GFOA Best Practice Road Map

Level of Challenge and Impact		Plan and Prepare				Set Instructional Priorities			
		Financial Policies	Establish a Partnership between Finance and Academic Staff	Analyze Current Levels of Student Learning	Identify Communications Strategy	Develop Goals	Identify Root Causes	Research and Develop Instructional Priorities	Evaluate Choices between Instructional Priorities
Less Challenge & Less Impact	1	Adopt at least a general fund reserve and a balanced budget policy in order to provide essential guidance for on-going financial sustainability.	The superintendent, chief academic officer, and chief financial officer formally agree to pursue the GFOA Best Practices. There is a commitment to regularly review progress on the GFOA Best Practices at cabinet meetings or similar forum where the superintendent is fully engaged.	Develop multi-year comparisons against standards of proficiency account for major sub-groups for all core subjects. Begin to foster a climate and culture of trust for effective use of data. Consider different levels of proficiency, not just "pass/fail"	The District leadership is able articulate a compelling reason ***why*** the district is undertaking the smarter school spending journey, ***how*** the district is going to get to where it wants to go, and ***what*** people in the district are being asked to do. The district leadership has developed a few concise communication mediums to get the message out.	Goals are specific about the outcomes the district wants and reach for significant, but manageable improvement. Some sources of evidence identified to determine if goals are being met. Goals are set by top management with board. Goals are also limited in number in order to remain focused on key areas.	Explicit discussion and some effort made to reach beyond surface level causes of challenges.	There are Instructional Priorities identified. They are clear on intent, without being overly specific on implementation details. Also, some research on proven practices should be used to inform/guide Instructional Priorities	A process takes place with executive management and/or the board to identify a ***limited*** number of Goals and Instructional Priorities to focus on. The district leadership can articulate ***why*** these goals and priorities were chosen and has a concise format to get the message out.
	2	Level 1, plus asset management, and long-term forecasting policies. Also, adopt those policies most critical to ***your*** specific budgetary challenges (e.g., financial emergency, budgeting for staff compensation, etc.)	Achieve Level 1, plus develop a more formal governance structure (e.g., committees) to guide the district as it pursues progress on the GFOA Best Practices.	Achieve Level 1, and also now use measures of academic growth in the most essential areas of student achievement (e.g., third grade reading). Also, analyze the district's progress on the most critical of the essential supports for student achievement (e.g., school climate)	Develop more comprehensive strategy to identify target audiences and tailor messages and use more diverse communications channels.	Goals are specific about the outcomes desired and reach for significant improvement, informed by analysis of what is achievable. Goals have multi-year time-frame for achievement with a sense of resource requirements. Evidence includes some quantitative measurement. An effort made to reach outside of top management and board to set the goals.	Use formal tools like 5 whys and Ishikawa diagrams to structure discussion of root causes.	Level 1 plus there is a clear linkage to research that support the effectiveness of the learning approaches the district plans to pursue. The Instructional Priorities are collaboratively developed, not just developed by top management	Level 1 is expanded to include staff beyond the executive level in the prioritization process. The communications of the goals and priorities is more tailored to specific audiences and uses more diverse communications channels.
Most Challenge & Most Impact	3	*Achieve Level 2, **plus** develop and adopt budgeting principles for board and staff.*	Achieve Level 2, plus formally define criteria to define what constitutes a successful budget process.	Achieve Level 2, but look more comprehensively at the essential supports for student achievement	Achieve Level 2, plus deliberately design participation/engagement methods to draw in a large cross-section of stakeholders.	Fully realized SMARTER goals set through an inclusive and collaborative process.	Level 2 plus data analysis and site visits used to ensure most accurate root cause analysis possible.	Level 2 plus the instructional priorities articulate the presumed cause-and-effect relationship at work.	Level 2 is expanded to include the public. There is a strategy to authentically engage a large cross-section of stakeholders.
	Your Desired Level >>>	*Enter your desired level*	***Complete all other cells***	*Enter your desired level*	***Complete all other cells***	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*

Level of Challenge and Impact		Pay for Priorities		Implement Plan				Ensure Sustainability
		Apply Cost Analysis to the Budget	Evaluate & Prioritize Expenditures to Enact the Instructional Priorities	Develop a Strategic Financial Plan	Develop a Plan of Action	Allocate Resources to Individual School Sites	Develop a Budget Presentation	Put Strategies into Practice & Evaluate Results
Less Challenge & Less Impact	1	Develop staffing analysis that is consistent with the Best Practice.	The district has reviewed the top money-saving ideas from Smarter School Spending and pursues a ***limited*** number of them to be able to invest in its Instructional Priorities. The district leadership can articulate ***why*** it is pursuing these strategies and has a concise format for communicating it.	District develops a formal document, adopted by the Board, that describes the Instructional Priorities and how the investment required to achieve them will be funded over a multi-year period.	District develops a Plan of Action that describes the steps that will be taken to implement the Instructional Priorities and money saving ideas, along with responsible parties.	The district follows the guidelines in the Best Practice for staff ratio and / or site-based budgeting allocation methods (as is appropriate to your district)	The budget presentation is clear and transparent with respect to the district's challenges, goals, strategies, and financial plan for achieving them. The document is designed to be concise and focused on the needs of the user	A person has been assigned to monitor progress on implementing the Plan of Action and accountabilities assigned for key activities. At the end of the year, the district takes a structured approach to reviewing the progress made against the plan and then adjusts its approach for the next year, as may be required.
	2	Level 1, plus develop cost of service analysis that is consistent with the Best Practice	Level 1 plus the district has sunset some obviously underperforming programs in order to repurpose the funds (using the strategic abandonment tool, for example). The district leadership can articulate ***why*** it is sunsetting these programs and has a concise format for communicating it, especially to the direct stakeholders of these programs.	Level 1, plus the Plan identifies the sources of evidence that will be used to determine if progress is being made and provides a clear, quantitative multi-year financial analysis	Level 1, plus the Plan of Action includes sources of evidence on whether or not the steps contemplated by the plan are being taken.	Level 1, plus the allocation process considers the full cost of staff compensation, consolidates funding from all sources, and takes steps to identify possible inequities in resource allocation between school sites.	Level 1, plus a presentation of the risks to long-range financial sustainability. All funds included in the budget	Level 1, plus official progress "milestones" have been identified that help the district make sure it is on track with its plans. In addition to a year-end review, the district has shorter-cycle reviews (e.g., quarterly) and has systems in place to make immediate tactical adjustments its Plan of Action in response to new information.
Most Challenge & Most Impact	3	Develop cost-effectiveness analysis (e.g., Academic Return on Investment, cost per outcome, relative cost per outcome) that is consistent with the Best Practice	Level 2, plus the district has catalogued its programs and used cost-effectiveness data to rigorously identify programs that, while perhaps providing some benefits, are not justifiable given the benefit available from alternative uses of funds. Such programs are discontinued or downsized and the funds repurposed. Stakeholders are authentically engaged in the process of reviewing programs.	Level 2, plus the plan includes an analysis of scalability to impact and explicit review triggers.	Level 2, plus the Plan of Action includes guidance on personnel counts and other critical resourcing assumptions and the process for review and adjustment of the Plan is clear.	Level 2 plus allocate to programmatic elements, rather than just objects of expenditure.	Level 2, Programmatic elements are used to categorize spending.	Level 2, plus in addition to major milestones, potential "small wins" are identified and tracked.
	Your Desired Level >>>	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*	*Enter your desired level*