Massachusetts Department of Revenue *Division of Local Services*
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New Bedford Public Schools Review

Executive Order 393

Education Management Accountability Board Report
August 1999

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I. Introduction

The Massachusetts Education Reform Act (MERA) of 1993 has three major goals: to increase student achievement; to achieve adequate funding for all local and regional school districts over a seven-year period; and to bring equity to local taxation efforts based on a community's ability to pay. In February 1997, the Governor issued Executive Order 393 to evaluate the education reform program that was nearing the end of its fourth year. In FY98, Massachusetts General Laws (M.G.L.) Ch. 70 state aid for education reached $2.3 billion. With an investment of this magnitude in the Commonwealth's schools, it is critical to "review, investigate and report on the expenditures of funds by school districts, including regional school districts, consistent with the goals of improving student achievement." To that end, Executive Order 393 established the Education Management Accountability Board (EMAB).

The Secretary of Administration and Finance, serving as chief of staff to the EMAB, selected a team of auditors from the Department of Revenue's (DOR) Division of Local Services (DLS) to conduct the school district reviews. DOR's Director of Accounts is the chief investigator with authority to examine municipal and school department accounts and transactions pursuant to M.G.L. Ch. 44, §§45 and 46A. The reviews are conducted in consultation with the State Auditor and the Commissioner of Education.

The New Bedford Public Schools (NBPS) is the eleventh school district reviewed under Executive Order 393. The audit team began the review of NBPS in January 1999, and completed it in early March 1999. As part of this review, the audit team conducted a confidential survey of employees of the school district and included the results in this report. School officials cooperated fully with the audit team.

The Executive Summary includes some of the more significant observations and findings of the review of NBPS's operations. The report discusses all results, best practices and deficiencies, if any, in greater detail in the "General Conditions and Findings" section.

II. Executive Summary

NBPS appears to have made limited progress in achieving some of the key goals of education reform. Following several years of decreases, district spending increased by $30.6 million or 48.4 percent from FY93 to FY97, from $63.2 million to $93.8 million. NBPS used increased funding to rehire teachers, pay significant salary increases and meet rising special education costs. Foundation budget spending in four key areas is significantly below foundation targets and was at 94 percent of the overall foundation target for the district in FY98. Professional development spending did not meet minimum requirements under the law in FY95, FY96 and FY97.

Schools in the NBPS system are generally old and appear to be in need of retrofitting. However, they appear clean and well kept. NBPS is making an effort to renovate and build new schools and has a plan to reconfigure grades by expanding the middle schools to include the 6th grade along with grades seven and eight. This would free up elementary level classroom space. Presently NBPS has an all teacher/ all student ratio of 15.3:1. Student to teacher ratios have improved only marginally. High school core subject class sizes tend to have more than 25 students but no greater than 30 students.

NBPS test scores are below state averages for all tests. The 1998 MCAS scores show that the district scored below state average scaled scores in all academic areas for all tested grades with at least 70% of students either failing or needing improvement. The high school drop out rate is over 9 percent. However, NBPS is making a reasonable effort to align its curriculum to the state curriculum frameworks to improve student achievement in the future. It has also initiated a program allowing expelled students to attend an alternative school to earn a high school diploma.

Most principals work under individual two-year contracts with written performance evaluations. Salary increases are not tied to evaluations or performance in contracts. Some principals continue to pay union dues for liability insurance and have union presence during their contract discussions. A teacher evaluation system is in place but teachers have bargained the right to transfer to available positions in other schools leaving poor evaluations behind to start fresh.

Finally, budgetary controls have not always been present in the NBPS until recently. In FY96 the school department incurred a deficit of $2.7 million.

THE FOUNDATION BUDGET

- NBPS has exceeded the net school spending requirements as determined by the Department of Education (DOE) for FY94 through FY97. It was below in FY98 by $100,000. NBPS did, however, amend its reporting of net school spending subsequent to our audit fieldwork to show an additional $375,000 in spending. In FY98, the district's state and local percentages of actual net school spending were

87.1 percent and 12.9 percent respectively. FY97 salaries accounted for 80.1 percent of the school operating budget. [See Section 5 and Appendix A-1]

- FY97 SPED costs accounted for $18.9 million or 20.1 percent of the school expenditures reported to DOE including transportation. This was an increase of $6.8 million or 56.2 percent since FY93. [See Section 22]

- The foundation budget does not mandate spending in any specific category. However, to encourage appropriate levels of spending, M.G.L. Ch. 70, §9 requires that a school district report to the Commissioner of Education when it has failed to meet foundation budget spending levels for professional development, books and instructional equipment, extended/expanded programs and extraordinary maintenance. Although NBPS did not meet these levels from FY94 to FY97 except for books and equipment in FY96, it did not file a report as required by law nor did DOE direct it to do so. Total spending did not exceed the total foundation budget for FY94 to FY97. [See Section 7 and Appendix B1]

STUDENT ACHIEVEMENT

- NBPS test scores are below the state averages. The 1998 MCAS scores show that NBPS scored below the state average scaled scores for all grades in all areas. SAT scores for 1998 are below the state average by 79 points. MEAP scores for 1996 are significantly below state averages in reading. The 1998 MCAS scores showed that 95 percent of 4th grade students failed or scored as needing improvement in the English Language Arts test. [See Section 16 and Appendices C and D]

GOVERNANCE AND MANAGEMENT POWERS

- Principals face certain restrictions in hiring teachers from outside the system. Where outside hiring is possible, it is for school facilities where teachers with transfer seniority decide not to work or for specialized positions that become open. NBPS teachers have a transfer policy written into their contract that allows teachers to declare themselves candidates for transfer. This allows for transfer to another position or to another facility based upon seniority. The contract provision limits principals ability to hire new teachers from outside the system when openings occur. It also incorporates a final evaluation review to be completed by March of each year. This allows teachers to bid out of positions or schools to better teaching facilities or away from poor evaluation reviews. The seniority system for transfer does not carry a teacher's current evaluation status when a transfer is made. This contract provision has the effect of limiting a principal's ability to select teachers for their school. It also has the effect of negating the teacher evaluation process since a teachers evaluation does not follow to the new position in another facility, allowing poor teachers or teachers in need of remediation to transfer from school to school while being protected. Within the last two years NBPS has developed a mentoring program for teachers that receive poor evaluations and are in need of remediation.The mentoring program may be instituted by the principal or assistant superintendent. [See Section 17]

- Administrators and principals work under individual contracts. Contracts are similar in structure and content and include individualized language for performance goals and annual evaluations. NBPS administrators receive annual oral evaluations. Specific evaluation criteria are not part of contracts but are agreed to by the principals and the Superintendent annually. Written evaluation procedures for principals are utilized by the Superintendent. Principals have had individual contracts since 1996 with stated annual increases usually tied to union contract percentage increases for teachers and other staff. Increases are not tied to performance. Within the last two years NBPS has developed a mentoring program for principals that receive poor evaluations and are in need of remediation. The mentoring program may be instituted by an assistant superintendent. Some principals have continued to pay union dues on an individual basis for liability insurance coverage and to have a union representative present during contract discussions.[See Section 17]

STUDENT/FTE TEACHER STAFFING

- Between FY93 and FY97, the total number of FTE teachers increased by 58.1, or 6.5 percent, from 900.2 to 958.3. As a result, the all students/all FTE teachers ratio declined from 16.0:1 in FY93 to 15.3:1 in FY97. This ratio is higher than the state average of 14.5:1. Although NBPS has a student to teacher ratio of 15.3:1, the high school is seriously affecting that ratio with an average class size of almost 25 students per section in the four core subject areas. [See Section 8 and 13]

TEACHER COMPENSATION

- Between FY93 and FY97, expenditures for salaries rose $11.8 million or 23.6 percent. Total teaching salaries rose $10.9 million or 37.2 percent, reflecting additional spending for new staff as well as pay raises in teachers' contracts. Union contract annual increases plus step increases for teachers have increased by 39.4 percent for the five year period 1993 to 1997. The district FY97 average teacher salary reported to DOE of $44,486 was $1,612 or 3.7 percent higher than the state average teacher salary of $42,874. [See Section 9]

PROFESSIONAL DEVELOPMENT

- NBPS has met neither the professional development legal minimum spending requirements for FY95 to FY97 nor the foundation budget targets for FY94 to FY97. Expenditures in FY94 represented only 11.4 percent of the foundation budget for professional development and 47.4 percent in FY97. The audit team was informed by NBPS management that teachers salaries were not accounted for nor reported for teachers time spent in professional development. [See Sections 7 and 10]

TIME AND LEARNING

- NBPS met DOE's high school and junior high time and learning requirement of 990 hours per year for the 1997/98 school year with a schedule of 993 hours. The elementary school standard of 900 hours was exceeded by 36 hours. [See Section 12]

DISTRICT ISSUES

- Adequate accounting controls were not always present in the NBPS system as was evident in FY96 when the school budget had a deficit of $2.7 million. During FY96 the budget was not being properly monitored. No review was made of remaining appropriations prior to approval of purchases and contracts. Salary accounts were not monitored to assure no overexpenditures of budgeted amounts. A substantial amount of overtime dollars were spent in the custodial and maintenance accounts. The school department also did not encumber the amount of unpaid teachers salaries for the months of July and August in the previous fiscal year as required by MGL CH 71 Sec. 40. The deficit went undetected partially because the School Committee was given accounting data for general expenditures only and not for salaries.

  Since this budget overexpenditure occurred in FY96, NBPS has instituted several corrective actions. These actions include furnishing the school committee with bimonthly accounting statements of general and salary expenditures as well as weekly meetings by the school business manager and the city auditor to discuss financial issues. The NBPS system has instituted a purchase order system, which will not allow a contract or purchase order to be issued if funds are unavailable. Salaries are properly monitored so budgeted dollars are not overexpended and summer pay is properly treated for accounting purposes. Finally, weekly meetings are held with city officials to discuss financial issues. [See Section 18]

BEST PRACTICES

NBPS offers an alternative education program for certain special needs students at one of the NBPS 28 schools called the Alternative School, West Side Jr./Sr. High School. New Bedford used nearly $2 million dollars in federal relocation funds to completely remodel a former vocational high school building into an attractive alternative Jr./Sr. High School in the center of the city. This school is a special needs facility that uses a team approach to service at-risk students ages 12-23 from the New Bedford community. Special needs students develop goals that lead to reintegration back into the regular school setting, graduation from West Side Jr./Sr. High School or attainment of a G.E.D.

In keeping with their philosophy of "developing our students' potential for responsible action and for promoting attitudes which will encourage their contributory participation" West Side also has a regular education component. The regular education component is for students in grades 7–12 who have been expelled from one of New Bedford's secondary schools. The Superintendent of NBPS has the sole authority to assign students to this school. There are two teachers, for these students, who prepare class work in a highly structured no-frills environment.

Auditee's Response

The audit team held an exit conference with the Superintendent and his key management personnel on May 13, 1999. The team invited NBPS to suggest specific technical corrections and make a formal written response. Comments were received, changes were made as a result of these comments, and a revised report was provided to the Superintendent. The Superintendent provided further comments which are contained in Appendix H.

Review Scope

In preparation for the school district reviews, the audit team held meetings with officials from DOE, the State Auditor's Office and other statewide organizations such as the Massachusetts Taxpayers Foundation, the Massachusetts Municipal Association and the Massachusetts Association of School Superintendents. The audit team also read published reports on educational and financial issues to prepare for the school district reviews.

The audit team met with the private audit firm that conducts financial audits of NBPS. In addition, DOE provided data including the end-of-year reports, foundation budgets, evaluations of test results for NBPS students, as well as, statewide comparative data.

The DOR's Division of Local Services Municipal Data Bank provided demographic information, community profiles and overall state aid data. While on site, the audit team interviewed officials including, but not limited to, the mayor/school committee chair, the school Superintendent, assistant superintendents, the director of computer services,

curriculum directors and principals. Documents reviewed included both vendor and personnel contracts, invoices, payroll data, statistics on students and teachers as well as test results and reports submitted to DOE.

In keeping with the goals set out by the EMAB, the school district review was designed to determine whether or not basic financial goals related to education reform have been met. The audit team gathered data related to performance such as test scores, student to teacher ratios and class sizes to show results and operational trends. However, this report does not intend to present a definitive opinion regarding the quality of education in NBPS, or its successes or failures in meeting particular education reform goals. Rather, it is intended to present a relevant summary of data to the EMAB for evaluation and comparison purposes.

The focus of this review was on operational issues. It did not encompass all of the tests that are normally part of a year-end financial audit such as: review of internal controls; cash reconciliation of accounts; testing compliance with purchasing and expenditure laws and regulations; and generally accepted accounting practices. The audit team tested financial transactions on a limited basis only. The audit team also excluded federal grants, revolving accounts and student activity accounts. The audit team did not test statistical data relating to enrollment, test scores and other measures of achievement. This report is intended for the information and use of EMAB and NBPS. However, this report is a matter of public record and its distribution is not limited.

III. General Conditions and Findings

1. New Bedford Overview

The City of New Bedford; an urbanized city located in Southeastern Massachusetts 54 miles south of Boston and 33 miles southeast of Providence, RI, is governed by a mayor with an eleven-member city council. The 1996 population of 96,903 is a 3.0 percent reduction from the 1990 census count of 99,922. During this same period the school district enrollment increased .9 percent from 14,515 to 14,652. The unemployment rate for 1996 was 10.6 percent. The 1990 census shows 16.8 percent of the population lives below the poverty level as compared to an 8.9 percent state average. The NBPS budget for FY98 was approximately $80.5 million with state aid accounting for over 87.1 percent of the funding. The Acushnet Company, which employs 1,600 people and the Cliftex Corporation, employer of 1,400 people, are the two largest employers in the city.

Charts 1-1 and 1-2 show some key demographic and economic statistics for the City of New Bedford.

Chart 1-1
City of New Bedford
Demographic Data

1996 Population	96,903
FY98 Residential Tax Rate	$15.26
FY98 Average Single Family Tax	$1,440
FY98 Avg. Assessed Value Per Single Family	$94,381
FY98 Tax Levy	$52,867,161
FY98 Levy Limit	$52,878,791
FY98 Levy Ceiling	$68,624,285
FY98 State Aid	$97,104,684
FY98 State Aid as % of Revenue	50.3%
1989 Per Capita Income	$10,923
1996 Average Unemployment Rate	10.6%

Note: Data provided by DLS (At A Glance)

The Superintendent has been employed by the NBPS for 34 years and was appointed to the position of Superintendent in the 1996-1997 school year. Administrative staff includes assistant superintendents for elementary schools, secondary schools and special services. The schools in the district include one high school, one alternative junior/senior high school, three junior high schools, and 23 elementary schools. The graduating class of 1997 indicated that 61.9 percent planned to attend a two or four year

college. This was below the state average of 71.9 percent. Twenty-five percent of the students plan to work after graduating which is above the state average 16.8 percent.

Chart 1-2

New Bedford Public Schools
Demographic Data
School Year 1997/98

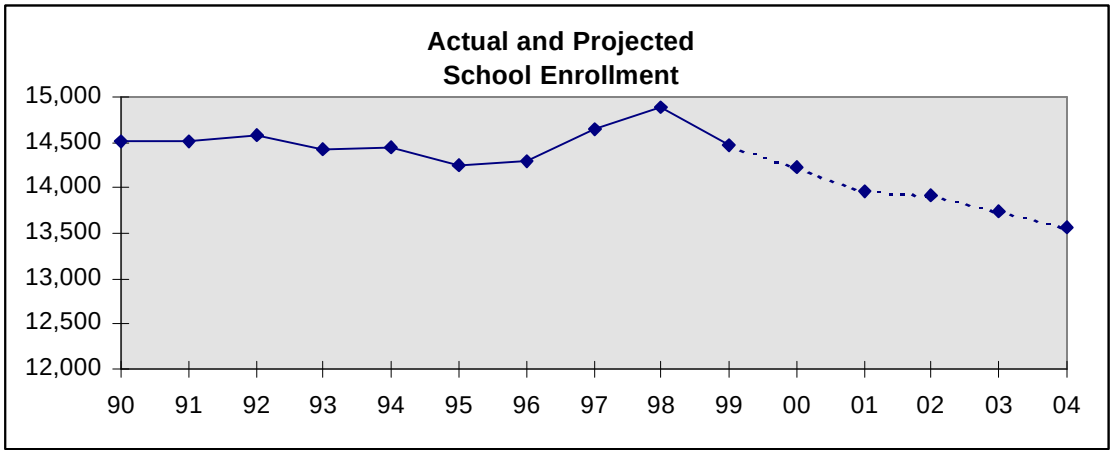
	NBPS	State Average
Enrollment: Race / Ethnicity		
White	70.5%	77.5%
African American	14.5%	8.5%
Hispanic	14.0%	9.7%
Asian	0.8%	4.1%
Native American	0.2%	0.2%
Limited English Proficiency	5.5%	4.8%
Special Education	15.1%	16.6%
Percentage Attending Private School -1997	11.9%	10.6%
High School Drop-Out Rate 94-95	9.5%	3.4%
Plan of Graduates Class of '97		
4 Year College	40.2%	53.4%
2 Year College	21.7%	18.5%
2 or 4 Year College	61.9%	71.9%
Work	25.0%	16.8%

Note: Data provided by DOE. SpecialEducaton data as of June 1998.

Chart 1-3 illustrates the NBPS enrollment trend from October 1988, the 1988/89-school year, to October 1998, the 1998/99 school year. Enrollment peaked in school year 1997/98 at 14,882 students while school year 1998/99 shows a drop in enrollment of 422 students. A study conducted by the New England School Development Council for the school district shows a yearly decrease in projected enrollment from the 1999/00 school year to the 2003/04 school year. This is mainly attributable to a leveling off of birth rates in earlier years.

Chart 1-3

Actual and Projected Student Enrollment
School Years 1989/90 to 2003/04



Note: Enrollment as of October 1st Data obtained from NBPS.
A solid line represents actual enrollment; a dotted line represents projected enrollment.

Chart 1-4 shows the enrollment reduction is expected at the elementary level.

Chart 1-4

New Bedford Public Schools
Actual and Projected Student Enrollment

	Elementary School		Middle School	High School		Total
School Year	Pre K & K	1 - 6	7 - 8	9 - 12	Ungraded	Enrollment
88-89	1,457	7,091	2,191	3,171	508	14,418
89-90	1,493	7,117	2,226	3,179	495	14,510
90-91	1,516	7,029	2,195	3,222	553	14,515
91-92	1,509	6,944	2,210	3,310	605	14,578
92-93	1,486	6,924	2,288	3,227	498	14,423
93-94	1,606	6,772	2,252	3,302	524	14,456
94-95	1,609	7,274	2,227	3,105	34	14,249
95-96	1,578	7,407	2,215	3,099	0	14,299
96-97	1,477	7,593	2,347	3,185	50	14,652
97-98	1,567	7,552	2,291	3,472		14,882
98-99	1,645	7,483	2,326	3,006		14,460
99-00		8,549	2,320	3,349		14,218
00-01		8,304	2,349	3,320		13,973
01-02		8,052	2,391	3,472		13,915
02-03		7,835	2,399	3,514		13,748
03-04		7,605	2,409	3,543		13,557
NBPS 89-98 % Change	12.9%	5.5%	6.2%	-5.2%		3.2%
State 89-98 % Change	20.7%	22.1%	21.8%	2.8%		15.1%
BPS 98-04 % Change		-16.7%	3.6%	17.9%		-6.2%

Note: Data obtained from NBPS. Projections for grades 1-6 include Pre K & K.
Ungraded students shown as reported by district.

Finally Chart 1-4a shows the actual and projected student enrollment amounts as a percentage of the yearly total.

Chart 1-4a

New Bedford Public Schools
Distribution of Enrollment by Type of School

	Elementary School		Junior High School	High School	Tuitioned Out	Total
School Year	Pre K & K	1 - 6	7 - 8	9 - 12	Ungraded	Enrollment
88-89	10.1%	49.2%	15.2%	22.0%	3.5%	100.0%
89-90	10.3%	49.0%	15.3%	21.9%	3.4%	100.0%
90-91	10.4%	48.4%	15.1%	22.2%	3.8%	100.0%
91-92	10.4%	47.6%	15.2%	22.7%	4.2%	100.0%
92-93	10.3%	48.0%	15.9%	22.4%	3.5%	100.0%
93-94	11.1%	46.8%	15.6%	22.8%	3.6%	100.0%
94-95	11.3%	51.0%	15.6%	21.8%	0.2%	100.0%
95-96	11.0%	51.8%	15.5%	21.7%	0.0%	100.0%
96-97	10.1%	51.8%	16.0%	21.7%	0.3%	100.0%
97-98	10.5%	50.7%	15.4%	23.3%	0.0%	100.0%
98-99	11.4%	51.7%	16.1%	20.8%	0.0%	100.0%
99-00	0.0%	60.1%	16.3%	23.6%	0.0%	100.0%
00-01	0.0%	59.4%	16.8%	23.8%	0.0%	100.0%
01-02	0.0%	57.9%	17.2%	25.0%	0.0%	100.0%
02-03	0.0%	57.0%	17.4%	25.6%	0.0%	100.0%
03-04	0.0%	56.1%	17.8%	26.1%	0.0%	100.0%
Pct. Point Change						
88/89 to 97/98		1.6	0.2	1.3		
88/89 to 03/04		6.9	2.6	4.1	N/A	

Note: Data obtained from NBPS. Projections for grades 1-6 include pre K and K.
Ungraded students reported by grade after 10/1/92.

2. School Finances

Overall, NBPS has benefited from additional funds from education reform. As state aid increased from $55.6 million in FY94 to $75.9 million in FY98, the combination of state education aid and the local share allowed the district to hire more teachers, fund additional SPED costs and increase salaries.

The complex school district funding and financial reporting requirements become especially complicated in the context of education reform. A district annually determines how much money it will spend on education. However, DOE considers only certain expenditures and funding when determining whether or not a district meets education reform requirements. This audit examines school funding primarily from three perspectives: the school committee budget; net school spending; and the foundation budget.

The audit team examined the school committee budget in some detail as a matter of practice because it reflects basic financial and educational decisions, provides an overview of financial operations and indicates how the community expects to meet the goals and objectives of education reform.

Net school spending, the sum of the required minimum contribution from local revenues plus state chapter 70 education aid, is a figure issued annually by DOE that must be met by school districts under education reform.

The foundation budget is a school spending target under education reform which the school district should meet. Calculated on the basis of pupil characteristics and community demographics, it is designed to insure that a minimum level of educational resources is available per student in each school district. Under education reform, all school districts are expected to meet their foundation budget targets by the year 2000.

3. School Committee Budget Trend

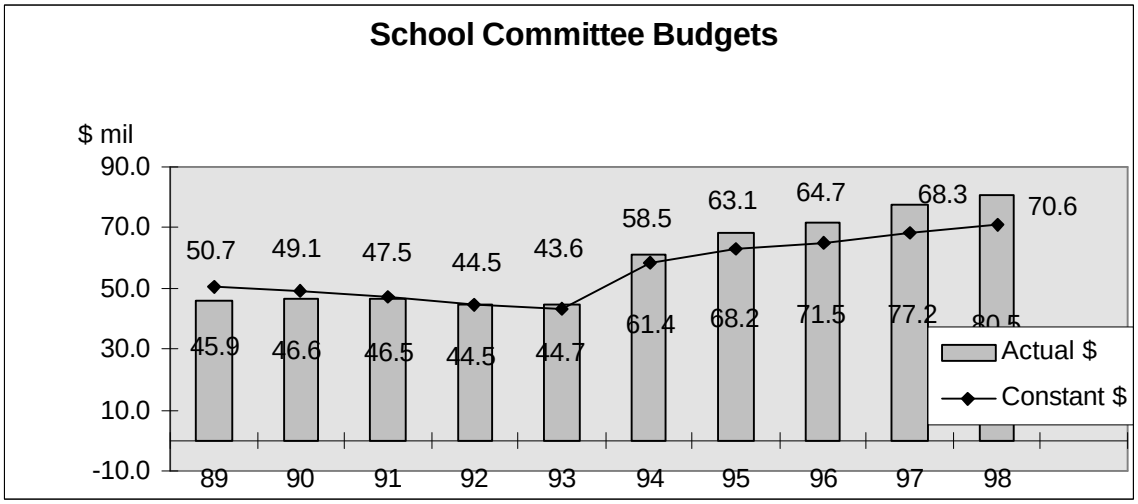
Chart 3-1 illustrates the school committee budget trend from FY89 to FY98. For this purpose, the budget includes annual and any special city appropriations for school support. Separate appropriations for the vocational school assessment and for employee benefits (included as part of employee benefits in the city budget) are not included.

The total school committee budget as defined above decreased by $1.2 million, or 2.6 percent between FY89 and FY93. The FY91 budget of $46.5 million decreased to $44.5 million and $44.7 in FY92 and FY93 respectively due to city budget constraints. With education reform aid, the budget increased between FY93 and FY97 by $32.5 million or 72.7 percent. The FY98 budget further increased over FY97 by an additional $3.3 million or 4.3 percent.

In constant dollars, where FY92 is set at 100, the chart illustrates how the school committee budget fared with respect to inflation over time. From FY89 to FY97, the school committee budget as defined above increased from $50.7 million to $68.3 million, a 34.7 percent increase in constant dollars. From FY93 to FY97, it increased $24.7 million or 56.6 percent in constant dollars, from $43.6 million to $68.3 million. In constant dollars, NBPS experienced net budget decreases in 4 of the last 10 years.

Chart 3-1

New Bedford Public Schools
School Committee Budgets in Actual and Constant Dollars
FY89 – FY98



4. Total School District Expenditures

Total school district expenditures includes expenditures by the school committee and expenditures by the city for school purposes as reported in the DOE end-of-year report. Total school district expenditures increased between FY89 and FY93 by $5.6 million or 9.7 percent. FY93 includes state per pupil aid.

Expenditures paid for by the city for school purposes were $9.2 million in FY93 and increased to $16.0 million in FY97. The majority of the increases from FY93 through FY98 was mainly attributable to insurance costs for current and retired employees. For FY94 a special charge of $1.4 million for long-term debt retirement was also charged by the city. For FY96 and FY97 retirement costs were significantly higher than in previous years. In FY97, the major components were $5.3 million for employee insurance, $2.0 million for the regional school assessment and $4.6 million for retirement contributions.

Chart 4-1 illustrates New Bedford's total school district expenditures from FY89 to FY98.

Chart 4-1

New Bedford Public Schools
Total School District Expenditures
(in millions of dollars)

	FY89	FY93	FY94	FY95	FY96	FY97	FY98
School Committee	$47.8	$54.0	$61.9	$68.9	$76.8	$77.7	$78.5
Town	$9.8	$9.2	$13.3	$12.4	$11.8	$16.0	$16.4
Total	$57.6	$63.2	$75.1	$81.4	$88.6	$93.8	$95.0

Note: Data obtained from NBPS. Totals may not add due to rounding.

Chart 4-2 shows the FY94 to FY98 trend in net school spending per student. Actual net school spending per student has increased from $4,502 in FY94 to $5,926 in FY97, or 31.6 percent. The inflation-adjusted figures have also increased from $4,292 in FY94 to $5,244 in FY97, or 22.2 percent in 1992 dollars. The actual and inflation adjusted figures for FY98 show a decrease from FY97 due to the city withholding $2.6 million in funding to cover the FY96 budget deficit.

Chart 4-2

New Bedford Public Schools
Net School Spending Per Student
Actual and Constant (1992=100) Dollars

	FY94	FY95	FY96	FY97	FY94-FY97 Change	FY98
Expenditures / Student in Actual $	$4,502	$5,057	$5,314	$5,926	31.6%	$5,857
Expenditures / Student in 1992 $	$4,292	$4,678	$4,809	$5,244	22.2%	$5,137

Note: Data obtained from NBPS

5. Net School Spending Requirements

Pursuant to the education reform law, DOE develops annual spending requirements and budget targets for each school district. The requirements are based on a formula which is used to set specific minimum spending requirements and in combination with other factors is also used to set “foundation” budget targets as well as determining the amount of state aid for each district.

Each school district must meet a net school spending requirement. Expenditures which count towards a district’s “net school spending” generally include all education related expenditures paid for with state aid under Chapter 70 and municipal appropriations used for that purpose. Excluded from the net school spending definition are expenditures for school transportation, school lunch, school construction and certain capital expenditures. Expenditures from federal funds and from school revolving accounts are also excluded.

As indicated in *Chart 5-1*, the recommended foundation budget target which is the ultimate spending goal for the district, has been increased from $81.3 million in FY94 to $92.4 million in FY98, a 13.6 percent increase. During this same time period, required net school spending, the amount the district must spend to move towards the foundation budget target, increased by 35.4 percent, from $64.5 million to $87.3 million. Actual net school spending increased by 34.0 percent, from $65.1 million to $87.2 million. Both required and actual net school spending amounts were less than foundation budget targets for each fiscal year shown. Actual net school spending exceeded the required amount for each fiscal year shown except for FY98. NBPS did, however, amend its reporting of net school spending subsequent to our audit field work to show an additional $375,000 in spending. Also in FY98 the city withhold $2.6 million in funding to cover the FY96 budget deficit.

Chart 5-1

New Bedford Public Schools
Foundation Budget and Net School Spending (NSS)

(in millions of dollars)	FY94	FY95	FY96	FY97	FY98
Foundation Budget Target	$81.3	$83.6	$86.3	$89.3	$92.4
Required NSS as % of Foundation	79.3%	84.3%	88.1%	91.8%	94.5%
Required Net School Spending	$64.5	$70.5	$76.0	$82.0	$87.3
Actual Net School Spending	$65.1	$72.1	$81.3	$86.8	$87.2
Variance $	$0.6	$1.6	$5.3	$4.8	($0.1)
Variance %	0.9%	2.3%	7.0%	5.9%	-0.1%
Actual NSS as % of Foundation	80.1%	86.2%	94.2%	97.1%	94.4%

Note: Data obtained from DOE

Chart 5-2 indicates that state aid, as a percent of actual net school spending, has increased from 85.4 percent in FY94 to 87.1 percent in FY98, while the local share has decreased from 14.6 percent in FY94 to 12.9 percent in FY98. Finally, the downward trend in actual local contribution from FY97 was reversed in FY99 with more than $17 million in actual local contributions.

Chart 5-2

New Bedford Public Schools
Net School Spending
(in millions of dollars)

	FY94	FY95	FY96	FY97	FY98
Required Local Contribution	$9.5	$9.9	$10.2	$10.9	$11.4
Actual Local Contribution	$9.5	$11.4	$15.5	$15.8	$11.3
Variance $	$0.0	$1.5	$5.3	$4.8	($0.1)
Variance %	0.0%	15.6%	52.3%	44.0%	-1.1%
Required Net School Spending	$64.5	$70.5	$76.0	$82.0	$87.3
Actual Net School Spending	$65.1	$72.1	$81.3	$86.8	$87.2
Local Share $	$9.5	$11.4	$15.5	$15.8	$11.3
State Aid $	$55.6	$60.7	$65.8	$71.0	$75.9
Local Share %	14.6%	15.8%	19.1%	18.2%	12.9%
State Aid %	85.4%	84.2%	80.9%	81.8%	87.1%

Note: Data obtained from DOE

6. School Committee Program Budget

Within the context of education reform and improving student achievement, the audit team tries to establish what a school district budgets and spends on academic courses such as English and science versus other subjects or programs. Program budgets are generally intended to show the total financial resources for a particular program or activity. Well-developed program budgets include goal statements, planned actions and expected outcomes along with the total amount of resources required to achieve the objectives. In the school environment, a program budget for mathematics, for example, would show salaries for mathematics teachers and related costs such as supplies, textbooks, etc. It would also indicate the expected outcomes for the budget year.

During the course of the audit it was ascertained that the NBPS system does not produce nor maintain a program budget as described above. In addition teaching salaries for the various disciplines such as mathematics, science, art or reading could not be provided to the audit team. The reasons that teachers salaries by discipline could not be produced for previous years is that a new payroll system was recently installed by the city. Historical payroll data for years such as FY89, 93 or 97 could not be readily produced. To furnish a picture of the NBPS school committee budget, Chart 6-1 shows the major school committee budget line items and with general and salary items included in each function code for FYs' 89, 93 and 97. The results show that teaching received by far the largest portion of funds from FY93 to FY97. Specifically this account increased by $21.7 million or 90.2% and was 67.0% of the total increase in the school committee budget from FY93 to FY97. The other areas receiving a large percentage of the total FY93 to FY97 budget increase were textbooks, guidance and custodial services. Few line items showed decreases.

Chart 6-1

New Bedford Public Schools
School Committee Budgets
Selected Areas
(in millions of dollars)

					FY93-FY97		
Function Code	Description	FY89	FY93	FY97	$ Incr.	% Incr.	% of Total
1400	Administrative Support			$1.2	$1.2	-	3.7%
2300	Teaching	$26.0	$24.1	$45.8	$21.7	90.2%	67.0%
2700	Guidance Services	$1.2	$1.3	$2.4	$1.1	86.0%	3.4%
4110	Custodial Services	$2.5	$3.0	$3.9	$1.0	32.0%	2.9%
	Refuse Management			$0.0	$0.0	-	0.1%
4120	Heating Building	$0.9	$0.7	$0.6	($0.1)	-18.6%	-0.4%
	All Other Catagories	$15.2	$15.7	$23.2	$7.6	48.4%	23.4%
	Grand Total	$45.9	$44.7	$77.2	$32.4	72.5%	100.0%

Note: Data obtained from NBPS.

Chart 6-2 shows the budget for salaries and wages for NBPS system for FYs' 89, 93 and 97. Once again it should be noted that the level of detail for teaching could not be broken down by subject or discipline. This chart also shows that between FY93 and FY97, 77% of the increase in budgeted wages for the NBPS system went to teaching salaries. The other areas receiving increases but not to the same extent were supervision (2.2%), principals (2.8%), guidance (4.0%) and custodial (2.7%).

Chart 6-2

School Committee Budgets Salaries & Wages
Selected Areas
(in millions of dollars)

					FY93-FY97		
Function Code	Description	FY89	FY93	FY97	$ Incr.	% Incr.	% of Total
1200	Superintendent's Office	$0.7	$0.7	$0.1	-$0.6	-82.8%	-2.2%
	Administrative Support	$0.0	$0.0	$0.9	$0.9	-	3.3%
	Administrative Tech	$0.0	$0.0	$0.2	$0.2	-	0.6%
2100	Supervision	$0.6	$0.6	$1.2	$0.6	98.1%	2.2%
2200	Principals	$2.0	$2.3	$3.1	$0.8	33.5%	2.8%
2300	Teaching	$25.1	$22.8	$43.9	$21.1	92.6%	77.0%
	Substitutes	$0.5	$0.7	$1.0	$0.3	35.8%	1.0%
	Instructional Hardware	$0.0	$0.0	$0.3	$0.3	-	1.0%
2700	Guidance Services	$1.2	$1.3	$2.3	$1.1	86.5%	4.0%
2800	Psychological Services	$0.5	$0.6	$1.1	$0.5	78.0%	1.8%
4110	Custodial	$2.4	$2.9	$3.6	$0.7	25.5%	2.7%
	All Other Catagories	$2.2	$2.5	$4.1	$1.6	63.9%	5.8%
	Grand Total	$35.3	$34.5	$61.8	$27.4	79.5%	100.0%

Note: Data obtained from NBPS.

From a review of charts 6-1 and 6-2 it is evident that the NBPS system devoted a significant portion of its school committee budget to teaching and teaching related categories. Finally appendix A-1 and A-2 shows the entire school committee budgets for FYs' 89, 93, 97 and 98. The trend still supports the statement made above that NBPS is putting a large portion of additional funding into teaching and teaching related areas.

7. Foundation Budget

The foundation budget is a target level of spending developed to insure that a minimum level of education resources is available per student in each school district. The foundation budget shown in *Appendix B* is determined by a number of factors including enrollment, staffing and salary levels. The key items in the foundation budget include: payroll; non-salary expenses; professional development; expanded programs; extraordinary maintenance; and books and instructional equipment. DOE calculates each of these budget items using the previous year's end-of-year pupil enrollment with adjustments for special education, bilingual and low-income students. Certain salary levels and full time equivalent (FTE) standards are used to calculate salary budgets which also include annual adjustments for inflation.

As Chart 7-0 indicates, NBPS was at the 80.1 percent level of the overall foundation target in FY94 and has risen from this level in fiscal years 95, 96 and 97. In FY98 the percentage decreased from FY97.

Chart 7-0

New Bedford Public Schools
Foundation Spending
(in millions of dollars)

	FY94	FY95	FY96	FY97	FY98
Foundation Budget Target	$81.3	$83.6	$86.3	$89.3	$92.4
Actual NSS as % of Foundation	80.1%	86.2%	94.2%	97.2%	94.4%

The foundation budget establishes spending targets by grade (pre-school, kindergarten, elementary, junior high and high school) and program (special education, bilingual, vocational and expanded or after-school activities). Grade and program spending targets are intended to serve as guidelines only and are not binding on local school districts. However, to encourage appropriate levels of spending, M.G.L. Ch.70, §9 requires that a school district report to the Commissioner of Education when it has failed to meet foundation budget spending levels for professional development, books and instructional equipment, extended/expanded programs and extraordinary maintenance. According to *Chart 7-1,* expenditures did not reach foundation budget in any of these categories for the fiscal years shown except for books and equipment in FY96. NBPS did not file a report with the Commissioner's office as required by Ch.70, §9 for these fiscal years nor did DOE direct NBPS to submit such report.

Chart 7-1

New Bedford Public Schools
Net School Spending According to Foundation Budget
(in thousands of dollars)

	FY94		FY96		FY97	
	Actual	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
Professional Development	$150	$1,319	$328	$1,399	$687	$1,448
Books and Equipment	$2,494	$3,902	$4,195	$4,108	$3,210	$4,216
Expanded Program	$0	$1,978	$0	$2,440	$0	$2,674
Extraordinary Maintenance	$0	$2,546	$0	$2,699	$0	$2,795

Expenditures As Percentage of Foundation Budget

	FY94	FY96	FY97
	NSS/FND	**NSS/FND**	**NSS/FND**
Professional Development	11.4%	23.5%	47.4%
Books and Equipment	63.9%	102.1%	76.1%
Expanded Program	0.0%	0.0%	0.0%
Extraordinary Maintenance	0.0%	0.0%	0.0%

Note: Data obtained from DOE

Appendix B shows the NBPS foundation budget for FY94, FY96 and FY97. For each year, the chart shows expenditures and variances from the foundation budgets as well as how expenditures compare with the foundation budgets. Although specific spending levels were met, total spending did not exceed total foundation budget for FY94 to FY97. For FY97, spending was less than the foundation budget target for support salaries by $5.4 million, expanded programs by $2.7 million and extraordinary maintenance by $2.8 million..

8. Staffing – Full Time Equivalent (FTE) Trends

One of NBPS's major priorities is to keep the student/teacher ratio as low as possible within fiscal constraints. It appears that NBPS has been somewhat successful in this area. The following depicts NBPS staffing trends excluding grant personnel in the system.

According to *Chart 8-1*, NBPS had a total of 1836.1 FTEs including 943.6 teachers in FY89. By FY93, these numbers had dipped to 1782.2 and 900.2 respectively, as fiscal pressures forced reductions in staff. With the assistance of education reform, staffing has increased each year and by FY97, total FTEs reached 1943.4 with 958.3 teaching FTEs. In this context, teachers exclude instructional assistants. Para-professionals, guidance counselors, librarians, nurses, social workers, cafeteria workers, custodians, maintenance and transportation personnel are the major categories included as all others in the chart.

As *Chart 8-1* indicates, NBPS went through a period of staff reductions between FY89 and FY93, reducing FTEs by 53.9 including 43.5 teaching positions. Due to increased state aid, staffing increased by 9.0 percent between FY93 to FY97, as 161.2 FTEs including 58.1 teaching FTEs were added during this period. This addition of 58.1 teaching FTEs represented an increase of 6.5 percent from FY93 to FY97. This compares to a total student enrollment increase of 1.6 percent from FY93 to FY97.

Over the FY89 to FY97 period, schools in the district experienced an increase in staff of 5.8 percent while teachers increased by 1.6 percent, equivalent to the enrollment increase of 1.6 percent from FY89 to FY97.

Chart 8-1

New Bedford Public Schools
Staffing Trends
Full Time Equivalents (FTE)

	Total FTEs	Teachers	Teachers as % of FTEs	Instruct. Assists.	Administrators	All Others
FY89	1836.1	943.6	51.4%	315.4	81.0	496.1
FY93	1782.2	900.2	50.5%	270.7	71.0	540.4
FY97	1943.4	958.3	49.3%	299.7	80.0	605.5
FY89-93	-53.9	-43.5		-44.7	-10.0	44.3
Incr./ Decr.	-2.9%	-4.6%		-14.2%	-12.3%	8.9%
FY93-97	161.2	58.1		29	9	65.1
Incr. / Decr.	9.0%	6.5%		10.7%	12.7%	12.0%
FY89-97	107.3	14.7		-15.7	-1	109.35
Incr. / Decr.	5.8%	1.6%		-5.0%	-1.2%	22.0%

Note: Data obtained from NBPS. FTEs are actual as of Oct. 1.

Chart 8-2 shows changes in teaching FTEs by type of school or program. The largest percentage increase in teachers occurred at the special education level between FY93 and FY97, when 23.0 FTEs were added, a 10.8 percent increase. Secondary and elementary school teacher FTEs also increased by 34.1 and 15.0 FTEs respectively, or 10.6 and 5.1 percent. It should be noted that during FY 96 through FY98 overall teacher turnover has remained low. Fourteen teachers have resigned, three were terminated and 53 have retired during this period. This represented a turnover rate of approximately seven percent.

Chart 8-2

New Bedford Public Schools
Teachers By Program
Full Time Equivalents
(excluding teaching aides)

				FY93 - FY97	
	FY89	FY93	FY97	Increase	% Incr / Decr
Early Childhood	0.0	0.0	1.0	1.0	-
Elementary	335.0	293.0	308.0	15.0	5.1%
Secondary(7-12)	361.0	321.2	355.3	34.1	10.6%
Subtotal	696.0	614.2	664.3	50.1	8.2%
Bilingual	65.0	68.0	55.0	-13.0	-19.1%
ESL	1.0	5.0	3.0	-2.0	-40.0%
Special Education	181.6	213.0	236.0	23.0	10.8%
Subtotal	247.6	286.0	294.0	8.0	2.8%
Total	943.6	900.2	958.3	58.1	6.5%

Note: Data obtained from NBPS. FTEs are actual as of Oct. 1.

Student/teacher ratios increased between FY89 and FY93 and then decreased between FY93 and FY97 as shown in *Chart 8-3*. The overall ratio for students and teachers was 15.3:1 in FY89. It increased to 16.0:1 in FY93 and declined to 15.3:1 by FY97. The FY97 ratio, however, is equal to the FY89 ratio. When adjusted for the number of SPED and ESL teachers, using the same total student population for illustration purposes, the resulting all student ratios would be somewhat higher as illustrated in *Chart 8-3*. The student/teacher ratios are also higher than the state average.

Chart 8-3

New Bedford Public Schools
Students Per Teacher

	FY89	FY93	FY97
All Students / All Teachers	15.3	16.0	15.3
All Students / All Teachers - State Average	**13.8**	**15.1**	**14.5**
All Students / Non-SPED, ESL & Bilingual	20.8	23.5	22.1
All Students / Non-SPED, ESL & Bilingual - State Average	**17.2**	**19.2**	**18.4**
All Students / All Teachers			
Elementary	16.4	17.3	17.7
Secondary	12.8	13.7	12.4

Note: Data obtained from NBPS, state average data obtained from DOE

Teaching staff increased in certain core subject areas such as science and social studies with a decrease in mathematics and English as shown in *Chart 8-4*. These changes go hand-in-hand with the slight decline in secondary enrollments for FY 93 to FY97.

Chart 8-4

New Bedford Public Schools
Teachers - Core Subjects
High and Junior High School FTEs

				FY93 - FY97	
	FY89	FY93	FY97	Increase	% Incr / Decr
English	59.7	62.2	53.5	-8.7	-14.0%
Mathematics	49.8	50.8	47.0	-3.8	-7.5%
Science	40.5	38.0	45.0	7.0	18.4%
Social Studies	40.3	39.1	40.8	1.7	4.3%
Total	190.3	190.1	186.3	-3.8	-2.0%

Note: Data obtained from NBPS

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9. Payroll – Salary Levels, Union Contracts

Expenditures for salaries are reviewed to determine how the school district has increased expenditures for teachers and how teaching salaries have risen as a result of union contract agreements.

Chart 9-1 show salary increases in comparison to total school district expenditures. NBPS increased its expenditures for salaries by $12.8 million between FY93 and FY97, an increase of 25.6 percent. This increase is 11.9 percentage points below the 37.5 percent increase in total school district expenditures during the same period. Total salaries made up 73.3 percent of these expenditures in FY93 and decreased to 66.9 percent in FY97. This chart includes fringe benefits. Also, due to materiality, expenditures include EEO funding and Federal Impact Aid for 90 teachers in FY93

Of the $25.6 million total school expenditure increase from FY93 to FY97, $12.8 million is attributable to salaries. Of this $12.8 million salary increase, $11.9 million, or 92.9 percent, applied to teaching salaries and $0.9 million or 7.0 percent, applied to non-teaching salaries. The latter group includes administrators, para-professionals, clerical staff, custodial staff, etc.

Chart 9-1

New Bedford Public Schools
Salary Expenditures Compared to Total Expenditures
(in millions of dollars)

	FY89	FY93	FY94	FY95	FY96	FY97	FY98	FY 93/97 Incr./Decr. Amount	Percentage
Total School Committee and Municipal Expenditures *	$57.6	$68.2	$75.1	$81.4	$88.6	$93.8	$95.0	$25.6	37.5%
Total Salaries	$43.6	$50.0	$51.0	$52.4	$57.5	$62.8	$61.0	$12.8	25.6%
as % of Expend.	75.7%	73.3%	67.9%	64.4%	64.9%	66.9%	64.2%	50.0%	
Teaching Salaries	$24.8	$29.3	$30.6	$34.3	$37.2	$41.2	$40.3	$11.9	40.6%
as % of Total Salaries.	56.9%	58.6%	60.0%	65.5%	64.7%	65.6%	66.1%	92.9%	
Non-Teaching Salaries	$18.8	$20.7	$20.4	$18.1	$20.3	$21.6	$21.3	$0.9	4.3%
as % of Total Salaries.	43.1%	41.4%	40.0	34.5%	35.3%	34.3%	34.9%	7.0%	

Note: Data obtained from NBPS. .

* Due to materiality of total teachers, expenditures include EEO funding and Federal Impact Aid for 90 teachers

Chart 9-2 shows that the average teacher's salary increased from $34,693 to $44,486 between FY94 and FY97. The FY97 average teachers salary of $44,486 is above the state average salary of $42,874 reported by DOE. The Superintendent informed the audit team that approximately 90% of the teachers are at the top paystep.

Chart 9-2

New Bedford Public Schools
Teaching Salaries and Teachers (FTE)
Average Salary Comparison

	FY89	FY93	FY94	FY95	FY96	FY97	FY98
Teaching Salaries (in millions of dollars)	$24.8	$29.3	$30.6	$34.2	$37.2	$41.2	$40.3
FTE - Teachers	951	881	881	912	915	926	986
FTE Incr. / Decr. from Previous Year	N/A	N/A	0	31	3	11	60
Average Salary per FTE	$26,078	$33,258	$34,693	$37,535	$40,645	$44,486	$40,888
DOE Reported Statewide Average	N/A	$38,681	$39,012	$40,718	$41,408	$42,874	N/A

Note: FTE excludes adult education teachers. Average salary per FTE consists of all salaries (i.e. assistant principals, advisors, coaches etc.), step increases, longevity and differentials
Data obtained from NBPS and DOE end-of-year reports.

Of the additional $11.9 million spent for teaching salaries between FY93 and FY97 as shown in Chart 9-2a, $1.3 million or 11 percent represents the cost of new positions and $10.7 million or 89 percent represents salary increases for existing staff.

Chart 9-2a

New Bedford Public Schools
Salary Expenditures
Cost of New Positions and Salary Increases
(in millions of dollars)

	FY93	FY97	% of Cum. Inc.
Total Teaching Salary Exp.	$29.3	$41.2	100%
Cumulative Increase from FY93		$11.9	
Cost of 3% Inflationary Increase		$3.7	32%
FY94-FY97 Cost of New Positions		$1.3	11%
Subtotal		$5.0	43%
Amount above 3% Annual Increase		$7.0	57%

Chart 9-2b indicates that increases due to annual contracts and steps ranged between 5.4 percent and 11 percent per year from the 1993 to 1997 time period.

Chart 9-2b

New Bedford Public Schools
Teachers Salaries - Step and Contract Percent increases

	1993	1994	1995	1996	1997	Total
Annual Contract Increase	0.0%	5.0%	5.5%	1.2%	0.6%	12.3%
Step Increase	5.4%	5.6%	5.5%	5.4%	5.2%	27.1%
Total	5.4%	10.6%	11.0%	6.6%	5.8%	39.4%

Note: Data obtained from NBPS

As shown in 9-3, a review of salary changes over the FY93 to FY97 period indicates that the highest step of the salary chart increased by 21.5 percent without including lane changes. The contract increased the number of steps from 8 to 11 during the 1993 to 1997 period. This represents the minimum increase a full time teacher already at the highest step level would receive exclusive of raises due to lane changes, or obtaining an advanced academic degree. In contrast, the state and local government implicit price deflator indicates about a 10.2 percent inflationary trend for the FY93 to FY97 period.

Chart 9-3 shows how NBPS salary schedules might apply to a particular teacher for the period of FY93 to FY97 depending on the step and academic degree. Various examples outline different situations. The chart illustrates so-called lane changes due to academic credit hours or degree earned such as BA to MA and an MA to MA+30.

For example, as of FY93, teacher A was on the maximum step 8 and had a BA. By 1997, this teacher, on top step 11 has received salary increases totaling 21.5 percent. If this teacher had earned an MA and changed salary lane to MA during this period, the increase would have amounted to 25 percent.

Teacher B had a BA, step 7, in FY93. In FY97, this teacher is on step 11 and has earned a salary increase of 27.8 percent. Had this teacher earned an MA and changed salary lane during this period, the increase would have amounted to 31 percent.

Teacher C entered NBPS with a BA at step 1 in FY93. By FY97, this teacher had reached step 5 and had received 28.2 percent increase in pay. By earning the next contract salary lane of an MA, the percent increase in salary would have reached 32.6 percent.

Chart 9-3

New Bedford Public Schools
Teacher Salary Schedules Comparison – Lowest – Highest Steps

	FY93 Base Pay		FY97 Base Pay			FY93-97 % Change	
	Step	Base Pay	Step	Base Pay			
		BA		BA	MA	BA	MA
Teacher A	8	$ 33,872	11	$ 43,140	$ 45,140	21.5%	25.0%
Teacher B	7	$ 31,162	11	$ 43,140	$ 45,140	27.8%	31.0%
Teacher C	1	$ 22,180	5	$ 30,900	$ 32,900	28.2%	32.6%
		MA		MA	MA + 30	MA	MA +30
Teacher A	8	$ 35,372	11	$ 45,140	$ 45,640	21.6%	22.5%
Teacher B	7	$ 32,662	11	$ 45,140	$ 45,610	27.6%	28.4%
Teacher C	1	$ 23,680	5	$ 32,900	$ 33,400	28.0%	29.1%

Note: BA - Bachelor of Arts degree, MA - Master of Arts degree. Data obtained from NBPS.
BA with 30 additional credits but without a Masters qualifies for Masters Pay Lane

Chart 9-4

New Bedford Public Schools
Teaching Salary Schedules
Comparison of FY93 through FY 98 Salary Schedules – Steps 1 and 11

Salary	Initial Entry Level - Step 1					
Lane	FY93	FY94	FY95	FY96	FY97	FY98
BA	$ 22,180	$ 22,180	$ 23,000	$ 24,500	$ 24,800	$ 26,450
BA+15	$ 22,680	$ 22,680	$ 23,600	$ 25,100	$ 25,400	$ 27,050
MA	$ 23,680	$ 23,680	$ 25,000	$ 26,500	$ 26,800	$ 28,450
MA +30	$ 24,180	$ 24,180	$ 25,500	$ 27,000	$ 27,300	$ 28,950
CAGS	$ 24,680	$ 24,680	$ 26,000	$ 27,500	$ 27,800	$ 29,450
DOC	$ 25,180	$ 25,180	$ 26,500	$ 28,000	$ 28,300	$ 29,950

Salary	Highest Level - Step 11					
Lane	FY93	FY94	FY95	FY96	FY97	FY98
BA	$ 33,872	$ 34,549	$ 38,750	$ 41,000	$ 43,140	$ 45,115
BA+15	$ 34,372	$ 35,049	$ 39,350	$ 41,600	$ 43,740	$ 45,715
MA	$ 35,372	$ 36,049	$ 40,750	$ 43,000	$ 45,140	$ 47,115
MA +30	$ 35,872	$ 36,549	$ 41,250	$ 43,500	$ 45,640	$ 47,615
CAGS	$ 36,372	$ 37,049	$ 41,750	$ 44,000	$ 46,140	$ 48,115
DOC	$ 36,872	$ 37,549	$ 42,250	$ 44,500	$ 46,640	$ 48,615

10. Professional Development Program

DOE requires school systems to prepare a professional development plan and to meet minimum spending requirements for professional development. During FY95 and FY96, DOE required school districts to spend $25 per pupil for professional development. This requirement increased to $50 per pupil for FY97and FY98. As can be seen in Chart 10-1, NBPS has not met the minimum-spending requirement in FY95, FY96 or FY97. The audit team was informed by NBPS management that teachers salaries were not accounted for nor reported for teachers time spent in professional development.

Chart 10-1

New Bedford Public Schools
Expenditures for Professional Development
(in whole dollars)

	Professional Development	Minimum Spending Requirement	Total Spent as % of Requirement
FY94	$150,000	N/A	
FY95	$250,610	$356,225	70.4%
FY96	$328,033	$357,475	91.8%
FY97	$686,506	$732,600	93.7%
FY98	$999,745	$744,100	134.4%

Note: Data obtained from NBPS as DOE

NBPS has utilized several days for professional development throughout the year. Each of these professional development days provides a wide variety of offerings for the staff. There are also courses offered in computer technology on Saturdays. Each teacher is allowed to attend at least one approved conference per year based upon content, and school building staff requirements. A sample of some professional development offerings are listed in Chart 10-2. These courses are offered at a variety of locations and times during the year.

The NBPS has a mentor program used for both teachers and principals that are in need of improvement based upon the evaluation process. The NBPS recommends and may require teachers and principals to attend specific professional development seminars to improve performance. The NBPS administrators do not track PDP's. The principals do not track teachers PDP's that are required for re-certification. The audit team found that some teachers had already applied for their re-certification with the required PDPs' and others have little or no PDPs' accumulated for any re-certification. The position of NBPS

is that teachers are fully responsible for attaining their re-certification. NBPS does issue a variety of notices and reminder memos throughout the school system during the year.

Chart 10-2

New Bedford Public Schools
Selected Professional Development Offerings 1996/97

Title	PDP's	Attendance
Staff Wellness "You Can't Give It If You Don't Have It"	1	500
The Special Education Law	1.5	250
A Catalyst for Change in High School	2	200
Flexible Thinking Institute	30	194
Standards Based Institute	6	183
Careers and Curriculum Concerns Family/Consumer Science	9	150
Practical History of Newbedford Parts A, B &C	12	149
The Application and Appreciation of Instr. Of Hist of S.E. Mass.	2	100
Pilot Teacher Meeting	45	79
Interdisciplinary Curriculum Framework Study Group	20	79
Cuttyhunk Field Trip Interdisciplinary Invest. Of Local Environments	8	75
Curriculum Frameworks - Math	20	69
Architecture of New Bedford	1.5	54
Grant Writing	1.5	45
Coping Skills And Handling Student Disclosures	2	43
Planning Productive Parent Teacher Conferences	2	42
How to Burn The Candle At Both Ends Without Burning Out	2	39
Self Esteem: How Do Children Get It? How Do Teachers Give It?	2	38
Curriculum Frameworks - Science	20	37

Note: Information obtained from NBPS

11. School Improvement Plans

M.G.L. Chapter 71, §59C mandates that each school have a school council whose members include the principal, teacher representatives, parents of attending students, and community members. The purpose of this council shall include the development of a school improvement plan and it's annual update. For the purpose of this audit, the audit team reviewed the 56 school improvement plans and updates for school years 97/98 and 98/99, reviewed school committee minutes accepting the plans, and inspected 14 of the 28 schools in the district.

At its meeting on August 12, 1996, the New Bedford School Committee criticized the school improvement plans as lacking uniformity/framework, a view shared by the superintendent of schools. In November 1996, the superintendent distributed a memorandum listing a series of four workshops to aid in the formulation of the individual school improvement plans plus a timetable for completion and submission of these plans.

The school committee approved the school improvement plans for the 1997-98 school year on August 18, 1997 with a comment that the plans were more uniform than in previous years, but are too statistical.

At it's meeting held on September 1, 1998, the school committee voted to accept the individual school improvement plans as submitted subject to funding appropriation by the school committee.

School improvement plans are for a three-year period, follow the same format with a district mission and allows individual schools to expand upon. In addition, the reports contain standardized test scores, school climate surveys and action plans. The action plans include specific activities and goals which address issues ranging from class size to academics to parent involvement to fund raising. The school improvement plans submitted the second year generally contain the same information as the first year with an update to the action plans as the only change. School improvement plan goals are incorporated into the goals of each principal. Goals are monitored on a goal by goal basis through the principal's evaluation process. The individual principal's assistant superintendent does this evaluation. There has not been a separate administrative review of school improvement plans to monitor progress.

12. Time and Learning

Time and learning standards refer to the amount of time students are expected to spend in school, measured by the number of minutes or hours in a school day and the number of days in the school year. As of September 1997, DOE requires 990 instruction hours per year for the high schools. For junior high and middle schools, the requirement is either 990 hours or 900 hours based on the decision of the school committee. For the elementary schools, the requirement is 900 hours. There is no requirement for pre-kindergarten or kindergarten. The school year remains at 180 days per year.

As shown in Chart 12-1, NBPS time and learning plan exceeds these standards by three hours for the high school, three hours for the junior high schools and 36 hours for the elementary schools.

Chart 12-1

New Bedford Public Schools
Time and Learning Standards

	1995/96 NBPS Standard		1997/98 DOE Req.	1997/98 NBPS Standard	
	Hours Per Year	Minutes Per Day	Hours Per Year	Hours Per Year	Minutes Per Day
High School	990	330	990	993	331
Junior High School	993	331	990	993	331
Elementary School	906	302	900	936	312
Kindergarten	439	164	N/A	433	163

Note: Data obtained from NBPS

13. Courses and Class Sizes

Although the NBPS has a student to teacher ratio of approximately 15:1 (see sec.8) the high school is seriously affecting that ratio with an average class size of almost 25 students per section in the four core subject areas. NBHS has a self-imposed maximum class size of 30 students per section, and for the first semester of school year 1998/1999, 71 percent of the 290 sections in the four core subjects contained 25 or more students. The average class size for the 290 sections was 24.7 students. The second semester had 286 sections in the four core subjects with 54% of the 286 sections containing 25 or more students, for an average class size of 24.2 students. Chart 13-1 summarizes class sizes for selected core subjects during the school year 1998/1999.

Chart 13-1

New Bedford Public Schools
High School Classes
1998/1999 School Year

FIRST SEMESTER						
Subject	Number of Sections	Total Enrollment	Avg. Enroll. Per Section	Sect. w/ 25-29	Sect. w/ 30 or more	30+ %
English	92	2211	24.0	28	24	26.1%
Math	77	1869	24.3	33	34	44.2%
Science	64	1528	23.9	26	12	18.8%
Social Studies	57	1556	27.3	17	31	54.4%
SECOND SEMESTER						
Subject	Number of Sections	Total Enrollment	Avg. Enroll. Per Section	Sect. w/ 25-29	Sect. w/ 30 or more	30+ %
English	88	1861	21.1	25	9	10.2%
Math	77	2112	27.4	29	14	18.2%
Science	65	1533	23.6	34	5	7.7%
Social Studies	56	1415	25.3	24	14	25.0%

Note: Data obtained from NBPS

14. Technology and Computers

DOE approved NBPS's technology plan on August 2, 1996. A 23-member team representing district staff, school parents, and community members developed a five year technology plan. The technology plan calls for spending, out of the annual budget, a total $6.0 million during the first three years of the plan.

NBPS does not have a centralized plan to purchase and install computers, nor is there a formal guide, which integrates the use of computers into the curriculum at the Pre K-6 level. NBPS management informed the audit team that the procurement of computers is contingent on funds available in the budget and from grants. The individual school principals and classroom teachers determine how computers will be used for instruction and when used by the students. Currently, there are elementary schools in the system waiting to have PCs, already purchased, installed. Students at the junior high level are required to take a class in computer use once every six days. Computer courses at the high school level are elective courses.

Currently, the district has 1911 computers of which 694 or 36.3 percent were purchased during FY98/FY99. Students per computer during F/Y98 are 10.2 compared to the state average of 7.2 and the percentage of classrooms with Internet access is 15.8 compared to the state average of 40.4.

Administratively, the NBPS is Y2K compliant for student information and grades. The NBPS has purchased a financial software package from Pentamation to be installed and tested during April 1999, which will make the NBPS system Y2K compliant.

15. Supplies and Textbooks

The audit team reviewed the status of supplies and textbooks by several methods:

- by reviewing expenditures in both NBPS budget and DOE end-of-year reports as detailed in Chart 15-1
- by conducting on-site inspections of textbooks during school visits
- by interviewing several NBPS staff, and
- by examining FY95 & FY98 invoices from major publishing houses.

The school district's annual budget provides an amount for instructional materials including textbooks, workbooks, instructional supplies, and certain components of technology and capital acquisition. These expenditures were $133 per pupil in FY98 down from a high of $175 per pupil in FY96. During Fiscal Years 89, 93, 94 the NBPS averaged $16 per pupil for textbook purchases compared to the $71 average for fiscal years 1995 through 1998.

Even though NBPS does not have a set schedule in place to review textbooks for possible replacement, it does have a district policy for purchasing textbooks. This policy includes the approval by a piloting committee, which consists of teachers, and the approval of the school committee. The frameworks, MCAS scores and teacher feedback drive the District's need to review and replace textbooks Finally, all textbooks in the NBPS have been replaced within the last three years.

Chart 15-1

New Bedford Public Schools
Textbooks, Instructional Equipment and Supplies
(in thousands of dollars)

								FY93 - FY97	
	FY89	**FY93**	**FY94**	**FY95**	**FY96**	**FY97**	**FY98**	**$ Incr.**	**% Incr.**
High School		$182.8	$433.4	$399.8	$528.4	$239.5	$215.8	$56.7	31.0%
Junior High School		$87.5	$138.1	$180.5	$217.9	$394.0	$147.9	$306.5	350.3%
Elementary		$249.2	$724.6	$738.1	$1,201.4	$532.1	$398.9	$282.9	113.5%
SPED		$142.1	$274.9	$197.2	$197.5	$106.0	$172.2	($36.1)	-25.4%
Bilingual		$1.3	$22.8	$11.3	$13.4	$5.3	$2.8	$4.0	307.7%
Systemwide		$183.4	$289.5	$640.4	$326.3	$605.7	$1,040.5	$422.3	230.3%
Total	$898.5	$846.3	$1,883.3	$2,167.3	$2,484.9	$1,882.6	$1,978.1	$1,036.3	122.5%
Textbooks Only	$214.4	$203.5	$260.6	$727.4	$1,284.2	$976.5	$1,129.0	$773.0	379.9%
Equipment & Supplies	$684.2	$646.0	$1,615.4	$1,462.0	$1,209.4	$906.3	$848.4	$260.3	40.3%
Textbooks / Student	$15	$14	$18	$51	$90	$67	$76	$52.5	372.4%
Equipment / Student	$47	$45	$112	$103	$85	$62	$57	$17	38.1%

Note: Data obtained from NBPS.

16. Test Scores

NBPS test scores are below the state average. The MCAS scores show that NBPS scored below the state average scaled scores in all grades in all areas. SAT scores for 1997 were below the state average by a combined 88 points. MEAP scores for 1996 were under the state average in all areas. For grade 8 the scores were below the state average by more than 100 points. The 1997 statewide Iowa tests indicated that fifty-three percent of NBPS grade 3 scored at the higher reading skill level of “proficient” and “advanced” versus the state average of seventy five percent.

NBPS has used Massachusetts Educational Assessment Program (MEAP, the state’s educational testing program from 1988 to 1996), the Iowa Tests of Basic Skills, the Massachusetts Comprehensive Assessment System (MCAS), Preliminary Scholastic Aptitude Test (PSAT) and the Scholastic Aptitude Test (SAT).

Scholastic Aptitude Test (SAT)

SAT scores are below the state average as shown in Chart 16-1. Scores from 1994 and 1995 cannot be compared to 1996 and 1997 scores since SAT scores were "recentered" in 1996 resulting in a higher score for those years for all schools and consequently, a higher state average. Historically, approximately sixty percent of each NBPS graduating class is administered the SAT's.

Chart 16-1

New Bedford Public Schools
Scholastic Aptitude Test (SAT) Results

	1994		**1995**		**1996**		**1997**		**1998**	
SAT Scores	NBPS	State Avg.	NBPS	State Avg.	NBPS	State Avg.	NBPS	State Avg.	NBPS	State Avg.
Verbal	387	426	384	430	462	507	465	508	474	508
Math	429	475	417	477	451	504	463	508	463	508
Total	816	901	801	907	913	1011	928	1016	937	1016
NBPS - % of State Avg.	90.6%		88.3%		90.3%		91.3%		92.2%	

Note: Data obtained from NBPS and DOE

Massachusetts Educational Assessment Program

An analysis of New Bedford's MEAP scores are contained in Appendix D. MEAP scores are reported in two ways: scaled scores, which range from 1000 to 1600; and proficiency levels, which are reported as percentage of students in each proficiency. Level 1 is the lowest, level 2 is considered the "passing grade" level, while 3 and 4 constitute the more advanced levels of skills.

Proficiency scores shown in Chart 16-2 indicate that scores for NBPS students in grades 4 and 8 improved slightly at level 1 and below but declined slightly in levels 2, 3 and 4 overall. NBPS made improvements in reducing the percentage of 8th grade students in level 1 or below while increasing percentages at levels 2, 3 or 4 overall.

Chart 16-2

New Bedford Public Schools
MEAP Proficiency Scores
1992 - 1996 Fourth and Eighth Grades

	1992			1996		
Fourth Grade	Level 1 or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	52%	32%	17%	49%	35%	16%
Mathematics	51%	35%	14%	44%	43%	13%
Science	55%	33%	12%	39%	47%	14%
Social Studies	55%	32%	14%	46%	43%	11%
	1992			1996		
Eighth Grade	Level 1 or Below	Level 2	Levels 3 & 4	Level 1 or Below	Level 2	Levels 3 & 4
Reading	62%	20%	18%	51%	32%	18%
Mathematics	67%	22%	11%	56%	35%	9%
Science	62%	20%	17%	54%	34%	12%
Social Studies	67%	17%	16%	48%	30%	12%

Note: Data provided by DOE

Between 1988 and 1996, MEAP scores for students in grades 4 and 8 improved significantly in some areas. According to Appendix C, for grade 4 alone, reading scores improved by 70 points, math by 70 points, science by 110 points and social studies by 80 points. Between 1994 and 1996, MEAP scores for grade 10 students declined slightly. NBPS's 1996 MEAP scores for all subjects in all grades were below the state average.

Chart 16-3 shows grade 4 reading scores for selected school districts whose scores in 1988 ranged from 1160 to 1240 as compared to NBPS score of 1200. The scores for grade 4 students are particularly significant because by 1996, these students had experienced education reform initiatives in the early stages of formal education. The greatest impact of education reform should initially be seen in the performance of these students. The reading scores of NBPS grade 4 students have shown improvement in three of the four successive administrations of the test. Note that a significant change in a score is considered to be 50 points in either direction.

Chart 16-3

New Bedford Public Schools
MEAP Reading Scores – 4th Grade
1998-1996 Scores between 1160 and 1240

School District	1988	1990	1992	1994	1996	1988 - 1996 CHANGE
Dartmouth	1240	1330	1320	1300	1360	120
Malden	1240	1290	1280	1320	1310	70
Quincy	1240	1280	1320	1330	1310	70
Worcester	1230	1260	1280	1300	1350	120
Medford	1230	1280	1290	1330	1310	80
Southbridge	1230	1210	1220	1260	1310	80
Haverhill	1230	1250	1310	1310	1280	50
Springfield	1230	1200	1200	1230	1230	0
Brockton	1220	1220	1210	1220	1200	-20
Chicopee	1210	1240	1250	1270	1270	60
Ware	1210	1300	1230	1310	1260	50
Lynn	1210	1200	1230	1230	1240	30
Cambridge	1200	1220	1240	1260	1230	30
Lowell	1200	1210	1220	1210	1180	-20
New Bedford	**1200**	**1220**	**1270**	**1320**	**1270**	**70**
Somerville	1200	1200	1260	1300	1290	90
Fall River	1160	1190	1220	1260	1270	110
State Average	**1300**	**1310**	**1330**	**1300**	**1350**	**50**

Note: A significant change in a score is considered to be 50 points in one direction or another. An asterisk signifies a small school district whose scores may vary significantly and are not as reliable due to the size of the test sample.

Iowa Tests

The Iowa Tests of Basic Skills for grade 3 students was administered throughout Massachusetts in the spring of 1997. NBPS was at the 47th percentile in reading for all students tested under routine conditions. The state score was at the 65th percentile. The test defines four different levels of reading comprehension: pre-reader, basic reader, proficient reader and advanced reader. Forty-two percent of students tested as pre-or basic readers and fifty-eight percent tested as proficient or advanced. Results are categorized by students tested under routine conditions, students with disabilities tested under non-routine conditions and students with limited English proficiency. Students who did not take the test or who were given extra time to finish were excluded.

Massachusetts Comprehensive Assessment System (MCAS)

The recently released MCAS scores show that NBPS scored below the state average scaled scores for all grades in all areas.

MCAS is the new statewide assessment program administered annually to grades 4, 8, and 10. It measures performance of students, schools and districts on learning standards contained in the Massachusetts curriculum frameworks and fulfills the requirements of education reform. The assessment program serves two purposes: measures performance of students and schools against established state standards; and improves effective classroom instruction by providing feedback about instruction and modeling assessment approaches for classroom use.

MCAS tests are reported according to performance levels that describe student performance in relation to established state standards. Students earn a separate performance level of advanced, proficient, needs improvement or failing based on their total scaled score for each test completed. There is no overall classification of student performance across content areas. However, school district and state levels are reported by performance levels. Chart 16-4 reflects performance level percentages for all NBPS students in tested grades. Appendix F provides additional detail for students who have attended schools in the school district for at least three years.

Chart 16-4

New Bedford Public Schools
MCAS Test Scores
Percentage of Students at Each Performance Level

All Students	Advanced	Proficient	Needs Improvement	Failing (Tested)	Failing (Absent)	Average Scaled Score	State Avg. Scaled Score
Grade 4:							
English Language Arts	0	5	67	28	0	225	230
Mathmetics	3	11	45	41	0	224	234
Science & Technology	2	27	50	20	0	231	238
Grade 8:							
English Language Arts	1	30	45	25	0	229	237
Mathmetics	1	13	22	65	0	216	227
Science & Technology	0	11	24	65	0	216	225
Grade 10							
English Language Arts	1	19	37	43	0	222	230
Mathmetics	2	8	21	69	0	213	222
Science & Technology	0	10	36	54	0	218	225

Note: Data provided by DOE

17. Management and Personnel Practices

Management Practices

The management team of NBPS is comprised of experienced educational professionals. The Superintendent has 34 years of experience at all levels of this school system and has cultivated and promoted generally from within. Because the NBPS is so large, the structure management utilizes is through assistant superintendents, directors and principals to manage and direct the efforts of the schools. The Superintendent meets regularly with his leadership team as well as with faculty, parents, elected officials and local business leaders.

The NBPS strives to give students within their jurisdiction the life skills necessary to establish themselves and compete in a technologically changing environment. The school system continuously attempts to achieve higher standards and encourages parental and community involvement.

The school system has been struggling to update its technology and to integrate the Frameworks into the curriculum while the demographics of the community changes. The Superintendent has initiated a major effort to update textbooks and ancillary instructional materials throughout the school system. He has implemented outreach programs for SPED and at risk students so that students who are expelled or cannot be integrated into the regular classroom setting can still achieve a high school diploma, getting the basic skills needed for today's marketplace. The establishment of an alternative Jr./Sr. High School, the SPED restaurant-training program and the program for difficult or expelled students has addressed the diverse needs of this community. During the 1990's the NBPS has struggled under fiscal constraints, partially from internal reasons and from shrinking resources outside their control.

Hiring Process

The New Bedford School Committee screens applicants for management positions. The NBPS uses an internal screening committee comprised of two school committee members, the superintendent and the assistant superintendent of special services to screen applicants for principal positions. The committee conducts all the initial interviews of qualified candidates and ranks each candidate. Two or three highest ranked candidates are recommended to the superintendent for final appointment. This process is the same for department heads, directors and specialized positions.

The school principal essentially hires all candidates for "Civil Service" titles, within each school. The principals recommendation is forwarded to the Superintendent for hire.

The hiring of teacher's is covered under collective bargaining agreements. Positions are posted internally within a particular school every April. Positions remaining open or to be backfilled are posted in all schools in May. Outside hiring may fill positions remaining unfilled after this second posting process.

Evaluation Process

NBPS has an evaluation and performance process that has been in place under collective bargaining contracts for many years. This evaluation process has been utilized prior to Education Reform. All principals, administrators, teachers and personnel are evaluated, according to the provisions of their contracts.

For the past ten years, the teacher contracts require the review process to be completed in March. Teachers not comfortable in their position or who receive poor evaluations can declare themselves as involuntary candidates for transfer. This allows teachers with seniority to transfer to other schools and avoid any detrimental effects from a poor evaluation. Results of an evaluation do not follow the employee to their new school location. Within the last two years, teachers that receive a poor evaluation may be required to participate in a mentor program by the principal or assistant superintendent. This mentoring or remedial program may, at times, be required even if a teacher transfer to another facility. The hiring of teachers is limited to school facilities where other teachers prefer not to work. This limits the hiring ability of principals to hire replacements from outside the system due to the transfer provisions in the teacher's contract. It also allows some principals in difficult facilities only limited ability to hire. Principals have indicated their concerns in the area of hiring teachers.

Teachers are evaluated according to their collective bargaining agreements. Teachers without professional status are evaluated twice annually and teachers with professional status are evaluated annually. Both the directors of the particular specialty and/or the principal observe elementary teachers. Middle and high school teacher evaluations are conducted by the director of the discipline.

Assistant superintendents and school system administrators are evaluated orally on an annual basis when goals and objectives or contract terms are being discussed. Annual contract increments are not based on performance criteria. There is no performance based criteria for salary adjustments in their contracts.

Principals are on individual contracts, similar in structure and monetary value. Principals are evaluated on an annual basis. The majority of the principal contracts expire on June 30, 1999. Principal contracts include goals and objectives based on the needs of the school system. Increments are not based upon any performance criteria. Principals have evaluations annually by the superintendent or assistant superintendent. Within the last two years there has been a mentoring program for principals needing performance remediation. Salary levels for principals are based upon the grade levels and the school size. Newly hired principals are given a one-year contract and experienced principals are given 2-year contracts. Since the inception of Education Reform, there have been 6 changes in principals, 5 of these were due to retirements and one contract was simply not renewed.

Some principals have continued to pay union dues on an individual basis for the purpose of liability insurance and to have a union representative present during contract discussions when requested by an individual principal.

18. Accounting and Reporting

The audit team traced a sample of expenditures reported to DOE to NBPS accounting and budget records. The audit team also met separately with several NBPS staff, the city auditor, the city chief financial officer and a representative of the CPA firm, which audits the city.

The audit team was satisfied that adequate safeguards exist for proper internal controls. Based upon a sample, current expenditure reports were generally an accurate representation of NBPS expenditures. However, in verifying the accuracy of budget records to expenditure reports submitted to DOE, the audit team noted that in FY95 there was a $40,000 expenditure for textbooks that was not reported to DOE. Based on our review NBPS has sent a letter to DOE correcting this.

It should be noted that adequate accounting controls were not always present in the NBPS system. This was evident in the FY96 school budget where the budget was overexpended by $2.7 million. This was the result of the budget not being properly monitored. Specifically no review was made of remaining appropriations prior to approval of purchases and contracts. Salary accounts were not monitored to assure no overexpenditures of budgeted amounts and a substantial amount of overtime dollars were spent in the custodial and maintenance accounts. The school department also did not include in there encumbrances the amount of unpaid teachers salaries for the months of July and August in the previous fiscal year as required by MGL CH 71 Sec. 40. In conclusion the budget overage also went undetected partially because the School Committee was given accounting data for general expenditures only and not for salaries.

Since this budget overexpenditure occurred in FY96 NBPS has instituted several corrective actions. This includes furnishing the school committee with bimonthly accounting statements of general and salary expenditures as well as weekly meetings by the school business manager and city officials to discuss financial issues. Also the NBPS system has instituted a purchase order system, which will not allow a contract, or purchase order to be issued if funds are not available. Salaries are also properly monitored so that budgeted dollars are not overexpended and that summer pay is properly treated for accounting purposes.

A former principal of the Taylor Elementary School in the City of New Bedford, now retired, has been indicted on charges of stealing approximately $40,000 from student activity accounts during the period 1992-1996. The audit team reviewed any controls that might be in place to avoid a recurrence of this type of situation.

The NBPS issued procedures to manage student activities funds dated May 13, 1996. Based on the audit team's review of the procedures the controls were not sufficient to avoid a recurrence of this type of defalcation. During the course of the audit and interviews with the individual principals, it became evident the requirement of two signatures on all checks is not being followed. The procedures do not address the separation of duties concept that one person not be responsible the receipt of funds, payment of invoices, and the reconciliation of the checking accounts.

19. Review of Expenditures

The audit team completed a review of NBPS expenditures and purchasing controls, analyzed the accounting system and selected accounts from FY95 and FY98.
The review indicated that purchasing procedures, controls, signoffs and authorization are in place, but their utilization is inconsistent. In many instances the bidding process was ignored or one bid was received with the statement "for the welfare of students and employees etc". Also, a listing of those school department personnel authorized to approve invoices, or those authorized to purchase goods locally is not available to the accounts payable personnel. The accounts payable department does not have available to them written procedures for reference. Finally, in FY95 two instances were found in which duplicate payment of invoices were made.

20. High School Accreditation

The New Bedford High School is fully accredited. The accreditation was in April 1994 with a two-year progress report issued in October of 1996 and a five-year progress report issued in March of 1999. The accreditation was a full 10-year accreditation. Of the 119 visitation committee recommendations, 112 of the recommendations have been completed, 5 are in progress and 2 of the recommendations have been rejected. A recommendation that the High school install an elevator to one section of the building that did not have internal handicapped access was postponed until FY99 due to fiscal constraints. Although the area in question did have external handicapped access the recommendation is now being acted upon.

The visitation committee was impressed with the High Schools Mission Statement, the diversified and multicultural curriculum, the varied resources, the extracurricular and athletic programs as well as the overall condition and cleanliness of the facilities and grounds. The visitation committee expressed concerns in the areas of low salary levels, lack of clerical support and the lack of resources and library space. The team also had concerns about teacher instructional strategies, professional development of staff and the development of a standardized testing program for effective assessment of educational progress.

A recommendation to reopen a Media /Copy center was rejected due to changes in technology and a more comprehensive approach to distributing media materials by curriculum based departments. Also, a recommendation to put in place assessment tools for the assessment and grading of physical education courses that could prevent a student from graduating. The recommendation was not adopted in 1996 or 1997.

21. Grade 3 Transiency

Student transiency is generally defined as the percentage of students who enter and/or leave the system after the first day of school. Transiency poses an educational problem because students may lose the benefit of a sequential and coherent school program as they move from school to school.

New Bedford's stable population in the lower grades as measured by the 1998 Iowa 3rd grade reading test compares favorably to the fourteen largest communities statewide. The system falls in the middle of these communities in both stable population percent and transiency percent New Bedford's 82.7 percent stable population is above the state average of 80.4 percent average while the transiency percent of 17.3 percent is below the 19.6 percent state average for transiency.

Chart 21-1

Transiency and Stability - 3rd Grade
Selected Communities by 1996 Population
Student Population Participating in the 1998 Iowa 3rd Grade

Community	Stable Population	Total Population	Stable Population Percent	Transiency Percent	1996 Population
Waltham	285	325	87.7%	12.3%	57,214
Framingham	509	606	84.0%	16.0%	64,536
Lawrence	596	717	83.1%	16.9%	68,807
Somerville	0	345	0.0%	100.0%	74,356
Newton	622	775	80.3%	19.7%	80,238
Lynn	807	991	81.4%	18.6%	80,563
Quincy	451	530	85.1%	14.9%	85,532
Fall River	748	878	85.2%	14.8%	90,865
Brockton	883	1142	77.3%	22.7%	92,324
Cambridge	358	469	76.3%	23.7%	93,707
New Bedford	**872**	**1054**	**82.7%**	**17.3%**	**96,903**
Lowell	797	962	82.8%	17.2%	100,973
Springfield	1084	1508	71.9%	28.1%	149,948
Worcester	1493	1834	81.4%	18.6%	166,350
Boston	2791	3586	77.8%	22.2%	558,394
STATEWIDE	**54057**	**67233**	**80.4%**	**19.6%**	

Note: Student population includes only students tested under "routine" conditions.
Data obtained from DOE's 1998 Iowa Grade 3 reading test summary results

22. Special Education and Transitional Bilingual Education

Special Education (SPED)

In 1998, New Bedford had a special education participation rate of 15.1 percent, 1.5 percent lower than the state average of 16.6 percent reported to DOE. Total SPED enrollment in the 1990's has averaged 2674 students. As a percentage of the total enrollment, the SPED enrollment has averaged 18.4 percent during the 1990's but has shown a decrease from FY94 to FY98 to 15.0 percent. The number of students who fall into the substantially separate categories has also decreased. This has been attributed to proper diagnosis and inclusion into the regular classroom setting.

Chart 22-1

New Bedford Public Schools
SPED Enrollment
Based on October 1 Reports

School Year Ending	Total Enrollment	Total SPED	SPED as % of Total Enrollment	Substantially Separated	Substantially Separated as % of SPED
1991	14,515	3059	21.1%	688	22.5%
1992	14,578	3027	20.8%	846	27.9%
1993	14,423	2885	20.0%	778	27.0%
1994	14,456	2933	20.3%	793	27.0%
1995	14,249	2869	20.1%	872	30.4%
1996	14,299	2469	17.3%	757	30.7%
1997	14,652	2302	15.7%	782	34.0%
1998	14,882	2233	15.0%	603	27.0%
1999	14,460	2288	15.8%	551	24.1%

Note: Data obtained from NBPS

The increase in SPED costs from FY93 to FY97 was $6.8 million or 56.2 percent, while the increase in total school spending as reported to DOE for the same period was $30.3 million or 47.7 percent. For FY97, SPED expenditures are $18.9 million or 20.1 percent of the total school expenditures reported to DOE. For FY93, this amount is $12.1 or 22.1 percent of the total school expenditures.

Chart 22-2

New Bedford Public Schools
Total SPED Expenditures as Reported to DOE
(in millions of dollars)

	FY89	FY93	FY97	FY93-FY97 $ Incr. / Decr.	FY93-FY97 % Incr. / Decr.
Special Education	$7.6	$9.7	$16.3	$6.6	68.0%
Transportation	$1.7	$2.4	$2.6	$0.2	8.3%
Total	$9.3	$12.1	$18.9	$6.8	56.2%

Note: Data obtained from NBPS

Bilingual Education

Chart 22-3 shows that NBPS provides Bilingual Service to 666 limited English proficiency students as of school year ending 1998. This represents 4.5 percent of the K-12 enrollment. Bilingual enrollment peaked in 1995 at 823 students and has decreased steadily to the current total of 666 students. Mainstreaming has increased from 18.5 percent of TBE enrollment in FY93 to 29.0 percent in FY98.

Chart 22-3

New Bedford Public Schools
Transitional Bilingual Education (TBE)
(from October report)

School Year Ending	Enrollment All Students	Enrollment in TBE	TBE %	Number of Students Mainstreamed
1993	14,423	805	5.6%	149
1994	14,456	768	5.3%	134
1995	14,249	823	5.8%	155
1996	14,299	747	5.2%	158
1997	14,652	764	5.2%	179
1998	14,882	666	4.5%	193

Note: Data obtained from NBPS

Bilingual costs reported to DOE were $2.6 million in FY93 and $3.7 million in FY97. This represents an increase of $1.1 million or 42.3 percent, which is 3.9 percent of the total school expenditures in FY97.

23. Dropout and Truancy

The New Bedford High School drop out rate for school year 1996/1997 was 9.0 percent, almost three times the state average of 3.4 percent. Although New Bedford's dropout rate has decreased from 10.7 in 1993 to 9.0 percent in 1997, it has the third highest dropout rate of these fourteen communities.

NBPS attempts to identify at risk students as early as possible at the elementary school level. Three different programs are designed specifically for at risk students. NBPS has an alternative junior/senior high school and a GED day program. NBPS financial supports for these programs are funded entirely by state and federal grants.

NBPS has two supervisors of attendance in the high school and one supervisor of attendance in each of the three junior high schools. The junior high supervisors also supervise the elementary schools. NBPS has an automatic phone dialing system, which calls each and every unexcused absence. A monthly report is generated by the computer center of each student who has five of more absences per quarter. Personal contact is made with each student or parent. Once a week each supervisor of attendance rides with a police officer to patrol the community for truants.

Chart 23-1

High School Dropout Rates
Selected Communities by 1996 Population
FY93 - FY97

Community	FY93	FY94	FY95	FY96	FY97
Waltham	2.8	3.8	3.4	5.1	3.1
Framingham	3.2	3.2	3.6	2.5	3.8
Lawrence	14.0	13.8	8.6	6.4	10.4
Somerville	5.7	7.5	7.8	5.9	6.5
Newton	0.4	1.1	1.0	0.7	1.0
Lynn	7.1	9.3	7.2	7.2	4.3
Quincy	1.7	1.5	1.0	1.0	1.5
Fall River	8.7	6.7	6.1	8.1	4.6
Brockton	9.0	8.3	8.4	7.3	5.7
Cambridge	4.0	3.3	4.2	3.0	2.0
New Bedford	**10.7**	**9.1**	**9.5**	**9.2**	**9.0**
Lowell	3.1	3.3	2.8	2.6	3.1
Springfield	10.2	6.6	11.6	3.0	5.0
Worcester	3.0	8.4	12.4	12.7	9.8
Boston	7.6	7.5	8.1	7.2	8.4
Average These Communities	6.1%	6.2%	6.4%	5.5%	5.2%
Median These Communities	5.7%	6.7%	7.2%	5.9%	4.6%
State Average	3.5%	3.7%	3.6%	3.4%	3.4%

Note: Data provided by DOE

24. Maintenance and Capital Improvement

The audit team made site visits to 14 of the 28 schools in the district. These buildings were found to be clean and well kept.

The City does have a long-term capital improvement plan for the schools. For FY99, the city voted approval of a $5.2 million bond issue for capital improvements. These included :

- Roof repairs at 10 schools - $4,519,000;
- Elevator installation at the high school to provide handicap access - $200,000;
- High school condensation problem correction - $125,000; and
- Fire alarms at 12 schools - $156,000.

In addition to the above, NBPS management personnel also informed the audit team that no new school construction has been undertaken since 1978. There are 29 buildings in system. In an effort to address this and overcrowding, NBPS is planning on building one new junior high to replace the Roosevelt Junior High. The cost of this new school is expected to be $36 million with a 90% reimbursement from the state. The remaining 10% balance will be paid for by the city and not taken out of the school committee budget.

Also, the Keith and Normandin junior high schools are undergoing a feasibility study. The overall goal of NBPS is to establish a middle school concept, which will house grades 6,7 and 8. This is going to free up classroom space in the elementary schools. Presently the elementary schools house grades K-6.

25. Curriculum Development

The director of curriculum for PreK-6, who reports to the assistant superintendent for elementary schools, administers NBPS elementary curriculum. A committee of administrators and teachers developed the 6 curriculum over a three-year period with its implementation during the school year 1998-1999. The final product is a curriculum guide, issued to all PreK-6 teachers, for language arts, math, and science and technology. The guides contain the scope and sequence for these areas with all learning and student standards based on the Massachusetts Department of Education Frameworks. This affords all students in the 23 elementary schools the same opportunities. History and social sciences guides are in development

Department Heads administer the curriculum for grades 7-12 and report to the assistant superintendent of secondary education. The math, science, language arts, and social sciences curriculums for grades 7 and 8 aligned with the state frameworks are being implemented during the school year 1998-1999. The curriculums for grades 9-12 are in the final edit stages with full implementation to take place school year beginning September 1999.

IV. Employee Survey

The audit team conducted a confidential survey of all employees of NBPS to provide a forum for teachers and staff to express their opinions on education in NBPS. Approximately 1800 questionnaires were delivered to school staff and 824 responses were received and tabulated, a response rate of 46 percent. Areas covered by the survey include:

1. education reform;
2. education goals and objectives;
3. curriculum;
4. planning;
5. communications and mission statements;
6. budget process;
7. professional development;
8. supplies;
9. facilities; and
10. computers and other education technology.

Appendix D shows the teachers' answers to the survey questions. The Superintendent also received a summary of responses.

The survey results indicate that education reform is a high priority in New Bedford. Eighty-seven percent of the teachers are familiar with the issues of the Education Reform Act passed in 1993. Seventy-three percent of teachers think that education reform issues are considered when their own school plans are made and sixty-four percent think that also applies to districtwide plans. Seventy-eight percent believe that the school district is taking positive steps to improve education and eighty-one percent state that their job has changed because of education reform.

Teachers have a clear understanding about the school district's goals and objectives seventy nine percent and how they relate to their jobs seventy-two percent. However, fifty percent feel that they have a role in developing their own goals and objectives and fifty-seven percent confirm that there are indicators used to measure their progress toward their goals and objectives.

The survey also indicates that twenty nine percent of the teachers do think that an increase in school funding is tied directly to improvements in education. Fifty-one percent of teachers think that improvements in education at the school would have occurred without education reform.

Teachers are positive about curriculum development in New Bedford. Sixty-six percent believe that the curriculum is coherent and sequential. Sixty-nine percent feel that there is a coherent, on-going effort within NBPS to keep curriculum current and challenging.

Sixty percent feel that teachers play an important role in reviewing and revising the curriculum. They are also less positive that the curriculum now in use in their school will improve student test scores. Only forty eight percent believe it will, while twelve percent think it will not and forty percent are not sure. A majority of respondents, fifty nine percent, believe that the curriculum does not impact test scores as much as how a subject is taught by a teacher.

V. Superintendent's Statement – Education Reform

As part of this review, the Superintendent was asked to submit a brief statement expressing his point of view with respect to three areas:

1. school district progress and education reform since 1993;
2. barriers to education reform; and
3. plans over the next three to five years.

The Superintendent's statement is included in *Appendix E.*

VI. Appendix

Appendix A1	School Committee Budgets
Appendix A2	Budgeted Salaries and Wages
Appendix B1	Foundation Budget Line Items Targets and Expenditures FY94, FY96-FY97 - Table
Appendix B2 - 3	Foundation Budget Line Items Targets and Expenditures FY94, FY96-FY97 - Graph
Appendix C	Mass. Educational Assessment Program (MEAP) Summary prepared by DOE
Appendix D	Employee Survey Results
Appendix E	Superintendent's Statement on Education Reform Accomplishments, Barriers and Goals
Appendix F	Comparison of MCAS Average Scaled Scores
Appendix G	Auditee's Response

Appendix A1

New Bedford Public Schools
School Committee Budgets
(in millions of dollars)

				FY89 - FY93			FY93 - FY97		
Function Code	Description	FY89	FY93	$ Incr.	% Incr.	FY97	$ Incr.	% Incr.	FY98
1100	School Committee Exp	$0.0	$0.0	$0.0	4.6%	$0.0	$0.0	14.7%	$0.0
1200	Superintendent Exp	$0.8	$0.8	$0.0	2.5%	$0.1	($0.7)	-84.0%	$0.1
1400	Administrative Support					$1.2	$1.2	-	$1.5
2100	Supervision	$0.6	$0.6	$0.0	-5.3%	$1.2	$0.6	99.1%	$1.4
2200	Principals	$2.0	$2.4	$0.4	17.4%	$3.2	$0.8	34.0%	$3.2
2300	Teaching	$26.0	$24.1	-$2.0	-7.5%	$45.8	$21.7	90.2%	$47.5
2350	Professional Development					$0.3	$0.3	-	$0.3
2400	Textbooks	$0.2	$0.2	$0.0	8.1%	$0.8	$0.6	351.4%	$1.2
2450	Instructional Hardware					$0.5	$0.5	-	$0.3
2500	Library Services	$0.1	$0.1	$0.0	-27.1%	$0.3	$0.2	235.1%	$0.3
2600	Audio Visual Program	$0.2	$0.1	$0.0	-18.7%	$0.5	$0.3	206.7%	$0.4
2700	Guidance Services	$1.2	$1.3	$0.0	3.7%	$2.4	$1.1	86.0%	$2.6
2800	Psychological Service	$0.6	$0.7	$0.1	21.5%	$1.5	$0.8	103.3%	$1.9
3100	Attendance	$0.1	$0.1	$0.0	-5.4%	$0.2	$0.1	106.8%	$0.2
3200	Health Service	$0.5	$0.5	$0.0	3.3%	$0.9	$0.4	76.4%	$0.9
3301	Trans to School Within	$1.6	$2.1	$0.5	30.4%	$2.7	$0.7	32.5%	$3.3
3302	Trans to School Outside	$0.3	$0.6	$0.3	112.9%	$1.0	$0.3	47.3%	$1.2
3310	Operation of School	$0.0	$0.0	$0.0	-19.0%	$0.0	$0.0	17.6%	$0.0
3320	Trans Insurance	$0.0	$0.0	$0.0	138.4%	$0.1	$0.0	22.0%	$0.0
3330	Replacement Buses	$0.1	$0.1	-$0.1	-60.2%	$0.0	($0.1)	-100.0%	
3350	Maint School	$0.1	$0.1	$0.0	8.3%	$0.1	$0.0	46.2%	$0.1
3400	Food Services					$0.3	$0.3	-	
3510	Athletics	$0.2	$0.2	-$0.1	-22.5%	$0.4	$0.2	110.8%	$0.5
3520	Other Student Body	$0.1	$0.1	$0.0	32.3%	$0.2	$0.1	128.3%	$0.2
4110	Custodial Services	$2.5	$3.0	$0.5	18.8%	$3.9	$1.0	32.0%	$3.5
	Refuse Management					$0.0	$0.0	-	$0.0
4120	Heating Building	$0.9	$0.7	-$0.1	-15.4%	$0.6	($0.1)	-18.6%	$0.4
4121	Utilities- Gas Heat		$0.2	$0.2	-	$0.5	$0.3	134.1%	
4130	Utilities- Electric & Telephone	$0.9	$1.1	$0.1	14.7%	$1.6	$0.5	49.3%	$1.5
4133	Water & Sewer					$0.2	$0.2	-	$0.8
4210	Maint of Ground	$0.0	$0.0	$0.0	72.5%	$0.4	$0.4	2248.1%	$0.2
4220	Maint of Build	$4.2	$2.1	-$2.1	-49.5%	$2.5	$0.4	17.0%	$2.3
4230	Maint of Equip	$0.2	$0.3	$0.0	19.8%	$0.4	$0.1	49.3%	$0.5
	Gas Vehicles					$0.0	$0.0	-	$0.0
4350	Networking & Telecom							-	$0.1
5200	Insurance	$0.0	$0.3	$0.2	697.0%	$0.2	($0.0)	-12.9%	$0.4
	Rental								
	Other Fixed Charges								
6200	Civic Activities	$0.0	$0.0	$0.0	0.0%	$0.0	$0.0	100.0%	$0.0
6900	Trans to Non-Public	$0.1	$0.0	$0.0	-45.8%	$0.1	$0.1	178.3%	$0.3
	Replacement of Equipment								
7000	Acquisition of Eqipment	$0.5	$0.1	-$0.4	-85.0%				
	Replacement of Equipment	$0.2	$0.1	-$0.1	-66.3%				
9100	Tuition in Mass	$0.0	$0.0	$0.0	33.3%	$0.1	$0.1	289.4%	$0.0
9200	Tuition in Other States	$0.1	$0.5	$0.3	235.7%	$0.2	($0.3)	-63.8%	$0.1
9300	Tuition other than P	$1.1	$1.8	$0.7	63.1%	$2.3	$0.4	23.4%	$2.4
9400	Tuition Collaborative	$0.2	$0.4	$0.2	117.9%	$0.5	$0.1	17.6%	$0.4
	Grand Total	$45.9	$44.7	-$1.1	-2.5%	$77.2	$32.4	72.5%	$80.5

Note: Data obtained from NBPS.

Appendix A2

New Bedford Public Schools
School Committee Budgets Salaries & Wages
(in millions of dollars)

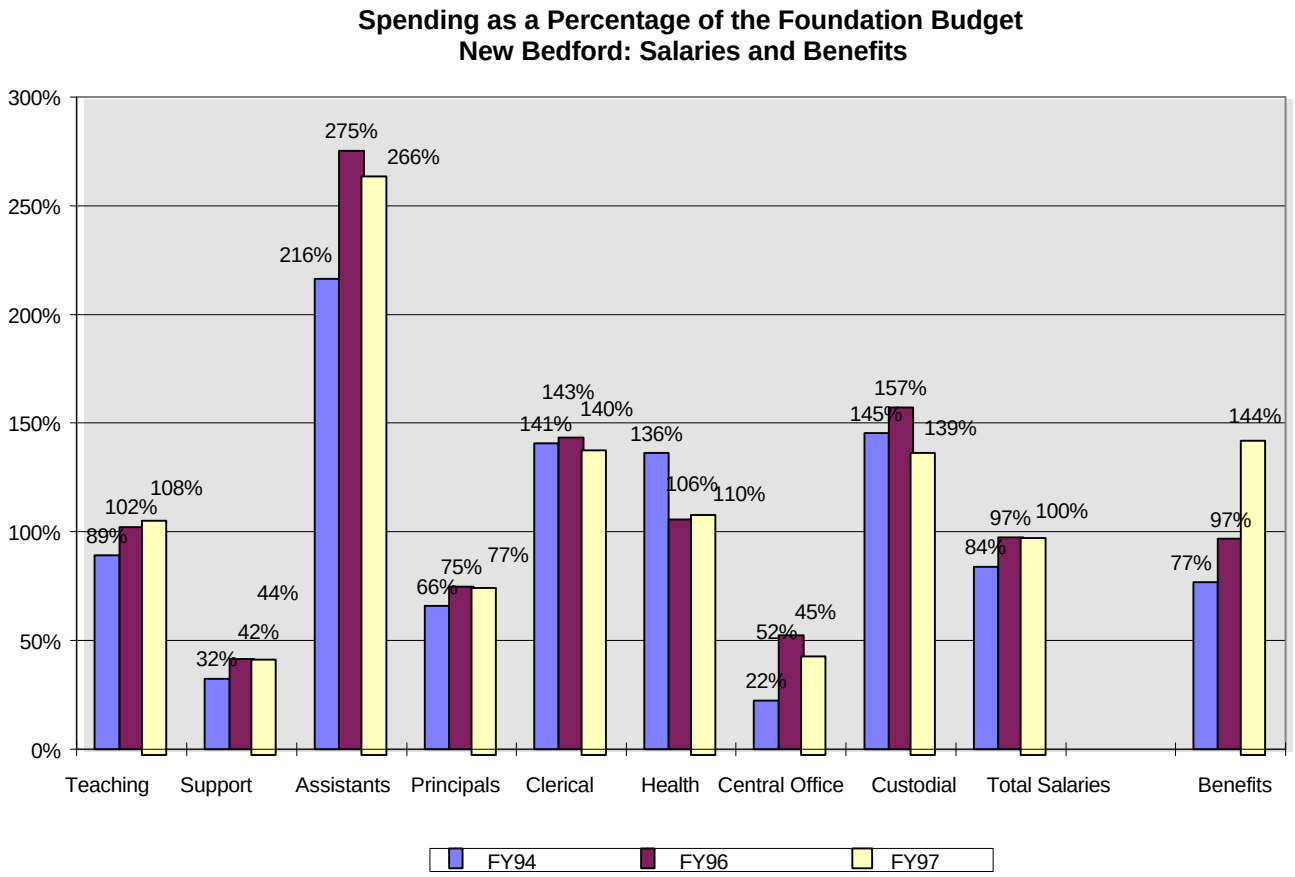
			FY89 - FY93			FY93 - FY97		
Function Code	Description	FY89	FY93	$ Incr.	%Incr.	FY97	$ Incr.	%Incr.	FY98
1100	School Committee	$0.0	$0.0	$0.0	6.9%	$0.0	($0.0)	-13.5%	$0.0
1200	Superintendents Office	$0.7	$0.7	$0.0	2.9%	$0.1	($0.6)	-82.8%	$0.1
	Administrative Support	$0.0	$0.0	$0.0	-	$0.9	$0.9	-	$1.0
	Administrative Tech	$0.0	$0.0	$0.0	-	$0.2	$0.2	-	$0.2
2100	Supervision	$0.6	$0.6	$0.0	-5.4%	$1.2	$0.6	98.1%	$1.4
2200	Principals	$2.0	$2.3	$0.3	17.3%	$3.1	$0.8	33.5%	$3.2
2300	Teaching	$25.1	$22.8	-$2.3	-9.1%	$43.9	$21.1	92.6%	$45.1
	Substitutes	$0.5	$0.7	$0.3	54.8%	$1.0	$0.3	35.8%	$1.5
	Instructional Hardware	$0.0	$0.0	$0.0	-	$0.3	$0.3	-	$0.3
2500	Library	$0.1	$0.1	$0.0	-22.2%	$0.2	$0.1	150.4%	$0.2
2600	Audio Visual	$0.1	$0.1	$0.0	-20.7%	$0.3	$0.2	159.7%	$0.3
2700	Guidance Services	$1.2	$1.3	$0.0	3.6%	$2.3	$1.1	86.5%	$2.6
2800	Phychological Services	$0.5	$0.6	$0.1	18.8%	$1.1	$0.5	78.0%	$1.4
3100	Attendance	$0.1	$0.1	$0.0	-5.6%	$0.2	$0.1	107.8%	$0.2
3200	Health Services	$0.4	$0.4	$0.0	2.1%	$0.7	$0.3	72.9%	$0.8
	Substitutes Nurses	$0.0	$0.0	$0.0	-	$0.0	$0.0	-	$0.0
3301	Transportation	$0.5	$0.5	$0.1	11.9%	$0.8	$0.3	52.7%	$0.7
3400	Food Services	$0.0		$0.0	-	$0.2	$0.2	-	
3510	Athletics	$0.2	$0.1	-$0.1	-31.2%	$0.3	$0.2	122.4%	$0.3
3520	Other Students	$0.1	$0.1	$0.0	35.1%	$0.2	$0.1	123.0%	$0.2
4110	Custodial	$2.4	$2.9	$0.4	17.7%	$3.6	$0.7	25.5%	$3.1
4210	Maintainance of Grounds	$0.0	$0.0	$0.0	-	$0.1	$0.1	-	$0.1
4220	Maintainance of Buildings	$0.8	$0.9	$0.1	13.5%	$1.1	$0.2	26.2%	$1.0
5220	Professional	$0.0	$0.2	$0.2	-	$0.1	($0.1)	-65.0%	
	Insurance/workerscomp	$0.0	$0.0	$0.0	-				$0.1
	Grand Total	$35.3	$34.5	-$0.8	-2.4%	$61.8	$27.4	79.5%	$63.6

Note: Data obtained from NBPS.

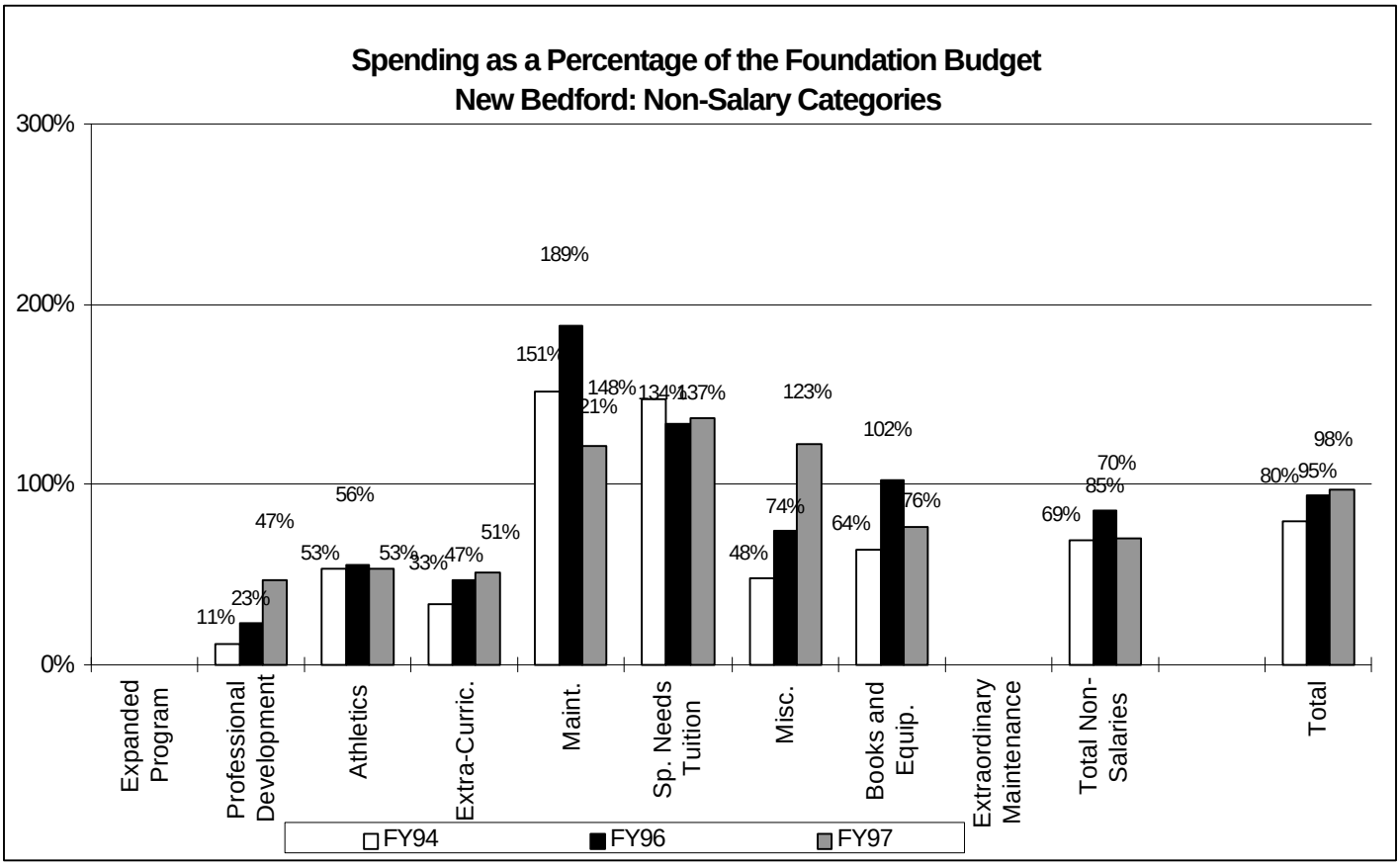
New Bedford Public Schools
Net School Spending According to Foundation Budget
(in thousands of dollars)

	Reported Expenditures			Foundation Budget			Variance Expend. over(under) Foundation		
	FY94	FY96	FY97	FY94	FY96	FY97	FY94	FY96	FY97
Teaching Salaries	$31,247	$38,107	$41,706	$35,059	$37,280	$38,684	($3,812)	$826	$3,021
Support Salaries	$2,896	$3,887	$4,209	$8,923	$9,336	$9,593	($6,026)	($5,449)	($5,384)
Assistants' Salaries	$3,002	$3,982	$3,970	$1,387	$1,447	$1,492	$1,615	$2,535	$2,478
Principals' Salaries	$1,776	$2,124	$2,237	$2,696	$2,835	$2,910	($920)	($711)	($673)
Clerical Salaries	$2,242	$2,394	$2,403	$1,593	$1,671	$1,717	$649	$723	$686
Health Salaries	$810	$660	$707	$594	$624	$642	$215	$36	$65
Central Office Salaries	$574	$1,407	$1,254	$2,566	$2,688	$2,763	($1,992)	($1,281)	($1,509)
Custodial Salaries	$4,204	$4,819	$4,412	$2,894	$3,067	$3,176	$1,311	$1,753	$1,236
Total Salaries	$46,752	$57,380	$60,896	$55,711	$58,947	$60,977	$8,959	($1,567)	($81)
Benefits	$5,946	$7,890	$12,201	$7,727	$8,168	$8,449	($1,781)	($278)	$3,752
Expanded Program	$0	$0	$0	$1,978	$2,440	$2,674	($1,978)	($2,440)	($2,674)
Professional Development	$150	$328	$687	$1,319	$1,399	$1,448	($1,169)	($1,070)	($762)
Athletics	$402	$450	$439	$758	$807	$822	($356)	($356)	($383)
Extra-Curricular	$138	$203	$227	$414	$432	$444	($276)	($229)	($217)
Maintenance	$5,781	$7,635	$5,090	$3,820	$4,048	$4,193	$1,961	$3,587	$897
Special Needs Tuition	$2,681	$2,520	$2,661	$1,816	$1,882	$1,937	$865	$638	$723
Miscellaneous	$617	$1,001	$1,709	$1,292	$1,355	$1,393	($675)	($354)	$317
Books and Equipment	$2,494	$4,195	$3,210	$3,902	$4,108	$4,216	($1,408)	$87	($1,006)
Extraordinary Maintenance	$0	$0	$0	$2,546	$2,699	$2,795	($2,546)	($2,699)	($2,795)
Total Non-Salaries	$12,262	$16,333	$14,023	$17,846	$19,170	$19,921	($5,583)	($2,837)	($5,899)
Total	$64,961	$81,603	$87,120	$81,285	$86,286	$89,347	($16,324)	($4,682)	$2,227)
Revenues	$143	$390	$537				$143	$390	$537
Net School Spending	$64,818	$81,214	$86,583	$81,285	$86,286	$89,347	($16,467)	($5,072)	($2,765)

Note: Data obtained from DOE and NBPS. Totals may not add due to rounding.


Spending as a Percentage of the Foundation Budget
New Bedford: Salaries and Benefits
300%
250%
200%
150%
100%
50%
0%
89%
102%
108%
32%
42%
44%
216%
275%
266%
66%
75%
77%
141%
143%
140%
136%
106%
110%
22%
52%
45%
145%
157%
139%
84%
97%
100%
77%
97%
144%
Teaching
Support
Assistants
Principals
Clerical
Health
Central Office
Custodial
Total Salaries
Benefits
FY94
FY96
FY97

Appendix B3


Spending as a Percentage of the Foundation Budget
New Bedford: Non-Salary Categories
300%
200%
100%
0%
11%
23%
47%
53%
56%
53%
33%
47%
51%
151%
189%
148%
134%
137%
48%
74%
123%
64%
102%
76%
69%
85%
70%
80%
95%
98%
Expanded Program
Professional Development
Athletics
Extra-Curric.
Maint.
Sp. Needs Tuition
Misc.
Books and Equip.
Extraordinary Maintenance
Total Non-Salaries
Total
FY94
FY96
FY97

Appendix C

New Bedford Public Schools
Massachusetts Educational Assessment Program (MEAP) Scores

	Grade	1988	1990	1992	1994	1996	1988-96 Change	1996 State Average	1996 BPS over/(under) State Avg
Reading									
	4	1200	1220	1270	1320	1270	70	1350	-80
	8	1170	1160	1180	1170	1250	80	1380	-130
	10	N/A	N/A	N/A	1260	1240		1310	-70
Math									
	4	1220	1250	1300	1350	1290	70	1330	-40
	8	1190	1170	1210	1190	1230	40	1330	-100
	10	N/A	N/A	N/A	1250	1240		1310	-70
Science									
	4	1190	1230	1280	1340	1300	110	1360	-60
	8	1180	1150	1190	1150	1220	40	1330	-110
	10	N/A	N/A	N/A	1240	1240		1310	-70
Social Studies									
	4	1200	1220	1270	1330	1280	80	1340	-60
	8	1180	1170	1180	1160	1210	30	1320	-110
	10	N/A	N/A	N/A	1240	1230		1300	-70

Note: NA indicates that test was not given to all grades in all years. Data obtained from DOE

EMPLOYEE SURVEY - New Bedford Teachers

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 &5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

Note: Percentages may not add to 100% due to rounding

1	Education Reform	1&2		4 &5		3
1.a.	Are you familiar with the issues of Education Reform, the Law passed in 1993?	87%		2%		11%
1.b.	Do you feel you have a good understanding of the purpose and the goals of the law?	81%		5%		14%
1.c.	Do you feel that there is a lot of confusion about what Education Reform is all about?	52%		23%		25%
1.d.	Do you feel the issues of Education Reform are considered when school district plans are made?	64%		12%		24%
1.e.	Do you feel the issues of Education Reform are considered when school-based plans are made?	73%		8%		19%
1.f.	In your opinion is the school district taking positive steps to improve education?	78%		9%		13%
1.g.	Do you feel your job has changed because of Education Reform?	81%		10%		8%
1.h.	Do you think there has been an improvement in student achievement in your school due to Education Reform?	27%		39%		34%
1.i.	Do you think the improvements in education at the school would have happened without Education Reform?	51%		15%		34%
1.j.	Have you perceived an increase in school funding tied directly to improvements in education in your district?	29%		28%		42%

2	Educational Goals and Objectives	1&2		4 &5		3
2.a.	Are the school administration's goals and objectives generally clear and understandable?	79%		10%		12%
2.b.	Are you clear about the school district's goals and objectives as they relate to your own job?	72%		13%		15%
2.c.	Are there indicators issued to measure progress toward goals and objectives generally?	56%		13%		32%
2.d.	Are there indicators used to measure your progress toward goals and objectives?	57%		12%		31%
2.e.	Do you have a role in developing these goals and objectives?	50%		30%		20%

3	Curriculum	1&2		4 &5		3
3.a.	Do you believe that your district's curriculum is coherent and sequential?	66%		16%		17%
3.b.	Do you believe that your curriculum is challenging and tied to preparing students for life after secondary school?	69%		13%		18%
3.c.	Is there a coherent, on-going effort within the district to keep curriculum current with evolving trends and best practices in pedagogy and educational research?	69%		11%		19%
3.d.	Do teachers play an important role in reviewing and revising curriculum in the district?	60%		18%		22%
3.e.	Will the curriculum now in use in your school improve student test scores?	48%		12%		40%
3.f.	Do you believe that the curriculum content does not impact test scores as much as how a subject is taught by a teacher?	59%		15%		26%

Appendix D

EMPLOYEE SURVEY - New Bedford

Teachers

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 &5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

Note: Percentages may not add to 100% due to rounding

4	Planning	1&2		4 &5		3
4.a.	Is the planning for important issues (e.g. curriculum, budgetary, etc.) within the district a top-down process?	68%		8%		24%
4.a.1.	If the answer is "Definitely yes" (1) or "Generally yes" (2), is there an important role for teachers and professional staff in the planning process?	47%		25%		27%
4.b.	If staff does not have an important role in developing plans, are decisions made by the central office/school committee explained so that you can understand the basis for the decision/policy?	38%		28%		34%

5	Communications and Mission Statement	1&2		4 &5		3
5.a.	Is there adequate on-going communication between teachers and district administrators? In other words, do you think that you know what is going on in the district?	45%		30%		25%
5.b.	Is there adequate communication between you and your superiors?	69%		17%		14%
5.c.	Is there a mission statement in place for your school district?	77%		4%		20%
5.d.	Is there a mission statement in place for your school?	83%		4%		13%
5.e.	Does the mission statement define how the school is run, and how students are taught?	71%		7%		22%
5.f.	Are these mission statements applied in the operation of the school and the teaching of students?	70%		8%		21%

6	Budget Process	1&2		4 &5		3
6.a.	Do you understand your school budget process?	38%		37%		25%
6.b	Do you understand how the budget process impacts your department?	46%		32%		22%
6.c.	Is the school budgeting process fair and equitable?	22%		34%		44%
6.d.	Are budgetary needs solicited and adequately addressed in the budget process?	26%		28%		46%
6.e.	Once the budget is approved and implemented, does the allocation and use of funds match the publicly stated purposes?	25%		19%		56%
6.f.	Given the circumstances, the school department seems to be doing the best it can with in the school budget process.	30%		33%		37%
6.g.	Are there deficiencies in this process?	42%		17%		41%

7	Professional Development	1&2		4 &5		3
7.a.	Is there an adequate professional development program in your school?	70%		14%		16%
7.b.	Is the program designed to meet school needs and tied to the new frameworks and assessments?	74%		10%		17%
7.c.	Is the program designed to change the content of pedagogy in classrooms?	66%		9%		25%

EMPLOYEE SURVEY - New Bedford
Teachers

Note: Percentages may not add to 100% due to rounding

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 &5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

7.d.	Are there deficiencies in the professional development program?	39%		28%		33%
7.e.	Did you participate in the professional development program in 1997/98?	90%		7%		3%
7.f.	Professional development is making a difference and will improve education in my school district.	54%		17%		29%

8	Supplies	1&2		4 &5		3
8.a.	Have you generally received sufficient and appropriate supplies to do your job?	53%		36%		12%
8.b.	Have you generally received sufficient and appropriate basic educational supplies (e.g. chalk, paper, pens, pencils, etc.) to do your job?	66%		25%		9%
8.c.	Have you generally been supplied with a sufficient number of a current edition of textbooks?	68%		22%		10%
8.d.	Are students given a copy of these textbooks to keep at home during the year?	5%		90%		5%
8.e.	Have you generally been supplied with sufficient ancillary curriculum materials (e.g. current maps, lab supplies, videos, etc.)?	45%		38%		17%
8.f.	Is the process for obtaining supplies and materials effective, time sensitive and responsive to your classroom needs?	46%		42%		12%

9	Facilities	1&2		4 &5		3
9.a.	How would you rate the overall state of school facilities (e.g. cleanliness, security, maintenance, structural integrity)?	51%		27%		22%
9.b.	How would you rate the overall state of classrooms, labs, and other teaching rooms/areas?	51%		25%		23%
9.c.	How would you rate the overall state of the common areas (e.g. hallways, stairwells, and cafeteria)?	55%		23%		21%
9.d.	How would you rate the overall state of the areas outside of the building (e.g. playgrounds, walk-ways and grounds)?	56%		20%		24%
9.e.	Would you agree with the following statement: "The school administration makes an effort to provide a clean and safe working environment."	71%		15%		14%

10	Computers and other Educational Technology	1&2		4 &5		3
10.a.	Are the usage of computers and other technological tools a significant part of the management practices at the school?	59%		19%		22%
10.b.	Are the usage of computers and other technological tools a significant part of the instructional practices at the school?	46%		30%		24%
10.c.	In terms of student usage, are computers generally available only in a computer laboratory setting or library/media center?	55%		36%		9%
10.d.	How many computers are located in your classroom?			Avg. 2		
10.e.	Do you have a school computer provided for and dedicated for your usage?	28%		69%		2%

EMPLOYEE SURVEY - New Bedford
Teachers

Rating Scale		
Yes/No Questions		Opinion
yes	1&2	Good to Excellent
No	4 &5	Not good, inadequate
Not sure, one way or the other	3	OK - could be better, could be worse

Note: Percentages may not add to 100% due to rounding

10.f.	Is there a school computer provided for and shared by you and other teachers?	35%		57%		8%
10.g.	Are there computers available for and used on a regular basis by students?	59%		25%		17%
10.h.	About how many minutes a week does each student use a computer? (Estimated) min.	35 minutes				
10.i.	Is the number of available computers sufficient for the number of students?	15%		70%		15%
10.j.	Are the computers in good working order?	58%		18%		25%
10.k.	Are the software packages in the computers uniform and consistent with the instructional level to be provided?	42%		25%		33%
10.l.	Is there a policy or program providing for computer training for teachers on software and computers used by students?	36%		37%		27%

Appendix E

The Impact of the Education Reform Act Upon the New Bedford Public Schools

Background

On June 18, 1993, the Massachusetts Education Reform Act was signed into law. This act immediately set the stage for the improvement of public education in this commonwealth. The main educational goals of the Education Reform Act are...1) to ensure all students achieve high standards, 2) to enhance the quality of professional educators, 3) to promote accountability and improvement in all schools, and 4) to administer a fair and equitable school finance system.

Impact Upon the New Bedford Public Schools

The New Bedford Public Schools is an urban school system educating 14,683 students (7,431 boys and 7,252 girls per October 1, 1998 census) in twenty-nine (29) buildings.

To provide our students with a quality education, administrators and teachers have developed curriculum guides derived from the Massachusetts Common Core of Learning and Curriculum Frameworks. These guides have been developed, piloted in the elementary grades (K-6), and have been implemented in these grades. This curriculum development is a continuous process as we review and refine what has been implemented, and move ahead into the secondary curriculum. Representatives of the Department of Education have stated that this work is a model for others. Paralleling this work is a major initiative in grades pre-school twelve entitled LINKS - Strategies Across the Curriculum- Reading, Thinking, Writing. LINKS is a collection of research based strategies to be used by classroom teachers to build reading, writing and thinking skills across the curriculum.

In addition, our special needs department has initiated a Least Restrictive Environment initiative. Thus, LRE practices have been incorporated at all levels to educate students in the least restrictive environment.

Time and Learning regulations set out to extend the time that students attend school. We, in New Bedford, reviewed and revised our practices to achieve the following: an extension of the school day to reflect 936 hours of instruction at the elementary level and 996 hours of instruction at the secondary level. In addition, the elimination of the general track was accomplished at the secondary level. Block scheduling was a major initiative implemented at the high school in September 1997. In September of 1999, the concept of career clusters will be implemented into the high school curriculum. Thus, students will be making course selections leading to a particular career paths.

Education Reform mandated a professional development plan for school districts. Through the collective bargaining process, three (3) professional development days have been incorporated into the teachers' contract. In addition, each teacher has the opportunity to select one conference to attend the outside of the district-wide offerings.

Consultants provide professional development opportunities to staff on district-wide initiatives, the University of Massachusetts at Dartmouth, working in cooperation with school principals, have developed professional development plan to meet the specific needs of schools, and our Professional Development Committee strives to bring all offerings into a cohesive district plan.

The funding associated with Education Reform has allowed the New Bedford Public Schools to progress to our current status, and to allow our staff to continually monitor and refine our practices to insure our students receive a quality education.

New Bedford Public Schools' Vision for the New Millennium

The vision statement for the New Bedford Public Schools is:

In order top insure educational excellence and equity, New Bedford Public Schools will prepare all students who not only will survive, but thrive in the technology intensive, ever-changing global society of the future. New Bedford students will graduate from the system as flexible thinkers and problem solvers who will cherish and respect the planet they live on and all its environment and human diversity.

Educational experiences will nurture a cooperative spirit that will provide for a meaningful education and prepare our students for the future and the world of work.

It is hoped that students will become active members of their communities and fully informed citizens who are able to take advantage of the many opportunities that come their way, and who understand that learning is a lifelong process.

To insure educational excellence and equity, we have embarked on a comprehensive school building program and refurbishment program on our existing school buildings. New Bedford has not built a school in twenty-two (22) years! Currently, we are in the design stage of a new middle school to replace one of our junior high schools, which is problem-ridden. Feasibility studies will be conducted in our remaining junior high schools to determine a course of action for these buildings. Moving to a middle school concept will provide the opportunity to expand our all-day kindergarten program to all elementary schools.

To evaluate our facilities and to develop long-range plans, a Facilities Manager was hired and brought on board in late February 1999. He, in conjunction with other administrators, will be developing a five year plan to insure that students and staff have a clean, safe and healthy working environment.

Curriculum enhancement and review are an ongoing process. Teachers are called upon and encouraged to provide their expertise as curriculum guides are developed from the Curriculum Frameworks which are restructuring teaching techniques and learning methods.

Technology, as proposed in our technology plan, has brought about tremendous improvement. Each year, with the support of the New Bedford School Committee, significant funding has been appropriated to provide students with technological support. Recently, the infrastructure for our Internet capabilities was accomplished via microwave technology. This approach for school systems seems to be unique to New Bedford.

As we move into the new millennium, our curriculum will be challenging, our standards will be increased, and accountability will be the process to measure improvement in all schools.

Education Reform has made a positive impact upon this school system. Working in concert with the New Bedford School Committee, administrators, teachers, parents and students, our graduates will be prepared to enter our technological intensive society.

Comparison of MCAS Average Scaled Scores

All Students	New Bedford Average Scaled Score	State Average Scaled Score	Point Difference
Grade 4:			
English Language Arts	225	230	-5
Mathematics	224	234	-10
Science & Technology	231	238	-7
Grade 8:			
English Language Arts	229	237	-8
Mathematics	216	227	-11
Science & Technology	216	225	-9
Grade 10:			
English Language Arts	222	230	-8
Mathematics	213	222	-9
Science & Technology	218	225	-7
All Students attending this district for Three Years or More			
Grade 4:			
English Language Arts	225	232	-7
Mathematics	225	235	-10
Science & Technology	232	239	-7
Grade 8:			
English Language Arts	231	238	-7
Mathematics	218	228	-10
Science & Technology	218	227	-9
Grade 10:			
English Language Arts	224	234	-10
Mathematics	214	225	-11
Science & Technology	220	228	-8

Note: Data provided by DOE

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May 20, 1999

Mr. Mark Tambascio
Massachusetts Department of Revenue
Division of Local Services
Post Office Box 9655
Boston, MA 02114-9655

Dear Mr. Tambascio,

I would like to thank you for the opportunity to meet with you and your audit team, Mr. Brian Barry and Mr. Michael Karagosian, during our exit conference held on Thursday, May 13, 1999. This was a productive meeting during which we were able to make some minor editorial changes.

As we discussed at this meeting, my administrative team and I welcomed the opportunity to interact with your team to understand the expectations during the auditing process. This administration is in its third year, and has worked diligently to institute controls to improve our fiscal responsibility, and to provide students with a quality education. We consistently strive to achieve excellence.

The following are specific comments about the Education Management Accountability Board Report of the New Bedford Public Schools:

1. ***Section 10. Professional Development Program***:

   During fiscal years 1996 and 1997 professional development days were incorporated into the teachers collective bargaining agreement. The salaries of teachers for these days may not have been reported correctly on the end-of-year report.

2. ***Section 17. Management and Personnel Practices Evaluation Process (teachers)***:

   Teachers have the opportunity to transfer between schools, through their collective bargaining agreement, for a multitude of reasons. The text suggests that teachers with poor evaluations would

comprise the teachers transferring. This is not the case. If, in fact, a teacher does have an unsatisfactory evaluation, the appropriate assistant superintendent would monitor their progress in their new assignment. A teacher having problems, may be assigned to a mentor to assist in the remediation process.

3. ***Section 18. Accounting and Reporting***:

This section reflects upon the budgetary problems encountered at the onset of this administration. Countless hours have been devoted to institute the necessary budgetary controls to bring about fiscal responsibility. The administration provides the school committee with accounting statements of general and salary expenditures at each school committee meeting (bimonthly) not monthly.

4. ***Section 11. School Improvement Plans***:

As pointed out in this section, the New Bedford School Committee criticized the school improvement plans. This administrator was in complete agreement with the School Committee. This resulted in a systemic plan to address this concern. Part of this plan was to provide consultant services to assistant principals in the formulation of their plan, and to provide statistical information on the progress of each school. The implementation of School Improvement Plans are monitored by the appropriate assistant superintendent.

I would like to take this opportunity to thank you and your audit team for your professionalism. Your report and observations shared with us will certainly assist us as we develop goals and objectives for the future.

Sincerely,

Joseph S. Silva, Jr.

Dr. Joseph S. Silva, Jr.
Superintendent of Schools

JSS,Jr./dlb

ACKNOWLEDGMENTS

This report was prepared by the staff of the Education Audit Bureau, Department of Revenue, Division of Local Services.

Education Audit Bureau

Dieter Wahl, Director

Project Team

Mark Tambascio
Auditor - In - Charge

Brian Barry
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Administrative support was provided by
Dawn Mackiewicz and Richard Sirignano

The Division of Local Services would like to acknowledge the professional cooperation extended to the audit team by The Department of Education, New Bedford Public Schools Superintendent Dr. Joseph Silva,Jr. and the school department staff.