Evidence-based Financial Decision Making for Continued Recovery

Office of Learning Recovery and Acceleration, NCDPI
Rachel Wright Junio, Director
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
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 |
Budget timeline and thinking templates to assist with backwards planning for new budgeting season
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

\[
\frac{(\text{Outcomes} \times \text{IF}) \times (\text{Number of Students} \times \text{Special Populations Multiplier})}{\text{Total Cost}} \times 100 = \text{ROI}
\]
<table>
<thead>
<tr>
<th>Investment Name</th>
<th>Total Spent</th>
<th>Number of Students Served</th>
<th>Special Student Population</th>
<th>Outcomes</th>
<th>Progress Towards Outcomes</th>
<th>Implementation Fidelity Details</th>
<th>Implementation Fidelity</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXAMPLE</strong>: High Dosage Tutoring-Elementary</td>
<td>$100,000.00</td>
<td>700</td>
<td>No</td>
<td>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</td>
<td>High</td>
<td>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</td>
<td>Medium</td>
</tr>
<tr>
<td>Tool 1</td>
<td>$15,000.00</td>
<td>1,000</td>
<td>No</td>
<td>Low</td>
<td></td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>Tool 2</td>
<td>$18,900.00</td>
<td>800</td>
<td>No</td>
<td>Medium</td>
<td></td>
<td>Medium</td>
<td>Medium</td>
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<tr>
<td>Tool 3</td>
<td>$9,000.00</td>
<td>100</td>
<td>Yes</td>
<td>Low</td>
<td></td>
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<table>
<thead>
<tr>
<th>Investment Name</th>
<th>Total Spent</th>
<th>Number of students served</th>
<th>Cost per participating student</th>
<th>Fidelity (H=1, M=75, L=5)</th>
<th>Progress Towards Outcomes (H=100, M=50, L=25)</th>
<th>Special Populations Multiplier</th>
<th>ROI</th>
<th>Decision Point</th>
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<tbody>
<tr>
<td><strong>EXAMPLE</strong>: High Dosage Tutoring-Elementary</td>
<td>$100,000.00</td>
<td>700</td>
<td>$142.86</td>
<td>0.75</td>
<td>100</td>
<td>1.00</td>
<td>52.50</td>
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<td>1.00</td>
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<tr>
<td>Tool 3</td>
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<td>25</td>
<td>2.50</td>
<td>34.72</td>
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How can we fund 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
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)
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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