

# **I. Budget Policy & Priorities**

## **a. Cover Page**

### **i. Budget Team**

## **b. Table of Contents**

## **c. Introduction**

### **i. Cover Letters**

1. Board of Education Letter – *Short Term Initiatives*
2. Superintendent Letter – *Summary of Priorities in Coming Year*
3. Chief Administrative Officer Letter – *Budget Executive Summary*

### **ii. District Organization**

1. Board of Education
2. Organizational Chart

### **iii. Budget Calendar**

### **iv. Budget Process**

1. District Budget Timeline & Process
2. State Budget Timeline & Process
3. Accounting Method & Policies

## **d. Policy and Priorities**

### **i. Mission & Vision**

### **ii. Goals & Challenges**

1. Student Achievement
2. Student Enrollment
3. Per Pupil Expenditures
4. Collective Bargaining

### **iii. Long Range Strategic Plan**

# **CONCEPT BUDGET BOOK OUTLINE**

## **SAN DIEGO UNIFIED SCHOOL DISTRICT**

**October 23, 2007**

**Dear Colleagues,**

We are respectfully requesting a significant amount of your time and attention. Like some homework, this can be done in front of the television, at the kitchen table, or at your desk. What is important is that we capture your opinions, thoughts and preferences as policymakers in order to start the development of an effective budget book prototype for the district.

**Your Assignment:** This binder represents several months' work drawn from many different sources with the support of many different people and organizations. It is our hope that you will take the time to read and follow the instructions behind each tab, fill out the modified "scantron" included with the binder, and write down some brief observations about what you like or don't like about examples in each section, turning all of this into the Finance Department by **Thursday, November 1, 2007**.

Once this is completed, the Finance Department will work with a documentation writer to develop an actual prototype unique to the San Diego Unified School District, which will be presented to the Board and the community.

**Districts Sampled:** The budgets of eleven districts were closely examined and taken apart to create this binder. Although two small California school districts are included for good measure, most of the districts are large, complex urban school districts like San Diego. Many have won the Government Finance Officers Associations' (GFOA) Distinguished Budget Presentation Award. The districts represented in this binder are:

1. Boston Public Schools
2. Boulder Valley School District
3. Charlotte-Mecklenburg Schools
4. Chicago Public Schools
5. Clovis Unified School District
6. Detroit Public Schools
7. Los Angeles Unified School District
8. San Francisco Unified School District
9. Seattle Public Schools
10. Sweetwater Union High School District
11. Wichita Public Schools

Each of these budgets has a particular personality that reflects the priorities of their district. San Francisco's budget includes the budget of every school and is 440 pages long. Seattle's budget is 27 pages long, but is followed by a five-year



action plan that is unsurpassed in detail and 49 pages long. Detroit's includes a very painful section on school closures and is accompanied by a state-mandated Revised Deficit Elimination Plan in what might best be described as a cautionary tale. Charlotte-Mecklenburg's budget deliberately talks about a "theory of action" that is closely aligned to their slogan, *Global Competitiveness Starts Here*. Boston's is focused on student achievement and the resources devoted to closing the achievement gap through their five-year comprehensive educational reform plan, *Focus on Children* and its current successor, *Focus on Children II*. In short, the budgets are all different, but hopefully they all take you to the same place. How is the district spending taxpayer money in support of education and children?

**Methodology:** How do you decide what to include in a budget? After reviewing the budgets above, it became clear that every budget tells a story. The challenge is deciding what "chapters" or components to use in telling that story in San Diego's budget book.

**Spreadsheet Analysis:** Using example components – or chapters – from the California School Board Association (CSBA) and guidelines from the Government Finance Officers Association (GFOA) as recommended by the San Diego Taxpayers Association (SDTA), a spreadsheet analysis was conducted on most of the eleven districts listed above. The most popular components of any budget were then put in rank order. You can find the 3-page colored spreadsheet on 11 x 14 paper following this letter.

**Outline Analysis:** Starting with this initial spreadsheet analysis, the Finance Department developed a basic outline of components they felt could be included given past budgets of the district and the technology now available using the very powerful, but under-utilized, PeopleSoft. This outline was then presented to the Audit and Finance Committee for review and recommendations. Recommendations included the hiring of a documentation or technical writer to assist with the process, using clear graphics with clean fonts and plenty of white space, using narrative embedded with charts and graphs to appeal to all kinds of readers, as well as telling people where they could find more information and clearly identifying who was in charge of what part of the budget. It became clear that there were different constituencies who viewed the budget from very different perspectives, whether they were parents who wanted to know the individual school budgets, financial experts who wanted a pull-out financial statement that was straightforward, business professionals accustomed to looking at budgets organized by division and department, or people needing to look closely at individual programs. There was even a lively discussion on district budget accountability – or lack thereof – for charter schools. It became clear that by harnessing the power of PeopleSoft, for the first time it is possible to address the needs of all of these constituencies. It also became clear after looking more closely at some of the best school budgets that we would not be the

first district to do this. In fact, it is becoming a standard among urban school districts.

**Prototype Development:** Following the development of the basic outline, a binder (this binder) was made with tabs for each component in the outline. At that point, the budgets of the eleven districts were read again – and again and again – to find the best examples of each component for review and selection by the Board in the hope that a basic budget prototype can be developed. Where a component represented a feature recommended in the GFOA, a sticker was placed on the description page.

We are anxiously hoping to hear your thoughts on this binder, your selections, what you find helpful and what you find less than helpful. Please don't hesitate to choose an example from one district, but suggest that some part of another example be added. You know your constituents, their needs and perceptions. We want your perspective.

Thank you for participating in this first round of development. The hope at this stage is to build a prototype board book, not a final product. A budget is a living document, a novel whose story continues to evolve, but which provides a forum for focused discussion.

**Sincerely,**

**William Kowba**  
**Interim Chief Administrative Officer &**  
**Chief Financial Officer**

**Katherine Nakamura**  
**Board Trustee**



No.	School Services Template	Gov't Finance Officer's Assoc. Standards	San Diego Unified School District	Boston Public Schools	Boulder Valley School District	Charlotte-Mecklenburg Schools	Chicago Public Schools	Clovis Unified School District	Detroit Public Schools	Los Angeles Unified School District	San Francisco Unified School District	Seattle Public Schools	Sweet-water High School District	Audit & Finance Committee Recommendations	Degree of Difficulty	Count
	Enrollment by District:		131,000	57,000	28,196	129,011	401,511	27,458	131,500	708,461	55,497	46,000	41,865			
	Budget Developed in PeopleSoft:			X	??	??	X	??	X	??	??	??	??			
	INTRODUCTORY MATERIALS															
1.	Budget cover page			X	X	X	X	X	X	X	X		X			9
2.	Table of contents for budget documents	Table of contents		X	X	X	X	X	X	X	X		X			9
3.	Enrollment and average daily attendance (ADA) charts and tools			X	X	X		X		X	X	X	X			8
4.	Superintendent's letter	Letter or summary of priorities of coming year			X	X	X	X		X	X		X			7
5.	Board president's letter	Short-term initiatives that will guide budget development in coming year.				X	X			X		X	X			5
6.	Priorities, goals and mission statement	Entity-wide long-term financial & non-financial policies		X		X		X		X			X			5
7.	Executive Summary	Summary overview issues, trends, resource choices		X		X		X								3
8.	Organizational Unit Objectives	Clearly stated goals and objectives for each department				X		X			X					3
9.	Chief business officer's letter	Basis of budgeting for all funds: cash, modified accrual or other statutory. Effect of governor's and leg. Budgets.							X	X						2
10.	Separate PowerPoint Presentation/Summary			X					X							2
11.	Effect of Other Plans	Strategic, long-range or capital improvement														0
	BUDGET PROCESS															
12.	Budget Overview – Charts and tables	Budgeting process charts and graphs		X	X	X	X	X	X	X	X	X	X			10
13.	Budget revenues and expenses	All major revenue & expenditures			X	X	X	X	X	X	X	X	X			9
14.	Budget changes	Projected fund balances		X	X	X		X		X	X	X	X			8
15.	Budget development guides – general	Budgeting Process		X	X		X	X	X	X		X				7
16.	Budget assumptions	Revenue assumptions			X		X	X	X	X	X		X			7
17.	Budget development guides – specific	Procedures for amending after adoption			X		X	X	X	X						5
18.	Budget calendar				X	X	X	X	X							5
19.	Budget development participants				X	X		X	X							4
20.	Formal budget resolution						X		X	X						3



No.	School Services Template	Gov't Finance Officer's Assoc. Standards	San Diego Unified School District	Boston Public Schools	Boulder Valley School District	Charlotte-Mecklenburg Schools	Chicago Public Schools	Clovis Unified School District	Detroit Public Schools	Los Angeles Unified School District	San Francisco Unified School District	Seattle Public Schools	Sweet-water High School District	Audit & Finance Committee Recommendations	Degree of Difficulty	Count
	Enrollment by District:		131,000	57,000	28,196	129,011	401,511	27,458	131,500	708,461	55,497	46,000	41,865			
	REVENUES SOURCES															
21.	Revenue Sources – Charts and tables				X	X	X	X	X	X	X	X	X			9
22.	Revenue Sources – Categoricals				X	X		X		X	X	X	X			7
23.	Revenue Sources – Restricted and unrestricted	All funds subject to appropriation			X		X	X		X	X		X			6
24.	Revenue Sources – Historical	Comparative financials			X		X	X		X	X	X				6
25.	Property and parcel taxes											X				1
26.	Lottery – Charts and tables							X								1
	EXPENDITURES															
27.	Expenditure distribution – charts and tables			X	X	X	X	X	X	X	X	X	X			10
28.	Expenditure distribution			X	X	X	X	X	X	X	X	X	X			10
29.	Expenditure – District programs			X	X	X		X		X	X	X	X			8
30.	Expenditure trends – historical	Comparative financials		X	X	X		X		X	X	X				7
31.	Expenditure distribution – Salaries and benefits				X	X		X		X	X	X	X			7
32.	Expenditure comparisons	Comparative financials		X	X			X			X	X	X			6
33.	Debt Burden (Re-financing of Prop. MM)	Debt, debt limits, effect of current debt levels	X		X		X	X	X	X		X				6
34.	Per Pupil Expenditure			X	X		X	X								4
35.	Budgeted capital expenditures	Capital expenditures			X	X	X	X								4
36.	GASB 34			X												1
37.	School Accounting Codes (SAC) goal function and object code	Glossary of terms														0
38.	Non-routine capital expenditures	Non-routine capital expenditures														0
	PROGRAMS															
39.	Other funds overview			X	X		X	X		X	X	X	X			8
40.	Site or department budgets	Description of activities			X	X	X	X			X	X	X			7
41.	Special education budgets			X	X		X	X	X	X	X					7
42.	General fund overview			X	X			X		X	X	X	X			7
43.	Other funds – charts and graphs				X		X	X		X	X	X	X			7
44.	Adult education fund				X			X	X	X	X		X			7
45.	District net ending balance				X		X	X		X	X		X			6
46.	Multi-year projections				X			X		X	X		X			5
47.	Cafeteria fund				X			X		X	X		X			5
48.	District organizational charts	Organizational charts		X	X	X		X		X						5







**As we know, a cover page can give a graphic representation of the district, its focus and its direction, or it can simply convey basic information.**

**It is not the whole story.**

*GFOA  
Recommended  
Feature*

**However, the style of the cover page frequently sets the tone of the entire budget.**

**Here we have selected four different approaches. The cover page is not the most important feature, but on the following page, please take a moment to give us your brief impression of these four examples.**

**What is the tone that we want to set?**

**Thank you.**

# ***Choose Your Favorite***

## **COVER PAGE:**

GFOA  
Recommended  
Feature

- O Boston Public Schools**
- O Clovis Unified School District**
- O Charlotte-Mecklenburg Schools**
- O San Francisco Unified School District**

**Observations:**

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**COVER PAGE**

**BOSTON  
PUBLIC SCHOOLS**



# Boston Public Schools



## Fiscal Year 2008 Budget

Adopted by the  
Boston School Committee  
Boston, Massachusetts  
March 21, 2007







# BOSTON PUBLIC SCHOOLS

26 Court Street

Boston, MA 02108

☎ 617-635-9000

[www.bostonpublicschools.org](http://www.bostonpublicschools.org)

Cover photo: Hernandez School quilt / photo by Pamela Haran



# **Boston Public Schools**

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# **FY 2008 Budget**

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## **Boston School Committee**

Dr. Elizabeth Reilinger, Chairperson

Ms. Marchelle Raynor, Vice-Chairperson

Dr. Angel Amy Moreno

Ms. Michele P. Brooks

Ms. Helen Dájer

Rev. Dr. Gregory Groover

Ms. Alfreda Harris

Michael Contompasis, Superintendent

Adopted March 21, 2007

**COVER PAGE**

**CLOVIS  
UNIFIED SCHOOL DISTRICT**



September 26, 2007



# *Building For Our Future*



## 2007-2008 Adopted Budget

[www.cusd.com](http://www.cusd.com)  
(559) 327-9000  
(559) 327-9129 Fax  
1450 Herndon Avenue  
Clovis, CA 93611



**COVER PAGE**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**





REACH FURTHER.

Charlotte-Mecklenburg  
**Board of  
Education**  
Charlotte, North Carolina

2007-08  
**BUDGET  
REQUEST**

Peter C. Gorman  
Superintendent

April 10, 2007

**Global competitiveness starts here.**





**COVER PAGE**

**SAN FRANCISCO  
UNIFIED SCHOOL DISTRICT**





OFFICE OF THE CHIEF FINANCIAL OFFICER  
BUDGET DIVISION  
135 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102

BOARD OF EDUCATION  
OFFICE OF THE SUPERINTENDENT  
555 FRANKLIN STREET  
SAN FRANCISCO, CA 94102

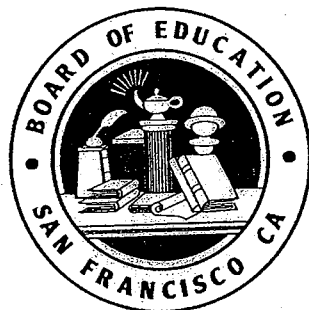
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# **SAN FRANCISCO UNIFIED SCHOOL DISTRICT**

## **RECOMMENDED BUDGET**

### **FOR FISCAL YEAR**

### **2007 – 2008**



**JUNE 26, 2007**  
**(SECOND READING)**

**BOARD OF EDUCATION**  
MARK SANCHEZ, PRESIDENT  
NORMAN YEE, VICE PRESIDENT  
JANE KIM  
ERIC MAR, ESQ.  
KIM-SHREE MAUFAS  
HYDRA MENDOZA  
JILL WYNNS

**RECOMMENDED BY**  
GWEN CHAN  
INTERIM SUPERINTENDENT OF SCHOOLS  
JUNE, 2007

**Who is listed on the budget team can be controversial. Who develops the budget? Who crunches the numbers? Who decides the format?**

**GFOA  
Recommended  
Feature**

**Some districts simply omit those names completely. But the best budgets don't. *People* develop budgets.**

**Almost all budgets identify the Superintendent, most identify the Board, and a few identify the Chief Administrative Officer. But a select few acknowledge the work of others, which we recommend.**

**Please select your favorite from the following examples. Again, remember we are working with format, not process or final product.**

**Thank you.**

# ***Choose Your Favorite***

## **BUDGET TEAM:**

GFOA  
Recommended  
Feature

- ☐ Charlotte-Mecklenburg Schools
- ☐ Detroit Public Schools
- ☐ Los Angeles Unified School District
- ☐ Wichita Public Schools

**Observations:**

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**BUDGET TEAM:**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

# CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

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## Board of Education

<b>Joe White</b>	<i>Chairperson</i>
<b>Molly Griffin</b>	<i>Vice-Chairperson</i>
<b>Kaye McGarry</b>	<i>Member At-Large</i>
<b>Trent Merchant</b>	<i>Member At-Large</i>
<b>Larry Gauvreau</b>	<i>Member District 1</i>
<b>Vilma Leake</b>	<i>Member District 2</i>
<b>George Dunlap</b>	<i>Member District 3</i>
<b>Tom Tate</b>	<i>Member District 4</i>
<b>Ken Gjertsen</b>	<i>Member District 6</i>

## Superintendent

<b>Dr. Peter Gorman</b>	<i>Superintendent</i>
-------------------------	-----------------------

## Executive Staff

<b>Maurice Green</b>	<i>Chief Operating Officer</i>
<b>Dr. Ruth Perez</b>	<i>Chief Academic Officer</i>
<b>Nora Carr</b>	<i>Chief Communications Officer</i>
<b>Guy Chamberlain</b>	<i>Associate Superintendent for Auxiliary Services</i>
<b>Robert Avossa</b>	<i>Chief of Staff</i>
<b>Jonathan Raymond</b>	<i>Chief Accountability Officer</i>
<b>Sheila W. Shirley</b>	<i>Chief Financial Officer</i>
<b>Maurice Ambler</b>	<i>Chief Human Resources Officer</i>
<b>Curtis Carroll</b>	<i>Achievement Zone Area Superintendent</i>
<b>Joel Ritchie</b>	<i>Area Superintendent</i>
<b>Jerry Winkeljohn</b>	<i>Acting Associate Superintendent of Education Services</i>
<b>Ann Clark</b>	<i>Regional Superintendent , High Schools</i>

## Prepared by Finance Staff

<b>Dennis Covington</b>	<i>Executive Director of Budget and Evaluation</i>
<b>Andrea D. Gillus</b>	<i>Project Manager, Budget Development</i>
<b>Kimberly Brazzell</b>	<i>HR Administrator, Planning &amp; Workforce Management</i>
<b>Ken Baldwin</b>	<i>Budget Specialist</i>
<b>Melvane Carter McMillon</b>	<i>Administrative Assistant to the Finance Officer</i>

**BUDGET TEAM:**

**DETROIT  
PUBLIC SCHOOLS**



## **Detroit Public Schools 2008 Adopted Budget**

***(Fiscal Year July 1, 2007 – June 30, 2008)***

**Lamont D. Satchel, Esq.  
Interim General Superintendent**

**April L. Royster, CPA  
Interim Chief Financial Officer  
Executive Director, Office of Accounting**

**Walter L. Esaw  
Executive Director, Office of Budget**

For additional information regarding the District's financial results, readers should refer to the Comprehensive Annual Financial Report (CAFR) (located on the District's website) for the fiscal year ended June 30, 2006, which includes audited financial statements. The State approved Deficit Elimination Plan (DEP) is also available on the District's website, [www.detroitk12.org](http://www.detroitk12.org)

**BUDGET TEAM:**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**



# **LOS ANGELES UNIFIED SCHOOL DISTRICT**

## **SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

### **BOARD OF EDUCATION**

**Marlene Canter, President**

**Mónica García  
Julie Korenstein  
Marguerite Poindexter LaMotte**

**Mike Lansing  
Jon Lauritzen  
David Tokofsky**

**David Brewer III  
Superintendent of Schools**

**Charles Burbridge  
Chief Financial Officer**

**Roger Rasmussen  
Budget Director**

**Prepared by  
Budget Services and Financial Planning Division  
Budget Services Branch**

**June 26, 2007**

**BUDGET TEAM:**

**WICHITA  
PUBLIC SCHOOLS**

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**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT #259  
SEDGWICK COUNTY, KANSAS**

Alvin E. Morris Administrative Center  
201 N. Water, Wichita, Kansas 67202

**Present to: The Board of Education**

Sarah Skelton, *President*

Lynn W. Rogers, *Vice President*

Shirley Jefferson

Connie Dietz

Chip Gramke

Lanora Nolan

Kevass Harding

**Prepared by:**

Financial Services Department

Linda J. Jones, *Chief Financial Officer*

**Administration**

Winston Brooks, *Superintendent of Schools*

Mary Ellen Isaac, *Chief Academic Officer*

Alicia Thompson, *Assistant Superintendent of Elementary Schools*

Greg Rasmussen, *Assistant Superintendent of Elementary Schools*

Kathy J. Busch, *Assistant Superintendent of Middle Schools*

Denise Wren, *Assistant Superintendent of High Schools*

Ed Raymond, *Assistant Superintendent of Human Resources*

Linda J. Jones, *Chief Financial Officer*

Cathy Barbieri, *Chief Information Officer*

Martin Libhart, *Chief Operations Officer*

The Wichita Public Schools does not discriminate on the basis of race, color, national origin, sex, handicap/disability, religion, or age. Persons having inquiries may contact the school district's ADA and Section 504 coordinator, 201 N. Water, Wichita, KS 67202. 316-973-4420

Here we are asking that you simply comment on the format of the table of contents, not on the content itself.

As we all know from elementary school, a good table of contents can take you directly to invaluable information.

However, a good table of contents can also be a road map, a logical outline of the budget process that creates an overall impression of how we arrived at our destination and where we intend to go next.

Here are four formats for a table of contents. Clearly, San Diego will take its own journey, but please comment on which *format* you like best.

Thank you.

# *Choose Your Favorite*

## TABLE OF CONTENTS:

GFOA  
Recommended  
Feature

- O Boston Public Schools
- O Boulder Valley School District
- O Charlotte-Mecklenburg Schools
- O San Francisco Unified School District

Observations:

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**BOSTON  
PUBLIC SCHOOLS**

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*All photos are of Boston Public Schools students and staff.  
Photography by Pamela Haran and Chris Horan.*

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**CHARLOTTE-MECKLENBURG  
SCHOOLS**

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UNIFIED SCHOOL DISTRICT**

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Appendix D: Child Development Centers

Appendix E: County Community Schools

**A cover letter is frequently recommended and used as an introduction and for executive summary information. The Government Finance Officers Association recommends and describes three such letters: One from the Board, one from the Superintendent and one from the Chief Administrative Officer. Few districts provide all three; some use none at all, or choose to organize the information differently.**

**In the following section, please take a moment to give us your brief opinion on the use of letters such as these for San Diego Unified.**

**Following this section are examples of each type of letter. You may want to read these first.**

**Thank you.**

# Choose Your Favorite

## COVER LETTER

- ☐ Board of Education Letter  
Short term initiatives that will guide budget development in the coming year. (GFOA description.)
- ☐ Superintendent Letter  
Letter of summary of priorities in the coming year. (GFOA description.)
- ☐ Chief Administrative Officer Letter  
Basis of budgeting for all funds: cash, modified accrual or other statutory requirements. Effect of governor's and legislative budgets. (GFOA description.)

Observations:

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# ***Choose Your Favorite***

## **BOARD OF EDUCATION** **LETTER/RESOLUTION:**

GFOA  
Recommended  
Feature

- ☐ Charlotte-Mecklenburg Schools
- ☐ Chicago Public Schools
- ☐ Seattle Public Schools
- ☐ Sweetwater High School District

**Observations:**

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**BOARD OF EDUCATION**  
**LETTER/RESOLUTION**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

## REACH FURTHER

A Letter from the Chairperson of the Board of Education

---

In the year since our last budget request, Charlotte-Mecklenburg Schools has charted a new and exciting course. We have a new superintendent, Dr. Peter C. Gorman, and a new *Strategic Plan 2010: Educating Students to Compete Locally, Nationally and Internationally*.

This strategic plan has put the district on the path to increasing student achievement and reaching for excellence at all levels. Our mission remains, as it has always been, to provide the best education possible for every student – and with our *Strategic Plan 2010*, we have drawn a precise map to get there.

The plan calls for far-reaching change in the way we do business – increasing accountability, decentralizing the district and focusing our resources close to the classroom. We not only have a goal of a strong teacher in every classroom and an able principal at every school, we have chosen the tools to measure effectiveness and monitor achievement.

Our budget this year reflects those changes. It also reflects what is certainly a constant at Charlotte-Mecklenburg Schools: growth. We added more than 5,000 students this year. Next year, we'll add another 5,000-plus, and continue that trend over the next 10 years. This is a growing community and many of those growing pains are felt first within the school district.

Our budget request seeks new funding for the costs of growth and sustaining operations at current service levels. We don't believe it's reasonable or fair to expect us to educate more children for less money. Our franchise is growing steadily, and our costs rise along with it. So we've asked for \$30.3 million in additional local money to cover the costs of growth and sustaining operations this year.

What we are not asking for is almost as important: We are not asking for new money to fund our new initiatives. Instead, we have aligned this budget with our Strategic Plan 2010 by redirecting and reallocating funds. We've redirected \$17.5 million to pay for these initiatives. This continues a longstanding effort at CMS to use public money wisely. Over the last five years, we have shifted more than \$110 million from vital programs to pay for growth, and we've followed that pattern by redirecting money to support our new initiatives this year.

In the end, it comes down to this: This year, we had 132,279 students in our schools. Next year, that number is expected to be 137,510. Our community's future rests on how well we educate these students – tomorrow's workers, tomorrow's citizens, tomorrow's leaders.

They deserve a level playing field. Each child in our district needs an equal opportunity to learn. This budget is intended to provide that opportunity to every child, and I urge you to support it. Finally, I beg each and every one to remember that this budget is not about adults – it about our most valuable asset, the children of this community. Thank you and bless you as you -- like your Board of Education -- make difficult and challenging decisions!



Joe I. White, Jr.  
Chairperson

**BOARD OF EDUCATION**  
**LETTER/RESOLUTION**

**CHICAGO  
PUBLIC SCHOOLS**



# Board of Education

CITY OF CHICAGO

125 SOUTH CLARK STREET • 6TH FLOOR  
CHICAGO, ILLINOIS 60603

TELEPHONE (773) 553-1600  
FAX (773) 553-1601

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VICE PRESIDENT

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ALBERTO A. CARRERO, JR.  
ROXANNE WARD  
RUFUS WILLIAMS

June, 2006

Dear Chicagoan:

Stretching limited dollars to provide more than 420,000 students with the education they deserve has always been a challenge, and it's no secret that this year was our toughest budget yet. However, thanks to the unflagging support of Mayor Daley, the City Council and the people of Chicago, as well as some cutting on our part, we are once again able to present a balanced budget.

We never like having to raise taxes to fund our schools, but the reality is that we find ourselves at a critical juncture. CPS is moving forward, our students and schools are improving, and organizations like the Bill and Melinda Gates Foundation are recognizing that progress. The Gates Foundation in particular has been supportive of our High School Transformation, which focuses on making every high school in the city an attractive choice for students. Without a tax increase, we would have had to increase high school class sizes, sorely jeopardizing that progress.

Having said that, we do recognize that the taxpayers of Chicago – and property-owners throughout Illinois -- have shouldered an unfair burden in regard to school funding. We applaud Gov. Blagojevich and the Illinois General Assembly for their increased funding for operational expenses and early childhood education, but we, along with other districts statewide, will continue to push for lasting education funding reform.

While we did have to make painful cuts, we tried to absorb as many of them as possible without touching the classroom. As always, we put our children first, and we always will.

Thank you again for your support, and for helping us in our efforts to become the best urban school district in the nation.

Sincerely,

Michael Scott  
President



**BOARD OF EDUCATION**  
**LETTER/RESOLUTION**

**SEATTLE  
PUBLIC SCHOOLS**

**SEATTLE SCHOOL DISTRICT NO. 1  
RESOLUTION 2006/07-16**

RESOLUTION 2006/07-16

WHEREAS, the Board of Directors of Seattle School District No. 1, in compliance with RCW 29A.505.050 and 28A.505.060, has held a hearing on the budget for September 1, 2007 to August 31, 2008;

WHEREAS, the Board of Directors has given due consideration and has fixed and determined the General Fund appropriation to be \$519,007,997;

WHEREAS, the Board of Directors has given due consideration and has fixed and determined the Transportation Vehicle Fund appropriation to be \$15,120;

WHEREAS, the Board of Directors has given due consideration and has fixed and determined the Associated Student Body Fund appropriation to be \$5,428,966;

WHEREAS, the Board of Directors has given due consideration and has fixed and determined the Debt Service Fund appropriation to be \$51,138,713;

NOW, THEREFORE BE IT RESOLVED that the above-referenced operating budgets for 2007-08 be adopted.

BE IT FURTHER RESOLVED that the secretary file copies of the adopted budget with the Puget Sound Service District No. 121 in accordance with RCW 28A.505.060.

\_\_\_\_\_  
Cheryl Chow, President

\_\_\_\_\_  
Michael DeBell, Member

\_\_\_\_\_  
Darlene Flynn, Vice President

\_\_\_\_\_  
Sally Soriano, Member

\_\_\_\_\_  
Mary Bass, Member

\_\_\_\_\_  
Irene Stewart, Member

\_\_\_\_\_  
Brita Butler-Wall, Member

ATTEST: \_\_\_\_\_  
Dr. Maria Goodloe-Johnson,  
Secretary, Board of Directors  
Seattle School District No. 1  
King County, Washington

**BOARD OF EDUCATION**  
**LETTER/RESOLUTION**

**SWEETWATER  
HIGH SCHOOL DISTRICT**

## Message from the President of the Board of Trustees

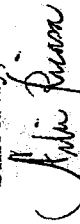
Despite slower residential growth and declining student enrollment, I am pleased to announce we are still able to present a balanced budget for the 2007-08 school year. This budget addresses our students' needs and presents them with the maximum opportunity for enhancing their learning by concentrating resources in the classroom. Despite shrinking enrollment dollars, we have been able to balance the budget without layoffs. We have done this through strategic reorganization of personnel and resources so that our focus remains on the classroom.

Teachers are imparting more than today's information—they are encouraging students to think for themselves and to meet difficult challenges in fresh ways. As we reflect on our accomplishments, we know these are clear indicators of what we are capable of achieving. To reach our goals, we must return over and over to our vision that our students can and will succeed. This budget reflects our commitment to those beliefs through the support of technology and an increase in the amount of computer hardware in our schools.

States and school districts are raising academic standards and aligning curriculum, assessments, teacher training, and instruction to meet higher accountability. We have taken great care in making a priority of instruction, student support services and professional development.

We are continually looking ahead and planning for future contingencies in the Sweetwater community. Since opening our doors in 1922, the Sweetwater District has grown to become California's largest secondary school system. We know that the environment for learning—modern facilities and up-to-date technology—can significantly contribute to student success. The human touch is just as important. Whether we are teachers, parents or staff members, together we can make a tremendous difference in a student's life. Our spending plan for the next school year reflects both the human needs and the technological demands of our students. Our actions determine our success. Thank you for your support.

Sincerely,



Arlie Ricasa, President  
Board of Trustees

# ***Choose Your Favorite***

## **SUPERINTENDENT'S LETTER**

GFOA  
Recommended  
Feature

- ☐ Charlotte-Mecklenburg Schools
- ☐ San Francisco Unified School District
- ☐ Seattle Public Schools
- ☐ Wichita Public Schools

**Observations:**

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# **SUPERINTENDENT'S LETTER**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**



## **EDUCATING STUDENTS TO COMPETE LOCALLY, NATIONALLY AND INTERNATIONALLY**

An Open Letter to the Community by the Superintendent

---

In the 2007-2008 school year, we will be making dramatic and focused reforms to Charlotte-Mecklenburg Schools. The overarching goal of these reforms is to increase student achievement. We want to educate every child well.

We are thus following the direction set by the Charlotte Mecklenburg Board of Education more than a year ago when it said, "The mission of the Charlotte-Mecklenburg Schools is to maximize academic achievement by every student in every school."

Our map for this course is the *Strategic Plan 2010: Educating Students to Compete Locally, Nationally and Internationally*, which we introduced in November 2006. This budget request is aligned with that plan, and with the Board's directive to increase student achievement.

As you will see in the budget, we have introduced a number of new initiatives aligned with our *Strategic Plan 2010*. We expect the local portion of these costs to be approximately \$17.5 million – and we have reallocated and redirected money to pay for these costs. Let me be very clear: We are not seeking increased money to pay for these new programs because we have redirected current funding to pay for them. In addition, we have redirected other money in the budget to align our spending with the *Strategic Plan 2010*.

By redirecting this \$17.5 million, we will pay for various innovative and essential programs. These programs include the Eight-PLUS programs, which will help struggling eighth-graders prepare for high school success.

We will use redirected funds to assist with the costs of educating students for whom English is a second language – our fastest-growing part of the student population.

We have also redirected funds to help us recruit and retain strong teachers and principals, so that every classroom has an effective teacher and every school an effective leader.

We are redirecting funds to continue the small-schools initiative at Garinger, which will have three smaller schools added next year to the existing two. We are also creating a Middle College High School on the Cato campus of Central Piedmont Community College to offer accelerated learning to high school juniors and seniors.

By redirecting significant resources, for these and other new programs and initiatives, we are working long and hard to use our money wisely. But we cannot stop growth, or the increase in operating costs such as utilities, employee benefits and insurance. So we are asking for increased funds to cover those areas.

Specifically, we are asking for money to help us match state-mandated increases in salaries next year, and for increases in dental insurance, retirement and health insurance costs. All of these costs of doing business are rising in 2007-2008, and we have adjusted our budget request to reflect this fact. The \$20.8 million increase in funding for sustaining operations will cover these costs, as well as other operating costs.

THE CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

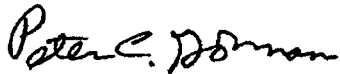
**EDUCATING STUDENTS TO COMPETE LOCALLY,  
NATIONALLY AND INTERNATIONALLY**

An Open Letter to the Community by the Superintendent

---

We are also requesting an increase of \$9.6 million to cover the costs of two new schools, in addition to those created as part of the Strategic Plan 2010, and growth. We will have more students next year – we expect our total PreK-12 enrollment to increase to 137,510, up from this year's enrollment of 132,279.

This budget supports the mission of the Board of Education. It reflects something else important, too: our belief that we must do what is best for our children.



Peter C. Gorman  
Superintendent

# **SUPERINTENDENT'S LETTER**

**SAN FRANCISCO  
UNIFIED SCHOOL DISTRICT**

## **SUPERINTENDENT'S BUDGET MESSAGE**

### **RECOMMENDED BUDGET FOR FISCAL YEAR 2007-08 (SECOND READING)**

**June 26, 2007**

San Francisco Unified School District (SFUSD) has distinguished itself by becoming the highest performing large urban school district in the State of California. This distinction has been earned through the hard work of our students, teachers, staff and administrators and the support of our vibrant parent communities and organizations, City and community partners, and the voters of San Francisco who have continually supported strong public schools through the passage of the 2006 Proposition A School Bond and the 2004 Public Education Enrichment Fund (Proposition H). Our commitment to recognizing those who create success in our schools has resulted in the settlement this past year of long awaited contracts with many of our employee unions, the placement of strong school leaders in schools of challenge, and the continued commitment to initiatives that support the development of students, faculty and administrators.

The proposed budget for Fiscal Year 2007-08 is based on information currently known regarding the State's ongoing budget development process. California Education Code requires that school district governing boards adopt a preliminary budget by July 1<sup>st</sup> of each year. As is the case in many years, this deadline arrives prior to the adoption of the State budget. However, at this time, we and other districts are proceeding with the development of our budget based on the Governor's proposal for K-12 education funding for the upcoming fiscal year.

The State has provided districts with a "maintenance" budget – a budget that reflects a fully-funded cost of living adjustment with few areas of resource growth. However, several factors have severely challenged our ability to maintain a steady budget for next year: substantial decreases in student enrollment that affect our revenue limit, the continual rise in operational costs (e.g., utility costs, health benefit costs, etc), and major encroachment areas including Special Education that provide critical services to our special needs students, student transportation, and child development programs.

As the budget allocates financial and human resources and guides the delivery of programs and services, SFUSD's budget should reflect a strong public school system and a commitment to excellence in our schools. Within the constraints of limited resources, this budget endeavors to support this vision. This budget contains resources to support our students who are struggling academically as well as some of our most challenged schools. It also looks broadly at our operational systems to make investments that in the long-run will yield more efficient operations and cost savings.

In the interests of the District's fiscal well-being, our budgetary strategy must consider new potential revenue sources as well as expenditure cuts and we must continue to remain fiscally cautious particularly considering financial projections beyond FY 2007-

08 as we will continue to confront our fiscal challenges of declining student enrollment and rising operational costs.

Throughout this process, I encourage all members of the SFUSD community to continue to work together to develop sound decisions that support the academic and developmental needs of our students.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Gwen Chan".

Gwen Chan  
Superintendent of Schools, Interim

# **SUPERINTENDENT'S LETTER**

**SEATTLE  
PUBLIC SCHOOLS**

# School Board Action Report



**DATE:** June 20, 2007  
**FROM:** Superintendent Raj Manhas  
**STAFF PERSON:** Art Jarvis, Phone: 20017, [aojarvis@seattleschools.org](mailto:aojarvis@seattleschools.org)

## TITLE AND BRIEF DESCRIPTION

**FY 2008 Operating Budgets**

For Introduction: June 20, 2007  
For Action: July 11, 2007

## BRIEF HISTORY

Each year the District adopts operating budgets covering expenditures during the next fiscal year for general educational programs and operations. The Finance Committee has reviewed many aspects of the central operating budgets, including looking for operational efficiencies. The review included aligning academic priorities within expenditures and evaluating operation functions as they support academic needs. This resolution covers expenditures during FY 2007-08 for the General Fund, Debt Service Fund, Transportation Vehicle Fund, and Associated Student Body Fund.

## RECOMMENDED MOTION

*I recommend approval of the following motion:*

I move the adoption of Resolution 2006/07-16, adopting the 2007-08 General Fund, Debt Service Fund, Transportation Vehicle Fund, and Associated Student Body Fund appropriations.

## ISSUE

### General Fund

The 2007-08 General Fund Budget is recommended at \$519,007,997. The General Fund Budget includes a total of \$310,624,016 for Teaching activities; \$68,294,272 for Teaching Support; \$29,062,115 for Principal's Office activities; \$15,473,480 for Core Administration activities; and \$95,554,114 for Other Support activities.

General Fund revenue is comprised of \$428.1 million in non-grant funds, \$77.9M in grant funds, and \$13.0 million in grant capacity. The \$13.0 million capacity for grants is a placeholder for potential spending in the event that new grants are received. Expenditures will not be made against grant capacity unless actual revenue is received.



**Transportation Vehicle Fund**

The Transportation Vehicle Fund Budget is recommended at \$15,120. The budget is used for major repair to district owned buses.

**Associated Student Body Fund**

The Associated Student Body Fund Budget is recommended at \$5,428,966. The budget is used to support varied Associated Student Body activities.

**Debt Service Fund**

The Debt Service Fund Budget is recommended at \$51,138,713. This fund will be used to pay the John Stanford Center for Educational Excellence Series A Bonds, Energy Retro Fit Loan, Qualified Zone Academy Bonds and new Capital Fund Series A and B BEX III Bonds.

## **ANALYSIS**

Options	Pros & Cons of Each
<p><b>RECOMMENDATION:</b> Approve the General Fund, ASB Fund, Debt Service Fund, and Transportation Fund Budgets as proposed.</p> <p><b>ALTERNATIVES</b></p> <p>1. Modify the General Fund, ASB Fund, Debt Service Fund, and Transportation Fund Budgets</p> <p>2. Do not approve any General Fund, ASB Fund, Debt Service Fund, or Transportation Fund budgets at this time.</p>	<p><u>Pros:</u> Approval affirms budget capacity and necessary timing for implementation.</p> <p><u>Cons:</u> Non-approval requires reforming planned budgets and may not align with contractual obligations.</p> <p><u>Pros:</u> May address un-programmed needs.</p> <p><u>Cons:</u> May contribute to "ad hoc" non-prioritized spending decisions.</p> <p><u>Pros:</u> None</p> <p><u>Cons:</u> The District will cease all General Fund, ASB Fund, Debt Service Fund, and Transportation Fund related activities; suspend or terminate contracts and lay off staff effective August 31, 2007. Resuming work will be very expensive and result in overruns.</p>

## **CONCLUSION**

Approval of the operating budgets is necessary in order to allow schools, educational support programs and administrative functions to continue operating. This resolution approves the recommended operating budgets, as introduced to the Board on June 20, 2007.

## **TIMELINE FOR IMPLEMENTATION**

Expenditures implementing this budget will occur during FY 2007-08.

# **SUPERINTENDENT'S LETTER**

**WICHITA PUBLIC SCHOOLS**

Office of the Superintendent  
Winston C. Brooks, Superintendent  
[wbrooks@usd259.net](mailto:wbrooks@usd259.net)



Phone (316) 973-4580  
Fax (316) 973-4595

August 28, 2006

Dear Friends and Colleagues,

The Wichita Public Schools is proud to be part of a community that values education, its children and its future. The Wichita Public Schools stands as a leader in academic progress, with national and state recognition for outstanding teachers and students, exemplary schools and devoted parents. We encourage all members of our community to take an active role in the education of our young people. This starts with a better understanding of our schools and our district, including our financial management.

This year, we received additional funds from the Kansas State Legislature, which will allow us to provide more services to our students, including the addition of 55 high school teachers in core areas to reduce class sizes and to assist with our high school reform initiative. We will be able to hire more instructional coaches to better serve our teachers and additional teachers and support for a new literacy program. Our newcomer center and bilingual program will be expanded to better serve our non-English speaking students.

The community has shared that they value our responsible financial management. This Adopted budget book (See the Budget At A Glance section) helps put all the facts and figures into perspective. It explains where our schools get their funding, how those funds are spent and how we compare to our neighboring districts and peer districts around the state. We're proud that our Budget At A Glance booklet was used as a model in the 2003 Kansas Legislature.

The Wichita Public Schools wants to continue to honor our community's values and priorities as demonstrated through sound financial practices. That is why we involve members of our community in our budget development process every year. With community advice and counsel, we build a budget that reflects community values and priorities, and helps to create a successful learning environment for all Wichita children!



Sincerely,

Winston C. Brooks

# ***Choose Your Favorite***

## **CHIEF ADMINISTRATIVE OFFICER** **LETTER**

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Detroit Public Schools
- ☐ Los Angeles Unified School District

GFOA  
Recommended  
Feature

**Observations:**

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**CHIEF ADMINISTRATIVE OFFICER**  
**LETTER**

**BOSTON**  
**PUBLIC SCHOOLS**



# Executive Summary

## THE FY 2008 BUDGET CONTEXT

Last August, Superintendent Contompasis issued a "Call to Action" to principals and headmasters, and, indeed, to all members of the Boston Public Schools community. Very simply put, he recognized that in order to ensure proficiency for all students and to close the achievement gap, we must accelerate the progress we are making. In order to reach that goal, he delivered three directives:

- Every child, in every classroom, in every school must move to the next level.
- Our work must be about every student at every point on the spectrum.
- This is the work of every school and of all central employees.

While much has changed over the past five months, and we have been presented with many challenges, this mission remains focused and unchanged.

The budget recommendation that is presented reflects our commitment to this goal. It allows us to maintain and build on investments that we have made, and provides funding for some limited, but strategic interventions to move us forward. It is also tempered by a fiscal environment that is extraordinarily challenging.

As an example, let us take a look at health insurance. Since FY 2001, the cost to the Boston Public Schools for health insurance premiums has increased from approximately \$35 million to a proposed \$74.5 million for FY 2008. This represents an increase of 113%. Over the same period of time, our budget has increased only 22%. In FY 2001, health insurance represented 5.71% of the total general fund budget. In the coming year it will account for 9.97% of all spending. This pattern cannot be sustained.

Just think — if we currently had the option to have our health insurance costs managed by the Group Insurance Commission, as the Mayor is proposing, the bill for health insurance premiums for Boston Public Schools employees this year would be reduced by \$6 million to \$7 million. Think about what we could do with that. These savings would allow for the hiring of over one hundred new teachers. They could support expanded learning time opportunities for 4,000 to 5,000 more students. They could finance critical interventions needed for our most at-risk students. They could provide enhanced support for low performing schools. It is critical that we make progress in controlling health insurance costs.

*Continued on page 10 ►*

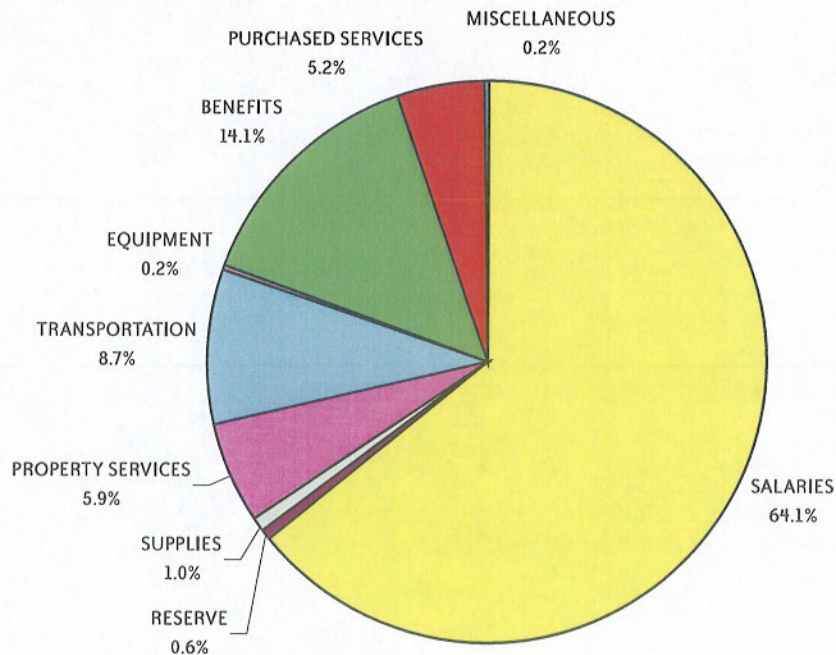




## FY 2008 Account Code Budget (General Fund)

The Account Code Budget is a traditional "line item" expense budget presentation.

	FY 2007	FY 2008	Increase / (Decrease)	Percent
SALARIES	\$481,335,127	\$501,073,503	\$19,738,376	4.10%
RESERVE	\$1,454,898	\$4,636,478	\$3,181,580	218.68%
SUPPLIES	\$7,314,220	\$7,488,474	\$174,254	2.38%
PROPERTY SERVICES	\$45,794,768	\$45,832,632	\$37,864	0.08%
TRANSPORTATION	\$62,377,580	\$68,416,517	\$6,038,937	9.68%
EQUIPMENT	\$2,566,113	\$1,861,316	\$(704,797)	-27.47%
BENEFITS	\$105,326,483	\$110,491,353	\$5,164,870	4.90%
PURCHASED SERVICES	\$39,574,858	\$40,507,348	\$932,490	2.36%
MISCELLANEOUS	\$1,741,477	\$1,727,739	\$(13,738)	-0.79%
<b>TOTAL</b>	<b>\$747,485,524</b>	<b>\$782,035,360</b>	<b>\$34,549,836</b>	<b>4.62%</b>

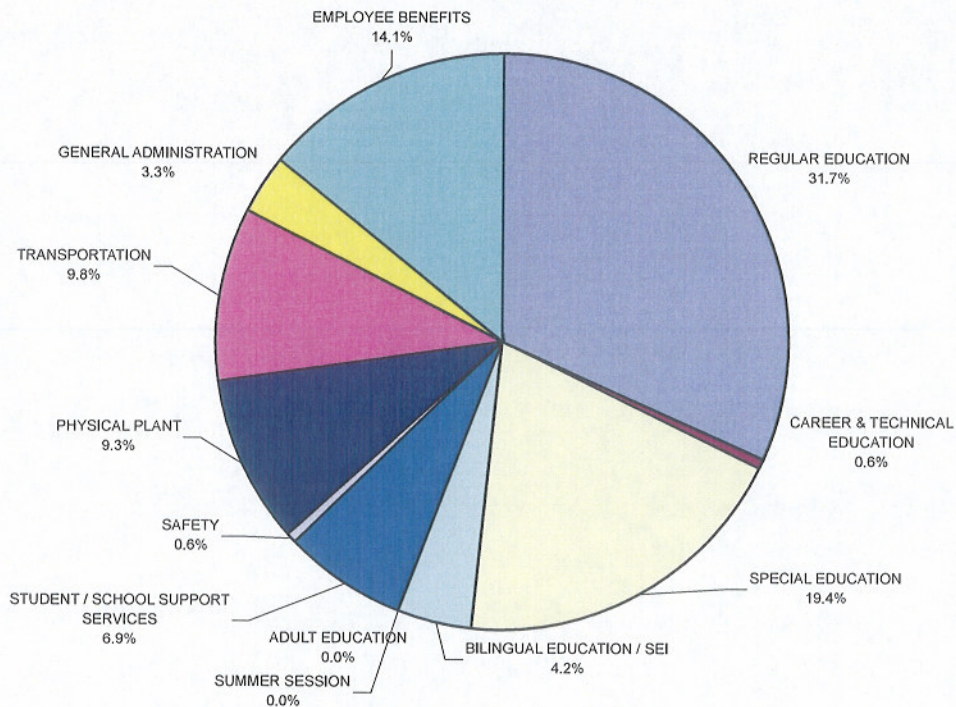




## FY 2008 Program Code Budget (General Fund)

The Program Code Budget allows for a programmatic presentation of how the BPS spends its money.

PROGRAM	FY 2007	% of FY 07	FY 2008	% of FY 08	Var.	% Var.
<b>INSTRUCTION</b>						
REGULAR EDUCATION	\$246,017,167	32.9%	\$248,282,102	31.7%	2,264,935	0.92%
CAREER & TECHNICAL EDUCATION	\$4,640,350	0.6%	\$4,333,615	0.6%	(306,735)	-6.61%
SPECIAL EDUCATION	\$149,374,521	20.0%	\$151,384,035	19.4%	2,009,514	1.35%
BILINGUAL EDUCATION / SEI	\$27,985,876	3.7%	\$32,554,636	4.2%	4,568,760	16.33%
ADULT EDUCATION	\$360,731	0.1%	\$384,529	0.1%	23,798	6.60%
SUMMER SESSION	\$267,442	0.0%	\$275,570	0.0%	8,128	3.04%
<b>SUBTOTAL INSTRUCTION</b>	<b>\$428,646,087</b>	<b>57.3%</b>	<b>\$437,214,487</b>	<b>55.9%</b>	<b>8,568,400</b>	<b>2.00%</b>
<b>SCHOOL SUPPORT SERVICES</b>						
STUDENT / SCHOOL SUPPORT SERVICES	\$50,711,028	6.8%	\$54,254,914	6.9%	3,543,886	6.99%
SAFETY	\$4,608,234	0.6%	\$4,605,207	0.6%	(3,027)	-0.07%
PHYSICAL PLANT	\$68,145,406	9.1%	\$72,907,440	9.3%	4,762,034	6.99%
TRANSPORTATION	\$70,197,029	9.4%	\$76,490,232	9.8%	6,293,203	8.97%
GENERAL ADMINISTRATION	\$19,851,257	2.7%	\$26,071,727	3.3%	6,220,470	31.34%
EMPLOYEE BENEFITS	\$105,326,483	14.1%	\$110,491,353	14.1%	5,164,870	4.90%
<b>SUBTOTAL SCHOOL SUPPORT SERVICES</b>	<b>\$318,839,437</b>	<b>42.7%</b>	<b>\$344,820,873</b>	<b>44.1%</b>	<b>25,981,436</b>	<b>8.15%</b>
<b>TOTAL</b>	<b>\$747,485,524</b>	<b>100.0%</b>	<b>\$782,035,360</b>	<b>100.0%</b>	<b>34,549,836</b>	<b>4.62%</b>



## **Executive Summary** (continued from page 7)

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In addition to health insurance, the economic climate is characterized by a significant amount of uncertainty. Within the city, this is due, in large part, to the fact that most of our collective bargaining contracts remain unsettled. For employees in Boston Public Schools unions that have unsettled contracts, each 1% increase costs approximately \$4.7 million. And each one of these contracts requires funding in both the current fiscal year and next year.

Please note that this budget recommendation does not include any funding for future collective bargaining agreements. As settlements are made, they will be subject to approval of a supplemental budget request.

Finally, at the state level, the probability of a major influx of new funding, through local aid, is slight. Both the Governor and the legislative leadership have suggested that there is a structural deficit in the range of \$1 billion. And while there has been some commitment to insure appropriate levels of local aid, they have attempted to manage expectations in light of this projection. The Governor's budget is due to be released at the end of March, and we will be monitoring it carefully. Meanwhile, Boston's FY 2007 net state aid remains more than \$65 million below FY 2002 levels.

This budget is the result of preliminary resource allocation discussions among the Leadership Team and other staff, mindful of the policy directions set by the School Committee and the Mayor, and informed by public testimony is a series of hearings sponsored by the Boston School Committee. It reflects the known fiscal realities facing the City of Boston and the Boston Public Schools at this point in time. This recommendation totals \$782,035,360 — an increase of approximately 4.6% over our FY 2007 budget appropriation of \$747,485,524.

## **WHAT THIS BUDGET ACCOMPLISHES**

This budget recommendation, while not without some difficult tradeoffs, supports a number of critical priorities and achieves several important goals. Incremental investments include:

### ► **Eliminating the Achievement Gap**

- Professional development, school training and support for implementation of the Achievement Gap Policy
- Early Childhood / K1 expansion of full-day kindergarten programs for four year olds: 23 new classrooms providing approximately 450 new seats
- Family and community engagement: an increase from 17 to 31 Family and Community Outreach Coordinators
- Support for English language learners
- Continuing support for low performing schools, including \$2 million in additional services provided through the Step UP initiative, a partnership among the Boston Public Schools, the City of Boston, and five universities

### ► **High Quality Instruction**

- Boston Teacher Residency program: increased support and expansion
- Academic coaching: maintaining our existing financial support for coaching despite a decline in private resources

- Curriculum Support – Science: replace funding from an expiring National Science Foundation grant

► **Strengthened Infrastructure and Operations**

- K–8 expansion: Start-up costs for new and expanding K–8 schools
- Bus monitors: Addition of bus monitors to routes for all wheelchair vans
- Program evaluation: Building capacity in Research, Assessment & Evaluation
- Institutional advancement: Securing and aligning private and public resources to support the goals of the district

► **Non-Discretionary Costs**

- Collective bargaining commitments prior to implementation of new contracts (step increases)
- Employee benefits and other inflationary costs
- Plant operations
- Transportation
- “Truing-Up” the budget

In this budget recommendation, we continue to focus our resources on efforts to ensure that the gains we have made in student achievement and in closing the achievement gap are sustained and accelerated.

## **COLLECTIVE BARGAINING – BOSTON TEACHERS UNION CONTRACT**

This budget recommendation includes funding to cover the cost of implementing the contract with the Boston Teachers Union. The timing of contract approval and School Committee budget approval created a somewhat awkward situation. Our initial recommendation explicitly excluded any funding for collective bargaining agreements that had not yet been agreed upon. The traditional vehicle for funding these agreements is through a supplemental appropriation.

While the cost analysis of the contract has been provided to you under separate cover, there are four main components that impact funding of the FY 2008 budget:

- \$12.985 million is added to the base budget reflecting the FY 2007 supplemental appropriation
- \$21.628 million is added to reflect the cost components of the contract that are specific to FY 2008
- A savings of \$1.133 million is reflected as a result of the change in health insurance provisions
- \$1.455 million is added to reflect those components of Superintendent’s Schools that are not contract-specific

With funding for this collective bargaining agreement added, the FY 2008 budget totals \$782,035,360. This represents an increase of \$34.5 million, or 4.62% over the revised FY 2007 budget of \$747.5 million.

## **Executive Summary** (continued)

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### **GUIDING PRINCIPLES**

In the development of school budgets and our overall FY 2008 budget, we have again attempted to emulate best practice. We have incorporated the following guiding principles:

- Equitable, rational and transparent distribution of limited resources among schools
- Integration of lessons learned from prior year budget processes
- Standard and public criteria for budget allocations, recognizing differences in school size, level, and programmatic mix
- A single final enrollment projection on which budgets are based
- A single budget allocation which is not expected to be reduced later in the process
- A single “probable organization” process to assess the implications of FY 2008 budget decisions, based on the best information available in January
- A single staffing process completed by the end of the school year
- An “All-Funds” approach to budgeting
- Use of the budget development process as a management tool to promote efficiency, creativity and continuous improvement
- Utilization of available technology to make budget development efficient and user-friendly.

### **FY 2008 SCHOOL BUDGET ALLOCATIONS**

Given the economic realities that we face this year, we have not been able to continue the recent trend of providing additional restorations of cuts that were made in FY 2004. We have, however, been able to maintain, on the whole, the same level of support for schools that they provide this year. School allocations were released in December, and working with their school site councils, principals completed and submitted their budgets at the beginning of January. These results have been incorporated in this recommendation. In general, schools budgets were developed with the following expectations:

- Projected enrollment is the primary factor that determines budget allocations to schools.
- If enrollment increases, as a rule, a school should expect proportionally increased resources from year to year.
- If enrollment declines, as a rule, a school should expect proportionately fewer resources from year to year.
- If actual enrollment is greater or less than projected, adjustments are made to school budgets after the opening of school.
- Two changes have been made to the standard staffing criteria: assistant principals at elementary schools with bilingual and special education programs; and lunch monitors.
- Despite a \$4 million reduction in Title I funding, the per-pupil amount allocated to schools remains unchanged.
- Schools have been provided resources, on the whole, to provide the same level of programmatic support next year as they are providing this year.



- Regardless of the ultimate level of funding, the Superintendent and his leadership team have made a commitment to ensure that the school budget allocations sent out in December will not be reduced.

## **BPS FUNDING AND REVENUE**

Budget development is both guided and constrained by estimates of revenue for the future fiscal year. While there is always some degree of risk associated with estimating revenue, FY 2008 appears to present its own unique challenges. This budget recommendation is based on the best information we have available to us today, and on a reasonable assessment of the resources which are likely to be available to support our appropriation.

The Boston Public Schools relies on three primary sources of funds to support its operations: general fund appropriations from the City of Boston, state grants and federal grants. The continuing challenges emerging in all three of these areas are described briefly below.

## **CITY OF BOSTON**

The City of Boston relies primarily on two sources of revenue to fund departmental operations: property taxes (which are limited by Proposition 2 ½), and state aid. In the not too distant past, the Boston Public Schools' budget, due largely to the commitment from the Mayor and the support of the School Committee and City Council, had enjoyed healthy increases in appropriation levels. Over the past five years, the City, like the state and federal governments, has faced a challenging financial environment. This new economic reality had been propelled by a general downturn in the economy, reductions in major sources of revenue, and increases in fixed costs. While state revenues are now trending upward, the probability of any large increases in state aid is slight.

While there is still much uncertainty surrounding FY 2008, we know the following:

- This budget recommendation is presented to you prior to the release of the Governor's budget proposal (House 1) or the House and Senate budget proposals.
- Current information suggests a budgetary imbalance at the state level of approximately \$1 billion.
- Commitments have been made for some adjustments positive to Chapter 70, local aid to support public education. However, those commitments are likely to focus on maintaining the current level of support and increase funding for districts with increasing enrollment.

Overall, revenue growth for the City of Boston is expected to be better than in recent years. However, fixed costs (such as health insurance, pension liabilities, and contractual obligations) will likely increase substantially. Even given this limited resource outlook, the Mayor's strong commitment to the Boston Public Schools and his close partnership with the Boston School Committee are reflected in this budget recommendation. The budget recommendation assumes a General Fund appropriation of \$782,035,360, which represents a 4.6% increase over the FY 2007 BPS budget.

## **Executive Summary** (continued)

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### **STATE GRANTS**

We will not have a good assessment of the status of state grants until the release of the Governor's budget at the end of this month. We will be monitoring the state budget process to identify opportunities to support priority areas of funding within the Boston Public Schools. Among those items of critical importance is full funding of the Circuit Breaker program, full funding of the charter school tuition reimbursement provisions, MCAS support, funding for expanded learning opportunities and support for low performing schools.

### **FEDERAL GRANTS**

The outlook is less than optimistic for federal funding.

At this point in the budget development process we traditionally have information on actions taken by Congress that would provide an indicator of future year funding. This year is unusual in that the last Congress adjourned without taking action on appropriation bills for education. As a result, we are operating on a continuing resolution that supports NCLB and other federal grants at FY 2006 levels.

It is expected that Congress will take action on education appropriation bills within the next month. These bills will determine funding levels available to school districts for FY 2008. Based on proposals that are currently before the House and Senate, it is expected that virtually every existing federal grant will be either level funded or reduced.

Once the federal appropriations are approved, state allocations are made. The state then calculates district allocations based on census data provided by U.S. Census Bureau. Early indications from the state suggest that Massachusetts is looking at a 7% to 10% decrease in its allocations. This is driven primarily by census data. There is both a proportional shift of the percentage of low income families to other sections of the country and an absolute decline in the aggregate number of low income families in this state.

We are working with the Council of the Great City Schools to both monitor this process and lobby for additional funding to support the requirements of NCLB and to, minimally, allow us to maintain funding levels that would support the same level of services that we provide today.

### **STRATEGIES TO BALANCE THE BUDGET**

In order to fund our priorities, cover our increasing fixed costs, and balance this budget recommendation, multiple strategies for expenditure reduction, increasing efficiency, resource reallocation, and/or revenue generation have been incorporated into this proposal. Some of these strategies include:

- An "All-Funds" approach to budgeting that seeks to align all of our resources with our instructional priorities
- A reliance on estimating and budgeting up front projected savings associated with vacant budgeted positions ("lag funds").
- A realistic assessment of salary savings generated through attrition in the work force.

- A careful examination of central office positions, programs and business practices, implementation of reductions, recognition of efficiencies and initiation of consolidations wherever feasible.
- Identification of reallocations, tradeoffs and offsetting reductions in order to fund new educational priorities.
- Multi-year “phase-in” periods for a limited number of new instructional initiatives.

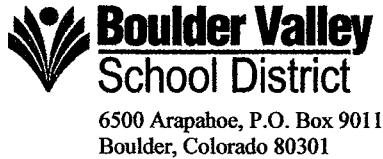
## CONCLUSION

This budget represents the Boston Public Schools’ financial plan to meet our educational goals. It reflects a strong commitment to our shared goal of ensuring that all students reach proficiency. We will continue to align our resources and identify tradeoffs that will enable us to fund the educational priorities that go to the heart of our mission: effective teaching and learning and improved student achievement.



**CHIEF ADMINISTRATIVE OFFICER**  
**LETTER**

**BOULDER VALLEY  
SCHOOL DISTRICT**

**Budget Services Department**

Date: January 23, 2007  
To: Dr. George F. Garcia, Superintendent  
From: Bill Sutter, Director of Budget Services *WMS*  
Subject: 2006-07 Revised Adopted Budget

I am presenting to you the Boulder Valley School District 2006-07 Revised Adopted Budget for fiscal year July 1, 2006 – June 30, 2007, approved by the Board of Education on October 10, 2006. This document also incorporates the information, facts and figures related to the 2006-07 Supplemental Budget adopted by the Board of Education on January 23, 2007 in accordance with Colorado Revised Statute 22-44-110(6) which authorizes the Board of Education to adopt a supplemental budget to cover that portion of the fiscal year following the passing of a referendum election. The supplemental budget impacts three funds, Capital Reserve, Bond Redemption and the Building Fund. Details related to the supplemental budget can be found in each of the respective sections within the Other Funds chapter of this document.

This extensive document was prepared by the District's Budget Services Department, and to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2006-07 fiscal year. The responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the District.

## Profile of the Government

Boulder Valley School District RE-2 is a public school district, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. It was originally organized in 1860 and was reorganized in 1961 to include numerous smaller districts. A seven member Board of Education elected by the citizens of Boulder, Broomfield and Gilpin Counties governs the District.

The District is in the foothills of the Rocky Mountains thirty miles northwest of Denver. Boulder Valley's boundaries encompass approximately 500 square miles in Boulder, Broomfield and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown and Gold Hill are served.

The District provides a full and challenging range of educational programs and services authorized by Colorado State Statute including basic kindergarten through grade twelve education in elementary, middle and high schools, special education for special needs students, vocational education, English as a second language education and numerous other educational and support programs. In addition, the District offers preschool programs through the Colorado Preschool and Kindergarten Program, Community Montessori focus school and the Special Education program.

Five charter schools are included as component units of the Boulder Valley School District RE-2 for 2006-07: Summit Middle Charter School, Horizons K-8 Alternative School, Peak to Peak K-12 Charter School, Boulder Preparatory High School and Justice High School. Justice High School is a new charter school for the 2006-07 fiscal year and serves at-risk youth in grades 6-12.



## **Economic Conditions and Outlook**

The state economic picture is important to the District because a major source of funding for the District's General Operating Fund is received through the State's School Finance Act established by the state legislature. Also strong local economy combined with a stable or growing population are factors critical to the health of a school district.

Boulder Valley School District RE-2 residents, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the Cities of Denver, Boulder and Longmont and the growing communities in between. While the economy is still strong, this area has been impacted by the recent recession, particularly in the developing high-tech and telecommunications sector, which became an increasingly prominent piece of the local economy and drove growth during much of the late 1990s.

Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. The City of Boulder is home to the University of Colorado, Boulder Campus, and a significant stabilizing force for the local economy. Other major employers in the area include IBM Corporation, Sun Microsystems Inc, Level 3 Communications, Wild Oats Market and numerous other smaller software, research, manufacturing and pharmaceutical firms.

According to U.S. Bank's Colorado Economic Forecast 2006, the outlook for the U.S. and Colorado economies is dependant on a number of variable factors, and economists are reporting a mixed outlook for the near future. "The U.S. economy began 2006 propelled by a great deal of positive momentum. The economy is in the fifth year of the expansion phase of the business cycle." Colorado's unemployment rate dropped to 5.0% in 2005 from 5.6% in 2004 and is forecasted to drop another 0.2% in 2006. However, employment growth slowed throughout 2005 from 2.6% in the first quarter to 1.9% in the fourth. "Two sectors of the Colorado economy are particularly strong, tourism and mining. Mining, primarily oil and gas, has replaced tourism as the state's second largest industry (after manufacturing), with an estimated \$10.3 billion in mineral production in 2005, up from a record \$8.5 billion in 2004. However, its impact is localized, particularly in Garfield, Mesa and Weld counties."

"The Denver-Boulder inflation rate, which averaged 0.1% in 2004, increased to 2.1% in 2005, still well below the national level. The primary factor in Denver's better inflation performance was housing prices, which fell 0.5% in the second half of the year. Transportation soared 11.0% and medical care increased 4.9%." As public school funding is directly tied to the Denver-Boulder inflation rate, these data are concerning. While the inflation rate is suppressed by housing prices, this factor does not impact the cost of operating a school district. On the other hand, the cost of transportation and medical care directly impacts the operations of a school district. This confirms that at the present time, costs are increasing more significantly in areas that are directly tied to school operations than indicated by the inflation rate and funded by the Colorado School Finance Act.

## **Financial Information**

### **Internal Control**

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Single Audit**

As a recipient of federal, state and local financial assistance, the school district is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these programs. As a part of the District's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs, as well as to determine that the District has complied with applicable laws and regulations, contracts and grants. The results of the District's single audit for the fiscal year ended June 30, 2006 provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts and grants.

**Budgeting Controls**

The District maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of Education. Budgetary controls include an encumbrance accounting system, expenditure control and position control. The District's financial system provides budget managers with on-line capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the Board of Education related to fiscal management and the budget process can be found in Appendix H.

**Cash Management**

The cash management and investment practices of the District follow the Board of Education Investment Policy and state law. The District's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The Board of Education receives a quarterly investment portfolio report in the regular quarterly financial report.

In order to meet its cash flow requirements in 2006-07, the District will participate in the State of Colorado's Interest Free Loan Program. This program allows the District to borrow funds from the State Treasury as needed to fund its operations. In June of 2006, District staff received authorization from the Board of Education to borrow up to \$73 million from this program for the 2006-07 fiscal year. All funds will be repaid to the State Treasury by June 30, 2007.

**Risk Management**

The District participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the District is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the District is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance in force information is provided with the budget information for the Risk Management Fund on page 164 of this document.

**Audit Committee**

On September 28, 2004, the Board of Education adopted Policy DIEA-*District Audit Committee* which established an Audit Committee. The Committee is made up of five members, two Board of Education members, one being the Board of Education treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Operations Officer; the District's Finance and Accounting Services Director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board of Education for a two year term.

The primary responsibilities of the committee are as follows:

- Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions;
- Review quarterly financial reports provided by the District;
- Review District financial policies and procedures;
- Review any new debt issuance;
- Encourage continuous improvement of District financial policies and procedures.

## Other Information

### Independent Audit

State statutes require an annual audit by independent certified public accountants. The accounting firm of Swanhorst & Company LLC was appointed by the Board of Education to perform these audits beginning with the June 30, 2005 fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the District to perform the annual independent audit services through the 2008-09 fiscal year. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2005, as well as previous fiscal years, can be found on the District's website at [www.bvdsd.org](http://www.bvdsd.org).

### Awards

The Government Finance Officers Association (GFOA) awarded the Boulder Valley School District RE-2 the Distinguished Budget Presentation Award for the fiscal year beginning July 1, 2005. In order to be granted the Distinguished Budget Presentation Award, the District's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

In addition, a Certificate of Achievement for Excellence in Financial Reporting was awarded to the Boulder Valley School District RE-2 for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2005. In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

## Analysis of 2005-06

For the year ended June 30, 2006, revenues exceeded expenditures in the General Operating Fund by \$8.7 million; \$5.5 million more than projected in the mid-year estimate. In total, this is a combination of nearly \$3 million in additional revenue and just under \$5.5 million in unspent budget items. The most significant variances occurred in salaries on the expenditure side and additional funds from tax abatements and the special education categorical reimbursement from the legislature on the revenue side.

Within the salary category, two specific types of non-salary pay were found to be under spent; substitute teachers and extra duty contracts for student activity sponsors. The substitute teacher accounts were under spent by just under \$240,000, or approximately 15% of that line item, due to fewer staff absences. Additionally, extra duty contracts were under spent by about the same amount, 21% of that category, as a result of a significant number of unfilled contracts at the schools. Other employee pay lines, such as overtime, stipend pay and substitute pay for professional development were overspent by nearly \$250,000; however these budget line items are typically covered by other discretionary operational budgets.

The balance of general salaries, under spent by just under \$4.1 million, represents a variance of approximately 3% compared to the regular salary budget. Of the \$5.5 million in total unexpended General Operating Fund budgets, just over \$1.4 million, or 25%, is attributable to identified carryover items including

School Resource Allocations, Medicaid, textbooks and one time items budgeted but unspent in 2005-06. Policy DB states that any excess of revenues over expenditures may only be spent on one-time items.

The revised student enrollment estimates were right on target in 2005-06. District staff have utilized a method of developing conservative enrollment projections early in the budget process and adding the appropriate resources to the revised budget as actual enrollments become evident in the fall. This process allows the District to quickly respond to students as they arrive while minimizing the risk to financial obligations associated with employee contracts.

As the District is experiencing stable enrollment, our financial flexibility is greatly diminished. Estimates regarding employee salaries and benefits have also been made utilizing conservative projection models primarily due to the nature of employee contracts limiting the ability to react to funding fluctuations once the fiscal year has started. This tactic has been utilized to prevent a mid-year hiring freeze and budget reductions to overcome a revenue shortfall as was experienced during the 2001-02 fiscal year. As we move forward, the overall budget for salaries has been tightened to reduce the variance between budgeted amounts and actual expenditures. The District's limited financial flexibility resulting from overall flat enrollment coupled with charter growth requires that this budget tightening be incremental and based on historical trends to reduce the financial risk to the District.

## **Analysis of 2006-07**

While the financial climate for the Boulder Valley School District has stabilized in the short term, concern continues in the long term as we move into the 2006-07 school year. This concern is primarily driven by our projected flat to declining enrollment within non-charter schools. The General Operating Fund's 2005-06 ending balance was more favorable than budget allowing for significant dollars to be allocated for critical needs, including establishing a reserve for a self-funded insurance program, capital projects, textbooks, staff development and technology support. Unallocated dollars from the 2005 Transportation mill levy override provided additional funds for employee compensation. A significant amount of senior staff turnover is anticipated to reduce the impact of the compensation package by an estimated \$1.6 million. As large numbers of the District's senior staff retire, attrition savings will decline in the coming years.

The passage of Referendum C in the fall of 2005 provided additional operating funds related to unreimbursed Special Education costs, estimated at \$600,000. Although concern still exists regarding the State of Colorado's continuing budget issues and dilemmas for the future regarding funding for public education, the passage of Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, continues to support school districts across the state of Colorado. Because the ballot measure was intended to address past cuts at the State level in other services such as corrections, health and welfare, and higher education, the legislation is unlikely to significantly increase funding for K-12 education, but it did provide the added benefit of removing many financial pressures from the state budget process, insuring more stable funding for public education into the near future. In other words, K-12 public education has been spared significant reductions in funding with the passage of this legislation, but is unlikely to see funding increases beyond those mandated in Amendment 23 to the Colorado constitution.

The two ballot initiatives on the November 2006 ballot mandating a percentage of total District expenditures for direct classroom instruction did not pass. These initiatives, had they been successful, would have negatively impacted public education in Colorado and eroded the ability of local school boards to make decisions that improve the educational opportunities for the students they serve.

The 2006-07 increase to the State per pupil base revenue is 3.1%. During the 2006-07 budget development process, many critical issues for the Boulder Valley School District were identified. The minimal dollars available to meet those needs limited the extent to which those requests were funded. While original student enrollment projections indicated a large decline in students who attend non-charter schools within Boulder Valley, that projection was updated in the early part of the school year to indicate growth of 0.66% however; all non-charter growth is projected to occur in the Colorado Preschool and Kindergarten Program. All other student growth in the District is projected to occur in charter schools which continue to grow to contracted capacity. A chart on page 11 details the changes in student FTE.

The 2006-07 Revised Adopted Budget is essentially a maintenance budget with new dollars going to employee compensation, charter enrollment growth, the continuation of instructional program implementation in Lafayette and Boulder in the area of socio-economic de-stratification, and critical District funding for secondary instruction, information technology and utilities. A scheduled 0.5% increase in the employer rate paid to the Public Employees' Retirement Association (PERA) will take effect January 1, 2007. By state statute, rates will continue to increase each year through January 2011. Each 0.5% rate adjustment is an increase to the annual District expenditures of approximately \$700,000.

This budget includes an unrestricted beginning balance of \$8.7 million due to revenues exceeding expenditures in 2005-06. This budget also contains one-time expenditures associated with approved employee contracts. This unrestricted beginning balance has been allocated for one-time expenditures in accordance with the fund balance requirements of BVSD Policy DB (see Appendix H) as approved on April 13, 2004. These one-time expenditures are identified in the Budget Adjustment Plan on pages 18-22. This 2006-07 General Operating Fund budget is in compliance with the fund balance requirements of BVSD Policy DB.

On November 1, 2006, the voters within the Boulder Valley School District generously authorized a bond issue, allowing the District to borrow \$296.8 million for critical repairs and capital improvements to District infrastructure. The funds will be utilized in accordance with the District's approved Educational Facilities Master Plan which is available on the District's website at [www.bvdsd.org](http://www.bvdsd.org), and is summarized as follows:

<i>Bond Issuance Amount (millions)</i>		<b>\$ 296.8</b>
<u>Assessment Category</u>	<u>Amount</u>	<u>General project description</u>
Program Compatibility	\$ 200.4	Program delivery space
Facility Condition	59.8	Building infrastructure and safety issues
Information Technology	21.8	Fiber-optic WAN, LAN improvements and VoIP
Multi-Use Outdoor Facilities	9.6	Playgrounds and athletic facilities
Project Reserve	5.2	Project reserve
<b>TOTAL (millions)</b>	<b>\$ 296.8</b>	

### School Finance Act Funding for 2006-07

Over 80% of the General Operating Fund revenues come from state level decisions. The Colorado State Legislature approved School Finance Act (SFA) funding that increased the statewide base by 3.1%. This included an inflationary increase of 2.1% plus 1%. This funding level reflects the mandate approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000. Amendment 23 guarantees annual funding increases of inflation plus one percent for ten years and subsequent increases equal to inflation. Minor adjustments to the factors within the School Finance Act formula slightly increased funding based on the District's at-risk student population. The projected School Finance Act per pupil revenue for 2006-07 for Boulder Valley is \$6,315. Total Program funding, defined by the School Finance Act, is projected to be \$168,887,188. However the timing of tax collections over two fiscal years will result in approximately \$700,000 less revenue in 2006-07 from the state determined per pupil revenues.

### Principal Issues Facing the District

**Closing the Achievement Gap:** The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' CSAP test scores. The disaggregating of CSAP data allows BVSD administrators to target resources and attention on the students who require the greatest assistance. The trends over time show that these targeted efforts are working and the gap is closing; however the CDE accreditation process for BVSD found that "while progress is being made on closing achievement gaps for Latinos the rate of change is not sufficient. More intense effort and resources should occur."



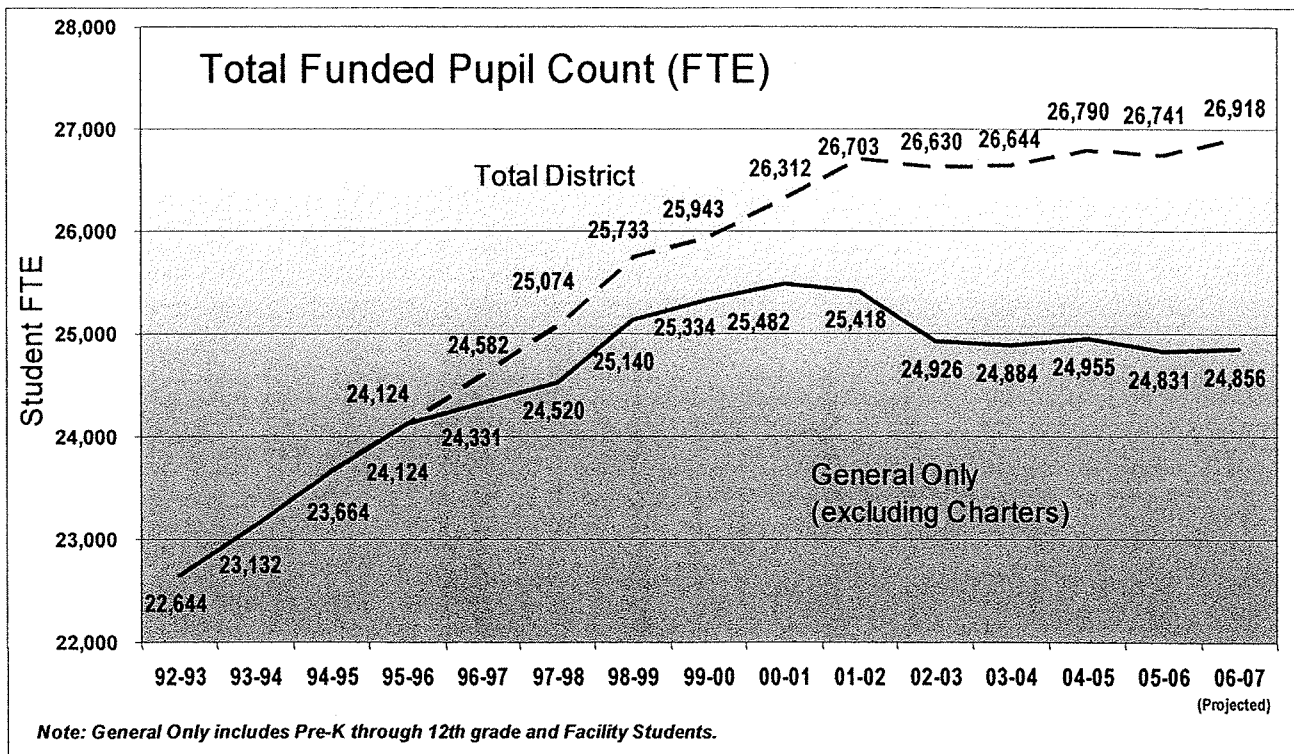
**Stratification:** Another area of concern is socio-economic and racial stratification between some BVSD schools. In the fall of 2004, the Board of Education appointed a Stratification Task Force to examine this phenomenon within the District. This citizen-led group researched District data, policies and practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary and recommendations can be found on the BVSD website ([www.bvdsd.org](http://www.bvdsd.org)). Many of the recommendations are under review for implementation in the current and coming fiscal years. In the 2006-07 Revised Adopted Budget, BVSD has allocated more than \$600,000 to implement programs targeting destratification.

**Stable Enrollment:** The projected stable enrollment into the near future poses many challenges for the Boulder Valley School District. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional per pupil revenues are generated only through the 'inflation plus 1%' formula required by Amendment 23. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, a review of resource allocations between programs is necessary to determine the adjustments necessary to address the needs of those shifting student populations without significant additional resources.

## Enrollment Projections

2006-07 enrollment projections indicated a slight increase of 0.66% across the District. Projected charter school growth of 7.93% is driven by continued growth at three existing charter schools and the opening of a fifth new charter school. Subsequently, non-charter schools are expected to increase by 0.10%, or 25 FTE when compared to the 2005-06 audited actual student FTE, continuing the trend of stable enrollment for the past four years. The following charts show the historical change in BVSD enrollment.

It should be noted that the Boulder Valley School District continues to attract a significant number of students from outside its boundaries; almost 6.8% for the 2005-06 year. This enrollment cannot be guaranteed in the future as neighboring districts grow and build new school facilities.



## District-Wide Enrollment Changes

The total number of BVSD students is projected to increase by 248 from the October 1, 2005 pupil count. For the Funded Pupil Count, half-time students are counted as 0.5 FTE. In 2006-07, the Total Student FTE is expected to increase by 176.5 FTE, a 0.66% increase.

	2005-06 Audited Actual	2006-07 June Adopted	2006-07 Revised October Budget	COMPARISONS	
				2005-06 Actual to 2006-07 Revised	2006-07 June Adopted to 2006-07 Revised
Total Enrollment (Heads)	27,921.0	27,835.0	28,169.0	248.0 / 0.89%	334.0 / 1.20%
Total Student Full Time Equivalent (FTE)	26,741.0	26,647.0	26,917.5	176.5 / 0.66%	270.5 / 1.02%
Total Funded Pupil Count (FTE)*	26,790.3	26,742.3	26,917.5	127.2 / 0.47%	175.2 / 0.66%

\* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the funded pupil count is averaged.

## Student FTE by Fund

As noted above, the district-wide student FTE is projected to increase by 176.5, or a 0.66% increase from 2005-06 audited actual figures. Further examination of enrollment by fund, reveals that General Fund student FTE is expected to remain at 24,710 student FTE, Charter School Fund is projected to increase by 151.5 student FTE, and the Colorado Preschool and Kindergarten Program Fund is expected to increase by 25 student FTE.

	2005-06 Audited Actuals	2006-07 June Adopted	2006-07 Revised October Budget	COMPARISONS	
				2005-06 Actual to 2006-07 Revised	2006-07 June Adopted to 2006-07 Revised
General Fund	24,710.0	24,432.0	24,710.0	0.0 / 0.00%	278.0 / 1.14%
Charter Fund	1,910.5	2,094.5	2,062.0	151.5 / 7.93%	-32.5 / -1.55%
Colorado Preschool & Kindergarten Program Fund	120.5	120.5	145.5	25.0 / 20.75%	25.0 / 20.75%
Total Student Full Time Equivalent (FTE)	26,741.0	26,647.0	26,917.5	176.5 / 0.66%	270.5 / 1.02%
Total Funded Pupil Count (FTE)	26,790.3	26,742.3	26,917.5	127.2 / 0.47%	175.2 / 0.66%

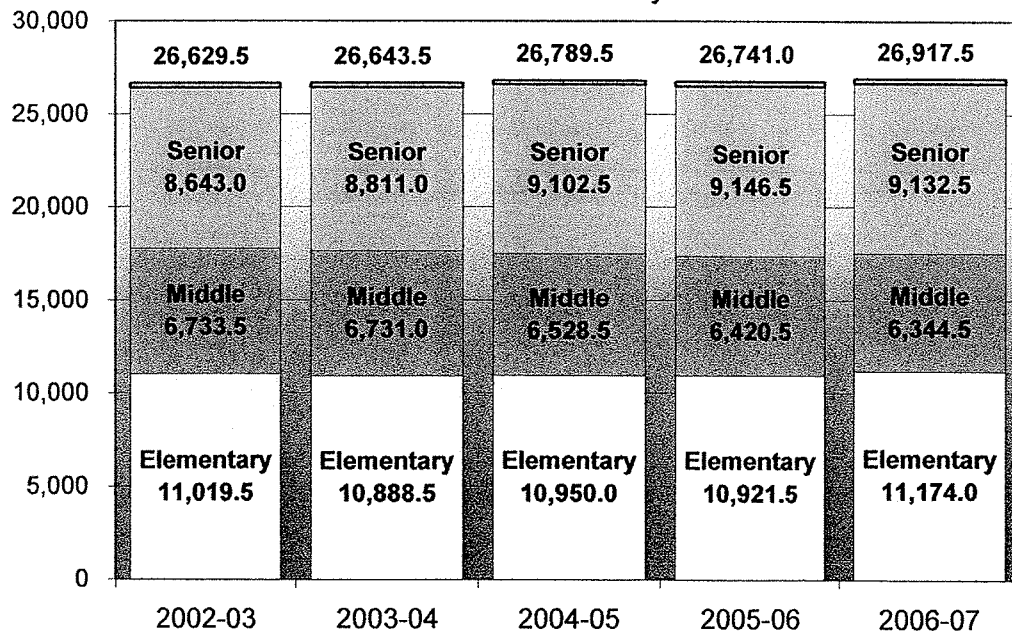
## Enrollment and Student FTE by Level

The District's School Finance Act Total Program funding is based on the funded pupil count which is determined by full-time equivalent students; preschool and kindergarten students are counted half-time. The pupil count is held on October 1st within the fiscal year for which funding is received. Colorado Statute 22-54-103(7) allows districts to average up to three years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

	Oct-02 Actual	Oct-03 Actual	Oct-04 Actual	Oct-05 Actual	Oct-06 Projected
<b>Student Enrollment</b>					
K-12	27,494	27,604	27,651	27,592	27,790
Pre-K	313	256	271	329	379
<b>Total Enrollment</b>	<b>27,807</b>	<b>27,860</b>	<b>27,922</b>	<b>27,921</b>	<b>28,169</b>

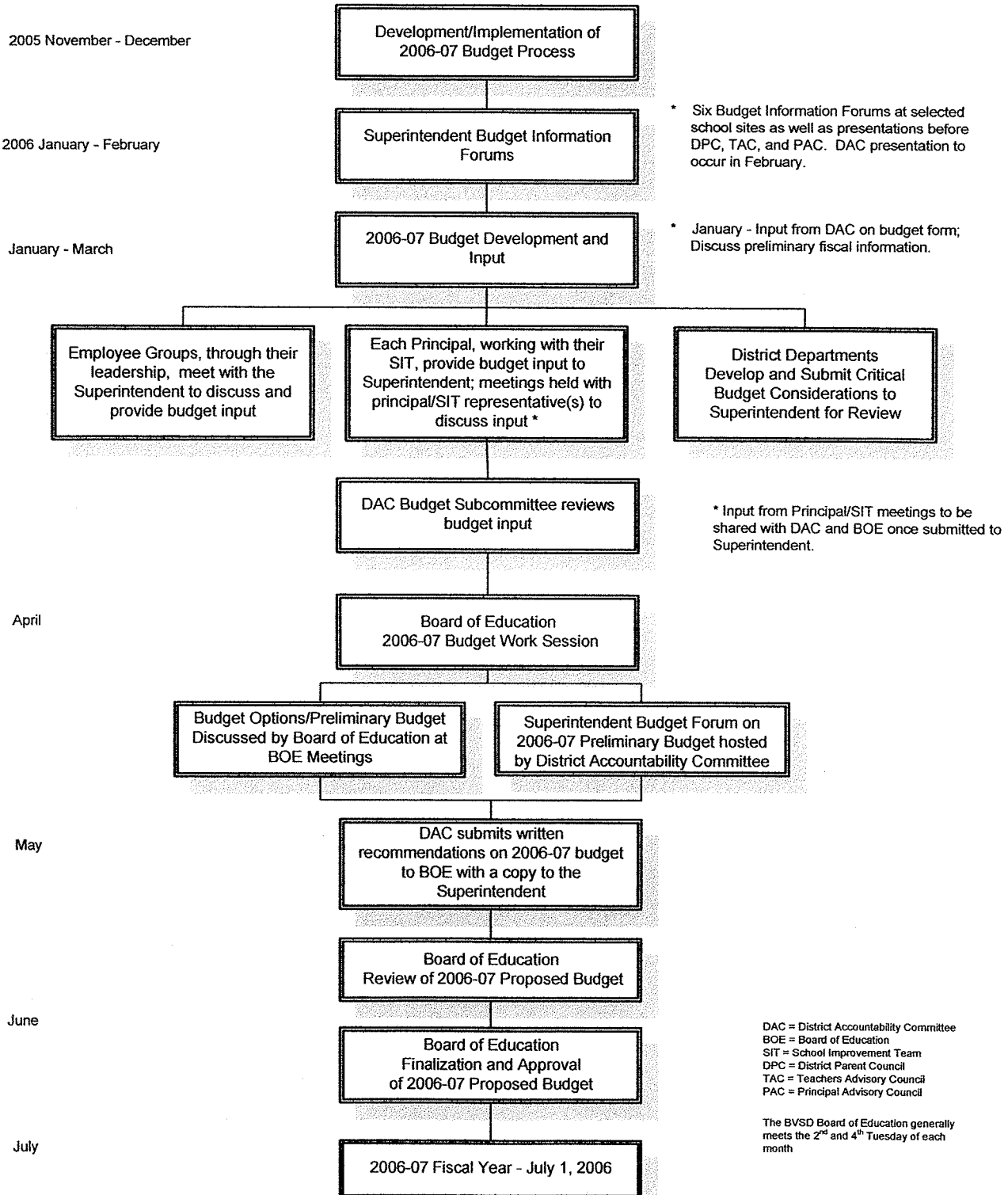
	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Actual	FY 05-06 Submitted	FY 06-07 Projected
<b>Student FTE</b>					
Elementary	11,019.5	10,888.5	10,950.0	10,921.5	11,174.0
Middle	6,733.5	6,731.0	6,528.5	6,420.5	6,344.5
Senior	8,643.0	8,811.0	9,102.5	9,146.5	9,132.5
Other	233.5	213.0	208.5	252.5	266.5
<b>Total FTE</b>	<b>26,629.5</b>	<b>26,643.5</b>	<b>26,789.5</b>	<b>26,741.0</b>	<b>26,917.5</b>
Change from Prior Year	(73.5)	14.0	146.0	(48.5)	176.5
% change from Prior Year	-0.28%	0.05%	0.55%	-0.18%	0.66%

### Student FTE by Level





## BUDGET DEVELOPMENT PROCESS FISCAL YEAR 2006-07



**Budget Development Process (continued)**

The Boulder Valley School District began the budget process with development of a calendar as presented to the Board of Education in December of 2005.

The Superintendent conducted budget information forums at selected schools sites in January and February, 2006. Two publications, titled "Budget Perspectives" and "Directing Resources Toward Student Achievement", were developed by the Budget Services Department to inform the school staff, parents and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District. A video of the Superintendent's presentation of this information was also distributed to schools for staff and parent group discussion.

During the months of February and March, the Superintendent conducted budget hearings with all schools as well as central departments with critical District-wide issues. The major themes that were heard in these hearings were used in developing the 2006-07 Proposed Budget and included:

What programs/services are essential?

- Maintain the programs we have. Do not start new programs we cannot sustain.

What are the impacts of past reductions?

- Previous cuts to central and support services have had a negative impact on schools. Examples include literacy coaches, custodians and maintenance services.

A budget worksession was held with the Board of Education on April 18, 2006. This worksession reviewed the assumptions and projections for 2006-07 and identified the following District issues:

- Employee Compensation
- Maintain Student Achievement
- Close Achievement Gap
- Critical District Needs
- Legislative Actions
- Other District Funds

After reviewing the input from the Board of Education, the budget hearings, the enrollment projections and the most current revenue assumptions, the Superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the BVSD Strategic Plan. The preliminary budget was presented to the Board of Education on April 25, 2006. A public input session, hosted by the District Accountability Committee was conducted on April 27, 2006 at Platt Middle School. This meeting provided an opportunity for the general public to listen to a presentation by the Superintendent on the preliminary budget and ask questions regarding budget development and provide input.

**The BVSD Strategic Plan:**

- Maximize student learning and achievement
- Foster collaboration and partnerships
- Value diversity and promote understanding
- Provide a high-quality, committed staff
- Manage assets responsibly
- Plan and assess for continuous improvement



After the presentation of the 2006-07 Proposed Budget on May 23, 2006, the Board of Education continued discussions at the scheduled Board meetings until adoption of the 2006-07 budget at the June 13, 2006 meeting. Some minor adjustments, generally related to the finalization of the staff negotiations process, were included in the final adopted budget. The Board of Education meetings between April and June provided an opportunity for the general public to contribute direct input to the Board regarding the budget as Agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss topics of interest to the individual. The Board of Education takes public comments into consideration during the budget development process.

The final phase of budget development was the modification of the June adopted budget based on final 2005-06 financial data and updated enrollment information gained from the first month of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the Board of Education by June 1, with budget adoption by June 30. The law provides the opportunity for the Board to adjust revenues and expenditures through October 15, as well as adopt a supplemental budget to cover the portion of the fiscal year following a referendum election. The Board of Education adopted a Revised Budget based on the new information as described above on October 10, 2006 and a Supplemental Budget on January 23, 2007 as a result of the successful passage of the bond issue approved by the voters on November 7, 2006. This budget document incorporates all changes adopted on both October 10 and January 23.

## **Mill Levies**

The total 2006-07 BVSD mill levy has been certified at 39.564 mills, which is a 4.76% increase from the prior year. The mill levy is applied to assessed valuation, which increased by 0.25% to just over \$4.16 billion, net of tax incremental financing (TIF) agreements. The School Finance Act mill levy, established through state legislative action, is 25.023 mills. The Boulder Valley School District 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 7.842 mills. The mill levy for abatements, refunds, and omitted property is 0.288 mills. The General Fund mill levy totals 33.153 mills, the Bond Redemption Fund is at 4.902 mills, and the Transportation mill levy passed in 2005 is 1.509 mills, all totaling 39.564 mills collectively. For detailed historical trends in mill levies, see Appendix C and assessed valuation historical information can be found in Appendix B.

My thanks to the dedicated Budget Services staff of Kari Albright, Meredith Bullock, Debbie Filbeck, Joe Gierlach, Marie Naegele and Jen Orvis for their committed efforts in producing this document.

**CHIEF ADMINISTRATIVE OFFICER**  
**LETTER**

**DETROIT  
PUBLIC SCHOOLS**



July 1, 2007

Honorable Board of Education Members

Lamont D. Satchel, Esq.  
Interim General Superintendent  
Detroit Public Schools  
Detroit, Michigan

We are hereby submitting the 2008 Adopted Budget, for the fiscal year ending June 30, 2008. This plan represents our assessment and recommendations concerning the allocation of available resources in compliance with the Michigan Uniform Budgeting and Accounting Act and the Deficit Elimination Plan (DEP). All applicable State laws, regulations, and statutory requirements have been met. This document, along with the budget presentation document, and Budget Book will be posted on the Detroit Public Schools' web site for public access and viewing. A balanced budget is presented for each of the District's funds.

Current Financial Trends:

- √ Student enrollment continues to decline for the District. Since the fall of 2000, the District has lost 61,937 funded pupils. For fiscal year ending 2008, the estimated loss represents approximately 5,000 funded pupils alone.
- √ Although the State has projected to increase the per pupil funding levels by an estimated \$100 - \$178, this increase is not reflected in our preliminary revenue projections as no definite decision has been finalized by the State. If the increase occurs, it will be offset by the increase in benefits and existing contractual obligations. The recent State funding trends are critical factors facing this District. However, the District continues to provide quality services in areas that are not always provided with the full funding levels necessary for the programs. Some examples include: Special Education, English as a Second Language (ESL), and No Child Left Behind (NCLB).

- √ The eroding tax base of the City of Detroit; along with the differences in the 1996 foundation allowance has continued to contribute to the greater disparity between urban children and suburban children. For example, the 1996 foundation allowance for the Detroit City School District's foundation allowance was \$7,259, while the Birmingham City School District's foundation allowance was \$11,930. The State has attempted to bring the lower districts closer to the funding of the higher districts, by increasing the per pupil funding, however, the differential has not decreased substantially. The 2007 Foundation allowance for Detroit is \$7,469 while Birmingham's is \$12,140. This huge per student disparity makes it much harder for urban districts to provide an adequate level of education.
- √ The District's ongoing financing concerns, along with the trends in student data, have forced the District to balance this Preliminary budget based on significant reductions and re-prioritizing existing programs and services.
- √ The economic impact of Charter Schools and the population trends in the City of Detroit will continue to deteriorate the District's financial ability to adequately support all programming needs. In fiscal year 2006-2007 Wayne County RESA reported approximately 33,759 City of Detroit students attending charter schools.
- √ In 2007-2008 the District is proposing to maintain the current level of Title I allocations to schools.
- √ In an attempt to provide alternatives for those students requiring a different learning path, the District implemented a "Last Chance Program" during Fiscal Year 2006. During Fiscal Year 2006, three (3) community based organizations were contracted in July 2005 to provide an alternative high school education to students that had dropped out of the District. These organizations generated 696 full-time equivalents (FTEs). For Fiscal Year 2007, nine (9) community based organizations provided services generating approximately 1,400 FTEs. The District retains 20% of the state foundation allowance for each FTE generated. For Fiscal Year 2008 the Last Chance Program has been eliminated.

We would like to thank you and the Board of Education for your commitment and support of the students, staff, community partners and the Division of Finance, Office of Budget in the development of this document.

Respectfully submitted,

April L. Royster, CPA  
Interim Chief Financial Officer  
Executive Director, Office of Accounting

Walter L. Esaw  
Executive Director  
Office of Budget



**CHIEF ADMINISTRATIVE OFFICER**  
**LETTER**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**

A Message from **Chief Financial Officer Charles Burbridge and  
Budget Director Roger Rasmussen**

**SUMMARY**

The Superintendent's 2007-08 Provisional Budget is the District's first official budget for the coming school year. This budget will be received by the Board on June 12 for adoption on June 26 following a mandatory public hearing. An adopted budget must be provided to the Los Angeles County Office of Education (LACOE) by June 30. This budget will become the District's financial operating plan until Board adoption of the Final Budget in the fall.

The budget includes 28 funds, including the General Fund, the Child Development Fund, the Adult Education Fund, the Cafeteria Fund, a number of capital funds, and three internal service funds. California law requires that district budgets demonstrate financial viability in each fund for the budget year and two subsequent years. This budget, as presented, meets these requirements. More important, the budget has been reshaped toward the Superintendent's vision for reform.

At the time the District's 2007-08 Preliminary Budget was presented on April 26, staff identified a \$139.7 million shortfall in the General Fund. Since that time, our overall revenue estimates have increased by \$41.7 million (partly due to the "May Revise") and our expenditure estimates have increased by \$0.3 million, for a net positive change of \$41.4 million. To close the remaining gap, the Superintendent has recommended the following types of change:

Increases in fee revenue	\$3.7
Budget reductions that would not affect current services	\$44.0
Various changes in nonschool spending (net reduction)	\$42.1
Various changes in school spending (net reduction)	\$7.2
Net of all other technical adjustments	\$1.3
<b>Total proposed changes</b>	<b>\$98.3</b>

The Board will be asked to approve a budget that includes these changes. Alternative reductions in equal amounts would be required for any items not approved.

**DISCUSSION**

**General Fund estimated revenues and expenditures for 2007-08 are each \$7.1 billion.** The Provisional Budget's revenue estimates are based on the Governor's May Revision, which was released on May 11, 2007. Expenditures are projected based on prior year cost data updated to reflect anticipated reductions or increases. Projected ending balances are based on the District's Second Interim Financial Report. Based on the assumption that the Board will approve the Superintendent's budget proposals, the Provisional Budget anticipates the following 2007-08 General Fund revenue sources and expenditure uses (including regular program and specially funded; amounts in millions of dollars):

	General Fund Amounts
Beginning Balances	\$ 508.8
Revenues	7,105.0
Total Sources	\$ 7,613.8
Estimated Expenditures	\$ 7,098.0
Designated Balances	515.8
Total Uses	\$ 7,613.8
NET SURPLUS/(DEFICIT)	\$ -

**The budget assumes continuation of 2006-07 programs plus the Governor's proposals as of the "May Revise" and the Superintendent's recommended changes for 2007-08.** The Provisional Budget reflects expenditure requirements for the coming fiscal year based on current Board policies plus the budget revisions recommended by the Superintendent. It includes 2006-07 compensation increases negotiated by the Board, and estimated inflationary impacts. It provides \$16.9 million in combined onetime and ongoing funds to cover costs related to the opening of new schools during the 2007-08 and 2008-09 school years, and reflects \$29.3 million in decreased costs resulting from declining enrollment. The budget fully funds the statutory 1% Reserve for Economic Uncertainties and the required 3% for maintenance.

**Ongoing discretionary revenues have increased, but not by enough to preclude the need for budget reductions.** The May Revision included a 4.53% cost of living adjustment (COLA), which exceeds the 4.04% COLA estimated in the January budget proposal. This results in approximately \$20 million in increased revenue to the District, including increases to the revenue limit, special education, and the Targeted Instructional Improvement Grant (TIIG) Program. However, the May Revise did not restore Mandated Cost Reimbursement revenue to local districts. This item had been funded at \$30 million in 2006-07.

A significant factor in this budget is the District's declining enrollment. The Education Code entitles declining enrollment districts to earn 2007-08 revenue limit funding based on 2006-07 ADA rather than the reduced ADA level anticipated for 2007-08. Even with this protection, however, the Provisional Budget anticipates that revenues lost to declining enrollment will exceed savings from the enrollment loss by \$101.6 million.

Moreover, the available ongoing, unrestricted funds must cover collectively bargained compensation increases, step and column movement of employees along the salary schedules, higher costs of fuel and utilities, contractual requirements, new school openings, inflation, and new initiatives. The higher COLA, while certainly welcome, does not allow the District to fully fund its priorities.

**The May Revise promises few new categorical programs.** The May Revision has been described as a "maintenance of effort" document, with few new educational initiatives. Where there are new categorical funds, they are concentrated in relatively narrow areas: school safety, teacher quality, career-technical education, supplemental instruction, nutrition, pre-kindergarten,

and information and technology. A number of these programs address top priority needs of the District; others fund areas that would not rank among the District's highest priorities. The Provisional Budget reflects staff's projection of funding in these areas, as well as a projection of funds carried over from categorical programs introduced in previous years.

### **BUDGET CONCERNS**

**State funding for K-12 education is inadequate and erratic.** LAUSD's budget issues arise largely from the fact that California does not fund K-12 education at the same level as other states, and that California is a high-cost state. When we observe "best practices" in other states, we often find that we can't afford to implement them here. This fact was reinforced by a recent Stanford study of best practices in education.

California law also makes school districts primarily dependent on State income tax and sales tax revenues. For this reason, school district revenues can fluctuate significantly when the State economy turns.

**The Legislature and Governor have not yet adopted the State Budget.** Until the State Budget is adopted, LAUSD revenues are subject to change. This year, the issue is compounded by the fact that the State Department of Finance underestimated the cost of K-12 education by \$362 million at the "May Revise." The District has chosen to use the May Revise as the basis for the revenue estimates in the Provisional Budget. The State Budget Act will form the basis for State revenue calculations in the Final Budget.

**Federal education funding is decreasing.** The 2007-08 federal education budget includes reductions in many vital programs from 2006-07 funding levels, while funding for some programs remain at last year's level. Among these are:

Program	National Entitlements (in \$thousands)		Pct. Change
	2006-07	2007-08	
Title II, Part D (Enhancing Education Through Technology)	\$ 34,986	\$ 32,639	-6.7%
Reading First	\$ 144,887	\$ 136,988	-5.5%
Title I, Part A (Basic Grants)	\$ 1,723,482	\$ 1,629,666	-5.4%
21st Century Learning Centers	\$ 131,321	\$ 127,685	-2.8%
Title II, Part A (Teacher Quality)	\$ 335,451	\$ 332,043	-1.0%
Title IV (Safe and Drug Free Schools)	\$ 41,540	\$ 41,540	0.0%

Because federal special education funding decreases from prior years have not been returned to the budget, the Governor continues to recommend a "bifurcated" special education COLA, impacting only the State-funded portion of the program. This is likely to result in increased special education reliance on General Program funds, as special education costs increase faster than the revenue available to cover them.

**Declining enrollment impacts revenues more than costs.** Enrollment is expected to decline by more than 23,000 in 2007-08 at District non-charter schools, and by more than 16,500 overall, a trend that is expected to continue into the foreseeable future. The resulting loss in revenue limit funding is \$130.9 million. Also negatively affected will be other ADA-based resources, such as special education and California State Lottery.

**Health care costs are a continuing concern.** Employee benefits have increased as a percentage of total General Fund expenditures, largely due to increased health and medical costs. The District has proposed changes in the structure of the health benefits program that would help to moderate the pattern of increasing costs. The District also supports efforts to identify a statewide solution to this problem.

### **CONCLUSION**

The Provisional Budget as proposed is balanced for 2007-08 and the District is able to project positive fund balances through 2009-10. However, there will always be unmet needs and demands to increase spending. We will work with the Superintendent to assure that LAUSD's resources always go toward the highest priorities.

Sincerely,  
Charles Burbridge  
Chief Financial Officer

Roger Rasmussen  
Budget Director



**Who sits as a Trustee on the Board of Education is an important question in the budget of any school district.**

**Among its most important duties, the Board sets policy and the budget, so it's only appropriate that their names appear somewhere in the document.**

**Following you will find a few samples of how some district budgets acknowledge their trustees.**

**Please select the format you think is most helpful.**

**Thank you.**

# ***Choose Your Favorite***

## **BOARD OF EDUCATION PAGE:**

GFOA  
Recommended  
Feature

- ☐ Charlotte-Mecklenburg Schools
- ☐ Clovis Unified School District
- ☐ Sweetwater Union High School District
- ☐ Wichita Public Schools

**Observations:**

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**BOARD OF EDUCATION PAGE**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

# CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

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## Board of Education

<b>Joe White</b>	<i>Chairperson</i>
<b>Molly Griffin</b>	<i>Vice-Chairperson</i>
<b>Kaye McGarry</b>	<i>Member At-Large</i>
<b>Trent Merchant</b>	<i>Member At-Large</i>
<b>Larry Gauvreau</b>	<i>Member District 1</i>
<b>Vilma Leake</b>	<i>Member District 2</i>
<b>George Dunlap</b>	<i>Member District 3</i>
<b>Tom Tate</b>	<i>Member District 4</i>
<b>Ken Gjertsen</b>	<i>Member District 6</i>

## Superintendent

<b>Dr. Peter Gorman</b>	<i>Superintendent</i>
-------------------------	-----------------------

## Executive Staff

<b>Maurice Green</b>	<i>Chief Operating Officer</i>
<b>Dr. Ruth Perez</b>	<i>Chief Academic Officer</i>
<b>Nora Carr</b>	<i>Chief Communications Officer</i>
<b>Guy Chamberlain</b>	<i>Associate Superintendent for Auxiliary Services</i>
<b>Robert Avossa</b>	<i>Chief of Staff</i>
<b>Jonathan Raymond</b>	<i>Chief Accountability Officer</i>
<b>Sheila W. Shirley</b>	<i>Chief Financial Officer</i>
<b>Maurice Ambler</b>	<i>Chief Human Resources Officer</i>
<b>Curtis Carroll</b>	<i>Achievement Zone Area Superintendent</i>
<b>Joel Ritchie</b>	<i>Area Superintendent</i>
<b>Jerry Winkeljohn</b>	<i>Acting Associate Superintendent of Education Services</i>
<b>Ann Clark</b>	<i>Regional Superintendent , High Schools</i>

## Prepared by Finance Staff

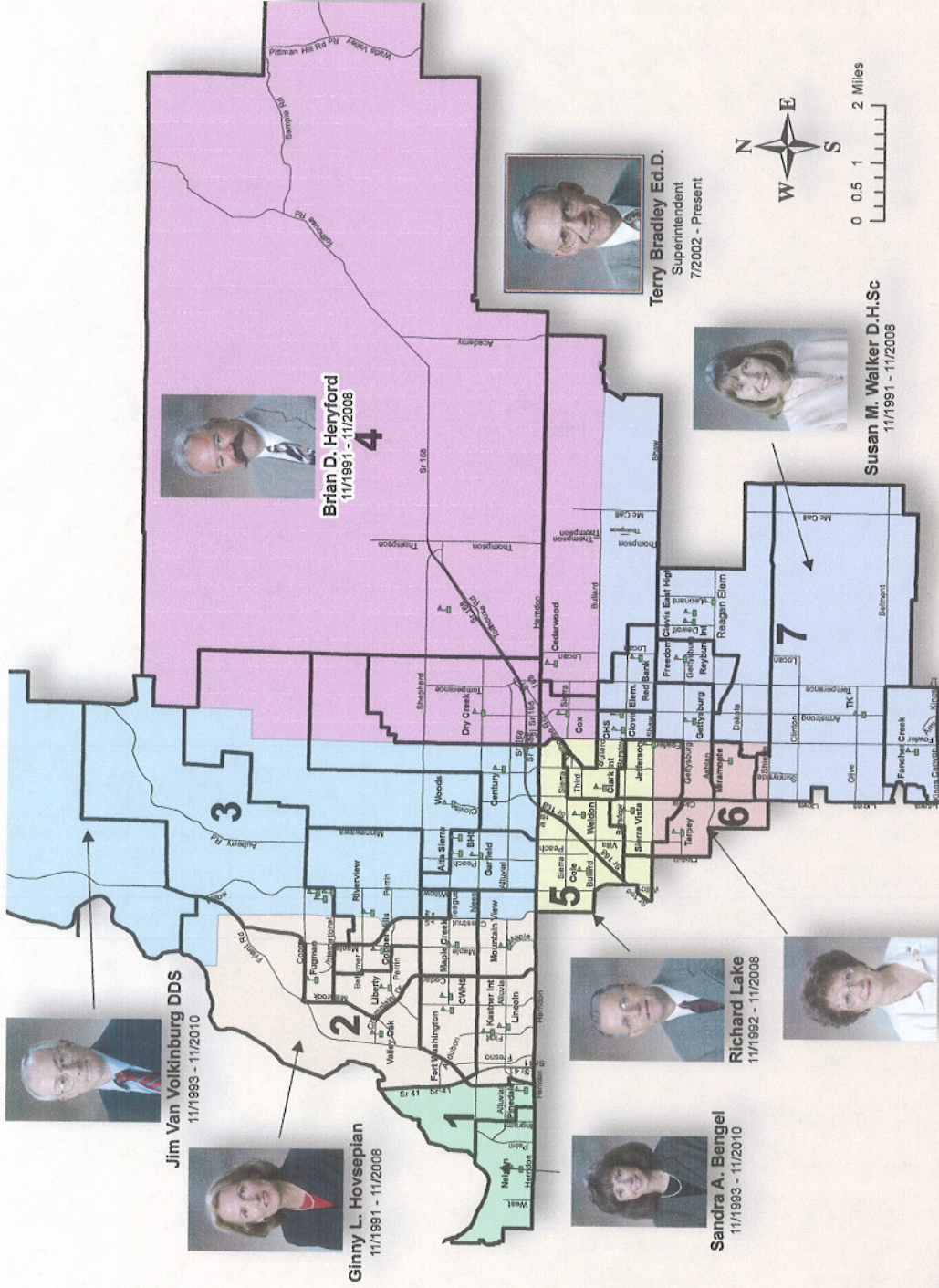
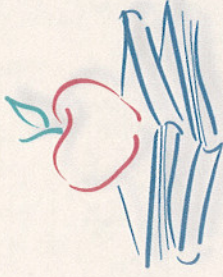
<b>Dennis Covington</b>	<i>Executive Director of Budget and Evaluation</i>
<b>Andrea D. Gillus</b>	<i>Project Manager, Budget Development</i>
<b>Kimberly Brazzell</b>	<i>HR Administrator, Planning &amp; Workforce Management</i>
<b>Ken Baldwin</b>	<i>Budget Specialist</i>
<b>Melvane Carter McMillon</b>	<i>Administrative Assistant to the Finance Officer</i>

**BOARD OF EDUCATION PAGE**

**CLOVIS  
UNIFIED SCHOOL DISTRICT**



# Trustee Areas



**BOARD OF EDUCATION PAGE**

**SWEETWATER  
UNION HIGH SCHOOL DISTRICT**



# 2007-2008

## Board Trustees



*Arlie N. Ricasa*  
Board President  
Re-elected 2006

*Term expires in November 2010*



*Pearl Quiñones*  
Board Vice President  
Re-elected 2004

*Term expires in November 2008*



*Jim Cartmill*  
Board Member  
Re-elected 2006

*Term expires in November 2010*



*Jaime Mercado*  
Board Member  
Elected 2004

*Term expires in November 2008*



*Charla Wilson*

*2006-2007  
Student Board Representative*



*Greg R. Sandoval*  
Board Member  
Re-elected 2006

*Term expires in November 2010*



*Jesus M. Gandara, Ed.D., Superintendent*  
*Secretary of the Board of Trustees*

**BOARD OF EDUCATION PAGE**

**WICHITA  
PUBLIC SCHOOLS**

## WICHITA BOARD OF EDUCATION

To contact Board of Education members, feel free to call the Clerk of the Board's office at 973-4553.

**District 1**

Betty Arnold  
5311 Pembroke  
Wichita, KS 67220



**District 2**

Connie Dietz  
8310 Greenbriar Lane  
Wichita, KS 67226



**District 3**

Barbara Fuller  
6900 E. Zimmerly  
Wichita, KS 67207



**District 4**

Jeff Davis  
P.O. Box 13282  
Wichita, KS 67213



**District 5**

Lanora Nolan  
1664 Melrose Lane  
Wichita, KS 67212



**District 6**

Lynn W. Rogers  
935 Porter Ave  
Wichita, KS 67203



**At-Large**

Kevass Harding  
5816 E. 48<sup>th</sup> Circle N.  
Wichita, Kansas 67220





**The Government Finance Officers Association (GFOA) specifically recommends the use of organizational charts within the budget. In fact, Charlotte-Mecklenburg does an exceptionally good job of this throughout their budget as they address the budgets of various divisions. You can find an example of this under the Division and Department Budget.**

**GFOA  
Recommended  
Feature**

**However, some districts skip organizational charts entirely, while most simply submit an organizational chart for the senior administration.**

**Following this page you will find examples from several districts. Please select the one you think might work best for San Diego.**

**Thank you.**

# ***Choose Your Favorite***

## **DISTRICT ORGANIZATIONAL CHART:**

- ☐ Boston Public Schools
- ☐ Los Angeles Unified Public Schools
- ☐ Wichita Public Schools

**GFOA  
Recommended  
Feature**

**Observations:**

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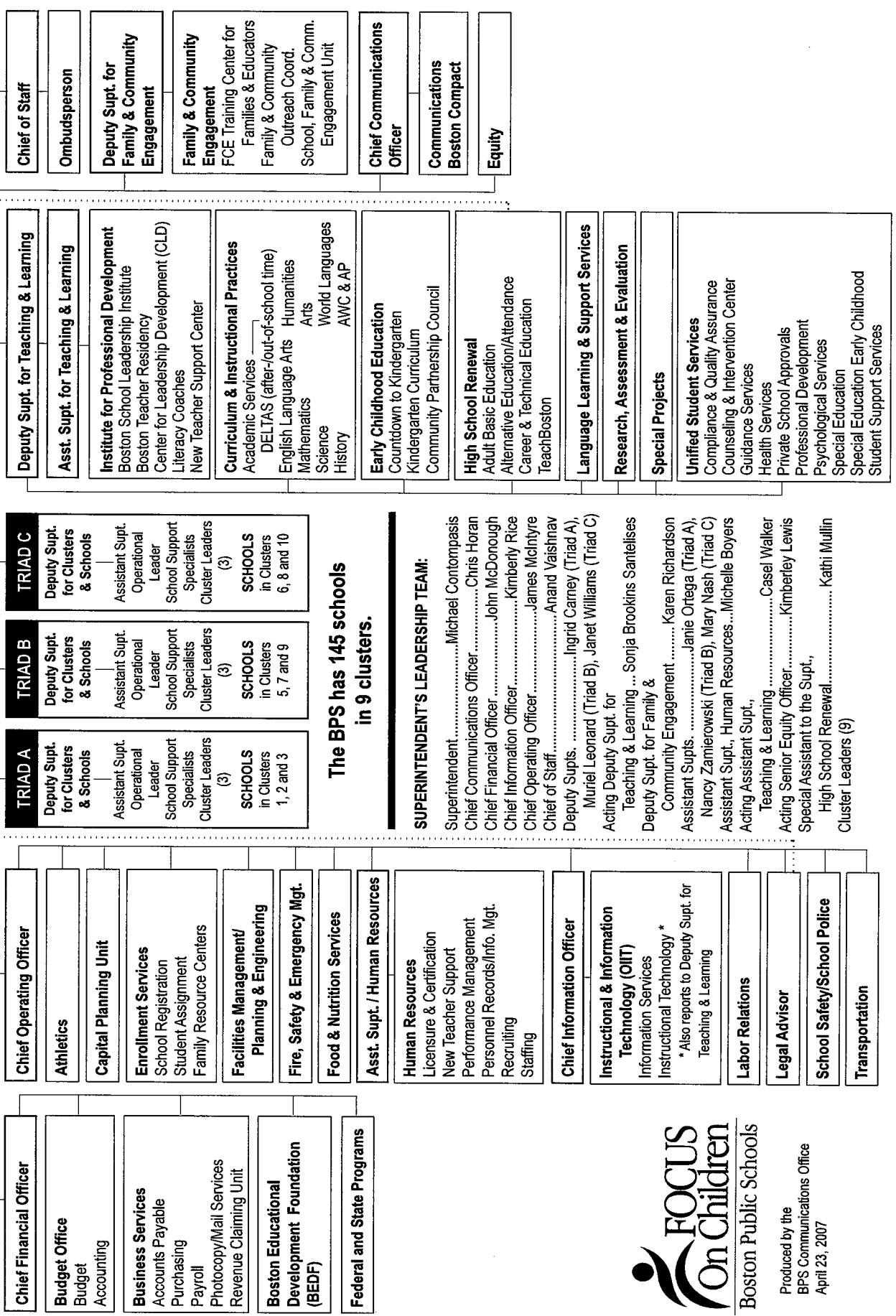
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**DISTRICT**  
**ORGANIZATIONAL CHART**

**BOSTON**  
**PUBLIC SCHOOLS**

# BOSTON PUBLIC SCHOOLS

Administrative Organization 2006-2007



Boston Public Schools

Produced by the  
BPS Communications Office  
April 23, 2007

**DISTRICT**  
**ORGANIZATIONAL CHART**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**



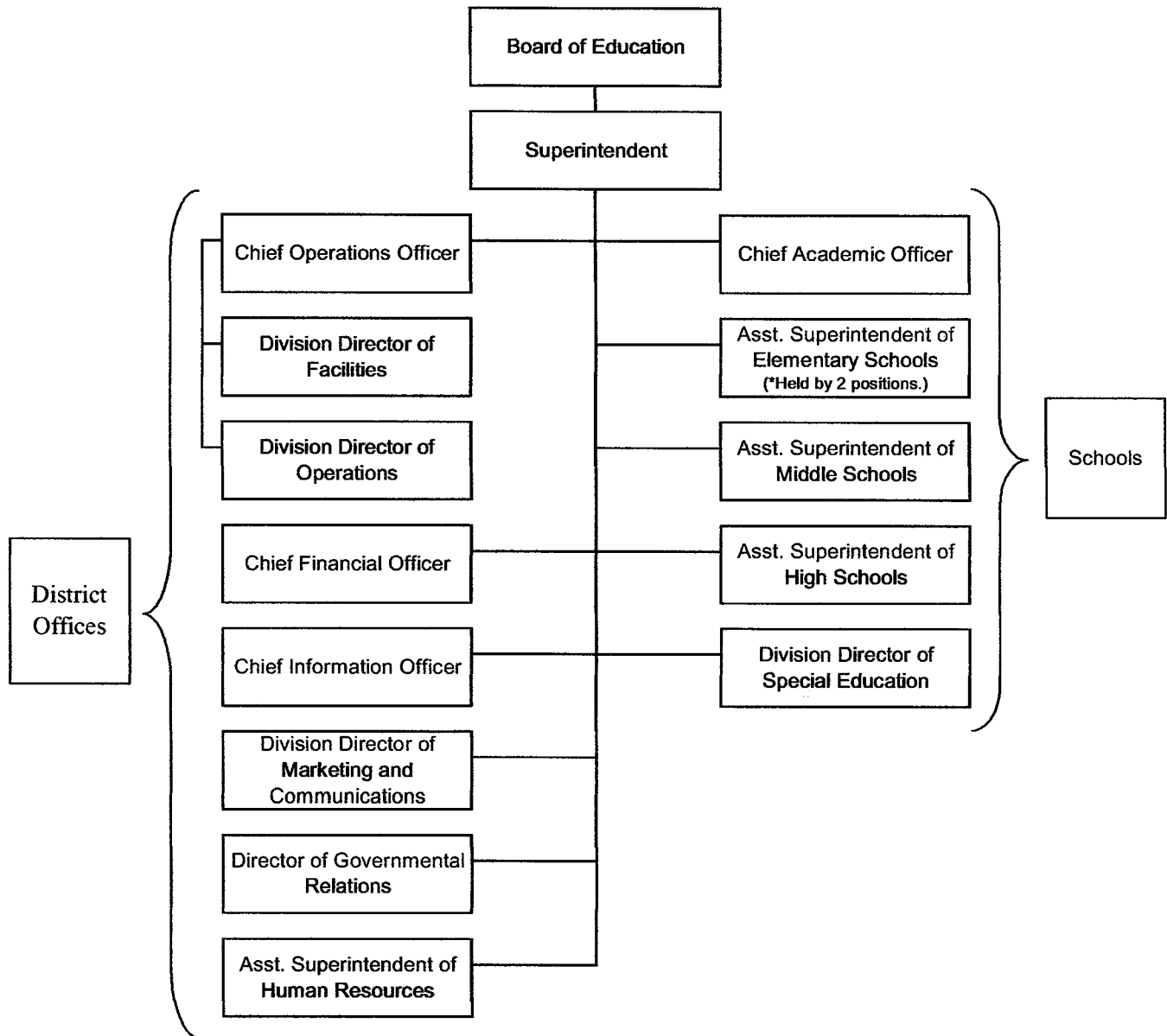
**Los Angeles Unified School District**  
2006-2007 Organization Chart  
8-16-2006

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graph TD
    Board[Board of Education] --> Superintendent[Superintendent of Schools  
R. Romer]
    Board --> BoardC[Board Counsel  
M. Medina]
    Board --> BoardS[Board Secretariat  
J. Crain]
    Board --> Independent[Independent Analysis Unit  
J. Fullerton / R. Ross]
    Superintendent --> Innovation[Innovation, Transformation & Performance  
K. Litzmann  
J. Slayton]
    Superintendent --> Communications[Communications  
S. Murphy]
    Superintendent --> ChiefAcademic[Chief Academic Officer  
(Vacant)]
    Superintendent --> ChiefOperating[Chief Operating Officer  
D. Isaacs]
    Superintendent --> ChiefFinancial[Chief Financial Officer  
C. Burbridge]
    Superintendent --> Government[Government Relations  
(Vacant)]
    Superintendent --> ChiefStaff[Chief of Staff  
V. Elchian]
    Superintendent --> SuperintendentOfSchools[Superintendent of Schools  
R. Romer]
    SuperintendentOfSchools --> EightDistrict[Eight Local District Superintendents and Schools]
    ChiefAcademic --> ChiefElementary[Chief Instructional Officer Elementary  
R. Ephraim]
    ChiefAcademic --> ChiefSecondary[Chief Instructional Officer Secondary 6-12  
R. Collins]
    ChiefElementary --> ElementaryIS[Elementary Instructional Support Services  
A. Peña-Sanchez]
    ChiefElementary --> ElementaryIP[Elementary Instructional Support Programs  
M. Wale]
    ChiefElementary --> EarlyChildhood[Early Childhood Education  
B. Gutierrez]
    ChiefSecondary --> DeputyChiefSecondary[Deputy Chief Secondary Instruction  
M. King]
    ChiefSecondary --> SecondaryIS[Secondary Instructional Support Services  
L. Scruggs]
    ChiefSecondary --> AdultCareer[Adult & Career Education  
S. Jackson]
    ChiefSecondary --> OfficeSLC[Office of SLC School Redesign  
S. Weston]
    ChiefSecondary --> BeyondTheBell[Beyond The Bell Instruction  
A. Cortes]
    ChiefSecondary --> SpecialEducation[Special Education  
D. Jaque-Anton]
    ChiefSecondary --> SpeciallyFunded[Specially Funded Programs/Parent Community Services  
R. Caldera]
    ChiefSecondary --> StudentIntegration[Student Integration Services  
S. Curry]
    ChiefSecondary --> StudentHealth[Student Health & Human Services  
(Vacant)]
    ChiefOperating --> Planning[Planning, Assessment & Research  
E. Wong]
    ChiefOperating --> HumanResources[Human Resources  
R. Bushmann  
(Interim)]
    ChiefOperating --> Business[Business Services  
M. Eugene]
    ChiefOperating --> RiskManagement[Risk Management  
D. Holmquist]
    ChiefOperating --> Partnership[Partnership & Adopt-A-School  
D. Petruilis]
    ChiefOperating --> Environmental[Environmental Health & Safety  
A. Bellomo]
    ChiefOperating --> SchoolPolice[School Police  
L. E. Manion]
    ChiefOperating --> CrisisCounseling[Crisis Counseling  
M. Wong]
    ChiefOperating --> YouthRelations[Youth Relations  
B. Simmons]
    ChiefOperating --> SchoolManagement[School Management Services  
V. Montez]
    ChiefFinancial --> ChiefInformation[Chief Information Officer  
(Vacant)]
    ChiefFinancial --> BudgetPlanning[Budget Services & Financial Planning Div.  
R. Rasmussen]
    ChiefFinancial --> Accounting[Accounting & Disbursements Div.  
B. Ng]
    ChiefFinancial --> SchoolFiscal[School Fiscal Services Division  
T. Minami]
```

**DISTRICT**  
**ORGANIZATIONAL CHART**

**WICHITA**  
**PUBLIC SCHOOLS**

**WICHITA PUBLIC SCHOOLS  
DISTRICT ADMINISTRATION ORGANIZATIONAL CHART**



**A good budget calendar easily gives the community and the board of education a clear sense of process and accountability. Surprisingly, some districts do not give this information explicitly in their annual budget, although most do.**

**Again, at this time we are only asking you to comment on the format, not the content of the budget calendar.**

**For this reason, we have only selected calendars from outside California. However, as our own budget process develops, the content of that calendar will be what really matters.**

**Here are four formats. Please mark which one gives the clearest format and makes the most sense to you.**

**Thank you.**

# ***Choose Your Favorite***

## **BUDGET CALENDAR FORMAT:**

GFOA  
Recommended  
Feature

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Charlotte-Mecklenburg Schools
- ☐ Detroit Public Schools

**Observations:**

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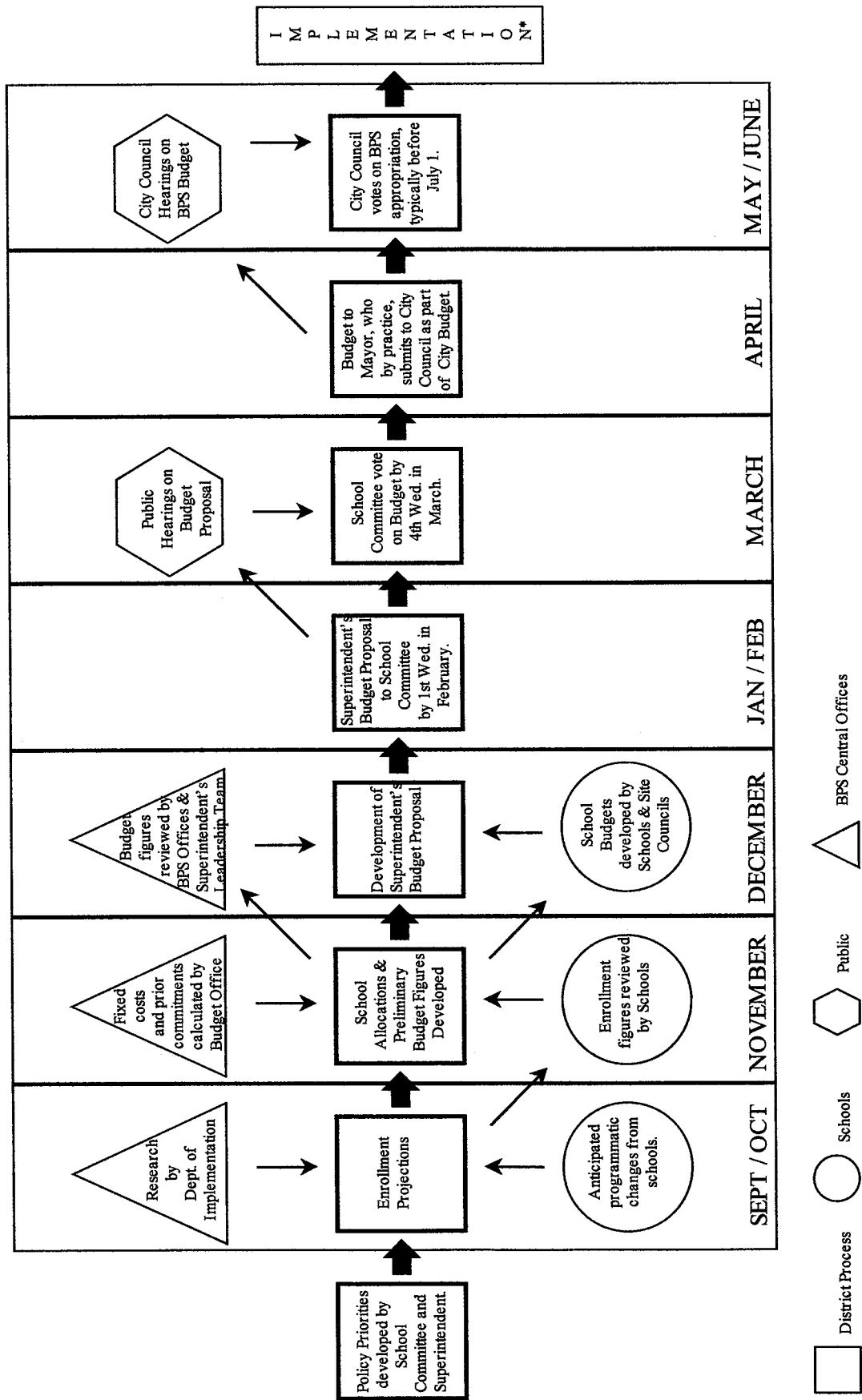
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# **BUDGET CALENDAR FORMAT**

**BOSTON  
PUBLIC SCHOOLS**

# BPS Budget Development Process



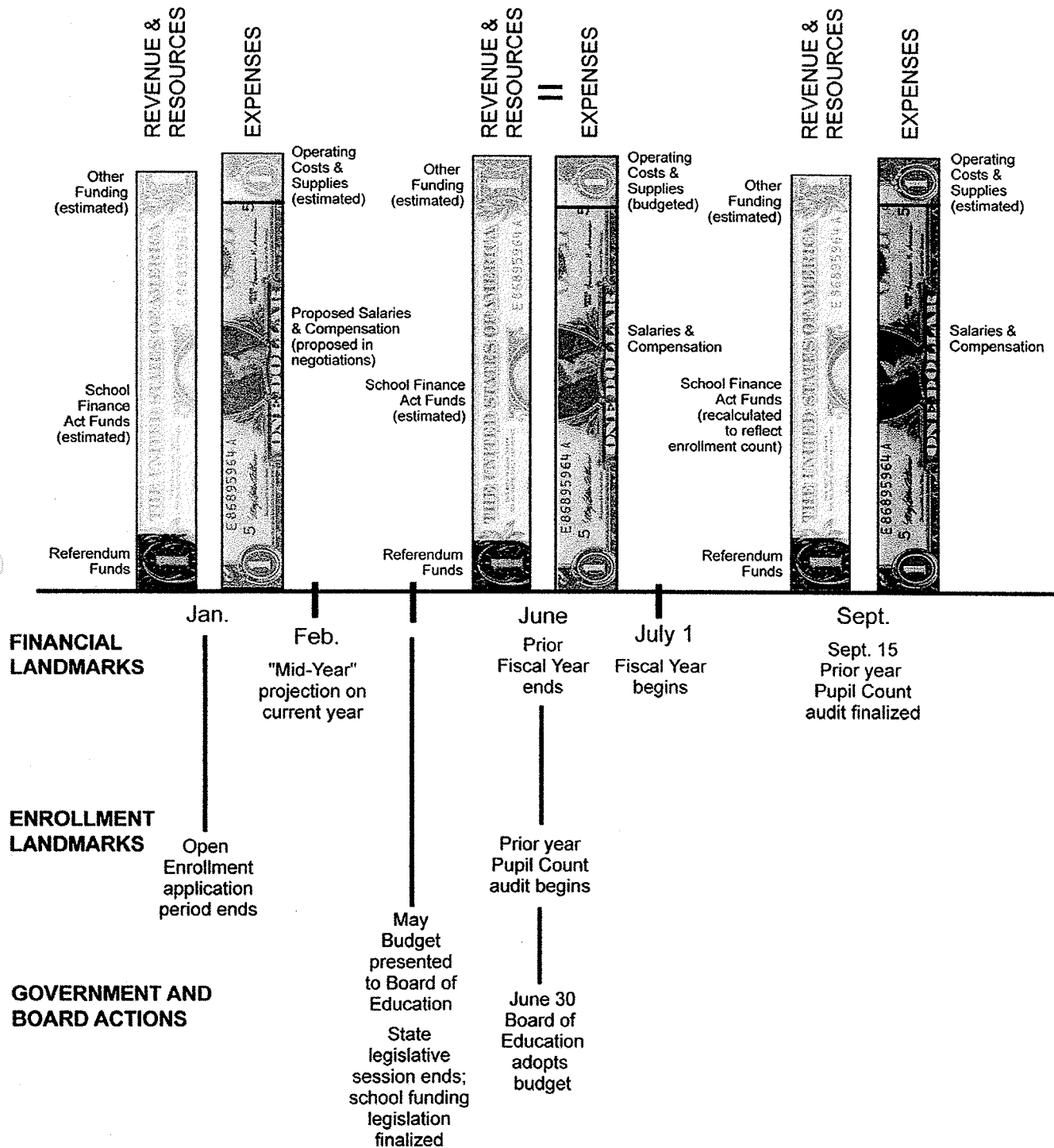
\* Note: Implementation includes an October reconciliation of projected to actual enrollment and related adjustments.

Boston Public Schools

# **BUDGET CALENDAR FORMAT**

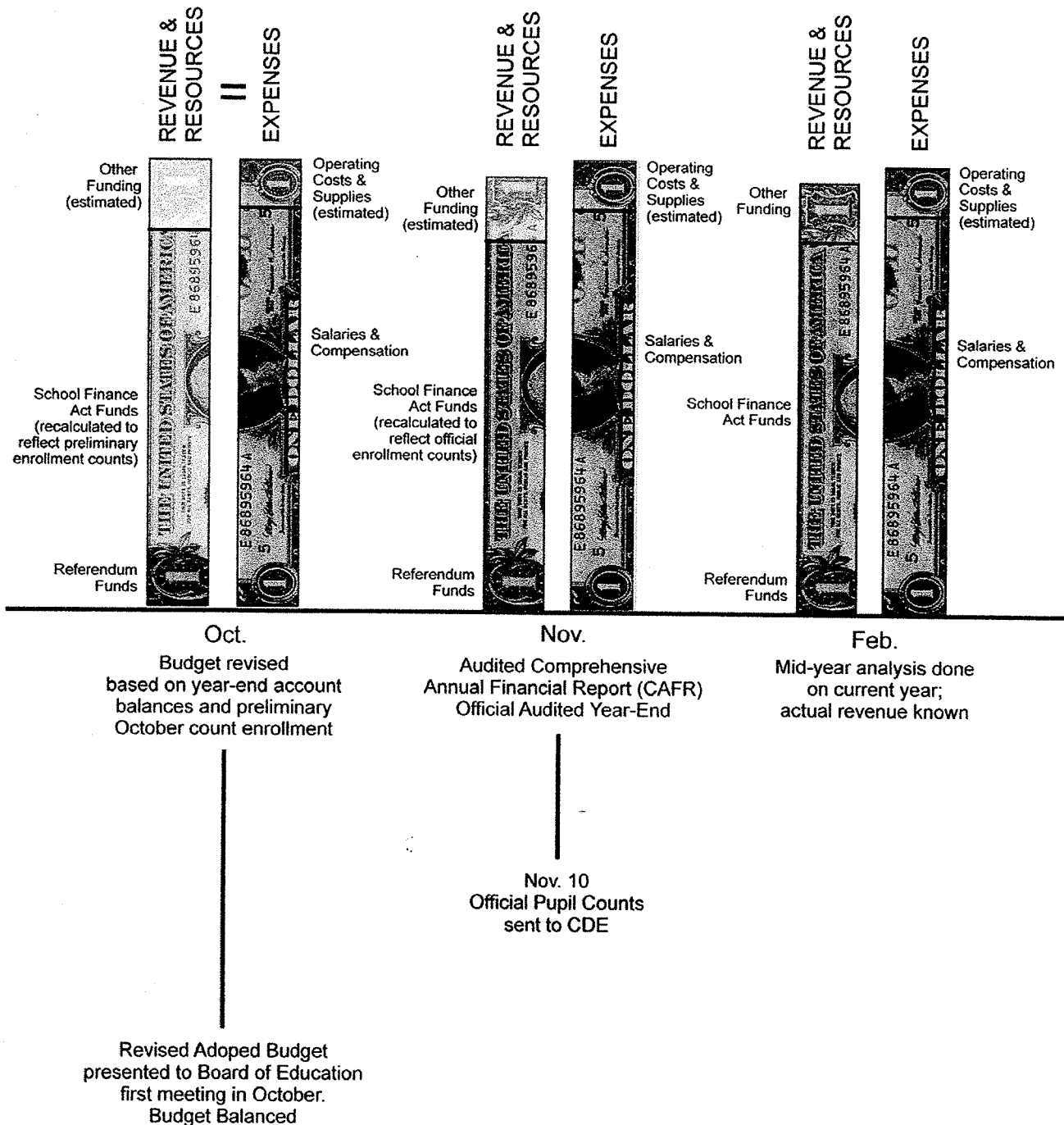
**BOULDER VALLEY  
SCHOOL DISTRICT**

## Budget Development Timeline





## Budget Development Timeline (continued from previous page)



**Appendix G:****State of Colorado - Critical Dates  
Public School Finance Unit  
Fiscal Year 2006-2007**

May 31	School district/BOCES administration submits proposed FY2006-07 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.)
June 10	School district/BOCES publishes public notice stating that the proposed FY2006-07 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.)
June 15	School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5), C.R.S.)
June 20	School district provides to CDE revised projection, if any, of its October 2005 pupil enrollment figures on which FY2006-07 school finance funding for the period July 2006 through November 2006 will be based. This revised projection is used until actual October 2006 counts are available and processed.
June 23	School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.)
June 23	School district repays outstanding contingency reserve loans, if any, to CDE.
June 30	Local board of education adopts FY2006-07 budget (22-44-110(4), C.R.S.)
June 30	School district with student enrollment of 6,000 or more students shall adopt a statement of use of 1% State Education Fund monies (Amendment 23) as part of the budget process (22-32-109.6(3)(a), C.R.S.)
June/July	School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2005-06 from the county treasurer (30-25-302(5)(b), C.R.S.) This amount of this funding is reduced from FY2005-06 state share of "Total Program" funding.
July 14	School districts with a total enrollment of more than six thousand pupils shall provide a copy of the use statement for 1% State Education Fund monies (Amendment 23), as adopted through the budget process, to CDE. (22-32-109.6(3)(a), C.R.S.)
July 31	Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.
July 31	Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)



August 1	Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2005-06 financial data.
August 15	School district/BOCES submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2005 – June 30, 2006, reimbursement period (22-51-105(1), C.R.S.)
Aug 15-Oct 1	No earlier than August 15 <sup>th</sup> and no later than October 1 <sup>st</sup> , by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)
August 25	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)
August/ September	A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1), C.R.S.)
September 29	School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I).
September 29	The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I).
September 29	School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).
September 29	The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).
September 29	School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7))
September 29	District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)
September 29	School districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2006 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the County Assessor.
September 29	CDE shall submit to the governor, the state board, and the education committees of the senate and the house of representatives a summary and compilation of the school district statements on use of 1% State Education Fund monies (Amendment 23) adopted pursuant to section (22-32-109.6(3)(c), C.R.S.)



- October 2 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.
- October 18 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per (1-7-908, C.R.S.)
- October 13 Local board of education makes final changes, if any, to FY 2006-07 adopted budget (22-44-110(5), C.R.S.) Note: no need to report the budget to CDE.
- November 1 Optional date for all districts to use for identifying and counting Colorado Preschool and Kindergarten Program preschool pupils and special education preschool pupils for funding. A district may use October 2 or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.
- November 10 Last date for school districts to submit October 2 pupil membership count to CDE via the Automated Data Exchange (ADE) system (22-54-112(2), C.R.S.) All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils.
- November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S.)
- November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S.)
- November 21 School district provides to CDE a copy of its official November 7, 2006, ballot questions or a copy of its official November 7, 2006, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)
- November 21 School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d), C.R.S.)
- November 30 Independent Auditor must provide the FY 2005-06 Audit to the School District within five months following the close of the fiscal year.

- December School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year.
- December CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(1)(f.5)(3)(a)(III)(B), C.R.S.)
- December 1 School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2006-07 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.) Note: certification is not required if district previously has held a successful "de-Brucing" election.
- December 15 School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.) (Note: Per statute, mill levies must be certified no later than December 15.)
- December 29 School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2006 assessed valuation of taxable personal property covered by the agreement(s).
- December 29 School district/BOCES must approve their FY 2005-06 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.
- December 29 School district/BOCES must have their FY 2005-06 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)
- December 29 All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline.
- January 15 CDE shall deliver school's annual accountability report to each public school. (22-7-606(1)(a), C.R.S.)
- January 15 No later than January 15, the Colorado Educational and Cultural Facilities Authority shall submit to the Governor a certificate certifying any amount of moneys required to restore the Qualified Charter School Debt Service Fund to the applicable requirement. (22-30.5-408 (2), C.R.S.)
- January 15 Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program.
- January 30 Prior to January 30<sup>th</sup>, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

- February 1 CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)
- March 1 No later than March 1, the State Auditor shall review the report on Qualified Charter School Bonds and report findings to the General Assembly. (22-30.5-409(2), C.R.S.)
- March 1 Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S.)
- April 7 School districts receiving Colorado Preschool and Kindergarten Program (CPKP) funding complete the electronic CPKP Reapplication and Annual Report.
- 15<sup>th</sup> of Month School district reports to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-109(3), C.R.S.)
- 25<sup>th</sup> of Month School district receives state share via electronic wire funds transfer or mailed warrant (22-54-115(3), C.R.S.)
- Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.)
- Quarterly District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)
- Continuing Any school district receiving capital construction funds will be subject to state audit.
- Continuing The local board of education shall cause a true and correct copy of each collective bargaining agreement entered into by the board of education and all subsequent collective bargaining agreements entered into by the board of education, within ten working days following the date of ratification of each agreement, to be: (a) Posted on the website of the school district, if the school district maintains a website; (b) Filed with the state board of education through the "directory" data submission process; (c) Made available for public inspection during regular business hours in a convenient and identified location at the main administrative office of the school district; and (d) Filed with the board of trustees of the largest public library located within the school district (22-32-109.4, C.R.S.)
- Continuing Any contract between the charter school and the local board of education approved between July 1, 2001 and July 1, 2010, shall include a statement specifying how the charter school intends to use the one-percent increase in the statewide base per pupil funding for fiscal years 2001-02 through 2010-11 (22-30.5-105(b)(I), C.R.S.)

- Continuing      Any contract between the institute charter school and the Institute approved between July 1, 2004 and July 1, 2010, shall include a statement specifying how the institute charter school intends to use the one-percent increase in the statewide base per pupil funding for fiscal years 2001-02 through 2010-11 (22-30.5-105(b)(I), C.R.S.)
- Continuing      School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program.
- Continuing      Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within sixty days after the issuance of said bonds with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.)
- Elections        For a complete calendar of election deadlines please visit:  
[Colorado Department of State Elections Center](#)

NOTE: This calendar identifies critical dates for the 2006-07 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will posted on the CDE website at:

[www.cde.state.co.us/cdefinance/download/CriticalDatesFY2006-07.doc](http://www.cde.state.co.us/cdefinance/download/CriticalDatesFY2006-07.doc).

# **BUDGET CALENDAR FORMAT**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**BUDGET CALENDAR FY 2007-2008**

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Date	Activity	Location
December 5-6	Kickoff: Meetings with Department Heads to review budget process and deliver packets	Board Room
December 14th	Professional Organizations present budget requests to Budget Committee/Requests forwarded to Board of Education	Finance Conf. Room
December 12	Board of Education receives Draft of Budget Calendar for 2007-08 via memo	BOE Meeting
December 14-19	Departments meet with Executive Staff to review budgets and identify reduction opportunities	
December 20	Executive Staff submits final budget recommendations to the Budget Department	
January 8-12	Executive Staff budget work sessions with Budget Staff to discuss priority recommendations	TBD
January 17-19	Executive Staff budget work sessions with Chief Operating Officer to discuss priority recommendations	COO's Office
February 12	Budget Message and Superintendent's budget recommendations due in Budget department in order to compile budget document	Budget Office
February 13	Board of Education approves Budget Calendar for 2007-08	BOE Meeting
March 12	Presentation of Superintendent's Budget Recommendations to Senior Staff	Board Room
March 13 6:00pm	Formal budget presentation made to Board of Education by Superintendent at regularly scheduled board meeting	Government Center
March 15 6:00pm	Budget work session scheduled for the Board of Education	Board Room
March (TBD)	Presentation of Superintendent's Budget Recommendations to Education Budget Advisory Committee	Government Center
March 20 4:00pm	Budget work session scheduled for the Board of Education	Board Room
March 23 3:00pm	Budget work session scheduled for the Board of Education	Board Room
March 27 6:00pm	Public Hearing on the FY 2007-08 Operating Budget	BOE Meeting
April 10 6:00pm	FY 2007-08 Board of Education's Budget Request of the County Commissioners approved at Board of Education meeting	BOE Meeting
May 1	FY 2007-08 Board of Education's Budget Request delivered to County Manager	Government Center
May 15 6:00pm	County Manager's Recommended Operating and Capital Budgets presented to Board of County Commissioners	Government Center
May 22 3:00pm	Board of County Commissioners' 2007-08 Budget Workshop for CMS and CPCC	Government Center
May 24 6:00pm	Public hearing on Board of County Commissioners' 2007-08 Budget	Government Center
June 5 6:00pm	FY 2007-08 County Operating Budget and 3-year CIP adopted at regular meeting of Board of County Commissioners	Government Center

# **BUDGET CALENDAR FORMAT**

**DETROIT  
PUBLIC SCHOOLS**

## BUDGET PROCESS

September   October   November   December   January   February   March   April   May   June   July   August

Textbook and Supply Allocation Committee begins the Textbook and Supply Allocation Process

Initiate Budget Development Process; Prepare preliminary revenue projections

Obtain Projected Student Enrollment for FY 2007-2008

Finalize Budget Development Process; prepare BUDD Forms, begin in-service/review sessions

FY2007-08 Textbook/Supply budgets available for schools (Annual Order Process)

Provide Teacher Service Allocations; Prepare Final Estimated Revenue FY 2007-08

Analyze, prepare and disseminate budget packets for feedback

Receive feedback, review and prepare Preliminary Budget for discussion with CFO, General Superintendent, Board Members and Cabinet

Revise Preliminary Budget as necessary, per CFO, General Superintendent, Board Members and Cabinet

Present revised FY2007-08 Proposed Draft Budget to CFO, General Superintendent, Board Members and Cabinet

Finalize budget requests and advertise the Budget Public Hearing in local newspapers

Post Budget Hearing announcements in Board's Office and other locations within the District's central office buildings

Balance Budget for FY 2007-2008

Deliver copy of Draft Proposed Budget Book to General Superintendent and Board Members

Display Draft copy of Proposed Budget for public review

Public Hearing Held on the 2007-2008 Proposed Budget

Adopt FY2007-2008 Budget

Revise Revenue and Expense Projections (Formal Review in November and February)

General Superintendent approves Budget Revisions

**The budget calendar and the description of the *budget process* can be very similar. Sometimes the budget calendar is the graphic depiction, while the budget process is the narrative. Frequently they are presented side by side.**

**A few districts call out the impact of the state budget process, which we also propose to do, but the GFOA also recommends two “budget development guides:” One as a general description and one that specifically identifies procedures for amending the budget *after adoption*.**

**Following you will find two sections. One for the state budget process and one for the district process. Please share your observations on each.**

**Thank you.**

# ***Choose Your Favorite***

## **DISTRICT BUDGET PROCESS DESCRIPTION:**

GFOA  
Recommended  
Feature

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Chicago Public Schools
- ☐ Detroit Public Schools
- ☐ Los Angeles Unified School District

**Observations:**

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**DISTRICT BUDGET PROCESS**  
**DESCRIPTION:**

**BOSTON  
PUBLIC SCHOOLS**



Boston Public Schools

# ***FY 2005 Budget***

***Adopted***

## **The BPS Budget Development Process**

### **DISTRICT**

The district-wide budget development process for the Boston Public Schools (BPS) is a collaborative process which involves many contributors including: school personnel, school site councils, Budget Office personnel, City of Boston personnel, the Superintendent, the School Committee, the Mayor, the City Council and the public. The policy priorities of the School Committee and the Superintendent form the foundation and the starting point of the budget development process. The budget serves as an operational plan, stated in financial terms, for carrying out the goals of the school system.

The budget development process begins in the early fall of each year when school administrators communicate to the Department of Implementation any anticipated programmatic changes (expansion of a bilingual program for example). While compiling this information, the Department of Implementation begins to project school enrollments for the following year, based in part on October 1st actual enrollments. Projections are then reviewed and approved by the school administrators.

In early November, the Office of Budget calculates the fixed costs for the system for the following year, and the budgetary commitments already made (multi-year initiatives, for example). Also, the resource allocation and staffing policies of the district are reviewed each year to ensure that they continue to be appropriate and effective policies that will facilitate teaching and learning.

Mindful of the policy priorities of the BPS, preliminary budget figures are developed. The preliminary "all funds" budget figures are broken down by school and along with projected enrollments and anticipated staffing needs, are made available to each school principal or headmaster on the BPS Intranet by December 1st. In each school, both the head administrator and the school-site council must review and approve their preliminary school budget. A similar review and approval process takes place for each of the Central Offices.

With feedback from the schools and offices, as well as from the Superintendent's Leadership team, the Budget Office and the Superintendent develop the Superintendent's budget proposal. The Superintendent is required by law to submit a proposed budget to the School Committee by the first Wednesday in February. While the School Committee reviews the proposal and deliberates, information sessions and public hearings inform the public of the specifics of the proposed budget, and solicit feedback.

By the fourth Wednesday in March, the School Committee is required to take "definite action" (Acts 1987, Ch. 613, § 1D) on the proposed budget. According to the law, if the School Committee does not take action by this date, the Superintendent's proposed budget is automatically and officially approved. The Committee has the power to adopt, reject, reduce or increase any item before approving the budget.

Once approved, the budget is submitted by the School Committee to the Mayor. The Mayor can either reduce or approve the total budget amount, but cannot change or reduce individual budget items. The Mayor is required by law to submit the budget to the City Council for appropriation by the second

Wednesday in May.

The City Council usually holds public hearings on the budget before voting on it. The Council votes on the entire budget submitted by the Mayor, and cannot change or reduce individual budget items. The Council approves the budget before the new fiscal year that begins July 1st.

## **SCHOOLS**

The development of individual school budgets is a critical component of the district-wide budget development process. The school budget development process is often significantly driven by contractual obligations, district-wide policies and priorities and school-based initiatives. Schools typically begin the process by providing input to the district regarding enrollment projections and programmatic requirements.

Each school is sent an electronic budget "package" from the Budget Office by December 1st. This package consists of guidelines and electronic files with the enrollment, staffing and "all funds" budget projections for the following fiscal year. School administrators review the budget package and discuss its potential impact with the school site council. In some schools, meetings with a variety of stakeholders in the school are scheduled to discuss the budget, in others the principals rely exclusively on the school-site councils for input and feedback. Both the principal and the school-site council must approve the budget package before it is returned to the Budget Office.

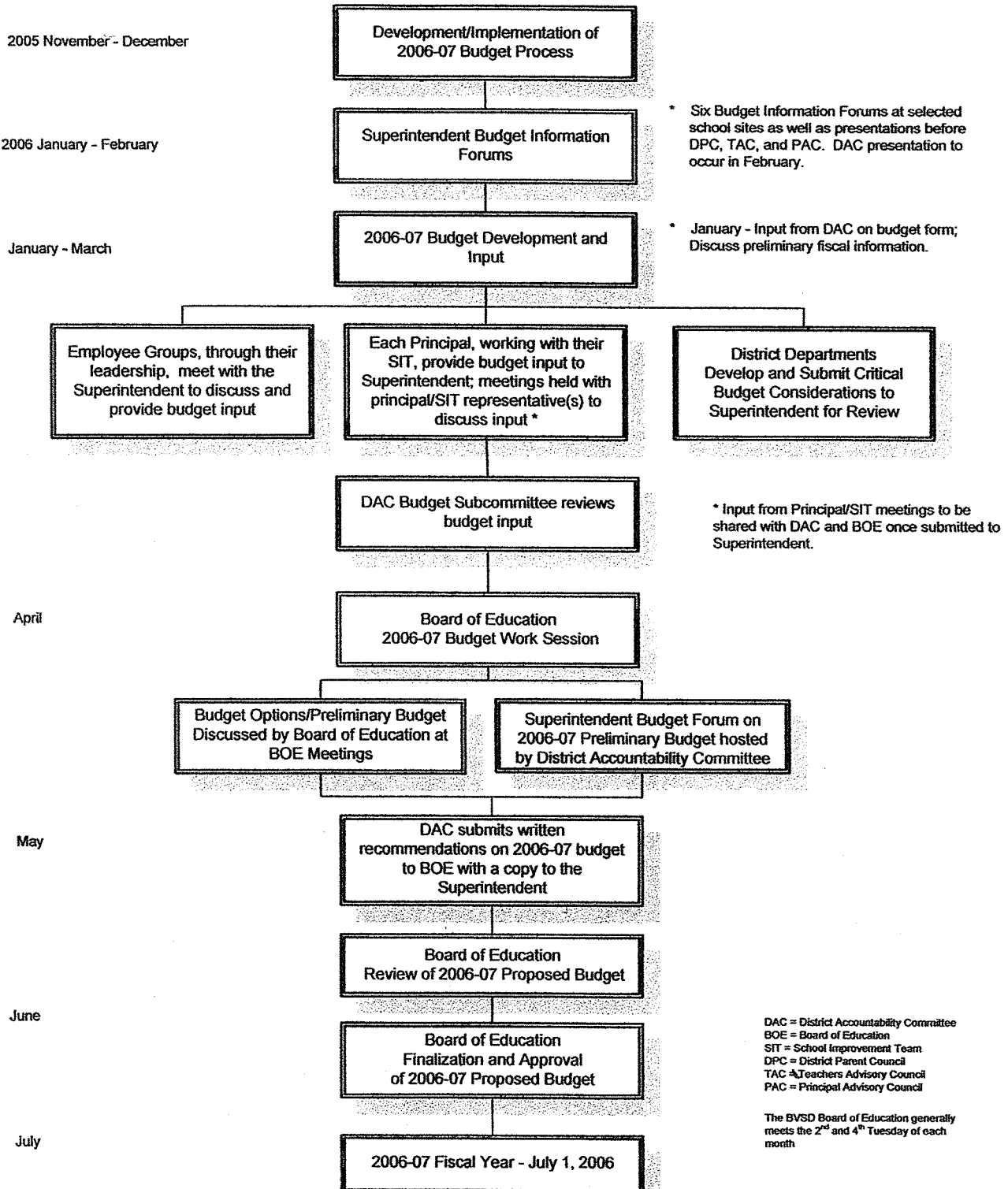
As the proposed budget is being developed and presented, schools begin to make decisions regarding staffing and resource allocation for the following year. Finally in October, after school begins again, projected student enrollment figures are reconciled with actual enrollments and the appropriate staffing and resource adjustments are made.

Click [here](#) or on the banner to return to the Table of Contents

**DISTRICT BUDGET PROCESS**  
**DESCRIPTION:**

**BOULDER VALLEY  
SCHOOL DISTRICT**

## BUDGET DEVELOPMENT PROCESS FISCAL YEAR 2006-07



**DISTRICT BUDGET PROCESS**  
**DESCRIPTION:**

**CHICAGO  
PUBLIC SCHOOLS**

## CHICAGO PUBLIC SCHOOLS BUDGET PROCESS

Annually, the Chicago Board of Education, the Chief Executive Officer, and the Budget Office prepare and distribute the annual budget. The budget reflects the labor and material resources required to fulfill the goals and objectives outlined by the Board. Additionally, the budget is essential for establishing Board policy and maintaining control over the management of public resources. The FY2007 budget preparation process began in September 2005 and will end in June 2006 with the adoption of the final budget by the Chicago Board of Education. This section outlines the legal requirements that define the budget process and the stages of budget development. The chart below provides an overview of the budget process.

BUDGET PROCESS											
September	October	November	December	January	February	March	April	May	June	July	August
*Develop, review, and revise resource and appropriation estimates.											
*Principals' Advisory Group/Citizen Groups review budget allocation formula.											
*Conduct PSB computer training classes for schools, Areas, and Central Office units.											
*Schools, Areas, and Central Office units develop their proposed budgets.											
*Schools develop and submit School Improvement Plans for approval.											
*CPS leadership sets programmatic priorities. Office of Management and Budget balances appropriations to revenues by fund.											
*Public release and distribution of the proposed operating budget.											
*Provide public hearings on the proposed budget.											
*Present final budget to the Board for approval.											

### Legal Requirements

Previously, the Chicago School Finance Authority (SFA) had the mandate of ensuring that the Board operated within prescribed fiscal guidelines. The 1995 Amendatory Act (see following page) specified that the financial oversight powers and responsibilities of the School Finance Authority be suspended for the fiscal years 1996 through 1999. However, subsequent legislation permanently suspended the powers and responsibilities of the SFA. The fiscal responsibilities of the Chicago Board of Education include those previously assumed by the SFA. They include reducing the cost of



non-educational services, developing a long-term financial plan that, to the maximum extent possible, reflects a balanced budget for each financial year, and developing a responsible school-based budgeting process.

Public Act 89-15 ("1995 Amendatory Act"), approved on May 30, 1995, and effective June 30, 1995, and various additional amendments made to the School Code in 1996, 1997, and 1998 (the "Subsequent School Code Amendments"), made significant changes in the governance, financial structure, and management of the Chicago Public Schools, which include the following:

1. The then-existing 15-member Board was abolished and replaced by a five-member Reform Board that was appointed by the Mayor of the City of Chicago. The Reform Board of Trustees served as the governing board of the school district until June 30, 1999. On July 1, 1999, the Reform Board of Trustees was succeeded by a new Board of Education of the City of Chicago consisting of seven members appointed by the Mayor of Chicago. The appointments to the Board do not require approval of the City Council.
2. For fiscal years 1996 through 1999, the tax levies for Buildings, Playgrounds, Textbooks, Special Education, Agricultural Science School, and Teachers' Pensions are consolidated in the General Operating Fund. The consolidated rate limit for the Education Fund is equal to the sum of the rate limits of the funds that were consolidated. The Subsequent School Code Amendments made these changes permanent.
3. The funding requirement for the Public School Teacher Pension and Retirement Fund changed.
4. Effective July 1, 1995, the following state grants were changed to block grants and the Subsequent School Code Amendments made these changes permanent.
  - A General Education Block Grant, which the CPS can spend for any purpose, combines grants such as Agricultural Education, Early Childhood Block Grant, Gifted Education, Hispanic Dropouts, Professional Development block grant, Reading Improvement Block Grant, Truants Alternative Optional Education, Substance Abuse, K-6 Comprehensive Arts, and Urban Education.
  - An Educational Services Block Grant, which the CPS must spend on the following programs: Special Education, Bilingual Education, Transportation, Education Service Center, Free Lunch and Breakfast, Summer School, and the Administrators' Academy.
  - A Bridge/Classroom/Extended Day grant was added to the General Education Block Grant, effective July 1, 2001.
5. Supplemental General State Aid (formerly State Chapter 1) funding was set at a minimum of \$261 million annually.
6. Effective in fiscal year 1998, the fiscal year changed to July 1 through June 30. This new fiscal year was established in conformity with the fiscal year of the State of Illinois and most other Illinois school districts.

Additionally, The Illinois School Code requires the following procedures be adhered to by the Board:

1. The Board must adopt a budget within the first 60 days of each fiscal year.
2. A proposed budget must be prepared and made available for public review for at least 15 days prior to its finalization.
3. At least five days after copies of the proposed budget are made available for review, the Board is required to hold at least two public hearings. In compliance with this provision, the Board holds three public hearings throughout the city.
4. Notice of budget hearing dates must be published in a City of Chicago newspaper at least five days prior to the time of the hearing. To comply with this provision, the Board issues a press release to all media outlets, citizen groups, schools, and Local School Councils.
5. If the budget requires amending after the initial budget has been adopted, advance notice and public hearings must be conducted to approve a supplementary budget.

#### **Budget Development**

The Office of Management and Budget (OMB) prepares and recommends a proposed budget to the Chief Executive Officer (CEO). The CEO presents the proposed budget to the Chicago Board of Education for final approval. OMB also analyzes and monitors the budget throughout the fiscal year. A budget calendar is established each year to enable the Budget Director and staff to prepare a proposed budget that meets all the provisions of the Illinois School Code.

#### ***Budget Preparation***

The budget preparation process requires intensive involvement of Central Office instructional and operational program staff. This includes meetings with program facilitators to determine school grant program allocations. The budget preparation process for FY2007 involved:

- Establishing a budget development calendar.
- Reviewing and enhancing system design changes to the CPS budget system.
- Identifying and prioritizing educational needs and developing major resources and appropriation assumptions.
- Preparing resource and appropriation estimates consistent with the assumptions.
- Revising revenue estimates based on the appropriations in the Illinois state budget and estimates of the property tax limit.

#### ***Schools and Preparation of the School Improvement Plan for Advancing Academic Achievement***

Schools, in conjunction with their Local School Council and community members, develop a School Improvement Plan for Advancing Academic Achievement (SIPAAA). The SIPAAA serves as a blueprint for improving the school and enhancing student education. This plan is required by the state and is the basis for all school activities. Accordingly, schools use their SIPAAA to develop their individual school budgets. Using CPS budget system, schools enter their proposed budgets into an on-line computer system each spring. Final approved budgets are available at the beginning of each fiscal year.

*Training and Distribution of Budget Materials*

During the months of January through April, OMB and other CPS departments conduct computer training classes for schools, Areas, and Central Office units. The purpose of training classes is to train staff on how to utilize the computerized budget request system. Additionally, the Budget Office distributes Preparation Training Manuals and a budget calendar outlining the entire budget process to the Area Instructional Offices and Central Office units.

*Budget Production*

School units prepare their budgets from February through April. Schools submit budgets to the Area Instructional Offices for review along with the SIPAAAs.

Central Office units divide their budgets into administration and initiative sections, with significant guidance from leadership regarding the strategic priorities of the district. In FY 2007, the Central Office has undergone a significant position review led by the Human Resources team.

Once finalized, school and Central Office funding requirements are summarized and submitted to the Chief Executive Officer for review. Final recommendations are incorporated into a proposed budget that is forwarded to the Board for review.

The announcement of the availability of the proposed budget for review by the public, reform groups, and the press is made according to the Illinois School Code. The Chicago Public Schools holds three public hearings on the proposed budget. OMB then prepares a final school budget for adoption by the Chicago Board of Education.

**DISTRICT BUDGET PROCESS**  
**DESCRIPTION:**

**DETROIT  
PUBLIC SCHOOLS**

## **BUDGET DEVELOPMENT**

Budget Development involves several steps. One critical step is to estimate revenue for the next fiscal year. Revenue estimates are primarily dependent on what the State foundation allowance (per pupil allowance) will be. The per pupil allowance is approved by the State legislature on an annual basis. The per pupil allowance is applied to enrollment estimates for the fiscal year based on projections received from the Office of Pupil Population Management. Enrollment projections are primarily based on historical trends as well as population estimates for the City of Detroit.

The District must also estimate federal revenue from grant programs as well as local revenue from property taxes.

In preparation of the 2007-2008 budget, central office division/department provide an initial budget estimate for staffing and discretionary appropriations. The Office of Budget met with every division/department to review initial expenditure estimates. All school staffing is formula driven per their Bargaining Unit contract.

The District is required to have appropriations equal revenue for each fiscal year and maintain a positive fund balance.

Once a proposed budget has been developed, it is presented to the General Superintendent and Cabinet for review and approval. Once approved by the General Superintendent, the budget is forwarded to the Board of Education, Committee on Finance for review. Before the budget is approved by the Board of Education, a public budget hearing meeting is held to receive community input.

The District is mandated to have an adopted budget approved by the Board of Education by July 1 of each year.

**DISTRICT BUDGET PROCESS**  
**DESCRIPTION**

**Wichita**  
**Public Schools**



## **CURRICULUM-DRIVEN BUDGET PROCESS**

### *Historical Perspective:*

Historically, the district has used several approaches in developing the budget including allowing budgets to be developed without community and school input, balancing the budget without significant input from the Board of Education or the community, and giving an unbalanced budget to the Board of Education for appropriate reductions. All of these approaches led to interested parties lobbying the Board of Education and/or the superintendent to fund particular programs.

### *Curriculum-Driven Budget Process:*

In 1994, the curriculum-driven budget process was developed and implemented. With this process, the budget is divided into programs. Individual committees, consisting of community members and stakeholders, evaluate program areas, set budget priorities, and develop particular program budgets. A district committee, consisting of program managers and selected administrators, review the respective program budgets and prioritize budget reductions identified by the individual program committees. Once legislation, tax base, and negotiations are settled, reductions identified on the priority list are used to balance the budget. A balanced budget is then presented to the Board of Education for approval.

### *Curriculum Research and Recommendation:*

A number of other districts were contacted regarding their budgetary process. The majority of the districts use the traditional budget process with minimal input from the community and the Board of Education. A few use a curriculum-driven process similar to ours. However, our approach provides considerably more community/customer involvement. Based upon our research, as well as comments received from a new created budget task force, the Board of Education members, and staff, in 2003 we recommended retaining the curriculum-driven budgetary process with the following modifications:

- A. Implemented in 2001, a new administrative review team was added to the process. This team is responsible for reviewing the prioritized budget cuts identified by the committees before submission to the Board of Education for approval. This team consists of the following:
  - Superintendent
  - Chief Academic Officer
  - Chief Financial Officer
  - Chief Operations Officer
  - Budgeting Director
  - Two Board of Education members
  - Two Community Members
- B. Implemented in 2002, refocus budget committees and managers to incorporate the strategic plan in each of the budget programs and funds.
- C. Implemented in 2002, website access to the community to provide input on the budget process.
- D. Implemented in 2001, new site council budget meetings have been added to the process. Principals will meet with site councils seeking input regarding identification of 5 percent cuts to building personnel and supply allocations. These cuts will be submitted to the appropriate assistant superintendents to incorporate into the elementary, middle, and high school budget program committees.
- E. Implemented in 2002, input from the board on budget priorities.
- F. Modification for 2003, Budget video.
- G. Modification for 2003, Detail budget calendar.

# ***Choose Your Favorite***

## **STATE BUDGET PROCESS** **DESCRIPTION:**

- ☐ Boulder Valley Schools
- ☐ Clovis Unified School District

**Observations:**

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**STATE BUDGET PROCESS**  
**DESCRIPTION:**

**BOULDER VALLEY  
SCHOOLS**

## Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire and other local public services.

The Colorado state government is responsible for funding other public services like prisons and transportation in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total State budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the State using formulas in the Colorado School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the State and how much is paid through local taxes. After the state determines the funding, each district determines how to allocate those resources within its local system including every school within the district.

## Who Determines How Much Funding Each School District Receives?

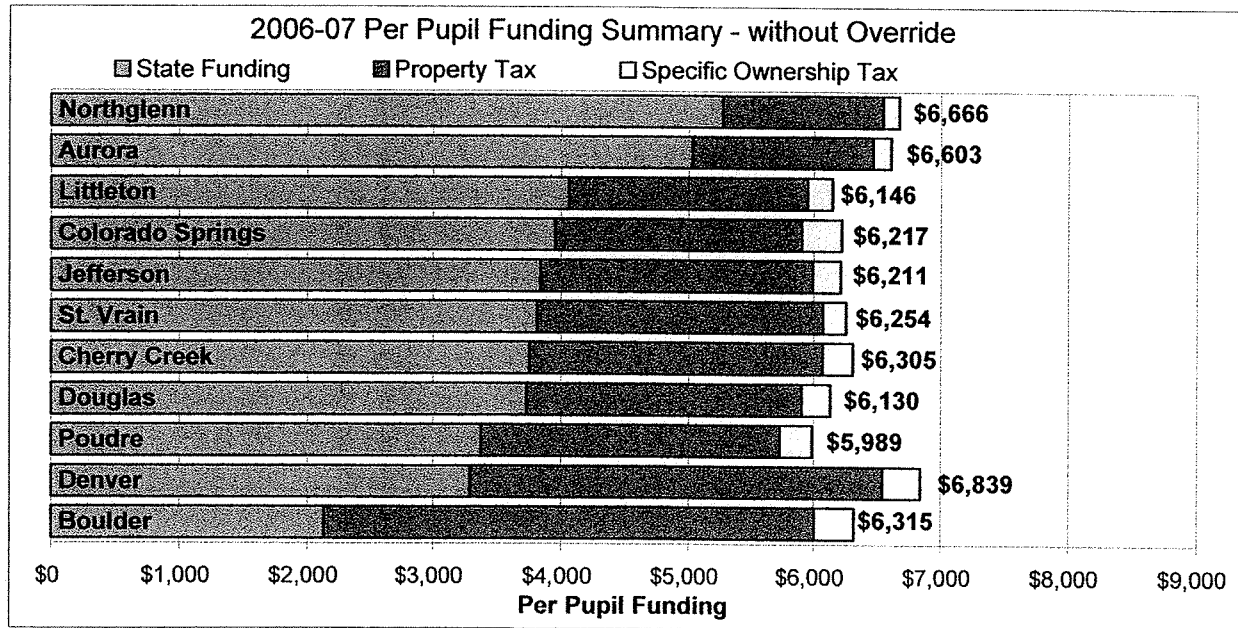
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

### Equity in School Funding

The School Finance Act is aimed at ensuring that all children in the State receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2006-07 school year, it is estimated the Boulder Valley School District will receive \$6,315 for each student FTE.

### State Equalization

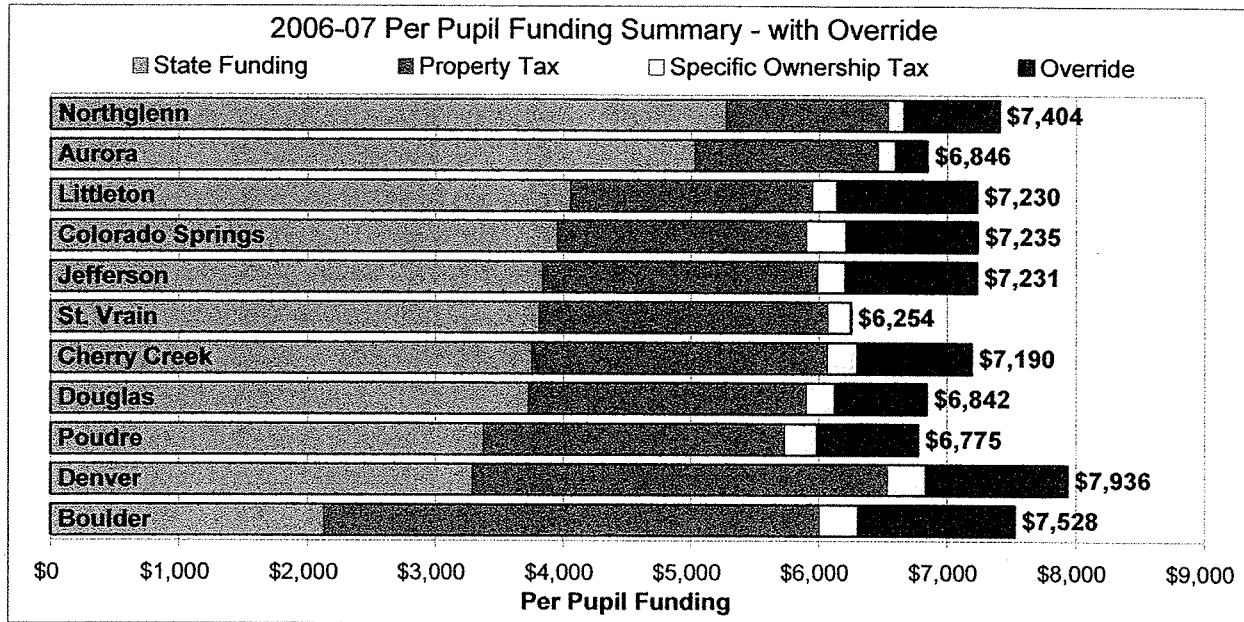
Schools are funded from basically three sources: local property tax, state funds and vehicle registration fees, known as specific ownership tax. Although the State determines individual school district funding levels, the amount contributed from the three different sources varies according to local assessed property valuation. As evidenced in the chart below, because of higher assessed valuation, Boulder Valley receives a larger portion of its revenue from local property taxes and therefore, the State contribution is less than peer districts. Conversely, those districts whose property assessed valuations are lower typically receive a greater portion of their funding from the state. It is interesting to note that the State portion for Boulder has shifted from 22% of total program funding in 2003-04 to 27% in 2006-07. This is an indication of the side effects of the tax policy amendments to the Colorado Constitution, which shifts the funding burden from the local taxpayer to the state.





### Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. Boulder Valley voters generously approved school overrides in November of 2005, 2002, 1998 and 1991. This additional funding is capped by state regulation. All override revenues come from increased property taxes; no additional State funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of School Finance Act funding the district receives.

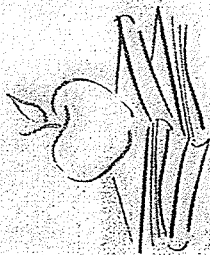


**STATE BUDGET PROCESS**  
**DESCRIPTION:**

**CLOVIS**  
**UNIFIED SCHOOL DISTRICT**



## Budget Calendar



In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. For the last twelve (12) fiscal years, as well as the 2007-08 fiscal year, the Governing Board has proposed the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a District to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed.

Although there are numerous deadlines used in the development of the 2007-08 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2007-08 budget adoption process.

January 10, 2007	Governor's 2007-08 budget proposal released
February 14, 2007	Preliminary Budget Workshop presentation to Board
February 27, 2007	First Budget Standards Committee meeting
March 12, 2007	Budget direction packet distributed to school sites/departments
April 12, 2007	Budget information returned to administration from school sites/departments
May 9, 2007	Budget Standards Committee recommendation presented to Board
May 15, 2007	Governor's Budget May Revise
June 8, 2007	2007-08 Proposed Budget made available for public review
June 13, 2007	Public hearing conducted and 2007-08 Adopted Budget approved
August 11, 2007	Adopted Budget available for public review
August 22, 2007	Budget workshop on 2007-08 Adopted Budget



**The accounting method used will vary from state to state, but is required to be reported as part of any legitimate budget. However, *how* that information is presented is decision of the district.**

**Here we have gathered four examples of how particular districts chose to present this standard information.**

**Please take a moment to review and record your impressions.**

**Thank you.**

# ***Choose Your Favorite***

## **ACCOUNTING METHOD & POLICIES:**

- O Boston Public Schools**
- O Charlotte-Mecklenburg Schools**
- O Detroit Public Schools**
- O Wichita Public Schools**

**Observations:**

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# **ACCOUNTING METHOD & POLICIES**

**BOSTON  
PUBLIC SCHOOLS**

# Budget Policy & Administration

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The Boston Public Schools budget development and administration process is defined by a number of policies, regulations, and statutes. These guidelines and mandates include the policies of the City of Boston regarding budget and financial management, state laws governing budget development, and standards of accounting dictated by the Commonwealth of Massachusetts.

## ORGANIZATION AND AUTHORITY

The Boston Public Schools is statutorily organized as a department of the City of Boston. Because the school district is not independent, the BPS receives most of its revenue through the City of Boston. In addition, the BPS does not have separate legal authority to levy taxes, issue bonds or incur debt, and is required to follow the City's policies regarding budget administration and financial management.

## FUNDS

The BPS budget is comprised of three funds that appear on the City of Boston's general ledger. The first two funds, the **General School Purposes (GSP)** fund and the **Alterations and Repairs (A&R)** fund, make up the BPS **general fund** budget. The third fund, the **Special Revenue** fund, tracks the activity of monies that come from external sources directly to the Boston Public Schools.

## BUDGET MANAGEMENT AND CONTROLS

The Boston Public Schools currently maintains comprehensive expenditure control and position control systems, which help regulate the use of financial and human resources. These BPS systems are linked with the City of Boston's internal accounting controls. A computerized financial accounting system is utilized by the City of Boston Auditing Department to record transactions within departmental fund accounts. The Auditing Department also maintains an encumbrance accounting system. This system accounts for the City's purchase orders, service orders and other contractual commitments. All city departments, including the Boston Public Schools, have converted to a single financial management system, allowing for an even greater level of fiscal integration between the City of Boston and the Boston Public Schools.

## DEBT AND CASH MANAGEMENT

The City of Boston's debt consists principally of the City's outstanding general obligation bonds. Any direct debt taken on by the City requires the authorization of the City Council and the approval of the Mayor.

The City of Boston manages cash by pooling available funds and investing in approved securities and other investments such as securities issued or guaranteed by the United States government, certificates of deposit, or bonds issued by other states.

## BASIS OF BUDGETING

The City of Boston budgets and maintains its books and records on a statutory basis of accounting mandated by the Commonwealth of Massachusetts, which differs from generally accepted accounting principles.

# **ACCOUNTING METHOD & POLICIES**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

## **BUDGET ADMINISTRATION AND MANAGEMENT**

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During the budget development process, this document serves as the vehicle for sharing our resource allocation decisions, plans for programmatic changes, and the alignment of our resources to the goals established by the district. Once the Board of Education adopts a budget, that budget becomes the fiscal management tool for administering and controlling expenditures throughout the organization.

Budget management is the process of establishing and maintaining the necessary budgetary controls to ensure that expenditures do not exceed the authorized amounts and that the expenditures are for intended, proper and legal purposes. The budget department is responsible for establishing the system of control and monitoring for control compliance. All departments and schools must adhere to the budgetary controls established for the district. For management control purposes, the budget is divided into cost centers that exist for each school and department. Each cost center is assigned a budget manager (fund owner). The adopted budget is allocated to the cost center in accordance with the plan submitted by the fund owner or in accordance with predetermined formulas. However, decisions on how to allocate these funds are ultimately made at the school site or department level. Effective budgetary control requires that budget managers (fund owners) be held accountable for the funds allocated to their respective cost center. Within CMS, department managers and principals are designated as fund owners, and they are responsible for assuring the accuracy of account coding, spending funds appropriately and in alignment with district objectives, and adhering to timelines for recording and expending funds. For centrally budgeted items such as salaries and benefits, insurance, and utilities, the Chief Finance Officer is the designated fund owner.

The overall management of the budget is accomplished in a variety of ways. The key components of our budget management system are as follows:

- **Training on budget management and financial controls** – Financial training is provided to new principals, financial secretaries and most recently for assistant principals who are participating in a new program for building leadership capacity. This training includes cash management, requisition procedures, accurate account coding, fund flexibility, budget status and management, etc.
- **Reconciling budget transactions on an ongoing basis** - A budget analyst verifies daily that the budget is still in balance using a quick online report. On a monthly basis, changes by purpose are reviewed to ensure we have not exceeded a 10% variance at which point the Board of County Commission must approve a budget amendment.
- **Controlling and monitoring expenditures to ensure appropriateness of expenditure and availability of funds** - (Pre-audit function as required by North Carolina state statute under 115C-441) - The Budget Office reviews all requisitions for expenditures and payments to ensure that the expenditure is an appropriate expenditure for school funds and that it is charged to a valid account code as defined by the state chart of accounts. In addition, they are responsible for the "preaudit" function. The preaudit function requires a certification that there is a budget resolution that includes an appropriation for this expenditure and that an unencumbered balance remains in the appropriation sufficient to pay the obligation. The Finance Officer's signature is required attesting to this fact prior to an obligation being made.
- **Verifying appropriate approvals on requisitions for expenditures and requests for payments in accordance with district policy** - In the past, the budget staff reviewed all paper requisitions and check requests to ensure that the appropriate approval had been obtained. However, as we transition to online requisitions, this control is designed into the workflow pathway that is defined by the budget department.

## **BUDGET ADMINISTRATION AND MANAGEMENT**

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- **Budgetary controls over payroll transactions** - Personnel Action Forms (PAF's) are required to make any changes to the payroll system including adding or deleting an employee, changes in pay rates, job code or status, etc. Since position control is centrally managed, position exchanges and requests for additional positions are submitted to Human Resources (HR), if not initiated by HR, and then forwarded to budget for preaudit. In this case, the preaudit function requires verification that the position exists in the budget and funds are available for the change requested prior to being processed by payroll.
- **Encumbrance controls** - An encumbrance is an obligation in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved. The purpose for the encumbrance of funds is to insure that obligations are recognized as soon as commitments are made. Our current financial system allows for the pre commitment of funds, thus reserving a part of an appropriation when the requisition is entered online. After the preaudit function is completed and the purchase order is released, an encumbrance is created and reflected on budget status reports. This prevents the inadvertent overspending of the budget.
- **Budget transfer controls** - A Budget Transfer Form requesting a transfer of funds is submitted to the budget department by the fund owner, and if approved, is entered into the financial system. This must be processed prior to an obligation being made if there are no other funds available in the account.
- **Reporting of budget amendments to the BOE** - All budget amendments to increase/decrease revenue, transfers within and between function codes for all funds are reported to the BOE on a monthly basis.
- **Control and tracking of cash receipts and recording of revenue** - Financial controls on the receipt of cash are maintained including the separation of duties, and cash receipts are recorded as revenue and appropriated upon receipt as appropriate.
- **Monitoring financial status on a regular basis** - The budget department and Chief Finance Officer regularly review the budget status reviewing budget vs. actual status, reasonableness of percent of budget expended to date, exception reports reflecting any account where actuals exceed budget, and projections of centrally controlled expenditures. Formal financial statements prepared by the accounting department are also reviewed in detail after each month end to insure financial status is as expected and budget to actual comparisons appear reasonable.
- **Summary and detail budget status reporting to department managers and principals on a monthly basis** Fund owners are instructed to review the budget status reports and contact the budget department if there are any questions. Budget status for each activity code is available online in Lawson for easy reference real time. Most fund owners keep some type of tally to reconcile against the activity reflected on the reports.
- **Financial reporting to the Board of Education on a monthly basis** - Formal financial statements for all funds are provided to the Board of Education monthly which reflects budget vs. actual, the annual budget and remaining balance by function.
- **External audit of the financial records and issuance of the Comprehensive Annual Financial Report** - An annual audit is conducted by an external audit firm in accordance with generally accepted auditing standards and *Government Auditing Standards*. The purpose of the audit is to obtain an independent opinion on the financial statements and internal controls of the organization. During the audit, testing of compliance with certain provisions of laws, regulations, contracts and grants is also performed.



# **ACCOUNTING METHOD & POLICIES**

**DETROIT  
PUBLIC SCHOOLS**



## **FINANCIAL POLICIES & PROCEDURES 2008**

## **FINANCIAL POLICIES AND PROCEDURES**

The following financial policies are consistent with Federal, State and local regulations:

### **Budget Standards:**

Each annual budget must be prepared in accordance with the Michigan Uniform Budgeting and Accounting Act. Each budget must be balanced such that in each fund total revenues are greater than or equal to appropriations. These policies reflect the District's commitment to preparing its budget on a basis consistent with the highest financial standards and to balancing its budget every year.

### **Personnel Policies:**

All appointments of management level personnel shall be subject to approval by the General Superintendent and Board of Education. All salary increases must be approved by the Division Head, the Executive Director of Budget, Chief Financial Officer, the Chief Human Resources Officer, General Superintendent and Board of Education.

### **ACCOUNTING POLICY**

The following is a summary of significant accounting policies followed in the preparation of the combined financial statements of the District.

### **Fund Accounting:**

The financial activities of the District are organized on the basis of funds, each of which is considered a separate accounting entity.

### **Function Reporting:**

Revenues and expenditures are reported by fund and functional categories. Functional categories describe the activity for which a service or material is acquired. The basic functional categories are instruction, pupil support, instructional staff support, general administration, school administration, business services, operations and maintenance, transportation, central services, and site acquisitions services.

### **Basis of Accounting:**

The accounts are maintained using the modified accrual basis. Under the modified accrual basis of accounting, revenue is recorded as soon as it is both measurable and available; therefore, represent resources which may be appropriated. Expenditures are generally recognized when the related liability is incurred.

**Property Taxes:**

Property taxes are recorded as revenue when collected or if collected within 60 days after the fiscal year-end. Taxes levied and not collected within 60 days after the fiscal year-end are recorded as taxes receivable.

Property taxes are assessed as of December 31. Approximately one-half of such taxes are levied and become a lien on July 1, and the balance is levied and becomes a lien on December 1. These taxes are due on August 15 and January 15, respectively. In its role as tax collection agent for the District, the City of Detroit is responsible for the collection of delinquent taxes, along with the County.

As a result of the passage of a constitutional amendment by the voters of the State of Michigan on March 15, 1994, the District's financing structure was reorganized effective for the fiscal year ended June 30, 1995. The reorganization of school financing shifted a portion of the District's revenue sources from locally levied and collected property taxes to the State of Michigan, received in the form of a foundation allowance. The State foundation allowance is the primary basis of revenue.

**Pension Plan:**

Substantially all District employees participate in the Michigan Public School Employees' Retirement System (MPERS), known as Office of Retirement Services (ORS), under which employees are entitled to certain defined benefits established by State statute. Currently, school districts are required by State statute to contribute 16.72% of eligible wages to the plan. The 2008 budget was developed based on 16.72% as the required contribution.

**INTERNAL CONTROL/FUNDS TRANSFER POLICY**

The District's management officials are responsible for implementing and enforcing a system of internal controls to protect the assets of the District from loss, theft, or misuse. Officials also ensure that reliable accounting data are available for the timely preparation of all financial statements.

Budget transfers between programs are permitted. This allows flexibility and provides budgetary control for managing supervisors. The Transfer of Funds Policy is intended to streamline management processes while emphasizing the importance of budget management.

Funds may be transferred between funds, between departments or between objects. Transfers require specific approval from the Chief Financial Officer and/or the Department Head. Depending on the type of transfer, approval may be required from the Department Head, Executive Director of Budget, Chief Financial Officer, General Superintendent or any combination thereof. Central administrative offices and schools are allowed to transfer funds between objects, with approval of the Executive Director of Budget.

# **ACCOUNTING METHOD & POLICIES**

**WICHITA  
PUBLIC SCHOOLS**

## BUDGETARY CONTROL AND ACCOUNTING BASIS

### Budgetary Control:

In developing and evaluating the District's accounting control system, consideration is given to the adequacy of internal accounting controls. Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records.

State statutes require that budgets be legally adopted for all funds, unless exempted by a specific statute. All legal operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) will lapse at year-end. Encumbered appropriations are not reappropriated in the ensuing year's budget but are carried forward until liquidated or canceled. Accordingly, the data presented in the budgetary comparison statements differ from the data presented in the financial statements prepared in accordance with generally accepted accounting principles (GAAP).

The budget is prepared by location and function. Once the Board adopts the budget, budgetary control is maintained through an online accounting system that includes encumbering estimated expenditures prior to the release of purchase orders to vendors. Purchase orders that exceed available budgeted funds are not released until additional appropriations are made. Monthly budget reports showing orders outstanding and funds available are provided to each manager of a specific location, function, or program.

### Budgetary Basis of Accounting:

Applicable Kansas statutes require that budgets be legally adopted for all funds, unless exempted by a specific statute. Statutes also require the use of an encumbrance system as a management control technique to assist in controlling expenditures. For budgetary purposes, encumbrances of the budgeted governmental fund types, which represent purchase orders, contracts, and other commitments, are reported as a charge to the current year budget. All unencumbered appropriations will lapse at the end of the year. Accordingly, the actual data presented in the budget documents includes encumbrances and, consequently, differs from the expenditure data presented in the Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with Generally Accepted Accounting Principles (GAAP). For budgetary purposes, unencumbered cash balances are determined by deducting encumbrances from cash.

**Policies and priorities can be more ink on paper or, in the words of one district, *a theory of action* that sets direction for an entire organization, a veritable army of people.**

**Where have we been? Where are we going? What do we believe? What are we here to accomplish? The district budget can be a very powerful place to attach the answers to district dollars.**

**In the following multiple sections you will find variations on this theme.**

**Some statements more directly aligned to the budget than others.**

**Please share your thoughts.**

**Thank you.**



# ***Choose Your Favorite***

## **MISSION AND VISION STATEMENT:**

GFOA  
Recommended  
Feature

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Charlotte-Mecklenburg Schools
- ☐ San Francisco Unified School District
- ☐ Wichita Public Schools

**Observations:**

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# **MISSION AND VISION STATEMENT**

**BOSTON  
PUBLIC SCHOOLS**

## Policy Section

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In July 1996, the School Committee adopted **Focus on Children**, a comprehensive five-year education reform plan for the Boston Public Schools. This landmark measure outlined the mission of the Boston Public Schools and set ambitious but achievable goals for all schools and all children. Focus on Children broadly defined the five-year policy agenda for the Boston Public Schools. **Focus on Children II**, the Boston Public Schools strategic reform plan for the next five years, was adopted by the School Committee on April 25, 2001.

With a comprehensive plan in place, the educational initiatives and policy decisions of the Boston Public Schools are primarily evaluated in light of the goals and priorities of Focus on Children and Focus on Children II. However, the fiscal implications of policy initiatives and decisions are also of great importance in assessing their efficacy. This section will attempt to analyze several BPS policies both in terms of their relationship to furthering the goals of the five-year education reform plan and their financial impact.

### Mission Statement of the Boston Public Schools

**W**E WELCOME the children of this city into the Boston Public Schools, where effective teaching and learning prepare all of our students to achieve at high levels, and where the entire community works together to focus on children.

### Focus On Children II

**UNIFYING GOAL:** Accelerate the continuous improvement of teaching and learning to enable all students to meet high standards.

**LESSONS LEARNED:**

- ☒ High standards can improve achievement for all students.
- ☒ Schools must be accountable to all stakeholders.
- ☒ Instructional leadership is critical: Principal & Instructional Leadership Teams.
- ☒ Teachers, schools and districts improve instruction through collaboration and sharing best practices.
- ☒ External partnerships are key to bringing fresh perspectives, expertise and resources into schools to accelerate improvement.

# **MISSION AND VISION STATEMENT**

**BOULDER VALLEY  
SCHOOL DISTRICT**

## Strategic Plan Guides District Decision-Making

Nearly a decade ago, the Boulder Valley School District hosted a community-wide discussion about its future. That was the first strategic planning process. Its purpose was to, in a deliberate way, reach agreement and commit to paper the beliefs and priorities that should drive educational decisions in Boulder Valley.

The Board of Education returned to the strategic plan as a vehicle to re-emphasize key priorities in Boulder Valley. The Board wanted to create a roadmap to meet present-day demands for increased performance and accountability.

Drawing largely on the existing plan, the Board focused the priorities into six areas and developed belief statements related to each priority.

Below and detailed on the following pages, you will find the adopted priorities and beliefs of the Boulder Valley School District, which were approved February 11, 1999, and revised to include the sixth priority in 2001. The District published the Report of Progress in March 2000, which includes strategies and indicators for each of the five priorities in the strategic plan.

Each September, the BVSD "Achievement of Board Goals" report is published. The following text lists only a few selections from the report. The full detailed results can be found on the BVSD website at: <http://www.bvsd.org/C7/Achievement%20of%20Board%20Goals/default.aspx>.

The BVSD "Achievement of Board Goals" report was updated for 2005-06 and published in November of 2006.

These priorities guide the District's decision making with regards to the development of the annual budget.

### The BVSD Mission:

*The Boulder Valley School District challenges students to achieve their academic, creative and physical potential in order to become responsible, contributing citizens.*

### The Priorities

1. Maximize Student Learning and Achievement
2. Foster Collaboration and Partnerships
3. Value Diversity and Promote Understanding
4. Provide a High-Quality, Committed Staff
5. Manage Assets Responsibly
6. Plan and Assess for Continuous Improvement

### Definitions:

Many acronyms and terms are used in the Focused Outcomes section for each Priority. Please refer to the glossary in the last chapter of this document for definitions to these terms.

# **MISSION AND VISION STATEMENT**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

## **VISION, MISSION, CORE BELIEFS AND COMMITMENTS**

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### **Vision:**

CMS provides all students the best education available anywhere, preparing every child to lead a rich and productive life.

### **Mission:**

The mission of the Charlotte-Mecklenburg Schools is to maximize academic achievement by every student in every school.

### **Core Beliefs and Commitments:**

We believe a strong and equitable public education system is central to our democracy. We believe our principals and teachers make the critical difference in student achievement. We believe that as adults we are accountable for building and maintaining high performing organizations that ensure all students will successfully acquire the knowledge, skills and values necessary for success.

#### **Based on these core beliefs, we are committed to:**

- Providing all students with the opportunity to perform to their fullest potential and ensuring that there is no discernable difference between the achievement levels of students by race, gender or economic level
- Placing a principal with strong leadership and management skills as the key instructional leader in every school
- Ensuring that an effective teacher instructs each class
- Building the capacity of our personnel through meaningful professional development
- Operating effectively and efficiently with fiscal accountability
- Educating all students in safe and orderly environments conducive to learning
- Giving all students access to a well-rounded, rigorous curriculum that is research-based and data driven
- Securing and allocating adequate resources according to the needs of each child
- Partnering with parents and the community in maximizing student learning
- Embracing our community's diversity and using it to enhance the educational environment
- Basing our educational culture on merit and individual achievement
- Preparing all students to be successful in institutions of higher learning or the workforce without a need for remediation



# **MISSION AND VISION STATEMENT**

**SAN FRANCISCO  
UNIFIED SCHOOL DISTRICT**

## **Overview of San Francisco Unified School District and San Francisco County Office of Education**

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### **Profile of the District**

Established in 1851, the San Francisco Unified School District ("SFUSD" or the "District") is the eighth<sup>1</sup> largest school district in California and educates over 56,000 students who live in the 49 square mile area of the City and County of San Francisco.

The District is governed by an elected seven-member Board of Education.

San Francisco is both a city and a county; therefore, SFUSD administers both the School District and the San Francisco County Office of Education. This makes SFUSD a "single-district county."

During School Year 2007-08, SFUSD will have:

- \* 71 elementary and K-8 schools
- \* 15 middle schools
- \* 18 senior high schools (including two continuation schools and an independent study school)
- \* 37 state-funded preschool sites
- \* 9 active charter schools authorized by the District

### **Mission Statement**

The mission of the San Francisco Unified School District is to provide each student with an equal opportunity to succeed by promoting intellectual growth, creativity, self-discipline, cultural and linguistic sensitivity, democratic responsibility, economic competence, and physical and mental health so that each student can achieve his or her maximum potential.

### **Board of Education Priorities**

- \* Enhance teaching and learning to focus on higher achievement for all students.
- \* Improve parent, community and staff participation and communication in the educational process.
- \* Create and maintain school environments that are safe, secure and attractive.
- \* Build a school environment that is fully integrated racially, ethnically and socio-economically in all its programs and activities and provides equal opportunity for all students.
- \* Improve and expand the Early Childhood Education Program and integrate it into the K-12 program.
- \* Support and strengthen public and private collaboration to better serve our students.

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<sup>1</sup> "California's Largest & Smallest Public School Districts", CDE Fact Book 2006.

- \* Support staff through ongoing high quality professional development and other programs.
- \* Secure adequate and stable revenue from federal, state, local, and private sources to realize the aforementioned goals.

### **Fiscal Challenges: Stretching the COLA**

The State will be providing school districts with a 4.53% Cost of Living Adjustment or COLA for the 2007-08 fiscal year to help offset rising costs of public education. For the SFUSD, these additional funds will be significantly offset by decreased revenues from declining enrollment. School Services of California provided school districts with the framework below to develop overall budget expectations for 2007-08:

<b>Revenue Increases</b>	
Across the Board COLA	4.53%
<b>Cost Increases</b>	
Step & Column	1.0%
Health & Welfare Benefit Costs	2.0%
Declining Enrollment <sup>2</sup>	2.0%
<b>Overall Funding Change</b>	<b>-.47%</b>

Many districts throughout the state are experiencing declining enrollment and similar to other school districts, the SFUSD has implemented several strategies to offset the fiscal impact of lowered numbers of students including long-term leasing of school district buildings, programs to support increased student attendance and school consolidations and closures.

Recognizing the challenge of declining enrollment, in 2006, the SFUSD began, with community input, the development of a Student Enrollment, Recruitment and Retention (SERR) report that analyzes student enrollment trends and provides recommendations of potential strategies to address enrollment issues and support strong academic programs. The SERR report is scheduled to be presented to the Board of Education in June 2007.

### **Accomplishments**

The District's staff members share a commitment and dedication to enhancing programs that will create the foundation for all students to achieve success. Through the ongoing and expanding use of evaluation data, the SFUSD continually reassesses its efforts and the related allocation of resources to foster students' academic success. The District continues to focus on raising academic achievement of all students, closing gaps in achievement of different groups of students, and enhancing programs to help every student achieve his or her potential.

<sup>2</sup> According to the California Budget Project, *School Finance Facts (April 2007)*, San Francisco and other coastal counties have experienced the loss of the largest numbers of students, and an annual student enrollment decline of 1.4 percent is projected for San Francisco between 2006-07 and 2015-16. This decline has major fiscal impact as the SFUSD receives state general purpose funds, or revenue limit funds, on an enrollment basis.

The District's staff continues to assess and re-evaluate ways to invest in sound educational and programmatic activities while ensuring financial solvency. The State of California's fiscal challenges over the past five years have had a significant impact on the funds available for school budgets. However, throughout this significant, protracted downturn in state funding, the District has stretched its resources to deliver high-quality educational services. In August 2006, State Superintendent Jack O'Connell recognized San Francisco Unified School District as one of the state's top performing urban school districts having outpaced improvements statewide in both English Language Arts and Math since 2003:

*"The SFUSD shines as an example of what a school district should be today. Your district's recent STAR scores show that your work to provide additional support for the students and staff is clearly making a difference. San Francisco schools continue to show impressive gains -- a tribute to your hard work and dedication."*

The District's teachers, principals, other staff members, and students are continuing their efforts to raise academic achievement in the face of constrained resources and the constant need to remain fiscally responsible.

# **MISSION AND VISION STATEMENT**

**WICHITA  
PUBLIC SCHOOLS**

### DISTRICT'S TOP TEN LIST

**1. Student Achievement**

The Wichita Public Schools has increased student achievement for the 10th consecutive year. Based on preliminary 2007 Kansas State Assessment data, nearly every academic achievement indicator has increased, in some cases significantly.

**2. Safe School Environment**

Providing a safe school environment for our students is of utmost importance. As a result of our on-going commitment to quality learning environments, 92 percent of Wichita parents believe our schools are safe places for children to learn.

**3. Improved Facilities**

In the year 2000, Wichita voters passed the state's largest bond issue, a \$285 million measure to significantly enhance district facilities. As a result, the district has gained 29 FEMA saferooms, more than 150 science labs, 21 libraries, 2 new schools in northeast Wichita, 5 reconstructed schools in Wichita's core area and removal of 227 portable classroom buildings.

**4. Top Academic Honors in Kansas**

The Standard of Excellence is our state's highest academic honor for schools, based on their performance on the annual Kansas state assessments. Twenty-one schools in our district earned Standard of Excellence distinction in 2006.

**5. Quality Teachers**

There is no question that the success of our students hinges on the quality teachers who lead and challenge them every day. Extraordinary educators can be found throughout the WPS, including:

- Kansas Teacher of the Year finalists,
- Milken Family Foundation National Educator award recipients,
- Honorees for the Presidential Award of Excellence in both Math and Science,
- Regional and national teacher of the year honorees in aerospace education, engineering, physical education, economics, entrepreneurship and the arts,
- Fulbright Scholars (superintendent, principal, teacher).

**6. Business Partnerships**

Wichita's business community has a strong tradition of support for the WPS. Education is a priority for businesses which provide tutors, mentors, state-of-the-art equipment and financial resources to the district and our 102 educational sites.

**7. Schools of Choice**

Whether parents choose their neighborhood school or one of the district's 24 magnet programs focusing on a wide variety of interests, students are sure to receive an outstanding student-centered experience. For more information visit the district's Web site at [www.usd259.com](http://www.usd259.com).

**8. Rich in Diversity**

WPS embraces its responsibility to educate 12 percent of all Kansas students in an environment rich with cultural, economic and academic diversity.

**9. Student Connectedness**

Our size affords WPS students unique opportunities unavailable in other districts including: 28 interscholastic sports programs; International Baccalaureate high school program; extensive arts programs (visual, theater, vocal and instrumental); after school programs in collaboration with the Wichita YMCA; JROTC and middle school leadership; extensive honors and AP courses; AVID (Advancement Via Individual Determination), and many more.

**10. Education EDGE**

The Wichita Public Schools celebrates a major fundraising milestone with more than \$1.4 million committed to the Education EDGE. Twenty Corporate Founders, consisting of major businesses, foundations and philanthropic leaders in Wichita, have contributed \$50,000 or more to the Education EDGE to support classroom mini-grants, fine arts and athletics.

## Introductory Section

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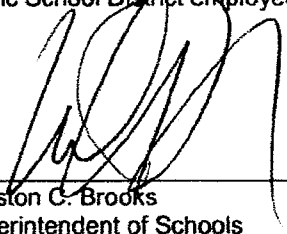
### DISTRICT BELIEFS

- Public education is the community's responsibility.
- Public education is essential for the improvement of society and democracy.
- Everyone has worth and dignity.
- Everyone can and wants to learn.
- We will teach everyone and it is worth the effort it takes to help them learn.
- Families are the foundation for learning and want their children to be successful.
- Learning is a life-long process.
- Everyone is entitled to a safe, supportive, and nurturing learning environment.
- Every student is entitled to equitable resources and services.
- Everyone has the obligation to participate and contribute as a responsible citizen.

To ensure that budget appropriations are utilized in the most effective and equitable manner, all appropriations must support the district's beliefs, mission, objectives, and strategies found above and on page 27.

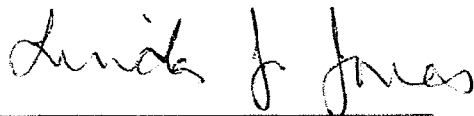
### ACKNOWLEDGEMENTS

The presentation of this budget document exemplifies our commitment to provide a high level of accountability to the Board of Education. This document represents the contribution of many Wichita Public School District employees and customers involved in the development process.



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Winston C. Brooks  
Superintendent of Schools



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Linda J. Jones  
Chief Financial Officer



## **WICHITA PUBLIC SCHOOLS MISSION STATEMENT**

**“The mission of the Wichita Public Schools  
Unified School District 259,  
where diversity is valued,  
is to ensure all students learn the skills  
and acquire the knowledge necessary  
for success at the continuing stages  
of their lives.”**

# Success for all, and all means all.

## WICHITA PUBLIC SCHOOLS USD 259 MISSION

*The mission of the Wichita Public Schools Unified School District 259, where diversity is valued, is to ensure all students learn the skills and acquire the knowledge necessary for success at the continuing stages of their lives.*

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### Strategies

- 1 We will deliver an aligned curriculum based on challenging standards, measure achievement, and ensure all students meet the standards.
- 2 We will recruit, develop, support and retain a high-quality, diverse teaching, administrative and support staff to improve staff performance and enhance student achievement.
- 3 We will provide educational programs from pre-kindergarten through post-secondary that promote life-long learning to enhance the quality of life for all students.
- 4 We will have safe, positive, disciplined, and drug-free schools.
- 5 We will build and maintain strong relationships with parents, families, the community, and businesses.
- 6 We will develop, implement, and maintain a scheduled plan to upgrade district technology.
- 7 We will design and implement a plan that lifts the burden of desegregation from any one segment of our community, removes the effects of racial isolation, and increases programs of choice.
- 8 We will upgrade and maintain district facilities to support and enhance student achievement.
- 9 We will ensure sound financial stewardship throughout the system.
- 10 District leadership will continuously evaluate the performance of the district in reaching district goals.

### Parameters

- We will not tolerate any action that violates the core beliefs of our school district.
- Funds will not be allocated that do not support the strategic plan.

### Beliefs

#### We believe that...

- Public education is the community's responsibility.
- Public education is essential for the improvement of society and democracy.
- Everyone has worth and dignity.
- Everyone can and wants to learn.
- We will teach everyone, and it is worth the effort it takes to help them learn.
- Families are the foundation for learning and want their children to be successful.
- Learning is a life-long process.
- Everyone is entitled to a safe, supportive, and nurturing learning environment.
- Every student is entitled to equitable resources and services.
- Everyone has the obligation to participate and contribute as a responsible citizen.

### Objectives

- The high school graduation rate will be continually increased until it reaches 100% of the students.
- The achievement gap among the student populations with respect to socio-economics, ethnicity, and gender will be continually reduced as measured by multiple assessments.
- The achievement level of all students will be continually increased as measured by multiple assessments.
- The percentage of graduates rated as prepared and competent will continually increase as measured by the survey of students, parents, and business representatives.

**It would seem that the goals and challenges of a district would be unique to that district, but almost all of them list student achievement at the top of their list and the assortment of things that follow are usually very familiar to anyone involved in urban education.**

**Here we are sharing some formats other districts have used to address the goals and challenges of their district. Some tie them directly to the district budget; other districts choose not be so direct.**

**Following these formats, under the smaller tabs, you will find examples of specific issues you might find interesting. Please share your observations**

**Thank you.**

# ***Choose Your Favorite***

## **GOALS & CHALLENGES :**

GFOA  
Recommended  
Feature

- ☐ Boulder Valley School District
- ☐ Charlotte-Mecklenburg Schools
- ☐ Detroit Public Schools
- ☐ San Francisco Unified School District
- ☐ Wichita Public Schools

**Observations:**

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# **GOALS & CHALLENGES**

**BOULDER VALLEY  
SCHOOL DISTRICT**

## Priority 1: Maximize Student Learning and Achievement

**Definition:** All children will achieve academic success through high quality, challenging programs, research-based practices, supportive policies and committed people working together in a safe and nurturing environment.

### 1a Relationship to 2006-07 Budget:

Efforts to improve student achievement are supported through the budgets in Learning Services, Planning and Assessment, Elementary and Secondary Instruction, and the schools. The 1998 referendum funding incorporated in this budget is tied to promises to improve student achievement.

### 1b The following 2005-06 accomplishments relate to this priority:

#### Colorado Student Accountability Reports (SARs)

Of BVSD's 59 overall ratings assigned in the SARs released by the Colorado Department of Education (CDE) Dec. 5, 2005:

- Twenty-six ratings (44 percent) were high enough to merit the John J. Irwin School of Excellence Award, given to schools scoring in the top 8 percent statewide.
- Twenty-eight were "Excellent" and 16 were "High," representing 75 percent of all BVSD ratings.

BVSD - the eighth largest in population of Colorado's 178 school districts - had more schools rated "Excellent" by the CDE than any other district in the state.

#### Colorado Student Assessment Program (CSAP):

Highlights of March 2006 CSAP (Colorado Student Assessment Program) testing:

- BVSD students made their greatest gains on the recently added third and 10th grade mathematics test.
- Across third through 10th grade, the District saw an increase of nearly two percentage points and three weighted index score points in mathematics scores.
- Science testing was extended from solely eighth-grade to fifth and 10th grade students in March 2006.

As of the spring 2006 tests, five of six overall CSAP five-year goals have now been accomplished one year early:

#### CSAP 5-Year Goals Accomplished One Year Early in Spring 2006\*

	Math	Reading	Writing	Science	Lectura	Escritura
<b>Overall:</b>	<b>+</b>	<b>+</b>	<b>+</b>	<b>-</b>	<b>+</b>	<b>+</b>
<b>Latino: (home language English)</b>	<b>-</b>	<b>-</b>	<b>+</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Latino:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Education:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

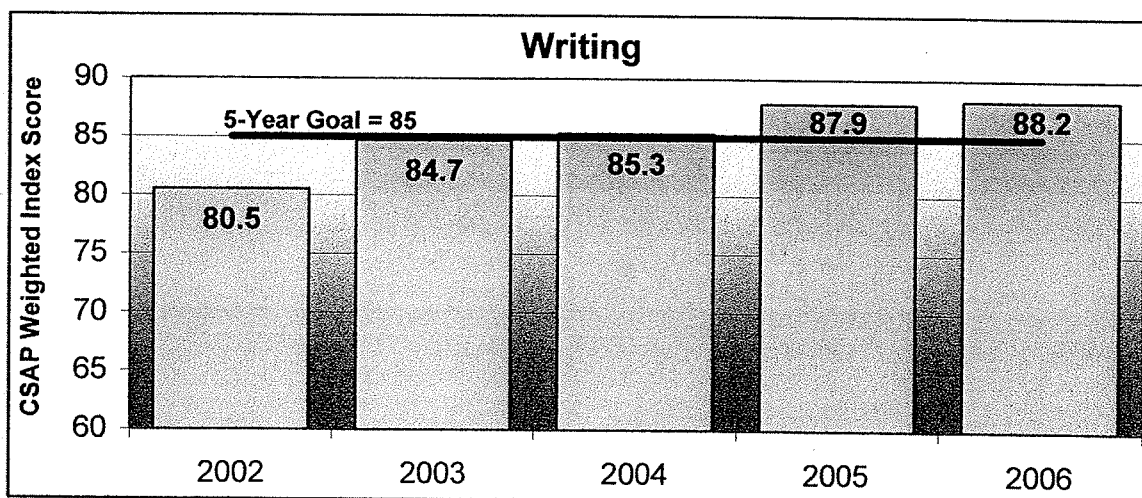
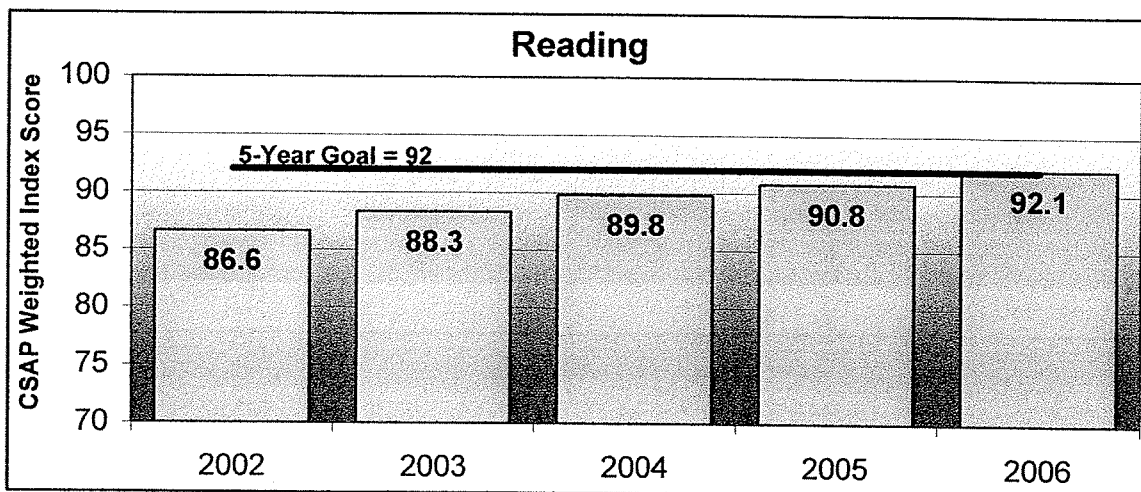
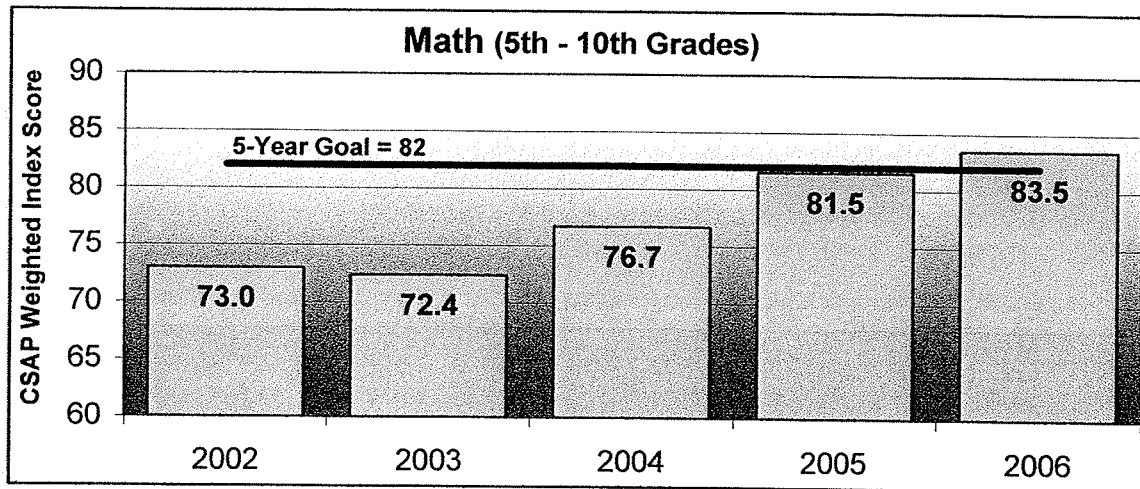
\* The "+" symbol represents the areas in which annual goals were met based on spring 2006 results, whereas the "-" represents those that were not met.

The BVSD has also begun assessing student attainment of standards in non-CSAP areas including; K-12 music, K-12 visual arts, world languages and social studies. Results will be published in December 2006.



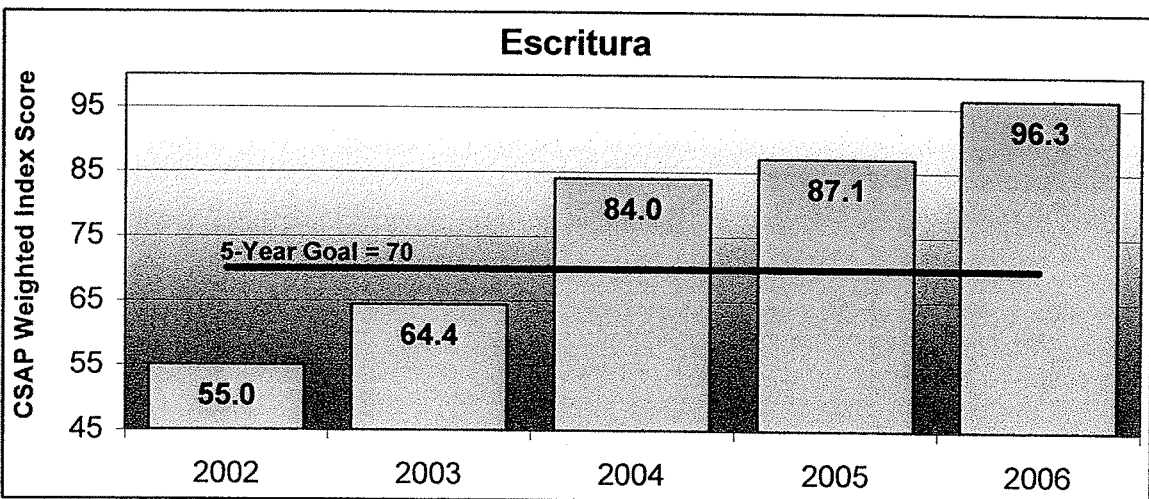
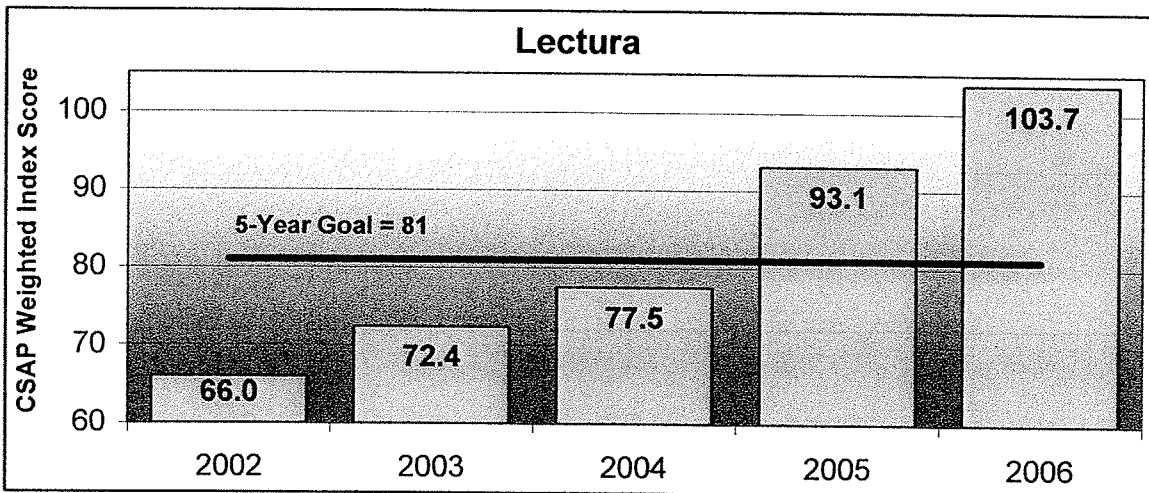
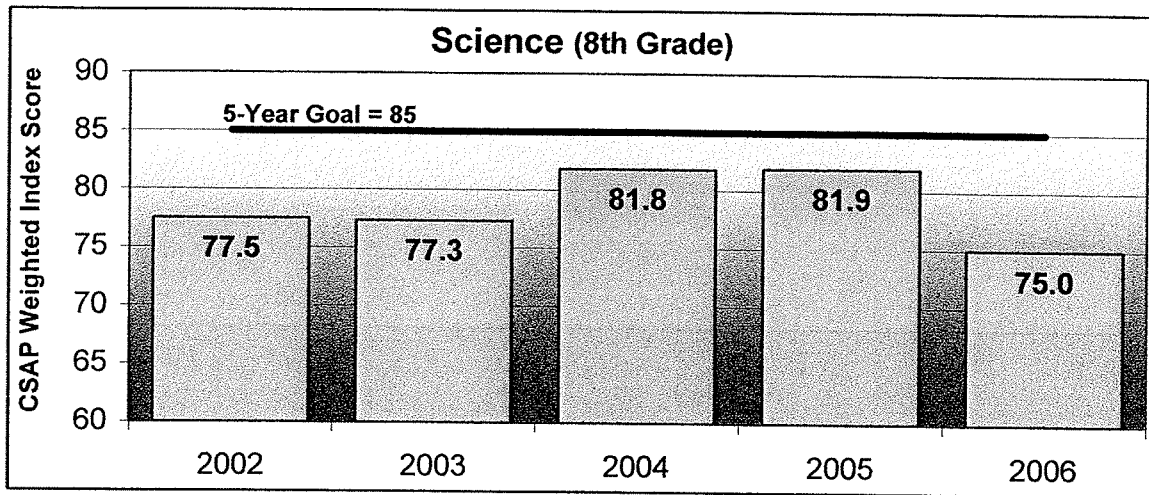


Colorado Student Assessment Program (CSAP) Results:





**Colorado Student Assessment Program (CSAP) Results:**



**Boulder Valley High Schools:**

**Principals work to personalize high schools** - Over the past few years, BVSD's high school principals have studied school culture and initiated new practices, programs and staff development to work toward making our schools more personalized. Five BVSD high schools sent teams to the June 2006 Breaking Ranks II – Personalization Conference.

**Transcripts to drop class rankings** - The Board approved several recommendations from the Class Rank Task Force in June 2006. Key changes involve the elimination of class rank for the class of 2010 and changes in practice related to correspondence classes and classes taken for pass/fail grades.

**Juniors perform better on the ACT** - Since April 2001, when Colorado state law began requiring all Colorado juniors to take the ACT exam, our juniors have improved their ACT scores significantly, with the largest gains made in reading (1.2 points) and the composite scores (a full point).

**Seniors improve their SAT scores** - In 2006, 1,155 seniors (approximately 50 percent of the senior class) took the SAT. As with the juniors' ACT scores, significant gains have been made by Boulder Valley seniors in their SAT scores since 2001 - Math scores have gone up 22 points and verbal up 21 points.

**Advanced Placement students earn college credits** - Of the 3,518 AP exams taken by BVSD students in spring 2006, 77 percent earned a score of "3" or higher, thereby qualifying the student for college credit at many post-secondary schools.

**Establishment of Essential Learning Results (ELRs):**

Under the direction of the Curriculum Coordinating Council, the Division of Learning Services implemented the document, "Making Standards-Based Instruction a Reality," which stipulates that the content of every BVSD curriculum in the future will align with district content standards and benchmarks, reflect the priorities of the state assessment frameworks, and focus on identified essential learning results in each content area.

**Implementation of elementary grade cards at all schools**

All elementary schools have implemented the standards-based report card and are anxiously awaiting the electronic version to be ready in 2006-07.

**Pilot of standards-based grading in secondary schools**

Four middle schools have fully implemented standards-based grading with the remaining middle schools scheduled to implement in 2006-07. BVSD began discussions with high schools to follow a similar structure as the district did with middle schools.

**Shift to Circles of Instruction model:**

In order to clarify expectation for instruction delivery and intervention, the District has extended its newly designated Response to Intervention (RTI) model, "Circles of Instruction," to all disciplines and noncognitive areas. The model provides a framework for decisions ranging from distribution of staff to the daily focus of instruction based on student need.

**Tests of new assessments:**

Toward the goal of measuring continuous improvement, BVSD piloted online assessments for middle-level Language Arts and elementary mathematics. Some were determined to be useful for selected ages and purposes.

**New and Improved Curricula:**

- **Preschool** - Three BVSD departments worked together to coordinate the District's preschool programs, adopt Creative Curriculum as the common curriculum and assessment program, and develop a long-range plan for implementation across the District.
- **Mathematics** - The District formed a new mathematics department and implemented new curricular models and instructional materials.
- **Language Arts** - The Board studied a revised Language Arts curriculum for middle level and high school.
- **Counseling** - The first BVSD counseling curriculum for K-12 was developed and approved by the Board in 2006. A counseling curriculum coordinator position was created to implement the curriculum district-wide at the secondary level during the 2006-07 school year.

**Support for Second Language Learning**

- Implementation began for an English Language Development (ELD) standards-based curriculum.
- The Colorado English Language Assessment (CELA) was administered this year to test English proficiency.
- New English as a Second Language (ESL) programs were developed and/or implemented at six schools.

**Focus on Literacy:**

The 2005-06 school year marked the extension of Individual Literacy Plans (ILPs) as mandated by the Colorado Basic Literacy Act (CBLA) to grade 10. The Department of Reading and Literacy continues to monitor ILP status at all levels.

**Implementation of Individuals with Disabilities Education Improvement Act (IDEA 2004)**

Changes were made to better provide service to students in accordance with the federal IDEA 2004 legislation. Students received more focused and preventative interventions, the Tools of Inquiry for Equitable Schools (TIES) process was emphasized, more teachers participated in the TIES training, transportation guidelines were put in place, paraeducator training was begun, and further certification and training opportunities developed.

**Compliance with No Child Left Behind (NCLB) Requirements**

**NCLB and Highly Qualified Staff** - BVSD made solid gains toward meeting the NCLB requirements of highly qualified staff moving from 94 percent to meeting our goal of 100 percent by August 2006.

**NCLB and Adequate Yearly Progress** - In 2005-06, our district made AYP in 93 percent of its targets for which there are sufficient numbers of students to be counted (139 of the 150 cells), compared to 91 percent in 2004-05.

**Priority 2: Foster Collaboration and Partnerships**

**Definition:** As part of a community that recognizes the importance of quality education for all students to the well-being of our neighborhoods, our economy, and the quality of life for our citizens, the District and its schools, the home, and the community collaborate to meet the educational and social needs of students and their families.

**2a Relationship to 2006-07 Budget:**

Efforts to support collaboration and partnerships are supported through the budgets in Communications, Superintendent, the Division of School Leadership, and the schools.

**2b The following 2005-06 accomplishments relate to this priority:**

**Benefited from Parent and Community Volunteers** - We estimate that parent and community volunteers donated nearly 300,000 hours to their schools, the equivalent of more than 200 additional employees. In addition, Sharefest 2006, a coordinated effort between seven local churches, provided approximately 1,600 volunteers to work on District buildings and property in June, resulting in an in-kind contribution of nearly \$300,000 to BVSD.

**Met with Local Municipalities** - In keeping with its ongoing commitment to further strengthen intergovernmental ties, the BVSD Board of Education met during 2005-2006 with the cities of Boulder, Erie and Louisville, as well as the Boulder County Commissioners.

**Nurtured Internal Partnerships** - Collaborative partnerships and positive problem solving were the focus in relationships between district staff and employee associations including the Boulder Valley Education Association (BVEA), the Boulder Valley Paraeducator Association (BVPA), the Boulder Valley Educational Office Professionals (BVEOP), and the Boulder Valley Service Employees Association (BVSEA).

**Tracked Board Policy KH Implementation and Effect** - Per Policy KH, a 10 percent share of funds raised to employ non-licensed regular or temporary personnel in the elementary and middle levels was collected and redistributed to schools impacted by 30 percent or more free or reduced lunch students in an amount proportionate to the schools' enrollment. In the fall 2005, \$6,550 was collected and redistributed. The total collected in the spring 2006 was \$11,248 which was redistributed in August 2006.

**Developed Student Military Recruitment Policy** - On March 14, 2006, the Board approved policy KLMA which guides access to BVSD high school students from military recruiters, postsecondary institutions and prospective employers. As part of policy KLMA, an "opt-out" form was developed for distribution to parents and students with registration materials each year.

**Monitored Family Resource School Model** - Family Resource Schools (FRS) added services to children and families at Whittier in 2005-06 while retaining services at Columbine, Creekside, University Hill and Crest View. As of April 30, 2006, 1,311 individuals were served from 328 families. In 2006-07, progress will be measured on two more objectives related to attendance issues and literacy performance.

**The Youth Risk Behavior Survey (YRBS)** was administered for the third time in November 2005. More than 100 community leaders, elected officials, parents, students, and school administrators formed action groups that will meet again to act on recommendations they designed.

**Negotiated Charter School Contracts** - BVSD charter contracts were approved for Summit Middle School and Justice High School on June 13, 2006. The charter request that was originally for Zenith K-8 School was amended to the Renaissance Program and was approved as a Contract School on June 13 as well. Boulder Preparatory High School's charter renewal contract was approved on December 12, 2006.

**Collaborated on External Partnership List** - BVSD Communications met with community partner Impact on Education to launch work on a database record of all the District's community partnerships. The goal is to centralize district/business partnerships and recognize them accordingly.

**Laid Foundation for Key Communicator Network** - In partnership with BVSD Information Technology, BVSD Communications is overseeing the database and functionality development necessary to create and launch a district-wide "Key Communicator" electronic network.

**Priority 3: Value Diversity and Promote Understanding**

**Definition:** The district ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

**3a Relationship to 2006-07 Budget:**

Efforts to focus attention and resources toward eliminating racism and developing an appreciation for cultural diversity are supported through the budgets for the schools, Superintendent and Learning Services through the Director of Cultural Diversity.

**3b The following 2005-06 accomplishments relate to this priority:****Implementation of Destratification Plan:**

Phase I of the Destratification Plan was implemented in 2005-06 and focused on Community Montessori and Lafayette schools. Adoption of Stratification Task Force recommendations continued with the Board of Education's June 2006 approval of Phase II of the BVSD Destratification Plan, which will be developed in 2006-07 and implemented in 2007-08. Phase II includes strategies for BCSIS, High Peaks, Foothill, Creekside, Monarch and New Vista schools.

**Focus on Equity:**

**Creation of new grant proposal for Minority Student Achievement Grant** - The Minority Student Achievement grant was reviewed and revised to better define how funds are to be allotted and used.

**Continuation of TIES Training in Schools** - The Tools of Inquiry for Equitable Schools (TIES) training in all schools was continued in 2005-06 to provide a framework for schools as they implement the continuous improvement model at the school, department/grade, and individual teacher level. As of June 30, 2006, 22 schools had participated in TIES training. In August 2006, the remaining 25 schools received their training.

As illustrated in the chart to the left, Anglos and Latinos in schools that had completed TIES training made greater gains from Spring 2004 to Spring 2005 than students in schools that had not yet done the training.

**Development of Equity Cohorts** - In 2005-06, BVSD continued to build the capacity of district staff equity leaders in order to provide continuing professional development, student leadership opportunities, and other support services to schools and central office.

**Integration of disability into diversity definition** - Students with significant needs have been included as one of three areas to target to close the achievement gap.

**Recruitment of Persons of Color and Achievement of Affirmative Action:**

- The annual hiring report for persons of color (POC), completed in November 2005, showed an overall net gain of 35 additional employees in 2005-06 for a total of 514 employees or 13.2 percent employees of color in the District.
- District principals and BVSD Human Resources administrators attended recruiting fairs throughout Colorado and specifically recruited people of color (POC) for positions. Focused recruiting efforts are planned for the 2006-07 hiring season to increase the number of highly qualified POC teachers.
- Efforts were begun in 2005-06 to develop a teacher exchange program with Boulder's sister city, Manté, Mexico. BVSD Human Resources developed procedures to assist foreign teachers to obtain necessary visas and has already helped two teachers come to the United States.

**Focus with District Leadership Team:**

For 2005-06, the District Leadership Team (DLT) engaged in a year-long process to develop BVSD leadership's knowledge, aspirations, skills, attitudes and behaviors in achieving culturally proficient schools with a focus on equitable policies and practices, curriculum desegregation, and pedagogical equity.

BVSD Human Resources collaborated in an August 2005 anti-discrimination training for maintenance and operations. Diversity training was offered by the Equity Office in April 2006.

**Priority 4: Provide a High-Quality, Committed Staff**

**Definition:** A highly qualified, caring, committed, and diverse staff is recruited, supported, retained, supervised and evaluated using strategies that focus on continuous improvement resulting in high levels of organizational performance.

**4a Relationship to 2006-07 Budget:**

Efforts to provide a high-quality, committed staff are supported in the budget of Human Resources, and staff development funds in the departmental and school budgets.

**4b The following 2005-06 accomplishments relate to this priority:****Compliance with No Child Left Behind (NCLB):**

A review of licensure and highly qualified status was conducted for all teachers in core content areas. Human Resources directors conducted meetings with teachers and principals for those who were not highly qualified and a plan was developed to ensure compliance by fall 2006. Currently there are estimated to be only five teachers district-wide who have not as yet met the NCLB Highly Qualified requirement. Plans are being developed for those teachers to help them meet the requirements by the end of the 2006-07 school year.

**Orientations for New Educators:**

BVSD had more than 140 new licensed staff in 2005-06 with over one hundred of these new staff in need of induction. Planned activities included IT training, equity training, content-based workshops that introduce new hires to district curriculum and assessment procedures, and a bus tour of feeder systems.

**Mentors for New Administrators:**

A coordinated effort has been developed between the Human Resources and School Leadership administrators to assist and support new administrators. Human Resources presented on topics such as employee discipline, hiring for equity, staff evaluation and other legal topics at each new administrator orientation meeting.

**Reports for Principals:**

Several new Human Resources reports are now available for principals to increase information access. Reports are clearly displayed on the BVSD website's Human Resources page on the Lawson system dashboard. Some examples include reports that detail evaluation dates of all licensed staff and licensure.

**Trainings in "Relationships by Objectives" Process:**

BVSD Human Resources gave a fall 2005 training on the Relationships by Objectives (RBO) process as well as a follow-up meeting between the BVEA association representatives, Board of Education and Cabinet with each RBO subcommittee. Many of the committees have actively met and developed and implemented recommendations from the original plan.

**Celebration/Affirmation/Valuation of Staff:**

Cabinet members showed their support for staff members through follow-up phone calls, e-mails and personal visits as issues were resolved. The coordination of effort between Human Resources and School Leadership in 2005-06 strengthened the ability of leadership staff to feel valued and supported.

In an additional effort to celebrate district staff, the superintendent often recognizes BVSD teachers and administrators during the Superintendent's Honor Roll portion of Board of Education meetings.

BVSD also had another successful 2006 retirement dinner that honored licensed and classified staff.

**Priority 5: Manage Assets Responsibly**

**Definition:** All District fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results.

**5a Relationship to 2006-07 Budget:**

Efforts to promote responsible management of resources are supported by budgets in the Budget, Accounting, Purchasing, Warehouse, Operations and Maintenance departments, and all program budgets.

**5b The following 2005-06 accomplishments relate to this priority:****2006-07 District Budget Development:**

The Board of Education unanimously approved the 2006-07 Proposed Budget in June 2006. The new budget provides employee compensation increases of over \$8 million which include movement on pay schedules, a 2.5 percent cost of living increase for all employees, a 17 percent increase in the cost of health insurance, and an increase in the rate paid by BVSD to Public Employees Retirement Association (PERA) among other programs.

**Lobbying Activities:**

The 2006 session of the Colorado General Assembly was generally successful concerning BVSD state legislative priorities. The most significant District legislative success came in the area of school transportation funding. BVSD staff worked with Boulder County's legislative delegation to amend a state statute which specified how "excess transportation costs" are defined and recovered through an election override. The amendment passed the legislature and was incorporated into the School Finance Act. The net result will be approximately \$1.7 million that BVSD will be eligible to receive in 2006-07 based on the text of the BVSD Transportation Mill Levy ballot measure of 2005.

**Transportation Mill Levy:**

On November 1, 2005, BVSD sought and received the approval of district voters for a property tax mill levy override to reimburse the district for excess transportation costs not then reimbursed by the State of Colorado.

**Computer Replacements:**

Deployments in "year-one" schools were completed by June 30, 2006. Much background work took place over the summer to provide students with unique login IDs, e-mail accounts, and personal folders that remain with them throughout their school career. In addition, software was deployed to manage the student logins from creation to deactivation using data from Infinite Campus.

**2006 Bond issue:**

The Capital Improvement Planning Committee (CIPC) submitted their final Educational Facilities Master Plan which was unanimously accepted by the Board of Education on June 13, 2006. The Board directed staff to bring back a resolution for their consideration in August 2006, including proposed ballot language for the November 7, 2006 general election.

**Grant Funds:**

BVSD received \$11,948 million in grants in 2005-06, meeting projections and achieving a 4 percent increase over the previous year. The District's grant-seeking activity in 2005-06 focused on major federal and state opportunities, with new and continuing proposals district-wide totaling about \$16 million.





Banking Services:

After reviewing several bids, BVSD Procurement determined that all District banking services will go to Wells Fargo Bank, N.A.

Surplus Properties:

BVSD planning staff has been involved in marketing three surplus properties: Washington Elementary, Palo Parkway, and the Lafayette bus barn. A contract to purchase the Palo Parkway site has been approved by the Board and partial payment has been made to BVSD. A letter of intent to purchase the Lafayette bus barn has also been received from Centex homes.

Lawson and Infinite Campus:

Infinite Campus implementation, conversion cleanup, and training continued throughout the majority of the school year. Hundreds of new reports have been developed and deployed from the new Lawson system.

Business Services Handbook:

The Business Services Handbook was distributed at mandatory training sessions in August 2005 to all building administrators and administrative support staff. The handbook was reviewed in detail and staff members were on hand to answer questions.

Retirement Insurance:

The District's benefits committee reviewed the BVSD retiree insurance program and recommended the District end the program effective June 2007. Meetings were held with retirees affected by the recommendation and the Board of Education approved the action at a regular meeting in Spring 2006.

**Priority 6: Plan and Assess for Continuous Improvement**

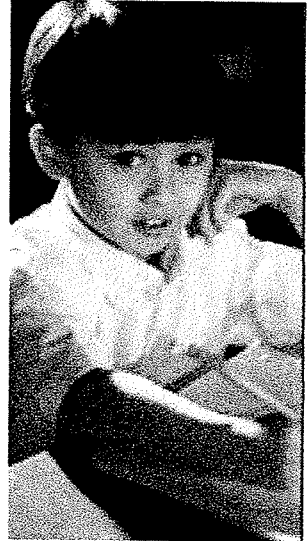
**Definition:** The District commits itself to continuous improvement and enhanced organizational effectiveness through comprehensive planning based on data-driven decision making, which is focused on the District's mission and strategic initiatives

**6a Relationship to 2006-07 Budget:**

Efforts toward continuous improvement are supported through budgets in Planning and Assessment and the Chief Operations Officer.

**6b The following 2005-06 accomplishments relate to this priority:****Accreditation of Boulder Valley Schools:**

Accreditation in BVSD is driven by several distinct systems - No Child Left Behind, Colorado State Accreditation Indicators, the School Report Card (SAR), and District Accreditation. In the past, the process featured an End-of-Year report and School Improvement Plan. In 2005-06 a new process was developed which will be fully implemented in the 2006-07 school year. The revised plan allows for more frequent progress checks and is expected to make the annual review process more meaningful for schools.

**Tools of Inquiry for Equitable Schools (TIES):**

The new District accreditation process is multifaceted and involves periodic site reviews as well as quarterly reviews of progress on components of the TIES Portfolio. Under the TIES model, each school develops an accreditation portfolio to be reviewed throughout the year by the District and the School Improvement Team (SIT). The portfolio documents the school's progress on goals in the areas of student achievement, equity and organization. SITs collaborate with the school principal and TIES teams to set goals and action plans for continuous school improvement.

**Infinite Campus and Data for Decisions:**

**System Support** - BVSD's "Data for Decisions" data warehouse continued to grow and accumulate more information with the addition of another year's data. Dozens of interfaces were created to switch the daily data feeds so they come from Infinite Campus now instead of SASI. Besides just adding data, the Data for Decisions application was further enhanced by changes to the infrastructure that make it easier for programmers to work on the database. These changes improved performance and stability for system users.

**School Tools** - Data for Decisions continued to evolve as a tool for assisting schools with their reporting needs. Schools received results in August 2005 tracking performance of matched student groups over four consecutive years of CSAP tests, disaggregated by gender, ethnicity and program participation. In January 2006, schools received year-to-year results from Planning & Assessment in the new "net gain" growth metric used statewide to calculate the Academic Growth of Students Rating that appears on the School Accountability Report. These reports from Data for Decisions help school administrators measure and maximize growth over time.

**Student Benefits** - At the beginning of the academic year, teachers identify individual students who score "unsatisfactory" or "partially proficient" on CSAP and use this information to develop individual plans for intensive intervention support in literacy and numeracy. This information is available on Infinite Campus for CSAP and is complemented by literacy-testing results and end-of-year mathematics tests that are available from second through sixth grade and for algebra classes. Non-CSAP area tests are being developed as well.

# **GOALS & CHALLENGES**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

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# GOALS AND CHALLENGES

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## **THEORY OF ACTION FOR IMPROVED STUDENT ACHIEVEMENT: MANAGED PERFORMANCE/EMPOWERMENT**

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### **PREAMBLE**

In order to make these Core Beliefs and Commitments a reality, the Board of Education of the Charlotte-Mecklenburg Schools (CMS) presents our theory of action, our strategic approach to improving student achievement. We intend for this theory to drive our planning, goals, policies, budgets and administrative actions. Over time, we believe it will transform the culture of CMS.

Our theory of action builds on both our understanding of how children learn and the conditions that are most conducive to learning—the instructional side of schools. It also creates a framework for the policies, management systems and culture that best promote the commitment and high performance of adults—the operational side. It rests on our research of teaching methods and curriculum as well as best practices most suited to the unique circumstances in CMS and the communities we serve.

### **MANAGED INSTRUCTION: THE FOUNDATION**

Over the last five years CMS has concentrated on building a **Managed Instruction** system, primarily focused at the elementary grades. Essential elements of this system, and the reasons for its success, include:

- a comprehensive, research-based district curriculum that flows seamlessly from one grade level to the next and allows for movement between schools
- professional development that is centered on the curriculum being taught,
- an individualized student information management system that allows teachers to determine the academic strengths and weaknesses of each child,
- detailed assessments to be used in tracking achievement and driving instruction, and
- carefully calibrated and appropriate interventions—by child, by teacher, by subject and by school—to enable principals to keep performance on course

Prior to Managed Instruction, individual schools were using a wide variety of curriculum programs, many not based on current research. This approach led to mixed results and an inability to provide targeted professional development. The problem was exacerbated by teacher turnover and high student mobility rates, particularly among impoverished children.

Managed Instruction has helped us improve student achievement, particularly in the elementary grades and to a lesser extent in middle schools. The CMS Task Force report supports this assertion: "From 1998 to 2004, CMS student achievement in elementary and middle schools increased significantly in both reading and math and can be considered strong both in absolute terms and in comparison to students from across the state of North Carolina. Moreover, achievement is improving across all student groups—including White, African American, Hispanic/Latino, low income, limited English proficient, and special education—and the achievement gap among all groups is narrowing." High schools are in the beginning stages of implementing Managed Instruction and initial results appear promising.

We are convinced it is necessary to retain the strengths of a Managed Instruction system. However, for all its benefits, Managed Instruction does not stimulate innovation, create incentives for adults or build a performance culture. Therefore, in order to dramatically improve student achievement, it is essential that we incorporate the flexibility required to adjust to the needs and circumstances of each school and its students and to build incentives for innovation.

## **THEORY OF ACTION FOR IMPROVED STUDENT ACHIEVEMENT: MANAGED PERFORMANCE/EMPOWERMENT**

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### **MANAGED PERFORMANCE/EMPOWERMENT: THE NEXT STEP**

**Managed Performance/Empowerment** builds on the foundation and continues the benefits of Managed Instruction but goes a step further. CMS must be redesigned to manage for performance, moving us beyond a pure managed instruction program to one that recognizes accomplishment and rewards it with additional freedom. The district's core business—teaching and learning— must be managed by the central office with some flexibility. This flexibility must balance accountability with empowerment according to the needs and performance of individual schools or particular classrooms. The structure of central office support itself must also be decentralized in order to be more responsive to the needs of principals, their schools and the public.

To further clarify our intent, we wish to expand our description of managed performance/empowerment under the following headings:

- **Standards** – Managed performance/empowerment begins with standards, including those related to:
  - high quality staffing
  - equitable distribution of resources based on student need
  - academic content and performance
  - graduation and promotion
  - business processes and fiscal accountability
  - school safety, discipline and student conduct
  - ethics, and
  - parent and community satisfaction

While many standards are already in place, it is the Board's intent that CMS set standards by board policy or management directive, as appropriate, for all important outcomes and processes. Where higher standards will promote excellence, CMS will go beyond federal and state requirements.

- **Instructional management** – Because of high student mobility rates in some schools, the importance of certain subjects in all schools, and required national and state standards, some aspects of instruction must always be managed within fairly narrow district parameters.

However, schools that demonstrate high levels of performance and achievement as measured by CMS' accountability system will be given greater authority and flexibility to enhance the district's core curriculum.

Managed instruction does not necessarily mean managed teaching methods. Our intention is that teachers, working individually and with teams to analyze and develop quality lessons and teaching strategies, be given more flexibility to teach according to their best professional judgment. We wish to create a *performance* rather than a *compliance* work culture and unleash innovation for continuous improvement in teaching and learning as well as school operations. The key to doing this is balancing accountability with empowerment based on the needs of children and school performance. All schools are not the same: the needs of children, the capacity of the workforce, and the concerns of parents vary from one school community to another.

## **THEORY OF ACTION FOR IMPROVED STUDENT ACHIEVEMENT: MANAGED PERFORMANCE/EMPOWERMENT**

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Because principals and teachers must be held accountable for student achievement they should have as much decision-making authority as possible, consistent with effectiveness and efficiency.

- **Operational Management** — In a Managed Performance/Empowerment system, schools should be given some degree of control over operations as well as instruction. The amount of control will be based on student, teacher and school performance as measured by the district's accountability system. Schools will be given as much latitude as possible to manage budgets, procurement, hiring and firing, the configuration of workforce, schedules, student affairs, extracurricular activities, and parent and community relations. Where additional training is necessary, it will be made a priority.

Because principals are ultimately accountable, they must exercise executive power and have the authority to hold others responsible. However, they should also listen to their school community and involve their employees as much as possible.

Striking the right balance between accountability and empowerment is an on-going responsibility of the board/superintendent team. But maximum empowerment for school communities—principals, teachers and parents—within the boundaries of effective and efficient operations, is the means to our primary goal of educating all students.

- **Accountability** – Managed performance/empowerment demands accountability: holding people responsible for meeting standards. Accountability systems for schools and other functional units must identify important performance indicators, measure achievement using these indicators, collect and distribute performance data and apply pre-determined consequences for achieving pre-defined outcomes. Accountability also means individual responsibility for all district employees, parents and students.
- **Capacity** – Excellent performance requires capacity, including high quality staffing, facilities, resources, management systems, technology and training. In short, to meet high standards, all involved in CMS need knowledge, skills and tools appropriate to the task. Building this capacity is the responsibility of the board/superintendent team. Therefore, broad public support for our core beliefs and commitments and theory of action will be required.

It is the intention of the board that managed performance/empowerment as a theory of action for change provide a stable, long-term framework for improving student achievement in CMS.

In order to align all district systems around this theory, significant redesign will be required. The Board of Education will develop policies consistent with this approach. The superintendent is responsible for designing the structure to implement managed performance/empowerment.

**In summary, we believe that managed performance/empowerment combines the effectiveness of a managed instruction program with the dynamics of a performance culture. It balances performance with empowerment, while ensuring that empowerment follows performance.**



# **GOALS & CHALLENGES**

**DETROIT  
PUBLIC SCHOOLS**

**DETROIT PUBLIC SCHOOLS**  
**2007-2008 REALIGNMENT PLAN RECOMMENDATIONS**  
**April 4, 2007**

***BUILDING AND PROGRAM CLOSURES***

*(Total = 34; Fall 2007 = 27; Fall 2008 = 7)*

**Elementary Schools**

Atkinson	Hanneman
Berry	Healy International
Brady	Higgins
Clinton- Fall 2008 (c)	Kosciusko
Courville	MAAT Imhotep
Dossin – Fall 2008 (c)	Mason – Fall 2008 (c)
Fairbanks	McGregor
Genesis	Monnier
Greenfield Park	Northwest ECC- Fall 2008 (c)
Guyton – Fall 2008 (c)	Von Steuben

**K-8 Schools**

Angelou, Maya	Detroit Open - Fall 2008 (c)
Cadillac	Grant
Cooper	Sherrard
Courtis - Fall 2008 (c)	Winship

**Middle Schools**

Hancock Center  
Joy  
Miller

**High Schools**

Mackenzie(\*)  
Millennium (appealable)  
Redford(\*)

**Notes:**

**(c)** School, originally recommended for closure, will remain open on the condition that it meets specific academic achievement, student enrollment or retention targets within one year. If the school does not meet these targets, the school will automatically close in June 2008.

**(appealable)-** School will have 30 days from Board approval to present an alternative proposal. The Realignment Committee will review the appeal and the Interim General Superintendent will present a recommendation to the Board. Unless the Board accepts appeal, the closure will remain in place.

**(\*)** Mackenzie will be permitted to raise approximately \$2 million required to address immediate facility conditions. If funds are not available by July 15, 2007, the building will close. Mackenzie and Redford supporters will also be given up to two years to develop a plan to re-open the school. Such plans must address academic and facility improvements.

### **PROGRAM RELOCATION AND BUILDING CLOSURES**

*(Total = 9; Fall 2007 = 7; Fall 2008 = 2)*

\*Barsamian – Program relocates to Detroit City building with Hancock students as a 6-12 Center (appealable)  
Bates Academy – Program relocates to Beaubien building  
Communication/Media Arts – Program relocates to a larger building (to be determined), Fall 2008  
Crosman Alternative – Program relocates to Hutchins building as 7-12 program  
Detroit International Academy – Program relocates to Northern HS building as 7-12 program  
Douglass Academy – Program relocates to Murray-Wright building as 7-12 program  
Sampson – Program relocates to Webber building  
Stewart – Program relocates to MacCulloch building as New K-8 learning opportunity  
Twain, Mark – Program relocates to Boynton building, Fall 2008 (c)

### **PROGRAM CLOSURE OR RELOCATION AND BUILDING REMAINS OPEN**

*(Total = 18; Closures = 16; Relocations = 2)*

Beaubien – Program closure (Bates program moves into building)  
Boynton – Program closure, Fall 2008 (Mark Twain program moves into building)  
\*Detroit City Alternative- Program relocation (program moves into Longfellow building)  
Greenfield Union – Program closure (New PK-8 learning opportunity within building)  
Hutchins – Program relocation (Crosman program moves into building)  
Jordan – Program closure (New K-8 learning opportunity within building)  
Lessenger – Program closure (New K-8 learning opportunity within building)  
Longfellow – Program closure (Detroit City Alternative moves into building)  
MacCulloch – Program closure (New K-8 learning opportunity within building)  
McMichael – Program closure (Hutchins program moves into building as New K-8)  
McNair – Program closure (New 6-8 learning opportunity with a new African Centered Curriculum and Theme within building)  
Munger – Program closure (New K-6 learning opportunity within building)  
Murray-Wright – Program closure (Douglass Academy 7-12 program moves into building) (appealable)  
Nolan – Program closure (New K-8 learning opportunity within building)  
Northern – Program closure (Detroit International Acad. 7-12 program moves into building)  
Phoenix – Program closure (New K-8 learning opportunity within building)  
Ruddiman – Program closure (Building re-opens as Cody 9<sup>th</sup> Grade Academy)  
Webber – Program closure (Sampson program moves into building)

*\*Per the appeal approved by the Board on June 14, 2007, Barsamian Alternative will remain open, Hancock alternative will move to another building currently in the District's portfolio, and Detroit City Alternative whose program moves to Longfellow, will close.*

***BUILDING REMAINS OPEN-NEW PROGRAM OR GRADE ADJUSTMENT***

*(Total = 12)*

Chadsey – Program reconfigures from 9-12 into New 7-12 learning opportunity  
Cleveland – Program reconfigures from 6-8 into New 7-12 learning opportunity  
Cody 9<sup>th</sup> Grade Academy – New learning opportunity within former Ruddiman building  
Davison – Program reconfigures from PK-5 into PK-6  
Drew – Program reconfigures from 6-8 into New K-8 learning opportunity  
Emerson – Program reconfigures from PK-8 into PK-5  
Farwell – Program reconfigures from 6-8 into 5-8  
Finney – New African-Centered Curriculum and Theme into 9-12 program (Phased Process)  
Hutchinson – Program reconfigures from PK-5 into PK-6  
Parker – Program reconfigures from PK-5 into PK-8  
Van Zile – Program reconfigures from PK-5 into PK-4  
White ES – Program reconfigures from PK-5 into PK-6

***SCHOOL BUILDINGS REMOVED FROM  
PRELIMINARY CLOSURE LIST***

*(Total = 15)*

1. Barbour – Remains open
2. Birney – Remains open with an expanded attendance boundary
3. Butzel – Remains open
4. Chadsey – Remains open as a reconfigured 7-12 program
5. Cleveland – Remains open as a New 7-12 learning opportunity
6. Detroit City High – Building re-opens as the Barsamian Preparatory 6-12 Center
7. Fisher Magnet @ Burbank – Remains open with an expanded attendance boundary
8. Holmes, O.W. – Remains open
9. Hutchinson – Remains open as a reconfigured PK-6 program
10. Longfellow – Building re-opens as Detroit City High
11. MacDowell – Remains open
12. Macomb – Remains open
13. McNair – Building re-opens as a New 6-8 African Centered Curriculum and Theme
14. Thirkell – Remains open with an expanded attendance boundary
15. Trix – Remains open

# **GOALS & CHALLENGES**

**SAN FRANCISCO  
UNIFIED SCHOOL DISTRICT**

## **Overview of San Francisco Unified School District and San Francisco County Office of Education**

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### **Profile of the District**

Established in 1851, the San Francisco Unified School District ("SFUSD" or the "District") is the eighth<sup>1</sup> largest school district in California and educates over 56,000 students who live in the 49 square mile area of the City and County of San Francisco.

The District is governed by an elected seven-member Board of Education.

San Francisco is both a city and a county; therefore, SFUSD administers both the School District and the San Francisco County Office of Education. This makes SFUSD a "single-district county."

During School Year 2007-08, SFUSD will have:

- \* 71 elementary and K-8 schools
- \* 15 middle schools
- \* 18 senior high schools (including two continuation schools and an independent study school)
- \* 37 state-funded preschool sites
- \* 9 active charter schools authorized by the District

### **Mission Statement**

The mission of the San Francisco Unified School District is to provide each student with an equal opportunity to succeed by promoting intellectual growth, creativity, self-discipline, cultural and linguistic sensitivity, democratic responsibility, economic competence, and physical and mental health so that each student can achieve his or her maximum potential.

### **Board of Education Priorities**

- \* Enhance teaching and learning to focus on higher achievement for all students.
- \* Improve parent, community and staff participation and communication in the educational process.
- \* Create and maintain school environments that are safe, secure and attractive.
- \* Build a school environment that is fully integrated racially, ethnically and socio-economically in all its programs and activities and provides equal opportunity for all students.
- \* Improve and expand the Early Childhood Education Program and integrate it into the K-12 program.
- \* Support and strengthen public and private collaboration to better serve our students.

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<sup>1</sup> "California's Largest & Smallest Public School Districts", CDE Fact Book 2006.

- \* Support staff through ongoing high quality professional development and other programs.
- \* Secure adequate and stable revenue from federal, state, local, and private sources to realize the aforementioned goals.

### **Fiscal Challenges: Stretching the COLA**

The State will be providing school districts with a 4.53% Cost of Living Adjustment or COLA for the 2007-08 fiscal year to help offset rising costs of public education. For the SFUSD, these additional funds will be significantly offset by decreased revenues from declining enrollment. School Services of California provided school districts with the framework below to develop overall budget expectations for 2007-08:

<b>Revenue Increases</b>	
Across the Board COLA	4.53%
<b>Cost Increases</b>	
Step & Column	1.0%
Health & Welfare Benefit Costs	2.0%
Declining Enrollment <sup>2</sup>	2.0%
<b>Overall Funding Change</b>	<b>-.47%</b>

Many districts throughout the state are experiencing declining enrollment and similar to other school districts, the SFUSD has implemented several strategies to offset the fiscal impact of lowered numbers of students including long-term leasing of school district buildings, programs to support increased student attendance and school consolidations and closures.

Recognizing the challenge of declining enrollment, in 2006, the SFUSD began, with community input, the development of a Student Enrollment, Recruitment and Retention (SERR) report that analyzes student enrollment trends and provides recommendations of potential strategies to address enrollment issues and support strong academic programs. The SERR report is scheduled to be presented to the Board of Education in June 2007.

### **Accomplishments**

The District's staff members share a commitment and dedication to enhancing programs that will create the foundation for all students to achieve success. Through the ongoing and expanding use of evaluation data, the SFUSD continually reassesses its efforts and the related allocation of resources to foster students' academic success. The District continues to focus on raising academic achievement of all students, closing gaps in achievement of different groups of students, and enhancing programs to help every student achieve his or her potential.

<sup>2</sup> According to the California Budget Project, *School Finance Facts (April 2007)*, San Francisco and other coastal counties have experienced the loss of the largest numbers of students, and an annual student enrollment decline of 1.4 percent is projected for San Francisco between 2006-07 and 2015-16. This decline has major fiscal impact as the SFUSD receives state general purpose funds, or revenue limit funds, on an enrollment basis.

The District's staff continues to assess and re-evaluate ways to invest in sound educational and programmatic activities while ensuring financial solvency. The State of California's fiscal challenges over the past five years have had a significant impact on the funds available for school budgets. However, throughout this significant, protracted downturn in state funding, the District has stretched its resources to deliver high-quality educational services. In August 2006, State Superintendent Jack O'Connell recognized San Francisco Unified School District as one of the state's top performing urban school districts having outpaced improvements statewide in both English Language Arts and Math since 2003:

*"The SFUSD shines as an example of what a school district should be today. Your district's recent STAR scores show that your work to provide additional support for the students and staff is clearly making a difference. San Francisco schools continue to show impressive gains -- a tribute to your hard work and dedication."*

The District's teachers, principals, other staff members, and students are continuing their efforts to raise academic achievement in the face of constrained resources and the constant need to remain fiscally responsible.



# **GOALS & CHALLENGES**

**WICHITA  
PUBLIC SCHOOLS**

## Organizational Section

### Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2003-04 through 2005-06

The Wichita Public Schools Board of Education identifies the following areas and targets for current emphasis:

#### 1. Increasing student achievement

##### READING

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
<b>Students meet proficiency on the Kansas State Reading Assessment</b>	<b>Percent of students achieving proficiency in reading comprehension</b>	5 <sup>th</sup>	57.9%	57.3%	<b>Yes (57.3%)</b>	63.4%	63.4%
		8 <sup>th</sup>	57.3%	57.3%	<b>Yes (62.1%)</b>	63.4%	63.4%
		11 <sup>th</sup>	53.1%	51.0%	<b>Yes (54.4%)</b>	58.0%	58.0%

##### MATH

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
<b>Students meet proficiency on the Kansas State Math Assessment</b>	<b>Percent of students achieving proficiency in math</b>	4 <sup>th</sup>	57.8%	53.5%	<b>Yes (69.7%)</b>	60.1%	60.1%
		7 <sup>th</sup>	39.0%	53.5%	<b>No (48.2%)</b>	60.1%	60.1%
		10 <sup>th</sup>	33.6%	38.0%	<b>No (37.0%)</b>	46.8%	46.8%

##### WRITING

Objective	Measure	Grade	State Baseline 2003-04	AYP Goal for 2005-06	AYP Goal for 2007-08	AYP Goal for 2009-10
<b>Students meet proficiency on the Kansas State Writing Assessment</b>	<b>Percent of students achieving proficiency in writing</b>	5 <sup>th</sup>	65.9%	69%	72%	75%
		8 <sup>th</sup>	58.8%	62%	65%	68%
		11 <sup>th</sup>	63.9%	67%	70%	73%

## Organizational Section

### Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2003-04 through 2005-06

#### ATTENDANCE

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
Attendance will increase annually	Average Daily Attendance (ADA)	Elem.	94%	90%	Yes (95.1%)	90%	90%
		Middle	93%	90%	Yes (92.6%)	90%	90%
		Comp. HS	89%	90%	No (89.2%)	90%	90%

#### GRADUATION

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
The graduation rate will increase annually	Graduation rate for comprehensive high schools	12	68%	75%	Released Oct. 2004	75%	75%

*Note: Whenever district scores are higher than the AYP target, the district then expects continuous improvement.*

#### ACHIEVEMENT GAP

Objective	Measure	Grade	Actual 2002-03	Goal for 2003-04	Met Goal 2003-04	Goal for 2004-05	Goal for 2005-06
The Academic Achievement Gap between Minority and Non-Minority students will be eliminated	The difference in the percentage of African American and Caucasian students scoring as proficient on the Kansas State Assessments will continue to decrease until it is eliminated	5th Reading	31%	28%	Yes (26%)	25%	22%
		5th Writing	NA			NA	
		4th Math	30%	27%	Yes (26%)	24%	21%
		8th Reading	29%	26%	No (29%)	23%	20%
		8th Writing	NA			NA	
		7th Math	32%	29%	Yes (29%)	26%	23%
		11th Reading	29%	26%	No (35%)	23%	20%
		11th Writing	NA			NA	
		10th Math	32%	29%	No (32%)	26%	23%

*Note: Similar achievement gap decreases are expected for all state identified sub groups.*

## Organizational Section

### Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2003-04 through 2005-06

#### PERCENTAGE OF STUDENTS TAKING THE KANSAS STATE ASSESSMENTS

Objective	Measure	Grade	Actual 2002-03	Goal for 2003-04	Met Goal 2003-04	Goal for 2004-05	Goal for 2005-06
All students in grades 4, 5, 7, 8, 10 and 11 will take the Kansas State Assessments	Percentage of students in test grades completing the Kansas State Assessments and obtaining a valid score	5th Reading	99.3%	95%	Yes (99.7%)	95%	95%
		5th Writing	NA	95%	Yes (97.5%)	95%	95%
		4th Math	99.6%	95%	Yes (99.2%)	95%	95%
		8th Reading	98.8%	95%	Yes (99.0%)	95%	95%
		8th Writing	NA	95%	No (93.8%)	95%	95%
		7th Math	99.4%	95%	Yes (98.8%)	95%	95%
		11th Reading	94.3%	95%	Yes (96.7%)	95%	95%
		11th Writing	NA	95%	No (93.7%)	95%	95%
		10th Math	96.2%	95%	Yes (95.6%)	95%	95%

#### 2. Technology Implementation Target:

Objective	Measure	Actual 2002-03	2002-03	2003-04	2005-06
The number of teachers with Multi-Media computers less than 5 years old on their desks will increase	Percent of teachers with computers on their desk	68%	58%	80%	100%

\*Impacted by the availability of Facility weighting funds from the state.

#### 3. Sound Financial Stewardship Target:

Objective	Measure	Baseline 2001-02	2003-04	2004-05	2005-06
Bond construction will remain at or under budget.	Bond management will continue at or under budget.	Under by 3.4 M	At Budget	At Budget	At Budget
Instructional sites will receive equitable staff allocation	Standardized formula applied to instructional sites	2004-05 formulas set for middle & high schools/ 2005-06 targets for elementary schools.			
Resources spent on administration will continue at the current status	Percent of resources spent on current general, certified administration	0.31% using state guidelines	Maintain Baseline	Maintain Baseline	Maintain Baseline

### Strategies and Action Plans

1

We will deliver an aligned curriculum based on challenging standards, measure achievement, and ensure all students meet the standards.

- a. Refine and communicate rigorous standards that are clear, measurable, developmentally appropriate and guide curriculum, instruction and assessment for all grade levels and courses.
- b. Develop and implement a valid and reliable summative assessment system.
- c. Develop and support the implementation of a formative assessment system to guide instruction.
- d. Develop and implement intervention programs to support identified students.

2

We will recruit, develop, support and retain a high-quality, diverse teaching, administrative and support staff to improve staff performance and enhance student achievement.

- a. Develop and support programs providing staff in high need areas or in underrepresented groups.
- b. Continue to recruit, hire, and retain a high-quality, diverse staff following district affirmation action guidelines.
- c. Support school-based, job embedded, professional development to enable staff to develop and use aligned, common standards, research based instructional strategies, and formative assessments.
- d. Infuse diversity training in all staff development activities.
- e. Continue to study the Staff Quality Improvement System (SQIS), Principal Appraisal, and other evaluation systems that would provide support and growth opportunities for all staff.

3

We will provide educational programs from prekindergarten through post-secondary that promote life-long learning to enhance the quality of life for all students.

- a. Expand early intervention programs and services including special education

inclusion models to enhance students' readiness to learn.

- b. Implement a standards based educational system that is practiced and monitored in every classroom.
- c. Set measurable goals at all levels for increasing achievement that leads to high school completion.
- d. Assure that all students develop an educational/career plan that extends beyond high schools.
- e. Strengthen WATC secondary and post-secondary vocational/technical education that is responsive to workforce development needs in the areas.
- f. Implement a district-wide system of formative assessments to be used at the classroom level to guide instruction that includes higher order thinking, research based teaching strategies and best practices.

4

We will have safe, positive, disciplined, and drug-free schools.

- a. Reduce the number of incidents of elementary student conflicts, bullying, harassment and fighting.
- b. Decrease the number of middle school suspensions and expulsions.
- c. Improve secondary students' sense of being safe at school.
- d. Reduce the number of crimes against persons at all school levels.

5

We will build and maintain strong relationships with parents, families, the community, and businesses.

- a. Evaluate parental involvement in and satisfaction with the school district.
- b. Increase and improve parental involvement in the school district.
- c. Develop and strengthen the relationship between parents and the school district.
- d. Evaluate and improve site council training, participation and operations.
- e. Enhance effectiveness of school and district partnerships.
- f. Implement a comprehensive strategic marketing and communications plan.

## Organizational Section

### Strategies and Action Plans

6

We will develop, implement, and maintain a scheduled plan to upgrade district technology.

- a. Promote equitable access to technology district wide.
- b. Continue the development and deployment of data warehouse application(s) that will provide data to teachers, schools, administration, parents and district.
- c. Continue the deployment of the Student Information System functions to teachers, administration, and parents.
- d. Implement a comprehensive technology professional development program for USD 259 teaching staff.
- e. Maintain district technology plan for administrative/operational and instructional technology addressing changes in technology, training, support, standards, efficiencies, and funding.

7

We will design and implement a plan that lifts the burden of desegregation from any one segment of our community, removes the effects of racial isolation, and increases programs of choice.

- a. Ensure that the school district's desegregation plan, as approved by the Wichita Board of Education and the Midwest Division of the Office for Civil Rights, continues to comply with the requirements and develop a plan for considering racial composition and academic achievement of attendance area when determining placement and/or relocation of ESOL or other educational programs.
- b. Continue to make available a variety of programs in all areas of the community. Ensure equitable access to schools of choice.
- c. Staff shall make recommendations to the Board of Education which will realign boundaries for existing schools in the NE quadrant of the community and moreover make recommendations to the Board on new boundaries for new elementary, located at 29th and Woodlawn, and the promises made

during the bond issue campaign that would create additional seats in existing and new schools for African-American students whose parents choose to have their children not be bused as part of the desegregation plan.

8

We will upgrade and maintain district facilities to support and enhance student achievement.

- a. Develop and maintain a facility standards document.
- b. Provide state-of-the-art media centers, permanent multi-purpose rooms, and state-of-the-art science laboratories, and technology infrastructure at all attendance centers
- c. Upgrade deficient building infrastructure.

9

We will ensure sound financial stewardship throughout the system.

- a. Bond construction will remain at or under budget.
- b. Instructional sites will receive equitable staff allocations.
- c. Percent of resources spent on administration will continue to be below the state average.

10

District leadership will continuously evaluate the performance of the district in reaching district goals.

- a. Monitor student performance on local, state, and national assessments and the implementation of appropriate intervention strategies to increase student achievement. Local, state and national assessments will be disaggregated in a variety of subgroups so the district resources can be direct appropriately.
- b. Develop performance standards for all direct reports to the superintendents.
- c. Conduct an annual retreat with the Board of Education to review and update the strategic plan and to continue building relationships.
- d. Create a customer service oriented atmosphere throughout the district.

**There was a time when student achievement was completely separate from the budget. Today, it is increasingly included as some part of district budgets as increased expectations on student performance require increased expenditures.**

**Here we are giving three very different examples of how student achievement, as a concept, can be brought into the budget.**

**Please review the following examples and give us your thoughts. Should we keep the focus on student achievement, right down to the last penny in the budget?**

**Thank you.**

# ***Choose Your Favorite***

## **STUDENT ACHIEVEMENT:**

- ☐ Boston Public Schools
- ☐ Charlotte-Mecklenburg Schools
- ☐ Clovis Unified School District

Observations:

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# **STUDENT ACHIEVEMENT**

**BOSTON  
PUBLIC SCHOOLS**

# School Accountability

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## CONTEXT

In order to ensure that all students achieve academic success, individual school communities must be held accountable for student outcomes. An effective school accountability system is one that is linked to the mission and goals of the school district, aligned with other initiatives which seek to accomplish that mission, and focused on continuous improvement of teaching and learning.

## POLICY

### The Revised Accountability System

With the passage of the No Child Left Behind Act (NCLB), the district's role with respect to accountability became redefined. Under NCLB, federal regulations define the specific criteria for which schools will be held accountable and on which sanctions and/or rewards are based. Adequate Yearly Progress (AYP), as mandated by the federal government and interpreted by the state, is the statistic that defines whether or not a school is meeting that accountability standard, that is, whether a school is below, at, or above meeting standards. Thus the role of the BPS shifts from one that establishes and measures outcomes determined by both quantitative and qualitative benchmarks to one that ensures that schools meet federal AYP targets.

### Components of the Realigned BPS Accountability System

The NCLB Act requires the following:

- A single State system for state, district and school performance review encompassing all schools
- Student assessment results to be the primary indicator
- Twelve-year goal: All students to be proficient in ELA and mathematics by 2014
- Standards set by the State for assessing Adequate Yearly Progress (AYP) toward achieving 12-year goal
- Performance goals must be met for students in aggregate and for student subgroups; with 95% participation required
- At least one additional indicator is required. Graduation rate mandatory for high schools; determined by the State for elementary/middle schools.

The key elements of Adequate Yearly Progress include:

- **Composite Performance Index (CPI)** measures how close a school is to having all its students performing at the proficient/advanced level in ELA and mathematics. The Composite Performance Index (CPI) incorporates the results from alternate assessment and the standard MCAS assessments. The CPI is computed by assigning points to each student based on their scaled score and/or performance level on the MCAS. The points are then averaged for the school (by subject and by subgroups). All schools need to have a CPI of 100 by 2014.
- **Performance Target** defines the yearly steps of improvement the school needs to make to keep on track to reach the state's goal of a composite performance index of 100 by 2014. The Cycle IV target is a CPI of 80.5 for English Language Arts and 68.7 for Mathematics.

- **Improvement Target** is the amount of improvement each school is expected to attain in order to close the gap between its baseline composite performance index for each group and the year 2014 goal for all groups (CPI of 100) during each 2-year period. The improvement target for Cycle IV is derived by dividing the gap between the baseline CPI (2003 and 2004) and the goal of 100 by 5 (five 2-year cycles between 2004 and 2014). At mid-cycle, the improvement gain target is 2/3 of the end-of-cycle target.
- **AYP Determination** is made separately for ELA and mathematics and for students in the aggregate and 8 subgroups of 40 or more students, including African American, Asian, Hispanic, Native American, White, limited English proficient students, special education students, and students receiving free/reduced lunch. There are two ways for a school to achieve AYP in ELA or mathematics for a particular group. In addition to meeting the requirements of a minimum test participation rate and an attendance requirement (elementary and middle schools) or a graduation requirement (high schools), a school/district may meet the AYP requirement in one of two ways: (1) having a CPI greater than State's performance target, or (2) having a CPI that meets the school's/district's own improvement target.

## OUTCOMES

Ninety-one schools have been **Identified for Improvement** and as a result have a sanction. The chart below summarizes the performance and actions required by NCLB.

### Schools Identified for Improvement – 2006 (Cycle IV)

Transfer Choice		Transfer Choice + Supplemental Ed. Services	Corrective Action + Transfer Choice + Supplemental Ed. Services		Restructuring
Brighton	Lyndon	Charlestown	Bates	King	Cleveland
Channing	Mattahunt	East Boston	Beethoven	Lee	Curley, M.
Emerson	McKay	Odyssey	Blackstone	Lewis	Edwards
Everett	Monument	Frederick	Curley, J.	Madison Park	Irving
Farragut	Mozart	Mildred Avenue	Dearborn	McCormack	Lewenberg
Gardner	Murphy	Mission Hill	Edison	McKinley	Tobin
Greenwood, E.	Noonan Bus Acad	Orchard Gardens	Eliot	Ohrenberger	Agassiz
Greenwood, S.	O'Donnell	East Boston EEC	Ellis	Rogers	Chittick
Grew	Perkins	Ellison/Parks	English	Russell	Condon
Hale	Philbrick	Garfield	Fifield	Sumner	Dever
Haley	Quincy	Guild	Gavin	Timilty	Marshall
Harbor	Quincy Upper	Hamilton	Harvard/Kent	Umana/Barnes	Trotter
Hernandez	Shaw, P. A.	Hennigan	Holland	Wilson	Winthrop
Higginson	Taylor	Jackson/Mann	Hurley	Young Achievers	
Holmes	Tynan	Kennedy, P. J.			
Kennedy, J. F.	Warren/Prescott	Mather			
Kenny		Roosevelt			

## FINANCIAL IMPACT

The realigned School Accountability System generally leverages existing resources to ensure accountability in meeting educational goals and, therefore, is ostensibly budget neutral.

# Performance Indicators & Standards

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An accountability process based on measurable outcomes has been in place for a number of years. These performance indicators and related performance standards were developed through a collaborative process involving the School Committee and the Superintendent. The indicators were chosen, in part, based on research literature on student performance and school effectiveness. The goal of this accountability process is to promote ongoing improvement in teaching and learning at each and every Boston Public School and in each and every classroom within these schools.

With the passage of the No Child Left Behind Act (NCLB), the district's role with respect to accountability has become redefined (see section on School Accountability). Under NCLB, federal regulations define the specific criteria for which schools will be held accountable and on which sanctions and/or rewards are based. Adequate Yearly Progress (AYP), as mandated by the federal government, interpreted by the state, and measured by performance on the Massachusetts Comprehensive Assessment System (MCAS) is the statistic that defines whether or not a school is meeting an accountability standard. Thus AYP has been added as a new performance indicator.

In SY2005–2006, MCAS was administered for the ninth time. Reading was administered in grade 3, and English/Language Arts and mathematics were administered in grades 4 through 8, and 10. These tests have emerged from a provision in the Massachusetts Education Reform Act of 1993. Students who were members of the class of 2003 were the first group required to pass the MCAS in high school, in addition to meeting local graduation requirements, as a condition to receive a high school diploma.

## ADEQUATE YEARLY PROGRESS (AYP)

Adequate Yearly Progress (AYP) is the amount of improvement toward student proficiency that a school or district must demonstrate each year, on average, to close performance gaps and by 2014 have all students performing at proficient and advanced levels in English language arts and mathematics. AYP is determined separately for ELA and mathematics. The amount of progress that is deemed to be "adequate" depends on a school or district's performance level relative to State performance targets for each rating cycle, and the extent to which a school has improved relative to its baseline for that rating period. A rating cycle represents a two-year period over which MCAS performance is averaged. Cycle I, the current baseline, spanned 1999 and 2000, Cycle II spanned 2001 and 2002, Cycle III spanned 2003 and 2004, and Cycle IV spanned 2005 and 2006. A school is considered to have made AYP for Cycle IV if:

1. Performance is at or above the State Performance Target for Cycle III (proficiency index of 68.7 or higher for mathematics; 80.5 or higher for ELA) or
2. Meet or exceed the Improvement Target for all students overall and for all subgroups.

## Performance Indicators & Standards (continued)

### Number of BPS Schools Identified for Improvement by the Mass. Department of Education and Action Required October 2006

Transfer Choice	33
Transfer Choice + Supplemental Ed. Services	17
Transfer Choice + Supplemental Ed. Services + Corrective Action	28
Restructuring	13

## DAILY STUDENT ATTENDANCE

Student attendance is an indicator of student exposure to school instruction. Student attendance is a percentage calculated as the average daily attendance divided by the average daily membership based on data provided by each school to the Records Management Unit. The percentage is computed only from the particular grades in each school, excluding kindergarten. High student attendance is a basic requirement underlying school effectiveness, and the expectation is for student attendance to improve continuously.

Daily Student Attendance	SY94 Actual	SY95 Actual	SY96 Actual	SY97 Actual	SY98 Actual	SY99 Actual	SY00 Actual	SY01 Actual	SY02 Actual	SY03 Actual	SY04 Actual	SY05 Actual	SY06 Actual
Systemwide	89%	90%	90%	90%	91%	92%	92%	91%	92%	91%	92%	91%	91%
Elementary	93%	93%	94%	94%	94%	95%	95%	95%	95%	95%	95%	95%	95%
Middle	89%	90%	90%	91%	91%	92%	92%	92%	92%	92%	92%	92%	92%
High	84%	86%	85%	85%	85%	87%	87%	87%	87%	87%	87%	87%	87%

## DROPOUTS

According to state guidelines established in SY1991-92, students in grades 6-12 regardless of whether or not they are 16 years old are counted as dropouts if they leave school during the year from July 1 to June 30 for any reason other than transfer, graduation, death, or expulsion with an option to return. This indicator applies primarily to high schools. The dropout rate is generally regarded as an index of a school's holding power, and the expectation is for the dropout rate to continuously decline. It should be noted that middle and high school refer to grades 6-8 and grades 9-12 respectively. Starting in SY06, the middle school dropout rate is no longer reported. The table includes updated information reflecting the dropout rates required by the state's October 1 Report.

	SY96 Actual	SY97 Actual	SY98 Actual	SY99 Actual	SY00 Actual	SY01 Actual	SY02 Actual	SY03 Actual	SY04 Actual	SY05 Actual	SY06 Actual
Dropout - Middle	0.3%	0.4%	0.4%	0.8%	1.1%	1.0%	0.9%	1.2%	1.5%	3.1%	n/a
Dropout - High	7.0%	8.1%	8.1%	9.4%	8.3%	8.4%	7.2%	8.0%	8.4%	8.4%	9.4%

## MCAS TESTS: DISTRIBUTIONS

The data present the percentage of students in each of four Massachusetts Comprehensive Assessment System (MCAS) Performance Levels. Level 1 denotes "failing," Level 2 denotes "needs improvement," Level 3 denotes "proficient," and Level 4 denotes "advanced."

In the analyses of MCAS scores, percentages are based on the total number of students required to take the test. This includes regular students, students with disabilities tested with standard accommodations, and Limited English Proficient students.

It is expected that percentages of students in Level 1 will continuously decrease and percentages of students in Levels 3 and 4 will increase.

### MCAS English Language Arts

	SY01 Actual	SY02 Actual	SY03 Actual	SY04 Actual	SY05 Actual	SY06 Actual
% students at Level 1 Grade 4	29%	26%	28%	23%	27%	28%
% students at Level 2 Grade 4	47%	49%	45%	46%	47%	46%
% students at Level 3 Grade 4	22%	22%	24%	26%	22%	23%
% students at Level 4 Grade 4	2%	2%	3%	4%	3%	3%
% students at Level 1 Grade 7	27%	18%	16%	15%	18%	20%
% students at Level 2 Grade 7	40%	41%	42%	37%	39%	36%
% students at Level 3 Grade 7	31%	37%	39%	45%	39%	39%
% students at Level 4 Grade 7	2%	3%	3%	3%	4%	4%
% students at Level 1 Grade 10	40%	36%	30%	23%	27%	15%
% students at Level 2 Grade 10	30%	30%	34%	37%	35%	35%
% students at Level 3 Grade 10	22%	25%	27%	30%	27%	42%
% students at Level 4 Grade 10	9%	9%	9%	10%	11%	9%

### MCAS Mathematics

	SY01 Actual	SY02 Actual	SY03 Actual	SY04 Actual	SY05 Actual	SY06 Actual
% students at Level 1 Grade 4	42%	45%	38%	30%	33%	27%
% students at Level 2 Grade 4	44%	40%	46%	48%	47%	47%
% students at Level 3 Grade 4	11%	12%	12%	16%	16%	18%
% students at Level 4 Grade 4	3%	3%	4%	6%	5%	8%
% students at Level 1 Grade 8	55%	53%	53%	47%	50%	48%
% students at Level 2 Grade 8	26%	28%	25%	29%	26%	29%
% students at Level 3 Grade 8	14%	14%	16%	17%	17%	16%
% students at Level 4 Grade 8	6%	5%	5%	7%	6%	7%
% students at Level 1 Grade 10	47%	52%	36%	26%	30%	22%
% students at Level 2 Grade 10	25%	24%	27%	31%	29%	25%
% students at Level 3 Grade 10	15%	12%	17%	21%	17%	21%
% students at Level 4 Grade 10	13%	12%	20%	22%	23%	32%

## Performance Indicators & Standards (continued)

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### PROMOTIONS

The promotion rate used in these analyses is intended to reflect achievement during the school year; therefore, it is calculated as the percentage of students promoted to the next grade as of June. It does not include those students who are promoted during the summer. Please note that elementary, middle, and high school refer to grades 1–5, 6–8, and 9–12 respectively. Promotions represent an achievement both for students and for their schools. It should be noted that the current more rigorous policy encourages an end to social promotions. It is expected that after an initial adjustment, promotion rates will continuously improve.

Percent Promoted	SY98 Actual	SY99 Actual	SY00 Actual	SY01 Actual	SY02 Actual	SY03 Actual	SY04 Actual	SY05 Actual	SY06 Actual
Systemwide	93%	91%	83%	81%	83%	82%	81%	81%	83%
Elementary	97%	95%	91%	90%	91%	90%	90%	91%	91%
Middle	92%	89%	71%	70%	80%	78%	74%	75%	77%
High School	86%	85%	77%	76%	71%	71%	75%	75%	79%

**STUDENT ACHIEVEMENT**

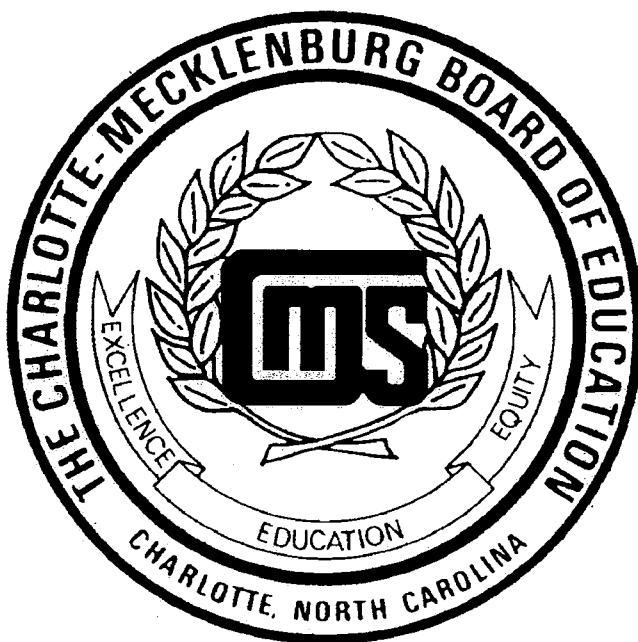
**CHARLOTTE-MECKLENBURG  
SCHOOLS**



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# RESULTS AND ACCOUNTABILITY

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THE CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**ACADEMIC ACHIEVEMENT**

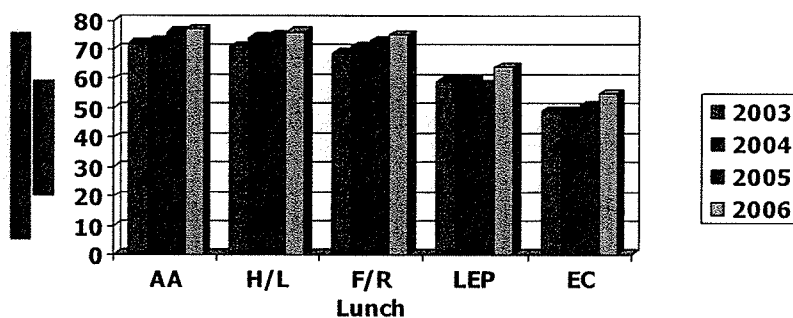
**End-of-Grade Tests**

CMS students' performance in 2006 showed improvement in several grades in reading. There was an increase in performance in grades 3, 4, and 7 while performance in the other grades remained virtually the same. Overall, 85% of students in grades 3 through 8 scored at or above grade level in reading. In mathematics, 65% of students in grades 3 through 8 scored at or above grade level. The sizable drop was due in part to a re-scaling of the achievement level cut scores by the NC Department of Public Instruction (NCDPI).

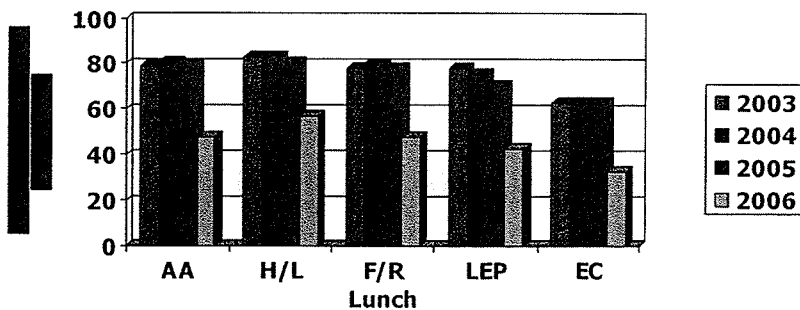
Grade	Reading Percent At or Above Grade Level				Mathematics Percent At or Above Grade Level			
	2003	2004	2005	2006	2003	2004	2005	2006
3	82	84	84	86	88	89	86	71
4	83	84	84	86	95	94	93	68
5	87	88	90	90	92	93	91	69
6	77	75	78	78	88	88	88	62
7	82	80	82	84	82	82	83	59
8	84	86	86	85	81	83	81	62

Achievement improved in reading for most groups of students, including our most at risk students.

**Reading  
Grades 3 through 8**



**Mathematics  
Grades 3 through 8**

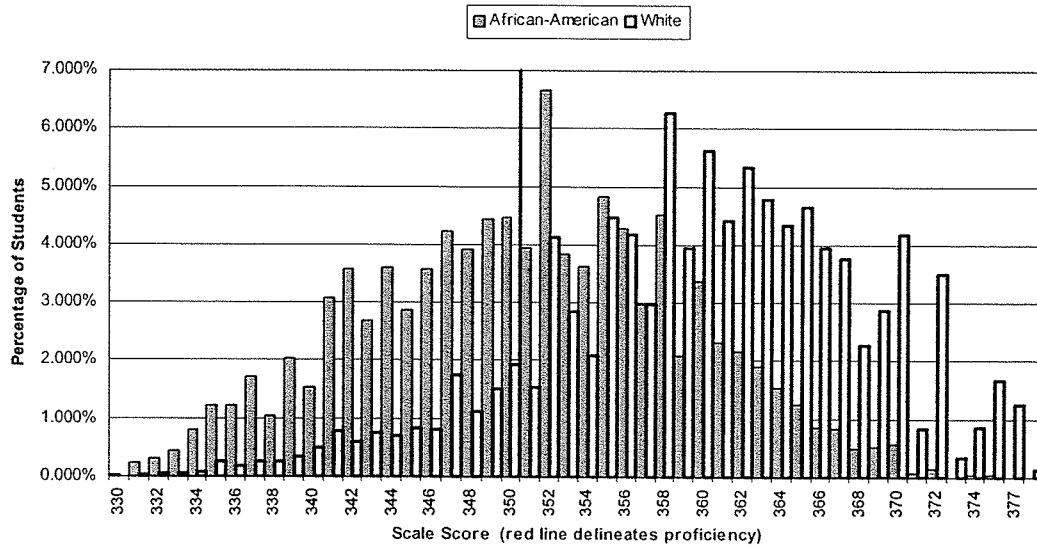


# ACADEMIC ACHIEVEMENT

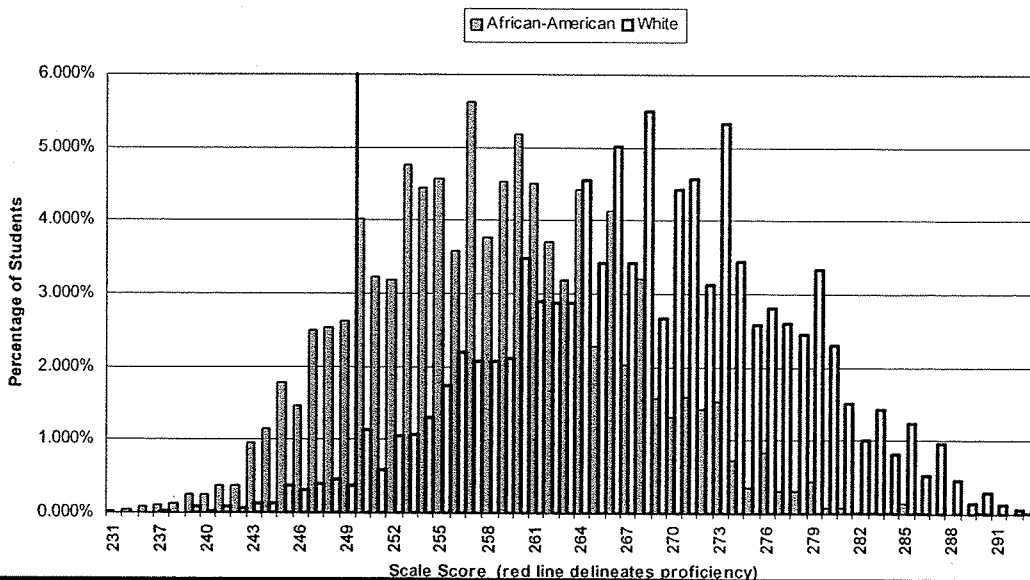
## The Achievement Gap

The graphs below illustrate actual student performance in grade 5 mathematics for all African-American and White students during the 2006 and 2005 school years. The gap in performance among these groups widened from 2005 to 2006 due in part to the re-scaling of achievement level cut scores by the North Carolina Department of Public Instruction (NCDPI). Graphs of data from other grades and subgroup comparisons (e.g., Hispanic vs. White, Free/Reduced Lunch vs. Paid Lunch) show similar patterns.

2006 Grade 5 Math Results - African-American vs. White



2005 Grade 5 Math Results - African-American vs. White

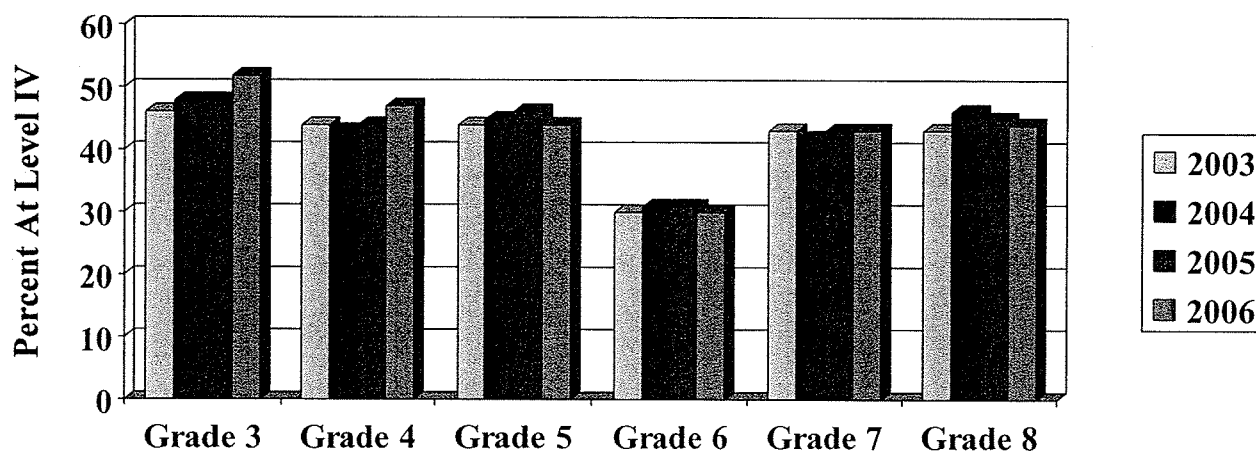


## ACADEMIC ACHIEVEMENT

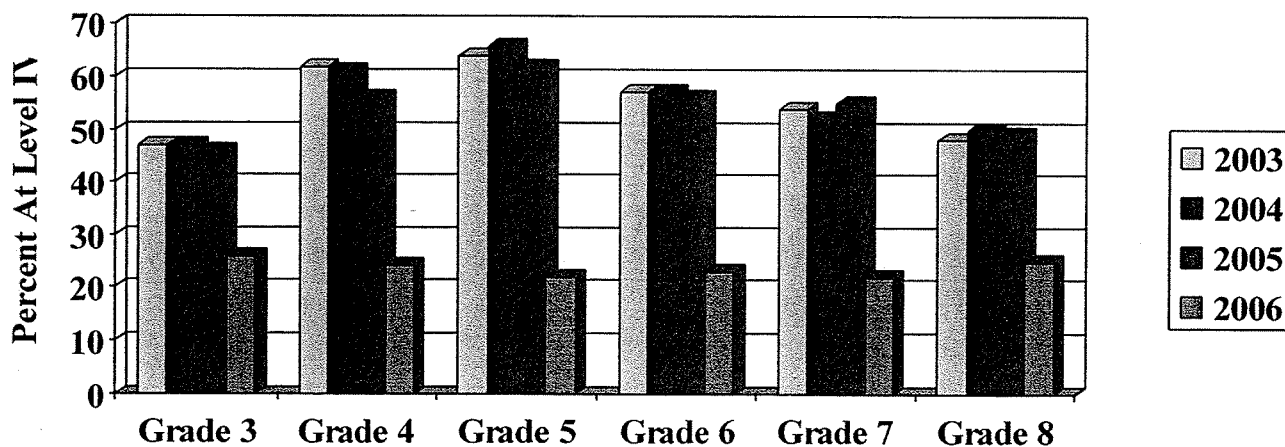
### High Academic Achievement

CMS had set a goal for 2006 that 50% of students will perform at level IV on EOG tests. As of the 2005-06 school year, the overall goal was not reached in reading although 52% of grade 3 students scored at level IV in reading. In mathematics, no grade level met the goal due to the re-scaling of achievement levels by NCDPI.

### Reading



### Mathematics

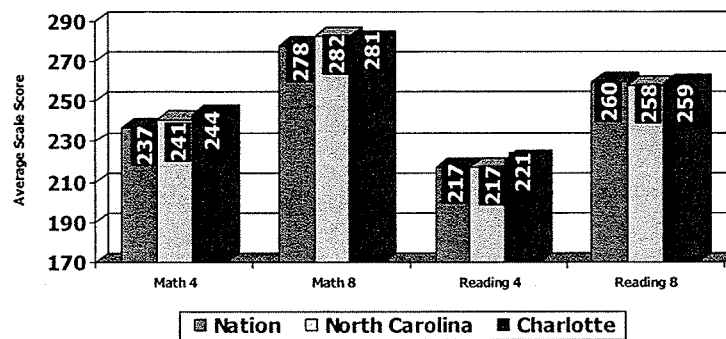


THE CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**ACADEMIC ACHIEVEMENT**

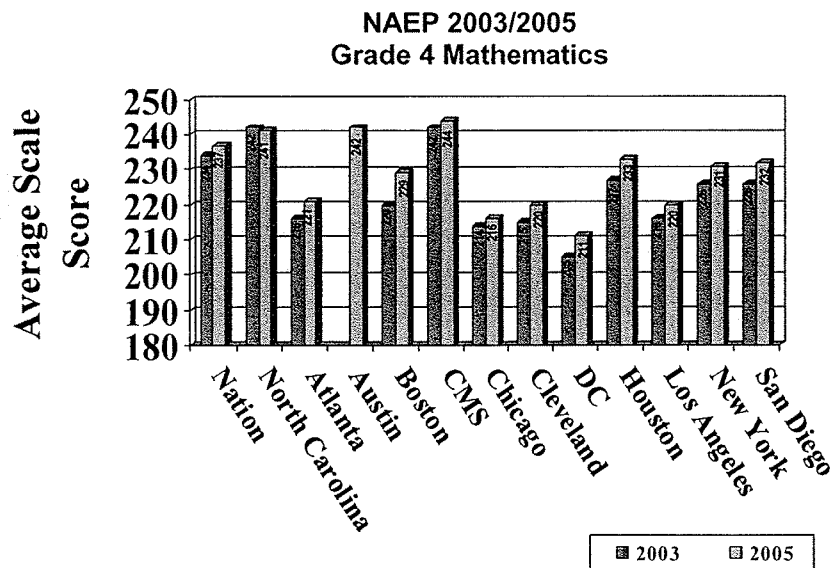
**NAEP 2005 (Next test cycle: 2007)**

NAEP is a national assessment administered every two years to a sample of students in each state and across the nation. Ten large school districts including Charlotte-Mecklenburg participate in NAEP as part of the Trial Urban District Assessment (TUDA). For TUDA districts, NAEP assesses a representative sample of students with the same NAEP assessments and reports district level scores. Assessments are given in four areas: grade 4 reading and mathematics and grade 8 reading and mathematics.

CMS students achieved a higher average score in three of four areas than North Carolina or the Nation.



CMS students scored higher than students in all other districts in grade 4 reading and mathematics and grade 8 reading. In grade 8 mathematics CMS students performed better than all other districts except Austin, which scored the same.

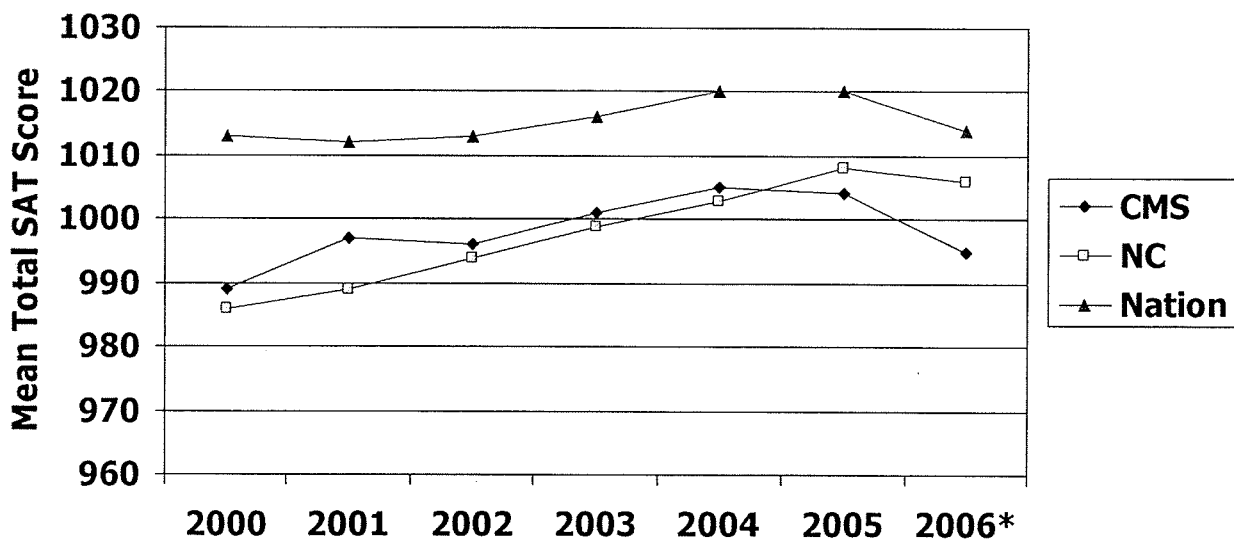


## ACADEMIC ACHIEVEMENT

### *Other Indicators of Academic Progress*

- 57% of the graduating seniors took at least one Advanced Placement (AP) or International Baccalaureate (IB) course.
- The enrollment in AP courses increased to 12,903, an increase of 3% over 2005.
- 71% of IB exams had scores of 4 or better.
- 80% of IB diploma candidates received the IB diploma.
- The average SAT score for graduating seniors was 995. The top 10% of CMS seniors outscored their state and national peers on the SAT.
- 94% of middle school students who took the Algebra I End-of-Course test and 95% of middle school students who took the Geometry End-of-Course test scored level III or IV.

### 2006 SAT Results – Public School Seniors Only



\*In 2006, the new SAT included a writing component. For historical comparison purposes, only mathematics and critical reading (verbal) are included.

### CHALLENGES

#### *End-of-Grade Tests*

- For grades 3 through 8 combined, the performance gap at achievement level IV between African-American students and White students is 43 percentage points in reading and 36 percentage points in math.
- For grades 3 through 8 combined, the performance gap at achievement level IV between Free/Reduced-Price Lunch students and Paid Lunch students is 38 percentage points in reading and 30 percentage points in math.

# THE CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

## ACADEMIC ACHIEVEMENT

### End-of-Course Tests

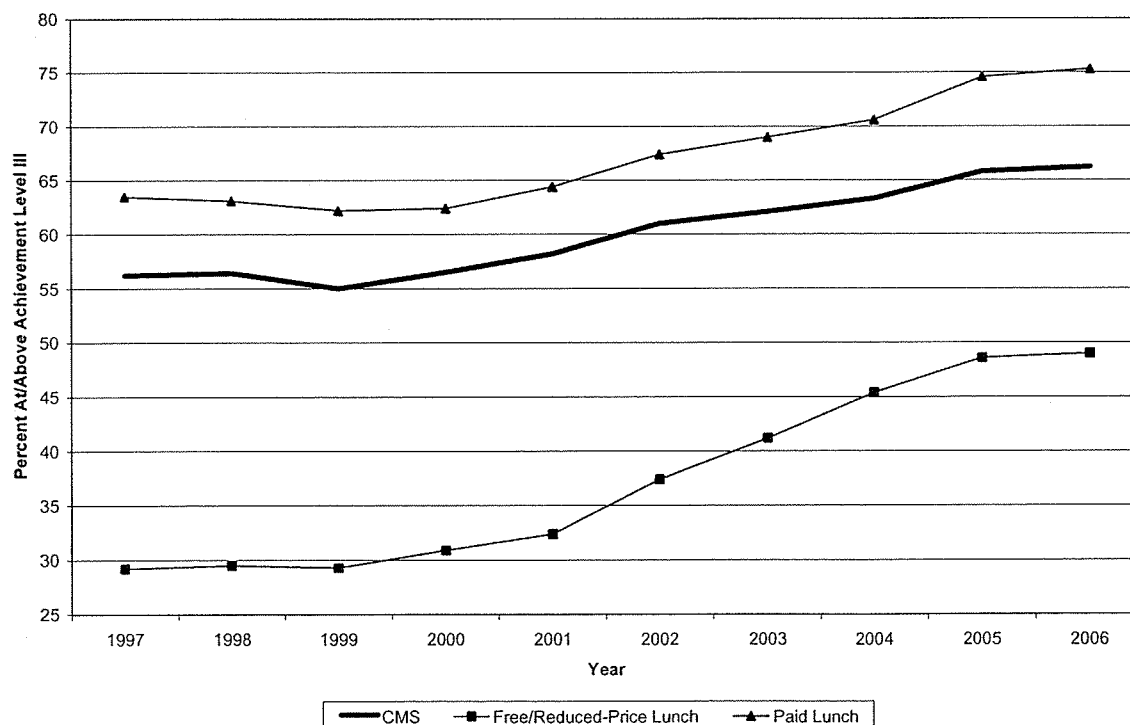
- 66% of end-of-course tests taken at the high school level (includes middle school Algebra I and Geometry) had scores of level III or IV.
- 42% of Advanced Placement tests had scores of 3 or higher. CMS recognizes the need to improve overall AP performance.
- 98% of students enrolled in an AP course took an AP exam.

### Achievement Gap

- Overall performance on end-of-course tests has improved slightly over the last nine years.
- The gap between students who pay for lunch and those who receive free/reduced-price lunch has narrowed, but the gap is still large.
- Clearly, more work needs to be done at the high school level to accelerate the achievement of all students.



CHARLOTTE-MECKLENBURG SCHOOLS  
EOC Performance Composites - 1997 - 2006



# **STUDENT ACHIEVEMENT**

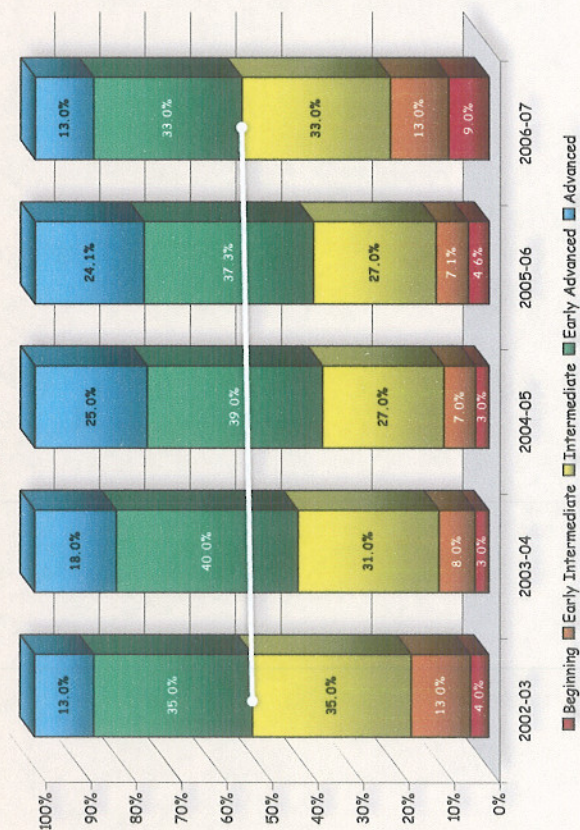
**CLOVIS  
UNIFIED SCHOOL DISTRICT**



## Executive Summary

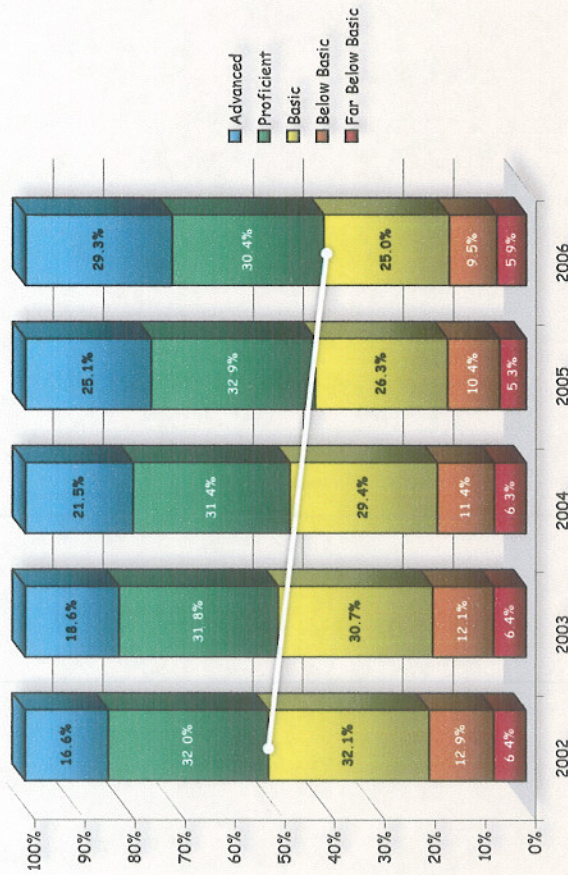
### Student Achievement

California English Language Development Test  
Grades K-12



- ✓ District wide, EL students in Clovis continue to show gains on the California English Language Development Test (CELDT) with respect to the percent of students who are attaining English proficiency. English proficiency is defined by the State as achieving an overall score at the Early Advanced or Advanced proficiency level on the CELDT.
- ✓ The increase in the percent at the Beginning Level in 2005-06 and 2006-07 may have been influenced by the influx of 152 Hmong refugees in grades K-12, most of whom were at the Beginning Level.
- ✓ The decrease in students reaching English proficiency is due to the reclassification of 307 students, or 9% of the CUSD English Learner population.



Student Achievement  
(continued)STAR: California Standards Test  
English Language Arts Grades 2-11

✓ From 2002 to 2006, there has been an increase of 11.1% of students performing in the Advanced or Proficient range.

✓ There has been a steady increase in the number of students in our significant subgroups that scored in the Advanced or Proficient ranges. From 2002 to 2006, the percentage point increase for students scoring in the Advanced or Proficient range are as follows: African American (19.5%), American Indian/Alaskan Native (17.3%), Asian (18.8%), Hispanic/Latino (16.4%) White (13.5%), Socioeconomically disadvantaged (18.1%), English Learners (18.2%) and Special Education (16%).

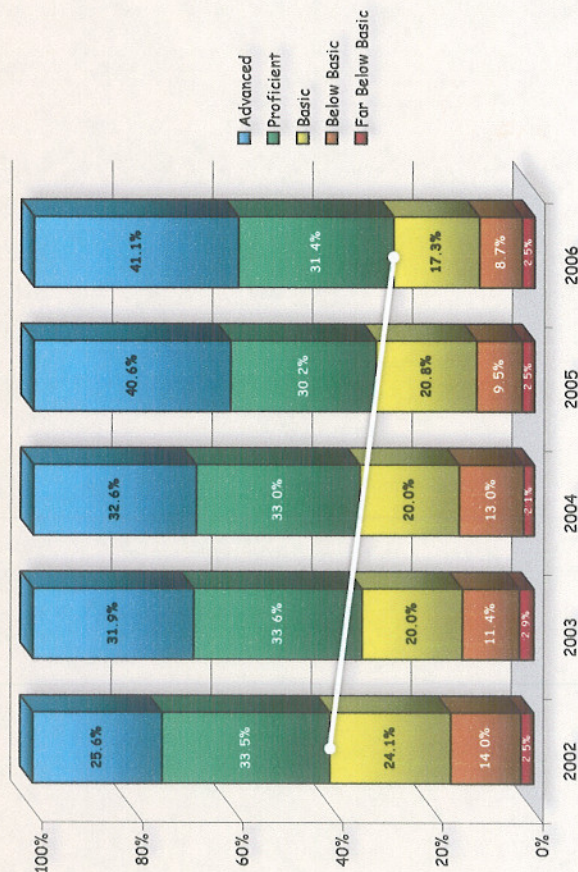




## Executive Summary

### Student Achievement (continued)

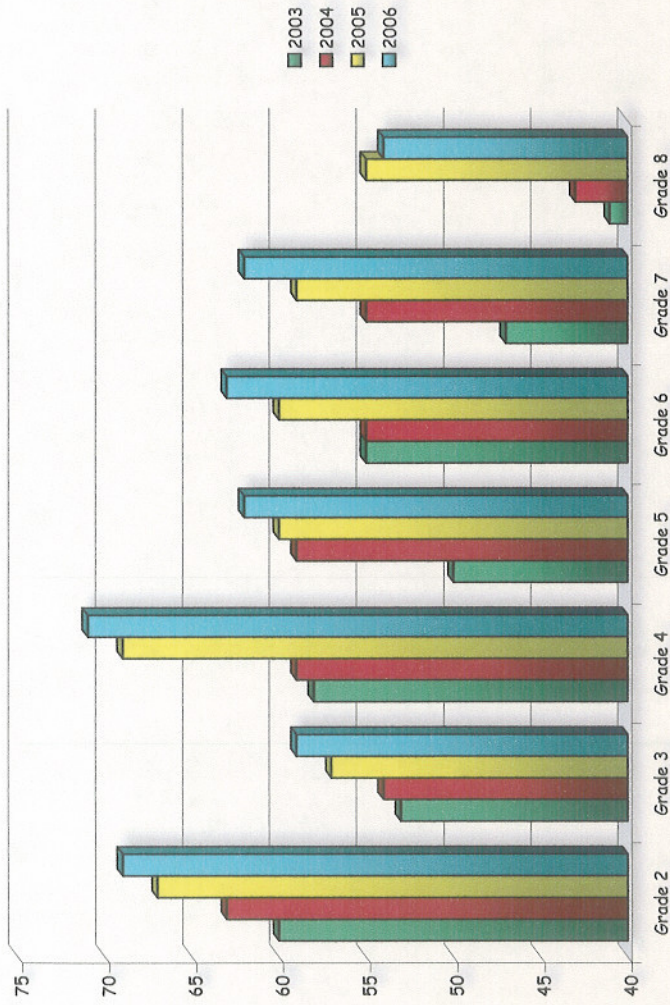
STAR: California Standards Test  
Mathematics Grades 2-11



- ✓ From 2002 to 2006, there has been an increase of 13.4% of students performing in the Advanced or Proficient range.
- ✓ There has been a steady increase in the number of students in our significant subgroups that scored in the Advanced or Proficient ranges. From 2002 to 2006, the percentage point increase for students scoring in the Advanced or Proficient range are as follows: African American (20.5%), American Indian/Alaskan Native (14.5%), Asian (21.1%), Hispanic/Latino (17.2%), White (15.2%), Socioeconomically disadvantaged (19.1%), English Learners (20.3%) and Special Education (14.6%).



## CST English Language Arts Grades 2-8



✓ From 2003 to 2006, CUSD has seen significant growth with the number of students achieving the proficient or advanced bands with the largest gains occurring in grades, 4, 7 and 8.

✓ For 2006, CUSD significantly exceeded the Annual Measurable Objectives target of 24.4% for each subgroup in the grade spans 2nd through 5th and 6th through 8th grade.



**Due to the potential impact of a district's enrollment on its bottom line in Average Daily Attendance, enrollment forecasts are often found in some part of the budget.**

**Following this page, we have included four different ways of capturing enrollment trends. Unfortunately, no one has found a way to make enrollments continuously increase.**

**Please give review these formats and write down your observations. Is there anything missing? Is it too much information? Which format do you find most helpful?**

**Thank you.**

# ***Choose Your Favorite***

## **ENROLLMENT:**

- ☐ Boston Public Schools
- ☐ Charlotte-Mecklenburg Schools
- ☐ Clovis Unified School District
- ☐ Los Angeles Unified School District

**Observations:**

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# **ENROLLMENT**

**BOSTON  
PUBLIC SCHOOLS**

# Enrollment

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Enrollment in the Boston Public Schools is projected to decrease to 56,184 for FY 2008, a decrease of 1.0% from FY 2007 actual enrollment.

Student enrollment is of critical importance in the budget development process because enrollment determines staffing, and staffing largely drives the budget. Together, salaries and benefits for employees make up about 78% of the FY 2007 budget, and are expected to make up a similar proportion of the FY 2008 budget as well. The number of teachers required, and the budget to support their salaries is directly related to student enrollment. The accuracy of the enrollment projection is therefore crucial.

## METHODOLOGY

Over the past several fiscal years, the BPS enrollment projection methodologies have been rigorously evaluated. In FY 1997, several steps were taken to refine enrollment projections, including: extensive trend analysis, utilization of independent demographic data, a thorough examination of growth assumptions and checks using alternative projection models.

In FY 1998, further fine-tuning of enrollment methodologies incorporated changing patterns of student assignment during the school year, and addressed class size issues. In addition, FY 1998 adjustments anticipated previously unaccounted-for programmatic changes. These modifications have resulted in an enrollment-driven staffing pattern that addresses the needs of all students without requiring substantial mid-year adjustments.

## FY 2008

Enrollment projections for FY 2008 anticipate an approximately 1.8% decrease in the number of regular education students from the February 2007 actual enrollment numbers, with special education showing a very slight increase from the February actual. Bilingual education / Sheltered English Instruction (SEI) enrollment is projected to increase by more than 1% from the February actual.

It should be noted that Kindergarten enrollment showed an historical decrease that is explained in large part by the Boston Public School's policy in the 1990s to concentrate efforts on Kindergarten extended day programs, so the BPS was able to offer Kindergarten to all five-year olds in the City of Boston. However, the addition of a substantial number of Kindergarten programs for 4-year-olds (K1 programs) are reflected in the FY 2007 actual figures and the FY 2008 projections.

Historical enrollment figures in the following pages are generally December actual figures unless otherwise noted.



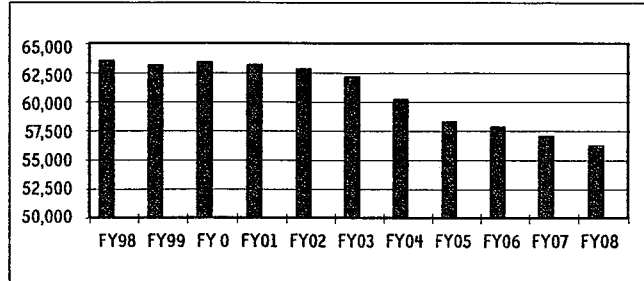
# Boston Public Schools

## Student Enrollment Summary

FY 1998-FY 2008

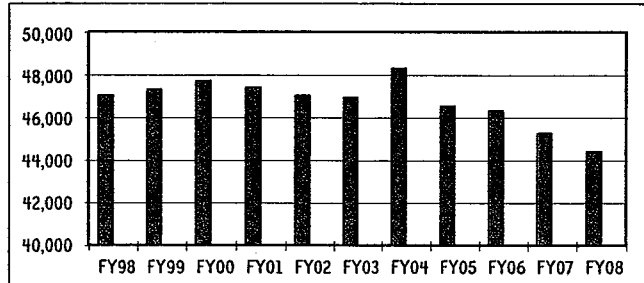
### TOTAL ENROLLMENT

		Incr / Dec	% Inc/Dec
FY 98	63,473	493	0.79%
FY 99	63,084	-389	-0.61%
FY 00	63,335	251	0.40%
FY 01	63,134	-201	-0.32%
FY 02	62,739	-395	-0.63%
FY 03	62,102	-637	-1.02%
FY 04	60,164	-1,938	-3.12%
FY 05	58,238	-1,926	-3.20%
FY 06	57,804	-434	-0.75%
FY 07	56,980	-824	-1.43%
FY 08	56,184	-796	-1.40%



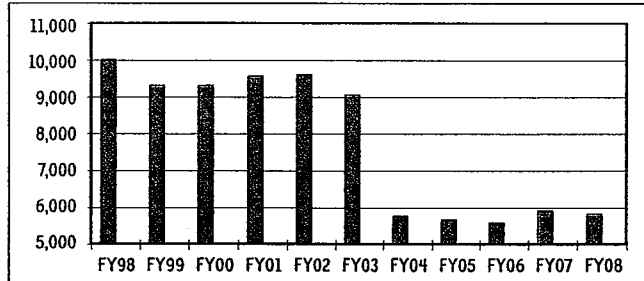
### REGULAR EDUCATION

		Incr / Dec	% Inc/Dec
FY 98	47,020	865	0.33%
FY 99	47,298	278	0.59%
FY 00	47,684	386	0.82%
FY 01	47,383	-301	-0.63%
FY 02	47,019	-364	-0.77%
FY 03	46,912	-107	-0.23%
FY 04	48,296	1,384	2.95%
FY 05	46,516	-1,780	-3.69%
FY 06	46,313	-203	-0.44%
FY 07	45,255	-1,058	-2.28%
FY 08	44,418	-840	-1.86%



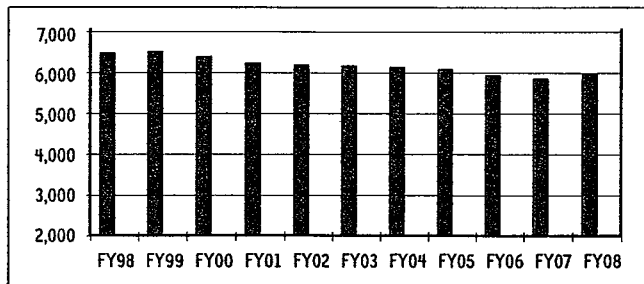
### BILINGUAL EDUCATION

		Incr / Dec	% Inc/Dec
FY 98	9,992	-574	0.69%
FY 99	9,291	-701	-7.02%
FY 00	9,296	5	0.05%
FY 01	9,541	245	2.64%
FY 02	9,585	44	0.46%
FY 03	9,039	-546	-5.70%
FY 04	5,748	-3,291	-36.41%
FY 05	5,660	-88	-1.53%
FY 06	5,571	-89	-1.57%
FY 07	5,898	327	5.87%
FY 08	5,811	-87	-1.48%



### SPECIAL EDUCATION

		Incr / Dec	% Inc/Dec
FY 98	6,461	202	0.47%
FY 99	6,495	34	0.53%
FY 00	6,366	-129	-1.99%
FY 01	6,210	-156	-2.45%
FY 02	6,157	-53	-0.85%
FY 03	6,151	-6	-0.01%
FY 04	6,120	-31	-0.50%
FY 05	6,062	-58	-0.95%
FY 06	5,920	-142	-2.34%
FY 07	5,827	-93	-1.57%
FY 08	5,955	128	2.20%



**Boston Public Schools**  
**FY 2006–FY 2008 Enrollment Summary by Program**

PROGRAM	FY 2006					FY 2007					FY 2008	
	Projected 11/30/04	Actual 12/23/05	Actual vs. Projected	Actual: Increase/ (Decrease) over FY 05	Actual: % Increase/ (Decrease) over FY 05	Projected 1/18/06	Actual 2/2/07	Actual vs. Projected	Actual: Increase/ (Decrease) over FY 06	Actual: % Increase/ (Decrease) over FY 06	Projected 11/20/06	Projected: Increase (Decrease) over FY 07 Actual
Total Enrollment	57,420	57,804	384	(434)	(0.7%)	56,806	56,763	(43)	(1041)	(1.8%)	56,184	(579)
Regular Education	41,026	41,244	218	(518)	(1.2%)	40,391	39,696	(695)	(1548)	(3.8%)	39,026	(670)
Vocational Education	51	91	40	(16)	(15.0%)	88	63	(25)	(28)	(30.8%)	64	1
ASM	0	132	132	12	10.0%	0	137	137	5	3.8%	0	(137)
Advanced Work Class	935	954	19	18	1.9%	948	953	5	(1)	(0.1%)	957	4
Extended Day	3,975	3,892	(83)	301	8.4%	4,106	4,237	131	345	8.9%	4,371	134
BIL Extended day	754	802	48	115	16.7%	762	788	26	(14)	(1.7%)	845	57
SPED Resource 502.1	69	78	9	(22)	(22.0%)	49	57	8	(21)	(26.9%)	61	4
SPED Resource 502.2	2,848	2,872	24	(11)	(0.4%)	2,916	2,881	(35)	9	0.3%	2,833	(48)
SPED Resource 502.3	2,086	2,119	33	26	1.2%	1,995	2,259	264	140	6.6%	2,170	(89)
MS R4	21	21	0	(9)	(30.0%)	25	10	(15)	(11)	(52.4%)	13	3
SPED Sub. Sep. 502.4	5,689	5,537	(152)	(121)	(2.1%)	5,616	5,509	(107)	(28)	(0.5%)	5,530	21
Sub Sep Bilingual	356	383	27	(21)	(5.2%)	314	384	70	1	0.3%	425	41
SEI Chinese	359	394	35	(3)	(0.8%)	384	468	84	74	18.8%	478	10
SEI Haitian	503	510	7	(74)	(12.7%)	495	490	(5)	(20)	(3.9%)	421	(69)
SEI Cape Verdean	290	375	85	28	8.1%	325	446	121	71	18.9%	420	(26)
SEI Portuguese	110	123	13	(14)	(10.2%)	124	123	(1)	0	0.0%	128	5
SEI Spanish	2,525	2,656	131	(110)	(4.0%)	2,497	2,785	288	129	4.9%	2,780	(5)
SEI Vietnamese	159	170	11	(27)	-13.7%	162	172	10	2	1.2%	187	15
SEI Somali	53	72	19	19	35.9%	64	84	20	12	16.7%	84	0
SEI Other	485	315	(170)	(29)	-8.4%	377	268	(109)	(47)	(14.9%)	275	7
Two Way English EDP	25	21	(4)	(5)	-19.2%	22	22	0	1	4.8%	33	11
Two Way English	77	87	10	7	8.8%	83	83	0	(4)	(4.6%)	92	9
Two Way Spanish EDP	12	17	5	4	30.8%	20	15	(5)	(2)	(11.8%)	25	10
Two Way Spanish	36	29	(7)	0	0.0%	28	40	12	11	37.9%	43	3

**BY PROGRAM CATEGORY:**

Regular Education*	45,987	46,313	326	(203)	(0.4%)	45,533	44,949	(584)	(1364)	(2.9%)	44,418	(531)
Special Education	6,045	5,920	(125)	(142)	(2.3%)	5,930	5,893	(37)	(27)	(0.5%)	5,955	62
Bilingual / SEI	5,388	5,571	183	(89)	(1.6%)	5,343	5,921	578	350	6.3%	5,811	(110)
TOTAL	57,420	57,804	384	(434)	(0.7%)	56,806	56,763	(43)	(1,041)	(1.8%)	56,184	(579)

\* Includes Resource Room students

# **Boston Public Schools** **FY 2006-FY 2008 Enrollment Summary by Grade**

GRADE	FY 2006					FY 2007					FY 2008		
	Projected 11/30/04	Actual 12/23/05	Actual vs. Projected: Increase/ (Decrease)	Actual: Increase (Decrease) over FY 05	Actual: % Increase/ (Decrease) over FY 05	Projected 1/18/06	Actual 2/2/07	Actual vs. Projected: Increase/ (Decrease)	Actual vs. Projected: % Increase/ (Decrease)	Actual: Increase (Decrease) over FY 06	Actual: % Increase (Decrease) over FY 06	Projected 11/20/06	Projected: Increase/ (Decrease) over FY 07 Actual
KI	1,094	1,208	114	491	68.5%	1,342	1,462	120	8.9%	254	21.0%	1,712	250
KII	4,046	3,857	(189)	(117)	(2.9%)	3,960	3,932	(28)	(0.7%)	75	1.9%	3,893	(39)
01	4,395	4,371	(24)	(6)	(0.1%)	4,402	4,203	(199)	(4.5%)	(168)	(3.8%)	4,178	(25)
02	4,017	4,068	51	16	0.4%	4,077	4,032	(45)	(1.1%)	(36)	(0.9%)	3,958	(74)
03	4,131	3,990	(141)	(157)	(3.8%)	3,974	4,033	59	1.5%	43	1.1%	3,958	(75)
04	4,051	4,024	(27)	(300)	(6.9%)	3,908	3,861	(47)	(1.2%)	(163)	(4.1%)	3,686	(175)
05	3,909	4,060	151	(121)	(2.9%)	3,675	3,867	192	5.2%	(193)	(4.8%)	3,641	(226)
06	3,933	3,887	(46)	(162)	(4.0%)	3,714	3,725	11	0.3%	(162)	(4.2%)	3,603	(122)
07	4,379	4,389	10	(118)	(2.6%)	4,165	4,182	17	0.4%	(207)	(4.7%)	4,082	(100)
08	4,325	4,438	113	(208)	(4.5%)	4,327	4,313	(14)	(0.3%)	(125)	(2.8%)	4,207	(106)
09	5,361	5,868	507	120	2.1%	5,341	5,637	296	5.5%	(231)	(3.9%)	5,426	(211)
10	4,731	4,831	100	(85)	(1.7%)	4,966	4,603	(363)	(7.3%)	(228)	(4.7%)	4,719	116
11	4,499	4,262	(237)	191	4.7%	4,337	4,389	52	1.2%	127	3.0%	4,312	(77)
12	4,220	4,212	(8)	44	1.1%	4,255	4,127	(128)	(3.0%)	(85)	(2.0%)	4,410	283
0T	329	339	10	(22)	(6.1%)	363	397	34	9.4%	58	17.1%	399	2
TOTAL	57,420	57,804	384	(434)	(0.7%)	56,806	56,763	(43)	(0.1%)	(1,041)	(1.8%)	56,184	(579)

**BY LEVEL:**

Elementary (K0-5)	25,972	25,917	(55)	(216)	(0.8%)	25,701	25,787	86	0.3%	(130)	(0.5%)	25,425	(362)
Middle (6-8)	12,637	12,714	77	(488)	(3.7%)	12,206	12,220	14	0.1%	(494)	(3.9%)	11,892	(328)
High School (9-12)	18,811	19,173	362	270	1.4%	18,899	18,756	(143)	(0.8%)	(417)	(2.2%)	18,867	111
TOTAL	57,420	57,804	384	(434)	(0.7%)	56,806	56,763	(43)	(0.1%)	(1,041)	(1.8%)	56,184	(579)

**Boston Public Schools  
Actual Enrollment  
FY 1997-FY 2007**

	FY 1997 (DEC 96)	FY 1998 (DEC 97)	FY 1999 (DEC 98)	FY 2000 (DEC 99)	FY 2001 (DEC 00)	FY 2002 (DEC 01)	FY 2003 (DEC 02)	FY 2004 (DEC 03)	FY 2005 (DEC 04)	FY 2006 (DEC 05)	FY 2007 (DEC 06)	% GROWTH FY 1997- FY 2007	% GROWTH FY 2006- FY 2007
KINDERGARTEN													
K1 HALF DAY	2,529	1,749	564	501	451	502	292	361	502	443	34	-98.66%	-92.33%
K1 EXTENDED DAY	337	354	529	559	525	542	531	635	576	1,098	1,778	427.60%	61.93%
K2 HALF DAY	1,835	925	383	381	362	289	327	246	272	219	0	-100.00%	-100.00%
K2 EXTENDED DAY	3,449	4,205	4,497	4,165	3,970	3,717	3,715	3,772	3,702	3,632	3,915	13.51%	7.79%
Sub Total K1, K2	8,150	7,233	5,973	5,606	5,308	5,050	4,865	5,014	5,052	5,392	5,727	-29.73%	6.21%
ELEMENTARY	25,139	25,981	26,415	26,211	25,633	24,768	23,602	22,325	21,081	20,553	19,998	-20.45%	-2.70%
MIDDLE	12,892	13,070	13,494	13,780	14,273	14,523	14,790	14,161	13,202	12,746	12,240	-5.06%	-3.97%
HIGH	16,799	17,189	17,202	17,748	17,920	18,398	18,845	18,664	18,903	19,263	19,007	13.14%	-1.33%
Sub Total Grades 1-12	54,830	56,240	57,111	57,739	57,826	57,689	57,237	55,150	53,186	52,562	51,245	-6.54%	-2.51%
GRAND TOTAL	62,980	63,473	63,084	63,345	63,134	62,739	62,102	60,164	58,238	57,954	56,972	-9.54%	-1.69%

**Boston Public Schools**  
**Actual Enrollment FY 1997-FY 2007**  
**Regular Education <sup>1</sup>**

	FY 1997 (DEC 96)	FY 1998 (DEC 97)	FY 1999 (DEC 98)	FY 2000 (DEC 99)	FY 2001 (DEC 00)	FY 2002 (DEC 01)	FY 2003 (DEC 02)	FY 2004 (DEC 03)	FY 2005 (DEC 04)	FY 2006 (DEC 05)	FY 2007 (DEC 06)	% GROWTH FY 1997- FY 2007	% GROWTH FY 2006- FY 2007
KINDERGARTEN													
K1 HALF DAY	1,584	942	182	100	101	108	84	79	92	79	21	-98.67%	-73.42%
K1 EXTENDED DAY	302	314	329	419	391	392	383	289	436	867	1,028	240.40%	18.57%
K2 HALF DAY	1,057	297	1	0	0	0	0	3	0	0	0	0.00%	0.00%
K2 EXTENDED DAY	2,892	3,590	3,711	3,476	3,251	3,029	3,029	3,165	3,155	3,022	3,079	6.47%	1.89%
Sub Total K1, K2	5,835	5,143	4,223	3,995	3,743	3,529	3,496	3,536	3,683	3,968	4,128	-29.25%	7.74%
ELEMENTARY	17,773	18,558	19,087	19,189	18,812	18,042	17,309	17,658	16,566	16,206	15,692	-11.71%	-3.17%
MIDDLE	9,685	9,961	10,504	10,710	11,051	11,302	11,604	11,770	10,885	10,595	10,007	3.32%	-5.55%
HIGH	12,862	13,358	13,484	13,790	13,777	14,146	14,503	15,332	15,382	15,675	15,421	19.90%	-1.62%
Sub Total Grades 1-12	40,320	41,877	43,075	43,689	43,640	43,490	43,416	44,760	42,833	42,476	41,120	5.35%	-3.19%
TOTAL	46,155	47,020	47,298	47,684	47,383	47,019	46,912	48,296	46,516	46,444	45,248	0.63%	-2.58%

<sup>1</sup> Includes Resource Room and occupational education

**Boston Public Schools**  
**Actual Enrollment FY 1997-FY 2007**  
**Bilingual Education/SEI**

	FY 1997 (DEC 96)	FY 1998 (DEC 97)	FY 1999 (DEC 98)	FY 2000 (DEC 99)	FY 2001 (DEC 00)	FY 2002 (DEC 01)	FY 2003 (DEC 02)	FY 2004 (DEC 03)	FY 2005 (DEC 04)	FY 2006 (DEC 05)	FY 2007 (DEC 06)	% GROWTH FY 1997 - FY 2007	% GROWTH FY 2006 - FY 2007
KINDERGARTEN													
K1 HALF DAY	498	362	2	0	7	8	7	9	0	0	0	-100.00%	0.00%
K1 EXTENDED DAY	35	40	135	140	134	150	148	143	140	231	219	525.71%	-5.19%
K2 HALF DAY	485	350	151	118	111	0	115	34	39	0	0	-100.00%	0.00%
K2 EXTENDED DAY	557	615	786	689	719	797	686	607	547	610	598	736%	-1.97%
Sub Total K1 & K2	1,575	1,367	1,074	947	971	955	956	793	726	841	817	-48.13%	-2.85%
ELEMENTARY	4,996	4,944	4,874	4,719	4,621	4,542	4,206	2,598	2,581	2,456	2,558	-48.80%	4.15%
MIDDLE	1,678	1,482	1,256	1,357	1,505	1,516	1,495	795	778	676	721	-57.03%	6.66%
HIGH	2,317	2,199	2,087	2,273	2,444	2,550	2,382	1,562	1,575	1,615	1,662	-28.27%	2.91%
Sub Total Grades 1-12	8,991	8,625	8,217	8,349	8,570	8,608	8,083	4,955	4,934	4,747	4,941	-45.05%	4.09%
TOTAL	10,566	9,992	9,291	9,296	9,541	9,563	9,039	5,748	5,660	5,588	5,758	-45.50%	3.04%

**Boston Public Schools**  
**Actual Enrollment FY 1997-FY 2007**  
**Special Education**

	FY 1997 (DEC 96)	FY 1998 (DEC 97)	FY 1999 (DEC 98)	FY 2000 (DEC 99)	FY 2001 (DEC 00)	FY 2002 (DEC 01)	FY 2003 (DEC 02)	FY 2004 (DEC 03)	FY 2005 (DEC 04)	FY 2006 (DEC 05)	FY 2007 (DEC 06)	% GROWTH FY 97-FY 2007	% GROWTH FY 2006-FY 2007
KINDERGARTEN													
K1 HALF DAY	447	445	445	401	343	386	238	404	410	364	415	-7.16%	14.01%
K1 EXENDED DAY	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
K2 HALF DAY	293	278	231	263	251	180	212	218	233	219	238	-18.77%	8.68%
K2 EXENDED DAY	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
Sub Total K1 & K2	740	723	676	664	594	566	450	622	643	583	653	-11.76%	12.01%
ELEMENTARY	2,370	2,479	2,454	2,303	2,200	2,184	2,087	2,048	1,934	1,891	1,748	-26.24%	-7.56%
MIDDLE	1,529	1,627	1,734	1,713	1,717	1,705	1,691	1,598	1,539	1,475	1,512	-1.11%	2.51%
HIGH	1,620	1,632	1,631	1,685	1,699	1,702	1,923	1,852	1,946	1,973	1,924	18.77%	-2.48%
Sub Total Grades 1-12	5,519	5,738	5,819	5,701	5,616	5,591	5,701	5,498	5,419	5,339	5,184	-6.07%	-2.90%
TOTAL	6,259	6,461	6,495	6,365	6,210	6,157	6,151	6,120	6,062	5,922	5,837	-6.74%	-1.44%

NOTE: Special Education enrollment here refers to only substantially separate students who are coded as 502.4 prototype. Those children who carry a resource room, or 502.1 through 502.3 prototype, are included within the Regular Education enrollment.

# **ENROLLMENT**

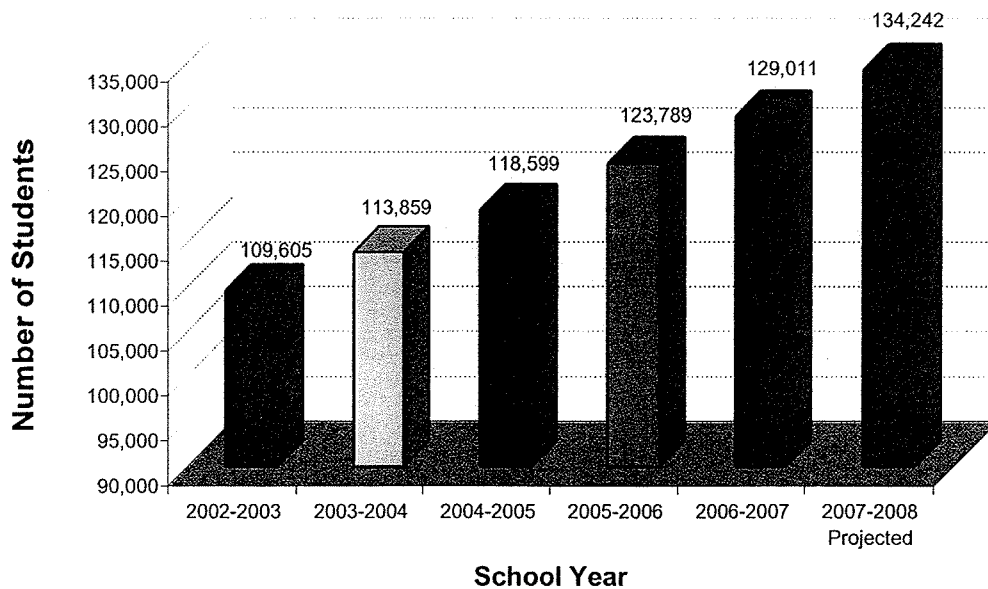
**CHARLOTTE-MECKLENBURG  
SCHOOLS**



## SIX YEAR ENROLLMENT COMPARISON BY GRADE LEVEL

Grades	2007-2008 Projected	2006-2007 Actual*	2005-2006 Actual*	2004-2005 Actual*	2003-2004 Actual*	2002-2003 Actual*
K	11,265	11,204	10,759	10,023	9,534	8,846
1	11,574	11,116	10,341	9,873	9,366	8,683
2	11,327	10,611	10,072	9,322	8,726	8,471
3	10,855	10,304	9,494	9,007	8,796	8,775
4	10,580	9,761	9,263	8,971	8,831	8,472
5	9,855	9,375	9,059	8,851	8,560	8,638
6	9,762	9,410	9,262	8,891	8,922	8,760
7	9,702	9,536	9,208	9,159	8,969	8,382
8	9,707	9,420	9,270	9,098	8,362	8,321
9	12,210	12,321	11,233	11,041	10,956	10,230
10	10,022	9,361	8,948	8,322	8,262	7,718
11	8,020	7,416	7,459	7,120	6,373	6,023
12	6,456	6,259	6,338	5,900	5,255	5,364
Special	2,907	2,917	3,083	3,021	2,947	2,922
<b>TOTAL ENROLLMENT</b>	<b><u>134,242</u></b>	<b><u>129,011</u></b>	<b><u>123,789</u></b>	<b><u>118,599</u></b>	<b><u>113,859</u></b>	<b><u>109,605</u></b>

\* End of First Month (20th Day)



# **ENROLLMENT**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**

## APPENDIX G

### THE DISTRICT'S STUDENTS

#### Introduction

This section provides information and data related to the numbers of students served in the District's schools. The following information is provided in this section:

**Appendix I- Enrollment and Enrollment Projections.** The Los Angeles Unified School District uses data on live births in Los Angeles County and historical grade retention ratios, as well as economic factors and other relevant factors, to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Enrollments in kindergarten are calculated as a percentage of live births in Los Angeles County five years earlier.

In an attempt to convey the impact of fiscally independent charter schools on district enrollment, the enrollment projections differentiate students in fiscally independent charter and non-charter locations. The fiscally independent charter school data include both schools that have converted from non-charter to fiscally independent charter school status ("conversion charters") and schools that have begun their existence as fiscally independent charter schools ("start-up charters").

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**APPENDIX G**

**ENROLLMENT PROJECTIONS**

<b>Norm Day Enrollment - Excluding Independent Charters</b>										
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	
	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	
<b>LA County - Live Births Lagged 5 Years</b>	<b>168,973</b>	<b>162,036</b>	<b>158,604</b>	<b>156,153</b>	<b>157,391</b>	<b>153,523</b>	<b>151,167</b>	<b>152,192</b>	<b>151,504</b>	
<b>Graded Enrollment</b>										
Kindergarten	56,787	55,921	53,634	53,175	52,105	49,896	48,773	48,583	48,251	
Grade 1	62,820	61,728	59,638	56,774	54,747	52,885	50,805	49,417	49,585	
Grade 2	67,943	64,096	60,644	57,992	54,145	51,950	50,449	48,695	47,419	
Grade 3	61,461	63,547	60,770	57,674	54,640	51,247	49,141	47,660	45,910	
Grade 4	56,234	60,430	61,178	58,740	54,765	51,618	48,598	46,576	45,737	
Grade 5	59,290	55,200	58,206	58,849	55,687	52,041	49,044	46,236	44,825	
Grade 6	55,649	56,186	51,943	54,357	53,992	50,315	47,088	44,074	41,692	
Grade 7	51,401	54,572	54,793	50,709	52,034	51,468	48,328	45,213	42,810	
Grade 8	49,827	50,457	53,547	53,470	49,082	50,140	49,834	46,783	44,112	
Grade 9	62,893	67,573	64,582	66,490	66,285	62,107	61,992	61,353	57,041	
Grade 10	47,043	47,539	48,529	47,889	48,609	48,446	45,067	45,310	44,800	
Grade 11	34,662	36,912	35,895	37,808	38,230	39,420	38,536	35,865	35,891	
Grade 12	27,097	26,302	26,286	27,471	27,703	27,258	29,138	28,530	27,397	
<b>Total graded enrollment</b>	<b>693,107</b>	<b>700,463</b>	<b>689,645</b>	<b>681,398</b>	<b>662,024</b>	<b>638,791</b>	<b>616,793</b>	<b>594,295</b>	<b>575,470</b>	
<b>Ungraded enrollment</b>										
K-5 enrollment	364,535	360,922	354,070	343,204	326,089	309,637	296,810	287,167	281,727	
6-8 enrollment	156,877	161,215	160,283	158,536	155,108	151,923	145,250	136,070	128,614	
9-12 enrollment	171,695	178,326	175,292	179,658	180,827	177,231	174,733	171,058	165,129	
<b>Total graded enrollment</b>	<b>693,107</b>	<b>700,463</b>	<b>689,645</b>	<b>681,398</b>	<b>662,024</b>	<b>638,791</b>	<b>616,793</b>	<b>594,295</b>	<b>575,470</b>	
<b>Ungraded enrollment</b>										
Special day classes in regular schools	28,086	28,608	28,763	28,354	27,218	26,454	25,855	25,178	24,647	
Special day classes in special ed schools	4,376	4,392	4,153	3,984	3,908	3,673	3,592	3,501	3,430	
Continuation and opportunity schools	5,031	4,249	4,542	4,478	4,932	4,558	4,458	4,344	4,255	
Nonpublic schools	21	27	30	24	10	24	23	22	22	
<b>Total ungraded enrollment</b>	<b>37,514</b>	<b>37,276</b>	<b>37,488</b>	<b>36,840</b>	<b>36,068</b>	<b>34,709</b>	<b>33,929</b>	<b>33,046</b>	<b>32,354</b>	
<b>Total graded and ungraded enrollment</b>	<b>730,621</b>	<b>737,739</b>	<b>727,133</b>	<b>718,238</b>	<b>698,092</b>	<b>673,500</b>	<b>650,722</b>	<b>627,341</b>	<b>607,824</b>	

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**APPENDIX G**

**ENROLLMENT PROJECTIONS**

<b>Norm Day Enrollment - Independent Charters Only</b>											
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10		
	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated		
<b>L.A. County - Live Births Lagged 5 Years</b>	<b>168,973</b>	<b>162,036</b>	<b>158,604</b>	<b>156,153</b>	<b>157,391</b>	<b>153,523</b>	<b>151,167</b>	<b>152,192</b>	<b>151,504</b>		
<b>Graded Enrollment</b>											
Kindergarten	854	1,307	1,717	2,059	2,357	2,556	2,851	3,146	3,441		
Grade 1	901	1,196	1,610	1,836	2,125	2,382	2,677	2,972	3,267		
Grade 2	854	1,130	1,471	1,640	1,952	2,272	2,497	2,722	2,947		
Grade 3	760	1,062	1,440	1,580	1,890	2,101	2,396	2,691	2,986		
Grade 4	773	1,039	1,373	1,548	1,803	2,000	2,295	2,590	2,885		
Grade 5	766	997	1,482	1,755	1,844	2,164	2,359	2,554	2,749		
Grade 6	680	897	1,029	1,760	2,270	2,774	3,189	3,604	4,019		
Grade 7	328	832	1,001	1,197	1,781	2,234	2,649	3,064	3,479		
Grade 8	120	399	823	1,054	1,180	1,697	2,112	2,527	2,942		
Grade 9	0	171	2,815	3,987	4,771	5,709	6,700	7,400	8,100		
Grade 10	0	0	1,845	2,377	3,436	4,034	5,100	6,000	6,900		
Grade 11	0	0	1,404	1,706	2,073	2,979	3,879	4,779	5,679		
Grade 12	0	0	1,166	1,125	1,387	1,800	2,200	2,600	3,000		
<b>Total graded enrollment</b>	<b>6,036</b>	<b>9,030</b>	<b>19,176</b>	<b>23,624</b>	<b>28,869</b>	<b>34,702</b>	<b>40,904</b>	<b>46,649</b>	<b>52,394</b>		
K-5 enrollment	4,908	6,731	9,093	10,418	11,971	13,475	15,075	16,675	18,275		
6-8 enrollment	1,128	2,128	2,853	4,011	5,231	6,705	7,950	9,195	10,440		
9-12 enrollment	0	171	7,230	9,195	11,667	14,522	17,879	20,779	23,679		
<b>Total graded enrollment</b>	<b>6,036</b>	<b>9,030</b>	<b>19,176</b>	<b>23,624</b>	<b>28,869</b>	<b>34,702</b>	<b>40,904</b>	<b>46,649</b>	<b>52,394</b>		
<b>Ungraded enrollment</b>											
Special day classes in regular schools	18	62	301	228	268	259	271	283	295		
Special day classes in special ed schools											
Continuation and opportunity schools											
Nonpublic schools											
<b>Total ungraded enrollment</b>	<b>18</b>	<b>62</b>	<b>301</b>	<b>228</b>	<b>268</b>	<b>259</b>	<b>271</b>	<b>283</b>	<b>295</b>		
<b>Total graded and ungraded enrollment</b>	<b>6,054</b>	<b>9,092</b>	<b>19,477</b>	<b>23,852</b>	<b>29,137</b>	<b>34,961</b>	<b>41,175</b>	<b>46,932</b>	<b>52,689</b>		

**SUPERINTENDENT'S 2007-08 PROVISIONAL BUDGET**

**APPENDIX G**

**ENROLLMENT PROJECTIONS**

Norm Day Enrollment - Including Independent Charters		2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
		Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated
<b>LA County - Live Births Lagged 5 Years</b>		<b>168,973</b>	<b>162,036</b>	<b>158,604</b>	<b>156,153</b>	<b>157,391</b>	<b>153,523</b>	<b>151,167</b>	<b>152,192</b>	<b>151,504</b>
<b>Graded Enrollment</b>										
Kindergarten		57,641	57,228	55,351	55,234	54,462	52,452	51,624	51,729	51,692
Grade 1		63,721	62,924	61,248	58,610	56,872	55,267	53,482	52,389	52,852
Grade 2		68,797	65,226	62,115	59,632	56,097	54,222	52,946	51,417	50,366
Grade 3		62,221	64,609	62,210	59,254	56,530	53,348	51,537	50,351	48,896
Grade 4		57,007	61,469	62,551	60,288	56,568	53,618	50,893	49,166	48,622
Grade 5		60,056	56,197	59,688	60,604	57,531	54,205	51,403	48,790	47,574
Grade 6		56,329	57,083	52,972	56,117	56,262	53,089	50,277	47,678	45,711
Grade 7		51,729	55,404	55,794	51,906	53,815	53,702	50,977	48,277	46,289
Grade 8		49,947	50,856	54,370	54,524	50,262	51,837	51,946	49,310	47,054
Grade 9		62,893	67,744	67,397	70,477	71,056	67,816	68,692	68,753	65,141
Grade 10		47,043	47,539	50,374	50,266	52,045	52,480	50,167	51,310	51,700
Grade 11		34,662	36,912	37,299	39,514	40,303	42,399	42,415	40,644	41,570
Grade 12		27,097	26,302	27,452	28,596	29,090	29,058	31,338	31,130	30,397
<b>Total graded enrollment</b>		<b>699,143</b>	<b>709,493</b>	<b>708,821</b>	<b>705,022</b>	<b>690,893</b>	<b>673,493</b>	<b>657,697</b>	<b>640,944</b>	<b>627,864</b>
<b>Ungraded enrollment</b>										
K-5 enrollment		369,443	367,653	363,163	353,622	338,060	323,112	311,885	303,842	300,002
6-8 enrollment		158,005	163,343	163,136	162,547	160,339	158,628	153,200	145,265	139,054
9-12 enrollment		171,695	178,497	182,522	188,853	192,494	191,753	192,612	191,837	188,808
<b>Total ungraded enrollment</b>		<b>699,143</b>	<b>709,493</b>	<b>708,821</b>	<b>705,022</b>	<b>690,893</b>	<b>673,493</b>	<b>657,697</b>	<b>640,944</b>	<b>627,864</b>
<b>Ungraded enrollment</b>										
Special day classes in regular schools		28,104	28,670	29,064	28,582	27,486	26,713	26,126	25,461	24,942
Special day classes in special ed schools		4,376	4,392	4,153	3,984	3,908	3,673	3,592	3,501	3,430
Continuation and opportunity schools		5,031	4,249	4,542	4,478	4,932	4,558	4,458	4,344	4,255
Nonpublic schools		21	27	30	24	10	24	23	22	22
<b>Total ungraded enrollment</b>		<b>37,532</b>	<b>37,338</b>	<b>37,789</b>	<b>37,068</b>	<b>36,336</b>	<b>34,968</b>	<b>34,200</b>	<b>33,329</b>	<b>32,649</b>
<b>Total graded and ungraded enrollment</b>		<b>736,675</b>	<b>746,831</b>	<b>746,610</b>	<b>742,090</b>	<b>727,229</b>	<b>708,461</b>	<b>691,897</b>	<b>674,273</b>	<b>660,513</b>

**APPENDIX C**

**AVERAGE DAILY ATTENDANCE**

**General Description**

Average Daily Attendance (A.D.A.) is a measure of pupil attendance that is used as the basis for providing revenue to school districts, as well as a means of measuring unit costs.

Only actual in-seat attendance is counted in computing A.D.A. Prior to 1998-1999, excused absences were counted towards A.D.A. Generally, A.D.A. is calculated by dividing the total number of pupil days of actual attendance by the number of days actually taught in a State reporting period. An exception to this procedure involves the use of fixed divisors (in place of the number of days taught) in calculating A.D.A. for Adult Education and Regional Occupational Centers and Programs, and for Community Day Schools.

Summer School and other supplemental hourly programs generate hours of attendance, not A.D.A..

A.D.A. is reported to the State three times annually:

- |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>First Period (P-1)</b>  | This reporting period extends from July 1 through the school month ending on or before December 31. Summer School hours are initially reported in this period.<br><br>This report is used to estimate the amount that will be required for the State to provide the legally authorized revenues to school districts. It also serves as a basis for State progress payments to districts during the second semester.                                                                                                               |
| <b>Second Period (P-2)</b> | This reporting period extends from July 1 through the school month ending on or before April 15. Hours generated by Summer School and other supplemental hourly programs are reported in this period. This report is used by the State to apportion most budget year revenues to school districts.                                                                                                                                                                                                                                |
| <b>Annual</b>              | This reporting period extends from July 1 through June 30 of the year being reported. Annual A.D.A. is used primarily to develop unit program costs. Adult Education Programs, Regional Occupational Centers, Regional Occupational Programs, Community Day Schools (both base and additional funding), Special Education Nonpublic Schools, and Lottery are apportioned revenues based on annual A.D.A. Revenues for Summer School and other supplemental hourly programs are calculated based on hours reported in this period. |

# AVERAGE DAILY ATTENDANCE TABLE

	Revenue Average Daily Attendance		
	2005-06 Actual*	2006-07 Actual*	2007-08 Budgeted
<b>Regular Program</b>			
Regular - K-12	628,061	607,946	585,973
Fiscally Independent Charter Schools - K-12	27,323	32,812	38,697
<b>Total Regular Program</b>	<b>655,384</b>	<b>640,758</b>	<b>624,670</b>
<b>Special Education Schools &amp; Classes</b>			
Regular Classes	27,949	26,893	25,475
Regular Classes-Fiscally Independent Charter Schools	249	226	244
Nonpublic Schools**	3,666	3,504	3,530
Extended Session	1,717	1,359	1,774
Extended Session-Fiscally Independent Charter Schools	12	12	34
<b>Total Special Education Schools</b>	<b>33,593</b>	<b>31,994</b>	<b>31,057</b>
<b>Total Regular Program</b>	<b>688,977</b>	<b>672,752</b>	<b>655,727</b>
<b>Adult Education &amp; Regional Occupational Ctr/Prog***</b>			
Adult & Concurrently Enrolled Secondary Students			
Adult Education Program	69,089	70,717	72,587
Regional Occupational Centers/Programs	14,395	19,076	18,781
<b>Total Adult Education Prog/ROC/P</b>	<b>83,484</b>	<b>89,793</b>	<b>91,368</b>
<b>Total Average Daily Attendance</b>	<b>772,461</b>	<b>762,545</b>	<b>747,095</b>
<b>Hourly Programs</b>			
Regular Schools:			
Core Academic Program	1,215,633	1,215,633	4,003,134
Remedial Program - Grades 7-12	12,846,266	12,846,266	10,542,502
Recommended for Retention - Grades 2-9	6,929,270	6,929,270	5,630,631
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	-	-	-
Remedial Program - Grades 2-6 - Low STAR Score	-	-	-
K-4 Intensive Reading Program	-	-	-
Algebra - Grades 7-8	-	-	-
Fiscally Independent Charter Schools:			
Core Academic Program	527,716	527,716	527,716
Remedial Program - Grades 7-12	197,540	197,540	197,540
Recommended for Retention - Grades 2-9	200,446	200,446	200,446
Remedial Program - Grades 2-6			
Optional-At Risk of Retention & Required	189,053	189,053	189,053
Remedial Program - Grades 2-6 - Low STAR Score	173,708	173,708	173,708
K-4 Intensive Reading Program	-	-	-
Algebra - Grades 7-8	-	-	-

\* Reflects adjustments according to declining enrollment formula for regular programs

\*\* Revenue A.D.A. is based on annual A.D.A.

\*\*\* Revenue A.D.A. is based on annual A.D.A. considering caps on base and growth revenue limit A.D.A.

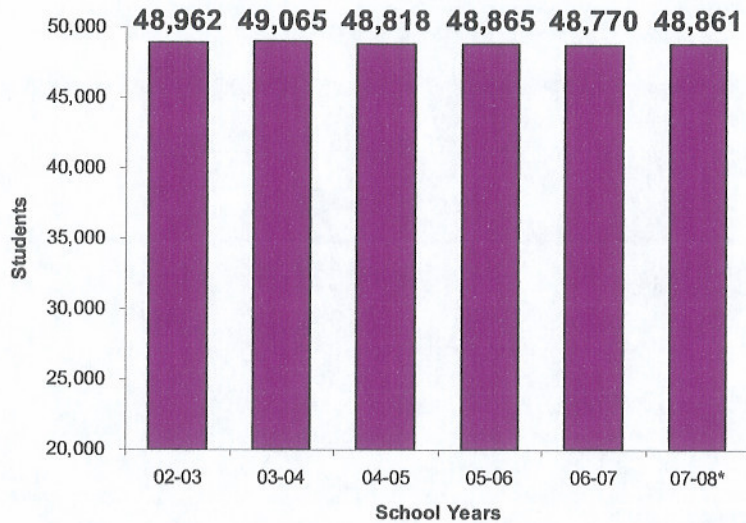


# **ENROLLMENT**

**CLOVIS  
UNIFIED SCHOOLDISTRICT**

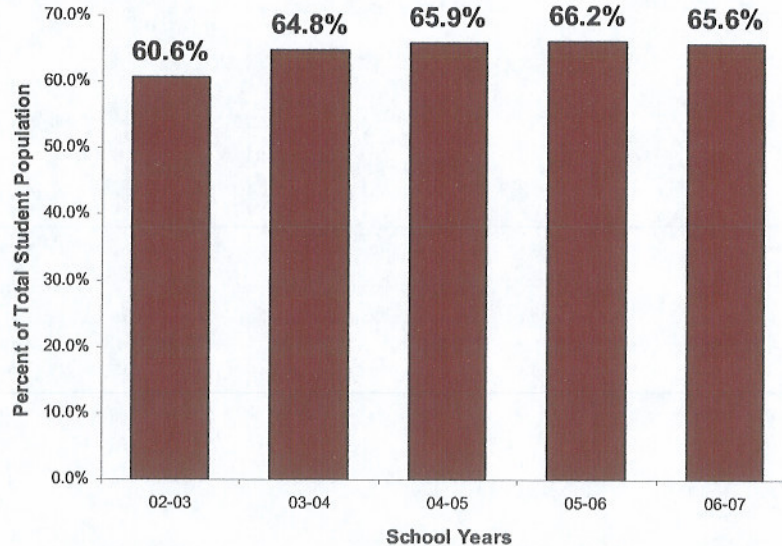
## DISTRICT GROWS ON MANY FRONTS

### Wichita Enrollment Headcount



The Wichita Public Schools enrollment for 2006-07 was 48,770 students. It is expected to increase by 91 Pre-Kindergarten students next year. The district's enrollment has increased 1,400 students over the last 10 years.

### Students Qualifying for Free/Reduced Price Lunches



Wichita has a high percentage of students who qualify for free or reduced-priced lunches. Studies show that the income level is the greatest predictor of student success. Narrowing the achievement gap between low- and high-income students is a top priority for the Wichita Public Schools. This focus has contributed to increasing student achievement.

**Per pupil expenditure is a question a board trustee often encounters on the street. People want a straight answer, but the answer depends on many different factors. Is it a Title I school? Special education student? Is the number of experienced teachers higher at that school? Is it a charter school? An elementary school? Middle school? High school?**

**Here are three examples of per pupil expenditures. San Diego Unified, under the laws of the State of California, would calculate this differently, but the basic concept still holds true.**

**Let us know which holds true for you.**

**Thank you.**

# ***Choose Your Favorite***

## **PER PUPIL EXPENDITURE:**

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Chicago Public Schools

**Observations:**

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**PER PUPIL EXPENDITURE**

**BOSTON  
PUBLIC SCHOOLS**

### Boston Public Schools – Per Pupil Expenditures ★

Per Pupil	FY 2006	FY 2007
Regular Education	\$9,764	\$10,476
Bilingual Education	\$11,410	\$11,766
Occupational Education	\$10,454	\$11,534
Special Education 502.1	\$11,446	\$12,235
Special Education 502.2	\$13,019	\$13,882
Special Education 502.3	\$15,595	\$16,578
Special Education 502.4 – Substantially Separate	\$24,405	\$25,835
Special Education – Private Placement	\$54,340	\$57,341
<b>Total Per Pupil</b>	<b>\$12,297</b>	<b>\$13,120</b>

★ Preliminary estimates based on BPS methodology, which differs somewhat from the Mass. Dept. of Education's calculation of integrated operating costs. These figures are therefore not necessarily comparable with other school districts.

# PER PUPIL EXPENDITURE

BOULDER VALLEY  
SCHOOL DISTRICT

## Per Pupil Expenditures:

The charts below describe the BVSD's per pupil expenditures since 1988. By measuring the costs rather than the School Finance Act "per pupil revenue", we get a truer picture because these are total budgeted expenditures which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding and year to year carryovers.

On an inflation-adjusted basis, the Boulder Valley School District still spends less per student than 1988 levels. The objective of adding the extra one percent in Amendment 23's increase of "inflation plus one percent" was to bring districts in Colorado back to 1988 funding levels after ten years of the extra percent. (Note on page 38, that in 1988 Colorado was \$156 below the national average in school funding)

Boulder Valley may reach 1988 levels before 10 years of Amendment 23 due to the 1991, 1998, 2002 and 2005 overrides. Without these revenues, per pupil expenses in 2006-07 would be \$1,445 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley students and allow the District to offer programming that would otherwise not be available.

### BOULDER VALLEY SCHOOL DISTRICT - BUDGETED COST PER FUNDED PUPIL

BUDGET YEAR	88-89 CY89	89-90 CY90	90-91 CY91	92 TFY92**	92-93 FY93	93-94 FY94	94-95 FY95	95-96 FY96	96-97 FY97	97-98 FY98	98-99 FY99	99-00 FY00	00-01 FY01	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07
Budgeted Funded Pupil Count	19,997	20,112	20,560	21,582	21,591	22,521	24,185	24,202	24,597	25,136	25,649	26,111	26,279	26,774	26,716	26,396	26,712	26,799	26,918
* Operating Expenditures (in Thousands)	113,039	118,043	117,664	118,593	120,790	128,311	131,038	134,115	143,448	143,801	153,598	173,873	181,878	194,994	213,578	223,609	233,336	240,886	254,942
* Cost Per Funded Pupil	\$5,653	\$5,869	\$5,723	\$5,495	\$5,594	\$5,697	\$5,418	\$5,541	\$5,832	\$5,721	\$5,988	\$6,659	\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,471
CPI-U Denver-Boulder Area	114.85	118.00	123.65	127.70	133.10	138.50	145.25	150.50	155.65	159.80	164.20	169.80	177.90	183.20	186.45	186.10	188.30	194.45	196.30
Index (Base/CPI-U)	1.00	0.97	0.93	0.90	0.86	0.83	0.79	0.76	0.74	0.72	0.70	0.68	0.65	0.63	0.62	0.62	0.61	0.59	0.59
Adjusted Cost	5,653	5,713	5,316	4,942	4,827	4,724	4,284	4,229	4,303	4,112	4,189	4,504	4,468	4,566	4,924	5,228	5,328	5,309	5,541

\* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

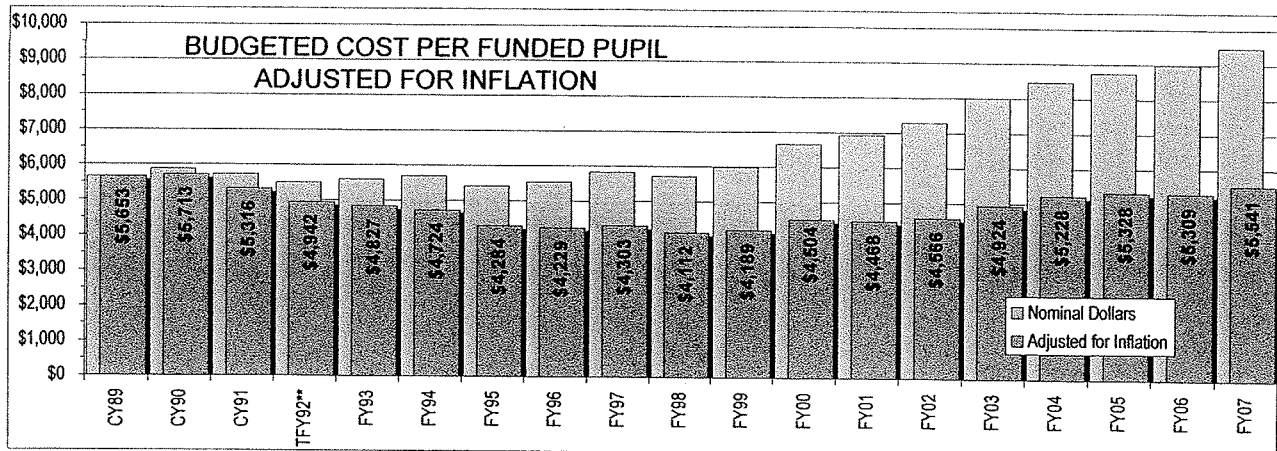
\*\* CY = Calendar Year, TFY = Transitional Fiscal Year, FY = Fiscal Year.

Operating Expenses are based on the CDE-18 Report.

In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum starts in the 99-00 budget.

In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum starts in the 03-04 budget.

In November of 2005, BVSD voters passed a \$6,239,116 Transportation Mill Levy override. Full year funding of the override starts in the 06-07 budget.



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Service Fund, Other Enterprise Funds, Internal Service Funds, and (in FY98 and beyond) the Charter School Fund.

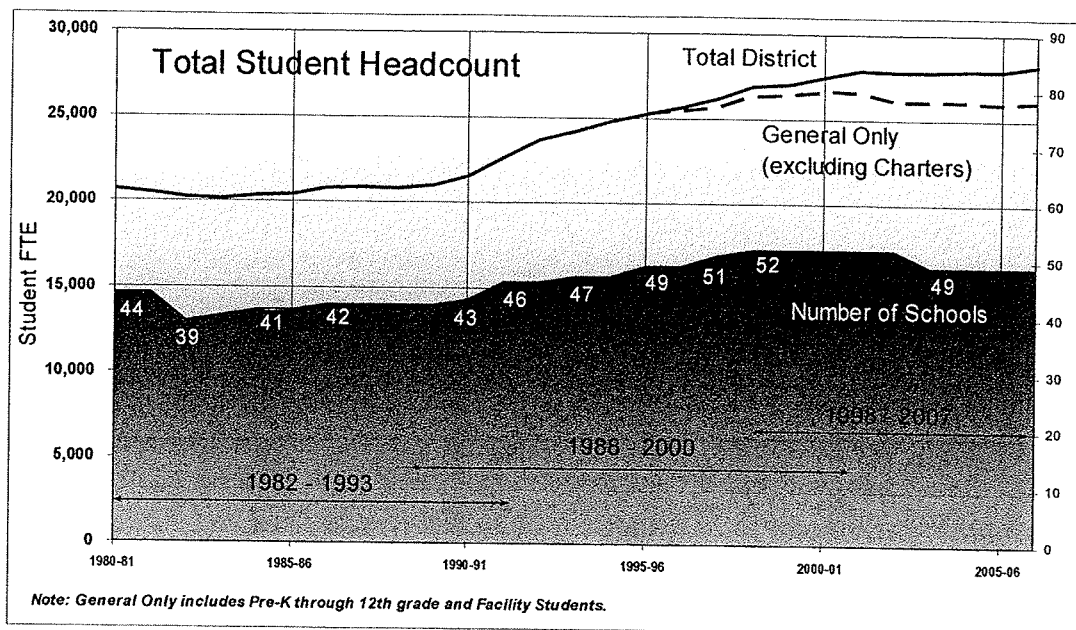
Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.

CPI data from U.S. Department of Labor - <http://www.bls.gov/cpi/>



## Enrollment:

Student Enrollment has been steadily increasing since 1990 and the Boulder Valley School District has been increasing the number of schools to meet the demand. Average school size has been fairly consistent for over the past two decades.



The 1982-1993 period experienced relatively flat enrollment.

During the years between 1988 and 2000 the BVSD posted steady enrollment growth increasing 26% and averaging 2% per year through the period. The middle of this period, 1994, marked the beginning of "schools of choice" legislation which includes both focus schools and charter schools. In 1996, the first two charter schools in Boulder Valley opened.

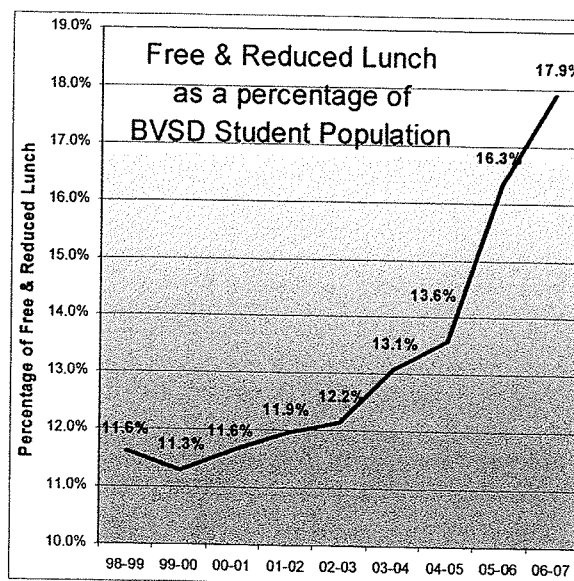
From 1998 to 2007, District total enrollment flattens out and excluding charter students, the non-charter students have decreased. In 2003 the District decreased the total number of schools for the first time in decades.

## Student Demographics:

Although enrollment has been increasing, the demographics of the population have been changing. Recently, the most notable change is the dramatic rise in students eligible for free and reduced lunch.

Contributing factors to BVSD's increase in 2005 through 2007 can be explained by centralized family applications, and networking information from the Department of Social Services. This demographic change impacts many programs directly such as Food Services or Athletics, and indirectly in our educational programming.

A more dramatic trend is seen across the State of Colorado where the number remained around 3% for several years before 2002-03. Between 2002-03 and 2003-04, it rose to 11%, and it is now over 25%.



**PER PUPIL EXPENDITURE**

**CHICAGO  
PUBLIC SCHOOLS**

## PER-PUPIL SPENDING INFORMATION

The standard per-pupil cost measures available for all districts in Illinois are the Operating Expenses Per-Pupil and the Per-Capita Tuition Charge. When comparing Chicago with other districts, a third measure, the Adjusted Per-Capita Tuition Charge, is also needed. Definitions and comparison of these costs are presented below:

**Operating Expense Per-Pupil:** Total operating cost of regular K-12 programs divided by the nine-month average daily attendance. This measure excludes expenditures related to preschool, summer school, adult education, capital expenditures, and bond principal and interest.

**Per-Capita Tuition Charge:** The amount a local school district charges as tuition to nonresident students. It is a reasonable measure of basic education program costs. Per-capita tuition is calculated by deducting the costs of supplemental programs from operating expenses and dividing the result by the nine-month average daily attendance.

**Adjusted Per-Capita Tuition:** The per-capita tuition charge is adjusted to exclude the costs of Supplemental General State Aid programs (which are not basic programs). Chicago is the only Illinois district for which this adjustment is necessary.

FY05 Illinois Public School Per Capita Cost for Actual Operating Expense by District						
Components of Operating Expenses Per Pupil	Chicago	Suburban Cook	State Average With CPS	Average Without CPS	Highest Per Capita District	Lowest Per Capita District
Operating Expense Per Pupil	\$ 9,758	\$ 10,555	\$ 9,099	\$ 8,933	\$ 22,508	\$ 4,281
Less Supplemental Programs	\$ (2,883)	\$ (1,067)	\$ (1,503)	\$ (1,156)	\$ 12	\$ (955)
Per Capita Tuition Charge	\$ 6,875	\$ 9,488	\$ 7,596	\$ 7,777	\$ 22,520	\$ 3,326
Less Supplemental General State Aid	\$ (697)	\$ -	\$ (140)	\$ -	\$ -	\$ -
<b>=Basic Cost Per Pupil</b>	<b>\$ 6,178</b>	<b>\$ 9,488</b>	<b>\$ 7,456</b>	<b>\$ 7,777</b>	<b>\$ 22,520</b>	<b>\$ 3,326</b>
<b>(Adjusted Per Capita Tuition)</b>						

Source: Illinois State Board of Education ILEARN website

## Distribution of Staff Positions

	<u>FY06 Budget</u>	<u>FY07 Proposed</u>	<u>Difference</u>
<b>Administrative Positions</b>	1,650	1,582	(68)
<b>School Based Positions</b>	<u>44,481</u>	<u>42,755</u>	<u>(1,726)</u>
<b>Subtotal Positions (Operating Funds)</b>	<b>46,131</b>	<b>44,337</b>	<b>(1,794)</b>
<b>Capital Funded Positions</b>	<u>80</u>	<u>80</u>	<u>0</u>
<b>Total Positions</b>	<b>46,211</b>	<b>44,417</b>	<b>(1,794)</b>

The FY2007 budget shows a net decrease in full-time equivalent positions of 2,062. Although some teaching positions were reduced due to lower enrollment, the impact on our teachers is expected to be minimal as a result of new positions that were added, expected retirement and attrition.

**There is no question that salaries are the largest part of the San Diego budget, as they are for every school district. We are in the people business and collective bargaining is how we arrive at those salaries.**

**However, since collective bargaining negotiations are necessarily held in closed session, very few budgets even acknowledge its existence.**

**Nonetheless, one budget did give an excellent overview of the role of collective bargaining in that district, including a ten-year history of employee agreements.**

**Please review the format and give your observations.**

**Thank you.**

# ***Choose Your Favorite***

## **COLLECTIVE BARGAINING:**

**O Boston Public Schools**

**Observations:**

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# Collective Bargaining

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## CONTEXT

Pursuant to Massachusetts General Laws Chapter 150E, all municipal employees with the exception of managerial and confidential employees in the Commonwealth have certain organizational and representational rights. The law provides employees with the right to organize, to bargain collectively through representatives of their choosing with respect to wages, hours, and other terms and conditions of employment and to engage in lawful concerted activities that flow out of the right to organize. The Boston Public Schools Department of Labor Relations represents the Boston School Committee in collective bargaining with its employees.

Employees of the Boston Public Schools are organized into 16 units. Fourteen are governed by collective bargaining. Principals and headmasters enter into individual contracts with the Superintendent of Schools. Managerial employees are governed by the Managerial Compensation and Classification Plan. It also should be noted that school bus drivers are not employees of the school district. They bargain collectively with the contractor (currently First Student) that provides transportation services for the Boston Public Schools.

## POLICY

Collective bargaining agreements also serve as policy statements. Educational reform initiatives have resulted from collaborative discussions between the Boston Public Schools and the Boston Teachers Union. The most recent agreement maintained and/or expanded support for certain initiatives such as:

- Increased instructional time for students
- Lower class size for all grades
- Expanded time for professional development
- Improved evaluation for teachers
- Improvements in practices to recruit and maintain appropriate teaching staff
- Greater flexibility for principals and headmasters
- Reform of Boston's high schools
- Increased parent involvement in student learning
- Commitment to School-Based Management
- Establishment of a Center for Leadership Development
- Provision for a fifth planning and development period for teachers that resulted in additional staff to support implementation of the Arts Policy
- Lead/Mentor Teacher program
- Intervention and support for low-performing schools
- Standardization of business practices
- Superintendent's Schools

## Collective Bargaining (continued)

### School Committee Votes

Agreement	Term of Contract/Agreement	Date Approved
Contract with Boston Teachers Union	09/01/07 to 08/31/10	March 21, 2007
Contract with Administrative Guild	09/01/02 to 11/30/06	July 20, 2004
Contract with BASAS	09/01/03 to 08/31/06	June 23, 2004
Contract with Bus Monitors	07/01/02 to 06/30/07	November 10, 2004
Contract with Cafeteria Workers	09/01/03 to 08/31/06	May 25, 2005
Contract with Custodians	09/01/02 to 08/31/08	July 20, 2004
Contract with Lunch Hour Monitors	09/01/04 to 08/31/07	June 22, 2005
Contract with Planning & Engineering	09/01/03 to 11/30/06	July 20, 2004
Contract with Plant Administrators	09/01/04 to 08/31/08	November 10, 2004
Contract with School Police	09/01/02 to 08/31/06	July 20, 2004
Contract with School Police Superior Officers	07/01/02 to 06/30/06	July 20, 2005
Contract with Storekeepers and Deliverymen	09/01/03 to 08/31/06	July 20, 2005
Principals and Headmasters	07/01/03 to 06/30/06	April 28, 2004
Management Employee Compensation Plan	From 07/01/00	July 18, 2001

## FINANCIAL IMPACT

The FY 2008 budget provides for salary increases and step increases that result from existing collective bargaining agreements. The cost of step increases for all bargaining units is approximately \$8.5 million.

In addition, this budget includes full funding of the new contract with the Boston Teachers Union. The FY 2008 cost associated with this contract is \$21.6 million.

Most of our collective bargaining agreements have not been settled for FY 2008. Contracts in effect, and fully budgeted in the FY 2008 budget include those with plant administrators and custodians. In addition, funding has been included within the transportation budget to cover the cost of collective bargaining for bus drivers for FY 2008. As of this writing, a tentative agreement has been reached with the Boston Teachers Union.

The FY 2008 budget does not include provisions for new collective bargaining agreements. Any increases resulting from collective bargaining will be subject to a supplemental appropriation. The following page presents an historical trend analysis and related information for each employee group.

# **Boston Public Schools — History of Employee Agreements**

Union Code	Employee Unit	Number Active Employees	Contract Renewal Date	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
SU7	Planning & Engineering	39	12/1/06	3%	3%	3%	3%	3%	3%	3%	2%	2.5%	2.5%-1%-5%	TBD	TBD
ACW	Cafeteria Workers' Association	358	9/1/06	2%-2%	3%	3%	3.8%	3%	3%	3%	2%	2.5%	2.5% - 1%	TBD	TBD
AFU	Storekeepers & Deliverymen	16	9/1/06	3%	3%	3%	3%	3%	3%	2%	2%	2.5%	2.5% - 1%	TBD	TBD
PAA	Plant Administrators' Association	13	9/1/08	3%	3%	3%	3%	3%	3%	3%	3%	2.5%	2.5%	3.5%	3.5%
	Boston Teachers Union:														
BT3	Teachers	5,561	9/1/10	4%	4%	4%	4%	4%	4%	4%	2%	2.5%	2%-1%-1%	2% + \$500 Bonus	3% + \$600 Lump Sum
BT1	Paraprofessionals	1,408	9/1/10	4%	4%	4%	4%	4%	4%	4%	2%	2.5%	2%-1%-1%	2% + \$500 Bonus	3% + \$300 Lump Sum
BT2	Substitute Teachers & Nurses	919	9/1/10	4%	0%	4%	4%	4%	4%	4%	2%	2.5%	2%-1%-1%	2.00%	3.00%
SPP	Boston School Police	62	9/1/06	3%	3%	3%	3%	3%	3%	2%	2%	2.5%	2.5% - 1%	TBD	TBD
AGU	Administrative Guild	394	12/1/06	3%	3%	3%	3%	3%	3%	2%	2%	2.5%	2.5%-1%-5%	TBD	TBD
BAS	BASAS	298	9/1/06	3%	3%	3%	3%	6%	3%	3%	2%	2.5%	2%-1%-1%	TBD	TBD
SLM	Lunch Hour Monitors	356	9/1/07	3%	3%	3%	3%	3%	3%	3.1%	3%	2.5%	2.5%	3%	TBD
SCA	Custodians' Association	435	9/1/08	3%	3%	3%	3%	3%	3%	2%	2%	2.5%	2.5%	3.5%	3.5%
BPS ♦	Managerial Employees	411	7/1/04	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
SPS	Superior Officers' Association	23	7/1/06	3%	3%	3%	3%	3%	3%	2%	2%	2.5%	2.5%-1%	TBD	TBD
HMP ♦	Principals and Headmasters:	149													
	Elementary		7/1/07	4.8%	3%	7%	3%	3%	4%	3%	2%	2.5%	2%-1%-1%	5.38%	TBD
	Middle		7/1/07	4.8%	3%	8.2%	3%	3%	4%	3%	2%	2.5%	2%-1%-1%	5.38%	TBD
	High		7/1/07	4.8%	3%	13.4%	3%	3%	4%	3%	2%	2.5%	2%-1%-1%	5.38%	TBD
SBM	Bus Monitors' Association	426	7/1/07	3%	3%	3%	3%	3%	3%	2%	2%	0%	2.5%	3%	TBD

♦ Not Collective Bargaining Units

Number of active employees reflects all funds, and is based on Salary Schedule Report dated March 6, 2007, and queries dated March 6, 2007 and March 13, 2006.  
(for Management Employees, Bus Monitors and Substitute Teachers).

Management Employees: FY 03, FY 04, FY 05, FY 06, FY 07, FY 08 – No increase in salary schedule. Steps are structured to allow for an average 3% increase.

Boston Teachers Union, 2007–2010 contract:

09/01/07: 2% plus \$500 bonus

09/01/08: 3% plus \$600 on base, excluding Step 1.

Principals/Headmasters: Salary schedule restructured and work year increased. Average increase is 5.38%



**A long range strategic plan reaches far beyond the four corners of a budget and far outside the doors of the finance department. It requires the intelligence, resources and commitment of the entire district.**

**Very few districts include such an ambitious project within their budget.**

**However, Eleanor Roosevelt once said that you can always tell what people really care about by looking in their checkbook.**

**So what do we care about?**

**Please review these formats and share your thoughts.**

**Thank you.**

# ***Choose Your Favorite***

## **LONG RANGE STRATEGIC PLAN:**

GFOA  
Recommended  
Feature

- ☐ Charlotte-Mecklenburg Schools
- ☐ Clovis Unified School District
- ☐ Seattle Public Schools
- ☐ Wichita Public Schools

**Observations:**

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# **LONG RANGE STRATEGIC PLAN**

**CHARLOTTE-MECKENBURG  
SCHOOLS**

## **STRATEGIC PLAN 2010 – GOALS AND OBJECTIVES**

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### **GOAL I: HIGH ACADEMIC ACHIEVEMENT**

- Eighty percent of schools will make expected or high growth on ABCs (54 percent as of 2005-06).
- Ninety-five percent of students will achieve at or above standard on reading End-of Grade (EOG) tests in grades three through eight (85 percent as of 2005-06).
- Eighty-eight percent of students will achieve at or above standard on mathematics (EOG) tests in grades three through eight (65 percent as of 2005-06).
- Eighty percent of students will achieve at or above standard on science (EOG) tests in grades three through eight (testing will begin in 2008-09).
- Eighty percent of students will achieve at or above standard on state writing assessment in grades four, seven and 10 (52 percent as of 2005-06).
- Eighty percent of students achieving at or above standard on the End-of-Course (EOC) composite tests (66 percent as of 2005-06).
- Disparity based on race, ethnicity and socioeconomic status will not exceed 10 percentage points on all academic measures.
- Students graduating on time will increase by 3 percent each year (72 percent as of 2005-06).
- The number of students who drop out will decrease by 3 percent each year (23 percent as of 2005-06).
- CMS will meet or exceed the national average on Advanced Placement exams (combined scores) with scores of 3, 4 or 5 (42 percent as of 2005-06, compared to the national average of approximately 62 percent).
- Seventy-five percent of students will meet or exceed the national average on the SAT, while the percentage of students who take the test will also increase (50 percent met or exceeded the national average as of 2005-06; 69 percent of graduates took the test).
- CMS will meet or exceed the national average on nationally-normed tests in math, reading and writing.
- CMS students will meet or exceed the national average on the National Assessment for Educational Progress (NAEP, also called the Nation's Report Card) in reading, mathematics and science.

### **GOAL II: EFFECTIVE EDUCATORS**

- CMS will increase the percentage of its schools with effective teaching staff. That effectiveness will be measured by subjective and objective evaluations, and the percentage will be set after a district-wide accountability system required by CMS Board of Education Policy AE has been adopted.

## **STRATEGIC PLAN 2010 – GOALS AND OBJECTIVES**

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- At least 99.4 percent of the teaching positions will be filled by the first day of school and remain so throughout the school year. This will be measured by periodic checks of staffing during the school year. (This year, 99.0 percent of teaching jobs were filled on the first day; we have no first-day data for other certified and non-certified staff. On September 29, 2006, 98.8 percent of licensed-staff positions were filled; non-licensed staff was 95.9 percent). CMS will also have all other certified positions and non-certified positions filled at high percentages.
- At least 95 percent of the schools will have all teaching positions filled by the first day of school and will keep them filled throughout the school year. This will be measured by periodic checks throughout the school year (68 percent [109 schools] as of the start of the 2006-07 school year).
- Targeted schools (currently identified as FOCUS [Finding Opportunities; Creating Unparalleled Success]; these are the schools with high levels of student poverty that were formerly designated EquityPlus Schools) within CMS will be staffed with teachers and administrators who have the same experience and degrees as the two-year average for teachers in the Schools of Excellence and Distinction as defined by ABC rankings.

### **GOAL III: ADEQUATE RESOURCES AND FACILITIES**

#### **Instructional Materials and Supplies, Technology, Co-Curricular Activities**

- All schools will be equipped with CMS-standard instructional materials and supplies (53 percent of all schools; 100 percent of all FOCUS schools as of January 2005).
- All schools will meet CMS standards for technology (85 percent at a student/computer ratio of 5:1 as of January 2005).
- All schools will meet the CMS standard number of co-curricular activities (55 percent as of January 2005).

#### **Facilities**

- Sixty-five percent of schools will meet baseline standards (46 percent as of August 2006).
- There will be a 15 percent reduction in the number of temporary classrooms (there were 1,059 units as of August 2006).

### **GOAL IV: SAFE AND ORDERLY SCHOOLS**

- Eighty percent of students will indicate they feel safe at school.
- Seventy percent of parents will indicate they believe schools are safe.
- Seventy percent of community members will indicate they believe schools are safe.
- All schools will score at or above 90 percent on an annual safe school audit.
- The number of state-reportable incidents of inappropriate behavior per 1,000 students will decrease by 10 percent (6.7 per 1000 as of 2005-06).

## **STRATEGIC PLAN 2010 – GOALS AND OBJECTIVES**

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### **GOAL V: FREEDOM AND FLEXIBILITY WITH ACCOUNTABILITY**

- Eighty-five percent of schools will receive the top rating(s) on the CMS Accountability System.
- Sixty-eight percent of schools will make Adequate Yearly Progress under the federal No Child Left Behind standard (35.2 percent [50 schools] as of 2005-06).

### **GOAL VI: WORLD-CLASS SERVICE**

- Eighty percent of employees, parents and community members will agree CMS provides timely, accurate and responsive service on annual satisfaction surveys and polls.
- CMS will deliver project charters developed for this Plan on time, on budget and at or above the expectation of the customer.

### **GOAL VII: STRONG PARENT AND COMMUNITY CONNECTIONS**

- Seventy percent of CMS parents will agree CMS is doing a good job and is headed in the right direction.
- Seventy percent of community members will agree CMS is doing a good job and is headed in the right direction.
- Seventy percent of parents and community members will agree CMS schools are safe.
- Seventy-five percent of parents will agree their child's school does a good job of keeping them informed and responding to requests.
- More than half of parents and community members will agree CMS is a good steward of taxpayer resources.
- More than half of parents and community members will agree CMS is responsive to requests and keeps them informed.
- The number of district-sponsored partnerships that focus on improving academic achievement and increasing school safety will increase by 25 percent.
- The number of volunteer hours devoted to improving academic achievement and mentoring at-risk youth will increase by 25 percent.

**2007-2008 PROPOSED BUDGET**

**NEW INITIATIVES ALIGNED TO STRATEGIC PLAN 2010**

Page 49			
Ref.	2010 Plan - Goal	Strategy	Amount
III.A.	Eight-PLUS Programs		\$ 1,801,437
	High Academic Achievement	Create Eight-PLUS programs	
III.B.	Advanced Studies and College Prep Programs		\$ 514,552
	High Academic Achievement	Expand access to more rigorous courses	
		Expand opportunities for talented and gifted students	
III.C.	Exceptional Children (EC) Inclusive Practices		\$ 313,670
	High Academic Achievement	Expand inclusive practices for Exceptional Children with disabilities	
	Safe and Orderly Schools	Evaluate Positive Behavior Intervention and Support	
		Discuss expected youth behaviors	
III.D.	English as a Second Language (ESL) Enhancement		\$ 496,451
	High Academic Achievement	Address the needs of English Language Learners through staff development and appropriate academic interventions	
	Strong Parent and Community Connections	Improve communications with parents and publics through translation and interpretation	
III.E.	District Reorganization/Decentralization - Reorganization of Academic Services		\$ 1,654,846
	Freedom and Flexibility with Accountability	Reorganize and decentralize the district	
III.E.	District Reorganization/Decentralization - Decentralization/Learning Communities		\$ 5,832,543
	Freedom and Flexibility with Accountability	Reorganize and decentralize the district	
III.E.	District Reorganization/Decentralization - Achievement Zone		\$ 1,244,369
	High Academic Achievement	Accelerate the high school reform initiatives	
	Safe and Orderly Schools	Establish an Achievement Zone, comprised of lower performing schools	
		Increase and expand the roles of campus security associates and school law enforcement officers	
		Discuss expected youth behaviors	
		Evaluate Positive Behavior Intervention and Support (PBIS)	
III.F.	Expanded Day at Billingsville Elementary		\$ 350,000
	High Academic Achievement	Test an expanded school day at one elementary school	
	Effective Educators	Reward staff with compensation initiatives	
III.G.	Professional Development		\$ 267,092
	High Academic Achievement	Expand access to more rigorous courses	
	Effective Educators	Refine professional development for improved instruction	
III.H.	K-12 Comprehensive Math Model		\$ 221,046
	High Academic Achievement	Refine the comprehensive math model	
	Effective Educators	Refine professional development for improved instruction	
III.I.	Middle College High School at CPCC		\$ 290,668
	High Academic Achievement	Expand access to more rigorous courses	
		Accelerate the high school reform initiatives	

**2007-2008 PROPOSED BUDGET**

**NEW INITIATIVES ALIGNED TO STRATEGIC PLAN 2010**

III.J.	K-3 Intensive Reading		\$ 160,912
	High Academic Achievement	Refine the K-8 comprehensive reading model	
	Effective Educators	Refine professional development for improved instruction	
		Use evaluations to improve performance	
III.K.	Student Exchange Program		\$ 24,000
	High Academic Achievement	Expand access to more rigorous courses	
	Effective Educators	Promote increased participation in study abroad programs	
		Use evaluations to improve performance	
III.L.	Writing Plan Implementation		\$ 311,046
	High Academic Achievement	Integrate writing across the curriculum	
	Effective Educators	Refine professional development for improved instruction	
III.M.	Accountability Initiatives		\$ 274,829
	Freedom and Flexibility with Accountability	Develop a district-wide school accountability system, in accordance with Policy AE	
		Communicate accountability expectations to all employees	
		Empower schools with more freedom and flexibility	
III.N.	Effective Educators Recruitment and Retention Plan		\$ 418,680
	Effective Educators	Enhance recruitment strategy	
		Reward staff with compensation initiatives	
		Refine professional development for improved instruction	
		Ensure equitable staffing for every school	
		Use evaluations to improve performance	
III.O.	Strong Parent and Community Connections		\$ 548,270
	Strong Parent and Community Connections	Develop quarterly reports	
		Expand public engagement	
		Give annual State of CMS address	
		Strengthen community partnerships and volunteers	
		Expand partnerships with faith community	
		Publish school performance report cards	
		Improve communications with parents and publics	
III.P.	Small Schools		\$ 432,662
	High Academic Achievement	Accelerate the high school reform initiatives	
		Expand access to more rigorous courses	
III.Q.	Transportation Service Improvement Initiatives		\$ 371,901
	World-class Service	Conduct a service audit	
		Launch a comprehensive service improvement program	
III.R.	Four Tiered Disciplinary System		\$ 41,655
	Safe and orderly Schools	Reorganize and expand alternative school programs	
		Strengthen relationships with community partners	
		Increase and expand the roles of CSAs and school law enforcement officers at athletic and other extra-curricular events	
III.S.	K-3 Class-Size Reduction		\$ 1,949,221
	High Academic Achievement	Reduce class size in elementary FOCUS schools	



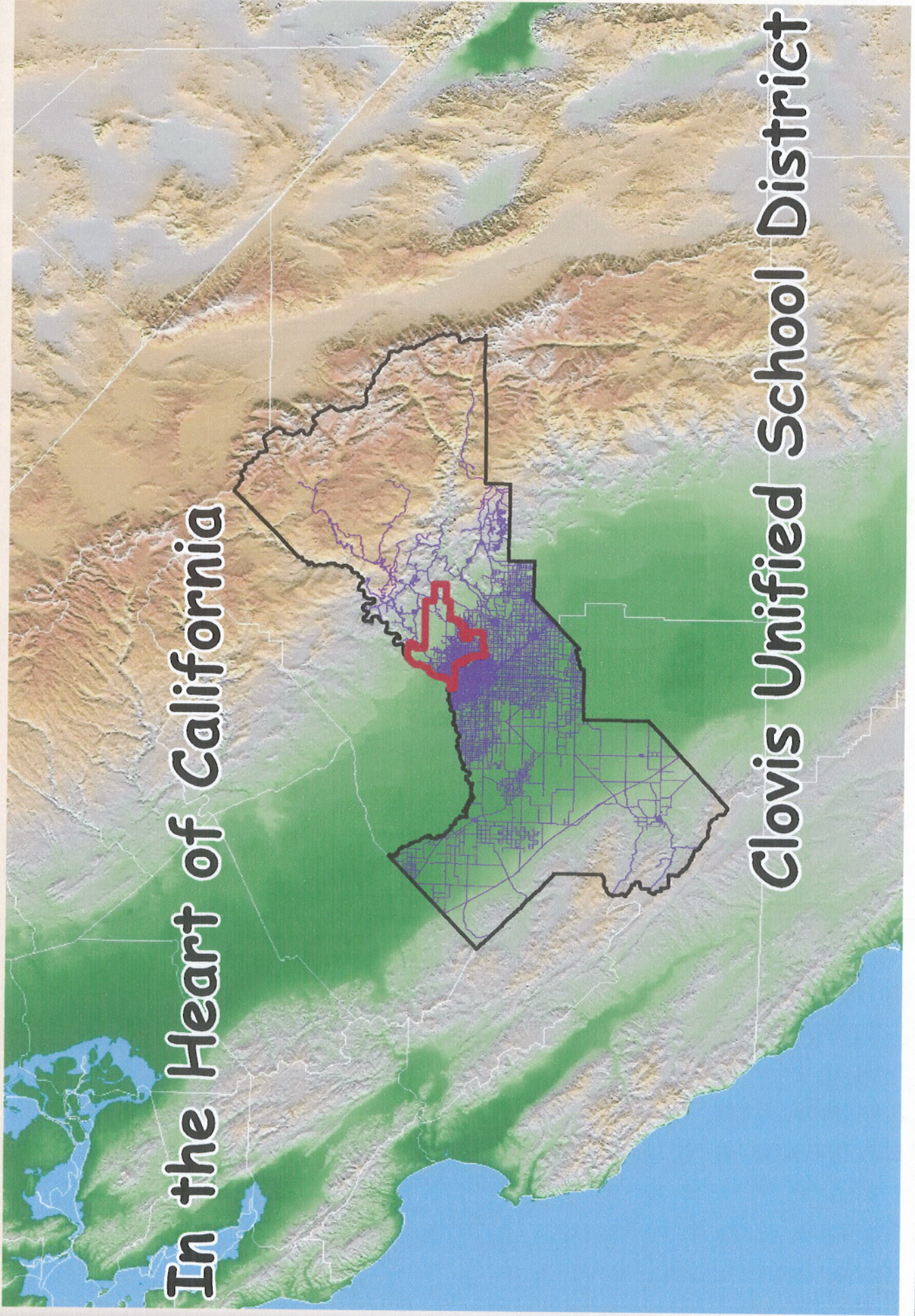
# **LONG RANGE STRATEGIC PLAN**

**CLOVIS  
UNIFIED SCHOOL DISTRICT**



**In the Heart of California**

**Clovis Unified School District**





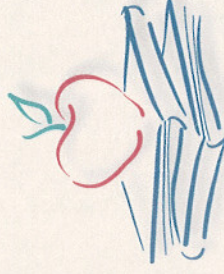
The Clovis Unified School District was formed on July 1, 1960 when the Clovis Union High School District unified with six elementary districts - Clovis, Dry Creek Union, Fort Washington-Lincoln Union, Jefferson Union, Pinedale, and Temperance-Kutner Union.

One high school, 10 elementary schools, and an enrollment of slightly over 5,200 students formed the original nucleus. As of September 1, 2007, the District will support 31 elementary schools, 5 intermediate schools, 5 high schools, 2 alternative education sites, 2 Community Day Schools and the Center for Advanced Research & Technology (CART), a joint Technology Charter High School with Fresno Unified School District. These sites make up a total enrollment of 37,284 students, plus the Clovis Adult School with an average enrollment of approximately 14,000 students.

The Center for Advanced Research and Technology (CART), a state-of-the-art high school, in partnership with the Fresno Unified School District and the business community, opened for students in September of 2000. This unique school is designed to meet today's needs for technology and advanced course work.

Over the years, the District's general fund budget has grown from \$2,112,200 in 1960-61 to \$296,418,142 in 2007-08. The assessed valuation has also grown from \$24,280,200 to \$17,147,151,295 in the 2005-06 fiscal year. The District, which covers an approximate area of 199 square miles, lies in Central California generally north and east of the City of Fresno running to the San Joaquin River and into the foothills. It encompasses most of the City of Clovis, parts of the City of Fresno, and the communities of Friant, Academy and a large unincorporated area in the County of Fresno.

## District Organization



## Historical Background



## District Organization

### Governance

A Board consisting of seven members governs Clovis Unified. Their responsibility is to represent the voters of the District in policy making and budgetary decisions as provided by the laws of the State of California. Each of the members must live in the specific area he or she represents, but they are elected at large by all of the voters of the District. Board members serve four-year terms and can be re-elected.

Terry Bradley, Ed.D., is the current and fifth Superintendent in CUSD history. His duties include overseeing the educational program and the operations of the District and making sure the policies and budget decisions of the Governing Board are carried out. To help him with his monumental task, there are approximately 2,211 certificated and 1,746 classified employees for a total of 3,957 both full and part time.

### 2007-08 Vision, Mission, Aims and Motto

The 2007-08 budget was developed based on the following vision, mission statement and aims that were adopted by the Governing Board on August 9, 2006.

The 2007-08 General Fund, Special Purpose and Capital Facility Fund budgets were developed to reflect the educational programs of the Clovis Unified School District which support the optimal achievement of all students.

During the 2007-08 school year, the District will continue to provide a learning community that is secure, open and optimistic about the future. The District will create steady improvement based on the needs of students. The efforts of the District will focus on the following aims:

#### Vision

Clovis Unified School District strives to be America's benchmark for excellence in education.

#### Mission

To be a quality Educational system providing the opportunity for all students to reach their potential in mind, body, and spirit.

#### Aims

Maximize Student Achievement

Ensure a Safe and Positive Learning Environment where Character Counts!

Operate with Increasing Efficiency and Effectiveness

#### Motto

Be the best you can be in mind, body, and spirit.



## In Overall School Performance

### API

- All schools will meet or exceed their API target growth scores.

### AYP

- The District will meet all AYP assessment targets.
- All schools will meet their AYP assessment targets.

## In English Language Arts

### High School Exit Exam

- By the end of their junior year, 95% of the Class of 2009 will pass the language arts portion of California's High School Exit Exam.
- As sophomores, 85% of the class of 2010 will pass the language arts portion of the California's High School Exit Exam.

### STAR Test

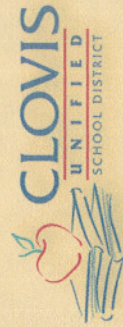
- The percent of students, grades two through eleven, scoring at or above proficient on the CST ELA will increase by three percentage points over May 2005 results. The growth in this area for focus group students will exceed five percentage points. Data will be examined as matched cohorts and grade level comparisons.
- The percent of third grade students scoring at or above proficient on the CST ELA will increase by five percentage points over May 2005 results.

### STAR Writing Applications

- The percent of students in grades four and seven attaining a score at or above six on the CST Writing Sample will increase by five percentage points over May 2005 results.

### English Learners

- The percentage of English Learners who advance by one CELDT proficiency level will increase by ten percentage points over 2004-05 school year results as measured by the annual CELDT assessment.
- The percentage of English Learners redesignated during the 2005-06 school year will increase by five percent over the 2004-05 school year results.





## District Organization

### Our Aims

Aim 1  
Maximizing Student  
Achievement  
(continued)

#### In Mathematics

##### High School Exit Exam

- By the end of their junior year, 95% of the Class of 2009 will pass the mathematics portion of California's High School Exit Exam.
- As sophomores, 85% of the Class of 2010 will pass the mathematics portion of California's High School Exit Exam.

##### STAR Test

- The percent of students, grades two through eleven, scoring at or above proficient on the CST ELA will increase by four percentage points over May 2006 results. The growth in this area for focus group students will exceed five percentage points. Data will be examined as matched cohorts and grade level comparisons.

#### In Science

##### STAR Test

- Fifty-five percent of grade five students will attain a rating of proficient or advanced in science as measured by the CST.
- Fifty-five percent of high school students will attain a rating of proficient or advanced in science as measured by the CST.

#### In Social Studies

##### STAR Test

- Fifty-five percent of grade eight students attaining a rating of proficient or advanced in social science will attain a rating of proficient or advanced in social studies as measured by the CST.
- Fifty-five percent of high school students will attain a rating of proficient or advanced in social science as measured by the CST.



## In Physical Education

### Physical Performance Test

- Ninety percent of students grades one through eleven will score in the healthy fitness zone as measured by the CUSD Physical Performance Test.

## In Postsecondary Transition

### Real-World Classroom Connections

- Students are given an opportunity for real-world classroom connections as evidenced by maximum student participation in Regional Occupational Center, Center for Advanced Research and Technology and Ag Center.
- Students are given an opportunity for real-world classroom connections as evidenced by the results of the SART Parent Survey indicating that their high school students had experienced at least some real world classroom connections during their high school experience.

### Graduation Requirements

- Students meet graduation requirements as evidenced by all CUSD high schools earning a score of Superior on CLASS II Event 355: High School Graduation Rate.

### UC/CSU Readiness

- Students meet UC/CSU entrance requirements as evidenced by all CUSD high schools meeting or exceeding a score of 70% on CLASS I.
- The percent of CUSD graduates passing the CSUF proficiency tests for english and mathematics will increase annually by 5%.
- The average SAT total score for the Class of 2007 will exceed the state and national average.



## District Organization

### Our Aims

#### Aim 2

Ensuring a safe and positive learning environment where Character Counts

## In Character Education

### SART Survey

- Parent endorsement of character education efforts will be enhanced as evidenced by an increase in "A" or "B" responses on the SART Survey question assessing:
  - Character Counts!
  - Positive school climate
  - Appreciation of various racial and cultural groups

### Student Surveys-Grades 8 and 12

- Student endorsement of character education efforts will be enhanced as evidenced by an increase in "A" or "B" responses on the Student Survey question assessing:
  - Character Counts!
  - Positive school climate
  - Appreciation of various racial and cultural groups

### IDAC

- All school sites will have Student Human Relations Councils that meet at least four times each school year as evidenced by attendance forms and council minutes.
- All Areas will hold two Area IDAC meetings during the 2007-08 school year as evidenced by attendance forms and minutes.
- The incidence of students with repeat suspensions within a school year will decrease by at least 1% over the previous school year.



### **Off-Campus Merchant Surveys**

- ISC Off-Campus Merchant Surveys data will consistently endorse merchants' support of the District's off-campus policy for high school seniors.

## **In Co-Curricular Programs**

### **CLASSI Model**

- All schools will meet or exceed their CLASSI II goals.

### **SART Survey**

- Parent endorsement of CUSD co-curricular programs will be evidenced by SART Survey responses of "A" or "B" exceeding 84% (Grades 4-12).

## **In Safety**

### **SART Survey**

- Parent satisfaction with the safety and security of their students' schools will exceed 80% of "A" or "B" responses on the SART Survey item.

### **Student Surveys-Grade 12**

- Students' satisfaction with the safety and security of their schools will exceed 80% of "A" or "B" responses on the Student Survey item.

### **Student Accidents**

- The percentage rate of student accidents will decrease over the previous school year.



## District Organization

### Our Aims

#### Aim 2

Ensuring a safe and positive learning environment where Character Counts  
(continued)

### In School Facilities

#### SART Survey

- Parents will demonstrate their satisfaction with the quality of school facilities as evidenced by a score of 85% of "A" or "B" responses to the SART Survey question on grounds and buildings.

#### Student Surveys-Grade 12

- Students will demonstrate their satisfaction with the quality of school facilities as evidenced by a score of 85% of "A" or "B" responses to the Student Survey question on grounds and buildings.

#### Vandalism

- Costs and incidents of student vandalism will decrease over last year.

### In Positive Environment

#### Stakeholder Surveys

- All stakeholder surveys-SART Survey, Confidential Unit Business Support Senate, School Climate Assessment, District Leadership and Students-will include questions tracking positive environments.



## In Overall School Performance

### CLASSI Model

- All schools will meet or exceed their CLASSI I goals.

### SART Survey

- Parent satisfaction with their school's overall performance will be evidenced by SART Survey responses of "A" or "B" exceeding 89% in the following areas:
  - School's overall quality
  - Student improvement in reading
  - Student improvement in mathematics
  - Student improvement in writing
  - How well the student is challenged to learn

### Student Surveys-Grade 12

- Students' satisfaction with their school's overall performance will be evidenced by survey responses of "A" or "B" exceeding 89% in the following areas:
  - School's overall quality
  - Student improvement in reading
  - Student improvement in mathematics
  - Student improvement in writing
  - How well the student is challenged to learn

## In Student Attendance

### Drop Out Rate

- Each year the one-year dropout rate for CUSD will decrease over the prior year.



## District Organization

### Our Aims

#### Aim 2

Ensuring a safe and positive learning environment where Character Counts (continued)

#### Aim 3

Operating with increasing efficiency and effectiveness

#### Student Attendance

- Actual student attendance rate will exceed the rate of the prior year.

#### Truancy Rate

- The district's truancy rates will decline by 1% over those of the previous school year.

### In the Use of Technology

#### Student Access

- Student's satisfaction with their access to technology will be evidenced by the number of "A" or "B" responses to the survey item on technology.

### In the Management of District Resources

#### General Fund

- At the end of the 2007-08 fiscal year, the General Fund unrestricted reserve will not decrease over the balance of the previous fiscal year.

#### Energy Conservation

- CUSD will decrease electrical energy usage by 3% over the rate of the previous school year.
- CUSD will decrease natural gas usage by 3% over the rate of the previous school year.

#### Capital Facilities

- CUSD will completely implement the capital facilities plan by 2010 as evidenced by the annual Citizens Advisory Committee Audit Report.



## Our Beliefs

- All children can learn and we can teach all children.
- Everyone is a reader and a teacher of reading.
- Our values must be more than words.
- Hard work promotes achievement.
- It's people, not programs.
- United as Americans, we value our diversity and our differences.
- We hold ourselves accountable to achieve high standards.
- Success is an individual journey of continuous achievement.
- Education is a partnership between the school, the family and the community.

## Our Values

- Trustworthiness
- Respect
- Responsibility
- Fairness
- Caring
- Citizenship

## Our Principles

- Visionary Leadership
- Learning-Centered Education
- Organizational and Personal Learning
- Valuing Faculty and Staff as Partners
- Agility
- Focus on the Future
- Managing for Innovation
- Management by Fact
- Public Responsibility and Citizenship
- Focus on Results and Creating Value
- Systems Perspectives
- Stakeholder Involvement



# **LONG RANGE STRATEGIC PLAN**

## **SEATTLE PUBLIC SCHOOLS**

**Please note that only the first few  
pages of the five year plan were  
included. The original document is  
49 pages long.**



## Seattle Public Schools, Five-Year Plan, Action Plan

Action Plans by Goal, Focus, Strategy										Estimated Costs*		Lead Responsibility	Notes/Dependencies	Board Actions Needed in Year 1: Work Session, Review, Policy, etc.
Goal Area	Focus Area	Strategy #	Action #	Specific Actions	Start	End	Cost 2004-05	Cost 2005-06	Annual Operating Costs					
1	1.1	1.1.1	1.1.1.1	Review, evaluate, and align current curriculum and instructional materials to state standards (EALRs) and to state grade level expectations (GLEs), assessments, and culturally responsive teaching strategies pre-K through 10th grade. Complete mathematics; begin reading, writing and science. Implement access through on-line publication of curriculum guides.	2004-2005	2004-2005	\$ 300,000		Staff time, \$75,000 per content area. Estimated cost = \$300,000.	Instructional Services Director	2004-2005 complete mathematics, begin reading, writing and science, 2005-2006 complete reading, writing and science, begin social studies, 2006-2007 complete social studies, begin arts, health and fitness, 2007-2008 complete arts, health and fitness, begin technology and information skills, 2008-2009 complete technology and information skills			
1	1.1	1.1.1	1.1.1.2	Review, evaluate, and align current curriculum and instructional materials to state standards (EALRs) and to state grade level expectations (GLEs), assessments, and culturally responsive teaching strategies pre-K through 10th grade. Complete reading, writing and science.	2004-2005	2005-2006		\$ 225,000	Staff time, \$75,000 per content area. Estimated cost = \$300,000.	Instructional Services Director	2004-2005 complete mathematics, begin reading, writing and science, 2005-2006 complete reading, writing and science, begin social studies, 2006-2007 complete social studies, begin arts, health and fitness, 2007-2008 complete arts, health and fitness, begin technology and information skills, 2008-2009 complete technology and information skills			
1	1.1	1.1.1	1.1.1.3	Review, evaluate, and align current curriculum and instructional materials to state standards (EALRs) and to state grade level expectations (GLEs), assessments, and culturally responsive teaching strategies pre-K through 10th grade. Complete social studies; begin arts, health and fitness. Implement access through on-line publication of curriculum guides.	2005-2006	2006-2007		\$ 225,000	Staff time, \$75,000 per content area. Estimated cost = \$225,000.	Instructional Services Director	2004-2005 complete mathematics, begin reading, writing and science, 2005-2006 complete reading, writing and science, begin social studies, 2006-2007 complete social studies, begin arts, health and fitness, 2007-2008 complete arts, health and fitness, begin technology and information skills, 2008-2009 complete technology and information skills			



## Seattle Public Schools, Five-Year Plan, Action Plan

Action Plans by Goal, Focus, Strategy							Estimated Costs*			Lead Responsibility	Notes/Dependencies	Board Actions Needed in Year 1: Work Session, Review, Policy, etc.
Goal Area	Focus Area	Strategy #	Action #	Specific Actions	Start	End	Cost 2004-05	Cost 2005-06	Annual Operating Costs			
1	1.1	1.1.1	1.1.1.4	Review, evaluate, and align current curriculum and instructional materials to state standards (EALRs) and to state grade level expectations (GLEs), assessments, and culturally responsive teaching strategies pre-K through 10th grade. Complete arts, health and fitness; begin technology and information skills. Implement access through on-line publication of curriculum guides.	2006-2007	2007-2008			Staff time, \$75,000 per content area. Estimated cost = \$225,000.	Instructional Services Director	2004-2005 complete mathematics, begin reading, writing and science, 2005-2006 complete reading, writing and science, begin social studies, 2006-2007 complete social studies, begin arts, health and fitness, 2007-2008 complete arts, health and fitness; begin technology and information skills, 2008-2009 complete technology and information skills	
1	1.1	1.1.1	1.1.1.5	Review, evaluate, and align current curriculum and instructional materials to state standards (EALRs) and to state grade level expectations (GLEs), assessments, and culturally responsive teaching strategies pre-K through 10th grade. Complete technology and information skills. Implement access through on-line publication of curriculum guides.	2007-2008	2008-2009			Staff time, \$75,000 per content area. Estimated cost = \$75,000.	Instructional Services Director	2004-2005 complete mathematics, begin reading, writing and science, 2005-2006 complete reading, writing and science, begin social studies, 2006-2007 complete social studies, begin arts, health and fitness, 2007-2008 complete arts, health and fitness; begin technology and information skills, 2008-2009 complete technology and information skills	
1	1.1	1.1.1	1.1.1.6	Provide extensions, adaptations, and support for all students in all content areas.	2004-2005	2009-2010			Cost will depend on number of students served and service models endorsed/implemented	Instructional Services Director, Student Services Director	add content areas each year of the five year plan	
1	1.1	1.1.1	1.1.1.7	Request and use student feedback on what they want/need in education	2005-2006	2009-2010				Mike O'Connell		
1	1.1	1.1.1	1.1.1.8	Develop student representations of Standards and GLEs (e.g. posters, student guides)	2006-2006	2009-2010		\$ 50,000	70,000-100,000	Instructional Services Director		
1	1.1	1.1.1	1.1.1.9	Prioritize content area coverage based upon GLEs with the recognition that quantity does not replace quality	2004-2005	2009-2010			Staff time	Instructional Services Director	add content areas each year of the five year plan	
1	1.1	1.1.1	1.1.1.10	Integrate interdisciplinary, culturally responsive curriculum for depth rather than breadth	2004-2005	2009-2010			Staff time	Instructional Services Director	add content areas each year of the five year plan	
1	1.1	1.1.1	1.1.1.11	Implement appropriate and effective use of technology for students and staff	2004-2005	2009-2010			Staff time	Technology Director		

DRAFT

## Seattle Public Schools, Five-Year Plan, Action Plan

DRAFT  
October 29, 2004

Action Plans by Goal, Focus, Strategy										Estimated Costs*				Lead Responsibility	Notes/Dependencies	Board Actions Needed in Year 1: Work Session, Review, Policy, etc.
Goal Areas	Strategy #	Action #	Specific Actions	Start	End	Cost 2004-05	Cost 2005-06	Annual Operating Costs								
1 1.1	1.1.1	1.1.1.12	Identify a common language for implementation and understanding of GLEs and subject content	2004-2005	2008-2009			Included in costs for 1.1.1.1		Instructional Services Director						
1 1.1	1.1.1	1.1.1.13	Examine and create appropriate and effective sequencing and scaffolding of skills and subject matter throughout grade levels, especially the transitional years	2004-2005	2008-2009			Included in costs for 1.1.1.1		Instructional Services Director						
1 1.1	1.1.1	1.1.1.14	Provide authentic experiences for students and teachers at all grade levels (i.e., Science Center, Benaroya Hall, Public Library, Seattle Museum, EMP, Seattle Center, etc.) to help foster and encourage an appreciation of learning.	2004-2005	2009-2010			Explore use of grants		Instructional Services Director		develop partnerships to provide this				
1 1.1	1.1.1	1.1.1.15	Create and post online clearly defined systemic, culturally responsive curricular expectations for students, teachers, and building leader	2004-2005	2009-2010			Included in costs for 1.1.1.1		Instructional Services Director		add content areas each year of the five year plan				
1 1.1	1.1.1	1.1.1.16	Develop and use community partnerships that will extend learning beyond the classroom.	2004-2005	2008-2009			Staff time		School Services Director		work with school services department				
1 1.1	1.1.1	1.1.1.17	Communicate current state standards and GLEs to parent and community organizations who are in partnership with SPS to provide extended learning opportunities	2004-2005	2009-2010			Staff time, publication costs in multiple languages		Instructional Services Director, School Services Director, Communications Director, Student Services Director		add content areas each year of the five year plan				
1 1.1	1.1.1	1.1.1.18	Dialogue with early childhood and after-school providers in the community who are in partnership with SPS regarding kindergarten readiness around the current state standards and GLEs	2004-2005	2009-2010			Staff time, publication costs in multiple languages		Instructional Services Director, School Services Director, Communications Director, Student Services Director						
1 1.1	1.1.1	1.1.1.19	Establish and support a committee to review, evaluate, and align current curriculum in an ongoing fashion	2004-2005	2009-2010			\$ 10,000 \$6,000 - 10,000 per year		Instructional Services Director		add content areas each year of the five year plan				
1 1.1	1.1.3	1.1.3.1	By December 1, 2004, develop District Improvement Plan (DIP)	2004-2005	2004-2005			\$ 43,000 planning grant from OSPI								
1 1.1	1.1.3	1.1.3.2	Using NCLB AYP targets	2004-2005	2004-2005											
1 1.1	1.1.3	1.1.3.3	Using other District goals (underserved students, students not recognized by NCLB)	2004-2005	2004-2005											
1 1.1	1.1.3	1.1.3.4	With State Technical Assistance	2004-2005	2004-2005											

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Five Year Plan Consolidated Actions Oct 29\_v2.xls

J. McKeighen

# **LONG RANGE STRATEGIC PLAN**

**WICHITA  
PUBLIC SCHOOLS**

## Organizational Section

### Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2003-04 through 2005-06

The Wichita Public Schools Board of Education identifies the following areas and targets for current emphasis:

#### 1. Increasing student achievement

##### READING

Objective	Measure	Grade	State Baseline2 002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
Students meet proficiency on the Kansas State Reading Assessment	Percent of students achieving proficiency in reading comprehension	5 <sup>th</sup>	57.9%	57.3%	Yes (57.3%)	63.4%	63.4%
		8 <sup>th</sup>	57.3%	57.3%	Yes (62.1%)	63.4%	63.4%
		11 <sup>th</sup>	53.1%	51.0%	Yes (54.4%)	58.0%	58.0%

##### MATH

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
Students meet proficiency on the Kansas State Math Assessment	Percent of students achieving proficiency in math	4 <sup>th</sup>	57.8%	53.5%	Yes (69.7%)	60.1%	60.1%
		7 <sup>th</sup>	39.0%	53.5%	No (48.2%)	60.1%	60.1%
		10 <sup>th</sup>	33.6%	38.0%	No (37.0%)	46.8%	46.8%

##### WRITING

Objective	Measure	Grade	State Baseline 2003-04	AYP Goal for 2005-06	AYP Goal for 2007-08	AYP Goal for 2009-10
Students meet proficiency on the Kansas State Writing Assessment	Percent of students achieving proficiency in writing	5 <sup>th</sup>	65.9%	69%	72%	75%
		8 <sup>th</sup>	58.8%	62%	65%	68%
		11 <sup>th</sup>	63.9%	67%	70%	73%

## Organizational Section

### Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2003-04 through 2005-06

#### ATTENDANCE

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
Attendance will increase annually	Average Daily Attendance (ADA)	Elem.	94%	90%	Yes (95.1%)	90%	90%
		Middle	93%	90%	Yes (92.6%)	90%	90%
		Comp. HS	89%	90%	No (89.2%)	90%	90%

#### GRADUATION

Objective	Measure	Grade	State Baseline 2002-03	AYP Goal for 2003-04	Met Goal 2003-04	AYP Goal for 2004-05	AYP Goal for 2005-06
The graduation rate will increase annually	Graduation rate for comprehensive high schools	12	68%	75%	Released Oct. 2004	75%	75%

*Note: Whenever district scores are higher than the AYP target, the district then expects continuous improvement.*

#### ACHIEVEMENT GAP

Objective	Measure	Grade	Actual 2002-03	Goal for 2003-04	Met Goal 2003-04	Goal for 2004-05	Goal for 2005-06
The Academic Achievement Gap between Minority and Non-Minority students will be eliminated	The difference in the percentage of African American and Caucasian students scoring as proficient on the Kansas State Assessments will continue to decrease until it is eliminated	5th Reading	31%	28%	Yes (26%)	25%	22%
		5th Writing	NA			NA	
		4th Math	30%	27%	Yes (26%)	24%	21%
		8th Reading	29%	26%	No (29%)	23%	20%
		8th Writing	NA			NA	
		7th Math	32%	29%	Yes (29%)	26%	23%
		11th Reading	29%	26%	No (35%)	23%	20%
		11th Writing	NA			NA	
		10th Math	32%	29%	No (32%)	26%	23%

*Note: Similar achievement gap decreases are expected for all state identified sub groups.*

## Organizational Section

### Wichita Public Schools Unified School District 259 Board of Education Strategic Goal Targets Based on State AYP Targets School Years 2003-04 through 2005-06

#### PERCENTAGE OF STUDENTS TAKING THE KANSAS STATE ASSESSMENTS

Objective	Measure	Grade	Actual 2002-03	Goal for 2003-04	Met Goal 2003-04	Goal for 2004-05	Goal for 2005-06
All students in grades 4, 5, 7, 8, 10 and 11 will take the Kansas State Assessments	Percentage of students in test grades completing the Kansas State Assessments and obtaining a valid score	5th Reading	99.3%	95%	Yes (99.7%)	95%	95%
		5th Writing	NA	95%	Yes (97.5%)	95%	95%
		4th Math	99.6%	95%	Yes (99.2%)	95%	95%
		8th Reading	98.8%	95%	Yes (99.0%)	95%	95%
		8th Writing	NA	95%	No (93.8%)	95%	95%
		7th Math	99.4%	95%	Yes (98.8%)	95%	95%
		11th Reading	94.3%	95%	Yes (96.7%)	95%	95%
		11th Writing	NA	95%	No (93.7%)	95%	95%
		10th Math	96.2%	95%	Yes (95.6%)	95%	95%

#### 2. Technology Implementation Target:

Objective	Measure	Actual 2002-03	2002-03	2003-04	2005-06
The number of teachers with Multi-Media computers less than 5 years old on their desks will increase	Percent of teachers with computers on their desk	68%	58%	80%	100%

\*Impacted by the availability of Facility weighting funds from the state.

#### 3. Sound Financial Stewardship Target:

Objective	Measure	Baseline 2001-02	2003-04	2004-05	2005-06
Bond construction will remain at or under budget.	Bond management will continue at or under budget.	Under by 3.4 M	At Budget	At Budget	At Budget
Instructional sites will receive equitable staff allocation	Standardized formula applied to instructional sites	2004-05 formulas set for middle & high schools/ 2005-06 targets for elementary schools.			
Resources spent on administration will continue at the current status	Percent of resources spent on current general, certified administration	0.31% using state guidelines	Maintain Baseline	Maintain Baseline	Maintain Baseline

### Strategies and Action Plans

#### 1

We will deliver an aligned curriculum based on challenging standards, measure achievement, and ensure all students meet the standards.

- a. Refine and communicate rigorous standards that are clear, measurable, developmentally appropriate and guide curriculum, instruction and assessment for all grade levels and courses.
- b. Develop and implement a valid and reliable summative assessment system.
- c. Develop and support the implementation of a formative assessment system to guide instruction.
- d. Develop and implement intervention programs to support identified students.

#### 2

We will recruit, develop, support and retain a high-quality, diverse teaching, administrative and support staff to improve staff performance and enhance student achievement.

- a. Develop and support programs providing staff in high need areas or in underrepresented groups.
- b. Continue to recruit, hire, and retain a high-quality, diverse staff following district affirmation action guidelines.
- c. Support school-based, job embedded, professional development to enable staff to develop and use aligned, common standards, research based instructional strategies, and formative assessments.
- d. Infuse diversity training in all staff development activities.
- e. Continue to study the Staff Quality Improvement System (SQIS), Principal Appraisal, and other evaluation systems that would provide support and growth opportunities for all staff.

#### 3

We will provide educational programs from prekindergarten through post-secondary that promote life-long learning to enhance the quality of life for all students.

- a. Expand early intervention programs and services including special education

inclusion models to enhance students' readiness to learn.

- b. Implement a standards based educational system that is practiced and monitored in every classroom.
- c. Set measurable goals at all levels for increasing achievement that leads to high school completion.
- d. Assure that all students develop an educational/career plan that extends beyond high schools.
- e. Strengthen WATC secondary and post-secondary vocational/technical education that is responsive to workforce development needs in the areas.
- f. Implement a district-wide system of formative assessments to be used at the classroom level to guide instruction that includes higher order thinking, research based teaching strategies and best practices.

#### 4

We will have safe, positive, disciplined, and drug-free schools.

- a. Reduce the number of incidents of elementary student conflicts, bullying, harassment and fighting.
- b. Decrease the number of middle school suspensions and expulsions.
- c. Improve secondary students' sense of being safe at school.
- d. Reduce the number of crimes against persons at all school levels.

#### 5

We will build and maintain strong relationships with parents, families, the community, and businesses.

- a. Evaluate parental involvement in and satisfaction with the school district.
- b. Increase and improve parental involvement in the school district.
- c. Develop and strengthen the relationship between parents and the school district.
- d. Evaluate and improve site council training, participation and operations.
- e. Enhance effectiveness of school and district partnerships.
- f. Implement a comprehensive strategic marketing and communications plan.



## Organizational Section

### Strategies and Action Plans

6

We will develop, implement, and maintain a scheduled plan to upgrade district technology.

- a. Promote equitable access to technology district wide.
- b. Continue the development and deployment of data warehouse application(s) that will provide data to teachers, schools, administration, parents and district.
- c. Continue the deployment of the Student Information System functions to teachers, administration, and parents.
- d. Implement a comprehensive technology professional development program for USD 259 teaching staff.
- e. Maintain district technology plan for administrative/operational and instructional technology addressing changes in technology, training, support, standards, efficiencies, and funding.

7

We will design and implement a plan that lifts the burden of desegregation from any one segment of our community, removes the effects of racial isolation, and increases programs of choice.

- a. Ensure that the school district's desegregation plan, as approved by the Wichita Board of Education and the Midwest Division of the Office for Civil Rights, continues to comply with the requirements and develop a plan for considering racial composition and academic achievement of attendance area when determining placement and/or relocation of ESOL or other educational programs.
- b. Continue to make available a variety of programs in all areas of the community. Ensure equitable access to schools of choice.
- c. Staff shall make recommendations to the Board of Education which will realign boundaries for existing schools in the NE quadrant of the community and moreover make recommendations to the Board on new boundaries for new elementary, located at 29th and Woodlawn, and the promises made

during the bond issue campaign that would create additional seats in existing and new schools for African-American students whose parents choose to have their children not be bused as part of the desegregation plan.

8

We will upgrade and maintain district facilities to support and enhance student achievement.

- a. Develop and maintain a facility standards document.
- b. Provide state-of-the-art media centers, permanent multi-purpose rooms, and state-of-the-art science laboratories, and technology infrastructure at all attendance centers
- c. Upgrade deficient building infrastructure.

9

We will ensure sound financial stewardship throughout the system.

- a. Bond construction will remain at or under budget.
- b. Instructional sites will receive equitable staff allocations.
- c. Percent of resources spent on administration will continue to be below the state average.

10

District leadership will continuously evaluate the performance of the district in reaching district goals.

- a. Monitor student performance on local, state, and national assessments and the implementation of appropriate intervention strategies to increase student achievement. Local, state and national assessments will be disaggregated in a variety of subgroups so the district resources can be direct appropriately.
- b. Develop performance standards for all direct reports to the superintendents.
- c. Conduct an annual retreat with the Board of Education to review and update the strategic plan and to continue building relationships.
- d. Create a customer service oriented atmosphere throughout the district.