



# How Should States Implement K-12 Funding Changes?

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A new state school finance policy — even one that is student-centered — does not guarantee that student outcomes will improve. What happens after the policy win determines whether new or reallocated state dollars translate into results. While the real work of leveraging resources to drive improvement happens at the local level, policymakers, state education agency (SEA) leaders, and other state actors play a critical role in implementing state education finance laws to ensure that state intent delivers on its promise.

Every state faces this challenge, whether it has recently modernized its school finance system or is implementing a long-standing formula. Using education funding effectively requires more than just clear rules and the technical apparatus for appropriating and allocating funds. It also requires support, guidance, and capacity building, as well as coherence across systems and policies designed to support teaching and learning. This includes supporting local leaders to use their resources strategically and equitably to meet student needs and improve outcomes.

State policymakers, SEAs, and advocates should prioritize six implementation activities to translate state K-12 funding policies into impact: 1) formal rulemaking, 2) changes to data and reporting systems, 3) communication and engagement, 4) capacity building, 5) accountability and oversight, and 6) continuous improvement efforts (Table).

## NOTE

This issue brief presents a framework drawn and modified from previous Bellwether work, including [Beyond the Bottom Line: A New Framework for K-12 Fiscal Accountability](#), [After the Policy Win: First-Year Implementation of Tennessee's New School Funding Formula](#), and [From Policy to Impact](#).

**TABLE: IMPLEMENTATION FRAMEWORK TO TRANSLATE FUNDING POLICY INTO IMPACT**

Implementation Activities	Purpose
<b>Formal Rulemaking</b>	Translate legislation into clear, actionable policies and operational guidance for K-12 districts and schools.
<b>Changes to Data and Reporting Systems</b>	Ensure systems are adequate to calculate and distribute funds according to the formula; collect, share, and report accurate and timely data; strengthen spending transparency; and provide tools necessary to budget and plan.
<b>Communication and Engagement</b>	Help stakeholders understand changes to their state's school finance system and how those changes should drive improved outcomes for students.
<b>Capacity Building</b>	Strengthen local leaders' knowledge, skills, and ability to use funding strategically to drive results, particularly for targeted student groups (e.g., students with disabilities, English learners).
<b>Accountability and Oversight</b>	Establish systems to track if funding reforms translate into meaningful improvements for students and provide mechanisms to help districts improve when warranted.
<b>Continuous Improvement Efforts</b>	Create processes to regularly review school funding laws, assess what works, and identify areas for improvement.

# How Should States Translate Funding Laws Into Clear, Actionable Guidance for Districts and Schools?

The purpose of rulemaking is to translate legislation into clear, actionable policies and operational guidance for K-12 districts<sup>i</sup> and schools. This process will look different across states, depending on state norms and administrative practices. The extent of rulemaking required will also depend on the level of detail in the law itself, and on how the state chooses to balance clarity and guardrails with flexibility for local decision-making. Some new laws are thorough and prescriptive, offering clear guidance on legislative intent, but with the trade-off of being more difficult to change over time and less adaptive to local context. Leaner laws can provide more room for local discretion and may be easier to adjust through the rulemaking process. State leaders will need to:

- **Identify which provisions need clarification.** The regulatory process might clarify data definitions, what local planning and accountability requirements entail, or how districts will be identified for support.

**State Example:** After passage of the Tennessee Investment in Student Achievement (TISA) Act, state leaders crafted rules that established definitions for each of the student groups that would generate weighted funding under the formula and the specific goals for the outcomes-based funding component, among other details.<sup>1</sup>

- **Coordinate across agencies to develop clear rules and agreements.** The new law may assign responsibility to multiple agencies, which may require establishing or strengthening cross-agency relationships, data sharing agreements, or processes that support coherent implementation.

**State Example:** The Mississippi Student Funding Formula tasked the State Board of Education (SBE) with rulemaking (e.g., student data, weights, and enforcement) and the Mississippi Department of Education (MDE) with developing forms and calculations. Both the SBE and MDE must coordinate with other state agencies such as the Department of Finance and Administration (to avoid conflicting guidance and align regulations) and the Department of Human Services (for data sharing and matching arrangements).<sup>2</sup>

- **Consider engaging outside facilitation support.** The state should ensure rules are informed by careful research and public input. This might benefit from expert facilitation and additional capacity.

**State Example:** The year after California adopted the Local Control Funding Formula (LCFF), its State Board of Education contracted with WestEd to help support the development of regulations for spending and for accountability plans. To support regulation development, WestEd helped facilitate extensive stakeholder engagement.<sup>3</sup>

# What Changes Are Needed to Data and Reporting Systems to Ensure Adequate and Timely Fund Distribution, Transparency, and Oversight?

Data and reporting systems must be adequate to calculate and distribute funds according to the formula; collect, share, and report accurate and timely data; strengthen spending transparency; and provide the necessary tools for budgeting and planning. State leaders may need to:

- **Modernize data and finance systems.** Significant changes to funding policies and practices, such as allocating funding based on student enrollment for the first time or changes to the student count method, will require data system investment, guidance, and training. The state will need to determine which agencies and departments are responsible for calculating district apportionments and disbursing those funds. SEAs may need to make changes to ensure they have the student-, school-, and district-level information necessary for calculations. SEAs may also need to update state accounting codes so that districts can track and report revenues and expenditures under the new formula.

**State Example:** The Tennessee Investment in Student Achievement (TISA) Act includes includes weights for economically disadvantaged students and 10 “unique learning needs” categories.<sup>4</sup> To implement this, the state had to adapt its finance and data systems to capture new kinds of student-level data.

- **Ensure interoperability across agencies.** New laws may require that education data connect with information housed by other agencies. This often requires new data-sharing agreements and protocols to protect student privacy.

**State Example:** California’s LCFF included youth in the foster care system as a group that generates funding for its districts, so the state had to create a way for education and social services departments to share data.<sup>5</sup>

- **Build transparency and public-facing data tools.** The state should make district revenue and expenditures information transparent and accessible to the public and decision-makers. Statutes may also require districts to report by spending category, providing visibility into whether funding has reached the targeted student groups.

**State Example:** Illinois includes school-level expenditures on a public-facing school report card page, meeting state and federal requirements. Although not implemented as part of the Evidence-Based Funding for Student Success Act, it reflects a commitment to improved transparency.<sup>6</sup>

- **Provide districts with tools to assist in planning.** LEAs need tools to calculate and forecast funding, model enrollment shifts, and track the flow of funding to school sites.

**State Example:** Colorado offers a District Funding Calculation Worksheet that is updated annually based on school finance funding.<sup>7</sup>

# How Should States Communicate K-12 Finance Changes and Engage Stakeholders to Support Student Outcomes?

The purpose of a state's communication and engagement plan should be to help stakeholders understand changes to their state's school finance system and how those changes are expected to drive improved outcomes for students. To support this, state leaders can:

- **Provide clear, role-specific guidance to LEAs and other implementers.** The SEA can provide superintendents, school board members, finance officers, and school leaders with information on how the funding law works, with communications tailored to their specific roles. These may include webinars, newsletters, FAQs, help desk hours, and other strategies. States can also create technical explainers and guides about the funding formula so that districts can accurately track requisite data, forecast funding, report expenditures, and comply with other requirements. SEAs can also create regular feedback opportunities to hear what support is needed and how best to support LEAs.

**State Examples:** Texas created the "HB 3 in 30" video series to narrate key components of the school finance bill such as allotments, tax rate changes, and budget planning.<sup>8</sup>

Pennsylvania published a Basic Education Funding Primer that aimed to provide a clear explanation of the formula mechanics, demonstrate how it works, and address relevant policy issues.<sup>9</sup>

- **Engage the broader public through transparent information campaigns.** States can publish clearly articulated, accessible information or host public events, such as webinars or town halls, to address school funding changes, their rationale, and expected outcomes.

**State Examples:** Colorado hosted a webinar to communicate details of its new school finance legislation and address issues important to stakeholders.<sup>10</sup>

Maryland's largest county by population, Montgomery County, created a Budget 101 webpage with information and a short video to describe where funding comes from and how it is spent in support of all students.<sup>11</sup>

# How Can States Build Local Leaders' Capacity Related to Strategic Resource Use?

The purpose of capacity building is to strengthen district and school leaders' knowledge, skills, and ability to use funding strategically to drive results, particularly for targeted student groups. States can do this by providing training, coaching, and practical tools that help administrators and practitioners align spending with student needs. Capacity-building activities include:

- **Offering initial training in support of new laws and ongoing coaching and support on strategic budgeting.** SEAs can provide training for superintendents, chief budget officers, boards, and other district leaders on strategic budgeting, planning, and decision-making. Both initial and ongoing training can be led by SEA personnel or contracted expert facilitators and can be offered through a combination of large-group, one-on-one, and cohort in-person and/or virtual experiences.

**State Examples:** Colorado contracts with the Colorado School Finance Project to provide strategic budgeting training for school finance leaders, with support to adapt budgeting practices in response to funding formula changes.<sup>12</sup>

Maryland's Accountability and Implementation Board (AIB) oversees a system of technical assistance to help districts implement the Blueprint for Maryland's Future (Blueprint). As part of this effort, AIB pairs districts with "Strategic Facilitators," contracted consultants that support districts in developing their Blueprint plans and making strategic budgeting and resource allocation decisions. Contracted "Strategy Leads" also facilitate a community of practice for these facilitators, allowing them to collectively learn and problem-solve.<sup>13</sup>

The Texas Education Agency has collaborated with the Texas Impact Network and ERS to support district leaders across the state in implementing best practices in strategic budgeting.<sup>14</sup>

- **Creating tools, templates, and other resources for LEAs.** States can create a library of accessible resources to support strategic resource management.

**State Example:** The Massachusetts Department of Elementary and Secondary Education provides School Opportunity Act (SOA) planning templates, training webinars, instructions, and checklists, including evidence-based strategies designed to identify and close disparities for student groups.<sup>15</sup>

# How Should States Ensure K-12 Fiscal Accountability and Oversight?

The purpose of fiscal accountability and oversight is to establish systems to track whether funding reforms translate into meaningful improvements for students and provide mechanisms to help districts improve when warranted. Accountability for funding should be tightly aligned with the state academic accountability systems, including those required by the federal Every Student Succeeds Act; ideally, states establish a single, coherent system. To do this, states could:

- **Require districts to create comprehensive annual plans that connect resources to expected results.** States could require districts to develop annual spending plans that demonstrate how funding will be allocated to improve student outcomes and meet state accountability goals, reflective of community input.

**State Examples:** Louisiana provides school districts with a Super App — a unified planning and budgeting platform that allows them to build a single, annual plan; align state and federal funding streams; and submit for approval in one application.<sup>16</sup>

California's Local Control and Accountability Plan (LCAP), a comprehensive tool for planning, asks LEAs to define how they will address priorities for each student group.<sup>17</sup> Those priorities are aligned with California's state/federal accountability plan.

- **Ensure progress monitoring.** States can establish progress monitoring systems or reviews to identify districts facing budgeting and/or academic challenges and provide tailored support when necessary.

**State Examples:** The Massachusetts Department of Elementary and Secondary Education reviews SOA plans, offers feedback, and collaborates with districts on revisions to meet minimum criteria or to provide transparency and clarity for stakeholders.<sup>18</sup>

Tennessee established a TISA Progress Review Board to annually review required TISA Accountability Reports submitted by districts and to determine whether districts are making progress toward English language arts proficiency goals for third-grade students.<sup>19</sup>

- **Provide tiered support and interventions.** States can provide tiered support for districts struggling with budgeting challenges. States also may intervene in districts where ongoing or serious performance or management challenges exist.<sup>20</sup> They can provide interventions that include fiscal actions (e.g., redirecting funds, revising budgets, and imposing spending restrictions).<sup>21</sup>

**State Examples:** California identifies low-performing districts (overall or for any subgroup) for differentiated assistance based on the California School Dashboard. Districts are required to describe improvement plans in the LCAP.<sup>22</sup>

Tennessee authorizes the State Board of Education to conduct Accountability Hearings for districts or charter schools that receive a "D" or "F" grade on the state's report card. During these hearings, the state reviews the district's or charter school's plan and budget and can require corrective actions.<sup>23</sup>

# How Can States Continuously Improve Student-Centered School Funding Policies?

Many states go decades without a substantive update to their funding systems. The purpose of continuous improvements efforts is to create processes to regularly review school funding laws, assess what works, and identify areas for improvement. State continuous improvement approaches include:

- **Creating standing structures to monitor implementation.** Fiscal policy structures should be regularly reviewed to ensure that funding systems meet student needs and contribute to strong academic performance. A standing oversight committee or the legislature, through convened oversight hearings, can review the implementation and outcomes of the funding reform, assess areas of need, and offer solutions. This process identifies where potential modifications are needed to the legislation, rules, or guidelines.

**State Examples:** Maryland's Blueprint created an AIB.<sup>24</sup> The AIB guides, supports, and monitors the implementation of the Blueprint, including assessing the law's progress and effectiveness, recommending legislative changes, and holding state and local governments accountable.<sup>25</sup>

The Renewing Alabama's Investment in Student Excellence Act established a Review Committee to annually review the state's funding formula, study academic progress for student groups receiving weighted funding, and identify any changes needed to improve the effectiveness of the law.<sup>26</sup>

Iowa's standing school finance formula review committee prepares a status report at least every five years, drawing on input from the Education, Revenue, and Management departments and recommending needed revisions or updates.<sup>27</sup>

- **Considering the use of formal evaluations.** States could commission regular third-party evaluations of school funding systems, if not required by the statute. These might measure core indicators of early success, such as better alignment between resource distribution and student needs, greater awareness of the law, enhanced coordination among district departments, improved strategic budgeting practices, and better stakeholder engagement in decision-making.

**State Example:** In Tennessee, TISA required an evaluation in its first year as law.<sup>28</sup> The Office of Research and Education Accountability submitted the report on first-year implementation.<sup>29</sup>

# Questions for Advocates

## Formal Rulemaking

- *How can your state strike the right balance between giving districts flexibility to spend funds based on local needs and setting guardrails to ensure dollars benefit the students who generated them?*

## Changes to Data and Reporting Systems

- *What kinds of input should your state consider when drafting data definitions related to weighted student groups?*
- *How can your state ensure that data and reporting systems are designed to support evaluation and continuous improvement efforts?*
- *What kinds of data and reporting systems are needed to ensure the public can understand how districts are spending their money?*

## Communication and Engagement

- *What plans does your state have in place to communicate and engage with various stakeholder groups?*
- *How can advocates help facilitate training, town halls, and listening sessions to ensure stakeholders across your state are informed about new legislation and can provide input on its implementation?*

## Capacity Building

- *Based on the SEA's capacity and ecosystem of technical assistance providers or regional networks, how should the state agency balance providing training and assistance directly to district leaders with engaging other organizations as lead partners and facilitators?*
- *What existing networks or communities of practice can your state leverage to provide strategic resource management training and coaching to district and charter leaders?*

## Accountability and Oversight

- *Do state and district accountability plans make it clear how funding decisions are linked to goals for student achievement? What mechanisms exist — or should — when progress falls short?*

## Continuous Improvement

- *What would early implementation success look like in your state, and how could you measure it?*

# Endnotes

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# About the Authors



## LYNNE WELLS GRAZIANO

Lynne Wells Graziano is a senior analyst at Bellwether. She can be reached at [lynne.graziano@bellwether.org](mailto:lynne.graziano@bellwether.org).



## CARRIE HAHNEL

Carrie Hahnel is a senior associate partner and leads the rapid field analysis work at Bellwether. She can be reached at [carrie.hahnel@bellwether.org](mailto:carrie.hahnel@bellwether.org).

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## ABOUT THE SERIES

Splitting the Bill is a crash course in the essentials of school finance equity for advocates and others interested in reforming state education finance systems. Learn more by reading Bellwether’s [Splitting the Bill](#) series.

# About Bellwether

Bellwether is a national nonprofit that works to transform education to ensure young people — especially those furthest from opportunity — achieve outcomes that lead to fulfilling lives and flourishing communities. Founded in 2010, we help mission-driven partners accelerate their impact, inform and influence policy and program design, and bring leaders together to drive change on education’s most pressing challenges. For more, visit [bellwether.org](http://bellwether.org).

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