ERS

REPORTING FOR EQUITY

How States and Districts Can Use the ESSA School Spending Requirements to Present Data that Matters

ABOUT US

Education Resource Strategies is a national nonprofit that partners with district, school, and state leaders to transform how they use resources (people, time, and money) so that every school prepares every child for tomorrow—no matter their race or income. Since 2004, ERS has worked with more than 40 school systems and states to improve resource equity for students by analyzing data, exploring trade-offs, planning strategically, building consensus, and monitoring progress.

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Each section of this guide includes:

• Rationale for why the principle matters for equity

• Essential questions that reports must answer in order to build stakeholder understanding

• Descriptions and example visualizations of both early-stage reporting practices with room for improvement and recommended equity-focused practices

From Early Practices

To Equity-Focused Practices
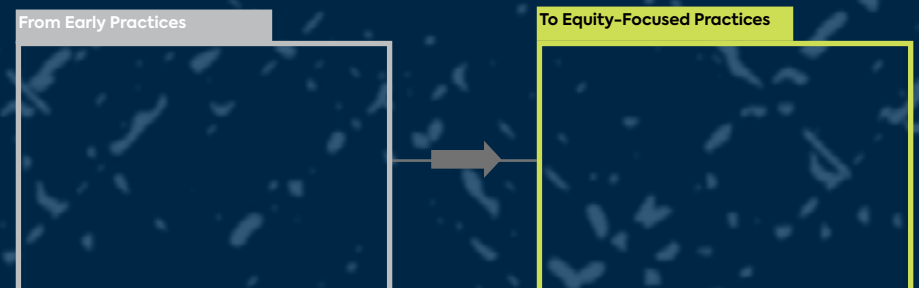
INTRODUCTION

The Every Student Succeeds Act (ESSA) requires all states to report school-level spending data. Until now, states have not typically made this data easily available to the public.

We know from research that when it comes to student outcomes, spending matters; schools need money to invest in the best combination of supports and programs to drive student learning. While money alone is not the answer, more equitable spending is a necessary step for equitable outcomes. **As states release new spending data, they open the door for stakeholders – including parents, community memers, school board members, and school and district leaders – to reflect on the equity of education spending in new ways.** How much does each school spend per pupil and how does spending vary across schools and districts? How well are these financial resources used across schools and districts to improve learning for all students.

However, simply complying with ESSA's minimum requirements, while necessary, is insufficient. Stakeholder engagement and reflection is only possible if states and districts report their data in ways that will support meaningful inquiry.

The purpose of this guide is to support state practitioners who are designing and revising school and district spending reports and district leaders who want to use reporting to improve education resource equity in their systems. The practices and visualizations in this guide illustrate the guiding principles of effective, equity-focused spending reporting. This guide is not intended to prescribe the exact data to report or how to display it. State and district leaders – in partnership with stakeholders – should determine which variations and arrangements of the example data visualizations make the most sense for their context.

Where does performance fit in?

Student outcomes alone don't reveal the effectiveness nor equity of a school or district's spending. But performance must be the starting point that drives inquiry into how much each school spends and how well those resources are used to create high-quality student experiences that meet student needs and drive positive outcomes.

This guide builds from the assumption that school and district report cards already include robust data on student performance, including metrics like subject-specific proficiency rates and student growth. Before turning to spending, users must have a strong understanding of a school or district's performance and how it compares to other schools or districts, and to high standards.

Ultimately, equity is about equitable outcomes—an education system where a school's demographics do not predict its achievement. To achieve equitable outcomes, we must have equitable (not equal) inputs.

When schools, systems (state and district), and communityes 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 quity. In an equitable system, resources are aligned with student need so that students with higher needs receive more resources.

==Education resource equity== is about both how much schools spend and how well those resources are used to create excellent school experiences for all students.*

Reporting for equity means enabling stakeholders to understand how much different schools and districts are spending, and whether that is equitable given the student needs in a particular school or district. Because equity is about relativity and the extent to which resources vary with need, it's impossible to assess equity without making meaningful comparisons across schools or districts. While Principle 3 in this guide is chiefly focused on comparative data, all equity-focused visualizations featured in this guide include comparisons. Looking at a single school or district in isolation, even with the richest data and accompanying context, cannot reveal whether its spending level is equitable.

*Developed by ERS and the Education Trust as part of the Alliance for Resource Equity

What do we mean by student need?

Students with higher needs are those who may face additional barriers to success, including students from low-income backgrounds, English learners, students with disabilities, and students experiencing foster care, homelessness, or the juvenile justice system. Reducing these and other student need variables down to a single need characteristic that accurately reflects differences across schools is no easy task. Some states and districts may seek to use a "need index" that combines multiple measures or proxies for student need into a single metric, while others may focus on need characteristics in isolation, such as economic disadvantage. For simplicity, throughout this guide we used percent of students qualifying for free-and-reduced lunch (FRL) and grouped schools into quartiles within their district to create comparison groups.

What about race?

Race and need should not be conflated, though race is important to consider. As a result of a history of racism and discriminatory policies, students of color are more likely to be represented in higher need categories, which means that funding inequities may have an outsize impact on communities of color. Therefore, while we didn't include race here in order to focus on the alignment of spending and need, it could be useful for states and districts to include data on race, in addition to need, to enable stakeholders to examine resource equity from a racial lens.

5 PRINCIPLES OF EQUITY–FOCUSED REPORTING

PRINCIPLE 1

Provide **total** per-pupil spending as well as **detail** by source and location of spending.

Displaying a clear total per-pupil spending amount shows stakeholders exactly how much each school or district spends, serving as a starting point for comparisons of spending across and within districts. Breaking down spending by source and location of spending (at the school or in the central office) can reveal where inequities may exist.

Including contextual information about the school or district — such as student need, school size, and program type — alongside financial data provides information to help make sense of differences in spending across districts and schools.

PRINCIPLE 2

Provide **contextual information** to help interpret differences in spending.

PRINCIPLE 3

Provide **comparative data** on spending and need across districts and schools.

Presenting meaningful spending comparisons to other schools and districts is necessary for stakeholders to assess whether spending is differentiated to sufficiently meet various levels of student need.

Reporting information about non-financial resources in the context of spending and need can help stakeholders make meaning of spending data and highlight where inequities exist — both in how much schools and districts spend and how well they use their resources to create high-quality learning experiences for all students.

PRINCIPLE 4

Include information on **how well resources are used** to improve the students experiences that impact student outcomes.

PRINCIPLE 5

Be clear and **accessible.**

Creating accessible and transparent spending reports enables stakeholders to engage with the content and participate in equity-focused conversations about spending.

PRINCIPLE 1

Spending reports should provide total per-pupil spending as well as detail by source and location of spending.

Displaying a clear total per-pupil spending amount shows stakeholders exactly how much each school or district spends, serving as a starting point for comparisons of spending across and within districts. Detailed spendig data by source and location of spending (at the school or in the central office) can reveal where inequities may exist.

From Early Practices

Spending breakdowns are overly-complicated without clear total amounts

To Equity-Focused Practices

Clear total spending amounts and breakdowns enable comparisons across schools and districts
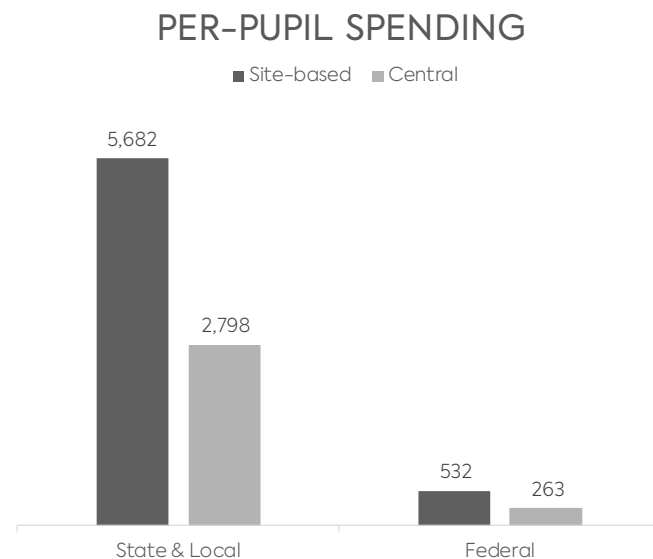
ESSENTIAL QUESTION 1A: TOTAL SPENDING

How much does this school or district spend per student?

Stakeholders should be shown a clear total amount spent per student. This provides stakeholders with a quick takeaway for their school, to be used in comparisons to other schools, without having to do the math themselves.

From Early Practices

Spending is shown in a complicated breakdown that includes disaggregated spending with no clear total amount.

PER-PUPIL SPENDING

■ Site-based ■ Central

To Equity-Focused Practices

Stakeholders are given a clear total value for spending, even with detailed breakdowns.

TOTAL PER-PUPIL SPENDING

■ State & Local ■ Federal

	YOUR SCHOOL	DISTRICT AVERAGE	STATE AVERAGE	SIMILAR FRL*	SIMILAR SIZE*
Total:	$9,274	$8,494	$9,786	$8,943	$8,721

Average for similar schools in your district
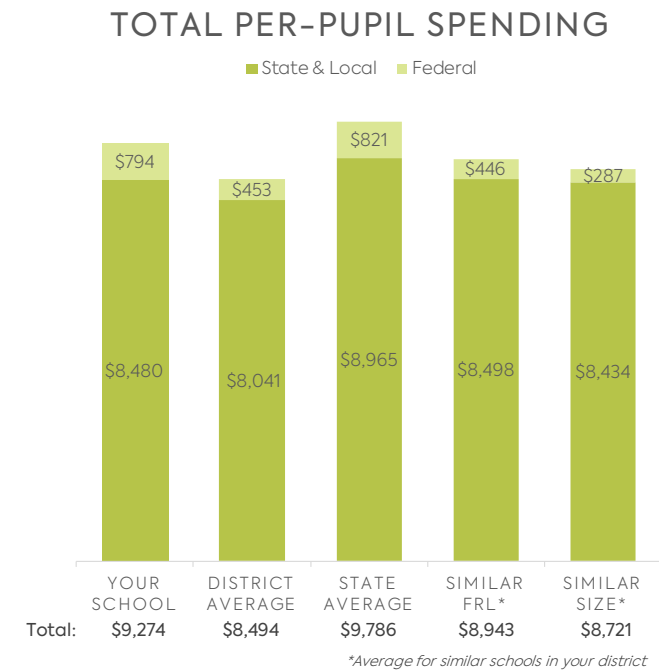
ESSENTIAL QUESTION 1B: BREAKDOWN OF SPENDING

Where does this school or district's funding come from? Where is it spent?

Breaking down spending by a) funding source and b) location of spending (school site or central) in a way that allows for comparisons can increase transparency and help explain variations in total school-level spending.
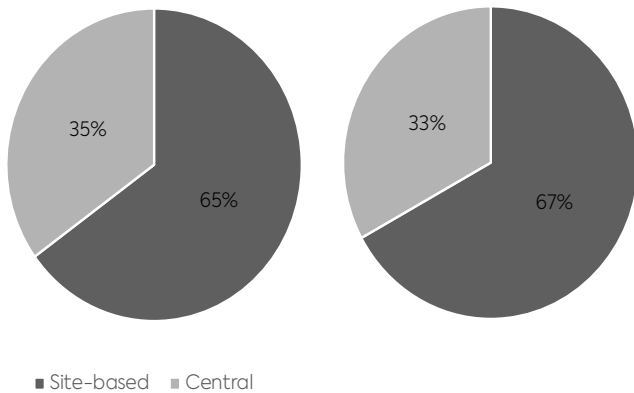
From Early Practices

Graphs show the proportion of spending by source but are not presented in a way that allows for a clear takeaway or useful comparisons across schools.
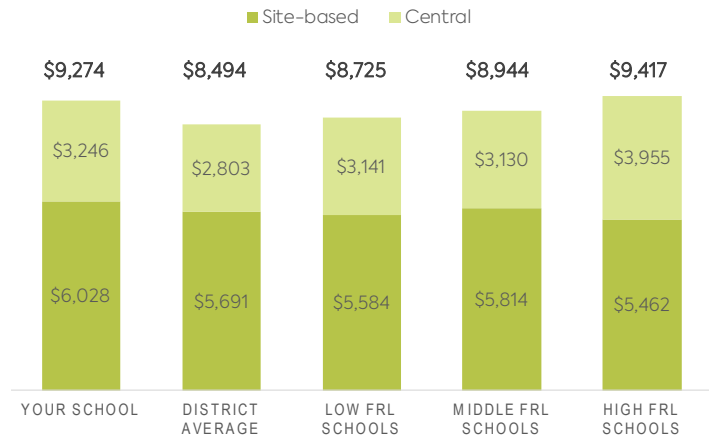
PER-PUPIL SPENDING BY LOCATION

35%   65%

33%   67%

■ Site-based   ■ Central

To Equity-Focused Practices

Graphs show the amount and proportion of spending by source to enable useful comparisons across schools.

PER-PUPIL SPENDING BY LOCATION

■ Site-based   ■ Central

	$9,274	$8,494	$8,725	$8,944	$9,417
Central	$3,246	$2,803	$3,141	$3,130	$3,955
Site-based	$6,028	$5,691	$5,584	$5,814	$5,462
	YOUR SCHOOL	DISTRICT AVERAGE	LOW FRL SCHOOLS	MIDDLE FRL SCHOOLS	HIGH FRL SCHOOLS

METHODOLOGY NOTE: Thanks to the Financial Transparency Working Group, most states worked together to develop a set of nationally standardized minimum criteria to guide the ways in which they calculate these data. For this breakdown of site-based and central spend to be meaningful, the allocation of central district revenue to schools should accurately represent the varied resource levels of different schools – spending on central services that disproportionately impacts certain schools or student populations should not be allocated evenly across schools or levels of total enrollment.

PRINCIPLE 2

Spending reports should provide contextual information to help interpret diferences in spending.

Including contextual information about the school or district—such as student need, school size, and program type—alongside financial data provides information to help make sense of differences in spending across districts and schools.

From Early Practices

Limited contextual information or contextual information is isolated from spending data
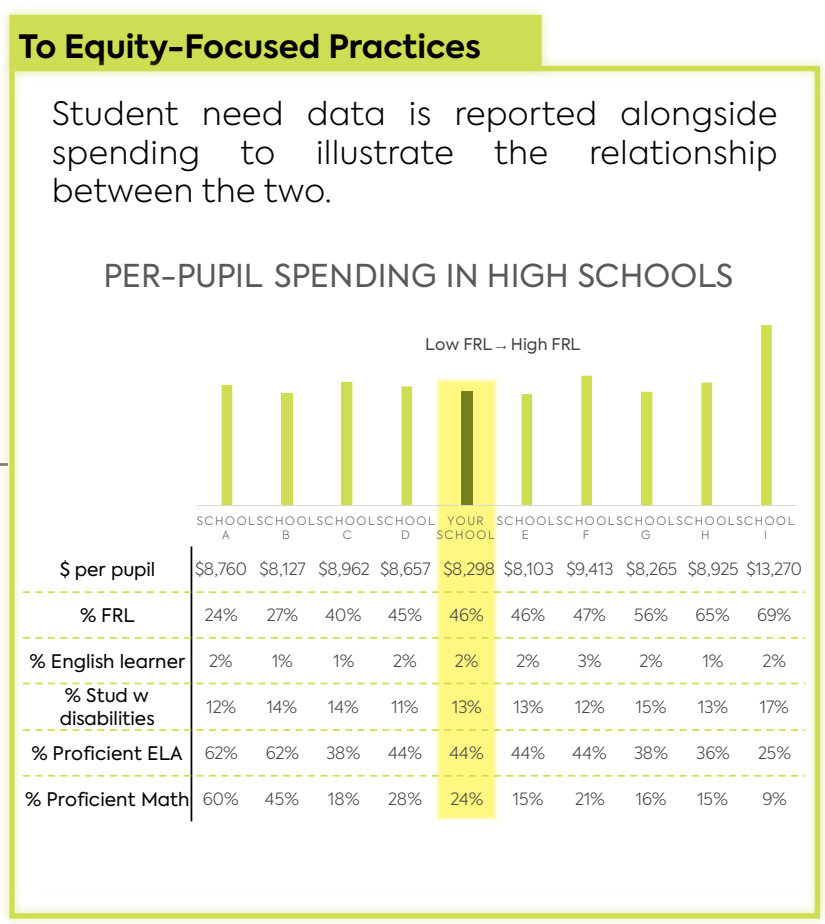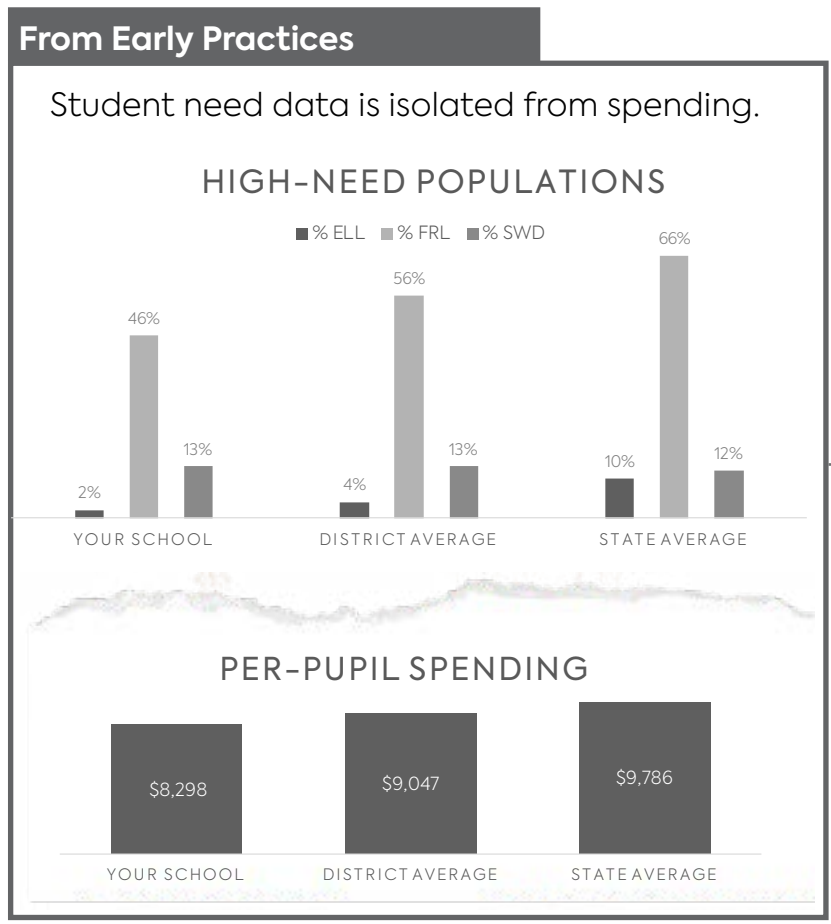
To Equity-Focused Practices

Contextual information is included with spending data and is comparable across schools

ESSENTIAL QUESTION 2A: STUDENT NEEDS

What are the student needs in this school or district?

Understanding the context of student need in a school or district alongside spending can highlight the relationship between the two and help stakeholders understand whether spending is equitable relative to other schools or districts.

From Early Practices

Student need data is isolated from spending.

HIGH-NEED POPULATIONS

■ % ELL ■ % FRL ■ % SWD

YOUR SCHOOL · DISTRICT AVERAGE · STATE AVERAGE

PER-PUPIL SPENDING

YOUR SCHOOL	DISTRICT AVERAGE	STATE AVERAGE
$8,298	$9,047	$9,786

To Equity-Focused Practices

Student need data is reported alongside spending to illustrate the relationship between the two.

PER-PUPIL SPENDING IN HIGH SCHOOLS

Low FRL → High FRL

	SCHOOL A	SCHOOL B	SCHOOL C	SCHOOL D	YOUR SCHOOL	SCHOOL E	SCHOOL F	SCHOOL G	SCHOOL H	SCHOOL I
$ per pupil	$8,760	$8,127	$8,962	$8,657	$8,298	$8,103	$9,413	$8,265	$8,925	$13,270
% FRL	24%	27%	40%	45%	46%	46%	47%	56%	65%	69%
% English learner	2%	1%	1%	2%	2%	2%	3%	2%	1%	2%
% Stud w disabilities	12%	14%	14%	11%	13%	13%	12%	15%	13%	17%
% Proficient ELA	62%	62%	38%	44%	44%	44%	44%	38%	36%	25%
% Proficient Math	60%	45%	18%	28%	24%	15%	21%	16%	15%	9%

## *ESSENTIAL QUESTION 2B: OTHER CONTEXTUAL INFORMATION*

What school or district characteristics may be driving spending differences?

Making meaning of differences in spending across schools or districts requires contextual information (e.g. school or program type, relative school size, urban or rural setting) reported alongside spending to understand why some schools or districts spend more or less than others.

From Early Practices

Reports provide limited school contextual information that is isolated from spending.

PER-PUPIL SPENDING

$9,556	$11,659	$9,449
YOUR SCHOOL	DISTRICT AVERAGE	STATE AVERAGE
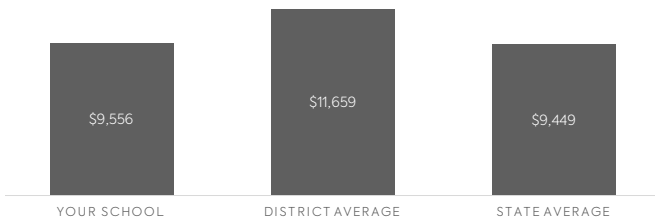
School Name	Grades Offered	Total Enrollment
A Elementary	PK–2	334
B Elementary	1–4	861
C Elementary	1–4	791
D Middle	5–8	1,742
E High	9–12	1,440
F High	9–12	216

To Equity-Focused Practices

School contextual information is reported alongside spending to help explain some of the factors that drive differences in spending across schools.

PER-PUPIL SPENDING IN HIGH SCHOOLS
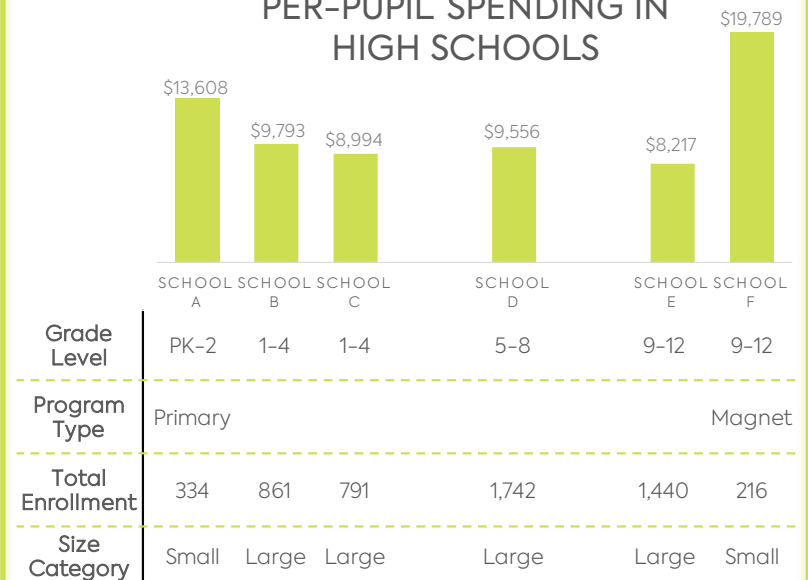
	SCHOOL A	SCHOOL B	SCHOOL C	SCHOOL D	SCHOOL E	SCHOOL F
	$13,608	$9,793	$8,994	$9,556	$8,217	$19,789
Grade Level	PK–2	1–4	1–4	5–8	9–12	9–12
Program Type	Primary					Magnet
Total Enrollment	334	861	791	1,742	1,440	216
Size Category	Small	Large	Large	Large	Large	Small

PRINCIPLE 3

Spending reports should provide comparative data on spending and need across districts and schools.

Presenting meaningful spending comparisons to other schools and districts is necessary for stakeholders to assess whether spending is differentiated to sufficiently meet various levels of student need.

From Early Practices

Comparisons are only to the district or state average

To Equity-Focused Practices

Comparisons are based on need and other characteristics, both within and across districts

*ESSENTIAL QUESTION 3A: SCHOOL COMPARISONS TO OTHER SCHOOLS*

How does this school's spending compare to other schools?

Assessing whether spending at a school is equitable requires comparisons to other schools based on characteristics including need in order to place spending into context and determine whether resources are allocated according to need.

From Early Practices

School spending is only compared to the district and state average.

PER-PUPIL SPENDING

$9,274 — YOUR SCHOOL
$8,494 — DISTRICT AVERAGE
$9,786 — STATE AVERAGE
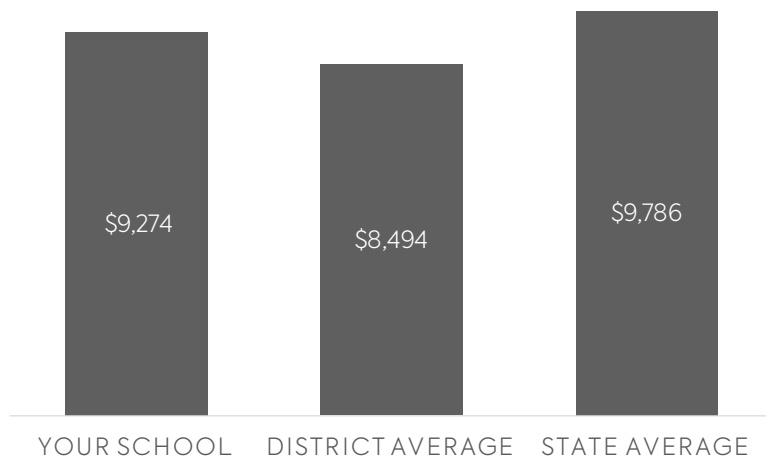
To Equity-Focused Practices

School spending is compared to other schools based on characteristics including need.

PER-PUPIL SPENDING BY NEED

Low FRL Schools: $8,725
Medium FRL Schools: $8,944 — Your School: $9,274
High FRL Schools: $9,417
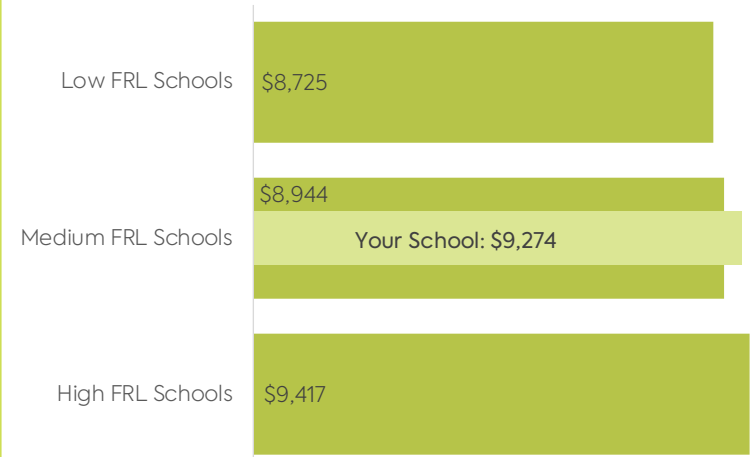
ESSENTIAL QUESTION 3B: SPENDING TRENDS WITHIN DISTRICTS

How does spending vary across schools within this district?

Illustrating within-district spending trends, with the context of need, allows stakeholders to understand how spending varies according to need across all schools in a district without looking at individual school report cards to understand trends within the district.

From Early Practices

District spending patterns do not include the context of need.

PER-PUPIL SPENDING IN THIS DISTRICT

District Average	District Median
$9,047	$8,962
District Minimum	**District Maximum**
$7,516	$13,270

To Equity-Focused Practices

Comparison of spending across schools within the district are based on characteristics including need to illustrate trends.

PER-PUPIL SPENDING BY NEED & SCHOOL LEVEL

● ES ● MS ● HS
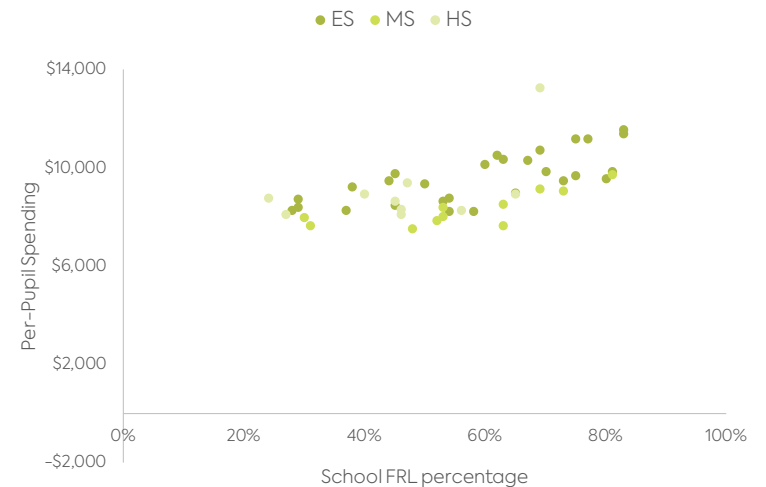
ESSENTIAL QUESTION 3C: COMPARISONS TO OTHER DISTRICTS

How does this district's spending compare to other districts?

Showing how spending differs across districts of varying levels of need can illustrate whether district spending, driven by the state funding formula, is equitable based on need.

From Early Practices

District spending is compared only to the state average.

PER-PUPIL SPENDING

$8,494 — DISTRICT AVERAGE

$9,786 — STATE AVERAGE

To Equity-Focused Practices

District spending is compared to other districts across the state based on characteristics including need.

PER-PUPIL SPENDING

YOUR DISTRICT	STATE AVERAGE	SIMILAR FRL*	LOW FRL DISTRICTS	HIGH FRL DISTRICTS
$8,494	$9,786	$8,911	$8,826	$9,220
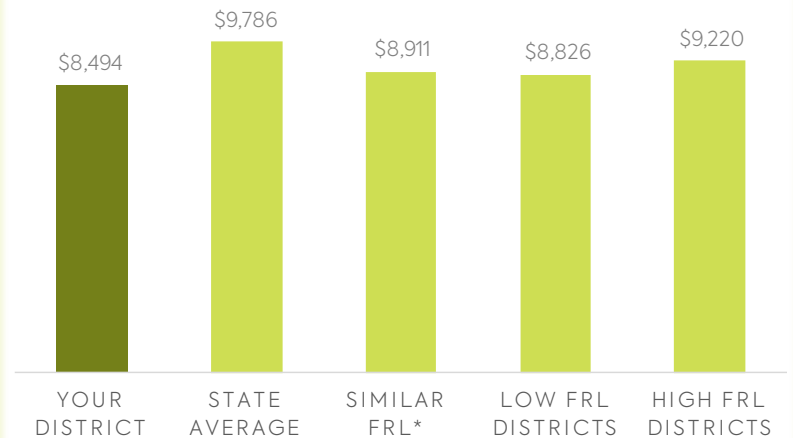
*Average for similar districts in your state

PRINCIPLE 4

Spending reports should include information on how well resources are used to improve the student experiences that impact student outcomes.

Reporting information about non-financial resources in the context of spending and need can help stakeholders make meaning of spending data and highlight where inequities exist — both in how much schools and districts spend and how well they use their resources to create high-quality learning experiences for all students.

From Early Practices

Information about non-financial resources are published separately from spending data

To Equity-Focused Practices

Information about non-financial resources are published alongside spending data to provide a holistic picture of the student experience

PRINCIPLE 4

When it comes to students' experiences, there are **10 Dimensions of Education Resource Equity*** that have a major impact.

School Funding

Teaching Quality & Diversity

School Leadership Quality & Diversity

Empowering, Rigorous Content

Instructional Time & Attention

Positive & Inviting School Climate

Student Supports & Intervention

High-Quality Early Learning

Learning-Ready Facilities

Diverse Schools & Classrooms

Beyond the new per-pupil spending data, ESSA already requires limited indicators of these dimensions, including data related to:

- Teaching Quality & Diversity (teacher experience)
- Instructional Time & Attention (class sizes)
- Positive & Inviting School Climate (discipline data)
- Empowering, Rigorous Content (advanced coursework participation)
- High-Quality Early Learning (preschool enrollment)

Isn't there more to students' experiences than quantitative data can show? Research shows that these ten dimensions are the aspects of the student experience that matter most for outcomes. However, the student experience is complex, and that it can be difficult to fully capture the student experience with summary-level data. Therefore data is just the starting point to unpacking the complete student experience. Presenting data on these dimensions of education resource equity can help begin the cycle of inquiry where stakeholders can look at data that is reported, inquire about data that is not reported, and together explore the student experience qualitatively in order to assess equity.

*Developed by ERS and the Education Trust as part of the Alliance for Resource Equity

*ESSENTIAL QUESTION 4A: HOW WELL RESOURCES ARE USED*

How do spending & non-financial resources vary across schools & districts?

Information about non-financial resources, reported alongside spending, allows stakeholders to assess the equity of student experiences. Presenting financial resources alone omits other dimensions of education resource equity that research shows matter most for student outcomes.

From Early Practices

Non-financial resources are reported in isolation of spending and need data.

PERCENT INEXPERIENCED TEACHERS

36%
Your School

29%
District Average

24%
State Average
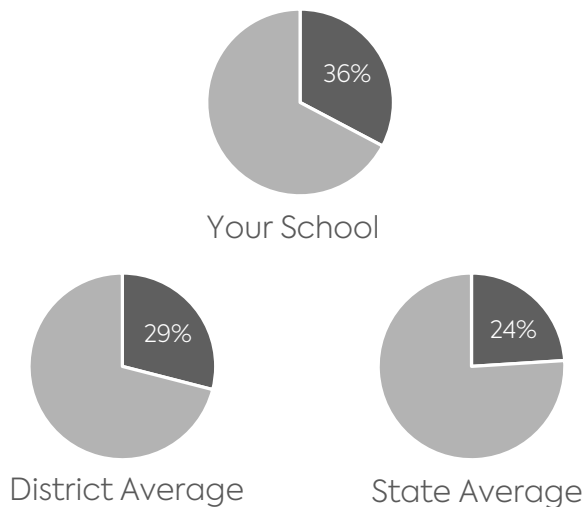
To Equity-Focused Practices

Non-financial resources are reported alongside spending and need to inform a deeper understanding of equity and the student experience.

PER-PUPIL SPENDING & OTHER RESOURCES BY NEED

	YOUR SCHOOL	LOW FRL SCHOOLS	MEDIUM FRL SCHOOLS	HIGH FRL SCHOOLS
	$9,274	$8,725	$8,944	$9,417
% FRL	79%	26%	57%	88%
% English learners	42%	12%	19%	51%
% Students w disabilities	12%	11%	13%	11%
% Novice teachers	36%	30%	34%	37%
% Advanced course completion	55%	63%	52%	47%
Average ELA & Math class size	23	20	21	25

And other indicators of students' experiences...

PRINCIPLE 5

Spending reports should be clear and accessible.

Creating accessible and transparent spending reports enables stakeholders – including parents, community members, school board members, and school and district leaders – to engage with the content and participate in equity-focused conversations about spending.

From Early Practices

Reports are difficult to access or understand

To Equity-Focused Practices

Reports are clear, engaging, and accessible to a variety of stakeholders

ESSENTIAL QUESTION 5A: ACCESSIBILITY

How can states and districts make reports accessible and transparent?

Equity-Focused Practices

Make spending information easily assessible from the summary page of the report card.
Information about per-pupil spending should be easy to find, not buried in an obscure tab or another report altogether.

Use clear and concise visualizations to show data. (e.g., bar charts and scatter plots).
Graphs and charts should be used to highlight key takeaways more effectively and concisely than large tables. Displays should be streamlined to not overwhelm stakeholders with multiple displays that present that same takeaway.

Support data visualizations with clear descriptions.
Visualizations should include clear, jargon-free descriptions that help stakeholders make meaning from the data.

Make data sets available for download.
Stakeholders should be able to download the underlying data (including descriptions of variable names and coding procedures) used to create data visualizations. For each state or district, this data should be available for download as a single file, rather than requiring stakeholders to compile information from separate reports.

Provide information about methodology that explains how data was calculated.
Information should be accompanied by an explanation of the methodology used for calculations, including what is and what is not included in total per-pupil spending. To prevent misinterpretations of data, this is especially important in cases where definitions and methods may differ across districts.

Make reports accessible in languages other than English.
To encourage a wider set of stakeholders to engage in conversations about resource equity, spending reports and report cards should be available in languages commonly spoken by students and families across the district and state.