

Today's Agenda

- Budget in Context
- New Economic Assumptions & Outlook
- The “Comprehensive” Budget
- Proposition 98
- The Education Budget
- Revenue Limits
- Other Education Budget Changes



Budget Themes

- Tax extension effort fails – no revenue and no Republican votes
- Revised revenue forecast makes it all work...
- Shifts, triggers & “creative” budgeting alive and well – trade-offs built a necessary coalition
- Potential to reverse trend of disproportional cuts to schools
- Preserves elements of realignment
- Ballot solutions still part of mix



Passing The Budget

"This budget relies primarily on cuts - brutal cuts - which place many of us well outside our comfort zone. These cuts will forever haunt our conscience. However, those who do vote for this budget can take solace in the fact that they did what was necessary to move California forward onto firm financial footing."

Assembly Member Bob Blumenfield
Chair, Budget Committee

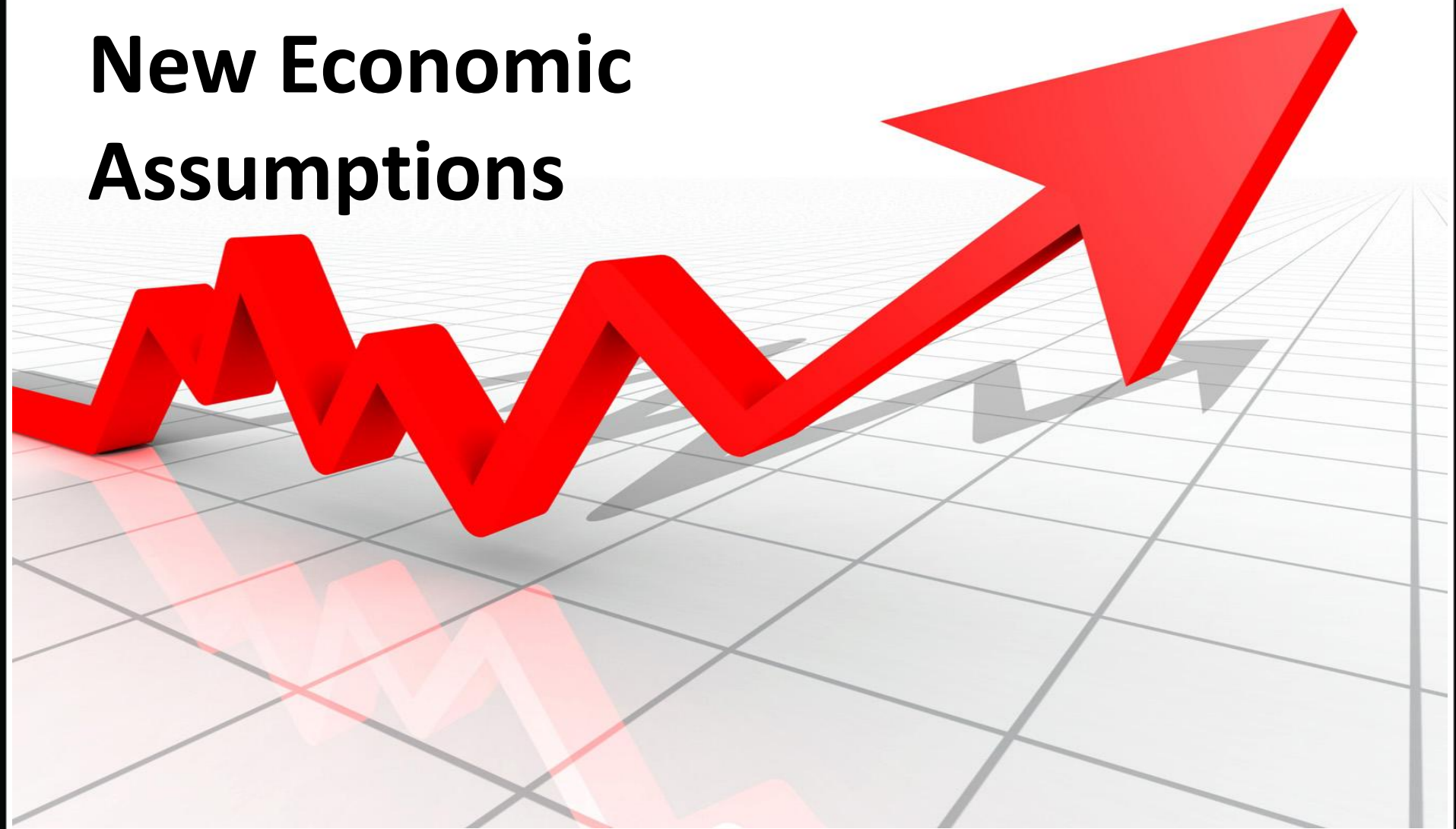


Politics of Education - Perspectives

- A strong aversion to school budget cuts - staking out priorities -
 - Governor Jerry Brown
 - Superintendent of Schools Tom Torlakson
 - Senate President Pro Tem Darrell Steinberg
 - Assembly Speaker John Perez
 - Republican's budget plan



New Economic Assumptions



New Economic Assumptions

Rational Optimism or Political Necessity

- May Revise – upward forecast for revenues
 - LAO & DOF project rising revenue from different sources – but both land on \$6.6 Billion
 - DOF – largely income tax forecast
 - LAO – sales & use taxes and capital gains
 - We suggested the Legislature might take the positive forecasts from both in order to boost assumed revenues if tax extensions didn't prevail



New Economic Assumptions

- Budget Act includes \$4 Billion beyond May Revision estimates
- May-June revenue generates \$1.2 Billion more than expected
- Credibility of reliance on new revenue to fill gap drove demand for triggered mid-year cuts
- S&P revises State credit rating, high marks for budget plan



The “Comprehensive” Budget



Closing the Budget Gap

Dollars in Millions

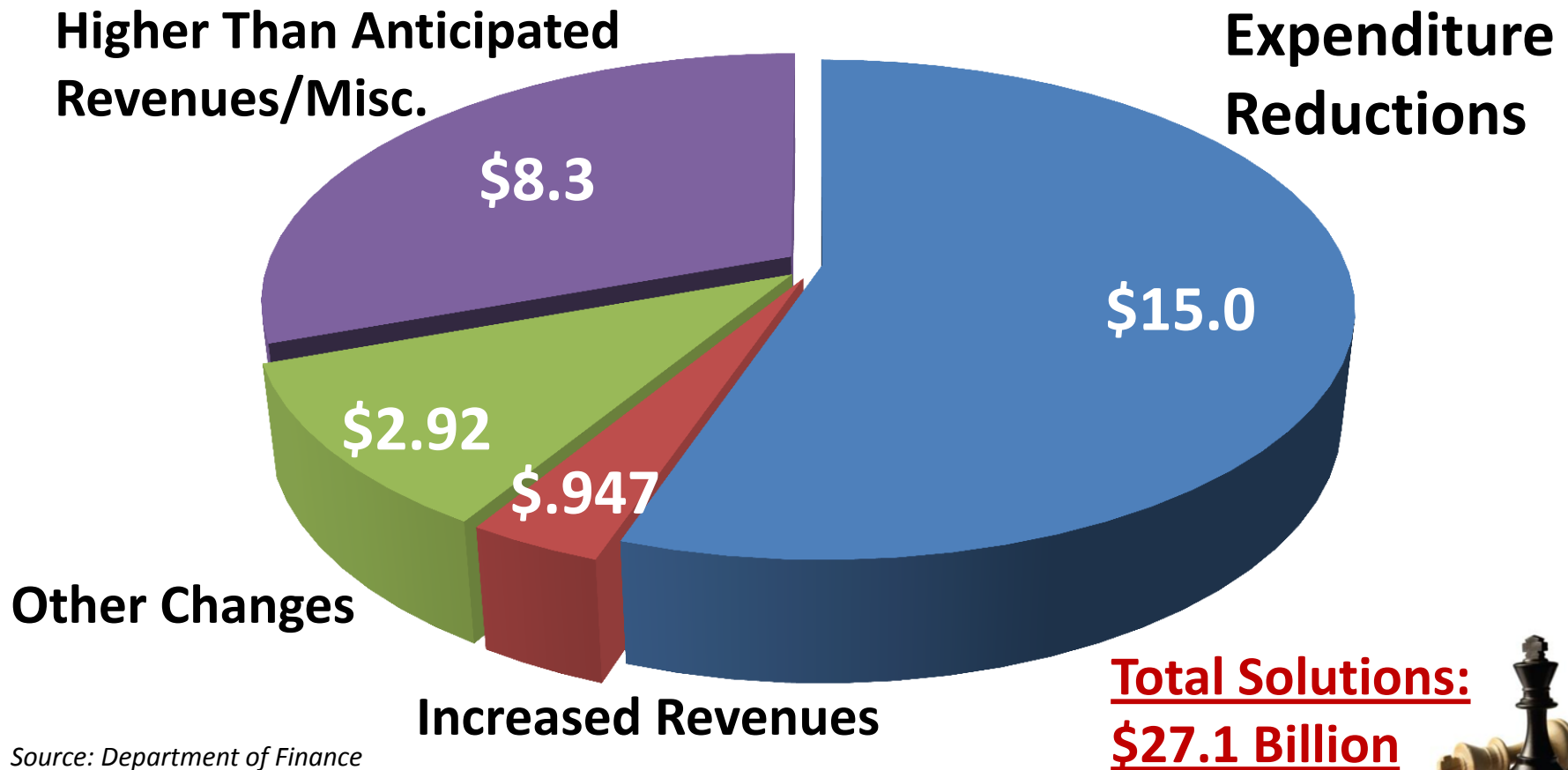
	Two-Year Total	Percentage (%)
Expenditure reductions	\$15,043	55.3
Revenues	947	3.5
Other	2,920	10.7
Natural Changes	8,287	30.5
Total Solutions	<u>\$27,197</u>	100%

Source: Department of Finance



How is the Budget Balanced?

(Dollars in Billions)



Source: Department of Finance

Significant Budget Cuts

(Dollars in Millions)

Health and Human Services (Medi-Cal, Prop 63, SSI, etc.)	\$4,999.9
Realignment Savings	2,583.2
Proposition 98	2,082.9
UC and CSU	1,375.0
Cal Grant Program	153.0
Other Education	16.7
Transportation Debt Service	1,130.2
Courts	743.6
Employee Compensation and State Operations	471.1
Corrections and Rehabilitation	366.0
City/County/Local Government Mandates	327.5
Other Reductions	793.5
<u>Total Expenditure Reductions</u>	<u>\$15,042.6</u>

Improved Revenue Assumptions

- Continues assumption of **\$6.6 billion** more than January proposal
- Since May Revise – tax receipts trending higher than expected (up \$1.2 billion for May and June)
- Budget Act projects an additional **\$4 billion** in estimated 2011-12 revenues



Realignment

- Shift primary responsibility for a number of public safety and related services, along with a dedicated source of funding, to counties beginning in 2011-12
- Counties will assume responsibility for \$5.6 billion in program costs in 2011-12 rising to a projected \$6.8 billion by 2014-15
- These costs would be funded primarily by transferring revenues from existing 1 percent state sales tax rate to counties, which is estimated to provide \$5.1 billion in 2011-12 (with Prop 98 impacts)



Redevelopment

- The Budget eliminates Redevelopment Agencies (RDAs) effective Oct 1, 2011 unless cities or counties participate in an Alternative Voluntary Redevelopment Program (AVRP)
- AVRP participants would have to make “community remittances” – payments to help fund schools, fire protection, and transit services
- In 2011-12, remittances would total \$1.7 billion, most of which (\$1.696 billion) would be directed to school districts within redevelopment areas and would count toward the state’s Prop 98 guarantee
- In 2012-13 and subsequent years, community remittances would total \$400 million per year, of which \$340 million would be directed to schools
- However, these funds would augment existing school funding and not count toward the Prop 98 guarantee



“Triggers” if Revenues Fall Short

- Politics and Wall Street demand “triggers” to offset questionable revenue assumptions
- If revenues are less than a billion dollars short, the state will deplete reserves and carry deficit into 2012-13 – no mid year cuts
- High level of confidence by governor and legislative leaders that \$4 billion is reasonable



Tier 1 “Trigger”

If revenues fall short by more than \$1 billion, state will reduce the following in 2011-12:

(Dollars in Millions)

Unallocated cut to University of California	\$100.0
Unallocated cut to California State University	100.0
Eliminate State Grants for Local Libraries	15.9
Additional Reduction to the Department of Developmental Services	100.0
In Home Supportive Services (IHSS) – 20% reduction in service hours	100.0
IHSS – Eliminate Funding for Local Anti-Fraud Efforts	10.0
Medi-Cal – Extend Provider Cuts and Copayments to all Managed Care Plans	15.0
Unallocated Reduction to the Department of Corrections and Rehabilitation (CDCR)	20.0
Juvenile Justice – Increase County Charge for Youthful Offenders Sent to CDCR	72.1
Eliminate Vertical Prosecution Grants	15.0
Proposition 98 – Community College \$10 per Unit Fee Increase	30.0
Child Care – 4 percent across-the-board Reduction	23.0
Sub-total	\$601.0

Tier 2 “Trigger”

If revenues fall short by more than \$2 billion, state will reduce the following in 2011-12:

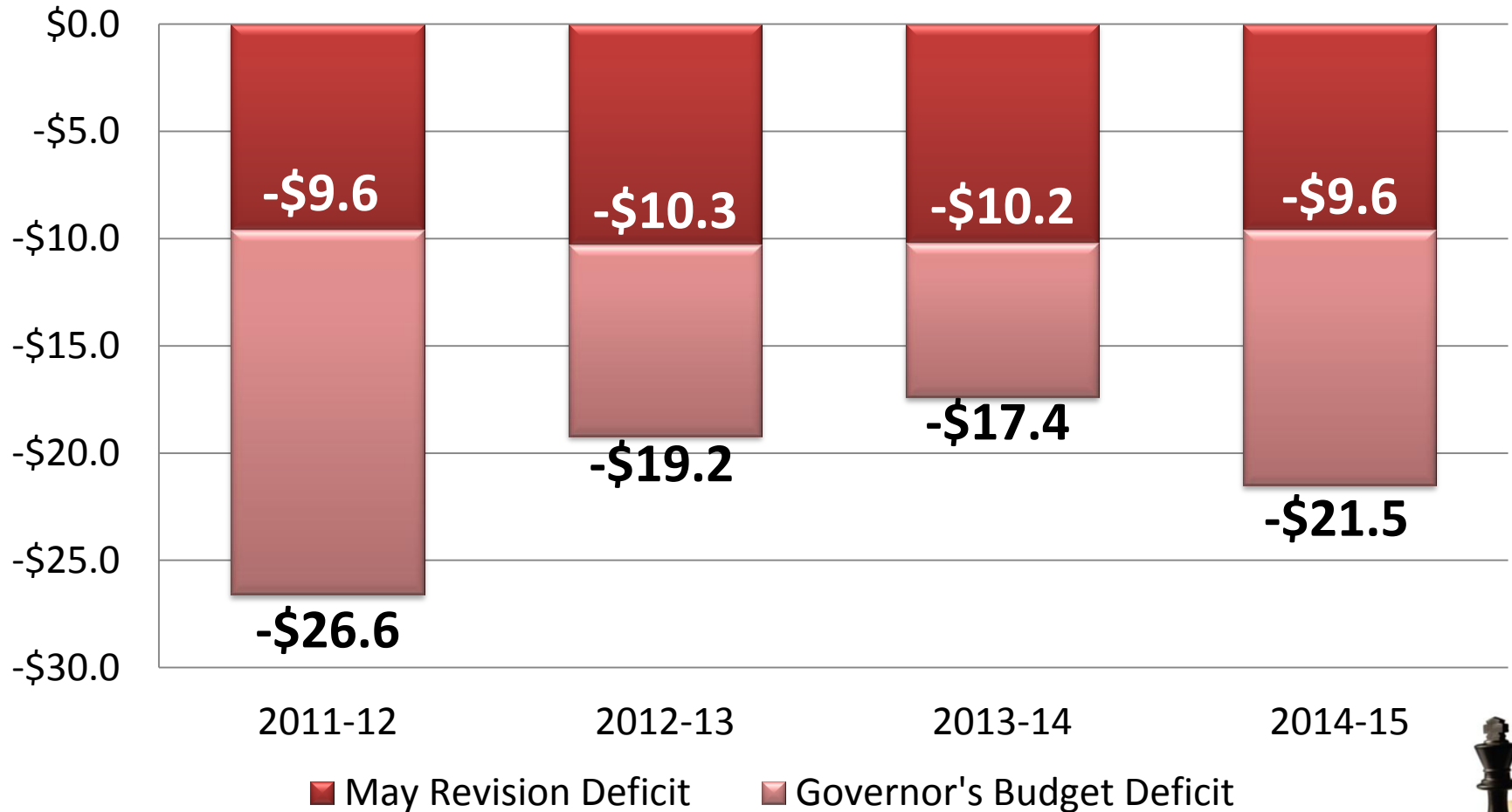
(Dollars in Millions)

Proposition 98 – <u>Proportional</u> cut of up to 4% to revenue limits, based on state revenue shortfall (and gives authority to reduce school days to 168)	\$1,540.0
Proposition 98 – Reduce Community College Apportionments	72.0
Proposition 98 – Eliminate Home-to-School Transportation	248.0
subtotal	\$1,860.0
Plus Tier 1	601.0
TOTAL TRIGGER REDUCTIONS	<u>\$2,461.0</u>

Source: Department of Finance



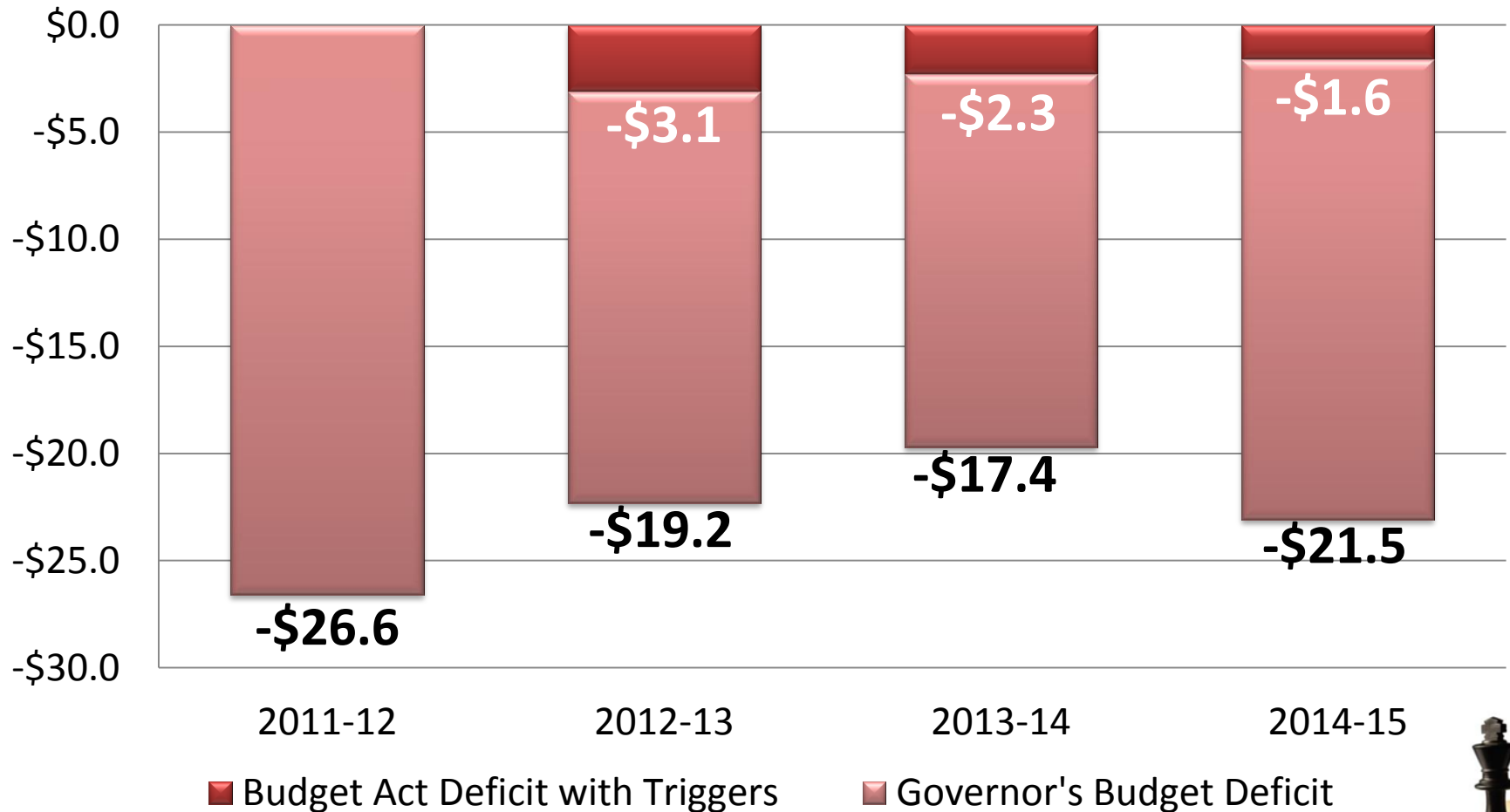
Budget Gap at May Revision



Source: Department of Finance



Budget Act: Gaps Nearly Eliminated



Source: Department of Finance



S&P: CA “Negative” to “Stable”

- July 7th: Standard and Poor’s (S&P) revises California’s outlook from “negative” to “stable”
- Budget solutions are “largely realistic”
- However, \$6.67 billion “Entails some amount of uncertainty”
 - Overhaul of redevelopment agencies
 - Amazon tax
 - \$12 per vehicle VLF increase
 - Prop 98 manipulation (\$5 billion GF shift)



Prop 25: Rise of the State Controller

- In 2010, passage of Prop 25 changes state budget vote threshold from 2/3 to majority
- For each day after June 15th the legislature does not pass a budget to the governor, voters disallow salary and per diem for legislators, with no retroactivity
- Leaves the State Controller as the final authority
- New powers or court challenge?
- Are “triggers” here to stay?



Things That Fell Out of Vetoed Budget

- \$1.2 billion from selling state buildings
- \$900 million from raising a quarter-cent sales tax
- \$1 billion from First 5 commissions
- \$500 million cut in local law enforcement grants
- \$540 million deferral to University of California
- \$700 million in federal funds for Medi-Cal errors



Proposition 98



Prop 98 – The Basics

- Prop 98 sets a minimum funding guarantee for K-14 education
- **Prop 98 has been manipulated all over the place...nothing new**
- Prop 98 does not guarantee what programs are to be funded

What Establishes the Funding Guarantee?

Test	Factors
1	Fixed percentage of General Fund expenditures plus statewide K-14 property taxes
2	Statewide ADA and per capita personal income
3	Statewide ADA and per capita General Fund revenues

Prop 98 can be suspended by a two-thirds vote of the Legislature



Proposition 98 – Budget Year

- Guarantee funded at \$48.7 billion
- Prop 98 minimum guarantee adjusted downward to reflect changes in the General Fund, expiration of specified taxes and the rebenching of the Prop 98 guarantee for revenue and program shifts
- Gone – The May Revision proposal to boost Prop 98 and direct funding to eliminate deferrals and cuts
- Education funding is more than \$6 billion below the level provided in 2007-08



Proposition 98 “Rebenching”

- An **UPWARD** adjustment of \$578.1 million to ensure that the guarantee does not decrease with the shift in **Gas Tax**
- An **UPWARD** adjustment of \$221.8 million to reflect the inclusion of **mental health and out-of-home care services** within the guarantee
 - Gives schools the funding along with the responsibility



Proposition 98 “Rebenching”

- A **DOWNWARD** adjustment of \$1.134 billion to reflect the exclusion of **child care** programs, with the exception of part-day preschool programs
- A **DOWNWARD** of \$1.7 billion to ensure that the total guarantee is unchanged as a result of new local revenue related to **redevelopment** agencies
- A **DOWNWARD** adjustment of \$2.1 billion as a result of the diversion of General Fund **sales tax** (\$5.1 billion) revenues related to the realignment of public safety programs to counties



Prop 98 “Rebenching”

- Governor’s upward adjustments of the guarantee were proposed at May Revision and viewed as consistent with prior agreements and law
- Some of the Budget Act provisions to adjust the guarantee downward may have serious constitutional issues
 - **Child Care** – Subject of litigation in 1990 where the courts validated child care may simply be consistent with settlement in CTA v.Huff
 - **Redevelopment** – In a Test 1 year, local revenues are supplemental to the guarantee and should seemingly not be off-set
 - **Sales Tax** – While Prop 98 would understandably be reduced by a real decline of sales tax revenue, a deliberate diversion of ongoing sales tax revenue to circumvent Prop 98 may be vulnerable to court set aside
 - Look for potential action by CSBA’s Legal Alliance who will be looking closely at these issues



Prop 98 “Creative But Legal”

Why rebenching Prop 98 holds up

- **Child Care** – CTA v. Huff gives legislature discretion – Shift didn’t include preschool.
- **Redevelopment** – Followed ERAF rebench by going back to Prop 98 inception and adjusting Test 1 percent.
- **Sales Tax** – Shift is illegal – It’s why they put it before voters to either make legal or revert to appropriate calculation without the shift.



Prop 98 Restoration & The Ballot

- Sales Tax shift drops the Prop 98 guarantee in 2011-12 by diverting \$5.1 billion in sales tax revenues to local governments
- A November 2012 ballot measure will attempt to place the "realignment" plan in the constitution and backfill K-14 education for the loss of funds with new taxes
- Education is leveraged to help secure the realignment plan envisioned in January
- The budget act provides that **if voters reject the measure, or if the election never occurs**, the state must determine how much it would have owed schools under Prop 98 for the 2011-12 fiscal year had the shift never occurred - currently estimated to be \$2.1 billion
- **The money would be repaid over five years** and would be dedicated to paying off **deferrals, mandates** and other onetime purposes – in that priority order



Prop 98 – Scenarios at May Revise

- 1) **The “Best” budget** assumes tax revenues are extended. Given the January budget and preparations made by schools, this budget would have no cuts beyond lost COLA
- 2) **The “Prop 98” budget** assumes that taxes are not extended yet there is not the political will to suspend Prop 98. This would result in a \$2 Billion drop in funding, nearly equal to the amount schools have planned for at \$330 per pupil. In addition, the state could reapply the previously planned deferral of \$2.1 billion in 2011-12, all within the parameters of Prop 98
- 3) **The so-called “Armageddon” budget** assumes tax revenues are not extended and an effort is made to enact cuts of \$5 Billion below the Prop 98 minimum, which would equal \$7 Billion of the \$10 billion total gap being shouldered by K-14 schools



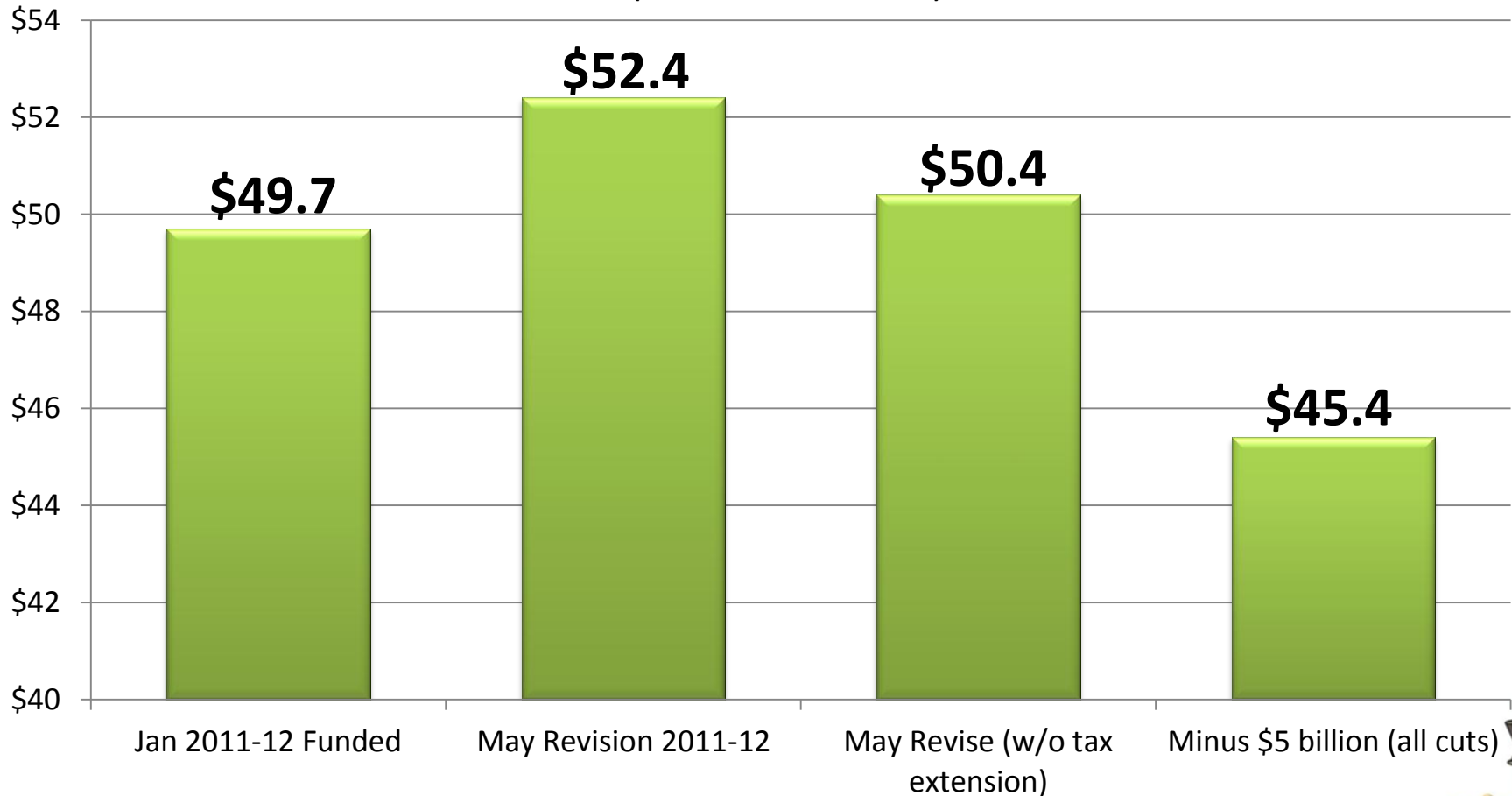
Prop 98 – Scenarios Now

- **The “Best” budget** assumes revised revenue forecast is above \$2 billion
 - This budget would have no cuts beyond lost COLA
- **The triggered budget** assumes that something less than \$2 billion and possibly none of the anticipated \$4 billion in revised revenues materializes:
 - 1) Funding for **home-to-school transportation** is reduced by \$248 million, a 50% reduction, reflecting the fact that the school year will be half over when the decision is made
 - 2) School district, county office of education and charter school revenue limits would be reduced by 4%, or some smaller percentage, depending on state revenues
 - ✓ A 4% reduction represents \$1.5 billion, or about \$250/ADA



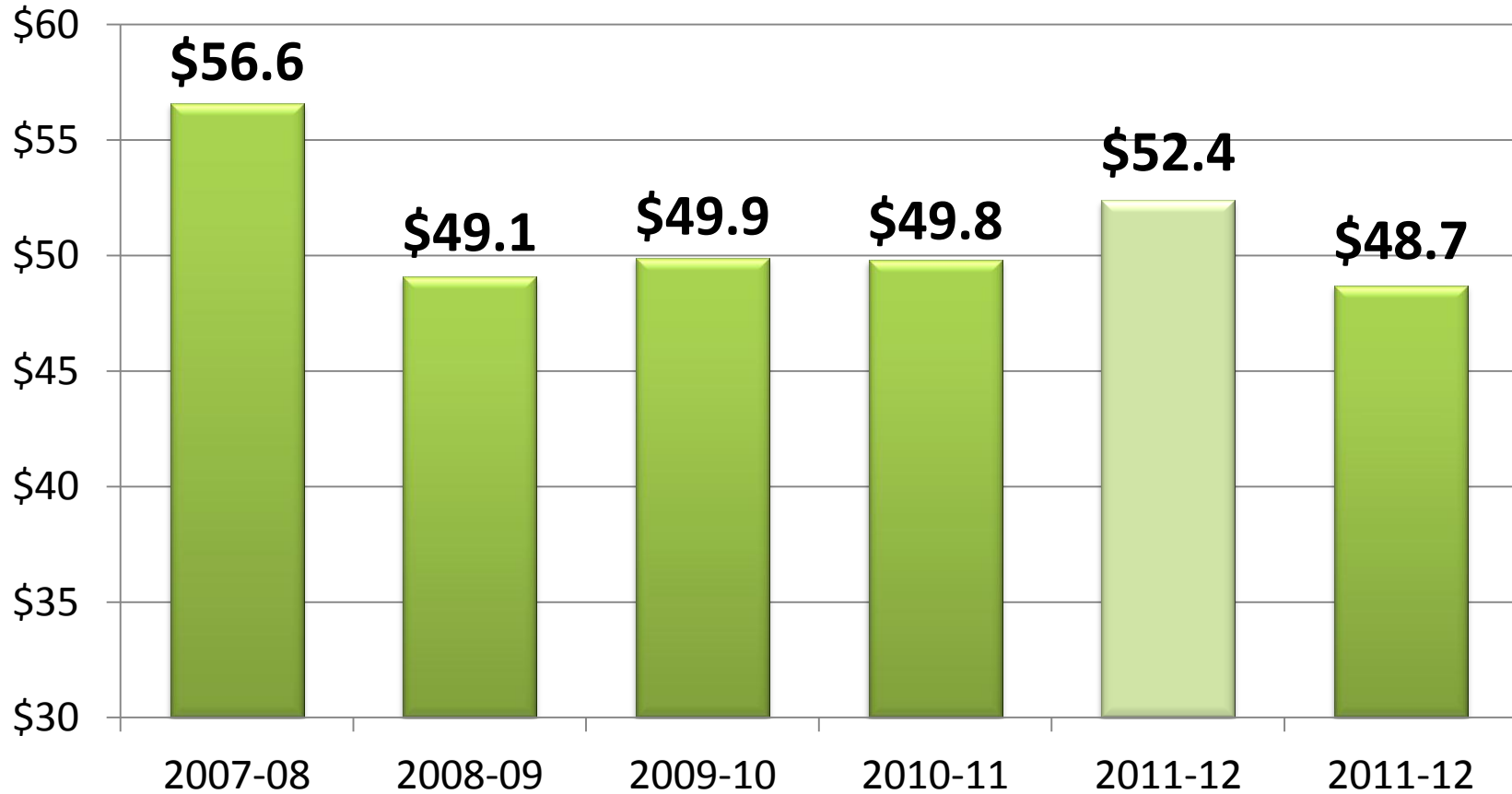
Prop 98 – The Threat of No Revenue

(Dollars in Billions)



Tracking Prop 98 Spending

(Dollars in Billions)



Source: Department of Finance

May Revise Budget Act



The “All Cuts” plan blunted

- Remember what we were bracing for:
- Governor quantified a \$5 billion cut to schools as:
 - Eliminating 4 weeks of the K-12 School year and 52,000 Community College courses, or
 - Laying off 51,000 teachers, raising K-12 class size from average of 25 to 30, and raising community college fees from \$36 to \$125 per unit
- DOF confirmed \$5 billion would be reduced from the lower Prop 98 minimum if revenues were not extended - would equal a \$7 billion reduction from the proposed May Revision funding level!
- We said it wouldn't ever happen...



The Education Budget



The Education Budget - An Overview

- The threat of triggered cuts continue budget uncertainty
- Trailer bill language promotes management labor-challenges – full employment for school lawyers
- Base funding level of \$48.7 Billion
- No revenue limit cut of \$330 per pupil
- No added \$19 revenue limit cut



The Education Budget – An Overview

- Invokes the \$2.1 Billion deferral of funding to 2012-13 and retains \$434 Million in other deferrals Gov had proposed to eliminate
- Shifts Mental Health Services to schools as proposed in May
- Funds CALPADS, but Gov vetoes CALTIDES
- Provides funding for school mandates



AB 114 – The Education Trailer Bill



AB 114 – The Education Budget Trailer Bill

- Trigger linked to eliminating 7 additional days from the school year
- Defining revenues for 2010-11
- Suspends fiscal accountability provision for 2011-12
- Suspends August 15th layoff statute for 2011-12



AB 114 – Reducing up to 7 Days

“46201.3. (a) **For the 2011–12 school year, the minimum number of instructional days and minutes school districts, county offices of education, and charter schools** are required to offer as set forth in Sections 41420, 46200, 46200.5, 46201, 46201.5, 46202, and 47612.5 **shall be reduced by up to seven days.**”

“(b) Implementation of the reduction in the number of instructional days offered by a school district, county office of education, and charter school that **is subject to collective bargaining** pursuant to Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code shall be achieved through the bargaining process, provided that the agreement has been completed and reductions implemented no later than June 30, 2012.”

- The language is effective **only** for the 2011-12 fiscal year if the trigger language is operative
- This allowable reduction is **in addition to** the five day reduction allowed as part of the multi-year budget flexibility that includes Tier 3 categorical flexibility



AB 114 – Defining Revenues in 2011-12

*"For the 2011-12 fiscal year, notwithstanding any of the standards and criteria adopted by the state board pursuant to Section 33127, each school district budget **shall project the same level of revenue per unit of average daily attendance as it received in the 2010-11 fiscal year and shall maintain staffing and program levels commensurate with that level.**"*



Governor's Budget Signing Message

“In fashioning their local budgets, school boards may nevertheless need to make reductions due to cost increases, loss of federal funds, enrollment declines or other factors. AB114 does not interfere with these local school board decisions. School boards should take all reasonable steps to balance their budgets and to maintain positive cash balances.”

– ***Governor Jerry Brown***

- The governor and his staff made it clear from the outset that districts would not be required to restore layoffs, furloughs or other staffing and program cuts if they were necessitated by the variables outlined in his letter
- While the letter is helpful in underscoring this point, his letter is not the same as statutory language
- We have not heard the last of this matter



AB 114 – Suspends Multi-year Projection Requirement

"For the 2011-12 fiscal year, the school district shall not be required to demonstrate that it is able to meet its financial obligations for the two subsequent fiscal years."

"For the 2011-12 fiscal year, notwithstanding any of the standards and criteria adopted by the state board pursuant to Section 33127, the county superintendent, as a condition on [sic] approval of a school district budget, shall not require a school district to project a lower level of revenue per unit of average daily attendance than it received in the 2010-11 fiscal year nor require the school district to demonstrate that it is able to meet its financial obligations for the two subsequent fiscal years."

- This does not preclude districts from preparing budgets to project their multi-year fiscal condition in satisfying appropriate budget planning for their community and financial institutions



AB 114 – Suspends August layoff statute for 2011-12

44955.5. (a) During the time period between five days after the enactment of the Budget Act and August 15 of the fiscal year to which that Budget Act applies, if the governing board of a school district determines that its total revenue limit per unit of average daily attendance for the fiscal year of that Budget Act has not increased by at least 2 percent, and if in the opinion of the governing board it is therefore necessary to decrease the number of permanent employees in the district, the governing board may terminate the services of any permanent or probationary certificated employees of the district, including employees holding a position that requires an administrative or supervisory credential. The termination shall be pursuant to Sections 44951 and 44955 but, notwithstanding anything to the contrary in Sections 44951 and 44955, in accordance with a schedule of notice and hearing adopted by the governing board.

(b) This section is inoperative from July 1, 2002, to July 1, 2003, inclusive, and from July 1, 2011, to July 1, 2012, inclusive.



AB 114 – Trailer Bill Language – Our Thoughts

- Language will be problematic for many districts as it will result in pressure at the local level to restore staff positions that were reduced based on the projections of a \$349/ADA cut
- We urge caution in restoring those positions
 1. A district must calculate the actual risk to the district of the proportional reduction to revenue limits of 4% and the 50% cut to home-to-school transportation.
 - For most districts we expect this will be a smaller number than the \$349/ADA
 2. School districts need to remain prepared to operate under this new "worst case" scenario
 - Given the interaction of state revenues, local budget reserves, end of one-time federal funds, and other legitimate financial risks, school districts still have local discretion on staffing and program levels



Deferrals Are Gimmicks

- \$1.7 Billion deferral adopted last October to be repaid in 2011
- \$2.1 Billion K-14 deferral proposed for 2011-12 to be paid in 2012-13
- \$434 Million in other deferrals planned for elimination in May are back in
- More than **\$11 billion** in education deferrals remain
- Gov is focused on eliminating these over time



2012 Election Politics

- Lost opportunities on revenue given voter distinction between “extensions” and “increases”
- *Bellum omnium contra omnes* “War of all against all” - Governor pointed out the ballot efforts on the horizon
 - Pension reform, spending caps, tort reform, split roll property taxes, oil/gas tax, higher income tax
- Reapportionment changes the landscape
- Top two primary structure moderates Legislature
- SEIU to recruit moderate-to-left Republicans
- Dems within real chance of capturing 2/3rd control
- Education remains best leverage for revenue increases



Revenue Limits



COLA

- COLA Adjustment = 2.24%
- Deficit factor for 2011-12 is increased to offset COLA:
 - ✓ School Districts 19.754%
 - ✓ County Offices of Education 20.041%



2.24 % COLA Adjustment

	2010-11	
	Average Revenue Limit*	Cost-of-Living Adjustment
Elementary	\$6,110	\$137
Unified	\$6,392	\$143
High School	\$7,347	\$165

*Undeficitated



Revenue Limit Calculation

2011-12

	Elementary	Unified	H.S.
Statewide average revenue limit:	\$6,110	\$6,392	\$7,340
COLA (2.24%)	+ 137	+ 143	+ 165
Revised statewide average	6,247	6,535	7,505
Less Deficit (.19754 x line 3)	<u>- 1,233</u>	<u>- 1,291</u>	<u>- 1,484</u>
	5,014	5,244	6,021



Deficit Factor - Fixes \$19 Problem

	Elementary	Unified	H.S.
2010-11 Funded Statewide Average Revenue Limit per ADA	\$5,012	\$5,244	\$6,022
2011-12 Funded Statewide Average Revenue Limit per ADA - January Budget	<u>4,994</u>	<u>5,225</u>	<u>6,005</u>
2011-12 Funded Statewide Average Revenue Limit per ADA – May Revise	\$5,014	\$5,244	\$6,021



Basic Aid

- “Fair Share” offset for 2009-10 cuts implemented in 2010-11
- New “fair share” of 8.92% reduction enacted in SB 70 (Chapter 7, Statutes of 2011)



Risk to Revenue Limits

State Shortfall	Statewide Average RL Reduction	Elementary	Unified	High School
		\$ 6,247	\$ 6,535	\$ 7,505
\$ 2.0 billion	4%	249.88	261.40	300.20
\$ 1.5 billion	3%	187.41	196.05	225.15
\$ 1.0 billion	2%	124.94	130.70	150.10
\$.5 billion	1%	62.47	65.35	75.05



Reductions

(Dollars in Millions)

Revenues	Home to School Trans	Community Colleges	Revenue Limits	Total	State Gain/Loss
\$2 Billion	0	0	0	0	N/A
1.5 Billion	248	72.0	375.0	695	\$ 195
1.0 Billion	248	72	750	1,070	\$ 70
.5 Billion	248	72	1,125	1,445	\$ (55)
Zero	248	72	1,500	1,820	\$ (180)



Revenue Limit Trigger

- Trigger on revenue limit reduction
 - Operative February 1, 2012
- Effective for one year only
- No comparable language on home-to-school transportation or community colleges



Other Education Budget Changes



Categorical Funding

- COLA not applied
- “Tier III” flexibility extended two years, through 2014-15, by SB 70 (Chapter 7, Statutes of 2011)
- K-3 CSR revised penalty structure extended two years; through 2013-14, by SB 70



Mandate Funding & Reform

- Legislature and Governor concur and return mandate funding to the budget consistent with January proposal
- Budget agreement makes mandate reimbursement obligations a priority for Prop 98 restoration
- Rejected attempts to manipulate and undermine mandate reimbursement
- All recent court actions brought by the education community successful
- SB 64 (Liu) and AB 202 (Brownley) pursue sensible reform in legislation



Mandates – Court cases

- **Deferral Lawsuit** – The 4th Appellate District recently upheld the decision of the trial court (*CSBA v. State of California*) finding the process of deferring payments for mandates unconstitutional. Review by the California Supreme Court is possible, but not likely.
- **New Lawsuit** – CSBA filed a new case on January 6, 2011 challenging State attempts to avoid reimbursing districts for mandates, including behavioral intervention plan (BIP) and science graduation requirement (GR) mandates. 2010-11 Budget act and related legislation allege that any reimbursement claims for these mandates are “offset” by special education and revenue limit appropriations



CALPADS and CALTIDES

- Restores funding for CALPADS in 2011-12
- Governor vetoes \$2.1 million in federal funding for CALTIDES
- Administration continues May pledge to “reform testing and accountability requirements to achieve genuine accountability and maximum autonomy”
 - Reduce testing time
 - Eliminate data collections that provide no useful information
 - Restore power to local level



Charter Schools

- \$11 million to provide charter schools that commenced operations between 2008-09 and 2011-12 with supplemental categorical funding
 - Conversion charters excluded
- Deferrals and triggers apply to charters



Clean Tech and Energy Training

- Provides an increase of \$3.2 million to support the recently **Clean Technology and Renewable Energy job Training Program, Career Technical Education, and Dropout Prevention Program**
 - Provides grant funding for partnerships academies



Child Care

- Reduces funding for preschool and child care programs, except CalWORKs Stages 1 and 2 child care, by 11 percent instead of 15 percent effective July 1, 2011
- Restores child care for 11- and 12-year-olds during traditional work hours
- Rescinds the 10 percent family fee increase enacted in March that was scheduled to take effect July 1, 2011
- Does not include the 10 percent cut to the “standard reimbursement rate” (SRR), which the Legislature adopted as part of the March budget agreement



Healthy Families

- The Budget Act includes an unallocated reduction of \$103.3 million to Healthy Families
- In addition, the budget does not assume the Governor's May Revision proposal to eliminate Healthy Families and shift all children enrolled in the program to Medi-Cal beginning in January 2012



Same as May Revise

- Lottery
- Facilities
- Special Education
- Child Nutrition
- AB 3632 Mental Health Services



AB 3632 Mental Health

- Shift mandate to K-12 education
- Re-bench Prop 98 and increase guarantee by \$221.8 million
- Allocated per ADA (est. \$37/ADA per AB 602 add-on) except \$3 million state set-aside for small SELPAs



AB 3632

Includes \$80 million to backfill 2010-11 costs

Total 2011-12 Funding

\$221.8 million - re-bench Prop 98

\$ 98.6 million - one-time Prop 63 to mental health

\$ 68.0 million - federal

\$389.4 million

Intent for 2012-13 to re-bench by additional \$98.6 million to back-fill one-time Prop. 63



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