

Budgeting Through an Equity Lens: A Guide

Budgeting through an equity lens is a critical thinking approach to budgeting that factors assets and needs as well as financial inequities to ensure that each person has the resources and services necessary to thrive in their unique identities, circumstances and experiences. The intended impact is to reduce inequities while improving outcomes for all.

Equity, Diversity & Inclusion



**Fiscal Year 2024
Budgeting Year 2023-2024
Angella LaFontaine
High Desert ESD Business Office**

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Budgeting Through an Equity Lens Introduction

At High Desert ESD, we believe every student, every family and member of our team deserves to feel empowered to lead a happy healthy and inclusive life, free from discrimination, violence and hate. Together, we can influence and inspire systemic change and cultivate kinder, safer and more welcoming places to learn, work and thrive.

Budgeting through an equity lens is a critical thinking approach to budgeting that factors assets and needs as well as financial inequities to ensure that each person has the resources and services necessary to thrive in their unique identities, circumstances and experiences. The intended impact is to reduce inequities while improving outcomes for all.

The budgeting through an equity lens guide is both a product and a process. This guide includes a set of questions that support HDESD programs in assessing how budgeted revenues/expenditures benefit and/or burden under-resourced populations we are in service to. This resource intentionally embeds equity-based decision making into the process of budget development. This process and the equity informed budget it produces is one way to put action to the HDESD organization-wide commitment to equity.

This process aligns with the HDESD's business office goal to advance equity in budgeting and to demonstrate our commitment to improving student outcomes by complementing the efforts of the program managers and staff we support. This process gives each of us an opportunity to be transformed, reimaged and evolve to have equity live in every fiber of who we are.

What is an Equity Lens?

The purpose of an equity lens is to be intentional and deliberately inclusive in organizational and individual decision making. It introduces a set of questions as decisions are being contemplated and made that help the decision maker's center equity in both their process and outcomes.

It is explicit in drawing attention to racial inequality and can be adapted to focus on other communities.

The equity lens questions are designed to create a more inclusive perspective, drawing attention to how the decision holds potential to impact marginalized groups. An equity lens will not tell you what action to take. Rather, the lens helps you to discuss and reflect on the equitableness of the action and decision-making process.

Equity lenses can be customized for different programs and decisions. The standard elements, however, ask for the decision makers to consider equity dimensions of involvement, process, values and assumptions, and outcomes, from a perspective that highlights how practices hold potential to shift power toward equity, diversity and inclusion.

What are the questions typically in an Equity Lens?

- What decisions are being made?
- Who is most affected by these decisions? How can they be included?
- How is the decision being made? Are all voices being heard?
- What assumptions are at the foundation of the issue?
- What is likely the impact?
 - A. Does it worsen or make no change to existing inequities?
 - B. Does it result in a systemic change that addresses institutional inequity?
 - C. Does it produce intentional benefits or unintended consequences for the affected groups?
 - D. What is the real impact likely to be for different groups in the organization?

As we apply this concept to budgeting it will help us be more effective in our everyday work by having a clearer focus and a more complete view. In turn, the full inclusion and participation of all involved contribute to a vibrant team where everyone (students, family & team members) benefits.

Fiscal Year 2024 Budgeting Through an Equity Lens Questions

Applying an equity lens to budgeting is an interactive process and starts the conversation. The budget reflects our priorities and values not only to our students and families but also to the HDESD as an organization.

Below are a set of questions that will help guide your decisions by centering equity during our budgeting process.

1. Have you considered the impacts on equity, diversity & inclusion in your program and your budget? In thinking about this, consider external stakeholders and communities that may be positively or negatively affected by your program as well as internal equity considerations.
2. Does your current budget advance HDESD's equity policy and statement? If not, in what ways can you implement these in your budget?
3. What opportunities does your program provide to help address racial inequities, economic disparities, and other forms of discrimination or exclusion through the budget of the program?

Please review these questions and reflect on them in advance of the budgeting process, which begins in January 2023. Remember that there are no right or wrong answers to these questions. In collaborating with you this budgeting season we hope to learn from you, as the program manager, and engage in thoughtful dialogue with you to complete a budget that helps improve student's outcomes through excellence, equity and efficiency.

Budgeting Through an Equity Lens Timeline

Phase 1: *(2021-2022)*

- Quantify our spending on equity related professional development and training.
- Pilot Program – a few small programs will identify all of their non-payroll related spending as equity/non-equity related in their budget.

Phase 2: *(2022-2025)*

- All programs will budget and track spending (not including payroll) as an equity/non-equity related expense.

Phase 3: *(2025-2026)*

- Identify and separate payroll costs as equity/non-equity related.

By phase 3 all expenditure items will be classified as equity/non-equity related.

Budgeting Through an Equity Lens Account Code Structure

Equity related expenditures are identified with a subarea number **800**.

FUND.FUNC.OBJ.CTR.AREA.SUBAREA.PROJ

Example:

250.1260.0341.000.320.**800**.000

If your program already uses the subarea to denote an odd or even year for a grant, for example, the subarea would be as follows:

801 – Equity Grant Year Beginning Odd

800 – Equity Grant Year Beginning Even

ESSER II/III Funding:

808 – Equity ESSER II

809 – Equity ESSER III

EI/ECSE & Regional Inclusive Services

804 – Equity ARP Awards

806 – Equity SSA

810 – Equity Federal Awards



Equity Policy

Code: **IKAAA/GCCB/GDCB**

Adopted: 04/16/19

High Desert ESD (HDES) is dedicated to serving all students and families. In order to achieve this, we must embrace a cultural and organizational transformation to ensure a culture of inclusion and acceptance.

As an educational organization, HDES is committed to equitable practices that will ensure the success of all students and families. This commitment means that success will not be predicted nor predetermined by race, ethnicity, socio-economic status, cognitive/physical ability, language, marital status, gender, sexual orientation, gender identity, disability, or religion.

The principle of equity goes beyond formal equality where all persons are treated the same. Instead, equity fosters an inclusive and barrier-free environment in which everyone will fully benefit. HDES will apply this principle of equity to all policies, programs, operations, practices, and resource allocations. All students will have access and opportunity to a high-quality education.

Every decision HDES makes will be committed to the following foundational beliefs:

1. Culturally responsive instructional practices are necessary for each student to access educational support at the highest level;
2. Maximizing the success of each and every student requires allocating resources equitably;
3. Every adult in the district shares the moral imperative and collective ownership to identify and eliminate disparities to ensure all students are prepared for current and future success to close the achievement and opportunity gap;
4. We honor the cultures and background experiences of all families and members of our community, recognizing them as critical partners in supporting students' educational success.

To achieve our mission and vision of educational equity, HDES will:

5. Seek to be the change that will lead staff to be ambassadors of equity and culturally responsive practices. Provide professional development training to deepen the understanding of the root causes of achievement and opportunity gaps;
6. Eliminate barriers in recruitment, hiring, retention and internal processes in order to mirror the student and family population we serve;
7. Adopt culturally relevant practices based on data, where available, by race, ethnicity, socio-economic status, language, marital status, gender, sexual orientation, gender identity, cognitive/physical ability, or religion to assess and evaluate the needs of the students and all families;
8. Include all families with equitable access and practices to equip them with the right tools to support and amplify their children's academic and personal success;

9. Create catalytic leadership for educational and community partners that respectfully firmly, and persistently accelerates their adoption of gap-closing policies and practices;
10. Provide students with equitable access to high-quality curriculum, programs, teachers and administrators, extracurricular activities and support services, even when this means differentiating resource allocation;
11. Support the continuing development of all personnel with a focus on their mindset, beliefs, knowledge, and skills, including an understanding of implicit bias and racial identity, to ensure the success of all students;
12. Incorporate the voices, cultures, and perspectives of diverse students, families, and communities into decision making to support success for all students; and affirm these differences to create a sense of belonging for all.

At High Desert Education Service District, we believe every student, every family and every member of our team deserves to feel empowered to lead a happy, healthy and inclusive life, free from discrimination, violence and hate. Together, we can influence and inspire systemic change and cultivate kinder, safer and more welcoming places to learn, work and thrive.



We challenge...

- The status quo.
- Structures that reinforce inequity and harm our students, families and educators of color.
- Ourselves to always be better.

We believe...

- Respectful dialogue between people is how a community can come together even with differing opinions, world views and political stances.
- In the power of vulnerability as a pathway to growing together.
- Our responsibility to actively redesign broken systems and practices that harm.
- There is a critical interplay between our organizational commitment to equity and our personal equity journeys.
- Our individual equity journeys are unique to each of us.
- Recognizing and learning from our mistakes is a critical part of our organizational and individual equity journeys.
- We will be imperfect and will make mistakes along the way.

Equity must live
in **every fiber**
of **who we are.**
Action. Accountability. Solidarity.



We actively...

- Fight against **systemic racism*** by redesigning structures that reinforce inequity and harm our students, families and educators of color.
- Listen deeply and believe each other.
- Honor the diverse lived experience we each bring.
- Show up with humility and courage and keep relationships at the center of all that we do.
- Put children first, take care of each other and work to be innovative and responsive to our partners.
- Own our mistakes and learn from them.
- Acknowledge that the inevitable mistakes made by those in the **dominant culture**** have real and immediate impacts on our colleagues of color.
- Keep learning and changing our words and practices as we work towards a more equitable education system.
- Walk our talk and hold ourselves accountable for our actions.
- Make **allyship***** and **solidarity****** a daily practice.
- Take specific and practical steps that ensure that we each experience belonging and connection.
- Use our HDESD equity policy as a guide for the decisions we make, the way we welcome our new employees and the knowledge, awareness and actions we take in support of our staff, students and families of color.

We have more work to do.

***Systemic Racism:** The systematic mistreatment of people within a social identity group, supported and enforced by the society and its institutions, solely based on the person's membership in the social identity group (Portland Community College, 2006)

****Dominant Culture:**

*****Allyship:**

******Solidarity:**

2023-2024 Budgeting Calendar

HDES D BUDGET DEVELOPMENT CALENDAR 2023/24

