

# Research Literature Related to Achieving Equity and Transparency at the School Level

## Annotated Bibliography

This review presents research and guidance related to school level financial reporting including weighted student funding. The works cited address weighted student funding at the state, city and district levels, weighted student funding implemented internationally, the relationship of resources to economic and student outcomes, ESSA financial reporting and school level budgeting. This annotated bibliography provides readers within an overview of the research literature and will be added to as new works are discovered or produced.



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## Weighted Student Funding at the State Level

Roza, Marguerite, Tim Coughlin and Laura Anderson. Taking stock of California's weighted student funding overhaul: What have districts done with their spending flexibility? December 2017(a). <https://edunomicslab.org/taking-stock-californias-weighted-student-funding-overhaul-districts-done-spending-flexibility/>

Discusses the impact on student outcomes and school spending resulting from California's 2013 shift from an education finance model built around categorical funds and state-imposed spending rules to a weighted student funding model providing greater local control. Fears surrounding the change (e.g. slighting vulnerable populations, caving to demands from organized labor, etc.) were not borne out and most spending did not change significantly in the three-year period analyzed by researchers. Applicability of lessons from California's experience to others states is limited by a concurrent economic boom that gave school districts far greater money (how would school districts have performed without this boom?) and the unique political, economic, and policy contexts to be found in each state.

Roza, Marguerite, Tim Coughlin and Laura Anderson. Did Districts Concentrate New State Money on Highest-Needs Schools? Answer: Depends on the District. December 2017(b). <https://edunomicslab.org/districts-concentrate-new-state-money-highest-needs-schools-answer-depends-district/>

Explores whether California's 2013 Local Control Funding Formula (LCFF) education finance changes resulted in a larger share of new funds being distributed to highest-needs schools. Primary finding is that school districts were either not tracking or not reporting their allocations by school. Mechanisms for accountability were largely narrative driven and did not require quantitative analysis of allocations by school. Where data was available, half of school districts were spending more on high needs schools and half were not; 19 of 25 school districts were concentrating staff in their highest poverty schools by 2016. Concludes more financial transparency is required to achieve a funding allocation that concentrates resources on high-needs students.

## Weighted Student Funding at the City and District Level

Miles, K. H., & Roza, M. (2006). Understanding student-weighted allocation as a means to greater school resource equity. *Peabody Journal of Education*, 81(3), 39-62. <https://edunomicslab.org/understanding-student-weighted-allocation-means-greater-school-resource-equity/>

Examines the effect of transitioning to a weighted student funding model on patterns of resource distribution in the Houston Independent School District and Cincinnati Public Schools. Notes that the transitions resulted in greater resource equity with the caveat that weighted student funding allocation by itself does not guarantee equity. Analysis of these districts reinforces the need to examine resource equity among schools within a district and improve measurement and reporting of spending patterns—areas where many districts fall short. The study also notes that equity gains are highly dependent on choices made when designing the WSF formula.

Shambaugh, L. S., Chambers, J. G., & DeLancey, D. (2008). Implementation of the Weighted Student Formula Policy in San Francisco: A Descriptive Study of an Equity-Driven, Student-Based Planning and Budgeting Policy. Issues & Answers. REL 2008-No. 061. Regional Educational Laboratory West. [https://ies.ed.gov/ncee/edlabs/regions/west/pdf/REL\\_2008061.pdf](https://ies.ed.gov/ncee/edlabs/regions/west/pdf/REL_2008061.pdf)

Describes the planning and implementation of San Francisco's weighted student formula policy and examines how the district's policy goals interacted with other governmental policies. Researchers found that WSF-funding requires more frequent and comprehensive review and that WSF cannot offset declining revenue at the federal, state, and local level. Future areas of research include examining the burden on administrators, managing the creation of an incentive to mislabel students to increase funding, and exploring the extent to which WSF-funding achieved greater equity.

Baker, B. D. (2009). Within-district resource allocation and the marginal costs of providing equal educational opportunity: Evidence from Texas and Ohio. *Education Policy Analysis Archives*, 17, 3. <https://epaa.asu.edu/ojs/article/view/5>

Explores whether or not WSF models in districts in several cities have achieved a greater degree of within-district funding equity and predictability than other districts with other budgeting strategies. The author finds mixed results for districts using WSF in his costs models.

Carr, M. J., Gray, N. L., & Holley, M. J. (2007). Shortchanging Disadvantaged Students: An Analysis of Intra-District Spending Patterns in Ohio. *Journal of Educational Research & Policy Studies*, 7(1), 36-53. <https://files.eric.ed.gov/fulltext/EJ809432.pdf>

Analyzes how 70 high-poverty districts in Ohio distribute resources among individual schools. Finds evidence that a vast majority of these districts engage in inequitable resource distribution practices. Concludes that the persistent achievement gap may not be a result of state policy but instead a result of school district practices. Inequitable distribution by school districts may be a result of teacher mobility and transfer rights included in collective bargaining agreements.

## Implementation of Weighted Student Funding Internationally

Ladd, H. F., & Fiske, E. B. (2011). Weighted student funding in the Netherlands: A model for the US?. *Journal of Policy Analysis and Management*, 30(3), 470-498. <https://onlinelibrary.wiley.com/doi/full/10.1002/pam.20589>

Analyzes the practice of WSF in the Netherlands and considers applicability of the funding model in the United States. Concludes that, in the Netherlands, WSF falls short of the goal of leveling the playing field of school quality. However, without WSF, it is likely these shortcomings would be far greater. The Netherlands' long history with WSF (more than 25 years) is notable for receiving consistent political support—an unlikely reality in the US given a more decentralized and complex hierarchical funding system. The authors note that as cultural shifts in the US cause greater demand for parental choice and school autonomy, implementation of WSF at a policy level may become more politically feasible.

## Relationship of School Funding to Economic Outcomes

Jackson, C. K., Johnson, R. C., & Persico, C. (2015). The effects of school spending on educational and economic outcomes: Evidence from school finance reforms. *The Quarterly Journal of Economics*, 131(1), 157-218. <https://academic.oup.com/qje/article/131/1/157/2461148>

This study examines the effects of school spending on economic outcomes. Amongst its many findings is increases in per-pupil spending, while having small effects on affluent children, has significant positive impacts on educational attainment, earnings, and reduction in adult poverty in low-income children.

## Resources Equity and Student Outcomes

Education Resource Strategies. Financial Transparency and Equity. What is Resource Equity?. [https://www.erstrategies.org/tap/what\\_is\\_resource\\_equity](https://www.erstrategies.org/tap/what_is_resource_equity)

This paper explores the meaning of resource equity in its many dimensions and how resource equity is linked to student outcomes.

Education Resource Strategies. Sample RFP Language for ESSA-mandated Resource Allocation Studies. <https://www.erstrategies.org/cms/files/3732-sample-rfp-language.pdf>

This sample RFP is intended to assist states in preparing RFPs for contractors designed to assist with resource allocation studies.

Education Resource Strategies and Chiefs for Change. FROM FINANCIAL TRANSPARENCY TO EQUITY PART 1 Using ESSA to Advance Equity & Excellence. <https://www.erstrategies.org/cms/files/3412-from-financial-transparency-to-equity-part-1-chiefs-for-change-paper.pdf>

This issue brief presents various strategies that can be used to achieve real equity and better outcomes for students in response to ESSA's mandates that school districts publicly report their per-pupil expenditures

Education Resource Strategies and Chiefs for Change. Tool to Attribute Central Expenditures to Schools: The Financial Transparency and Reporting Readiness Assessment Tool (Excel). <https://statesupportnetwork.ed.gov/resources/financial-transparency-and-reporting-readiness-assessment-tool>

This tool helps school districts prepare for ESSA reporting requirements by using the district's data in a self-diagnostic framework to understand school-level per-pupil reporting.

Education Resource Strategies and the Council of Chief State School Officers. Maximizing Resources for School Improvement, Part 1. <https://www.slideshare.net/ERSslides/maximizing-resources-for-school-improvement-part-1>

This PowerPoint presentation from a webinar hosted by ERS and CCSSO provides strategies for maximizing resources for school improvements within the constraints of ESSA requirements.

Education Resource Strategies and the Council of Chief State School Officers. Maximizing Resources for School Improvement, Part 2. A PowerPoint presentation from a webinar hosted by ERS and CCSSO. <https://www.slideshare.net/ERSslides/final-ccsso-resource-allocation-studies>

This PowerPoint presentation from a webinar hosted by ERS and CCSSO provides strategies for maximizing resources for school improvements within the constraints of ESSA requirements. It is the second in a two-part series.

Education Resource Strategies and The Oakland Achieves Partnership. Informing Equity: Student need, spending, and resource use in Oakland's public schools. [https://www.erstrategies.org/tap/informing\\_equity](https://www.erstrategies.org/tap/informing_equity)

This report looks into K-12 spending and resource allocation in schools in Oakland. The analysis compares the schools across three dimensions: student need, resource levels, and resource use. Recommends some strategies for spending resources more effectively in order to increase access to high-quality schools.

Fordham Institute. Using ESSA to Advance Equity and Excellence (and why this is good for school choice) <https://edexcellence.net/articles/follow-the-money-essas-weighted-student-funding-pilots>

This online post presents reasons why weighted student funding pilot programs may have an important effect on expanding high-quality choice programs. Provides information about weighted student funding and how it promotes school choice, strategic actions that can be taken by the Department of Education to maximize the impact of the pilot programs, how states can ease the burden of ESSA, and how to increase the popularity of the pilot.

Miles, Karen Hawley. How Three Districts Are Confronting the "Triple Squeeze." A blog by Karen Hawley Miles. Education Resource Strategies, [https://www.erstrategies.org/tap/nctl\\_toolkit](https://www.erstrategies.org/tap/nctl_toolkit)

Presents the triple squeeze and how districts are dealing with it. The triple squeeze, as presented by Miles is a higher bar for student learning amid new ways of investing resources, unsustainable cost structures, and flat or decreasing revenue. Provides examples from Baltimore, Boston, and Oakland to demonstrate how districts may confront these financial strictures.

Miles, Karen Hawley and Jonathan Travers. Is School Funding Fair? An Education Week roundtable debate including "A Little Transparency Goes a Long Way. Maybe." [https://www.erstrategies.org/tap/nctl\\_toolkit](https://www.erstrategies.org/tap/nctl_toolkit)

Examines the challenges surrounding per-pupil spending reporting and presents three key success factors for districts and states to make the most out of the new requirement: report school-level spending accurately, provide information to make sense of differences across schools, place school spending in the context of a broader equity and excellence strategy.

## ESSA-Compliant Financial Reporting

ASNO New York. Per Pupil Expenditure Reporting Requirements Under ESSA. [https://www.asbonewyork.org/resource/resmgr/reports/ESSA\\_Task\\_Force\\_Report\\_and\\_A.pdf](https://www.asbonewyork.org/resource/resmgr/reports/ESSA_Task_Force_Report_and_A.pdf)

This report, prepared by school business professionals in concert with ASBO, presents recommendations, issues, and concerns in developing per-pupil building level expenditures for the 674 major school districts in New York State.

Edunomics Lab at Georgetown University. School Level Finance Survey Converter Tool. <http://edunomicslab.org/school-level-finance-survey-converter-tool/>

Tool combines data from two pre-existing federal survey tools—School Level Finance Survey (SLFS) and the Local Education Agency Finance Survey (F-33)—to calculate school-level expenditures for schools and districts.

Building State Capacity and Productivity Center. Financial Transparency and Reporting Resources. <http://www.bscpcenter.org/ftresources/>

Contains tools, videos, and reports to assist states in reaching financial transparency and productivity goals. Additionally, provides valuable resources to guide and support states in their efforts to meet the financial requirements of ESSA.

Building State Capacity and Productivity Center and Edunomics. ESSA's Financial Transparency Reporting Requirement: Where to Start. [http://www.bscpcenter.org/ftresources/resources/Data\\_Inventory\\_Report.pdf](http://www.bscpcenter.org/ftresources/resources/Data_Inventory_Report.pdf)

Discusses SEA data readiness for ESSA's school level financial reporting. Builds out a framework for understanding SEAs data preparedness levels and groups them according to the types of data currently available in their reporting systems.

Building State Capacity and Productivity Center and Edunomics. ESSA's Financial Transparency Reporting Requirement: Moving From Data Inventory to Action. [http://www.bscpcenter.org/ftresources/resources/BSCP\\_Moving\\_to\\_Action.pdf](http://www.bscpcenter.org/ftresources/resources/BSCP_Moving_to_Action.pdf)

Presents steps for SEAs to take to obtain needed data for financial transparency reporting. Provides a template for conducting analysis on data once it has been acquired by the SEA.

Building State Capacity and Productivity Center and Edunomics. ESSA's Financial Transparency Reporting Requirement: The Productivity Opportunity. [http://www.bscpcenter.org/ftresources/resources/Scatterplot\\_Activity.pdf](http://www.bscpcenter.org/ftresources/resources/Scatterplot_Activity.pdf)

Offers several exercises to help education leaders better understand the connection between spending and student performance while giving them the tools to use data to improve their own performance.

Building State Capacity and Productivity Center and Edunomics. ESSA's Financial Transparency Reporting Requirement: Four Approaches to Assigning Costs to Central Levels vs. School Levels When Calculating Per-Pupil Expenditures. [http://www.bscpcenter.org/ftresources/resources/BSCP\\_Center\\_Case\\_Study.pdf](http://www.bscpcenter.org/ftresources/resources/BSCP_Center_Case_Study.pdf)

Provides direction on the degree of uniformity in reporting practices that should be developed by SEAs in their reporting instructions to LEAs and presents other approaches to ensure that SEAs capture all expenditures.

Building State Capacity and Productivity Center and Edunomics. ESSA's Financial Transparency Reporting Requirement: A Checklist to Guide Data-Visualization Decisions. [http://www.bscpcenter.org/ftresources/resources/BSCP\\_Visualization\\_Checklist\\_Document.pdf](http://www.bscpcenter.org/ftresources/resources/BSCP_Visualization_Checklist_Document.pdf)

Explains how best to report data through impactful visualizations. Provides a series of steps and questions for decision-makers to consider so that they understand how the data visualizations will be used and understood by various stakeholders.

Edunomics Lab at Georgetown University. Interstate Financial Reporting. <https://edunomicslab.org/interstate-financial-reporting/>

This document explains Interstate Financial Reporting (IFR), why it was created, and how it can best be used to maximize equity, productivity, and innovation that benefits students.

Marguerite Roza & Carrie Stewart. Coming Soon: Transparent School-by-School Spending. <http://my.aasa.org/AASA/Resources/SAMag/2017/Dec17/RozaStewart.aspx>

This article explains the impact of ESSA financial reporting on school districts. The article explores some of the challenges districts may face, including unexpected spending and public response to spending disparities, and how best to manage those challenges.

Roza, Marguerite. Funding Student Types: How states can mine their own data to guide finance policy on high-needs students. <https://edunomicslab.org/funding-student-types-states-can-mine-data-guide-finance-policy-high-needs-students/>

This research brief offers strategies for policymakers to use their own data to design funding policies to serve their high-need student populations. The brief acknowledges that there is no absolute correct amount of money that should be directed to students of a certain type and encourages an analysis of present spending and present outcomes to determine the best way of allocating resources.

## School-Level Budget Reporting

New York State Division of the Budget. New York State School Funding Transparency Form. <https://www.budget.ny.gov/schoolFunding/index.html>

This webpage contains the New York State School Funding Transparency Form as well as guidance documents for filling out and submitting the form, FAQs, and timelines for submission. The transparency form is used to present a “detailed statement of the total funding allocation for each school in the district for the upcoming school budget year.”

## Other Resources

Edunomics. <https://edunomicslab.org/>

Education Resource Strategies. <https://www.erstrategies.org/>

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