



## Trimming the Budget: How to Make the Cuts

By Christy Cortner-Castro, Ph.D.

**T**he fiscal problems of today's school districts are a reflection of the national economy. Taxpayers are struggling to make mortgage payments and are reluctant—or unwilling—to pass bonds and levies that will raise property taxes. Local, state, and federal grants have dwindled, and the effect of the education stimulus dollars is uncertain.

Promises of any additional assistance will do little to help the current fiscal situation. Approximately 80% of most district expenditures are for

salary and benefits, leaving the remainder to be budgeted for purchased services, supplies, capital outlay, insurance, and contingency funds.

It's not that districts can't save money; they can use personnel and other resources more efficiently. For example, they can buy building supplies in bulk or cooperate with neighboring districts to purchase paper, ink cartridges, and other items used across the district. They can share personnel resources within the district and outside the district. They can organize student trans-

portation more efficiently among schools within the district. And they can coordinate professional development across the district so that all personnel can benefit and all schools can share the cost.

After implementing such strategies, districts may still need to reduce their budgets significantly. In that case, working with all stakeholders within the district and the community is essential to success. Stakeholders must feel a sense of ownership in ensuring fiscal responsibility. Their suggestions, recommendations, and

concerns can help district personnel make responsible decisions that the community will support.

### Keeping It Collaborative

The difficult and time-consuming task of budget reduction is reflected in the following process.

## Stakeholders must feel a sense of ownership in ensuring fiscal responsibility.

The superintendent or school board appoints a team at each school to form school budget committees. The school budget committees should include representatives of all stakeholders in the school, including the principal, a teacher representative from each grade level, a classified staff member, and a parent. The teams should be charged with identifying programs that have the most effect on student learning and those that have the least effect on student achievement. They should also identify general areas where they believe personnel and resources can be cut, decreased, or shared with minimal effect on student learning.

The recommendations that stem from the school budget committees are forwarded to the district budget committee for consideration.

The district budget committee should include representatives from each sector of the district's stakeholders, including the superintendent; the business manager; the directors for facility and maintenance, special services, curriculum, and food service; a building administrator at each level; a teacher representative; and at least one parent.

Although the process is a team effort, the individual team members will have their biases and pet projects. It is important to clarify the committee's goal: to provide a public education for all students and to keep the students' best interests in mind throughout the process. All ideas

should be considered, but a process of consensus must be established by the committee chair, who should be appointed by the superintendent. In addition, the superintendent must emphasize which decisions are shared and which will be made by the superintendent and school board.

During their meetings, the members of the district budget committee will tackle the following tasks:

- Review and analyze the current student enrollment numbers and expenditures for the district, schools, and individual programs within the district and the schools. They should compare data from the previous years with projections for the upcoming school years.
- Identify programs and personnel positions that cannot be cut because they are required and funded federally and by the state. They should also identify supplemental programs and personnel positions that are in place for enrichment and are not required by the state and federal governments.
- Identify programs and instructional personnel positions that have the greatest effect on student learning and transitioning into adult living.
- Identify areas of low student population, yet high expenditures. Consider combining those areas to increase the efficiency of services and free up resources and staff to serve in other areas of need.
- Identify the administrative personnel and positions that are necessary and have the greatest effect on students and student learning. Determine whether administrative positions can be cut with minimal effect on student learning.
- Evaluate whether classes can be combined so one certified teacher oversees the program, replacing

other certified teachers with para-professionals who can assist with individual needs and small group instruction.

- Evaluate whether positions can be cut and their duties given to other personnel. Consider offering a stipend to compensate for the additional duties. Determine whether cutting the hours of some classified staff to part-time is possible in order to reduce expenditures of benefits.
- Consider reducing elementary school ancillary teaching positions and reassigning those duties to the elementary general classroom teacher. Consider reducing or cutting extra stipends for personnel, building supply budgets, or travel for staff and students.
- Review, research, compare, and evaluate school models that may reflect cost management. A four-day school week and flex schedules are models that some districts have adopted to assist with cost management. It is important to research the immediate and long-term effects of such school models on the budget, student learning, and the community. Obtain input regarding those models from stakeholders whose school districts have applied them. Evaluate whether those models would work in your school district and for your community, keeping in my mind the unique needs of your district and community.

The district budget committee should compare its recommendations with the recommendations from all the school budget committees to identify commonalities and differences. Priorities should be noted for each school and compared with the priorities of other schools and those of the district committee. Where appropriate, the school recommendations should be incorporated into the district recommendations and presented to the school board.

Ultimately, the school board is responsible for the final decisions about budget cuts.

During this time of financial crisis, the budget committee should be ongoing and should meet monthly to continue discussions and make recommendations. In some situations, the committee may need to develop an emergency plan for the current and following school year and a long-term plan for the next three to five years.

## Community Input

It's important to involve community members in the process of trimming the district budget and to keep them informed about which cuts are being considered and why. One way to do this is to hold several public forums throughout the process.

- Plan how many public forums are necessary to communicate the information and gather input. Plan dates, locations, and times that are convenient for school personnel and community members.
- Advertise the public forums' agendas, locations, times, and purposes through the local newspaper, district Website, newsletters, and word of mouth.
- Plan the agendas for each forum. Break the information into several sections to avoid overwhelming the public.
- Present a clear picture of the district's past, current, and future financial and program needs.
- Present the areas being considered for reduction and provide clear explanations for why those areas are being considered.
- Ask for questions, comments, suggestions, and concerns during appropriate times within the presentation.
- Ask citizens for their input about the proposed cuts through a district survey. Include the survey on the district Website and have copies available for pickup at the district office. The school board can consider publishing the results of the public survey on the district Website, as well as in the local paper.



The perspective of the community's citizens should be valued. It is they who vote for levies and bonds. It is they who elect the school board members who hire and fire the superintendent. And most importantly, it is their children's education that is at stake.

The final analysis of the community's input should be posted on the school Website and possibly in a news release, together with the school and district budget committees' recommendations. The community's input should be shared with the members of the school board during deliberations.

When the district budget committee has determined its final recommended reductions, the superintendent takes the recommendations to the school board. The superin-

tendent should be ready to provide supporting documentation for those decisions.

## The Final Cut

The time has come for many districts to tighten their belts and attempt to retain some of their contingency funds for more difficult times that may be on the horizon. A collaborative decision-making process that involves as many stakeholders as possible, yet is realistic and easy to implement, goes a long way toward helping school districts stretch what few dollars they have.

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