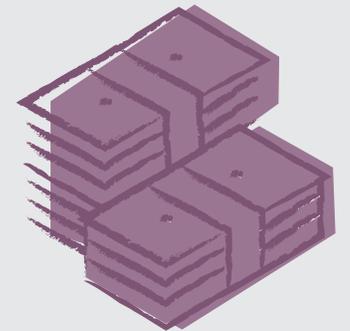# SCHOOL FUNDING

ALLIANCE FOR
RESOURCE
EQUITY

Uniting advocates and education leaders
to unlock excellence for every student

About

This guidebook for district- and school-level action planning leverages Education Resource Strategies' deep expertise supporting districts and schools and iterates from frameworks and tools that we have tested and used with school and district leaders from across the country over the last decade.

It was also informed by strong collaboration with The Education Trust and its expertise working with equity advocates across the country to support state and federal policy development that focuses on eliminating opportunity and achievement gaps for students of color and students from low-income backgrounds.

The Alliance for Resource Equity is a partnership between **Education Resource Strategies (ERS)** and **The Education Trust**.

WHY AN ALLIANCE?

Across the nation, local decision makers and equity advocates are committed to improving schools—including school board members, state and district leaders, civil rights advocates, families, educators, and even students themselves. However, a lack of coordination can limit the impact of these efforts. The Alliance for Resource Equity works to bring many combinations of stakeholders together around a framework for shared understanding, and a plan for collaborative action.

1

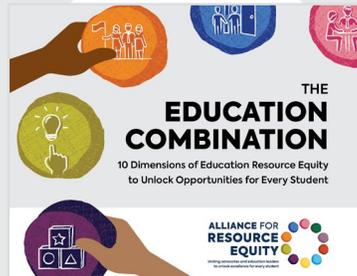THE EDUCATION COMBINATION

Learn about the 10 dimensions

This paper turns the spotlight on education resource equity by sharing the 10 dimensions that unlock better, more equitable experiences in school for all students.
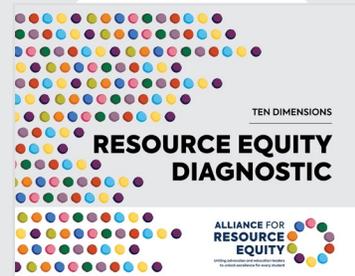
2

THE RESOURCE EQUITY DIAGNOSTIC

Identify strengths and gaps

This tool helps you better understand the current state of education resource equity and excellence for students in *your* school system across all 10 dimensions.

- **Advocates' Guide**: Tailored guidance for advocates on how to use the diagnostic in partnership with your local school system.

- **Sample Meeting Agenda**: An example of a meeting agenda to help community advocates and district leaders work collaboratively to kick off the process of improving education resource equity.
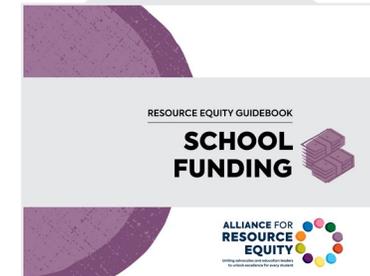
3

THE RESOURCE EQUITY GUIDEBOOKS

Explore next steps

This series of guidebooks digs deeper into your diagnostic results by probing underlying causes of challenges in your school system and considering ways to improve students' experiences in school.

DIMENSION 1

School Funding

DIMENSION 2

Teaching Quality & Diversity

DIMENSION 3

School Leadership Quality & Diversity

DIMENSION 4

Empowering, Rigorous Content

DIMENSION 5

Instructional Time & Attention

DIMENSION 6

Positive & Inviting School Climate

DIMENSION 7

Student Supports & Intervention

DIMENSION 8

High-Quality Early Learning

DIMENSION 9

Learning-Ready Facilities

DIMENSION 10

Diverse Classrooms & Schools

Dimension 1: School Funding

ABOUT THIS GUIDEBOOK

Your team of district leaders and community members can use this guidebook about **School Funding** to choose promising actions based on your district's challenges and the distinct needs of your students.

- Determine **root causes** of challenges in your school district

- Explore **potential actions**

- Plan **next steps**

Throughout this guidebook, you will see the term **funding formula**. In this context, funding formula refers to the methodology that governs how resources (such as funds or staff) are allocated to each school within a district.

KEY QUESTION

1.1

- - - - - - - - -

Does the funding system distribute adequate funding based on student needs *and* enable flexible use of funds in ways that are clearly understood?

Refer to your Resource Equity Diagnostic (bit.ly/equitydiagnostic) as you use this guidebook.

RESOURCE EQUITY DIAGNOSTIC

INSIDE THIS GUIDEBOOK

WHAT IS EDUCATION RESOURCE EQUITY?

When schools, systems, and communities work together to mobilize the right combination of resources that create high-quality learning experiences for all students, that is what we call **education resource equity**. Yet many schools and systems are set up as if different students all need the same things. Worse yet, students with higher needs and students of color are often *less* likely than their peers to have access to the high-quality learning experiences that research tells us are necessary to prepare them for college and career.

Education resource equity is what we need to make sure that school unlocks every child's power to live a life of their choosing—and that race and family income no longer predict a student's life trajectory.

To change students' educational experiences for the better, we need to "do school" differently by making changes at the district and school levels. This means working together to design schools and systems that use the right combination of resources to meet each child's distinct needs.

KEY TERMS

Students with higher needs includes students in your district who may face additional barriers to success, such as students from low-income backgrounds; English learners; students with disabilities; and students experiencing foster care, homelessness, or the juvenile justice system.

Students of color, in this context, includes Black, Latino, and Native American students, or other historically underserved racial/ethnic groups in your district.

The 10 dimensions of education resource equity often interact. For example, **School Funding** is closely related to other dimensions, such as **Diverse Classrooms & Schools,** because students of color and students from low-income backgrounds are often concentrated in schools with insufficient funding. No single dimension of education resource equity can unlock every student's potential—but when dimensions are combined to meet students' distinct needs, they are a strong foundation for unlocking better, more equitable experiences in school.

Learn more at educationresourceequity.org/dimensions.

DIMENSION 10
Diverse Classrooms & Schools

DIMENSION 1
School Funding

FOUNDATIONS FOR EXCELLENCE & EQUITABLE ACCESS

To make progress toward education resource equity, your team will need to consider:

FOUNDATIONS FOR EXCELLENCE
Systemwide

Foundations for Excellence gauges whether there is enough of a resource available at the system level and whether foundational structures, practices, and policies are in place to enable equitable access to the resource for all students. For example, a challenge in Foundations for Excellence may mean that your district does not have adequate overall funding levels or that schools overall do not have flexibility over how they spend their budget.

If your district faces challenges with Foundations for Excellence, then your team will need to consider how the root causes you see in this guidebook play out across the system, for all schools or all students. The actions you choose to address these root causes should be implemented systemwide.

The Resource Equity Diagnostic (bit.ly/equitydiagnostic) can help your team determine key opportunities and challenges both systemwide (**Foundations for Excellence**) and in specific schools or classrooms (**Equitable Access**). Keep these results in mind as you work through this guidebook to ensure that your team is addressing the specific challenges your district faces.

EQUITABLE ACCESS
In specific schools

Equitable Access assesses whether students with higher needs, students of color, and students with lower academic performance have access to the right amount and combinations of resources necessary to meet their needs. Challenges in Equitable Access may mean that in your district there are…

- **Inequities *across* schools**—for example, if schools that have high proportions of students with higher needs do not receive significantly more funding than schools with less need.

If your district faces challenges with Equitable Access, then your team will need to consider how the root causes of those inequities play out at specific schools or for specific groups of students. The actions you choose to address these root causes should be targeted toward specific schools.

HOW DO WE USE THIS GUIDEBOOK?

First, get everyone together at the table.

Every community, district, school, and child is unique. And your system undoubtedly has strengths, challenges, and possible barriers that will surface as you explore this guidebook.

That's why the first step to ensuring that students have better, more equitable experiences in school is engaging the people who know that unique context best. To accurately identify and effectively mobilize the right combination of resources for meeting students' needs, many different people need to be part of the process. Their perspectives, expertise, and lived experiences will help to inform a planning process that reflects your system's unique context and has broad community support.

Therefore, you should use this guidebook as part of a facilitated group exercise and a starting point for larger conversations and planning. Include the following groups from the outset: **PRACTITIONERS**, including school board members, district leaders, and central office department staff; **EDUCATORS**, including school leaders and teachers; and **ADVOCATES**, including civil rights leaders, business leaders, families, and other community members.

Ⓐ DETERMINE ROOT CAUSES

Use the guiding questions to help you narrow down the menu of common root causes and select the one(s) that are most significant, relevant, or true for what is driving your district's challenges. Together, you should use the root cause menu to help your team think, discuss, analyze data, seek out other views, and keep asking "why?" to dig deeper. You may find that this menu doesn't include every root cause that contributes to your district's challenge. You can add your own customized root cause based on your diagnostic results and insights from the diverse groups of stakeholders at the table.

Ⓑ EXPLORE POTENTIAL ACTIONS

Next, use the guiding questions as you explore potential actions and choose the ones that seem most promising given the needs of students in your community. For each action you choose, indicate if you will pursue it **systemwide**, in **specific schools**, or both.

Ⓒ PLAN NEXT STEPS

Making changes isn't easy. As you gear up for deeper planning and implementation, your team will need to organize your roles and identify both short- and long-term next steps. Use the guidance on "Plan Next Steps" on page 18 to prioritize which of the actions you selected seem most promising to pursue (and when), to further customize those actions to meet the unique needs of your students, and to check for alignment with other district efforts and priorities.

DIMENSION 1: SCHOOL FUNDING

7

Intro

PAGE 3

Key Question 1.1

PAGE 7

Next Steps

PAGE 18

KEY QUESTION

1.1

Does the funding system distribute adequate funding based on student needs *and* enable flexible use of funds in ways that are clearly understood?

RESOURCE EQUITY GUIDEBOOK SERIES
DIMENSION 1: SCHOOL FUNDING

Intro	Key Question 1.1	Next Steps
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KEY QUESTION 1.1: **DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?**

USE THESE GUIDING QUESTIONS AS YOU **DETERMINE ROOT CAUSES** OF YOUR DISTRICT'S CHALLENGE

In your district, **where** does this challenge occur?

SYSTEMWIDE for all schools or all students (Foundations for Excellence)

IN SPECIFIC SCHOOLS, affecting some groups of students (Equitable Access)

Which of the root causes on the next page drive this challenge in your district?
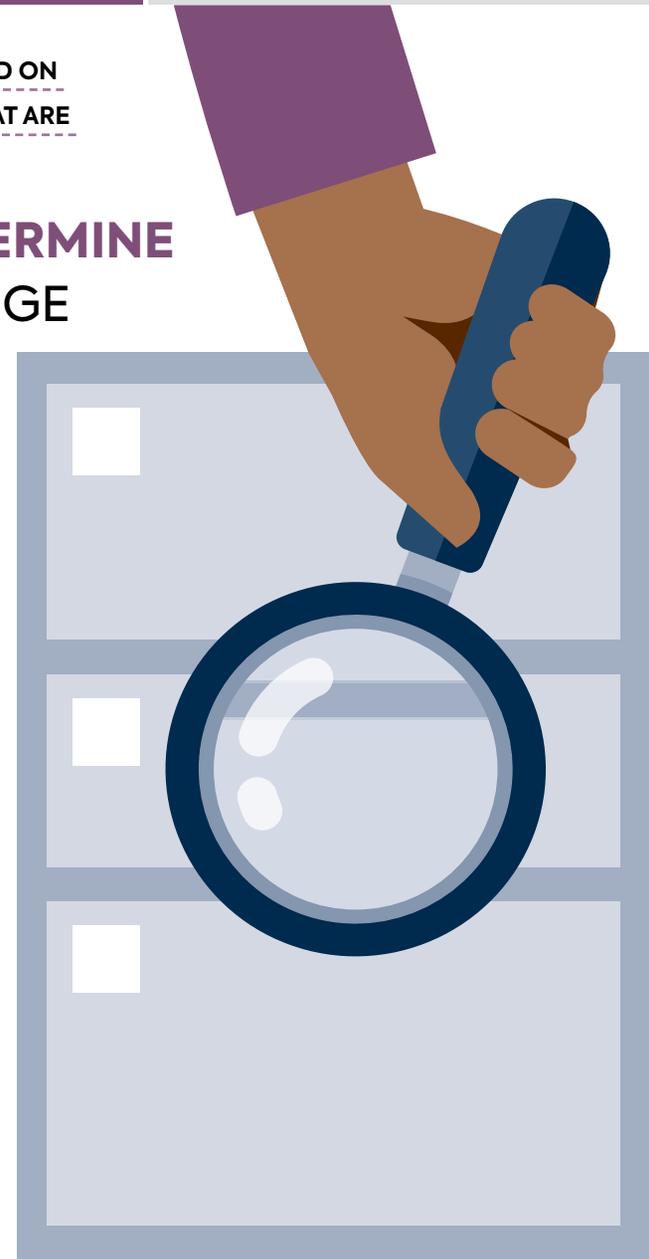
Consider...

- Available district data
- Input from different stakeholder groups, particularly those most directly impacted by existing inequities

How do biases play out in your district?

Explicit or implicit biases can underly root causes and/or affect peoples' perceptions of root causes.

Your notes:

A DETERMINE ROOT CAUSES

B EXPLORE POTENTIAL ACTIONS

C PLAN NEXT STEPS

Intro	Key Question 1.1	Next Steps
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KEY QUESTION 1.1: DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?

WHAT ARE THE **ROOT CAUSES** OF YOUR DISTRICT'S CHALLENGE?

ROOT CAUSES

District Revenue PAGE 11

Overall funding levels in our district are insufficient, which can limit the ability to differentiate spending based on student need.

Strategic Spending PAGE 12

Resource use is not aligned with our district's vision and strategy. Substantial funds are tied up in investments that are inefficient, low-impact, and/or not deliberately designed to support the needs of students, staff, or schools.

Transparency PAGE 13

One or more of the following is true...

- Our district does not have a standardized school funding formula.

- Our district does not apply the existing school funding formula with consistency or fidelity, and instead frequently provides one-off exceptions to the rules.

- The existing school funding formula is outdated or overly complex.

- The existing school funding formula is not broadly shared in accessible ways, making it difficult for school leaders and the community to understand which resources each school receives and why.

Differentiation Based on Student Need PAGE 14

Our district's funding formula does not result in higher-need schools receiving more funding—either because the formula does not differentiate funding based on student need at all, or

because the level of differentiation that exists is not meaningful enough.

Flexibility PAGE 15

Our district's funding system is rigid and inflexible. It leaves school leaders with limited discretion over decision-making about how to organize resources in ways that meet the distinct needs of their school and their students.

Other* PAGE 16

*You can add a custom root cause depending on your district's unique context

A — DETERMINE ROOT CAUSES

B — EXPLORE POTENTIAL ACTIONS

C — PLAN NEXT STEPS

Intro	Key Question 1.1	Next Steps
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KEY QUESTION 1.1: DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?

USE THESE GUIDING QUESTIONS AS YOU **EXPLORE POTENTIAL ACTIONS**

How would the actions shown on the following pages address **your district's specific challenge**?

For each action you choose, mark how you will apply it...

SYSTEMWIDE (Foundations for Excellence)

IN SPECIFIC SCHOOLS (Equitable Access)

How might you adapt any actions that seem promising to meet the specific needs of students in your district?

Which actions have **already been tried** in your district?	What do stakeholders **recommend**?	What potential **barriers** exist?
What lessons can you apply now to address your district's challenge?	What recommendations do different stakeholder groups have—particularly those most directly impacted by existing inequities?	What barriers exist that will need to be addressed to implement this action effectively? How will doing so improve students' experiences in school?

Your notes:

A
DETERMINE ROOT CAUSES

B
EXPLORE POTENTIAL ACTIONS

C
PLAN NEXT STEPS

Intro	Key Question 1.1	Next Steps
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KEY QUESTION 1.1:   **DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS _AND_ ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?**

WHAT ARE THE POTENTIAL ACTIONS?

SYSTEM-WIDE

SPECIFIC SCHOOLS

District Revenue

THE VISION

Overall funding levels are sufficient to enable spending that is differentiated based on student need.

Work with local community members to build buy-in for increasing local revenue through taxes or fundraising. Help "make the case" by demonstrating ways in which existing resources are being used strategically and by documenting examples of how thoughtfully increasing investments can significantly improve student outcomes.

Identify new potential revenue sources, such as grant funding or Medicaid payment for school-based health services.

Partner with local community organizations (such as colleges, universities, and youth-services organizations) or technology companies to free up revenue for other purposes by providing new or existing services at lower cost—for example, expanded curricular offerings or social-emotional supports.

Create a coalition of district and community leaders who will advocate for increasing state funding or revising state funding formulas.

Other potential action(s):

A
DETERMINE ROOT CAUSES

B
EXPLORE POTENTIAL ACTIONS

C
PLAN NEXT STEPS

KEY QUESTION 1.1: DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?

WHAT ARE THE POTENTIAL ACTIONS?

SYSTEM-WIDE   SPECIFIC SCHOOLS

Strategic Spending

THE VISION

Resource use is aligned with district vision and strategy and a majority of funds are spent on investments that positively impact students' experiences in school.

Perform a **diagnostic to understand current spending**—including overall spending and per-pupil spending across schools—and identify areas where spending is not aligned with district goals. For example, is the greater spending required to operate small schools a deliberate investment or an accidental byproduct of funding rules?

Investigate and consider shifting away from **sources of significant inefficient spending** to free up funds for schools and students. This can include revisiting central office overhead costs, rethinking transportation policies to meet current standards, and reviewing pension and benefit structures to make sure they are aligned with local benchmarks.

Make **deliberate tradeoffs**—reduce investments in some areas in order to reinvest in areas that are better aligned to big-picture vision and strategy and that will have a greater impact on improving student outcomes relative to cost.

Seek out and incorporate **input from multiple perspectives**—including central office departments, school leaders, teachers, families, and community advocates—to better understand implications of the current funding system and identify misalignments with the strategic plan.

Cultivate more strategic school spending practices by increasing **transparency and accountability** around how school leaders spend money. This is strengthened when approached in combination with increasing the support that school leaders receive around planning and budgeting.

Other potential action(s):

A

DETERMINE ROOT CAUSES

B

EXPLORE POTENTIAL ACTIONS

C

PLAN NEXT STEPS

KEY QUESTION 1.1: DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?

WHAT ARE THE POTENTIAL ACTIONS?

SYSTEM-WIDE   SPECIFIC SCHOOLS

Transparency

THE VISION

A standardized district funding formula is consistently used to determine how resources get allocated to schools. This funding formula is up-to-date and easy-to-understand so that school leaders and community members understand which resources each school receives and why.

Revise the funding formula so that is has **logical, easy-to-apply allocation rules** that make it clear who receives what and why.

Work toward broadening **public understanding of the funding formula** by making information publicly available, including straightforward rules and criteria for how allocation decisions are made across schools and programs.

Monitor the funding process for **consistency** and limit ad-hoc exceptions, such as granting requests from individual principals for additional teachers.

Outline a process for regularly reviewing and updating the funding formula to reflect **changes in district strategy and data.**

Enable comparisons of spending to illustrate where and why inequities may exist by developing **spending reports** that include: contextual information about each school (such as levels and types of student need); the total per-pupil spending level of each school for the past several years; a breakdown of the source, destination, and location (school-level or central office) of spending; and comparative data on spending and need across schools and other districts.

Engage teachers and community members in district and school budgets, funding formulas, and spending reports; ensure **district and school communications** add value and clarity by checking materials, explanations, and visuals for succinctness and accessibility.

Other potential action(s):

A DETERMINE ROOT CAUSES

B EXPLORE POTENTIAL ACTIONS

C PLAN NEXT STEPS

KEY QUESTION 1.1: DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?

WHAT ARE THE POTENTIAL ACTIONS?

SYSTEM-WIDE

SPECIFIC SCHOOLS

Differentiation Based on Student Need

THE VISION

The district funding formula results in higher-need schools receiving more funding because it meaningfully differentiates funding based on student need.

Consider adopting a new funding model that allocates staff ("weighted staffing formula") or dollars ("weighted student funding," "fair student funding," or "student-based budgeting") based on student needs; this can also improve flexibility by removing unnecessary limitations on how money is spent within schools.

Ensure that the student weights used to differentiate funding are significant enough to meet students' needs by comparing current spending to desired models, state guidelines, research on best practices, and other districts.

Test the funding formula regularly to monitor the implications of design decisions—for example, analyze school-level funding to check that the highest-need schools are actually receiving the most funding.

Periodically reevaluate the sufficiency of chosen student need weights— at least once every five years, and even more frequently if student demographics are changing rapidly.

Other potential action(s):

A — DETERMINE ROOT CAUSES

B — EXPLORE POTENTIAL ACTIONS

C — PLAN NEXT STEPS

KEY QUESTION 1.1: **DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?**

WHAT ARE THE POTENTIAL ACTIONS?

SYSTEM-WIDE   **SPECIFIC SCHOOLS**

Flexibility

THE VISION

The funding system provides school leaders with flexibility over how to organize resources in ways that meet the distinct needs of their school and their students—and school leaders are supported to help them use this flexibility effectively.

Articulate a clear vision for the goals of school-level flexibility and outline or clarify a **theory of action** for the kinds of flexibility that schools should have.

Determine the specific flexibilities that all schools receive and ensure that principals have an **appropriate level of flexibility** to enact the district's overall strategy, including organizing schedules and adjusting staff assignment and roles.

Change the **school budget timeline** to release school budgets earlier, so that school leaders can make more strategic decisions about how to use resources.

Invest in **significant support for school leaders and district-level staff**—such as ongoing training, data tools, and guidance documents—so that they can successfully adjust how they plan and manage resources.

Create **accountability structures** to reinforce effective decision-making about resources at the school-level—for example, including strategic resource use as a part of school leaders' growth and performance evaluations or part of the broader school performance framework.

Communicate (and recommunicate) annually about the **specific flexibilities** that school leaders have so that they don't default to less impactful past resource decisions and school designs.

Help resolve any **policy or process constraints** that may prevent school leaders from fully exercising the flexibilities they have, such as renegotiating contracts with long-term vendors or identifying flexibilities around teacher roles, responsibilities, and assignments.

Other potential action(s):

A DETERMINE ROOT CAUSES

B EXPLORE POTENTIAL ACTIONS

C PLAN NEXT STEPS

KEY QUESTION 1.1: DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS *AND* ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?

WHAT ARE THE POTENTIAL ACTIONS?

SYSTEM-WIDE   SPECIFIC SCHOOLS

Other Root Cause

You can add a custom root cause depending on your district's unique context.

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KEY QUESTION 1.1: **DOES THE FUNDING SYSTEM DISTRIBUTE ADEQUATE FUNDING BASED ON STUDENT NEEDS**
AND **ENABLE FLEXIBLE USE OF FUNDS IN WAYS THAT ARE CLEARLY UNDERSTOOD?**

For prompts to help your team think about next steps, go to page 18.

NOTES

A DETERMINE ROOT CAUSES

B EXPLORE POTENTIAL ACTIONS

C PLAN NEXT STEPS

Plan Next Steps

1. PRIORITIZE   2. CUSTOMIZE   3. ALIGN   4. PLAN

Now that your team has begun to uncover the root causes of your school system's challenges and explored possible actions to improve **School Funding**, it's time to plan next steps. You can continue to build on the momentum your team has built so far by beginning to outline what you will do next and who will help to move this work forward.
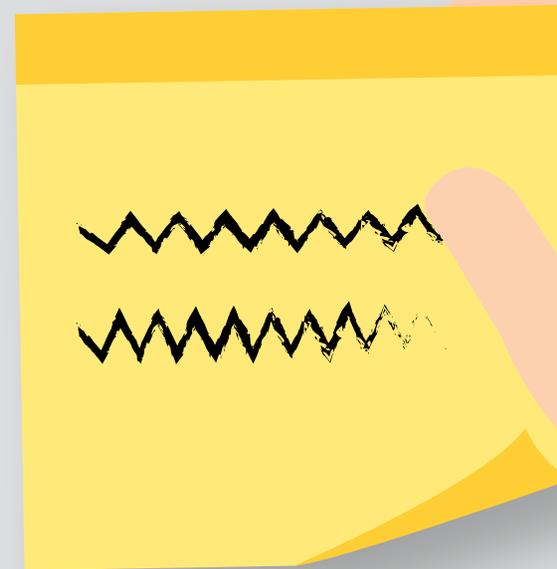
The Alliance for Resource Equity partners directly with state and local systems and communities to support education resource equity. Reach out to bring our team to you for workshops, in-depth engagements, or other support as you analyze resources, design strategies, and gear up for implementation.
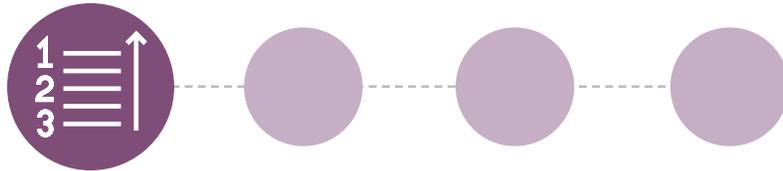
educationresourceequity.org

| Intro	Key Question 1.1	Next Steps
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1. PRIORITIZE

How will we choose which promising actions to pursue—and when?

Important considerations:

- How do we believe this action could address our current challenges?

- How does the ease of implementing this action compare with the degree of impact it will have?

- What do we believe are the likely outcomes of implementing this action? For which students? Over what timeframe(s)?

- What is the opportunity cost of *not* moving forward with this action?

- To what extent is there energy and momentum in our community around moving forward with this action?

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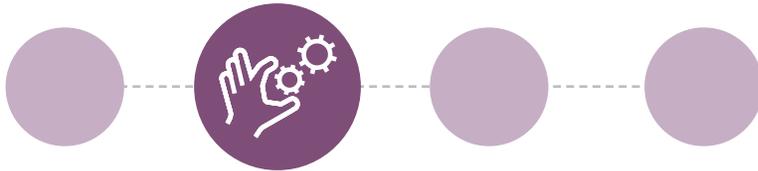
2. CUSTOMIZE

How will we adapt the most promising potential actions to fit our community's unique context?

Important considerations:

- Are there past or current efforts that have been successful that we can adapt or built off of?

- What unique risks or barriers might threaten success?

- How will we get our community involved in making progress on this action?

- What prerequisite steps might be needed before we move forward? (For example, learning more through focus groups or community sessions, partnering with local advocacy groups, or changing existing policies or timelines)
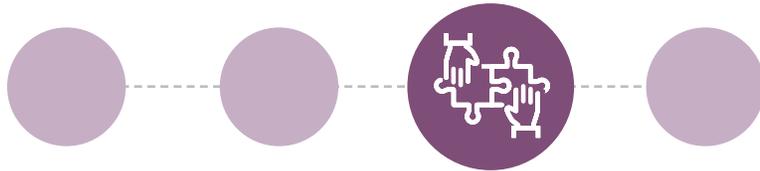
NOTES

3. ALIGN

How do the most promising potential actions align with other strategic priorities in our district?

Important considerations:

- What is our big-picture theory of action? How does it tie any new actions that we choose to pursue to our district- or school-level priorities?

- How can we make sure that our strategic plan accurately reflects our equity goals?

- How might our efforts in this action area connect to other dimensions of education resource equity?

- What related efforts or investments does this work rely on? What else do we need to start, stop, or continue doing for implementing this action to be effective?

- How does this action align with the goals and priorities of different groups of people, including families, educators, and students?
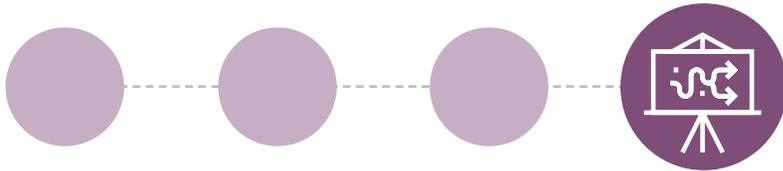
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Intro	Key Question 1.1	Next Steps
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4. PLAN

What is needed to successfully implement the most promising actions?

Important considerations:

- What resources, processes, and mindsets will this work require? What shifts might we need to make? Will these shifts impact other district or school priorities?

- What can we do to proactively mitigate potential risks and barriers to success?

- What are our short-, medium-, and long-term timelines for planning and implementing this action?

- How might we build buy-in around this action?

- How will we measure impact? How will we know we are on track?

NOTES

NOTES

APPENDIX

SOURCES

This guidebook includes best practice research from the following publications:

1. Betty Chang. *Transforming School Funding for Equity, Transparency, and Flexibility: A Guide to Student-Based Budgeting.* Education Resource Strategies, 2018. https://www.erstrategies.org/tap/an_introduction_to_student-based_budgeting

2. Betty Chang, Courtney Hitchcock, Jess O'Connor, and Jessica Landau-Taylor. *Transforming School Funding for Equity, Transparency, and Flexibility: A Nuts-and-Bolts Guide to Implementing Student-Based Budgeting.* Education Resource Strategies, 2018. https://www.erstrategies.org/tap/transforming_school_funding_for_equity_transparency_and_flexibility

3. Education Resource Strategies. *Checklist: Creating a Strategic Budget Process.* Education Resource Strategies, 2016. https://www.erstrategies.org/tap/school_district_budgeting_checklist

4. Education Resource Strategies. *School Funding Systems Analyses and Worksheets: Section 1.* Education Resource Strategies, 2013. https://www.erstrategies.org/tap/school_funding_systems_section_1

5. Education Resource Strategies. *School Funding Systems Analyses and Worksheets: Section 2.* Education Resource Strategies, 2013. https://www.erstrategies.org/tap/school_funding_systems_analyses_and_worksheets_section_2

6. Jonathan Travers and Courtney Hitchcock (Catallo). *Following the Dollars to the Classroom Door.* Education Resource Strategies, 2015. https://www.erstrategies.org/tap/following_the_dollars_to_the_classroom_door

7. David Rosenberg, Jeff Gordon, and Betty Chang. *Transforming School Funding: A Guide to Implementing Student-Based Budgeting (SBB).* Education Resource Strategies, 2014. https://www.erstrategies.org/tap/ers_2014_guide_to_implementing_sbb

8. Karen Hawley Miles, Kristin Ferris, and Genevieve Quist Green. *Designing Schools That Work.* Education Resource Strategies, 2017. https://www.erstrategies.org/tap/designing_schools_that_work

9. Rachel Black and Jonathan Travers. *The Strategic CFO.* Education Resource Strategies, 2019. https://www.erstrategies.org/tap/the_strategic_cfo

When using this work, please cite as:

Alliance for Resource Equity. *Resource Equity Guidebook: School Funding.* Education Resource Strategies and The Education Trust, 2020. educationresourceequity.org/toolkit/guidebooks

NOTES

NOTES

ALLIANCE FOR
RESOURCE
EQUITY

Uniting advocates and education leaders
to unlock excellence for every student