SCORE State Collaborative on Reforming Education

Informing the Conversation:
ESSER Funding to Support Learning Recovery in Tennessee

JUNE 2025

In the spring of 2020, the COVID-19 pandemic caused school disruptions across the nation. In response, Congress appropriated nearly $200 billion in federal funds to the Elementary and Secondary School Emergency Relief (ESSER) Fund to support schools to safely reopen and recover student learning. **Tennessee received $3.86 billion in ESSER funds — marking the largest infusion of federal dollars into the K-12 education system in state history.**

Today, as spending of COVID relief dollars comes to an end and state departments of education navigate updated federal guidance, it is critical to understand what best practices states can put in place to ensure money is spent effectively at the local level to positively impact student outcomes. These lessons are especially instructive as states may be in a position to manage shifted federal funding resulting from the impact of executive orders that aim to move more education responsibilities to states.

FEDERAL PANDEMIC RELIEF FUNDING

The Coronavirus Aid, Relief, and Economic Security (CARES) Act required states to receive ESSER funds based on the proportion of annual Elementary and Secondary Education Act (ESEA) Title I funds received, which is a measure of need calculated using federal poverty data.[1] The legislation mandated that states also use Title I status to allocate at least 90% of ESSER funds to districts. States were given autonomy for the allocation strategy for the remaining 10% of funds, as long as spending was for pandemic-related emergency purposes.

ESSER ALLOCATIONS

	ESSER 1.0	ESSER 2.0	ESSER 3.0	TOTAL ALLOCATION
Timeline	March 2020	December 2020	March 2021	
Purpose	Set aside funds for helping students and schools respond to COVID-19.	Added additional funds for helping students and schools respond to COVID-19.	Added use cases for addressing learning loss and wraparound services.	
National Allocation	$13.5 billion	$54.3 billion	$122 billion	$190.5 billion
Tennessee Share	$259.9 million	$1.1 billion	$2.5 billion	$3.86 billion

Source: Edunomics ESSER Expenditure Dashboard, 2024; U.S. Department of Education, 2024

TENNESSEE'S APPROACH TO ESSER SPENDING

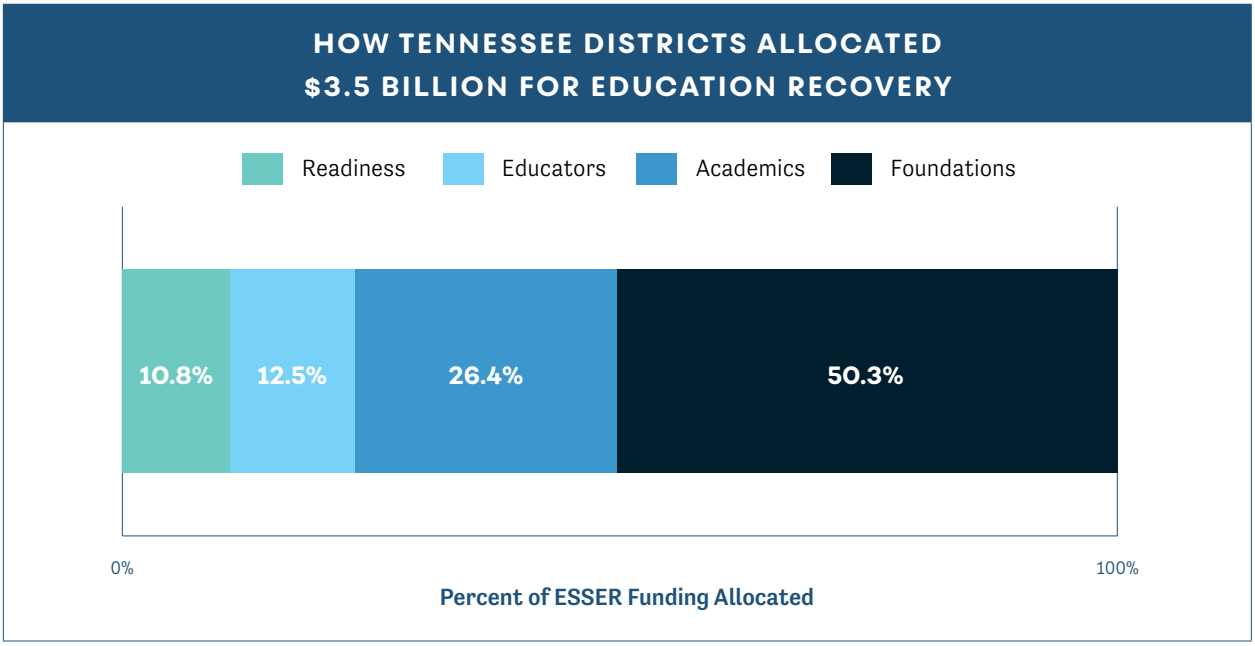
ESSER funding was an unexpected influx of one-time funds, providing districts with an opportunity to meet student needs at a critical moment. To support effective district spending, the Tennessee Department of Education (TDOE) created a spending plan template; district plans were required to be approved by TDOE before funding was disbursed. The template was based on four focus areas:

- **Student Readiness:** to support all students to be successful in K-12 and beyond
- **Educators:** to focus on recruiting, retaining, and supporting high-quality educators
- **Academics:** to accelerate student achievement
- **Foundations:** to ensure that all students have access to a safe and productive learning environment

This framework provided valuable guidance for districts to develop their ESSER spending plans. The TDOE templates did not specify the amount that districts should or should not spend but instead laid out potential spending areas aligned to the state's goals for learning recovery. Education agencies in most other states allowed districts to submit plans in a variety of formats, making it difficult to spot trends or identify how resources contributed to student outcomes.[2] **Tennessee was a national leader in establishing a consistent, cohesive process for districts to follow in planning their ESSER expenditures.**

In 2022, SCORE published a data dashboard breaking down each district's ESSER spending plan. This analysis highlighted that most districts allocated funds toward immediate concerns and challenges related to offering continuous learning during the pandemic. District allocations were based on Title I calculations, which led to large variation between districts in the amount received. However, the spending strategy decisions across districts were consistent statewide.[3]

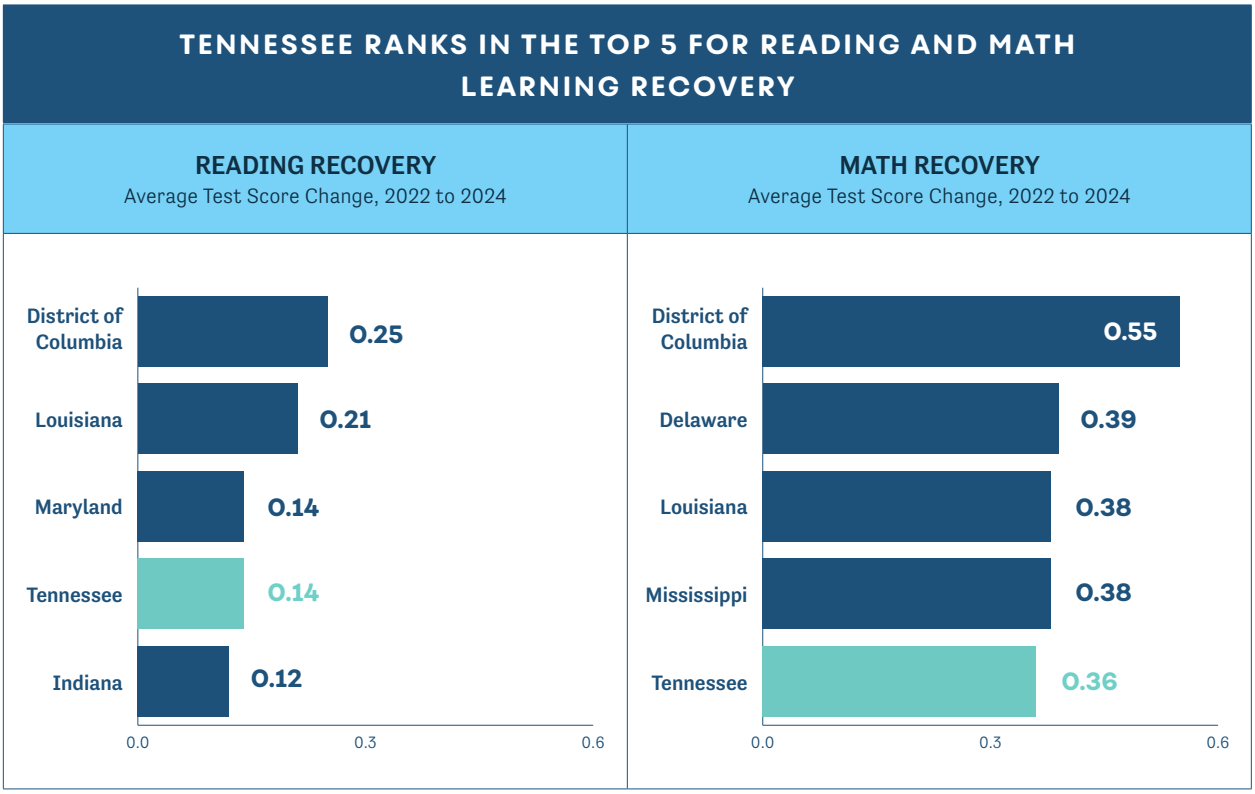
The ESSER timeline required states and districts to spend down funds by Sept. 30, 2024, or to submit a request for an extension through March 28, 2026. **Tennessee and 39 other states submitted a request for an expenditure extension for projects that would not be completed by the earlier spending deadline.** These funds were largely allocated for vendor expenses such as construction, tutoring, and mental health services. In March 2025, the new federal administration shared updated guidance to states requiring that new requests be submitted for unspent dollars. As of May 28, 2025, TDOE filed for spending extensions for roughly $20 million in district and statewide activities in direct service to students. Tennessee is still waiting for federal approval for these late liquidation requests.[4]



Data Title: Average ESSER funding allocations across TDOE spending categories based on submitted ESSER spending plans
Source: TDOE, 2021

IMPACT OF RELIEF FUNDING ON STUDENT ACHIEVEMENT

As the period for ESSER spending closed in 2024, researchers began questioning whether these historic federal investments led to improved student achievement and learning recovery after the pandemic. The Education Recovery Scorecard provides data to compare changes in academic performance at the district level — highlighting how federal relief dollars, time spent utilizing remote learning approaches, and other factors impacted student outcomes across the country during and after the COVID-19 pandemic.[5] **The latest analysis shows that Tennessee is a leader in learning recovery across the country.**



Data Title: Average test scores change in reading and math according to the Education Recovery Scorecard, 2022-2024
Data Note: Analysis includes 43 states.
Source: Education Recovery Scorecard, 2025

In addition to ranking in the top five states across reading and math for growth from 2022 to 2024, Tennessee also ranks in the top 10 across subjects for recovery between 2019 and 2024 (third in math and ninth in reading).[6] This analysis of state assessment data bolsters the positive findings from the National Assessment of Educational Progress (NAEP) earlier this year that **Tennessee's postpandemic recovery stands out against national trends.**

DISTRICT RECOVERY SPOTLIGHTS

Only 106 school districts across 18 states have exceeded prepandemic performance levels in both reading and math. Four districts from Tennessee made the list — Collierville, Johnson City, Oak Ridge, and White County. Only Alabama, Louisiana, South Carolina, and Georgia had a greater share of districts recovering across both subjects.[7] To understand how federal relief dollars may have driven this achievement, SCORE reviewed these districts' ESSER spending plans to identify promising practices and strategic investments.

SCHOOL DISTRICT	TOTAL ESSER ALLOCATION	ESSER PLAN HIGHLIGHTS
Collierville	$27,731,827.65	Utilized needs assessment and testing results to identify student needs.
Johnson City	$23,773,894.43	Invested in educator professional development programs and services for special populations after stakeholder engagement.
Oak Ridge	$10,885,894.60	Invested heavily in 1:1 technology purchases. Hired more interventionists and graduation coaches to support with transitions after high school.
White County	$14,663,463.93	Developed innovative approaches for offering student enrichment through STEM and reading programming, based on quantitative assessments of outcomes.

As federal COVID relief dollars wind down and state departments of education anticipate changes to the federal role in education, Tennessee stands out as a national example for how states can offer clear guidance and processes for effective local spending that leads to improved student outcomes.

References

1 Elementary and Secondary School Emergency Relief Fund, Authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-336. U.S. Department of Education (April 2020).

2 *A Review of School Districts' Use of American Rescue Plan Funding to Support Afterschool and Summer Opportunities.* Afterschool Alliance (2023).

3 *Trends in Tennessee ESSER Plans: A Landscape Analysis.* Tennessee SCORE (Spring 2022).

4 Lieberman, Mark. "Judge Reverses Ed. Dept. Abrupt End to States' Time to Spend COVID Relief" EducationWeek (May 2025).

5 *Education Recovery Scorecard.* Center for Education Policy and Research at Harvard University (2025).

6 Ibid.

7 Ibid.