



Every Student Succeeds Act: Resource Allocation Review

2025-26

This Resource Allocation Review guide helps district leadership teams to review their distribution and use of resources, including people, partnerships, and funds, across the district.

In turn, this helps build leadership teams (BLTs) to understand the current allocation of resources and priorities set by the district to support designated schools, ensuring resources are equitably distributed based on students' needs.

Districts with designated schools are required to complete the Resource Allocation Review (RAR) (ESEA § 1111(d)(3)(A)(ii)).

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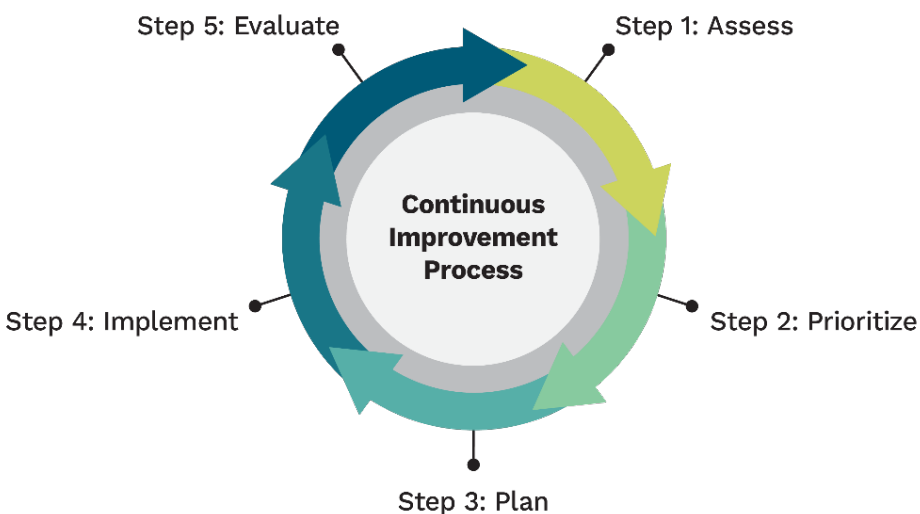
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Background & Connections

Iowa's ESSA plan serves as the foundation for the state's system of accountability and support for students, educators, and schools (see Every Student Succeeds Act). Under ESSA, states identify public school districts, state-accredited nonpublic schools, and Area Education Agencies (AEA) for support. The Department of Education School Improvement Consultants or the local Area Education Agency Network members can provide further support.

Figure 1 Iowa's Five-Step Continuous Improvement Process

Iowa has established a five-step Continuous Improvement Process (Figure 1) as part of the ESSA plan. See Iowa's Framework & Process to Support Schools—MTSS and Continuous Improvement for more information on Multi-Tiered System of Support (MTSS) and Continuous Improvement Process (CIP). The process broadly follows the steps outlined in nearly every widely used continuous improvement framework and can be easily adapted to local contexts. The critical aspect of such a process is the discussion focused on answering a specific set of questions to determine needs at the system level effectively. These needs are then matched with evidence-based solutions to create a plan of action, which is implemented and monitored to evaluate its impact over time. The *ESSA Resource Allocation Review (RAR)* guide is a tool to guide district-level teams through Step 1 of the Continuous Improvement Process.



Resource Allocation Review

ESSA requires districts to receive support from the Department to complete the RAR. A self-guided module through Iowa Learning Online Professional Development (ILOPD) is available by searching for “ESSA Resource Allocation Review” if additional support is needed.

Step 1A: Collect and Analyze Data

Who: Data Task Team. **Time:** Approximately 10 minutes.

Data Task Team: Personnel from the district with experience and expertise in explaining the data elements displayed in Table 2.

Enlist a small task team to assist with data analysis. Once the data elements with the overarching themes of enrollment, staffing, expenditures, identification rates, and additional metrics are pre-populated into the RAR Data Table, prepare for a district leadership team discussion about the district distribution and use of resources, including people, partnerships and funds across the district.

Collection

The Data Task Team will make a copy of the [RAR Note Catcher](#) for their District Leadership Team to facilitate data analysis and assist in drafting data statements to capture any inequities within the district.

The link will provide teams with an automatic download of their *Resource Allocation Review: Data Elements*. **Table 1** lists the data elements and sources included in the automatic download. Building status within the district (CSI and/or TSI) is also captured in the download. Additional data elements and sources *may be added* to the data table.

Data Task Team action steps include:

Step 1: Download the district's [RAR Note Catcher](#) and make it accessible for the district leadership team members.

Optional: Use the RAR Visualizer to display the data. The RAR Visualizer can be located at EdInsight.

Step 2: Team Discussion – Consider how to best organize and present the data to the specific needs of the district leadership team.

Table 1 Resource Allocation Review: Data Elements

Note: The sources for each category are listed in the first row. If multiple sources are provided or a more specific part of a source is required, additional notes are listed in the cell.

Enrollment	Staffing	Expenditures	Additional Metrics: Staffing & Student	Identification Rate
Source: School Reporting in Iowa (SRI) - fall data collection	Source: Basic Education Data Survey (BEDS) -Fall or Spring	Source: Consolidated Annual Report (CAR)	Sources: Iowa School Performance Profile (ISPP) , CAR SRI, or BEDS - Fall or Spring	Sources: ACHIEVE SRI - fall data collection
Special Education Enrollment <ul style="list-style-type: none"> What are the district's enrollment patterns? What is the enrollment trend in the identified DA area? As reported on the ISPP	Annual Instructional Hours Use Spring BEDS	Special Education Expenditures: State and Federal Funds	ESSA Accountability Score Use the ISPP	Special Education Identification Rate <ul style="list-style-type: none"> What is the pattern in the identification rate for the district and by building? Use ACHIEVE and Fall SRI

Enrollment	Staffing	Expenditures	Additional Metrics: Staffing & Student	Identification Rate
Gifted Enrollment	Percent of Conditionally Licensed or Improperly Endorsed Teachers; Percent of Teachers Not Meeting Iowa Teaching Standards <ul style="list-style-type: none"> • <i>How many Special Education teachers are conditionally endorsed?</i> • <i>Do you notice any differences in the identified DA area?</i> Use Fall Staff BEDS as reported on ISPP	Gifted Expenditures: State Funds		
Prior Year English Learner Enrollment <i>As reported on the ISPP</i>	Pupil-Teacher Ratio Use Fall Staff BEDS	English Learner Expenditures	Staff Retention <ul style="list-style-type: none"> • <i>What patterns exist in special education staffing?</i> • <i>What is the turnover rate for special education teachers?</i> • <i>Is there a difference in the IDEA-DA area?</i> Use Fall Staff BEDS	
Certified Enrollment	FTE Coded to TLC Use Fall Staff BEDS	TLC Expenditures	Per Pupil Expenditures Use CAR as reported on the ISPP	
Statewide Voluntary Preschool Program (SWVPP) Enrollment		At-Risk Expenditures: State Funds	Chronic Absenteeism Use Spring SRI as reported on the ISPP	
Percent of Kindergarten Students Attended Preschool the Previous Year				

Analysis

Who: District Leadership Team. **Time:** Approximately 30 minutes.

District Leadership Team: Ensure equal representation across the district, including representatives from designated schools and other key stakeholders. Consider the following roles and/or functions of leadership team members: superintendent, associate/assistant superintendent, Multi-Tiered System of Supports (MTSS) coordinator, and/or school improvement coordinator.

Analyze and discuss the *RAR Note Catcher* with the district leadership team. The following tools will be used during Step 1A: Desired State to capture the end goal:

1. *District Leadership Team: Step 1A Analysis Process* to facilitate conversation from Table 2.
2. [RAR Note Catcher](#) to capture responses

Note: Teams do not have to compare with similar school buildings, but must compare within the district based on student needs.

District Leadership Team action steps include:

STEP 1: Team Discussion – What changes are needed to our system to meet the Desired State?

DESIRED STATE: District leadership teams distribute and use resources, including people, partnerships and funds across the district equitably based on students’ needs.

STEP 2: Team Discussion – Process the Table 1 Resource Allocation Review: Data Elements by summarizing impressions and assessing system needs as a district leadership team with the following questions from Table 2 District Leadership Team: Step 1A Analysis Process.

STEP 3: Data Collection – Record team discussions in [RAR Note Catcher](#) column 1A Analysis.

Table 2 District Leadership Team: Step 1A Analysis Process

Step	Purpose and Overarching Question	Sample Questions to Achieve Purpose
1. Summarize Impressions	Identify information, form conclusions, and generalize. What observations can you make within the district?	<ul style="list-style-type: none"> • How does the distribution of <i>[insert characteristic]</i> across buildings and programs currently support student needs? • Where do you see the strengths? • What buildings appear to have the greatest challenges? What is the resource allocation overall? • What is the current state of resource allocation?
2. Assess System Needs	Compare, relate, evaluate, and categorize needs. What are the common themes within the data that are emerging? Are there equity concerns when comparing?	<ul style="list-style-type: none"> • How do current expenditure patterns align (or not) with ESSA designation areas? • What are the similarities and differences within the data that are emerging? • What patterns are evident within the data in the buildings throughout the district? • Are there particular themes and/or buildings that warrant further investigation? • What themes/patterns concern you most?

Step 1B: Create Data Statements

IDEA-DA CONSIDERATION: *Create at least one data statement connected to the designated area for IDEA-DA.*

Who: District Leadership Team. **Time:** Approximately 30 minutes.

Create data statements to reflect observable trends and inequities across buildings based on students’ needs in the district.

District Leadership Team action steps include:

STEP 1: Team Collaboration – From the recorded analysis team notes from Step 1A, create data statements with the use of Table 3 Data Statements: Step 1B.

STEP 2: Data Collection – Record team discussions in [RAR Note Catcher](#) column 1B Data Statements.

Table 3 Data Statements: Step 1B

Potential Elements of Data Statements	Example Data Statements
Observable comparisons among buildings throughout the district.	<i>Example 1:</i> The special education enrollment numbers, identification rate, and expenditures show a pattern in which the majority of special education students are enrolled and identified in <i>[building XY]</i> with CSI designation <i>[insert data]</i> when compared to all buildings within the district.
Observable comparisons that highlight themes/patterns within the district.	<i>Example 2:</i> Staff retention, FTE coded to TLC, and TLC expenditures are significantly lower in buildings XY and UV with both TSI designations when compared to non-designated buildings in the district. <i>Example 3:</i> Among the buildings throughout the district, data show that <i>[buildings XY]</i> with CSI designation and UV with TSI designation have a higher chronic absenteeism rate <i>[insert data]</i> and a lower ESSA Accountability Score <i>[insert data]</i> within the district.
Summary of the collective comparisons outlining the overarching needs and strengths.	<i>Example 4:</i> Fifteen percent of teachers in <i>[building XY]</i> designated TSI are operating with a conditional license or without proper endorsement, as compared to 11% of teachers in the district as a whole, and 7% of teachers in building BC, which is not designated.

Important: Teams are reminded that the district RAR is just *one* of the data pieces teams review and interpret. The ESSA Data Review, Self-Assessment of MTSS implementation (i.e., SAMI), early warning indicators, and other relevant data will be used jointly to prioritize and plan.

Step 1C: Determine Area(s) of Need

Who: District Leadership Team. **Time:** Approximately 15 minutes.

Using the Data Statements created in Step 1B, prioritize 2-3 inequity data statements that are the greatest concern and in need of action. Capture these statements within the RAR Note Catcher as the Prioritized Inequity Data Statements. District Leadership Team action steps include:

STEP 1: Team Discussion – Recall your team’s Desired State discussion from Step 1A. What resource inequities are urgent to address because they are closest to student learning, are foundational for school functioning, and will bring you closer to reaching your Desired State?

IDEA-DA CONSIDERATION: *Remind teams to locate their IDEA-DA area of focus on their Implementation Plan in ACHIEVE.*

STEP 2: Team Collaboration – Use Table 4 Prioritization: Checklist and Strategy to assist in determining which team-created data statements have the highest priority.

STEP 3: Data Collection – Record team discussions in the [RAR Note Catcher](#) column IC Prioritized Inequity Data Statements.

Table 4 Prioritization: Checklist and Strategy

Prioritization Checklist	Team Prioritization Strategy
<ul style="list-style-type: none"> <input type="checkbox"/> The greatest urgency <input type="checkbox"/> Those closest to student learning <input type="checkbox"/> Those that are foundational for efficient and effective school functioning <input type="checkbox"/> Most closely related to our desired state 	<ol style="list-style-type: none"> 1. In team conversations, discuss each Data Statement (~ 1-2 min.) using the prioritized checklist criteria. After discussion, each member <i>rank</i>s the data statement individually as either: <ol style="list-style-type: none"> 1) low priority 2) medium priority 3) high priority 2. Record the individual rating scores per Data Statement. 3. Total the rankings per Data Statement. Top 2-3 scores indicate the prioritized inequity data statements from the leadership team.

Next Steps

Who: District Leadership Team member. **Time:** Approximately 5 minutes.

1. CASA upload of RAR Note Catcher and Prioritized Inequity Data Statements:
 - a. Log into the [Consolidated Accountability and Support Application \(CASA\)](#).
 - b. Click on the ESSA folder.
 - c. Record District Leadership Team’s Prioritized Inequity Data Statements (from Step 1C)
 - d. Upload the district’s [RAR Note Catcher](#)
 - e. Submit
2. Communicate RAR analysis, data statements, and Prioritized Inequity Data Statements to all district and building leadership.