b>\$47,066,482</b>	\$254,767	<b>\$47,321,249</b>	1,604	<b>\$29,502.03</b>
Beecher	\$1,842,349	\$5,601,777	\$12,580,795	<b>\$20,024,921</b>	\$70,233	<b>\$20,095,154</b>	700	<b>\$28,707.36</b>
Detroit	\$107,567,070	\$359,993,859	\$808,495,070	<b>\$1,276,055,999</b>	\$14,468,660	<b>\$1,290,524,659</b>	48,343	<b>\$26,695.17</b>
Pontiac	\$6,062,063	\$17,634,236	\$39,603,989	<b>\$63,300,288</b>	\$1,722,858	<b>\$65,023,146</b>	3,676	<b>\$17,688.56</b>
Lighthouse Academy	\$892,464	\$1,389,248	\$3,120,054	<b>\$5,401,766</b>	\$308,705	<b>\$5,710,471</b>	329	<b>\$17,357.05</b>
Hamtramck	\$4,829,037	\$15,687,587	\$35,232,092	<b>\$55,748,716</b>	\$208,777	<b>\$55,957,493</b>	3,297	<b>\$16,972.25</b>
Baldwin	\$669,527	\$2,029,813	\$4,558,672	<b>\$7,258,012</b>	\$61,644	<b>\$7,319,656</b>	455	<b>\$16,087.16</b>
Barack Obama Leadership Academy	\$313,737	\$785,764	\$1,764,714	<b>\$2,864,215</b>	\$763,407	<b>\$3,627,622</b>	248	<b>\$14,627.51</b>
Westwood	\$1,957,602	\$6,189,860	\$13,901,546	<b>\$22,049,008</b>	\$253,816	<b>\$22,302,824</b>	1,528	<b>\$14,596.09</b>
Mt. Clemens	\$1,261,379	\$3,182,752	\$7,148,009	<b>\$11,592,140</b>	\$437,026	<b>\$12,029,166</b>	878	<b>\$13,700.64</b>
Battle Creek	\$3,862,259	\$13,926,702	\$31,277,394	<b>\$49,066,355</b>	\$1,197,751	<b>\$50,264,106</b>	3,716	<b>\$13,526.40</b>
Van Dyke	\$2,229,909	\$7,434,970	\$16,697,886	<b>\$26,362,765</b>	\$1,391,784	<b>\$27,754,549</b>	2,076	<b>\$13,369.24</b>
Saginaw	\$6,803,933	\$18,427,170	\$41,384,806	<b>\$66,615,909</b>	\$896,752	<b>\$67,512,661</b>	5,114	<b>\$13,201.54</b>
East Detroit	\$2,625,010	\$8,245,992	\$18,519,327	<b>\$29,390,329</b>	\$864,418	<b>\$30,254,747</b>	2,381	<b>\$12,706.74</b>

**Table 3. Bottom 15 District Impacts from COVID Relief and 75-25 Formula**

District	CARES Act	ESSER II	ESSER III (est.)	Total Federal COVID Relief	75/25 Impact	TOTAL	Fall 2020 Count	Per Pupil
Novi	\$1,375,979	\$339,754	\$763,039	<b>\$2,478,772</b>	\$665,930	<b>\$3,144,702</b>	6,536	<b>\$481.14</b>
Jenison	\$1,226,780	\$388,343	\$872,163	<b>\$2,487,286</b>	\$0	<b>\$2,487,286</b>	5,164	<b>\$481.66</b>
DeWitt	\$650,034	\$149,672	\$336,142	<b>\$1,135,848</b>	\$377,973	<b>\$1,513,821</b>	3,124	<b>\$484.58</b>
East Grand Rapids	\$591,719	\$119,094	\$267,468	<b>\$978,281</b>	\$414,464	<b>\$1,392,745</b>	2,812	<b>\$495.29</b>
Brighton	\$1,652,522	\$373,353	\$838,498	<b>\$2,864,373</b>	\$193,447	<b>\$3,057,820</b>	5,779	<b>\$529.13</b>
Hudsonville	\$1,467,073	\$437,764	\$983,156	<b>\$2,887,993</b>	\$999,113	<b>\$3,887,106</b>	6,807	<b>\$571.05</b>
Ivywood Classical Academy	\$34,521	\$42,211	\$94,800	<b>\$171,532</b>	\$0	<b>\$171,532</b>	298	<b>\$575.61</b>
Rochester	\$3,139,523	\$1,020,881	\$2,292,754	<b>\$6,453,158</b>	\$2,402,363	<b>\$8,855,521</b>	14,881	<b>\$595.09</b>
Troy	\$2,702,420	\$843,258	\$1,893,838	<b>\$5,439,516</b>	\$2,196,011	<b>\$7,635,527</b>	12,679	<b>\$602.22</b>
Spring Lake	\$561,228	\$195,665	\$439,436	<b>\$1,196,329</b>	\$303,027	<b>\$1,499,356</b>	2,419	<b>\$619.82</b>
Ida	\$323,630	\$120,210	\$269,975	<b>\$713,815</b>	\$160,030	<b>\$873,845</b>	1,408	<b>\$620.63</b>
Okemos	\$1,018,524	\$401,785	\$902,352	<b>\$2,322,661</b>	\$535,792	<b>\$2,858,453</b>	4,521	<b>\$632.26</b>
Hartland	\$1,124,027	\$378,161	\$849,296	<b>\$2,351,484</b>	\$1,138,217	<b>\$3,489,701</b>	5,262	<b>\$663.19</b>
Northville	\$1,478,858	\$475,455	\$1,067,804	<b>\$3,022,117</b>	\$1,675,351	<b>\$4,697,468</b>	7,025	<b>\$668.68</b>
Armada	\$370,245	\$129,181	\$290,122	<b>\$789,548</b>	\$364,589	<b>\$1,154,137</b>	1,721	<b>\$670.62</b>

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A handful of districts will end up with scarcely enough extra funds to meet the recommended amount to implement COVID mitigation strategies, while other districts may struggle to find ways to spend these extra revenues.

## **Conclusion**

The arrival of the COVID-19 pandemic and associated lockdowns in spring 2020 significantly disrupted how schools delivered instruction while also threatening their primary funding sources. Federal and state policymakers have prioritized the financial relief of schools as institutions, even as some frustrated parents and students have migrated to other schools or learning options. But tax revenues quickly recovered and federal and state aid poured in, turning a once dire-looking fiscal forecast into a huge financial boon for many districts, regardless of how many students they served. In fact, the schools that are least attractive to parents and provided only remote instruction have been rewarded the most.

Moving forward, Michigan policy decisions concerning education funds should be guided by a greater focus on the unique needs of students and the desires of families. That means phasing out and repealing the 75-25 formula and return to funding schools based on current students and their needs. The allocations for most federal funds have already been designated. But legislators can do more to direct smaller shares of discretionary funds to districts that are growing or have been shortchanged by the federal formula.

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## Endnotes

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