



New Hampshire | LIVE FREE AND LEARN  
**Department of Education**

**New Hampshire Department of Education  
ESSA Title Programs  
Resource Allocation Review**

*Bureau of Instructional Support*  
Office of ESEA Programs  
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## Purpose of Resource Allocation Review

The U.S. Department of Education (Department) is committed to supporting States, local educational agencies (LEAs), teachers, and school leaders to provide every student with a high-quality, equitable, and accessible education. As a part of this commitment, the Department is focused on implementing strategies that help address inequities in access to resources throughout our Nation’s education system to improve academic and other education-related outcomes. As described in the Department’s strategic plan, a growing body of research on resource equity suggests that students from low-income backgrounds, students of color, and other historically underserved students attend schools with less of the resources they need to be successful compared to their peers, including less funding, less experienced teachers, and less access to advanced coursework.<sup>1</sup>

A State must periodically conduct a resource allocation review to support school improvement in each LEA in the State serving a significant number of schools identified for Comprehensive Support and Improvement (CSI) and Additional Targeted Support and Improvement (ATSI) ([ESEA section 1111\(d\)\(3\)\(A\)\(ii\)](#)).

Please note that a State itself must conduct the review. A process where the State requires an LEA to review resource allocation (e.g., completing a self-assessment protocol provided by the State or performing its own analysis for purposes of school support and improvement plans) without any further review by the State would *not* meet requirements.

Among other requirements, support and improvement plans for CSI and ATSI schools must identify resource inequities (which may include the inequities identified through the State’s resource allocation review and a review of LEA and school-level budgeting) to be addressed through implementation of the improvement plan ([ESEA section 1111\(d\)\(1\)\(B\)\(iv\) and \(2\)\(C\)](#)).<sup>2</sup> CSI plans are developed by the LEA, in partnership with stakeholders (including principals and other school leaders, teachers, and parents) and are approved by the school, LEA, and State ([ESEA section 1111\(d\)\(1\)\(B\)](#)).

Reviewing resource allocation at the local level and in partnership with communities is a critical tool for increasing equity. A Resource Allocation Review (RAR) is a collaborative, inquiry-based process to support LEAs and schools with aligning fiscal, human, and instructional resources to improve student outcomes. Reallocation of resources may not always occur, but the review could help LEAs and schools identify potential inequities in resource allocation.

The RAR process is not an audit or intended to be punitive in any way. The intent is to make the connection between resources and student outcomes, and then adjusting as necessary. To support school improvement, it is important for the New Hampshire Department of Education (NHED) to analyze resources alongside student outcome measures (e.g., indicators in its State system of annual meaningful differentiation) and other contextual factors (e.g., percentages of economically disadvantaged students, students from major racial and ethnic groups, children with disabilities, English learners, students experiencing homelessness, and students in foster care) to best understand and meet the resource needs of schools.

The State-level review permits NHED to work both to address resource inequities that exist across LEAs and to support LEA leaders to address resource inequities that exist within an LEA. NHED may use the results to inform its technical assistance efforts and support for school improvement, including to ensure that LEAs and schools have sufficient resources to attain and sustain their school improvement goals.

<sup>1</sup> Page 98 of <https://www2.ed.gov/about/reports/strat/plan2022-26/strategic-plan.pdf>.

<sup>2</sup> See Table 1. Support and Improvement Plan Requirements and Exit Criteria, by School Identification Category within the *Memo to States Regarding Consolidated State Plan Amendments for the 2022-2023 School Year*, available at [https://oese.ed.gov/files/2022/12/State-Plan-Memo-for-2022-2023\\_School-Year-to-post.pdf](https://oese.ed.gov/files/2022/12/State-Plan-Memo-for-2022-2023_School-Year-to-post.pdf)

## Resource Allocation Review process for Spring 2024

NHED will include a section in updated CSI improvement plan templates where the LEA or school must explicitly identify resource inequities. CSI plans must also describe how implementation of the plan will address the identified resource inequities.

If NHED were only to examine financial resources as part of its review, it might overlook inequities among staffing, instructional, or other resources.

To identify resource inequities that exist within the school for student subgroups or across schools in the LEA, the LEA and school shall consider and examine a broad variety of factors when defining “resources” that includes both financial and non-financial resources from local, State, and Federal sources.

Examples of resources include:

- Per-pupil expenditures from Federal, State, and local sources,
- Rates at which “low-income students and minority students [are] taught... by ineffective, inexperienced, or out-of-field, teachers”
- Access to specialized instructional support personnel, including school counselors, school social workers, school psychologists, other qualified professional personnel, and school librarians, and the ratio of students to these staff.
- Access to and participation in comprehensive and rigorous coursework, including advanced or accelerated coursework, (e.g., advanced coursework, arts education, foreign language coursework, preparation for postsecondary transition opportunities).
- Rates of access to and participation in preschool programs for elementary school students, including dual language and dual-immersion programs.
- Any other educational resource information, such as:
  - access to out-of-school time programs, including;
    - high-quality afterschool and
    - summer learning;
  - access to instructional materials or technology, including multilingual materials;
  - instructional time, including the amount and how it is used;
  - physical infrastructure information on school facilities;
  - disparities in discipline practices

## Tools to assist in Identifying Resource Inequities

- The National Center for Education Statistics has conducted the School Level Finance Survey since 2014 ([https://nces.ed.gov/ccd/data\\_slfs.asp](https://nces.ed.gov/ccd/data_slfs.asp)).
- Georgetown University’s Edunomics Lab and the Massive Data Institute created a database, called NERD\$, which includes school spending information from State and local report cards and websites (<https://edunomicslab.org/nerds/>).
- A tool recently launched by the CCNetwork, in partnership with Edunomics Lab: *School Spending & Outcomes Snapshot (SSOS): Supporting Conversations on Equity and School Improvement*, which includes data visualizations and questions for States, LEAs, schools, and education stakeholders to explore spending and outcomes data (<https://compcenternetwork.org/ssos> ).
  - This information can be used to advance thoughtful conversations among LEA and school communities about the equitable distribution of resources and how spending patterns may be related to student outcomes or school performance.
- The following table is taken from the [February 2024 CCNetwork brief \*Identifying Resource Inequities by Tia Taylor and Alicia Bowman\*](#) and “provides some considerations that key LEA and school decisionmakers can use to reflect on how their decisions might impact students. This is not an exhaustive list, but it contains many resources that touch upon most normal operations in our educational institutions.”

**Table 1. Resource Examples and Review Considerations**

Resources	Examples	Review considerations
<b>Fiscal resources</b>	<p><b>Resource examples:</b> State, federal, local, grant funding</p> <p><b>Inequity examples:</b></p> <ul style="list-style-type: none"> <li>• Funding formulas account for average salaries or FTE rather than actual cost of highly qualified educators</li> <li>• Resource allocation methods are based on equal per-pupil allocations versus equitably differentiated by need</li> <li>• Capacity to apply and compete for grant funds and the reporting requirements that follow once awarded</li> </ul>	<ul style="list-style-type: none"> <li>• How are highly qualified teachers distributed to schools that need them most?</li> <li>• How are resource allocation methods meeting both base costs and supplemental needs?</li> <li>• How can access to grant funds be streamlined and supported?</li> </ul>
<b>Human resources</b>	<p><b>Resource examples:</b> Qualified and certified educators, teaching out of certification, years of experience, student–teacher ratio, support staff ratio, school leader experience, teacher and administrator turnover rates</p> <p><b>Inequity examples:</b></p> <ul style="list-style-type: none"> <li>• Schools with a higher number of teachers teaching out of certification</li> <li>• Staffing ratios are inconsistent across the district</li> <li>• New teachers and administrators are placed at high-poverty schools</li> </ul>	<ul style="list-style-type: none"> <li>• What data are used to make staffing decisions?</li> <li>• How are teachers supported in high-needs schools?</li> <li>• How are additional staff allocated to supplement schools that qualify for CSI, ATSI, or other intensive supports?</li> </ul>
<b>Time organization and structure</b>	<p><b>Resource examples:</b> Time for professional learning, collaboration, planning, school master scheduling (extended learning and out-of-school), access to in-school electives and interventions</p> <p><b>Inequity examples:</b></p> <ul style="list-style-type: none"> <li>• Professional learning is offered that is important, but it is optional</li> <li>• Professional learning opportunities are differentiated</li> <li>• Long-term substitute teachers are not included in professional learning</li> </ul>	<ul style="list-style-type: none"> <li>• What types of support resources are allocated to provide additional planning or collaboration time for educators?</li> <li>• Does the school calendar or master schedule allow enough planning and collaboration time?</li> <li>• Does the school calendar accommodate local needs and efficiently address absentee hotspots?</li> </ul>

Resources	Examples	Review considerations
<b>Equipment, materials, and supplies</b>	<p><b>Resource examples:</b> Equipment leases, inviting school spaces (maker spaces, kid-friendly furniture, intervention spaces), curriculum, instructional materials, library books, technology</p> <p><b>Inequity examples:</b></p> <ul style="list-style-type: none"> <li>• Newest teachers have old, mismatched furniture</li> <li>• Special education teachers do not have a set of general education curricular resources (general and special education)</li> </ul>	<ul style="list-style-type: none"> <li>• Do curriculum and materials meet the needs of all students?</li> <li>• Do staff have the capacity to utilize the provided materials fully?</li> <li>• Do learning environments create a positive and safe learning space?</li> </ul>
<b>Programs and services</b>	<p><b>Resource examples:</b> Extra-curricular enrichment activities (sports, arts, band, etc.), STEM/ STEAM programs, specialists (interventionists, reading and math specialists, instructional coaches, family engagement staff), translators, parent education, dual-immersion programs, AP classes, dual-enrollment classes, mentoring</p> <p><b>Inequity examples:</b></p> <ul style="list-style-type: none"> <li>• Lack of student access to AP exams due to cost</li> <li>• Lack of student access to programs (for example, dual enrollment) due to transportation</li> <li>• Course and program offerings are not available across the district</li> <li>• Counseling does not provide consistent programming to students for coursework requirements</li> </ul>	<ul style="list-style-type: none"> <li>• What are the spending priorities for this year?</li> <li>• How are the needs of the lowest-performing student groups being met?</li> <li>• What electives or enrichment opportunities are available, and do they align with the existing needs of students?</li> </ul>
<b>Community collaboration and partnerships</b>	<p><b>Resources examples:</b> Parent engagement, partnerships with organizations (Boys and Girls Club, after-school programs, health clinics, universities, libraries, the city)</p> <p><b>Inequity examples:</b></p> <ul style="list-style-type: none"> <li>• Different levels of access to after-school care</li> <li>• Different levels of access to community art and music programs</li> <li>• Different levels of access to college counseling for first-generation families</li> </ul>	<ul style="list-style-type: none"> <li>• How are parents informed of the differentiated support their children are receiving?</li> <li>• How are community partnerships leveraged to enhance provided support?</li> <li>• How are parents and community members engaged in the planning process?</li> </ul>

## Tools to assist in Addressing Resource Inequities

- Reallocate financial resources within the LEA. For additional support see the “Questions to Explore” for district leaders in the SSOS tool on the CCNetwork webpage: <https://compcenternetwork.org/ssos> .
- Professional development opportunities that respond to identified needs from educator evaluations to support schools with high numbers of ineffective, out-of-field, or inexperienced teachers, particularly for teachers teaching students in the identified schools’ areas of poor academic performance.
- Examine teacher retention and recruitment policies to address disproportionalities in rates of ineffective, out-of-field, or inexperienced teachers (see the Title II, Part A resources webpage: <https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/instruction-state-grants-title-ii-part-a/resources/#recruitment-and-retention> ).
- Supplement current instructional resources with high-quality tutoring programs. For additional support, see:
  - The National Partnership for Student Successes (NPSS) for quality standards and technical assistance in creating, expanding, and scaling these programs. The NPSS is a public-private partnership between the Department, AmeriCorps, and the Everyone Graduates Center at Johns Hopkins University: <https://www.partnershipstudentsuccess.org> .
  - “High Quality Tutoring to Accelerate Learning Webinar Series” developed by IES’ Regional Educational Laboratory Program for additional information about choosing and implementing tutoring programs or approaches: <https://ies.ed.gov/ncee/edlabs/regions/west/Events/Details/371>
- Use specific evidence-based practices from IES’ What Works Clearinghouse that may help address any identified resource inequities: <https://ies.ed.gov/ncee/wwc> .

## Questions and Support

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