

# What You Need to Know About the ESSER Funding Cliff

IDRA Policy Brief



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## How Schools Will Be Impacted by the End of Federal COVID-19 Relief Funding

All students deserve to go to excellent and fairly-funded schools that prepare them for college and life. Many students, however, still attend schools that are underfunded and lack critical resources like safe and modern facilities, mental health support, certified teachers, trained support staff, and strong academic, tutoring and extracurricular programs. These challenges have long existed for students of color, emergent bilingual (English learner) students, students with disabilities and those from families with limited incomes. They only worsened with the COVID-19 pandemic.

Unfortunately, schools and students will continue to feel these challenges for some time. The effects of the pandemic on access to resources, student learning, and the health and well-being of school communities are far from over. We must continue to monitor how students are faring and provide schools and educators with the resources they need to ensure all students succeed.

### What is ESSER federal emergency relief funding?

In response to the education and safety needs of students and schools during the COVID-19 pandemic, the federal government allocated emergency relief funding to states, colleges and universities, and public schools, totaling around \$276 billion (U.S. Department of Education, 2021).

The Elementary and Secondary School Emergency Relief (ESSER) funds constituted the largest infusion of federal emergency aid funding into U.S. K-12 public schools. The roughly \$190 billion-fund was authorized through three pieces of federal legislation:

- **ESSER I** (March 2020): The *Coronavirus Aid, Relief and Economic Security (CARES) Act* provided approximately \$13.2 billion.
- **ESSER II** (December 2020): The *Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act* added about \$54.3 billion.
- **ESSER III** (March 2021): The *American Rescue Plan (ARP) Act* added about \$122 billion.

### How were ESSER funds distributed to school districts?

ESSER funds flowed from the U.S. Department of Education to state education agencies, which were required to distribute at least 90% of funds to school districts through the same distribution formulas used to allocate federal Title I dollars.

**The federal government allocated nearly \$190 billion in emergency relief funding for K-12 education. By the end of 2021-22, U.S. public schools had spent about \$63 billion of their ESSER funds.**

These formulas are designed to target more funding to school districts with higher concentrations of students from low-income families. This means that districts serving more students living in poverty, which also tend to have more Black and Latino students, received more ESSER monies to support students and schools than wealthier districts.

## How were schools allowed to use ESSER funds?

ESSER funds came with a list of “allowable expenses,” or ways states and school districts were permitted to use the monies. ESSER III funds could be used broadly, for both one-time and long-term investments, including to:

- address “learning loss” (at least 20% of school district funds had to be spent on this goal);
- address the needs of children from low-income families, children with disabilities, emergent bilingual students, racial and ethnic minorities, students experiencing homelessness and foster care youth;
- purchase educational technology;
- provide mental health services and support;
- plan and implement activities related to summer learning and supplemental after-school programs; and
- conduct other activities that were necessary to maintain operation and continuity of services, including continuing to employ existing or hiring new district and school staff.

## How have school districts spent the ESSER funds they received?

In June 2024, the U.S. Department of Education released its ESSER spending report for 2021-22. The available data showed that U.S. public schools had spent about \$63 billion of all ESSER funds, with accelerated spending following the passage of the final, ESSER III, funds (U.S. Department of Education, June 2024).

School districts spent about 53% of funds on salaries and benefits for staff. Many school districts experienced extreme staffing shortages and increased needs and used the relief monies to respond to those realities.

Districts reported spending about half of their funds on initiatives and staff to support students’ academic, social and emotional needs. They also reported that they planned to continue spending billions of dollars of available ESSER funds on similar investments, specifically to:

- provide tutoring, after school and summer learning support;
- hire additional school counselors, social workers and nurses to address students’ mental and behavioral health needs;
- provide community school services; and
- engage families to increase student attendance.

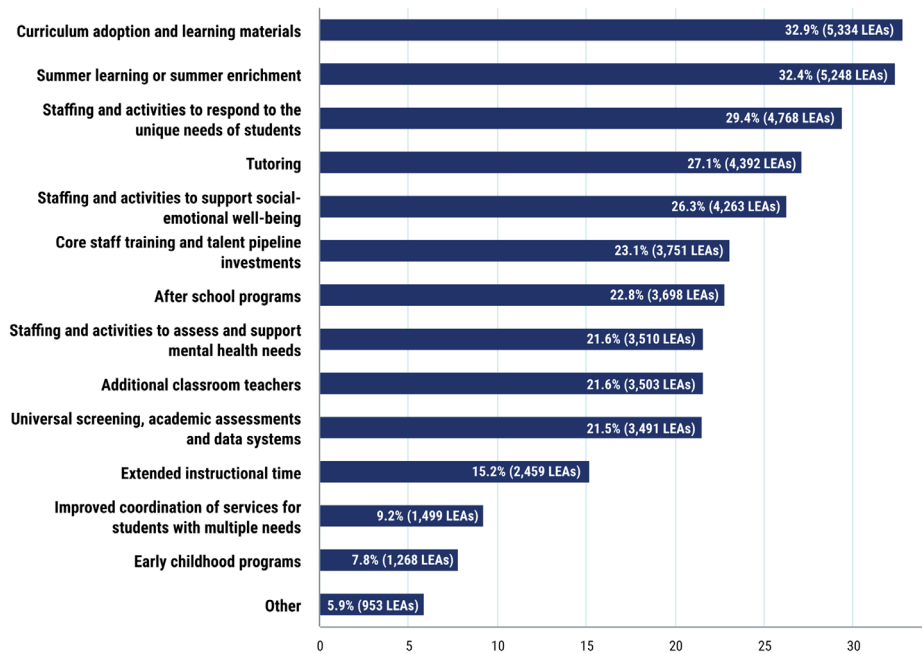
At least 20% of all ESSER III funds had to be spent specifically on evidence-based initiatives to address “learning loss” and the impact of the pandemic on marginalized student groups. School districts reported setting aside more than the required minimum 20% of funds for these purposes, exceeding the amount by an additional \$10 billion (U.S. Department of Education, June 2024).

**School districts reported setting aside more than the required amount of federal relief funds to address the learning needs of students who were not provided instruction during school closures and remote learning.**

The U.S. Department of Education released the chart below detailing how school districts (called “local education agencies,” or LEAs) allocated the “learning loss” funds. These uses are instructive as federal, state and local entities determine where to target future funding to support academic achievement and well-being for all students.

## Local Education Agency Expenditures for Reserve Funds to Address Academic Recovery

Percentage\* and numbers of LEAs reporting that they used their ARP ESSER "learning loss" set-aside during FY 2022 toward this strategy.



**More than a third of school districts reported spending federal relief funds on curriculum, instructional material and summer learning opportunities.**

\* "% of LEAs" represents the percentage of all LEAs that were subgranted funds from the ARP ESSER Fund, excluding 54 LEAs with reported LEA reserve amounts that exceeded their total allocations; n = 16,220.

Data Source: U.S. Department of Education. (June 2024). Elementary and Secondary School Education Relief Fund – Fiscal Year 2022 Annual Performance Report

## What is the ESSER Funding Cliff?

Each of the three rounds of ESSER funding came with deadlines for states and school districts to allocate and use the funds.

For ESSER III – the final and largest installment of ESSER funds – school districts must “obligate,” or commit to use the money for specific purposes, by September 30, 2024.

The obligated money must then be spent, or “liquidated,” by January 28, 2025. Late liquidation is a process by which a state can request, on behalf of school districts, additional time – until March 30, 2026 – to spend funds (Schott, 2024).

The U.S. Department of Education encourages states to submit extension requests by December 31, 2024. Each request must include a cover letter detailing how the “request contributes to the acceleration of academic success for students, including those furthest from opportunity and with the greatest need,” with a recommended emphasis on addressing attendance issues and providing high-quality tutoring and summer and extended learning time opportunities for students.

If school districts fail to obligate or spend their ESSER III funds by the deadlines, they are required to return them to the U.S. Department of Education.

The ESSER funding cliff (or “fiscal cliff”) refers to these spending deadlines – the points at which schools across the country will no longer have the significant financial support that came with the temporary federal relief monies.

The cliff is treacherous for many school districts, including those serving vulnerable children, that have depended on the large infusion of funds to support critical investments in school staff, learning programs and support to address students’ needs. Many of these school districts will face decisions about cutting personnel and programs due to reduced budgets.

## What other factors are making the ESSER funding cliff worse for schools?

All school districts that received emergency relief funds were aware of the deadlines for allocating and spending the money. However, the end of federal relief funding is just one part of the financial challenges many school districts are currently experiencing.

Waves of income tax cuts, diversion of public resources to private school vouchers, untargeted property tax cuts, inadequate school funding formulas, increased costs due to inflation, and uncertain revenue outlooks have all created immense pressure on district budgets (Lefebvre & Master, 2024).

For example, a survey of more than 300 Texas school districts found that more than half expected to end fiscal year 2024 with budget deficits and go into 2025 needing to make budget cuts (Brownson, 2024).

Districts also face decreases in student enrollment due to several factors, including a decades-long birth rate decline across the country, increases in homeschooling and other school options like charter and private schools, and slowing immigration (Aldeman, 2024).

When districts enroll fewer students, they generate less revenue through their state’s funding formula. Even with fewer students, the costs of maintaining and running a school district remain, leaving many districts struggling to serve students with reduced resources.

**School districts must commit to use their ESSER funds for specific purposes by September 30, 2024, and must spend the funds by January 28, 2025, unless they are approved for an extension to March 30, 2026.**

## How are some schools responding to losses in funding?

Many school districts facing the ESSER funding cliff are figuring out how to replace funding with other sources and/or eliminate the personnel and programs supported by the emergency relief funds.

According to the School Superintendents Association (AASA) August 2023 survey, 53% of district leader respondents said they would have to cut specialist staff, including behavioral health positions, tutors and reading specialists.

Fifty-one percent said they would have to cut summer learning and enrichment programs, and 42% said they would have to reduce staff compensation for programs that provided additional learning time for students (AASA, 2023).

Cutting critical resources and spending significant time identifying other funding sources to ameliorate the ESSER funding cliff and related fiscal issues will further strain district leaders and negatively impact student success and school communities.

## How will the ESSER funding cliff impact schools serving marginalized students?

Because school districts serving high populations of students living in poverty received the most relief funding, they may experience some of the steepest drops in resources when they hit the ESSER funding cliff (Roza & Silberstein, 2023).

Discriminatory school funding practices over many generations have led to resource gaps between predominately white districts and school districts that primarily serve students of color and students in families with low incomes. Many Black and Latino students and students living in poverty attend schools that lack critical resources like experienced teachers, wrap-around services, high-quality school facilities and culturally relevant instruction. Black students are more than three times more likely to attend chronically underfunded schools compared to white students (Baker et al., 2024).

The funding cliff will impact all students but, like the COVID-19 pandemic, it will have a disproportionate impact on the students who have consistently faced unfair access to resources: students of color, emergent bilingual students, students with disabilities, LGBTQ+ students, low-income students and students experiencing homelessness.

For instance, school districts used ESSER funds to hire additional staff, such as special education assistants, and to certify more teachers as multilingual specialists, which greatly benefited students with disabilities and emergent bilingual students. Other districts implemented critical initiatives like social emotional learning programs and transportation initiatives that greatly benefited LGBTQ+ students, low-income students and students experiencing homelessness.

The loss of ESSER funds means these students could lose these critical programs and staff, which could further exacerbate long-standing gaps in access to resources and high-quality educational programs.

**School districts serving higher populations of students living in poverty may experience some of the steepest drops in resources when federal relief funding runs out.**

# What should policymakers do to support school districts facing fiscal cliffs?

## Recommendations for State-Level Action

- ◆ Fully fund public schools with substantial investment from state revenue sources.
- ◆ Ensure state funding formulae are crafted using reliable cost studies that show the actual cost of providing every student with a high-quality education.
- ◆ Adjust state funding formulae annually for inflation.
- ◆ Base funding formulae on student enrollment rather than attendance in order to get a more accurate picture of the number of students schools are serving and meet the costs of serving them.
- ◆ Ensure vulnerable students, including those living in poverty, receive additional funding through weights in state funding formulae.
- ◆ Ensure that legal mandates to public schools are adequately funded to promote full implementation and avoid additional financial strains on local school district budgets.
- ◆ Increase funding and technical support for school staff, including teachers, instructional coaches, academic counselors, tutors, and mental and behavioral health professionals. This funding can help address many of the core needs of school districts facing the ESSER funding cliff and ensure staff are able to focus on growing their skills in particular areas rather than being asked to serve many roles on campus.
- ◆ Invest in meaningful family and community engagement programs to build stronger networks of support for students, accurately identify student needs, and determine how school districts and states can provide resources to meet them (Craven, 2021).

## Recommendations for Federal-Level Action

- ◆ Increase funding for federal grant programs that target schools serving vulnerable students with evidence-based programs and support designed to strengthen student academic success and overall well-being.
- ◆ Review how school districts across the country used federal relief funds to determine where there are significant resource gaps and identify successful, evidence-based initiatives to include as best practices in national clearinghouses and for future federal funding.
- ◆ Increase funding for mental and behavioral health and wellness staff, programming and professional pipelines.



# Case Studies: The Effects of the ESSER Funding Cliff on Texas and Georgia Schools

The combination of a higher proportion of low-wealth school districts and lower state spending on public education resulted in ESSER funds making up a particularly large portion of southern state budgets (see LeFebvre & Master, 2024). Many southern states will feel the impact of the funding cliff most deeply because they have:

- higher ratios of federal relief funds to overall education spending,
- large shares of students who attend school in high-poverty districts, and
- large proportions of districts that have high percentages of students in poverty (ERS, 2023).

These challenges amplify the need for local, state and federal policymakers to seek sustainable, equitable funding solutions. Here, we examine how school districts in two states, Texas and Georgia, spent ESSER funds, and some of the challenges they face as the federal emergency relief funding ends.

## Texas

Texas received \$19.2 billion in federal relief money for schools during the COVID-19 pandemic (TEA, 2021). Texas allocated \$12.4 billion in ESSER III funds to schools and, at the time of writing, reported that 85% of those funds were spent (U.S. Department of Education, 2024).



At a hearing before the Texas Senate Education Committee on September 18, 2024, the Texas Education Agency (TEA) reported it expected school districts to spend approximately \$830 million of the remaining ESSER III funds in 2024-25 (TEA, 2024).

Texas' basic allotment – the minimum amount of money the state allocates to educate a student – is currently \$6,160. State leaders have not increased the basic allotment in five years despite record budget surpluses, consistent community demand, and agreement among many experts that the current amount is insufficient to meet the needs of students.

The state's failure to fully fund public education shifts an increasingly heavy burden to local communities to raise money from taxes and other sources to fund schools. Texas ranks 41 out of 50 states and Washington, D.C., when it comes to state and local revenue per pupil, which is more than \$3,000 below the national average (ELC, 2023).

The underfunding of Texas public schools is compounded by historically high rates of inflation (with price increases of about 20%) and a continuing decline in public school enrollment (U.S. Bureau of Labor Statistics, 2023; Latham Sikes, 2023).

ESSER funding constituted over 9.58% of Texas' education funding (based on 2018-19 spending) (see LeFebvre & Master, 2023). As ESSER monies were targeted toward schools serving economically disadvantaged students, the funding cliff will disproportionately impact Texas students living in poverty.

Forty-seven percent of Texas school districts have more than 20% of students living in poverty (U.S. Census Bureau, 2022). Sixty percent of Texas students attend school in a district where more than one-fifth of their fellow students are living in poverty (U.S. Census Bureau, 2022).

According to hearing testimony given September 18, 2024, by TEA, Texas districts prioritized their ESSER spending on student services (counseling, nursing, food, etc.), staffing model and planning support, additional teachers, teacher pay increases, and COVID-19-related facilities supports (2024). They spent significant amounts on

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**“We did notice that the addition, particularly of teaching assistants in the first and second-grade classrooms, had such amazing outcomes for our students that we didn’t want to do away with that. Some of these items we would require to have to go out for a bond or simply do without in the coming school year. So we’ve already had to tighten our belt.”**

– Angela Dominguez, Superintendent at Donna ISD on the use of federal relief funds for school district staff and how the district purchased laptops for some students and teachers, along with touchscreen monitors for classrooms (Svendson, 2024)

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academic instruction resources, including technology; curricular resources; before, after and summer school programming; and tutoring. As detailed below, these were much-needed resources and can help to guide where the state should provide additional support for students and schools, especially when federal relief funds expire.

**School Staff** – Teacher shortages, retention and recruitment have been long-standing challenges that were only further exacerbated by the pandemic. Many teachers reported leaving the profession due to pandemic-related health and safety concerns, feeling overworked, and being underpaid (López, 2022). ESSER funding was critical for Texas school districts’ ability to address these concerns through increased pay and other retention and recruitment supplements and strategies.

Additionally, many school districts added positions to help students struggling with the effects of COVID-19, such as “learning loss” and mental health challenges (Collaborative Task Force, 2023). To make ends meet, many school districts will have to cut staff positions or find creative ways to support them through other funding sources.

**Academic Instruction and Summer Programming** – Research from the Center for Education Policy Research at Harvard University and the Educational Opportunity Project at Stanford University found that each \$1,000 difference in pandemic relief spending per student was associated with a 0.03-grade equivalent increase in math achievement, or approximately six days of additional learning (Dewey et al., 2024). The authors cite Texas’ summer learning program as an example of evidence-based academic catch-up efforts with higher cost effectiveness.

These findings underscore the importance of ESSER in allowing Texas school districts to implement evidence-based academic interventions and mitigate learning loss, and emphasize the need for policymakers to provide more targeted funding for schools facing financial cliffs.

**Student Well-Being and Mental Health** – The shift from in-person instruction to remote learning negatively impacted school attendance, engagement, participation and learning in most Texas schools (IDRA, 2021). The shift to remote learning also brought much-needed attention to the mental health needs of students.

In 2020, IDRA’s student research team identified key findings on the impact of the pandemic:

- three out of four students reported struggling with mental wellness issues;
- students faced additional burdens, including social isolation and insufficient opportunities for mental and physical breaks due to virtual learning; and
- students experienced pressure to maintain their education while managing responsibilities, such as assisting their families, holding jobs and dealing with healthcare needs outside of the classroom. Twenty-two percent of respondents said these responsibilities impacted their school attendance (Campos et al., 2021).

A survey of 714 school districts found that over 73% reported using ESSER funds for mental health (Collaborative Task Force, 2023). Texas already struggles to meet the recommended student-to-counselor ratio of 250:1. The 2022-23 ratio was 389:1 (ASCA, 2023).

With the impending ESSER funding cliff, school districts will have to find ways to replace funds or potentially cut mental health programs, which could lead to an increase in mental health related challenges for students.

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**“We have implemented high quality instructional reading and math materials and teaching strategies in elementary and middle schools. I can begin to see the impact of this work as we have purchased all of the materials and trained all staff to be able to deliver the instruction. When the ARP funding goes away, I will not be able to sustain the purchasing of the materials or the level of coaching we are providing for all classroom teachers who are implementing the excellent instructional programs.”**

– Lupita Hinojosa, Spring Independent School District Superintendent (ASSA, 2023)

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**“Alvia Baldwin, director of guidance and counseling at Alief Independent School District in Houston, said this [cliff] is particularly problematic for school districts like Alief which has used ESSER funds for emotional awareness training for students, the hiring of mental health counselors and contracts with community mental health vendors.”**

– Alvia Baldwin, Director of Guidance and Counseling at Alief ISD in Houston (Simpson, 2024)

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## Georgia

Georgia school districts received over \$6.5 billion in federal relief funding for public schools, including \$4.2 billion in ESSER III funds (GaDOE, 2024). At the time of writing, Georgia had spent 83.3% of ESSER III monies. Federal ESSER funding represented more than 9.75% of Georgia's overall education spending (based on 2018-19 spending) (LeFebvre & Master, 2023).



Georgia ranks 36 out of 50 states and Washington, D.C., when it comes to state and local revenue per pupil (ELC, 2023). Sixty-eight percent of districts have over 20% of students living in poverty, and 61% of students attend school in a district where more than one-fifth of students live in poverty (U.S. Census Bureau, 2022).

Georgia is one of six states that does not provide additional funding for students in families with low incomes through its K-12 funding formula, the Quality Basic Education (QBE) (Owens, 2023). Since its inception in 1985, the QBE has only been deemed as fully funded three times and has experienced over \$10 billion in cuts over the last two decades (Arciaga, 2022). This chronic underfunding has led to significant resource disparities between school districts.

Moreover, components of the QBE are not adjusted for inflation, which has negatively affected district spending in critical areas like technology and student transportation. In a 2022 survey, more than 46% of school districts reported reallocating ESSER funds to address inflation-driven cost increases (GPPE, 2023).

Many districts in Georgia also face the financial challenges associated with declining enrollment. Between 2010 and 2020, 68 counties in Georgia lost students, and the school-age population in rural counties is expected to continue to decline (Tanner, 2021). This decrease in enrollment leads to a corresponding decline in state revenue, disproportionately affecting rural communities and communities with higher poverty rates.

The combined impact of Georgia's inadequate funding formula, inflation and declining enrollment will make the ESSER funding cliff worse for many school districts, particularly those serving low-income students, students of color and emergent bilingual students. As a result, some districts may need to increase local revenue or seek out alternative funding options to meet their students' needs.

In a 2022 survey, Georgia school districts reported the following.

**School Staff** – Georgia faced challenges with teacher shortages, retention and recruitment, which were further exacerbated by the pandemic. Twenty-nine percent of Georgia school districts reported lower teacher retention between 2020-21 and 2021-22 than in pre-pandemic years, and 79% of districts reported difficulty in recruiting certified teachers (GPPE, 2022).

Using federal relief funds, 84% of school districts provided financial incentives to certified educators and 82% of them to non-certified staff between 2020-21 and 2021-22 (GPPE, 2022). In 2022-23, 54% of school districts provided incentives to certified educators and 47% to non-certified staff (GPPE, 2022).

Several school districts anticipate they will be able to cover the additional support with local funds after ESSER funds run out, while others will have to explore alternative funding sources, like grants or pursuing partnerships with other organizations.

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### The Dougherty County School System in Georgia implemented:

- A teacher induction program, which includes teach mentors, and assistance from instructional specialists.
- A teacher intern program through which selected students were hired as teacher of record while doing their student teaching. The interns were supported by a master teacher and earned a salary to offset the cost of their degree.
- A grow-your-own program in partnership with Mercer University through which non-certified school staff with a bachelor's degree could earn a master's in teaching at no cost.

(GPPE, 2023)

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**Academic Instruction and Summer Programming** – Using ESSER funds, school district leaders in Georgia tried to address gaps in national test scores between students of color and white students, and economically disadvantaged students and their peers by prioritizing instructional resources through initiatives like math and literacy curriculum, tutoring and summer programs.

For instance, 66% of school districts offered tutoring in 2021-22, and 74% offered tutoring in 2022-23 (GPEE, 2022). In 2022-23, more than 93% of school districts invested relief funds to improve literacy instruction, and 86% used them to improve math instruction (GPEE, 2023).

To address disruptions in learning and support, districts used relief funds to purchase instructional materials, provide professional development, and hire academic interventionists and instructional coaches. In 2021, 80% of school districts used ESSER funds to create a new summer program or expand an existing one (GPEE, 2022).

By addressing academic instruction at multiple levels in and outside of school, school districts used federal relief monies to fund critical approaches to support student academic achievement.

**Student Well-Being and Mental Health** – The pandemic added pressure and stress to our school communities. These strains increased the need to support students and teachers, address resulting behavioral challenges and combat absenteeism (NCES, 2022).

Compared to pre-pandemic years, 84% of Georgia school districts reported higher mental health needs among students (GPEE, 2022). Students especially experienced these challenges during remote instruction and quarantines.

In response, during 2021-22, 77% of school districts used relief funds to increase the number of mental and physical health professionals, and more than 72% of districts added staff to address students' mental health and other nonacademic needs in 2022-23 (GPEE, 2022; 2023). Of these school districts in 2022-23, almost half added school counselors.

Approximately 83% of districts reported they anticipate that students will continue to experience greater learning challenges and mental health issues after the ESSER funds expire (GPEE, 2022). Georgia already struggles to meet the recommended student-to-counselor ratio of 250:1. The 2022-23 ratio was 389:1 (ASCA, 2023).

Even though, in many ways, the pandemic has subsided, the negative impact will reverberate for decades, and there is a greater need for sustained funding to support mental health resources for our students and school communities.

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**Fulton County School District in Georgia used ESSER funds to launch Every Child Reads, a district-wide literacy initiative that included professional development, literacy coaches for students and teachers, and paraprofessionals trained in reading interventions for students who needed extra support.**

(GPEE, 2022)

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**Henry County Schools in Georgia used federal relief funds to provide each school with a mental health and wellness facilitator, who works with school teams to identify students who need mental and behavioral health supports and formulate plans to provide it.**

(GPEE, 2023)

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For more information about implementing these policy recommendations or accessing model policy language, contact Morgan Craven, J.D., IDRA National Director of Policy, Advocacy and Community Engagement, at [morgan.craven@idra.org](mailto:morgan.craven@idra.org).

IDRA is a non-profit organization. Our mission is to achieve equal educational opportunity for every child through strong public schools that prepare all students to access and succeed in college.

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