

Expenditure Reducing Idea Review

Boyertown Area School District
Finance Committee Meeting
10/17/11

Purpose of Review

During the very difficult 2011-2012 budget process, the School District received many ideas from members of the Boyertown Community.

These stakeholders submitted ideas through email at budgetideas@boyertownasd.org or via forms collected at our numerous budget meetings

Ideas were documented and shared with Administration

Stakeholders ideas were grouped into two broad categories; Revenue generating or Expenditure cutting

Purpose of Review

Submitted ideas were reviewed and evaluated

The School Board in an effort to educate the community has directed Administration to provide an evaluation of these ideas in preparation for the 2012-2013 budget process

This meeting is to review the expenditure reducing budget ideas submitted

School District Expenses

- School District's expenditure accounts are classified by a function code
- These classifications are based on the area of expenditure
- The general classifications are Instruction (1000), Support Services (2000), Operation of Non-Instructional Services (3000), Facility Acquisition, Construction and Improvements (4000), and Other Expenditures and Financing Uses (5000)
- There are various sub-classifications within these functions that further define the area of expenditure
- An Object or Account Code is used to classify the type of expense within the classification

Object or Account Codes

- These account codes are used at each level of function classification
- Account Codes are established by the State accounting manual as follows:
 - 100 – Wages and Salaries
 - 200 – Employee Benefits
 - 300 – Professional Services
 - 400 – Contracted Services
 - 500 – Purchased Services
 - 600 – Supplies and Textbooks
 - 700 – Property & Equipment
 - 800 – Other Objects
 - 900 – Other Uses of Funds

1000 Function - Instruction

The primary mission of the School District, there are several types of instructional functions

1100 – Regular Programs	41.91% of budget
1200 – Special Education	12.93% of budget
1300 – Vocational Education	1.84% of budget
1400 – Other Instructional	0.60% of budget
1600 – Adult Education	0.02% of budget

Instruction expense = \$51,624,585 (57.29%) of the 2011-2012 budget

2000 Function – Support Services

Support Services are defined as those services that provide administrative, technical, and logistical support to facilitate and enhance instruction. These functions include:

2100 – Pupil Personnel	2.71% of budget
2200 – Instructional Staff	4.39% of budget
2300 – Administration	6.12% of budget
2400 – Pupil Health	0.93% of budget
2500 – Business Services	1.15% of budget
2600 – Buildings Operations	8.32% of budget
2700 – Pupil Transportation	6.08% of budget
2800 – Central Support	1.43% of budget
2900 – Other Support Services	0.11% of budget
Total Support Services = \$28,148,237 (31.24%) of 2011-2012	

3000+ Functions

All other expenses for non-instructional programs and other expenditures and uses of funds.

3200 – Student Activities & Athletics 1.28% of budget

3300 – Community Services 0.04% of budget

5100 – Debt Service 6.96% of budget

5200 – Fund Transfers 1.11% of budget

5900 – Budgetary Reserve 2.09% of budget

Total non-instructional and other expenditure and uses =
\$10,338,559 (11.47%) of 2011-2012 budget

3100 – Food Service expenditures are reimbursed by Food Service Fund, which operates as a separate entity and has no direct impact on the General Fund budget.

Expense Reducing Suggestions

- The District received approximately 280 suggestions classified as expenditure reducing ideas
- Each idea submitted was reviewed and evaluated
- Some ideas have been implemented, others cannot be implemented for various legal reasons
- The balance of ideas must be evaluated for possible implementation in future budgets
- Based on the number of ideas submitted, this presentation will address ideas that impact Instruction, Pupil Services and Technical Support Services
- Part II of the presentation will address the ideas that impact the balance of the functions

Budget Ideas

Not Viable as Suggested

Not Viable Expenditure

Reducing Ideas

- Maximize the educational value of this budget crisis! A lot of teachers are taking educational time and engaging the students now about the school budget issues - use it to teach about government/writing letters to legislators, etc.
- Eliminate teacher supply budget - **total elimination would not be feasible without negatively affecting instruction – reductions in allowed supply expenditures have been instituted**
- Have administrators substitute in classrooms for a given number of days a year – **contracted labor issue**

Not Viable Expenditure

Reducing Ideas

- Eliminate elementary lunch on early dismissal days – **Food Service Department would be affected with loss of revenue – no effect on General Fund Budget**
- Phys Ed classes only for students not in sports – **Chapter 4 of School Code mandate**
- Look at ways of combining teachers/classes to furlough teachers for a day here and there throughout the year – **Contractual Issue**

Not Viable Expenditure Reducing Ideas

- 4-day school week with longer days – Current Mandate for 180 days of school - possible PDE Issue
- Offer the gifted program before or after school to free up room space and save on busing cost – State Mandate Chapter 16
- Cut the high school gifted program - Chapter 16
- Evaluate Evening Continuing Education – Adult education program designed to be cost neutral, no budget impact
- Eliminate dental exams provided by the District – Required by Law to make available - School Code Chapter 23
- Have one certified school nurse supervise nursing staff, and use volunteers (registered nurses) in each school – Chapter 23 - certain nurse to student ratio must be met

Budget Ideas

Implemented or Already Existing

Implemented or Existing Expense Reducing Ideas

- Form partnership with community colleges to supply foreign language instruction
- Reduce art and music programs
- Combine art classes (e.g., weaving & pottery, painting & sketching) – Ongoing evaluation of electives
- Eliminate teacher assistants – Para-professional needs subject to ongoing evaluation
- Eliminate some coaching/advisor positions -
 Ongoing evaluation based on participation
- Traveling special teachers (art, music, band)

Implemented or Existing Expense Reducing Ideas

- Realign faculty positions at all three levels to cover instrumental lessons
- Elimination of non-required courses
- Eliminate textbooks/utilize online teaching – Class sets vs. individual textbooks & Computer access issues
- Increase class size
- Eliminate literacy coaches – Reduction of one position
- Increase Aide/Child ratio – Depends on student needs

Implemented or Existing Expense Reducing Ideas

- Make Gym and Music electives
- Cut specials in Kindergarten – reduced by 50%
- Charge for Advanced Placement classes – No charge for classes but testing is paid by student - AP could be eliminated entirely
- Make library aides part-time, instead of eliminating completely – current staff grandfathered
- Eliminate public library access and programs

Implemented or Existing Expense Reducing Ideas

- Eliminate summer library hours
- Reduce number of library aides
- Eliminate travel expenses for administrative seminars
- Eliminate paid presenter at District conferences (e.g., Tech Conference)
- Cut conference spending
- Have specialists attend conferences, in-service - relay info to all teachers

Budget Ideas

Requiring Further Investigation

Expenditure Reducing Ideas needing further evaluation

- Implement block scheduling – School Board decision
- Eliminate lead teacher positions – Educational curriculum impact
- Eliminate staff development days and teacher in-service days - educational Impact
- Eliminate kindergarten – negative impact on education, early learning is crucial
- Reduce number of teachers not teaching core subjects – This was instituted but to what extent can electives be reduced without negatively impacting instruction
- Eliminate some "mandatory" electives – Electives by definition are not mandatory. Several elective choices and departments were reduced by the final outcome of the budget process, the result of the reduction in elective choices is larger class size or be study halls.
- Have teachers monitor lunch and recess instead of multiple Para-professionals.

Expenditure Reducing Ideas needing further evaluation

- Encouraging the electronic submission of papers via Turnitin and GoogleDocs
- Share AP courses with another district
- Combine classes like Calc/Trig
- Create schedule where students to go school in shifts to eliminate need for larger buildings
- ROTC program cuts
- Kindergarten three full days (use six-day cycle similar to secondary)
- Align all school schedules on a six day cycle to allow music teachers flexibility in scheduling classes and lesson times

Expenditure Reducing Ideas needing further evaluation

- Begin the string program in 4th grade instead of third
- Reduce amount of supplies available for teachers to buy via bidding process
- Evaluate whether textbooks are actually being used
- Decrease number of class periods per day
- Count any student participation in a performing ensemble (band, choir, and orchestra) as general music credit at the JH level
- Do not mandate vocal lessons for choir students
- Increase use of technology (e.g., teach foreign language via video accessed at home)

Expenditure Reducing Ideas needing further evaluation

- Have students buy basic school supplies (pencils, scissors, paper, glue, crayons, etc.)
- BEEP and PEP could be at every school (eliminate bussing)
- Eliminate or cut back on art shows (waste of construction paper to mount artwork)
- Eliminate/Reduce Secondary Aides (Do not pay for last period)
- Cut entire music program equally, instead of eliminating Strings program
- Require teachers to use the teacher portal - why pay for something we are not using
- Hold meetings after students leave or on weekends to avoid using substitutes

Expenditure Reducing Ideas needing further evaluation

- Publish classes to be cut so parents can decide whether to keep in Boyertown or move to private school
- Offer "co-op/work study"
- Have parents donate school supplies
- Offer "volunteer" elective where students can help in classrooms/offices
- Implement cyber school to eliminate paying for students in charter schools
- Job share with teachers (reading, gifted, remediation, etc.)
- Create an "Exploratory Electives Program" in the Junior High Schools. Don't eliminate courses or make them mandatory, rather, allow students the opportunity to try programs in 7th grade and select those they wish to continue in 8th grade

Expenditure Reducing Ideas needing further evaluation

- Eliminate Chorus as a class
- Summer courses offered for fee (SAT prep, etc.) taught by District teachers
- Implement central registration
- Examine necessity of school counseling coordinator position
- Eliminate purchase of planners for students
- Reduce number of counselors at high school
- Reduce guidance counselor/counselor hours (part-time) stagger services

Expenditure Reducing Ideas needing further evaluation

- Eliminate AV program
- Eliminate Library Asst. & Librarian
- Instead of instituting an ongoing Lead Teacher role, treat it like a 'project' with a start and end date
- Do curriculum writing during in-service days
- Stop buying new textbooks
- Switch to electronic report cards

Questions & Discussion