PROPOSED PROCESS FOR BOARD CONSIDERATION

USD 232
Unified School District No. 232

Strategic Resource Allocation Review

Protecting student priorities. Planning for financial sustainability.

USD 232 · Overview for the Board of Education and Community · October 1, 2026

This is a challenge, not a crisis.

We are acting early with time, good information, and real options so we can make thoughtful decisions that keep students at the center.

BEFORE WE BEGIN

Even in a lean year, a farmer never eats the seed corn.

Seed corn is what next year's harvest grows from. For us, that is high-impact instruction and the essential supports students depend on. This review is how we protect it while we plan for leaner years.

WHY WE ARE DOING THIS

Planning Ahead While We Still Have Options

Enrollment is declining, and ongoing operating expenses are likely to exceed ongoing revenue.

We are reviewing deliberately, before fewer options remain.

This may require reductions. It is **not** a plan to cut every school or department by the same percentage.

OUR CENTRAL QUESTION

How do we protect what matters most for students while adjusting our spending and services to the resources available?

WHAT GUIDES OUR DECISIONS

Four Principles Anchor Every Recommendation

Students First

The Empty Chair philosophy keeps a student at the center of each decision.

TORCH Alignment

The district strategic plan sets priorities. Significant spending connects to a named TORCH priority.

Evidence & Impact

Costs, outcomes, student needs, and staff workload are weighed together.

Long-Term Responsibility

Decisions are tested against a three-to-five-year financial outlook.

⚠ This process sets expectations for the review. **It does not approve a reduction target or any particular program or staffing change.**

WHAT WE WILL LOOK AT FIRST

Lower-Impact Options Come First

TIER 1

Stop What Is No Longer Needed (If Any Exists)

Unused purchases, duplicate subscriptions, unnecessary steps.

TIER 2

Do Necessary Work More Efficiently

Review purchasing, energy use, contracts, and schedules.

TIER 3

Redesign How Services Are Delivered

Shared services, coordinated work, staffing aligned with enrollment and need.

TIER 4

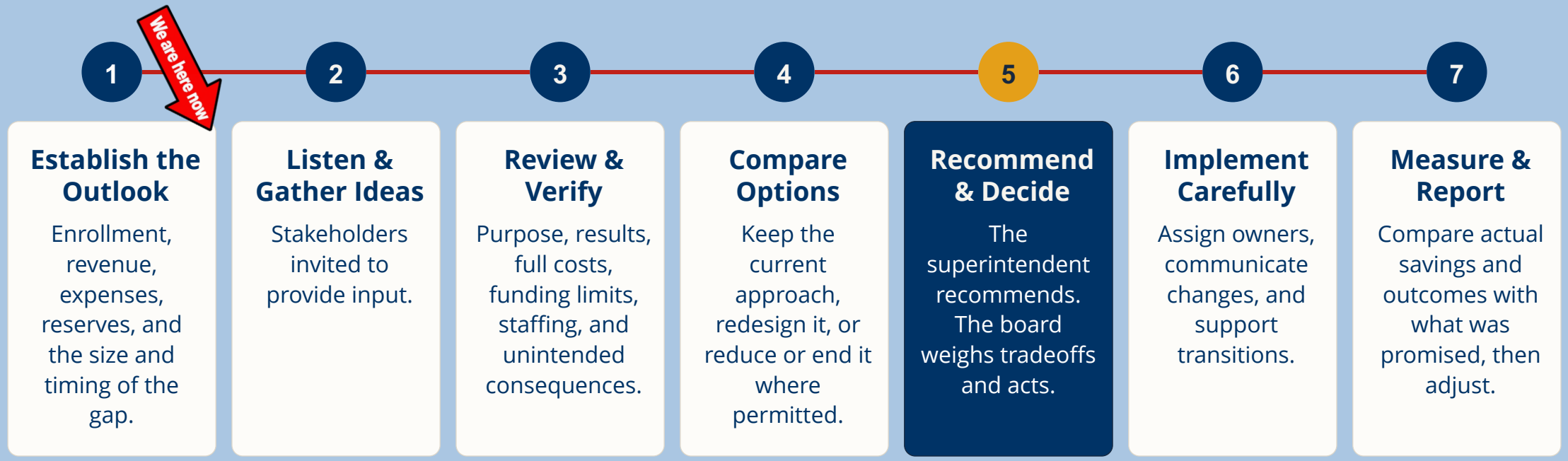
Reduce Programs or Services

Only after evaluating and documenting lower-impact alternatives.

Lower impact on students — **Greater impact on students**

THE PROCESS AT A GLANCE

Seven Steps from Outlook to Results



Ongoing communication is essential throughout this process.

WHO IS INVOLVED

From Ideas to Decisions

1 · CONTRIBUTE

All Employees
Share ideas, describe current practice, and explain what may be gained or lost. No cost estimate needed.

Students, Families, & Community
Offer perspective on student experience and access through advisory groups and announced feedback opportunities.

2 · REVIEW AND VERIFY

Resource Review Teams
Building Leadership Teams, SITE Councils, and the Staff Advisory Committee test ideas and document impacts.

Finance, Academics, Operations, & HR
Verify costs, realistic savings, service requirements, staffing needs, and any legal or bargaining issues.

Leadership Cabinet
Combines findings, spots overlaps, and sends a coordinated analysis forward.

3 · RECOMMEND AND DECIDE

Executive Team & Superintendent
The Executive Team advises. The superintendent recommends actions to the board.

Board of Education
Confirms priorities and financial expectations, weighs options and public input, acts, and monitors results.

HOW PROPOSALS ARE EVALUATED

Two Lenses for Every Significant Proposal

PART A · PRESERVATION VALUE

What Matters To Protect?

- **Student Impact** · 35%
- **District Priorities: TORCH Alignment** · 20%
- **Proven Effectiveness** · 20%
- **Equity of Impact** · 15%
- **Operational Dependency** · 10%

Each criterion is rated 1–5 with evidence. Higher means a stronger reason to preserve. The bar shows each criterion's share of the total score.

PART B · FINANCIAL PROFILE

What Actually Changes?

- Full current cost and what is truly avoidable
- First-year and ongoing (3–5 year) net benefit
- Impact on staff (work conditions, responsibilities, retention)
- Recurring and one-time savings reported separately
- No double-counting; cost shifts shown separately
- Confidence: high, moderate, or preliminary

Scores inform — they never decide. Legal requirements come first, student and staff impacts are both weighed, and a low score never authorizes elimination.

Staff are part of every review. Each proposal documents its effect on workload, caseloads, class sizes, and who absorbs the work, alongside what changes for students.

SAFEGUARDS

Commitments That Protect Trust

Every Idea Is Heard

Every employee is invited to submit ideas; name and contact information are optional.

Reviewers read every submission and report what moved forward, what did not, and why.

Services, Not People

Teams review functions and services. They do not rank employees or vote on jobs.

Agreement, handbook, and policy matters go to the responsible officials. Differing views are recorded.

Staffing with Dignity

Vacancies, retirements, reassignment, and redesign are considered first.

The goal is to minimize involuntary reductions — not a promise that none will occur.

PROPOSED TIMELINE

Fall 2026 Through the 2027–28 Budget

FALL 2026 · NOW

Understand & Listen

Sep–Oct: confirm outlook, target by fund, and roles; launch employee input.

Oct–Nov: collect ideas, complete reviews, validate costs, share themes.

WINTER 2026–27

Analyze & Recommend

Dec–Jan: compare scenarios; build a package of benefits, impacts, and any remaining gap.

Feb-Mar: preliminary recommendations to the Board and stakeholders for feedback.

Jan-May: monitor and report on legislative actions affecting our finances.

SPRING 2027

Board Decisions

Mar–Apr: Board deliberation and action on time-sensitive recommendations.

Apr–May: finalize and communicate plans.

SUMMER 2027 ON

Implement & Report

Jun–Jul: build approved actions into staffing, contracts, and the budget.

Aug–Sep: budget hearings; quarterly results; annual outlook refresh.

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