



Elementary and Secondary School Emergency Relief Fund (ESSER)

ISSUE BRIEF

School districts have the opportunity to use federal relief funds to address the impact of COVID-19 on the educational success of children in primary and secondary schools, as well as those served in early childhood programs.

Background

The Elementary and Secondary School Emergency Relief (ESSER) Fund was established in March 2020 as part of the Education Stabilization Fund in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The purpose of the fund is to enable school districts to safely reopen primary and secondary schools and address issues affecting students as a result of COVID-19.

Every COVID relief package passed thus far by Congress has included funding for ESSER. The U.S. Department of Education awards ESSER grants to state educational agencies (SEAs), which then provide funds to local educational agencies (LEAs) such as public boards of education or other entities that have administrative authority over public elementary or secondary schools.

Under the requirements, state educational agencies (SEAs) must distribute at least 90% of ARP ESSER funds to local educational agencies (LEAs). LEAs must apply to the SEA to receive funding. The amount of funding received by an LEA is based on the same formula used for allocations under Title 1-A (Improving Basic Programs Operated by Local Educational Agencies).

ESSER Funding by Federal Relief Package

Coronavirus Aid, Relief and Security (CARES) Act
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act
American Rescue Plan (ARP)

Total Amount	State Total Amount	Minimum LEA Amount	SEA Set-Aside Amount	Obligation Deadline
\$13.5 Billion	\$65,085,085	\$58,576,577	\$6,508,509	9/30/22
\$54.3 Billion	\$243,973,530	\$218,766,177	\$24,307,353	9/30/23
\$122.7 Billion	\$545,908,619	\$491,317,757	\$54,590,862	9/30/24

Use of ESSER Funds for Early Childhood Programs

Local educational agencies have considerable flexibility in deciding how to distribute ESSER funds. Aside from the needs of primary and secondary schools, ESSER funds can also be used to address the early learning and development of children participating in pre-kindergarten or other early learning programs. Individual districts may offer opportunities for public input on the disposition of ESSER Funds, including potential investments in early childhood programs.

Distribution of ESSER funds

State educational agencies (SEAs) are required to distribute at least 90% of ESSER funds to local educational agencies (LEAs). LEAs must apply to the SEA to receive funding. The amount of funding received by an LEA is based on the same formula used for allocations under Title 1-A (Improving Basic Programs Operated by Local Educational Agencies).

Allowable Use of ESSER Funds for Early Childhood Programs

ESSER funds may be used for any educational purpose allowable under Title I-A. This includes qualifying early childhood programs such as:

- Home-visiting programs
- Extended day programs at schools
- Head Start or community-based child care programs
- Screening and diagnostic assessment
- Professional development for early childhood educators
- Any other activities necessary to maintain the operation of LEAs

Other Allowable Uses of ESSER Funds

LEAs may also use ESSER funds for:

- Any activity authorized by the Elementary and Secondary Education Act of 1965, including the Individuals with Disabilities Education Act
- Purchase personal protective gear and supplies to sanitize and clean facilities
- To avoid layoffs and hire additional educators
- Coordinate response among LEAs, SEAs, tribal, local and territorial public health departments to prevent, prepare for and respond to COVID-19
- To help address the unique needs and learning loss of low-income children or students, children with disabilities, racial and ethnic minorities, students experiencing homelessness, etc.
- Fund summer, after school and other extended learning and enrichment programs
- Hire additional school personnel, such as nurses and custodial staff
- Provide social distancing and safety protocols on buses
- Implement strategies to meet the social, emotional, mental health and academic needs of students
- Obtain additional space to ensure social distancing in classrooms
- Provide mental health services and supports
- Plan and provide for long-term closures, including providing meals to eligible students, providing technology for online learning, ensuring other educational services can continue, etc.
- Train staff on how to sanitize and stop the spread of COVID-19
- Upgrade and improve the indoor air quality in school facilities

Non-allowable uses of funds

LEAs may **not** use ESSER funds for the following:

- Bonuses or merit pay, unless it's related to disruptions or closures caused by COVID-19
- Cover the cost of state, local teacher or faculty unions or associations
- Offset executive salaries and benefits of individuals who are not employees of the school district

Additional guidelines for ESSER funds

- SEAs may also reserve up to 10% of their total award for emergency needs to respond to COVID-19. The SEA must use this reserve funding for:
 - ▶ 5% of funds to address learning loss
 - ▶ 1% of funds for after-school programs
 - ▶ 1% of funds for summer learning programs
- Up to ½ of 1% of funds may be used for administrative costs
- Funds may be used to cover any expenses dating back to March 13, 2020, when the national emergency was declared

Nebraska Department of Education resources

- [LEA Application | https://www.education.ne.gov/cares-act/lea-application/](https://www.education.ne.gov/cares-act/lea-application/)
- [CARES Act Q&A | https://cdn.education.ne.gov/wp-content/uploads/2020/06/CaresActQandAFinance6122020.pdf](https://cdn.education.ne.gov/wp-content/uploads/2020/06/CaresActQandAFinance6122020.pdf)

