

A ONE VOICE REPORT

Mississippi's Use of ESSER Funds:

A Closer Look at Challenges,
Opportunities, and District Spending



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The final round of federal Elementary and Secondary School Emergency Relief (ESSER III) funds is set to end soon: states must commit the funds by September 30, 2024.¹

This report examines how Mississippi has utilized ESSER funds, discusses the critical choices ahead for policymakers, and analyzes district-level spending patterns. The information provided in this report includes data from the Mississippi Department of Education (MDE), the U.S. Department of Education, and a recent spending analysis produced by One Voice with data provided by the Center on Budget and Policy Priorities to understand the impact of these funds and outline potential strategies for maintaining progress.

Every student deserves access to high-quality education that equips them with the skills and knowledge needed to succeed, but in Mississippi, inequities in school funding have led to disparities in resources and opportunities across different communities. These challenges were made worse by economic downturns and crises, including the COVID-19 pandemic, which severely disrupted education systems across the country. Mississippi's schools were hit hard, revealing gaps in support, further stressing the need for equitable solutions, and highlighting the state's reliance on federal assistance to bridge funding gaps for important public services like education.

In response to the pandemic, Congress passed three rounds of ESSER funds—ESSER I, ESSER II, and ESSER III— from 2020 to 2021, providing a significant amount of federal dollars to states to help schools during the COVID-19 pandemic.² These funds, provided by the federal government through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and extended by legislation such as the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and the American Rescue Plan Act (ARPA), gave schools a large boost to cover expenses like improving health and safety, buying new technology, supporting students who have fallen behind, and improving infrastructure.³

Key Purposes of ESSER Funds:

1. **Reducing the Negative Impact of COVID-19:** ESSER funds were designed to help schools address the immediate challenges posed by the pandemic, including ensuring the safety of students and staff and maintaining continuity of education through remote or hybrid learning models.⁴

¹ Lefebvre, Joanna, and Sonali Master. "Expiration of Federal K-12 Emergency Funds Could Pose Challenges for States." *Center on Budget and Policy Priorities*, 28 Feb. 2024, <https://www.cbpp.org/research/state-budget-and-tax/expiration-of-federal-k-12-emergency-funds-could-pose-challenges-for>.

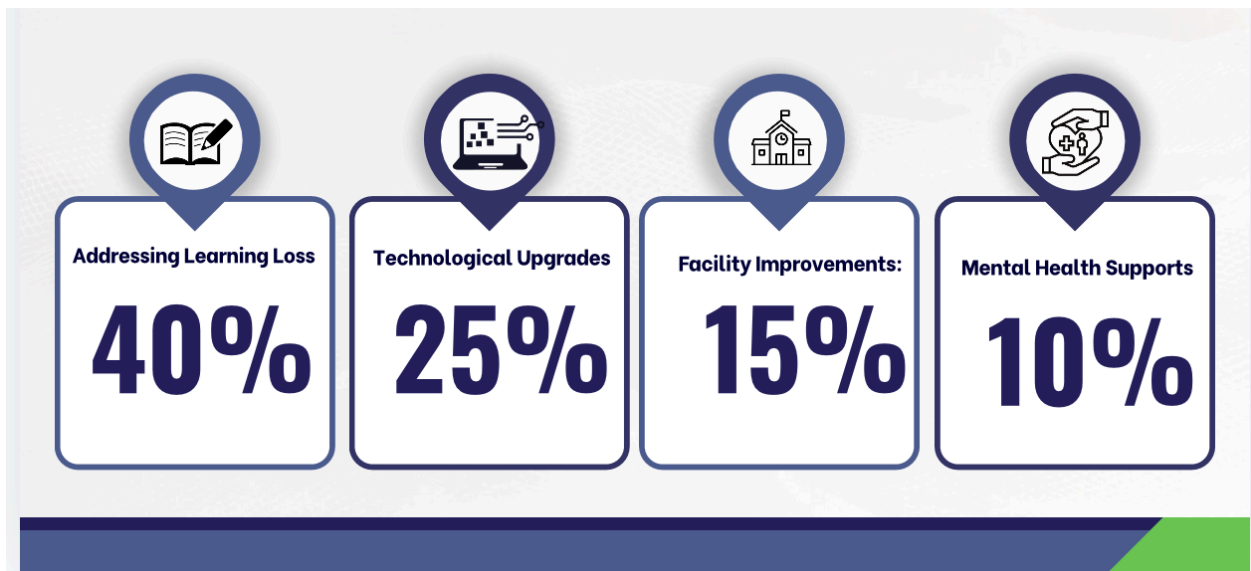
² "Elementary and Secondary School Emergency Relief (ESSER) Fund." *U.S. Department of Education*. <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>.

³ *Id.*

⁴ *Id.*

2. **Supporting Recovery and Rebuilding:** ESSER funds supported efforts to recover from the educational disruptions caused by the pandemic, such as addressing learning loss, improving instructional practices, and expanding access to critical resources and support services.⁵
3. **Enhancing Health and Safety:** ESSER funds supported the implementation of health and safety measures within schools, including improving ventilation systems, purchasing personal protective equipment (PPE), and ensuring that schools can operate in a safe environment.⁶
4. **Expanding Access and Equity:** ESSER funds aim to address disparities in educational access and outcomes by investing in technology, providing additional academic and mental health support, and ensuring that all students, particularly those from underserved communities, have the resources they need to succeed.⁷
5. **Building Long-Term Capacity:** ESSER funds were also intended to strengthen the long-term resilience and capacity of the education system, helping schools to better prepare for future challenges and ensuring that investments made during the pandemic led to sustained improvements in educational quality.⁸

In Mississippi, these funds have been instrumental in addressing urgent needs, from improving remote learning infrastructure to supporting students' social and emotional health. Data from the Mississippi Department of Education (MDE) shows that districts used their ESSER funds for the following critical needs:



⁵ *Id.*

⁶ *Id.*

⁷ *Id.*

⁸ *Id.*

- **Addressing Learning Loss:** Schools implemented summer programs, extended learning time, and offered after-school tutoring. Nearly 40% of Mississippi's ESSER funds went toward these efforts, significantly helping students recover from the educational setbacks caused by the pandemic.⁹
- **Technological Upgrades:** Around 25% of funds were used to bridge the digital divide in Mississippi, especially in rural and underserved areas.¹⁰ This included purchasing laptops, tablets, and internet hotspots, ensuring students could access remote learning opportunities.¹¹
- **Facility Improvements:** About 15% of funds were allocated to upgrading school facilities, such as improving heating, ventilation, and air conditioning (HVAC) systems to ensure safe, in-person learning environments.¹² These upgrades are essential for both health and learning continuity.¹³
- **Mental Health Supports:** Recognizing the pandemic's toll on students' mental health, approximately 10% of ESSER funds were dedicated to expanding mental health services, including hiring counselors and social workers.¹⁴

ESSER Funding in Mississippi

According to data from the U.S. Department of Education, Mississippi received over **\$2.5 billion** in ESSER funds:¹⁵

- **ESSER I:** \$169 million.
- **ESSER II:** \$726 million.
- **ARP ESSER (ESSER III) :** \$1.6 billion.

⁹ *Id.*

¹⁰ *Id.*

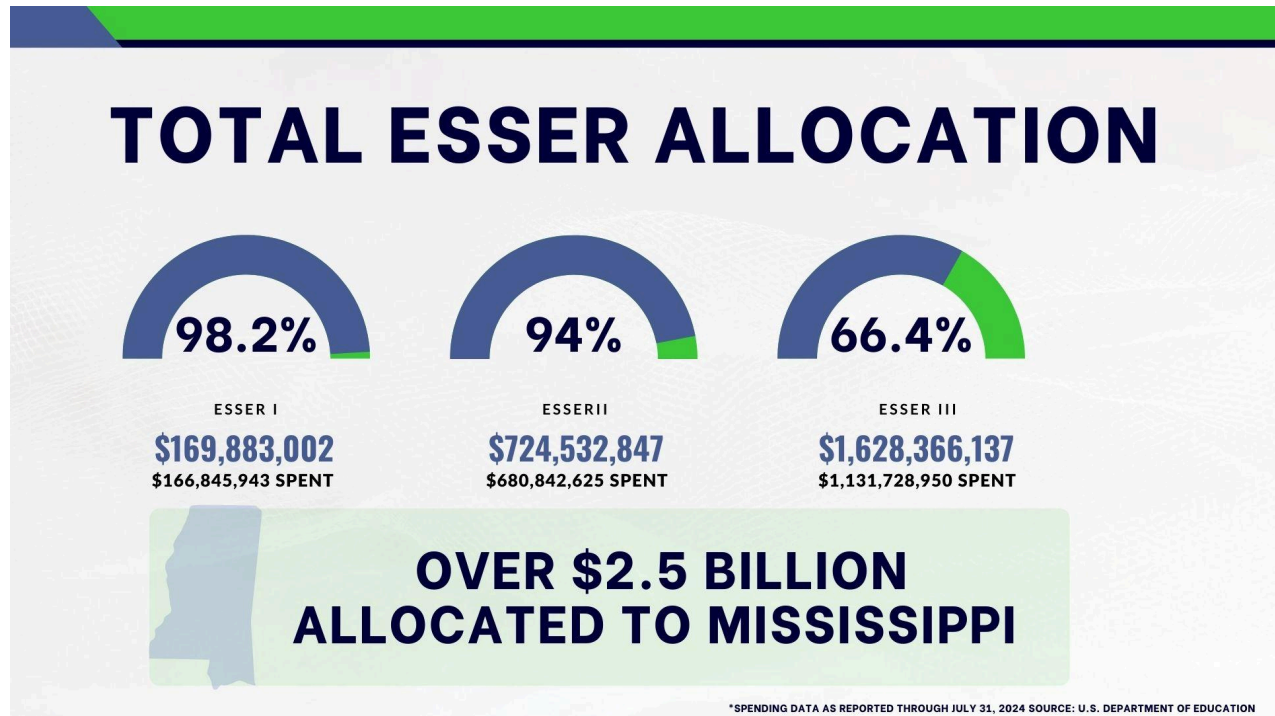
¹¹ *Id.*

¹² *Id.*

¹³ *Id.*

¹⁴ *Id.*

¹⁵ "Mississippi ESSER Fund 2022 Provisional Annual Report." *U.S. Department of Education*, 2022, <https://covid-relief-data.ed.gov/report/esser/MS/2022/annual>.



Source: U.S. Department of Education

The deadline to spend ESSER I and ESSER II funds has already passed.¹⁶ For those funds, the state missed critical opportunities to fully utilize ESSER funds, spending 98.2% of ESSER I and 94% of ESSER II funds, resulting in \$3,037,059 and \$43,690,222 remaining unspent, respectively.¹⁷

Overall, funding guidelines for ESSER I and ESSER II were more flexible, giving school districts more freedom in how they spent the money. But for ESSER III, the rules are stricter.¹⁸ ESSER III requires that at least 20% of funds go specifically to addressing learning loss through interventions like summer and afterschool programs.¹⁹ ESSER III expenditures are broadly categorized as 1) addressing physical health and safety; 2) meeting students’ academic, social, emotional, and other needs (excluding mental health supports); 3) mental health supports for students and staff; and 4) the operation and continuity of services in a district.²⁰

Mississippi has allocated ESSER III funds in the following ways:

- Physical Health and Safety – \$21,586,952
- Student Needs – \$39,308,313

¹⁶ "Mississippi." *U.S. Department of Education*, <https://covid-relief-data.ed.gov/profile/state/MS>.

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ "Strategies for Using American Rescue Plan Funding to Address the Impact of Lost Instructional Time." *U.S. Department of Education*, Aug. 2021, <https://www2.ed.gov/documents/coronavirus/lost-instructional-time.pdf>.

²⁰ *Id.*

- Mental Health Supports – \$2,508,823
- Operational Continuity – \$54,855,824²¹

Unfortunately, as the September 30th deadline for ESSER fund allocation looms, Mississippi school districts still have **\$369,892,875** in funds that have not yet been planned for specific use.²² This unallocated money is at risk of being lost entirely—money that Mississippi’s children and educators cannot afford to lose—if not properly designated and utilized in the coming weeks.²³ It is crucial that school leaders act with urgency and transparency to ensure these remaining funds are strategically invested to address critical needs. The loss of **\$369,892,875** would represent a missed opportunity to further support Mississippi’s students.²⁴

A Closer Look at ESSER Spending Across Mississippi

An analysis of district-level allocation and spending in Mississippi reveals significant disparities in how school districts have managed their ESSER funds. While three districts (Alcorn School District, Biloxi Public School District, and Clinton Public School District) have spent 100% of their funds, the remaining districts have to strategically utilize these federal dollars quickly.²⁵ With the ESSER III deadline quickly approaching, there is an urgent need for districts to develop comprehensive spending plans to ensure no federal dollars are left unspent.

Districts that have spent 95% or Greater of ESSER Funding: ²⁶

ALCORN SCHOOL DIST	100.0%
BILOXI PUBLIC SCHOOL DIST	100.0%
CLINTON PUBLIC SCHOOL DIST	100.0%
SENATOBIA MUNICIPAL SCHOOL DIST	100.0%
FRANKLIN CO SCHOOL DIST	99.9%
WAYNE CO SCHOOL DIST	99.9%
AMITE CO SCHOOL DIST	99.8%
ATTALA CO SCHOOL DIST	99.8%
PEARL RIVER CO SCHOOL DIST	99.7%
MADISON CO SCHOOL DIST	99.4%
TISHOMINGO CO SP MUN SCH DIST	99.4%
PEARL PUBLIC SCHOOL DIST	99.3%
OCEAN SPRINGS SCHOOL DIST	99.2%

²¹ "Mississippi ESSER Fund 2022 Provisional Annual Report."

²² *Id.*

²³ "Expiration of Federal K-12 Emergency Funds Could Pose Challenges for States."

²⁴ "Mississippi ESSER Fund 2022 Provisional Annual Report."

²⁵ "National Center for Education Statistics." U.S. Department of Education, <https://nces.ed.gov/ccd/elsi/tableGenerator.aspx>.

²⁶ *Id.*

UNION CO SCHOOL DIST	99.1%
FORREST COUNTY SCHOOL DISTRICT	99.0%
WINONA-MONTGOMERY CONSOLIDATED SCHOOL DIST	98.9%
RIGHTON SCHOOL DIST	98.8%
OXFORD SCHOOL DISTRICT	98.4%
FORREST COUNTY AG HIGH SCHOOL	98.2%
CHOCTAW CO SCHOOL DIST	97.9%
NORTH TIPPAH SCHOOL DIST	97.9%
GRENADA SCHOOL DIST	97.8%
RANKIN CO SCHOOL DIST	97.6%
NEWTON COUNTY SCHOOL DISTRICT	97.2%
LAFAYETTE CO SCHOOL DIST	97.0%
WATER VALLEY SCHOOL DISTRICT	97.0%
NORTH PIKE SCHOOL DIST	96.8%
LINCOLN CO SCHOOL DIST	96.4%
COFFEEVILLE SCHOOL DIST	96.3%
ENTERPRISE SCHOOL DIST	96.3%
LAMAR COUNTY SCHOOL DISTRICT	96.2%
PONTOTOC CITY SCHOOLS	96.2%
NEW ALBANY PUBLIC SCHOOLS	96.0%
AMORY SCHOOL DIST	95.9%
BOONEVILLE SCHOOL DIST	95.9%
NESHOBA COUNTY SCHOOL DISTRICT	95.9%
BALDWYN SCHOOL DISTRICT	95.8%
HANCOCK CO SCHOOL DIST	95.6%
LONG BEACH SCHOOL DIST	95.4%
WEST POINT CONSOLIDATED SCHOOL DIST	95.3%
KEMPER CO SCHOOL DIST	95.0%

Districts that have spent less than 75% of ESSER Funding:²⁷

CORINTH SCHOOL DIST	74.7%
HOUSTON SCHOOL DIST	73.4%
WEST BOLIVAR CONS SCH	73.3%
HARRISON CO SCHOOL DIST	71.5%
SMITH CO SCHOOL DIST	69.6%

²⁷ *Id.*

JACKSON PUBLIC SCHOOL DIST	69.4%
HAZLEHURST CITY SCHOOL DISTRICT	68.6%
KOSCIUSKO SCHOOL DISTRICT	67.2%
NORTH PANOLA SCHOOLS	66.2%
VICKSBURG WARREN SCHOOL DIST	65.7%
WESTERN LINE SCHOOL DISTRICT	65.6%
BROOKHAVEN SCHOOL DIST	64.9%
EAST JASPER CONSOLIDATED SCH DIST	64.3%
SOUTH DELTA SCHOOL DISTRICT	64.3%
MERIDIAN PUBLIC SCHOOL DIST	61.0%
SOUTH PIKE SCHOOL DIST	60.7%
GREENWOOD-LEFLORE CONSOLIDATED SCH DIST	59.1%
COPIAH CO SCHOOL DIST	56.8%
GREENVILLE PUBLIC SCHOOLS	55.2%
NATCHEZ-ADAMS SCHOOL DIST	55.0%
CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL	54.9%
HOLLY SPRINGS SCHOOL DIST	53.4%
WEST TALLAHATCHIE SCHOOL DISTRICT	52.7%
NOXUBEE COUNTY SCHOOL DISTRICT	51.9%
CLAIBORNE CO SCHOOL DIST	51.7%
MCCOMB SCHOOL DISTRICT	46.8%

Mississippi Among the Hardest Hit by the ESSER Funding Cliff

What is the ESSER Funding Cliff?

The term "ESSER funding cliff" refers to the sharp drop-off in funding that school districts will experience once ESSER III funds are fully depleted, and according to an analysis by the Center on Budget and Policy Priorities (CBPP), Mississippi has been identified as one of the states that will feel the cuts most deeply.²⁸ This is because ESSER funds in Mississippi have represented 17.16% of the state's education funding.²⁹

The Impact on Mississippi's Schools

As Mississippi's public schools brace for the end of federal pandemic relief funds, the "ESSER funding cliff" has become a significant concern for educators, parents, and policymakers alike.

²⁸*Id.*
²⁹ *Id.*

This is especially true since 82% of the state’s school districts have more than 20% of students living in poverty and 81% of students attending school in a district with more than 20% of students living in poverty.³⁰ Some of the potential impacts of the funding cliff on Mississippi schools include:

1. **Staffing Cuts and Program Reductions:** Many schools have used ESSER funds to hire additional teachers, counselors, and support staff to address learning loss and mental health challenges among students. Without these funds, districts may be forced to make painful cuts, leading to larger class sizes and reduced student support services.³¹
2. **Technology Gaps:** ESSER funds helped close the digital divide by providing students with devices and internet access for remote learning. As these funds dry up, maintaining this technology will become increasingly difficult, potentially widening the gap once again, particularly in rural and underfunded districts.³²
3. **Infrastructure:** Many schools used ESSER funds for building repairs, ventilation improvements, and other infrastructure needs. With these funds gone, districts may struggle to maintain safe and healthy learning environments, leading to deferred maintenance that could impact students’ learning conditions.³³
4. **Mental Health Support:** ESSER funding has been crucial in expanding mental health resources in schools, including hiring counselors and implementing social-emotional learning programs. The expiration of these funds threatens these vital services at a time when students’ mental health needs remain high.³⁴

What Needs to Happen Next?

As Mississippi prepares for the end of the federal ESSER funding, schools are facing tough choices about how to continue supporting students with fewer resources. The funding cliff that is approaching means that many programs and services that helped students recover from the COVID-19 pandemic could be cut back or even eliminated. To avoid losing progress and to continue helping students succeed, it is crucial for school leaders, communities, and policymakers to take action now. By focusing on smart planning, collaboration, and making the most of remaining funds, Mississippi can find ways to keep providing the support that students need.

Strategic Use of Remaining ESSER Funds: Districts must carefully plan how to use the remaining ESSER III funds to create long-term solutions that will benefit students for years to come. Across the nation, many districts have spent the funds for academic support like tutoring

³⁰ *Id.*

³¹ *Id.*

³² *Id.*

³³ *Id.*

³⁴ *Id.*

and summer school programs.³⁵ School districts have also invested in mental health services for students and provided support for underserved students, including those from low-income families, students with disabilities, and English language learners. Spending on staff and educators through training and professional development is also a popular use of the money.³⁶ Also, facility and technology upgrades, such as improvements to HVAC systems, plumbing, security, internet access, and school technology, are valuable investments.³⁷

Advocacy for State Funding: In addition to the work districts must do, state leaders must recognize the urgency of replacing expiring ESSER funds with sustainable state investments. Without an increase in state funding for public education, schools will face a significant budget shortfall, threatening the progress made in recent years.

For example, although Mississippi dedicates a large portion of its budget to education, actual spending remains low compared to other states. Mississippi ranks around 43rd in K-12 school spending and 45th in overall funding.³⁸ This shows that, even beyond the "ESSER funding cliff," greater state investments are essential to strengthen public education. Unfortunately, current policy choices make this difficult.

In 2022, Mississippi passed the largest tax cut for the wealthy in the state's history. Once fully implemented, the state will lose around \$535 million a year.³⁹ On top of that, lawmakers are considering eliminating the state income tax altogether, which would further reduce revenue. This money supports important public services like education, and any additional tax cuts, combined with the end of ESSER funding, could significantly undermine efforts to improve the quality of education in Mississippi.

Additionally, certain state education funding policies could worsen the impact of the "ESSER cliff." For instance, although the state passed a new school funding formula during the 2024 Mississippi Legislative Session, its long-term effect remains uncertain. The previous formula, the Mississippi Adequate Education Program (MAEP), was only fully funded twice in its 27-year history.⁴⁰ As a result, public schools have been underfunded by over \$3.5 billion since 1997, including a \$175 million shortfall during the 2023-2024 school year alone.⁴¹ At the same time, state lawmakers are considering costly new school voucher programs that will direct money away from public schools and toward private or home schools. Together, inconsistent state

³⁵ Reid, Austin. "How Schools Are Spending Unprecedented Education Relief Funding." *National Conference of State Legislatures*, 11 May, 2022, <https://www.ncsl.org/state-legislatures-news/details/how-schools-are-spending-unprecedented-education-relief-funding>.

³⁶ *Id.*

³⁷ *Id.*

³⁸ Hanson, Melanie. "U.S. Public Education Spending Statistics." *Education Data Initiative*, 8 Sept., 2023, <https://educationdata.org/public-education-spending-statistics#mississippi>.

³⁹ Data produced by the Institute on Taxation and Economic Policy and provided to One Voice upon request.

⁴⁰ "Education Funding." *The Parents' Campaign*, <https://msparentscampaign.org/education-funding-2/>.

⁴¹ *Id.*

funding and new policies that shift public dollars away from public schools have made it harder for schools to get the resources they need. It is critical that lawmakers fully fund the new formula each year and ensure public dollars remain in public schools. Failure to do so could lead to further setbacks for the state's education system.

In closing, the combination of the federal funding cliff, insufficient state investment in public schools, recent tax cuts, inflation-driven cost increases, and an uncertain revenue outlook is likely to put additional strain on local and state education budgets. To secure the future of public education in Mississippi, lawmakers must take actionable steps to prioritize sustainable investments that improve student outcomes, support teachers, build quality schools, and strengthen communities.

Conclusion

Mississippi's use of ESSER funds has provided a vital opportunity to address long-standing educational disparities and respond to the immediate challenges posed by the COVID-19 pandemic.⁴² With over \$2.5 billion allocated, these federal funds have supported crucial needs such as improving infrastructure, enhancing safety measures, and bridging the digital divide.⁴³ However, as the deadline for utilizing these funds approaches, Mississippi faces significant challenges in ensuring that all available resources are effectively used.⁴⁴

Despite substantial progress made, a considerable amount of ESSER funds remains unallocated. The looming "ESSER funding cliff" poses a serious threat to the gains achieved through these investments.⁴⁵ As these federal funds expire, the potential impact on students, especially those from underserved communities, could be profound, reversing the progress made in supporting academic recovery and mental health.

It is essential for Mississippi's school leaders, policymakers, and communities to engage in strategic planning and advocacy to mitigate these challenges and sustain the improvements made. Thoughtful allocation of remaining ESSER funds, coupled with a commitment to increasing state funding, will be crucial in maintaining the momentum and ensuring that all students continue to receive the support they need to succeed. Moving forward, prioritizing equitable funding and investing in long-term solutions will be vital in creating a more resilient and equitable education system for Mississippi's future.

⁴² "Expiration of Federal K-12 Emergency Funds Could Pose Challenges for States." *Center on Budget and Policy Priorities*, 28 Feb.2024.

⁴³ Mississippi ESSER Fund 2022 Provisional Annual Report.

⁴⁴ "Expiration of Federal K-12 Emergency Funds Could Pose Challenges for States."

⁴⁵ *Id.*



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