

Develop a Plan of Action

SUMMARY

Prerequisite Best Practices:

- Best Practice in School Budgeting, 4A — Develop a Strategic Financial Plan

Key Points

- A plan of action complements the strategic financial plan by describing action steps the school district will carry out in order to implement its strategic financial plan. The plan of action is primarily intended for use by district staff as an implementation document and should be updated and refined at least annually.
- The plan of action should identify who is responsible for implementing the action steps and how the district will ensure that the actions are being implemented on schedule and with fidelity. The plan of action should also clearly identify when and how the implementation progress is reviewed and adjusted.
- When developing a plan of action, districts should be comprehensive and include all district resources. In addition, the plan of action should describe any critical resourcing assumptions, such as targeted class sizes, number of teacher work days, number of teachers and other key positions for each school site, or per pupil spending for non-personnel resources.

Related Award Program Criteria

- **Criterion 4.B.1: Plan of Action (Mandatory).** The applicant has developed a plan of action that provides a coherent presentation of how the applicant will implement its instructional priorities. The plan of action should be developed at the district-wide level. Applicants should submit a district-wide plan of action as part of the supplementary materials.
- **Criterion 4.B.2: Plan of Action Accepted by Administration.** The plan of action is formally accepted by district administration, as described in the application.

Introduction

After the strategic financial plan is developed and adopted, a school district needs to develop a plan of action. A plan of action complements the strategic financial plan by describing the steps needed to implement and fund the instructional priorities. Together they communicate the district's complete strategic vision.

This best practice document covers:

- I. Developing a Plan of Action

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Background. A plan of action describes the actions needed to implement the district's strategic financial plan. A plan of action is essential to the budget process because it describes precisely the steps the district will take to achieve its educational goals. Ideally, the budget becomes a financial reflection of the plan of action.

The reader should note that the strategic financial plan (Best Practice in School Budgeting, 4A — Develop a Strategic Financial Plan) is intended to be the primary communication device of the district's goals, instructional priorities, and intended funding sources. The plan of action is primarily intended as an implementation document that is used by district staff. Therefore, the level of detail and degree of refinement of the presentation should differ between the two.

Recommendation. Districts should develop a plan of action to describe how the district will implement its instructional priorities and associated funding methods (i.e., repurposing existing resources, raising new revenues, etc.). The plan of action should flow from the decisions made in the strategic financial plan. However, districts should update and refine the plan of action more often (at least annually) than the strategic financial plan because implementation details are likely to require more frequent adjustment than the district's larger strategic vision.

A plan of action should contain at least the following elements:

- **Instructional priorities for the district.** The plan of action should briefly identify the district's instructional priorities. The goals and instructional priorities identified in the plan of action should be identical to those originally identified in the strategic financial plan, although they can be summarized.
- **How the instructional priorities will be funded.** The plan of action should briefly identify the trade-offs that the district made in order to fund the implementation of the instructional priorities. Again, this should exactly reflect the funding approaches that were originally identified in the strategic financial plan, though it can be summarized.
- **Actions that are intended to implement the instructional priorities.** The plan of action describes the specific actions the district will take to implement the instructional priorities. The actions should form a coherent, coordinated approach to implementing the instructional priorities.
- **Actions that are intended to implement the funding approaches.** The plan of action describes the specific actions the district will take to implement the funding approaches. For example, if an existing service is to be performed more efficiently or more economically, then the plan of action should describe how that will happen.
- **Sponsorship structure.** The plan of action should specify who is responsible for implementing the actions and identify where coordination is required between different organizational units. The plan of action should also describe how the district will achieve that coordination.
- **Sources of evidence to determine if actions are being taken.** The plan of action should identify how the district will ensure that the actions are being implemented on schedule and with fidelity. Foremost, the district should identify due dates for the actions. The plan of action should also identify key progress indicators to determine if the actions are being implemented effectively. These indicators should address intermediate steps that precede the student achievement outcomes, rather than more forward-looking indicators, such as the student

achievement outcome measures described in the strategic financial plan. For example, if a student achievement outcome of “improved reading ability” is to be reached by implementing personalized learning technology, a progress indicator in the plan of action might address the degree to which the technology has been adopted by the user base.

- **Guidance on personnel counts and other critical resourcing assumptions.** The plan of action should describe critical resourcing assumptions – all such assumptions made at any point during the financial planning process – that need to be carried through to budget formulation. These could include, but are not limited to, targeted class sizes, number of teacher work days, student time on core subjects (e.g., math and reading), number of teachers and other key positions for each school site, or per pupil spending for non-personnel resources (e.g., technology investment).
- **Process for review and adjustment.** The plan of action should clearly identify when and how implementation progress (both in terms of schedule and effectiveness) will be reviewed and how adjustments will be made in response to the findings.

The plan of action is intended to be a district-wide implementation document; however, some districts may find that in order to achieve the intended results they must allow for substantial differences in how a given district-wide instructional priority is implemented at one school site versus another. While there should always be a district-wide plan of action, a district should consider how to address site-to-site differences in implementation approaches. For instance, some districts may prefer to address these differences directly in the district-wide plan of action while others might prefer to create subsidiary plans to the district-wide plan of action for each school site.

Finally, the plan of action should be comprehensive of the district’s resources. For example, the plan of action should not be limited to just direct instructional services, but should also articulate the role of support services and central services. The plan of action should also include 100 percent of the district’s resources (e.g., general funds as well as categorical funds) and should describe how all resources will be used to improve student achievement.

Endnotes

¹ For an explanation of instructional priorities, see *Best Practice in School Budgeting*, 2C - Research and Develop Potential Instructional Priorities.

² Allan R. Odden, *Improving Student Learning When Budgets are Tight* (Thousand Oaks, CA: Corwin-Sage, 2012).