

Expenditure Reducing Idea Review Part II

Boyertown Area School District
Finance Committee Meeting
11/1/11

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 is the second meeting 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
- 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
- October 17th this committee reviewed ideas submitted that impact Instruction, Pupil Services and Technical Support Services (approx. 64% of budget)
- This presentation will review the balance of the ideas that impact the remaining functions

Budget Ideas

Not Viable as Suggested

Not Viable Expenditure

Reducing Ideas

Require administrators to live in the District to increase earned income tax

Exempt School Boards members from tax increase

Establish a Central Administrative Office for each County

Share administrators with a neighboring district

Reduce elementary principals to 10 month positions –
Impact on Students & Building Management

Reduce junior high principals to 11 month positions -
Impact on Students & Building Management

Reduce high school principals to 11 month positions -
Impact on Students & Building Management

Not Viable Expenditure

Reducing Ideas

Reduce number of high school assistant principals –
BASH houses 2,500 people managed by 4
administrators

Furlough staff at Ed Center for the summer –
Summer planning in preparation for next year is
critical

Work a day for free or furlough days (all staff)

Privatize retirement plan – State Issue

Review Pension and/or Convert pension plan to 401K

Eliminate hiring teachers just out of college

Eliminate 50% of teachers in secondary schools;
have teachers pre-record lectures – Educational
Impact

Not Viable Expenditure

Reducing Ideas

- Eliminate life insurance – Negotiable benefit, marginal expense
- Pass off 10% health care increases to teachers – Negotiable Item (12% in 13-14)
- Have teachers fill administrative gaps (after cutting administrative positions) during the summer – Training and Cost Issues
- Eliminate payment of health benefits for retired teachers – Coverage to age 65 - School Code
- Hire teachers who have raised a family -- no maternity leave – Fair Labor Standards Act
- Ensure merit raises are not guaranteed raises

Not Viable Expenditure

Reducing Ideas

Eliminate the teacher's union

Take away 10 sick days from teachers – School Code 1 day per month worked

Consider an "austerity budget" - just BASIC services only - why does Boyertown School District have to be like everybody else?

10% budget cuts across the board

Implement all-day kindergarten - reduce bus run – Facility Issue and bussing savings vs. added teachers

Create parent-vendor cooperative where parent-owned businesses would provide services (plumbing, construction, painting) at reduced rate

Not Viable Expenditure

Reducing Ideas

Tech Ed classes construct solar panels or windmills
Have students help with janitorial duties during their detention -FLSA

Have teachers bring fans from home for classrooms instead of installing ceiling fans

Don't start janitorial staff until after school ends –
Daytime needs and shift differential

Close the buildings at 5:00 p.m.

Eliminate paying a firm in Texas to operate stadium lights – Price of Support included with warranty

Not Viable Expenditure Reducing Ideas

Charge for bus transportation – School Code

Change bus companies - seek lower cost - Contract

Eliminate SMARTboards

Eliminate Blackberries – Communications??

No new technology or technology updates for the next
few years

Eliminate serving breakfast in schools – Food Service

Eliminate school-provided lunches – Food Service

Not Viable Expenditure

Reducing Ideas

Daytime only sporting events

Eliminate flex period clubs at JH and go back to 9 period day w/SSR

Combine clubs with other districts

Fewer officials at sporting events - PIAA

Reduce pay for sports officials - PIAA

Shorten seasons (# of games) for sports instead of eliminating

Eliminate JV sports; implement intramural in it's place

Use parent volunteers, not paid coaches – Volunteers?

Reduce Athletic Director or merge with another position (Asst. Principal) – Duties?

Budget Ideas

Implemented or Already Existing

Implemented or Existing Expense Reducing Ideas

- More transparency
- Show savings for each proposed cut
- Work with other districts to consolidate spending
- Survey employees for cost savings ideas –
Suggestions?
- Talk with other districts regarding their budget cuts
- Survey employees/residents regarding pay freeze
and/or tax increase – C.U.B. results
- Add responsibilities to the Cabinet-level positions in
order to add value to the district or reduce
headcount at the lower levels

Implemented or Existing Expense Reducing Ideas

- Have administrators share secretaries
- Flex Scheduling--Stretch secretary jobs further (job share/cover for each other/reception, stagger secretarial help at all levels etc.)
- Cut support staff by half - Evaluated
- Performance metrics for every position
- Increase early retirement incentive
- Make teachers exempt employees
- Volunteers pay for their own background checks

Implemented or Existing Expense Reducing Ideas

- Wage reduction and cuts for Administration & Admin. Staff—Evaluate unnecessary personnel and share job responsibilities – Pay Freeze
- Do not fill retired positions - Evaluated
- Salary cuts for teachers – Pay Freeze
- District-wide salary cuts – Pay Freeze
- Salary cut for administrators – Pay Freeze
- Salary freeze for administrators
- Salary freeze for teachers
- Limit allowable amount for continuing education – evaluated with moratorium on Tuition Reimbursement

Implemented or Existing Expense Reducing Ideas

- Reduce compensation package for teachers and administration
- District-wide salary freeze
- Reassess ALL personnel at ALL levels
- Accept the pay freeze
- Decrease departmental budget spending
- Limit administrative and office costs to 4.3% of District budget
- Require every BASD employee to eliminate 5% from their budget

Implemented or Existing Expense Reducing Ideas

- Pay invoices to vendors during discount period
- Require 2-3 quotes before purchasing any equipment – State Mandate
- Mandate direct deposit of paycheck – 4+ years
- Monitor copying practices – Codes Utilized
- Centralize purchasing of janitorial supplies – Centralized Bids
- Bulk buying of supplies with other districts – Try whenever possible
- Severely limiting student printing privileges or institute a per page payment

Implemented or Existing Expense Reducing Ideas

- Train custodians instead of hiring outside technicians for electric, plumbing, maintenance, etc.
– extensive savings through internal staff
- Week-long winter break to reduce heating expenses
– Shutdown for Christmas Holiday
- Cut and fertilize grass less often – limited areas
- If janitors must be at evening event, build that into the 8 hour day. Stagger schedules.
- Eliminate paper towels/install hand dryers in restrooms – Gang Bathrooms
- Reduction in custodial staff – eliminated 3 positions through attrition

Implemented or Existing Expense Reducing Ideas

- 4-day work week during the summer – Saved \$17,000
- Implement energy savings measures – 6 years
- Facility Benchmarking – whenever possible
- Shop for energy when deregulation comes to our area – locked in 30 month rate effective 1/1/11
- Eliminate bussing for non-District students
- Contract out bus scheduling
- Increase walking distances to schools – BES
- Change bus routes to create more efficient routes, save gas, time and money –annual evaluation increase savings through upgraded software

Implemented or Existing Expense Reducing Ideas

- Privatize student transportation - Quigley
- Send elementary notices via e-mail –realizing paper savings
- Change printing font District-wide to save on toner consumption – Centralized printing initiative
- Lease technology equipment – 9+ years
- Send information to homes electronically
- Consolidate Tech Support and centralize
- Reduce field trips
- Give school-sponsored clubs smaller budgets

Budget Ideas

Requiring Further Investigation

Expenditure Reducing Ideas needing further evaluation

- Create community task force w/administrators, Board members and taxpayers
- Restructure and consolidate
- Eliminate hand delivery of board packets –mailing every other week
- Cuts at administrative level
- Send mail to District employees via interoffice mail, rather than U.S. Mail
- Pay "set" fee for solicitor, rather than paying by the hour - retainer
- Move all regular Board meetings to Ed Center (eliminate set-up/clean-up for school) (school still "sponsor")
- Online request for subs – implemented Aesop
- Salary cap on administrative positions
- Consolidate principals for smaller schools
- Use volunteers as crossing guards, library aides, school offices
- Examine use of all substitutes (especially paraprofessionals and co-taught classrooms)

Expenditure Reducing Ideas needing further evaluation

- Combine positions/reduce hours in maintenance, clerical, food service, administration, paraprofessionals, library, gym, music, art
- Eliminate free coffee/soda (if provided in teacher lounges)
- Pay less to substitute teachers
- Limiting number of subs by requesting teachers to sub during their designated tutor periods
- Eliminate color copiers – Limited use. Not default printers
- Smallest budget item cost gets a 1% cut and the largest cost gets a 10% cut
- Eliminate Overtime for all – evaluated
- Use land purchased for potential construction of a new elementary school to build a new junior high, large enough for students from both East and West. Use East and West to house combined elementary schools, savings for building maintenance, utilities, transportation, not to mention other cuts for staffing expenses.

Expenditure Reducing Ideas needing further evaluation

- Solar energy PPA – reviewed, expensive since grants unavailable
- Donate land between Highland Ave & Boyertown Elem. To National Land Trusts instead of mowing it
- Outsource custodial service - Reviewed
- Outsource IT to outside company – loss of control
- Reduce amount of custodial work done every day (every classroom and hallway swept every night)
- Contracted Service for Mowing, Snow removal and Food service & Custodial Services
- Soda and snack machines in teacher lounges plugged in all day?
- Ban personal electric heaters
- Ban individual coffee makers in offices
- Consolidate maintenance & custodial – 3 positions through attrition
- Look into establishing recycling program – need local recycler

Expenditure Reducing Ideas needing further evaluation

- Eliminate air conditioning in the offices
- Lights that turn on/off when people enter/leave rooms – Occupancy Sensors
- Skylights
- Close Ed Center; move offices to BASH
- Eliminate school police officer
- Utilize vans instead of buses when necessary (For ex. Gifted/BEEP/PEP)
- Combine PEEP and BEEP bussing even if the schedules have to be changed somewhat
- Renegotiate Quigley contract
- Eliminate busing from morning orchestra/band practices to schools
- Eliminate mid-day kindergarten transportation – Safety and Reimbursement Issue
- Allow opting out of bus service – Legal?

Expenditure Reducing Ideas needing further evaluation

- Reduce size of busses at secondary level
- Eliminate laptops for district employees
- Eliminate one IS tech in each building
- Have teachers e-mail homework assignments at the beginning of the week
- Use Notebook or Kindle for each student (provided by parents) instead of textbooks
- Reduce number of choices available in cafeteria – Food Service
- Allow students to participate in the budget process
- Partner with other districts for activities
- Explore how other Pennsylvania schools listed on the NAMM Foundation's Top 100 (in the nation) school districts for music education are funding their programs

Expenditure Reducing Ideas needing further evaluation

- Require Principals, School Board Members, and Administration to attend student events
- Offer one band program only
- Teachers give up stipend for extra activities - CBA
- Explore coaching positions as volunteers for 7-9th grade
- Eliminate sports physicals provided by the District – Students pay
- Volunteer coaches for sports teams - Volunteers
- Assess Athletic trainers – One Trainer – Contracted Service
- Students buy own uniforms – Uniformity?
- Negotiate "flat fee" per season for coaches – Extra-Curricular schedule negotiated 2007 - Freeze

Expenditure Reducing Ideas needing further evaluation

- Use one bus for multiple extra-curricular events (e.g., football team and cheerleaders use same bus)
- Eliminate sports other than football, baseball, basketball, track and soccer
- Eliminate class trip
- Field and Class Trips – All Chaperones and Teachers Pay
- Eliminate field trips
- Eliminate meals at district functions (graduation rehearsal, honors picnic for JHW, certain craft projects at JHW, ROTC banquet)

Questions & Discussion