Self-Guided Resource Allocation Reviews

A Toolkit for District Leaders

ILLINOIS
STATE BOARD OF
EDUCATION

ESSA Resource Equity – Understanding Key Provisions

In 2015, the Every Student Succeeds Act (ESSA) introduced new requirements intended to ensure that states and Local Education Agencies (LEAs) identify and address inequities in access to resources for historically underserved populations. First, states and LEAs must include in their annual Report Cards the per-pupil expenditures of each school for the preceding academic year, disaggregated by source of funds. Second, schools identified for improvement via the state's **accountability framework** must develop comprehensive school improvement plans that, among other requirements, include a plan for addressing any identified resource inequities. Finally, states must periodically review resource allocation patterns in districts that operate a significant number of schools identified for improvement, a requirement known as a Resource Allocation Review (RAR). These three interrelated provisions are meant to foster financial transparency and encourage states, LEAs, and education stakeholders to examine existing resource allocation practices to ensure all students have access to the resources they need to achieve academic success.

States must identify and facilitate RARs with districts that operate a "significant number" of schools identified for Intensive, Comprehensive, or Targeted support, but they have flexibility to determine which districts meet this criterion. Summative accountability designations are released each fall, timed with the release of the Illinois Report Card. Newly designated schools engage in various planning-year activities, such as identifying school leadership teams and stakeholder advisory groups, conducting needs assessment and root cause analyses, and developing school improvement plans. ISBE's School and District Improvement Department provides various forms of support along the way. The RAR program is managed by staff in the Finance Department and situated within the planning year as a form of additional support for school improvement activities. ISBE's weighted selection formula considers both the percentage and number of schools identified for improvement in each LEA, as well as the number of schools that have not exited from improvement status after four years. LEAs are eligible for RARs every four years, as aligned with the school improvement cycle.

Only a select number of LEAs engage in a state-led RAR each year. **The purpose of this toolkit is to make ISBE's RAR program materials — including a discussion protocol, rubric, and a data visualization dashboard — available to all districts.** The RAR program follows an inquiry-focused process that supports districts and schools in evaluating and improving current resource allocation practices. Put simply, an RAR is a data-informed conversation between key local stakeholders, including district and school leaders, designed to facilitate productive local dialogue about resource allocation. ISBE staff work alongside district and school leaders during the RAR to discuss evidence of resource allocation patterns using protocols, reports, and rubrics co-developed with the Region 9 Comprehensive Center[1]. Reports include data disaggregated by student demographic information, such as:

- LEA- and school-level per-pupil expenditures as reported on school Report Cards.

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[1] The Region 9 Comprehensive Center was operated by the American Institutes for Research (AIR) as part of the national Comprehensive Center Network. Each center provided capacity-building services to states, districts, and schools to support them in implementing ESSA strategic plans. The Region 9 Comprehensive Center supported Illinois and Iowa. In 2024, it expanded to support additional states under the Midwest Comprehensive Center, also operated by AIR. In 2025, the contracts supporting comprehensive centers were cancelled by the U.S. Department of Education.

- Changes in per-pupil spending at each school over time.
- The distribution of experienced teachers across schools.
- Student achievement data, including measures of attainment and growth.
- Other dimensions of resource equity, including resource allocation methodologies, transparency in school funding, and evidence of stakeholder engagement in financial decision-making.

The materials in this toolkit are intended to support local district teams in completing a self-guided Resource Allocation Review, which may be used to support varied goals, such as:
- Identifying and developing strategies to address resource inequities within School Improvement Plans.
- Evaluating and improving existing resource allocation practices, especially as they relate to transparency and stakeholder engagement.
- Assessing variance between intended resource allocation methodologies and actual spending patterns.
- Considering the alignment between strategic goals and spending.
- Sharing trends and information with community stakeholders.

ISBE welcomes feedback on all aspects of this toolkit, particularly from districts that make use of the materials to engage in a self-led review. Comments, questions, and suggestions may be sent to Luke Corry at **lcorry@isbe.net**.

Four Properties of Effective Resource Allocation Systems

The cornerstone of ISBE's RAR program is a document that identifies and describes four research-based, generalizable standards of effective resource allocation systems. **Properties of Effective Resource Allocation Systems**, developed by the Region 9 Comprehensive Center, emerged from ISBE's work to pilot the RAR program. It functions as a high-level literature review that highlights the evidentiary base in education research related to four key properties associated with improvement-oriented resource allocation systems. While not exhaustive, the document provides a useful framework for evaluating district practices. An effective resource allocation system will have the following properties:

- **Equitable**: Provides resources based on the needs of students and schools such that those with higher needs receive additional resources.

- **Transparent**: Provides resources through a simple, well-defined, and clearly documented process so that stakeholders understand how resources are allocated to schools and how resource levels are differentiated.

- **Engages Stakeholders**: Allows for input in the budgeting and planning process from various education stakeholders, such as school site leaders and staff, parents, and community members.

- **Aligns with District Goals and Priorities**: Integrates and aligns with planning and school improvement processes, focuses on improving student outcomes, and offers flexibility to respond to new or shifting goals and priorities.

The materials in this toolkit are aligned with the Properties of Effective Resource Allocation Systems and meant to support districts in auditing existing practices and data in relation to these four standards.

Toolkit Materials

The toolkit includes the following materials:

- A checklist with step-by-step instructions for leading a self-guided RAR.

- Instructions and tips for accessing data visualizations using ISBE's Resource Allocation Review Dashboard and building a customized report.

- Appendices with additional resources, including:

  - Pre- and post-survey instruments designed to gather feedback from stakeholders.

  - A PowerPoint template and discussion protocol for building a data report and facilitating the RAR.

  - A rubric and resource bank aligned with the Properties of Effective Resource Allocation, used to evaluate current practices and identify strategies for improvement.

  - Contextual information about the data and visualizations in the RAR Dashboard.

Implementation Checklist

The checklist below is intended to assist district staff in preparing for and leading a self-guided Resource Allocation Review. Following these steps will ensure that all participating staff members and stakeholders are equipped to engage in the discussion. District leaders may need to modify certain steps depending on whether the RAR will be in-person or virtual. Tasks are ordered sequentially. Although exact timelines are not provided, the entire process can generally be completed within the span of a few weeks.

Key Tasks	Person responsible
☐ Identify a district staff member who will be responsible for implementation logistics, such as scheduling, distributing surveys, or compiling relevant data.	
☐ Assemble a team of district and school leaders, including, but not limited to, the superintendent, program leaders, finance leaders, and other school leaders. Consider adding other stakeholders, such as teachers and parents, in schools identified for improvement.	
☐ Schedule a date, time, and location for the Resource Allocation Review. Select a two-hour window, ensuring all participating staff have time and space to engage in the meeting.	
☐ Notify selected team and provide members with information and resources to help them understand, prepare for, and participate thoughtfully in the review meeting.	

Key Tasks (Continued)	Person responsible
☐ *Optional* Distribute a link to the RAR pre-survey to all participants. This survey can be used to understand current staff perceptions of district resource allocation practices. If you administer the survey, compile relevant results and include them in the RAR report. See Appendix I for a link to the pre-survey.	
☐ Compile relevant internal materials, which may include resource allocation methodologies or other budget documentation, evidence of stakeholder engagement, the district's strategic plan, etc. See "Compiling the RAR Report "below additional suggestions about creating an RAR report.	
☐ Create RAR report using the ISBE RAR Dashboard and the self-guided RAR PowerPoint template. See page 8 for instructions on accessing the dashboard.	
☐ Distribute the RAR report, discussion protocol, and rubric to RAR attendees. Instruct all participants to review the materials in advance of the meeting.	
☐ Facilitate the RAR discussion using the report and protocol. Participants will be asked during the discussion to evaluate the evidence presented using the RAR rubric. Consider how you will collect self-assessment ratings, so that the results can be discussed and used to identify opportunities for improvement.	
☐ Determine how you will use the results of the RAR, which may include generating next steps and plans for improvement. Review ISBE's RAR Resource Bank for strategies and resources aligned with the Properties of Effective Resource Allocation Systems.	
☐ Distribute the RAR post-survey to participants. Analyze the results and determine next steps.	
☐ *Optional* Provide feedback to ISBE regarding the district's experience with this toolkit.	

Compiling the RAR Report

Creating a focused RAR Report will assist district leaders in facilitating robust and meaningful discussion about resource allocation practices. A successful report will consider the background knowledge of all participants and provide additional support as needed to allow for thoughtful engagement. Consider limiting the number of visualizations or including only those that are most meaningful given district contexts. When gathering evidence and generating the report, it can be helpful to sort the information according to the four Properties of Effective Resource Allocation Systems, ensuring that there is sufficient evidence of district practice or data in each area. The examples below provide additional suggestions:

- **Equitable**
  - o Documentation of the district's process for budgeting and/or allocating resources to schools, which may include any formulas for allocating funds or staff.
  - o Relevant pre-survey results. (See questions 7 and 11.)

- **Transparent**
  - Any public documentation regarding resource allocation patterns and practices, which may include web links, presentations, etc.
  - Relevant pre-survey results. (See questions 2 and 4.)
- **Engages Stakeholders**
  - Evidence of existing procedures for gathering input on resource allocation decisions, which may include surveys, agendas from grant consultation meetings, etc.
  - Relevant pre-survey results. (See questions 13-16.)
- **Aligns with District Goals and Priorities**
  - Evidence of investment in resources aligned with strategic goals, which may include elements of the district's strategic plan, tracking or evaluation systems, staffing patterns tied to specific goals, etc.
  - Relevant pre-survey results. (See questions 18-19.)

When building the RAR report, district leaders may want to engage with each other to select the sources of information most likely to identify strengths, opportunities, or potential resource inequities. Possible sources include:
- **ISBE RAR Dashboard**
  - Per-pupil spending at each school by year and summative designation.
  - Per-pupil spending at each school, in rank order by enrollment of special student populations.
  - The distribution of teachers at each school by years of experience.
  - English language arts (ELA) and math growth percentiles by per-pupil spending at each school.
  - Percent change in per-pupil spending at each school over time.
- **Equity Journey Continuum**
  - Participation in high-quality pre-K.
  - Gaps in access to advance coursework.
  - Differences in rates of student discipline.
  - Gaps in access to effective teachers.
  - Other relevant data points. See ISBE's Equity Journey Continuum webpage for more information, including a list of all data elements.
- **District Data Sources**
  - Salary schedules.
  - Staffing information at each school.
  - Financial forecasting information.
  - Data regarding substitute teacher requests and fulfillment.
  - Other relevant data points maintained by the district.

RAR Discussion Outline

The table below provides a detailed outline of an agenda for a presentation. The agenda includes timing and slide numbers and is meant to be used with the Self-Guided RAR PowerPoint.

Detailed Outline of the Agenda

Agenda item	Time	RAR Dashboard Visualizations/Documents
Introductions and Context	10 minutes	Slide 1-4
Properties of Effective Resource Allocation	5 minutes	Slide 5
Establishing District Priorities	15 minutes	Slide 6-8 • Staff review standard for Alignment with District Goals and Priorities. • Staff identifies top 3 strategic priorities for the district.
Equitable Resource Allocation and Distribution	30 minutes (allow for more time if needed)	Slides 9-13 • District procedures for resource allocations, documentation of these processes. • School Enrollment and Per-Pupil Spending Data, Teacher Experience by School, Per Pupil Spending by Student Group, Per Pupil Spending by School and Year. • Discuss current district-level data and practices, rating according to rubric.
Transparent Resource Allocation Processes	10 minutes (allow for more time if needed)	Slides 14-18 • District procedures for resource allocations, documentation of these processes, communication with staff on resource allocation. • Discuss current district-level data and discuss practices, rating according to rubric.
A System that Engages Stakeholders in Planning for Resources	20 minutes (allow for more time if needed)	Slides 19-23 • Budgeting procedures and proof of stakeholder engagement. • Discuss current district-level data and discuss practices, rating according to rubric.

Resource Allocation that Aligns with District Goals and Priorities	20 minutes (allow for more time if needed)	Slides 24-28 • Revisit district priorities, discuss whether data and current practices suggest alignment with these priorities. • Evaluate current practices based on Rubric for Properties of Effective Resource Allocation Systems. • Identify opportunities for growth.
Closing and Next Steps	10 minutes	Slide 29-31 • Propose and discuss next steps and necessary support. • Examine Resource Bank and reach out to ISBE for technical assistance, if necessary.
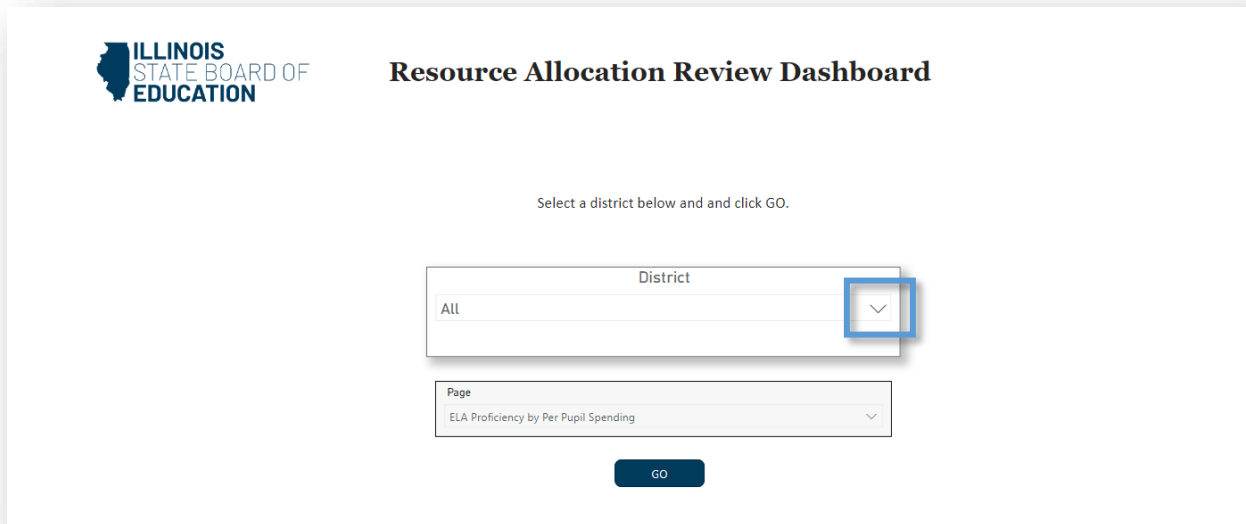
Accessing the RAR Dashboard

The Resource Allocation Review Dashboard allows districts to access visualizations necessary for the Self-guided RAR. The RAR Dashboard is available on the ISBE's RAR webpage, and instructions for accessing and using the dashboard can be found below. Please keep in mind that each visual may not be relevant in every district context. For more information on specific visualizations and data sources, please see Appendix II.
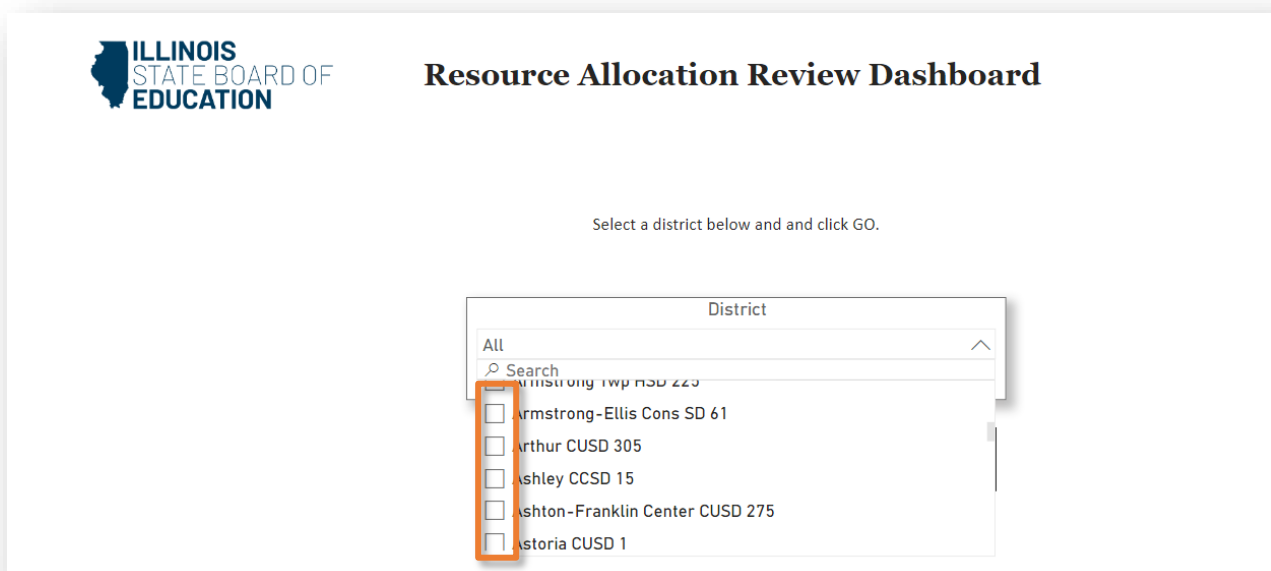
How to use the RAR Dashboard

1. Navigate to the RAR webpage and scroll down to the RAR Dashboard.
2. To select a district, first click the dropdown button boxed in light blue below.

3. Once you have found your district, check the box to its left to select it.

4. After selecting your district, you can choose which data visualization you would like to navigate to. Select the dropdown under "Pages" to see a list of possible visuals.


5. Select the radio button next to your chosen visual. Then click the "Go" button, seen below next to the green arrow.

6. Each visual contains filters on the left-hand side (outlined in orange below) that allow users to examine more specific components of resource allocation practices. Note that the "District" filter will only change the district for that page. To change the district for all visualizations, you must navigate back to the home page.
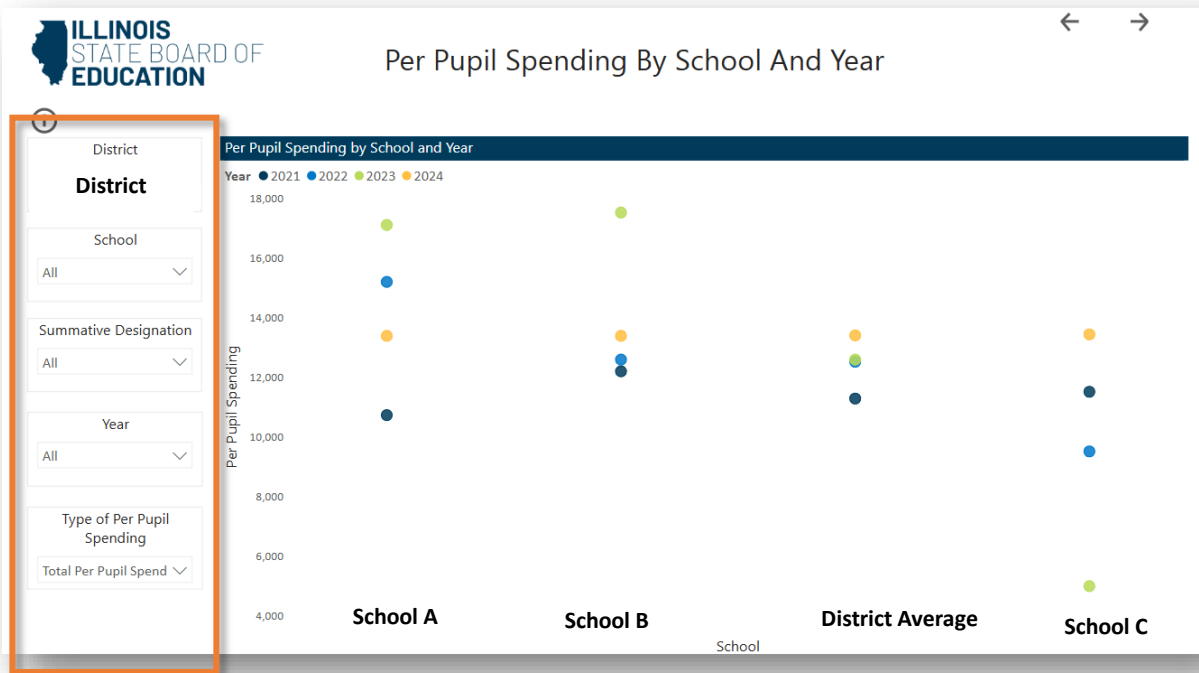
7. Use the arrows at the top of the page to navigate to other visualizations for your selected district. Hover over a data point for School Name, RCDTS, and other information about a specific plot point.
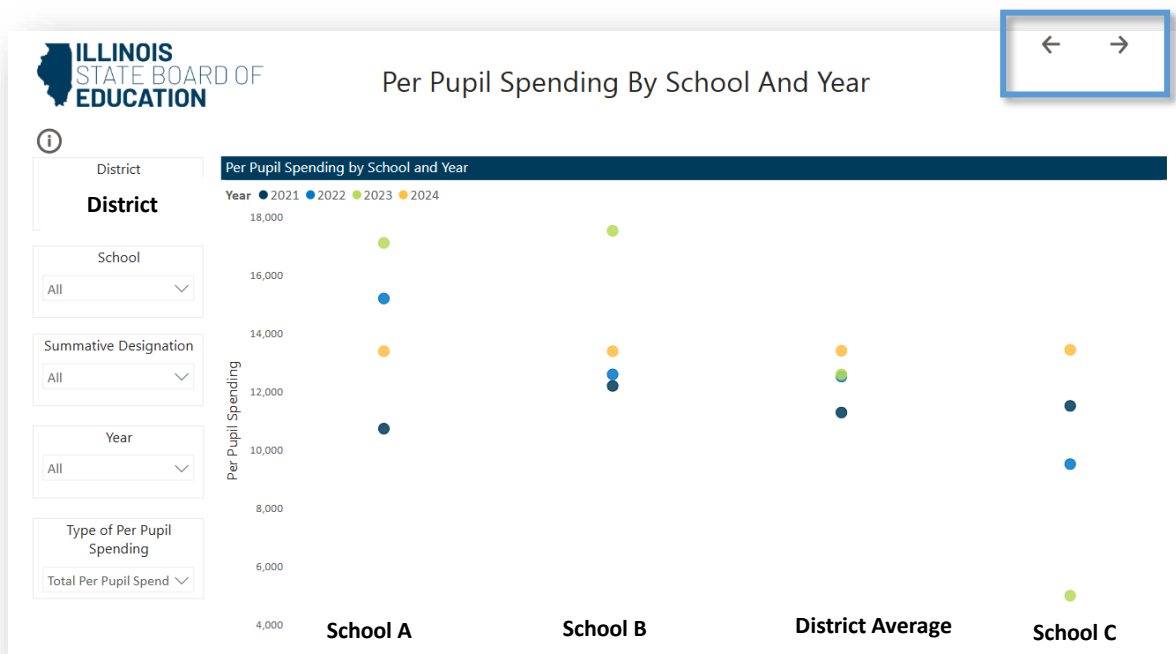
Appendix I: Implementation Materials

The materials below directly support implementation of a district-led RAR:

Properties of Effective Resource Allocation Systems: This document should be provided to all participants in advance of the RAR.

Optional RAR Pre-Survey: ISBE encourages the use of a pre-survey to gather evidence regarding how stakeholders currently perceive district resource allocation practices. The survey can be administered to RAR participants only or to a broader subset of the community. District staff will need to identify a method of administration. There are many free survey instruments that can be used to administer surveys online.

RAR Discussion Protocol: This discussion protocol will assist district leaders in facilitating the review conversation. RAR participants should have a chance to familiarize themselves with the protocol in advance of the discussion.

RAR Rubric: The RAR rubric enables participants to evaluate current district practices relative to the Properties of Effective Resource Allocation Systems. RAR participants should have a chance to familiarize themselves with the rubric in advance of the discussion, and copies should be on hand during the review meeting. Additionally, district leaders should have a method for collecting/aggregating rubric scores within the meeting, so that the scores can inform any suggested next steps. During state-led conversations, ISBE asks all participants to enter their ratings using a survey instrument. Average ratings are displayed to prompt discussion.

RAR Report PowerPoint Presentation Template: This presentation template is aligned with the RAR Discussion Protocol and has blank slides for inserting selected data visualizations. The RAR Report should be provided to participants in advance of the discussion.

Optional RAR Post-Survey: This survey instrument is intended to gather feedback from participants regarding the RAR discussion. As with the RAR Pre-Survey, district staff will need to identify a method for administration.

RAR Resource Bank: This document provides a bank of resources aligned to each of the four Properties of Effective Resource Allocation Systems. The resources can be used to support improvement after a Resource Allocation Review. ISBE staff will continue to add new resources to this document.

Appendix II: RAR Dashboard Visuals & Data Sources

The RAR Dashboard contains visuals that are intended to spark inquiry and discussion pertaining to resource equity and distribution. The dashboard is published on ISBE's [Resource Allocation Review webpage](#) to assist district teams in conducting self-led RARs, but it is also available to other stakeholders interested in exploring resource allocation patterns. Much of the data used in the visualizations comes directly from the [Illinois Report Card](#). However, the presentation differs from what appears on the Report Card. District leaders should be familiar with the RAR Dashboard, as it may invite new questions from stakeholders about resource allocation across the district.

RAR Dashboard visualizations provide an opening to discuss how the current resource allocation system operates; they should be considered alongside other local context. The dashboard draws on data from a limited number of years — it is a snapshot that may not be entirely reflective of current practices. Many of the visualizations are derived from the annual Site-Based Expenditure Report, which provides per-pupil spending figures for all public schools. It is not unusual to see large differences in per-pupil spending across schools within a district. Particular schools may have unique or special programs, higher concentrations of students with intensive needs, or different staffing arrangements. Changes in spending over time may be attributable to changes in any of these underlying factors or to something else entirely, such as new allocation methods or different accounting decisions. For instance, districts have flexibility in how they choose to allocate certain shared expenditures to schools. Transportation costs may be allocated on an equal per-pupil basis to all schools, or only to schools based on the number of students who travel by bus, or even based on miles traveled. Each method is legitimate but can influence the final per-pupil expenditure figures.

Similarly, the "Teacher Experience by School" graph captures the distribution of teachers based on years of experience. Viewed alongside per-pupil spending data, this visual may help to explain a common driver of spending differences (e.g., more experienced teachers generally command higher salaries). At the same time, high-quality teachers exist at all points on the salary scale. District leaders will need to draw on other sources of information, including dialogue with departments and other key stakeholders, to develop a comprehensive understanding of current practices and patterns.

The content below provides additional contextual information about the sources of data used in the RAR Dashboard, as well as questions to consider when viewing the data. ISBE encourages district staff and community members to view these new visualizations alongside other public and local data to generate productive local dialogue about the connection between resource allocation and school improvement.

Per Pupil Spending by School and Year

The "Per Pupil Spending by School and Year" graph allows users to compare per-pupil spending over time across schools in a district. Per-pupil spending is on the Y-axis, while school names are on the X-axis. The color of each scatterplot point indicates the year. (A corresponding key can be found in the upper left-hand corner of the visual.) Users can filter by District, School, Summative Designation, and Type of Per-Pupil Spending.

Questions to Consider

1. Are there any obvious patterns in per-pupil spending changes over time? For instance, are spending changes (increases or decreases) consistent across schools in each year, or is the pattern more mixed?
2. Which schools spent the most per student? The least? Has this changed over time?
3. What drives differences in spending across schools?
4. Does it appear that Elementary and Secondary Emergency Relief money had an impact on per pupil spending?
5. Are the spending trends what you would expect?

<u>Data Source</u>
See Data Sources for Per Pupil Spending and Student Demographic Information. *

School Enrollment and Per Pupil Spending

The "School Enrollment and Per Pupil Spending Data" captures enrollment data and per pupil spending data for schools in the district. Users can view each school's summative designation, grades served, enrollment, and percentages of special student populations alongside per-pupil spending. The table can be filtered by District, School, Year, and Type of Per-Pupil Spending. Users can also sort numerical variables from low to high by clicking on column headers.

<u>Questions to Consider</u>
1. Do the spending patterns align with student need? What about with school improvement status?
2. How are different student populations distributed across the district? How does this impact spending?
3. Do you think changes are needed in the district's method for allocating resources?

<u>Data Source</u>
See Data Sources for Per Pupil Spending and Student Demographic Information. *

Teacher Experience by School

The "Teacher Experience by School" stacked bar chart compares the distribution of teacher experience across schools in a district. Share of teachers is on the Y-axis, while the different schools in the district are on the X-axis. The colored sections each bar represent the share of teachers with different amounts of experience (the corresponding key for teacher experience in the upper left-hand corner of the visual). Users can filter by District, School, Summative Designation, and Year.

<u>Questions to Consider</u>
1. Which schools have more experienced teachers? Fewer? What explains this result?
2. Is the distribution of experienced teachers surprising to you? Does it explain some of the spending patterns reviewed in previous visuals?
3. How do the teacher experience patterns align with student need?

<u>Data Source</u>
The "Teacher Experience by School" visual draws on teacher data reported by each district to the state. The percentage of teachers within each experience range is taken by dividing the number of teachers within an experience cohort by the total number of teachers at the school.

ELA and Math Growth Percentile by Per Pupil Spending

The "Growth Percentile by Per Pupil Spending" visuals compare ELA and math growth percentiles to spending across schools in the district. Each subject has its own display. While proficiency demonstrates whether students have mastered a common, high standard, growth recognizes progress toward and beyond the standard, no matter where each student started. The growth percentile is represented on the Y-axis, while per-pupil spending is shown along the X-axis. The color of the scatterplot points represents the summative designation of the school (a corresponding key in the upper left-hand corner of the visual). Users can filter by District, School, Summative Designation, Type of Per Pupil Spending, and Year.

Questions to Consider
1. Does the growth data align with your current understanding of school improvement efforts?
2. What patterns do you see in the data? For instance, do any schools with lower per-pupil spending amounts have higher growth compared to similar schools in the district? Do any higher spending schools have lower growth compared to similar schools in the district?
3. How do school outcomes compare to the state average?
4. What do the growth and spending visuals reveal about resource levels or potential resource inequities, if anything?

Data Source
The "Growth Percentile by Per Pupil Spending" graphs rely on Illinois Report Card data. If the data is available, the student growth percentile relies on two prior year Illinois Assessment of Readiness scores. At the school and district level, the growth percentile is the sum of students' student growth percentile divided by the number of students with a student growth percentile on record.

Percent Change in Per Pupil Spending by School (Two-Year Increment)

The "Percent Change in Per Pupil Spending by School (Two-Year Increment)" examines the percent change in spending across schools in the district over a two-year period. Percent change is the relative increase or decrease in spending over time as a percentage of the original amount of spending. The percent change is represented on the Y-axis, while the X-axis contains the different schools in the district. Users can filter on District, School, Summative Designation, Type of Per Pupil Spending, and Year.

Questions to Consider
1. Which schools have seen a significant percentage increase in spending over the past two years? Which schools have seen a significant percentage decrease?
2. Is the data surprising?
3. Do the changes in spending align with district priorities or student needs? Could these spending changes have been predicted by the district's resource allocation methodologies?

Data Source
See Data Sources for Per Pupil Spending and Student Demographic Information. *

*Data Sources for Per Pupil Spending and Student Demographic Information
Per pupil spending data found on the Illinois Report Card is collected through the Site-Based Expenditure Report. Districts report the actual dollars spent in the previous school year, including site-level costs (like

school staff) and district-wide centralized costs allocated to each individual school (like transportation and central office staff), divided by the school's enrollment. Student enrollment and demographic information is based on the most recent enrollment data available for the reporting year in question. This is true for per-pupil spending data throughout the RAR Dashboard.