Because of the pandemic, many states will likely need to determine how they can best address shrinking revenues with the least harm to students, even as the needs of students have increased and the crisis has exposed gaping disparities. As such, states can consider the following principles so that any K-12 funding cuts are equitable for vulnerable students in high-need schools and districts, student-centered and strategic, while encouraging districts to act similarly.¹

### GENERAL

1. Avoid any cuts to K-12 funding; if cuts are unavoidable, make them temporary and less severe than for other parts of the budget.
2. Be transparent and involve all potentially impacted stakeholders to fullest extent possible; require similar transparency and stakeholder engagement by districts.

### EQUITY

3. Avoid across-the-board cuts and other approaches that disproportionately harm high-need districts, cutting first any funding that works at odds with equity in the funding formula and protecting targeted funding that supports vulnerable students.
4. Require districts to track and publicly report in a timely manner whether budget and staffing cuts are disproportionately impacting high-need schools; prohibit districts from cutting budgets in a way that creates a systemic and disproportionate impact on high-need schools as compared to other schools in the same district; when reducing staffing or enacting hiring freezes, require districts to consider impact on high-need schools and vulnerable students, teacher diversity and teacher effectiveness.

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¹ Vulnerable students are those most directly impacted by COVID-19, as well as those from low-income backgrounds, English learners, students with disabilities, students experiencing homelessness, students in foster care, students involved in juvenile justice programs, historically marginalized students and students of color. High-need schools have a high proportion of vulnerable students or a recent history of poor performance. High-need districts have a higher proportion of vulnerable students, less local wealth, greater economic harm from COVID-19 and greater dependency on state funding than other districts in the same state.
5. Simplify the state funding system into one student-based formula with a base amount for each student plus additional amounts or weights for vulnerable students; ensure that vulnerable students are not unfairly hurt because of COVID-19, while promoting high-quality online and hybrid instruction.

6. Ensure funds are flexible, temporarily removing unnecessary restrictions on state and federal funding, paired with increased accountability and requirements that resources dedicated for vulnerable students actually reach those students; minimize widespread and permanent staffing cuts by giving districts the flexibility to use temporary salary reductions and furloughs and modifications to traditional staffing responsibilities and structures.

7. Do not disproportionately impact students because they attend a traditional public school or public charter school.

8. Provide districts with specific information about the magnitude and timing of potential funding cuts as soon as possible; encourage districts to plan ahead with conservative budgets and temporary delays in expenses to avoid more harmful cuts in the future.

9. Prioritize funding for state programs that are a critical part of a coherent, evidence-based state improvement strategy or address urgent health, safety and social emotional needs; support districts in similarly placing the impact on students at the forefront of budget cutting decisions.

10. To offset state K-12 funding cuts, maximize availability of federal revenues and direct other state agencies to prioritize support for schools and students.

We are grateful for feedback from various other partners, including Ary Amerikaner, Neil Campbell, Scott Milam, Scott Sargrad, Emily Schultz, Hal Smith and Jonathan Travers.