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## Expiration of Federal K-12 Emergency Funds Could Pose Challenges for States

By Joanna LeFebvre and Sonali Master

The final round of federal Elementary and Secondary School Emergency Relief (ESSER) funds is set to end soon: states must commit the funds by September 2024. ESSER funds account for a significant share of current education dollars, which puts schools at risk of shortfalls when these funds lapse. Furthermore, some school districts<sup>1</sup> have not yet tapped all available funds and risk losing any unused funds in September. If funds are obligated by the end of September, they can still be spent through the end of December or through March 2026 if an extension is granted.<sup>2</sup>

The financial impact of the expiration of ESSER funds for states and school districts will be exacerbated by several factors: costly state tax cuts, the diversion of resources to school vouchers, inadequate school funding formulas, elevated costs, and an uncertain revenue outlook.

In combination with these factors, the loss of ESSER funds could have severe implications for students, including risking teacher layoffs, school closures, and the loss of crucial student programming. These risks are especially great in low-income districts, though the impact will be nationwide.

As lawmakers take up education funding during this year's state legislative sessions, the damage that the loss of ESSER funds will cause should be top of mind. To prevent harm, state lawmakers will need to resist calls for further tax cuts and instead look for opportunities to raise revenues to keep investments in education steady.

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<sup>1</sup> While this paper refers to school districts, ESSER funds were allocated to Local Education Agencies (LEA). An LEA is a local entity involved in education — including but not limited to school districts — and includes county offices of education, direct-funded charter schools, and special education local plan areas.

<sup>2</sup> U.S. Department of Education, “General and Technical Frequently Asked Questions (FAQs) for CARES ESSER, CARES GEER, CRRSA ESSER, CRRSA GEER, CRRSA EANS, ARP ESSER, and ARP EANS Liquidation Extension Requests,” January 9, 2024, <https://oese.ed.gov/files/2024/01/Updated-Technical-FAQs-for-Liquidation-Extensions-1.9.24-v-2-for-posting.pdf>.

## ESSER Provided a Historic Infusion of Education Funding

Federal lawmakers provided significant new resources for K-12 schools during the pandemic through the Elementary and Secondary School Emergency Relief (ESSER) Fund. ESSER funds were appropriated in three federal laws: the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (ESSER I, \$13.23 billion); the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (ESSER II, \$54.31 billion); and the American Rescue Plan of 2021 (ESSER III, \$121.97 billion).

In total, schools received nearly \$200 billion in increased federal education dollars over the course of the pandemic. ESSER I and II funds have already lapsed, while the third and largest round of funding, ESSER III, must be obligated by the end of September 2024.

ESSER funds provided historic infusions of cash into schools to address the challenges of reopening schools, helping students with mental health needs, and recovering from pandemic learning loss.<sup>3</sup> Funds were distributed through the same formula as federal Title I education funding, which allocates more resources to districts with a high proportion of low-income families than to wealthier districts.<sup>4</sup>

ESSER funding has accounted for a significant portion of total K-12 education revenue for states in recent years. If ESSER III funds were spread evenly across the three years they were available, the funds awarded would represent 5 percent of 2020-2021 total state education budgets (the most recent data on education budgets available). ESSER funds constitute a particularly large portion of Southern state budgets, due to the region's high proportion of low-income districts and relatively lower state spending on schools. In Mississippi, for example, ESSER III funds accounted for nearly 11 percent of education revenue. (See Table 1.) However, ESSER funds have been important across the country.

The expiration of these resources will create a fiscal cliff for school districts, which will need to figure out how to make up for the lost dollars or significantly reduce services. In addition, while most school districts are on pace to spend their ESSER money, some have spent less than 10 percent of their funds. (See Table 3.) If school districts fail to obligate their ESSER III funds by the end of September, they will lose them entirely. As of January, 50 percent or more of ESSER III funds remained unspent in 13 states and the District of Columbia. (See Table 3.) Education leaders have cited staff vacancies, hiring challenges, and supply chain delays for capital projects as impediments to spending the one-time funds.<sup>5</sup>

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<sup>3</sup> U.S. Department of Education, Office of Elementary and Secondary Education, "Elementary and Secondary School Emergency Relief Fund," <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>.

<sup>4</sup> For more information on the Title I formula, see All4Ed, "Title I of ESEA: How the Formulas Work," <https://all4ed.org/publication/title-i-of-esea-how-the-formulas-work/>.

<sup>5</sup> Zahava Stadler, "K-12 Federal COVID Relief: What Can We Learn from Doing School Funding Differently?" New America, October 20, 2023, <https://www.newamerica.org/education-policy/reports/k-12-federal-covid-relief-what-can-we-learn-from-doing-school-funding-differently/timing-all-at-once-and-then-its-gone/>.

## States Have Used ESSER Funds to Hire School Staff, Raise Wages, and Meet Student Needs

ESSER III funds have come with broad flexibility. While the federal government advised against using the funds to take on large construction projects or to address other recurring expenses such as hiring new permanent staff, schools were not explicitly barred from doing so.<sup>6</sup> The national data on how districts spent their money are limited, but some states have collected more detailed information.<sup>7</sup>

In states that reported data, nearly 50 percent of ESSER III funds have gone to labor costs. This includes hiring teachers, counselors, administrative staff, and reading and math specialists as well as providing salary increases. Those newly hired staff are now at risk of being laid off if states don't increase funding from other sources.<sup>8</sup> Given that the education workforce has diversified dramatically in recent years, there is a risk that new staff of color will be more likely to be let go in school districts with layoffs, which typically target the newest hires.<sup>9</sup>

Schools also hired counselors to support student mental health, implemented social and emotional learning curricula, addressed learning loss by lengthening the school day or adding days to the school year, and invested in professional development, technology, and curriculum training.<sup>10</sup>

Pulling back on these investments could lead to deeply negative impacts on student achievement and equity, particularly in low-income communities where there are fewer alternatives to school-based supports.<sup>11</sup>

The loss of ESSER funds will have particularly acute effects in low-income schools, which received larger allocations. These are typically schools with greater shares of students of color and other marginalized students. And unlike higher-income school districts, low-income districts often do not have the flexibility to rebound from lost funding because it is more difficult for them to generate property tax revenue.<sup>12</sup>

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<sup>6</sup> Katherine Silberstein and Marguerite Roza, "The Massive ESSER Experiment: Here's what we're learning," *Education Next*, April 2023, <https://www.educationnext.org/the-massive-esser-experiment-heres-what-were-learning/>.

<sup>7</sup> For information on the specific spending details that each state has provided, see <https://edunomicslab.org/wp-content/uploads/2023/04/ESSER-Findings-Appendix.pdf>.

<sup>8</sup> Silberstein and Roza, *op. cit.*

<sup>9</sup> Mark R. Lowery, "Report: LIFO Policies Threaten Teacher-Diversity Gains," *Ed Post*, March 1, 2023, <https://www.edpost.com/stories/report-lifo-policies-threaten-teacher-diversity-gains>.

<sup>10</sup> Silberstein and Roza, *op. cit.*

<sup>11</sup> Marguerite Roza and Katherine Silberstein, "The ESSER fiscal cliff will have serious implications for student equity," Brookings Institution, September 12, 2023, <https://www.brookings.edu/articles/the-esser-fiscal-cliff-will-have-serious-implications-for-student-equity/>.

<sup>12</sup> Sylvia Allegretto, Emma García, and Elaine Weiss, "Public education funding in the U.S. needs an overhaul," Economic Policy Institute, July 2022, <https://www.epi.org/publication/public-education-funding-in-the-us-needs-an-overhaul/>.

## School Budgets Will Be Further Strained by Recent State Tax Cuts, the Diversion of Resources to School Vouchers, Inadequate Funding Formulas, Elevated Costs, and an Uncertain Revenue Outlook

In addition to losing ESSER funds, five factors will further strain school budgets in the coming years:

- **Recent state tax cuts.** Many states have used strong economic growth and an influx of federal dollars as cover to push harmful tax cuts in recent years. By 2028, these cuts will total \$111 billion in lost revenue.<sup>13</sup> These tax cuts have shrunk the funding available to address the upcoming decline in federal education dollars. Historic rainy day fund deposits that states made during the pandemic could be used to help fill in the loss of funding. Still, many states will need to undo tax cuts to address education funding shortfalls in the long run, and lawmakers in states that have not cut taxes should continue making critical investments in their states' futures and look for opportunities to raise revenue.<sup>14</sup>
- **Diversion of resources to school voucher programs.** Across the country, states are considering or have implemented universal or near-universal school voucher programs that siphon money away from public schools.<sup>15</sup> While state programs vary in design, the impact is clear: voucher programs either explicitly divert public funds from public schools, as in Florida, or shrink the available pool of state revenue available to public schools. Ultimately, voucher programs inflict the greatest harm on students in low-income families and low-income districts. Students in low-income families are typically unable to take advantage of voucher programs because private school tuition exceeds voucher amounts. Evidence suggests most families receiving vouchers have incomes above \$200,000.<sup>16</sup> Meanwhile, low-income districts struggle to meet students' needs when state funding falls.
- **Inadequate funding formulas.** Several states use funding formulas that fail to provide appropriate aid to their highest-need schools, making the loss of ESSER funds even more burdensome for those districts.<sup>17</sup> Additionally, many funding formulas emphasize student enrollment without sufficiently accounting for fixed costs like building maintenance and school buses. The combination of the ESSER cliff and inadequate funding formulas will

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<sup>13</sup> Wesley Tharpe, "States' Recent Tax-Cut Spree Creates Big Risks for Families and Communities," CBPP, November 30, 2023, <https://www.cbpp.org/research/state-budget-and-tax/states-recent-tax-cut-spree-creates-big-risks-for-families-and>.

<sup>14</sup> Justin Theal and Joe Fleming, "Budget Surpluses Push States' Financial Reserves to All-Time Highs," Pew Charitable Trusts, May 10, 2022, <https://www.pewtrusts.org/en/research-and-analysis/articles/2022/05/10/budget-surpluses-push-states-financial-reserves-to-all-time-highs>.

<sup>15</sup> Iris Hinh, "State Policymakers Should Reject K-12 School Voucher Plans," CBPP, March 21, 2023, <https://www.cbpp.org/research/state-budget-and-tax/state-policymakers-should-reject-k-12-school-voucher-plans>.

<sup>16</sup> Carl Davis, "Tax Avoidance Continues to Fuel School Privatization Efforts," Institute on Taxation and Economic Policy, March 3, 2023, <https://itep.org/tax-avoidance-fuels-school-vouchers-privatization-efforts/>.

<sup>17</sup> States approach the formula for allocating funds to school districts differently. While most states take student poverty into account to a degree (allowing schools with more low-income families to get more money from the state), seven states do not incorporate poverty into their funding formula. Those states that do still might not adequately consider the effect of poverty on student success. To compare state funding formulas, see Education Commission of the States, "K-12 and Special Education Funding: Funding for Students from Low-income Backgrounds," October 2021, <https://reports.ecs.org/comparisons/k-12-and-special-education-funding-06>.

result in inequitable school closures, layoffs, and program cuts to districts with high proportions of students living in poverty.<sup>18</sup>

- **Elevated costs due to inflation.** Persistent inflation over the past two years in the overall economy has affected the education sector as well. School districts have had to cope with unexpected cost spikes in fuel, food, cleaning products, and construction.<sup>19</sup> While inflation has come down, overall prices remain well above the levels of several years ago, which will continue to put pressure on already strapped school budgets.<sup>20</sup>
- **Uncertain revenue outlook.** Because of strong federal intervention and robust fiscal measures, many states experienced unexpected revenue surpluses during the pandemic, despite the weakened economy. However, in 2022 and 2023, revenue growth fell dramatically. Total state tax revenue declined by 11 percent in real, inflation-adjusted terms in fiscal year 2023 — which ended in June in most states — as compared to fiscal year 2022.<sup>21</sup> Although economic growth has improved in recent months, state tax revenues were still down by 0.8 percent in real terms for the period between July and December 2023 compared to the same period the year before.<sup>22</sup>

## Research Is Clear That Increased Education Spending Leads to Improved Student Performance

While it is too soon to quantify the impact of ESSER funds on student performance,<sup>23</sup> the broader literature on the effects of education spending is clear. Increased funding positively affects academic performance, graduation rates, and future earnings, especially for students in families with low incomes and for students of color.

Research findings include:

- **Robust education funding sustained over time maximizes returns.** The strongest improvements for K-12 education come if students previously participated in a well-funded

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<sup>18</sup> Anna Merod, “What does the looming ESSER spending deadline mean for teacher shortages?” K-12 Dive, July 10, 2023, <https://www.k12dive.com/news/ESSER-spending-deadline-teacher-shortages/685318/>.

<sup>19</sup> Mark Lieberman, “Inflation Is Putting the Squeeze on Schools. How Are They Coping?” Education Week, July 22, 2022, <https://www.edweek.org/leadership/inflation-is-putting-the-squeeze-on-schools-how-are-they-coping/2022/07>.

<sup>20</sup> *Ibid.*

<sup>21</sup> Lucy Dadayan, “State Revenues Take a Hit in the Second Quarter of 2023: State Tax and Economic Review, 2023 Quarter 2,” Urban Institute, November 2023, <https://www.urban.org/research/publication/state-tax-and-economic-review-2023-quarter-2>.

<sup>22</sup> Lucy Dadayan, “Holiday State Sales Tax Collections Down from Prior Year in Overall Weak December Revenue Report,” Monthly State Revenue Highlights, Urban Institute, January 2024.

<sup>23</sup> There are still important takeaways. For a thorough discussion of lessons learned, see Zahava Stadler, “K-12 Federal COVID Relief: What Can We Learn from Doing School Funding Differently?” New America, October 20, 2023, <https://www.newamerica.org/education-policy/reports/k-12-federal-covid-relief-what-can-we-learn-from-doing-school-funding-differently/timing-all-at-once-and-then-its-gone/>.

early childhood education program like Head Start. Similarly, the benefits from Head Start are larger when followed by well-funded K-12 education.<sup>24</sup>

- **The best interventions cost money.** In general, when per-pupil spending is higher, outcomes improve.<sup>25</sup> More costly interventions, such as increasing teacher salaries and reducing class sizes, have a positive impact on students and produce better results than less costly substitutes, such as teacher evaluation programs.<sup>26</sup>
- **Funding improves outcomes most for marginalized students.** The biggest improvements happen when states make equity a priority — for example, by designing funding formulas that provide a larger share of funds to low-income school districts with greater needs.<sup>27</sup> Even when the overall effects of an educational investment appear moderate, students in families with low incomes consistently see the most benefit. This makes funding critical to addressing inequality.<sup>28</sup>

States should make every possible effort to prevent the upcoming drop in education funding that low-income districts are likely to face. This kind of fiscal cliff could mean layoffs, school closures, and programming cuts, all of which will negatively impact students. Public education funding — not tax cuts or school vouchers — must be the priority. Lawmakers should undo costly tax cuts where relevant and instead look for opportunities to raise revenue to buffer against the loss of federal funds.

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<sup>24</sup> Rucker C. Johnson and C. Kirabo Jackson, “Reducing Inequality Through Dynamic Complementarity: Evidence from Head Start and Public School Spending,” *American Economic Journal: Economic Policy*, November 2019, <https://www.aeaweb.org/articles?id=10.1257/pol.20180510>.

<sup>25</sup> Bruce Baker, “Does Money Matter in Education? Second Edition,” Albert Shanker Institute, April 2019, <https://www.shankerinstitute.org/resource/does-money-matter-education-second-edition>.

<sup>26</sup> Matt Barnum, “Does class size really matter? A Chalkbeat look at the research.” Chalkbeat, June 2022, <https://www.chalkbeat.org/2022/6/10/23162544/class-size-research/>.

<sup>27</sup> Baker, *op. cit.*

<sup>28</sup> Matt Barnum, “4 new studies bolster the case: More money for schools helps low-income students,” Chalkbeat, August 13, 2019, <https://www.chalkbeat.org/2019/8/13/21055545/4-new-studies-bolster-the-case-more-money-for-schools-helps-low-income-students>.

## Appendix

TABLE 1

### ESSER III funds by state as a share of total education spending

The final column was calculated by taking the total ESSER III award averaged across three years as a proportion of the total expenditure for education in 2020-2021, the most recent school year for which state education budget data are available.

State	Total ESSER III award amount in millions of dollars <sup>a</sup>	Total expenditure for education in millions of dollars (2020-2021) <sup>b</sup>	Average yearly ESSER III funds over 2020/21 education spending
Alabama	\$2,022	\$8,870	7.6%
Alaska	\$359	\$2,742	4.4%
Arizona	\$359	\$12,491	6.9%
Arkansas	\$1,254	\$6,168	6.8%
California	\$15,080	\$100,772	5.0%
Colorado	\$1,167	\$13,067	3.0%
Connecticut	\$1,107	\$12,385	3.0%
Delaware	\$411	\$2,476	5.5%
Florida	\$7,043	\$34,206	6.9%
Georgia	\$4,249	\$23,267	6.1%
Hawai'i	\$413	\$3,115	4.4%
Idaho	\$440	\$3,112	4.7%
Illinois	\$5,059	\$38,352	4.4%
Indiana	\$1,996	\$12,974	5.1%
Iowa	\$562	\$7,600	2.5%
Kansas	\$831	\$6,652	4.2%
Kentucky	\$2,001	\$8,917	7.5%
Louisiana	\$2,607	\$9,669	9.0%
Maine	\$145	\$3,468	1.4%
Maryland	\$1,953	\$16,395	4.0%
Massachusetts	\$1,831	\$20,763	2.9%
Michigan	\$3,722	\$21,810	5.7%
Minnesota	\$1,322	\$15,326	2.9%
Mississippi	\$1,628	\$5,183	10.5%
Missouri	\$1,958	\$12,079	5.4%
Montana	\$382	\$2,230	5.7%
Nebraska	\$546	\$5,288	3.4%
Nevada	\$1,073	\$5,623	6.4%
New Hampshire	\$351	\$3,372	3.5%
New Jersey	\$2,767	\$33,106	2.8%



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State	Total ESSER III award amount in millions of dollars <sup>a</sup>	Total expenditure for education in millions of dollars (2020-2021) <sup>b</sup>	Average yearly ESSER III funds over 2020/21 education spending
New Mexico	\$979	\$4,260	7.7%
New York	\$8,995	\$71,745	4.2%
North Carolina	\$3,602	\$17,492	6.9%
North Dakota	\$305	\$2,014	5.1%
Ohio	\$4,475	\$26,740	5.6%
Oklahoma	\$1,495	\$7,840	6.4%
Oregon	\$1,122	\$9,592	3.9%
Pennsylvania	\$5,001	\$33,300	5.0%
Rhode Island	\$415	\$2,850	4.9%
South Carolina	\$2,114	\$10,809	6.5%
South Dakota	\$382	\$1,812	7.0%
Tennessee	\$2,489	\$11,468	7.2%
Texas	\$12,428	\$71,603	5.8%
Utah	\$615	\$7,198	2.8%
Vermont	\$285	\$2,070	4.6%
Virginia	\$2,111	\$18,848	3.7%
Washington	\$1,853	\$20,367	3.0%
West Virginia	\$762	\$3,744	6.8%
Wisconsin	\$1,542	\$13,246	3.9%
Wyoming	\$304	\$1,853	5.5%

Note: The share of revenue assumes that school districts spent funding evenly across the three years funding was available. This might be true of some schools, but others might have used the bulk of their available funds in a single year for a one-time investment in infrastructure or one year of lengthening the school year. When and how schools spend money will affect how they experience the fiscal cliff. Low-income schools had more money to spend overall, and many have higher proportions remaining. They will be the ones to feel the cliff most intensely.

<sup>a</sup> U.S. Department of Education, Office of Elementary and Secondary Education, "American Rescue Plan Elementary and Secondary School Emergency Relief Funds (ARP ESSER): State and Local Educational Agency (LEA)/School District Plans," table of total ESSER III awards by state, <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/stateplans/>

<sup>b</sup> National Center for Education Statistics, Common Core of Data, "2020-2021 National Public Education Financial Survey, Total Expenditures for Education," <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>



TABLE 2

### States that will feel the expiration of ESSER funds most deeply

This table is derived from the analysis done by Education Resource Strategies (ERS) on where the coming ESSER cliff would be most steep. <sup>a</sup> Total ESSER spending is compared to pre-pandemic education dollars.

Highlighted states are those with ESSER funding constituting more than 8 percent of education funding, at least 30 percent of districts serving students in poverty, and at least 30 percent of students attending schools in high-poverty districts.

State	ESSER (I, II, and III) percentage of overall education dollars (school year 2018/19) <sup>b</sup>	Proportion of districts with more than 20 percent of students living in poverty <sup>c</sup>	Proportion of students attending school in a district with more than 20 percent of students living in poverty <sup>d</sup>
Alabama	9.75%	71%	73%
Alaska	7.25%	43%	25%
Arizona	11.48%	63%	55%
Arkansas	11.13%	65%	66%
California	7.78%	32%	44%
Colorado	4.87%	25%	9%
Connecticut	4.77%	5%	43%
Delaware	9.29%	25%	18%
Florida	11.54%	51%	22%
Georgia	9.75%	68%	61%
Hawai'i	6.82%	0%	0%
Idaho	7.83%	10%	30%
Illinois	7.05%	20%	58%
Indiana	7.54%	12%	40%
Iowa	5.46%	4%	10%
Kansas	6.18%	10%	21%
Kentucky	12.03%	63%	51%
Louisiana	14.34%	83%	86%
Maine	7.03%	27%	18%
Maryland	6.24%	17%	23%
Massachusetts	5.02%	5%	46%
Michigan	8.93%	23%	57%
Minnesota	4.74%	4%	14%
Mississippi	17.16%	82%	81%
Missouri	8.34%	39%	47%
Montana	9.67%	26%	25%
Nebraska	6.11%	6%	2%
Nevada	10.08%	18%	2%

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New Hampshire	5.54%	7%	3%
New Jersey	4.34%	10%	54%
New Mexico	12.33%	79%	58%
New York	7.03%	15%	76%
North Carolina	11.68%	54%	38%
North Dakota	11.60%	13%	14%
Ohio	8.99%	21%	55%
Oklahoma	10.56%	47%	61%
Oregon	6.52%	24%	13%
Pennsylvania	7.71%	15%	51%
Rhode Island	8.02%	14%	60%
South Carolina	9.86%	60%	45%
South Dakota	11.60%	21%	33%
Tennessee	11.73%	51%	55%
Texas	9.58%	47%	60%
Utah	4.88%	5%	2%
Vermont	8.15%	2%	2%
Virginia	6.22%	36%	36%
Washington	4.97%	19%	10%
West Virginia	10.94%	60%	53%
Wisconsin	6.30%	8%	36%
Wyoming	8.70%	13%	5%

<sup>a</sup> ERS, "Here's Why Some States Are Facing a Steeper ESSER Funding Cliff in 2024," March 28, 2023, [https://www.erstrategies.org/tap/analysis\\_esser\\_funds\\_fiscal\\_cliff\\_by\\_state#factor1](https://www.erstrategies.org/tap/analysis_esser_funds_fiscal_cliff_by_state#factor1)

<sup>b</sup> Total ESSER (I,II,III) revenue is averaged evenly across a three-year period. Total revenue is based on pre-pandemic education funding from the 2018-2019 school year and includes funding from local, state, and federal sources.

<sup>c</sup> U.S. Census Bureau, "SAIPE School District Estimates for 2021," December 2022, <https://www.census.gov/data/datasets/2021/demo/saipe/2021-school-districts.html>

<sup>d</sup> *Ibid.*

TABLE 3

**Number of districts at risk of underspending ESSER III funds**

Numbers from this table are from January 2024

State	Number of districts that have spent less than 10 percent of ESSER III funds <sup>a</sup>	Percent of districts that have spent less than 10 percent of ESSER III funds <sup>b</sup>	Percent of statewide ESSER III funds remaining unspent <sup>c</sup>
Alabama	4	3%	50%
Alaska	0	0%	29%
Arizona	39	6%	46%
Arkansas	0	0%	23%
California	25	1%	43%
Colorado	3	1%	40%
Connecticut	3	1%	48%
Delaware	0	0%	34%
District of Columbia	1	1%	65%
Florida	0	0%	38%
Georgia	0	0%	34%
Hawai'i	0	0%	38%
Idaho	2	1%	36%
Illinois	29	3%	37%
Indiana	25	6%	44%
Iowa	3	1%	27%
Kansas	24	7%	36%
Kentucky	2	1%	35%
Louisiana	8	4%	52%
Maine	9	3%	57%
Maryland	12	48%	52%
Massachusetts	4	1%	51%
Michigan	9	1%	39%
Minnesota	7	1%	43%
Mississippi	0	0%	50%
Missouri	12	2%	39%
Montana	7	1%	48%
Nebraska	15	5%	70%
Nevada	1	5%	24%
New Hampshire	8	3%	51%
New Jersey	15	2%	49%
New Mexico	3	1%	61%
New York	83	8%	49%

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North Carolina	1	<1%	33%
North Dakota	1	<1%	33%
Ohio	16	2%	36%
Oklahoma	18	3%	33%
Oregon	11	5%	50%
Pennsylvania	39	5%	42%
Rhode Island	3	9%	34%
South Carolina	7	7%	41%
South Dakota	5	3%	48%
Tennessee	1	<1%	44%
Texas	1	<1%	32%
Utah	4	2%	40%
Vermont	2	1%	61%
Virginia	4	2%	47%
Washington	2	1%	22%
West Virginia	0	0%	46%
Wisconsin	8	2%	64%

Note: Simply understanding the proportion of districts at risk of not using funds on time does not tell the full story. School districts vary dramatically in size and in the quantity of funds received. Some states also have a high proportion of charter schools, which dramatically increases the total number of school districts. Some more rural states only have a few large school districts receiving the bulk of the state's ESSER dollars. To find out how much an individual district is spending, see <https://edunomicslab.org/esser-spending/>.

<sup>a</sup> Only districts with awards over \$500,000 were included.

Source: <https://edunomicslab.org/esser-spending/>

<sup>b</sup> Number of districts spending less than 10% out of the total operating districts.

Source: [https://nces.ed.gov/ccd/tables/202122\\_summary\\_2.asp](https://nces.ed.gov/ccd/tables/202122_summary_2.asp)

<sup>c</sup> Total percent of state ESSER III funds unspent.

Source: <https://covid-relief->

[data.ed.gov/?utm\\_content=&utm\\_medium=email&utm\\_name=&utm\\_source=govdelivery&utm\\_term=](https://data.ed.gov/?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=)