



FALL 2021

GETTING REAL ABOUT SUSTAINABILITY & ESSER FUNDING



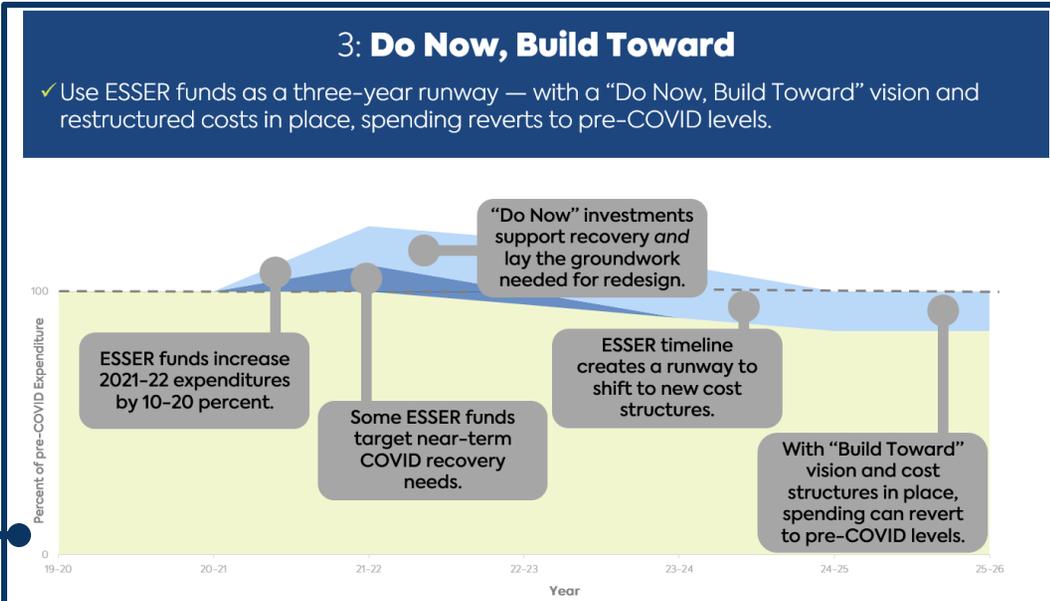
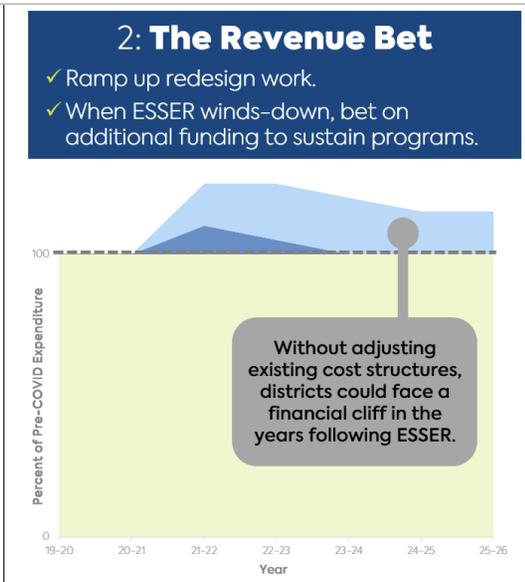
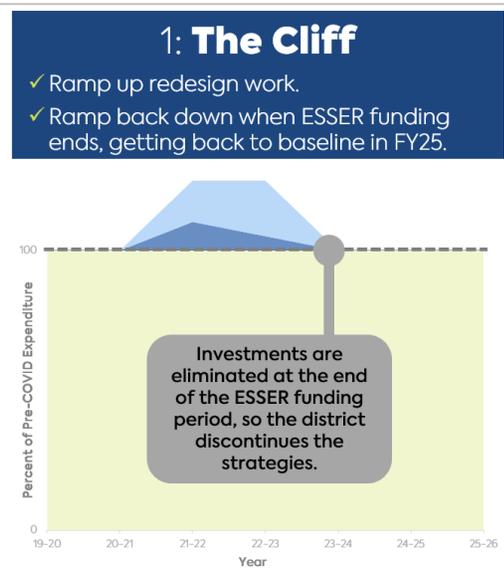
Watch [this 90-second video](#) to learn more about how to use a “Do Now, Build Toward” approach for investing ESSER funds, or read [this brief](#) for more context about how to keep long-term sustainability in mind.



Current strategies Recovery strategies Redesign strategies

“Do Now, Build Toward” means addressing critical student needs now by choosing some doable starting points, and designing changes with a sustainable long-term vision in mind.

If districts are strategic, they can use ESSER money to build a three-year runway to implementing their “Do Now, Build Toward” approach.





Many districts are thinking about how to use ESSER funds strategically for one-time investments that address ongoing health and safety concerns and explosions in student need, alongside high costs related to continued pandemic-related disruptions and labor shortages. Some of these recovery costs will go away or decline significantly over time — for example, districts will have a burst of credit recovery and tutoring needs in the near-term. For these types of costs, it will be important to figure out how to temporarily increase investments that can later be easily scaled back. Districts that *don't* plan how they will scale down will face “The Cliff” scenario, shown on the previous page.

At the same time, research on student learning shows that many of the practices districts are starting up now in response to increased needs should become part of the new way we “do school” going forward. For example, students should have access to tutoring support when they need it to reduce the long-term need for credit recovery at all. And teachers should have significant time away from direct instruction to plan together and to connect with students and families. But if districts want to sustain promising new practices and don't organize new ways to do so or address underlying cost structures, they will be forced to take “The Revenue Bet” scenario shown on the previous page.

So, it's crucial to think beyond one-time investments — to how districts can redesign underlying cost structures in ways that reduce future investments, or restructure existing investments in ways that defer or better optimize longer-term costs.

Sometimes reducing long-term investments can cost more in the short-term. But the good news is that ESSER funds can enable districts to employ the “Do Now, Build Toward” approach shown on the previous page.

But this is easier said than done. So ERS called on two of our leading CFO partners to share concrete ideas for what this type of investment strategy can look like in practice. Here's what they said...



Ruthie Quinto

Assistant Superintendent, Business & Fiscal Services
Oxnard School District
Previously: District Leader in Residence at ERS



Judith Marte

Chief Financial Officer
Florida Virtual School
Previously: CFO of Broward County Public Schools



Type of Investment	Category	Some Examples <i>(not intended to be comprehensive)</i>	Considerations
<p style="text-align: center;">Redesign underlying cost structures in ways that reduce future investments</p>	<p style="text-align: center;">Investment in capacity-building</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Implement a more comprehensive and aligned system around teacher professional learning. <ul style="list-style-type: none"> <input type="checkbox"/> Expand the total number of professional learning days for teachers. For these additional days, compensate teachers who participate at 1.5x per diem to incentivize attendance. <input type="checkbox"/> Provide coaching and support for your district's grant writing team. <input type="checkbox"/> Invest in systems for program evaluation, particularly around initiatives being implemented to address learning recovery. 	<ul style="list-style-type: none"> • Are these cost-reducing investments allowing our district to repurpose the funds needed to continue effective initiatives? • What tradeoff(s) is our district making by replacing current investment strategies with these types of redesign strategies? • Is our district addressing anticipated fiscal challenges (such as possible enrollment declines related to COVID) with our investments?
	<p style="text-align: center;">Investment in something new that enables something else to be phased out</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Invest in social-emotional supports (such as counselors) to reduce spending on school discipline down the road. <input type="checkbox"/> Invest in special education identification and IEP management processes to properly place students and reduce spending on any special education services that aren't meeting students' needs. This is especially important to consider now, as COVID has highlighted the need to effectively serve students with disabilities. <input type="checkbox"/> Focus on small group instruction (or similar academic supports), especially in pivotal grade levels, to reduce the cost of academic intervention going forward. <input type="checkbox"/> Examine your school portfolio — if your district is experiencing enrollment decline, factor in the upfront investments and future implications or potential reduced costs of school closures. <input type="checkbox"/> Pool credit recovery options across schools and explore how providing more flexible options could reduce future costs. <input type="checkbox"/> Use virtual and/or hybrid options to expand offerings for non-core courses in a cost-effective manner. 	



Type of Investment	Category	Some Examples <i>(not intended to be comprehensive)</i>	Considerations
Restructure existing investments in ways that defer or better optimize longer-term costs	One-time investment that gets ahead of anticipated costs	<ul style="list-style-type: none"><input type="checkbox"/> Purchase high-quality, culturally relevant curriculum (including digital programs) to delay the need to purchase in the future.<input type="checkbox"/> Invest in instructional materials, such as leveled classroom libraries, math manipulatives, and related technologies — especially those associated with learning recovery initiatives.<input type="checkbox"/> Upgrade HVAC systems (including chillers and centralized controls) to reduce the ongoing costs associated with utilities, and potentially maintenance.	<ul style="list-style-type: none">• Has our district identified possible deferrals in spending and provided transparency to the appropriate people?• Do our district’s investments defer future spending <i>and</i> focus on areas that are particular pain points for us?
	Investment that increases efficiency of operation	<ul style="list-style-type: none"><input type="checkbox"/> Upgrade technology devices and infrastructure (for both schools and central office) to bring them up to a higher standard.<input type="checkbox"/> Upgrade enterprise resource planning (ERP systems) — such as automated timekeeping and absence reporting — to create efficiency.<input type="checkbox"/> Purchase data systems to ensure that data from multiple departments across your district are integrated and easier to act on.	