

Evidence-based Financial Decision Making for Continued Recovery

Office of Learning Recovery and Acceleration, NCDPI
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What will it take to prepare for the cliff?

- **Collaboration** among leadership and with various stakeholder groups
 - Superintendent, CFO, Federal Programs Director, Human Resources
- **Priority setting** and examination of data and evidence
- **Broad evaluation** of expenditures and investments and **willingness** to approach budgeting and tradeoffs differently



ESSER Funding Cliff Toolkit Overview

Step 1: Determine Budget Process & Timeline

Step 2: Collect Data and Evidence

Step 3: Determine Return on Investment

Step 4: Decision-Making

Step 5: Budgeting Process

Step 6: Communication



Office of Learning Recovery and Acceleration

ESSER Funding Cliff Toolkit

Data-Driven Financial Decision Making for Post-ESSER Spending

Pre-Work for Using the Toolkit

ROI Tool Overview

1. Pre-Work: Determine Scope and Data Sources

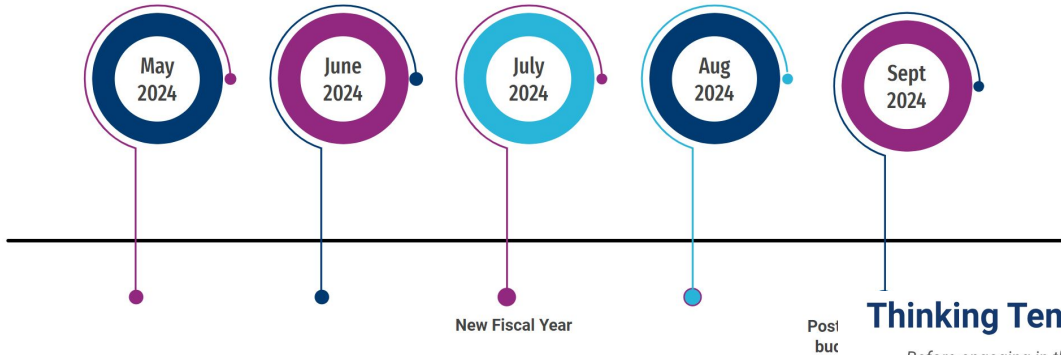
- a. Determine which sets of interventions/programs will be examined. As a reminder, these should not include one-time expenditures. Once you select your interventions for analysis, gather the following information for each:

Total
Expenditures

Number of Students
Impacted

Intended Outcomes
Fidelity to Implementation

Post-ESSER 2024-2025 Budget Process



Final Board Vote on
2024-25 Budget

County Commissioner
Budget Proposal (if needed)

Budget Finalized

Thinking Templates to Inform Budget Decision Making

Before engaging in the budgeting process, it is important to understand priorities and needs in your PSU. These thinking templates are designed to help you articulate needs and priorities based on outcomes and stakeholder feedback.

ESSER Funds Remaining \$[insert figure] = _____% of the budget
Use the ESSER Expenditure Dashboard and PSU financial data to calculate these numbers.

Compared to pre-pandemic, students are _____ in math and _____ in reading
Use the student outcomes section or the YoY analysis to determine this information.

Our data suggest that our students need [insert most pressing student needs]
Use student outcomes and other available data sources to determine continued student needs.

Budget timeline and thinking templates to assist with backwards planning for new budgeting season

[insert PSU name]'s Priorities

- ★ [Priority 1]
- ★ [Priority 2]
- ★ [Priority 3]

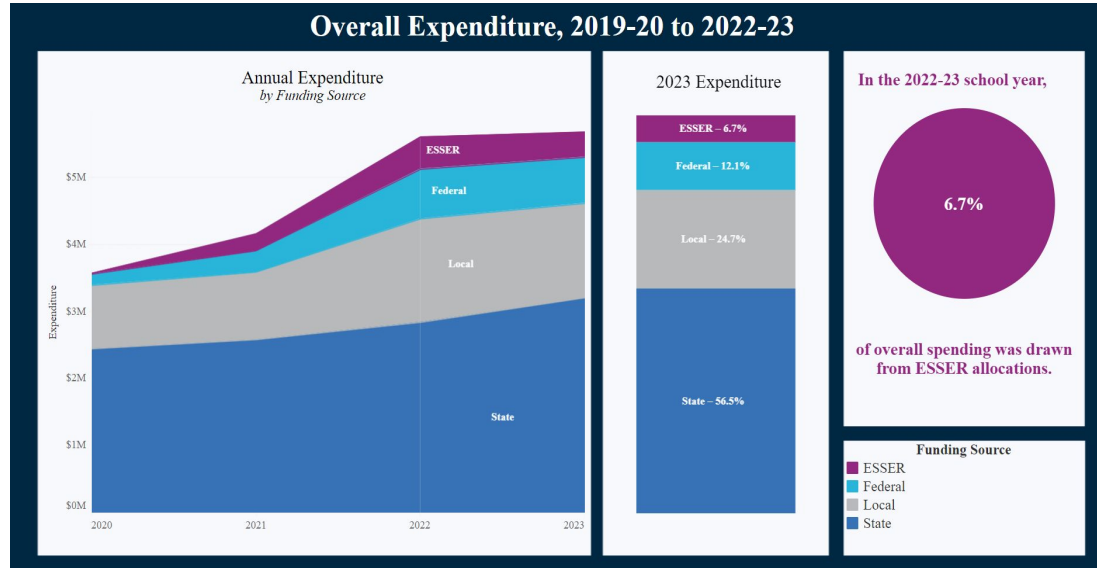
After examining data, set your priorities above that will inform the budgeting process

Our [insert stakeholder group name (e.g. teachers, parents, etc)] are most concerned about [insert concern raised by stakeholder group].

Identify any concerns regarding the end of ESSER that you have heard about from any stakeholder groups (parents, teachers, community members, administrators, students, etc).

Step 2: Collect Data and Evidence

1. Determine what interventions/programs to evaluate
2. Collect both financial and outcomes data and evidence
3. Don't forget to consider quantitative and qualitative data measures



Step 3: Determine Return on Investment

- Defining ROI in Education Overview
- Using ROI as a tool for evidence-based financial decision making
- Disclaimer

Traditional ROI Formula: Profit/Investment = ROI

$$\frac{(\text{Outcomes} * \text{IF}) * (\text{Number of Students} * \text{Special Populations Multiplier})}{\text{Total Cost}} \times 100 = \text{ROI}$$

Investment Name	Total Spent	Number of Students Served	Special Student Population	Outcomes	Progress Towards Outcomes	Implementation Fidelity Details	Implementation Fidelity
EXAMPLE: High Dosage Tutoring-Elementary	\$100,000.00	700	No	1. Teachers report that they view the program as beneficial to students 2. Students report positive experiences with the program 3. Students improve grades in Math and ELA 4. Proficiency and CCR levels on EOG increases in Math and ELA	High	1. Tutoring occurs three days per week 2. 30 minutes per tutoring session 3. No more than 3 students per tutoring group 4. Instruction is focused on acceleration, not remediation 5. Materials are aligned with state standards, are engaging, and are easy for tutors to use 6. Tutors are consistent and well-supported with initial training, ongoing coaching, and clear lines of accountability 7. Tutoring program is embedded in school program 8. Data is used to regularly inform instruction and program improvement	Medium
Tool 1	\$15,000.00	1,000	No		Low		Low
Tool 2	\$18,900.00	800	No		Medium		Medium
Tool 3	\$9,000.00	100	Yes		Low		Low

A	B	C	D	E	F	G	H	I
Investment Name	Total Spent	Number of students served	Cost per participating student	Fidelity (H=1, M=.75, L=.5)	Progress Towards Outcomes (H=100, M=50, L=25)	Special Populations Multiplier	ROI	Decision Point
EXAMPLE: High Dosage Tutoring- Elementary	\$100,000.00	700	\$142.86	0.75	100	1.00	52.50	
Tool 1	\$15,000.00	1,000	\$15.00	0.5	25	1.00	83.33	
Tool 2	\$18,900.00	800	\$23.63	0.75	50	1.00	158.73	
Tool 3	\$9,000.00	100	\$90.00	0.5	25	2.50	34.72	

Step 4: Decision-Making

How can we fund the our most effective investments?

- (1) apply for specific grant funding,
- (2) ask for an increase in local level funding from county commissioners,
- (3) utilize innovative approaches to [braiding federal funds](#), or
- (4) use a budgeting process to identify funding from within the current budget.

Step 5: Budgeting Process

- (1) **Zero Based Budgeting**
- (2) **Using ROI tool and relevant data to inform tradeoffs**
- (3) **Federal Fund Braiding**

Step 6: Communication

It is important for PSUs to message the end of ESSER, budget decision-making, and any changes to staffing and programs.

- Communications Template Document (Edunomics Lab, 2023)
- Leading Thoughtful Conversations on Resource Equity Using School by School Spending Data (Comprehensive Center, 2022)
- ESSER Plan Communication (ERS, 2022)
- District ESSER Outreach Toolkit (Oregon DOE, 2023)



Image from Pixabay

Response to the Toolkit

- Over 400 in-person trainees
- 95% of trainees agreed that the training was both timely and relevant to their needs
- 96% of trainees agreed that the training helped them gain new skills
- 98% agreed that the training will assist them in making better-informed, data-driven decisions
- Districts cited plans for other case uses of the toolkit (e.g. federal programs planning, future program implementation)



Contact Information



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