

Jersey City Board of Education

Report on Findings of Operational Efficiency Audit

PD17-18-CC24-119

Keith Balla and
Richard Corcoran

Monday October 28, 2019





Agenda

1. Initial Scope of Project
2. Financial History of State Aid
3. Historical Waste of Resources
4. Capital Outlay versus SDA Project
5. IDEA Grant Analysis
6. Dickinson High School Analysis
7. PILOT Program Analysis
8. Procedures Performed
9. Findings:
 - A. Facilities
 - B. Food Service Department
 - C. Departmental Re-organization
 - D. Vendor Relationships
 - E. Other Items
10. Pending items
11. Conclusions

INITIAL SCOPE OF PROJECT



INITIAL SCOPE OF PROJECT

Pursuant to the request for proposal (“RFP”) and the final resolution authorizing by the Members of the Board of Education, PKF O’Connor Davies, LLP (the “Firm”) was retained to review documents, analyze available data and interview personnel as part of an Operational Efficiency Audit. The purpose of the operational study was to review specifically identified areas and disciplines within the Jersey City Public Schools (the “District” of “JCBOE”) in order to determine whether the various departments are appropriately staffed to meet the service delivery, compliance and technology needs of the District and whether the various systems (Payroll, Budget, Personnel, Purchasing, Student Data and other areas) are meeting the current and foreseeable future needs of the District. The RFP identified 13 key areas that were to be considered during our engagement.



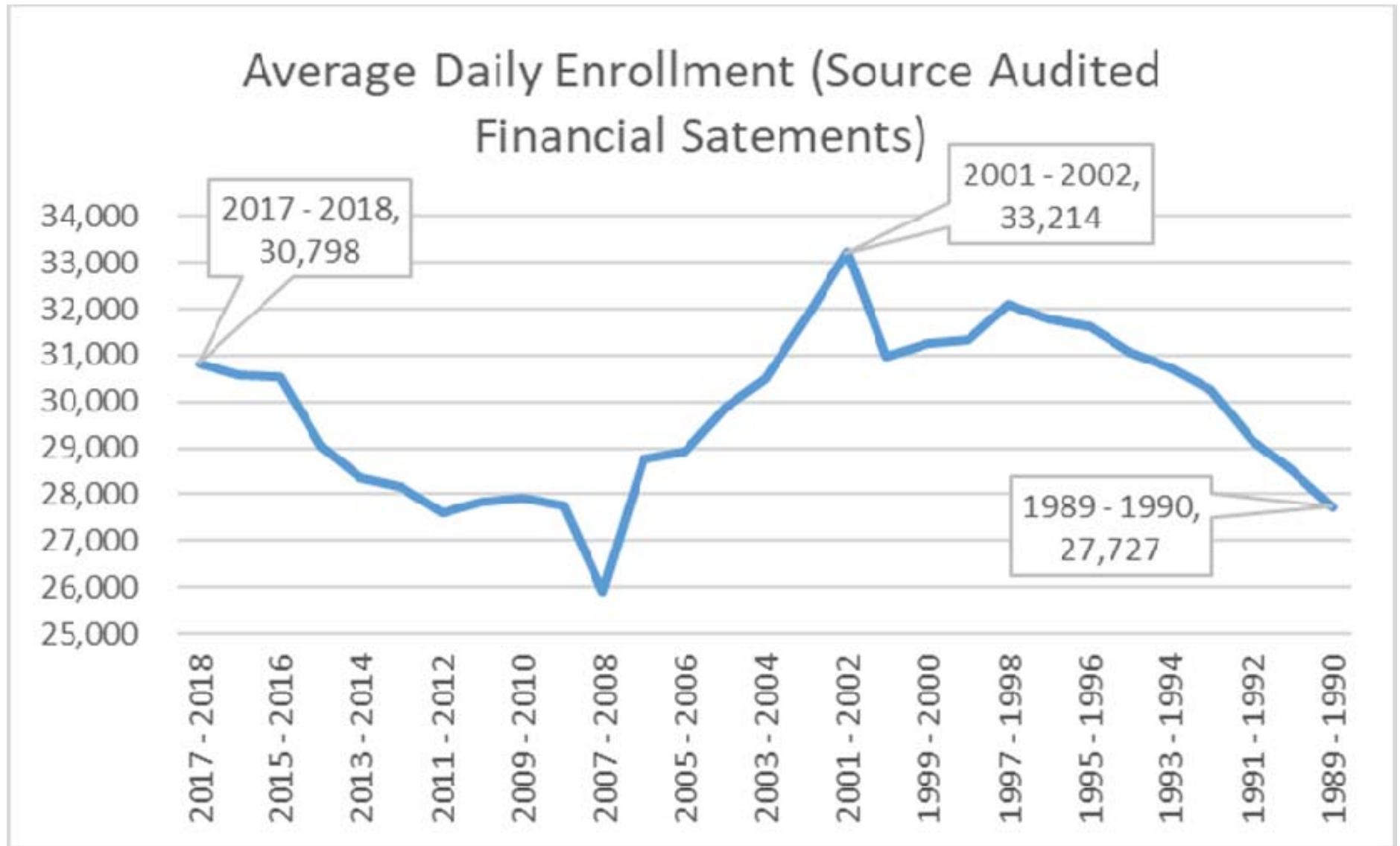
INITIAL SCOPE OF PROJECT

1. District Organization, Management & Staffing
2. Financial Management, Reporting & Staffing
3. Human Resources Management, Reporting & Staffing, including Payroll and Benefits
4. Professional Development
5. Procurement
6. Transportation
7. Food Service
8. Technology
9. Facilities Management & Staffing
10. Energy Conservation
11. Safety And Security
12. Risk Management
13. Records Management & Retention

FINANCIAL HISTORY OF STATE AID



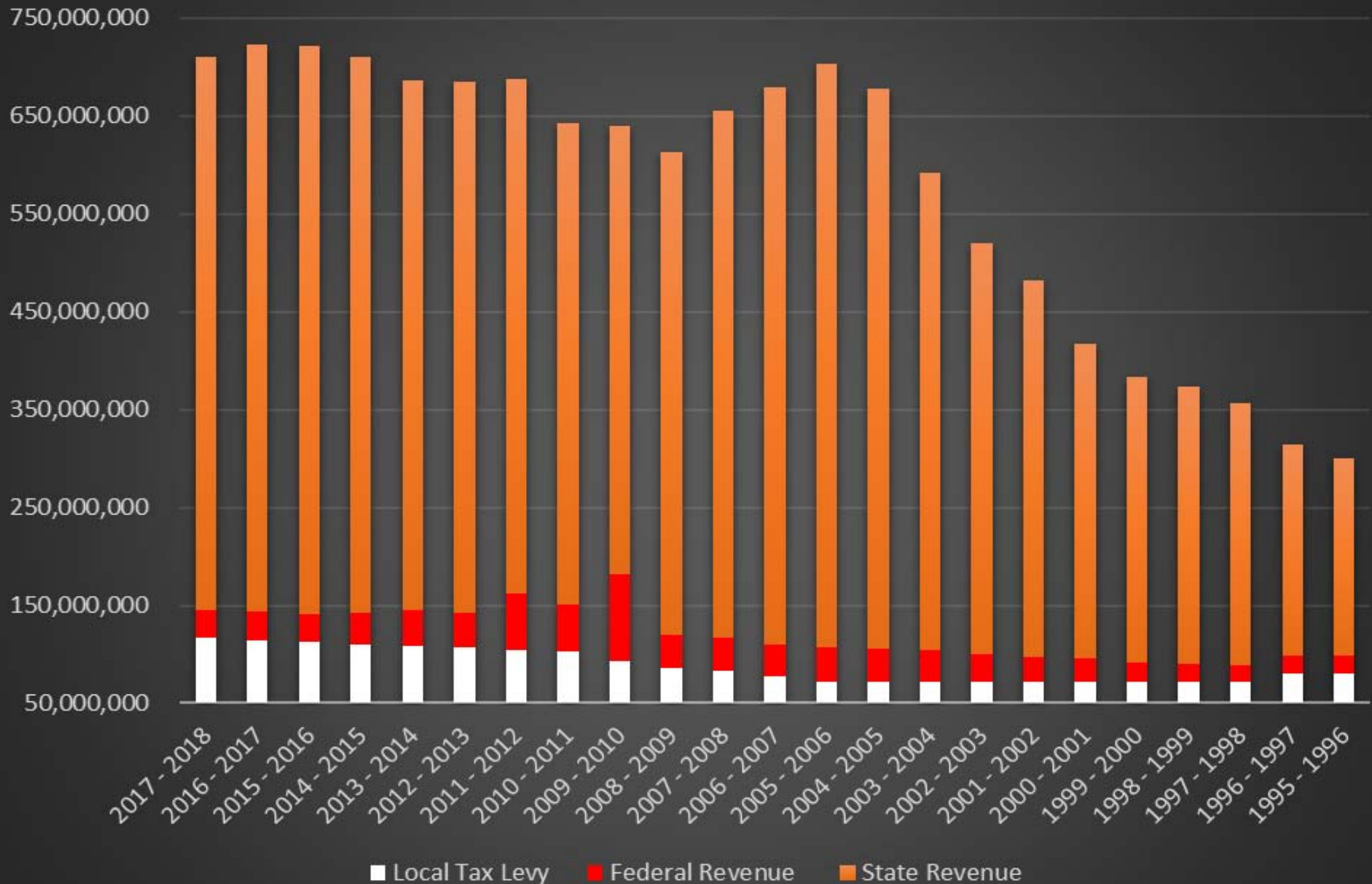
Financial History of JCBOE – Student Enrollment





KNOW
GREATER
VALUE

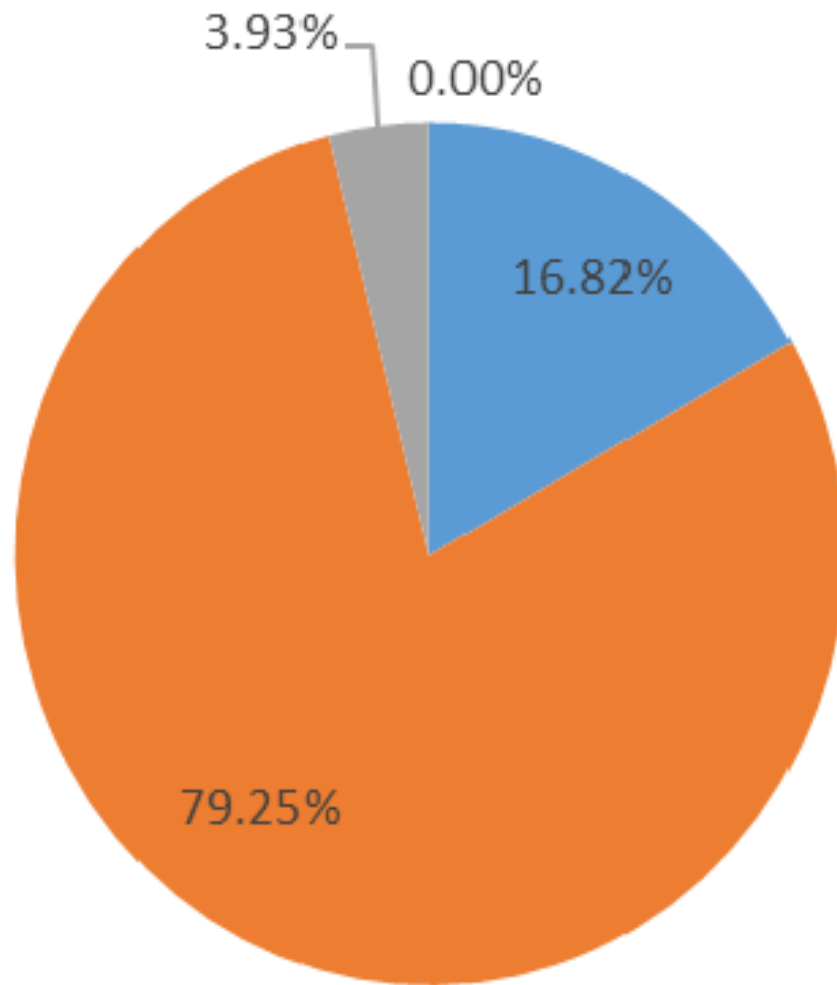
Financial History of JCBOE





Source of Revenue

2017 - 2018

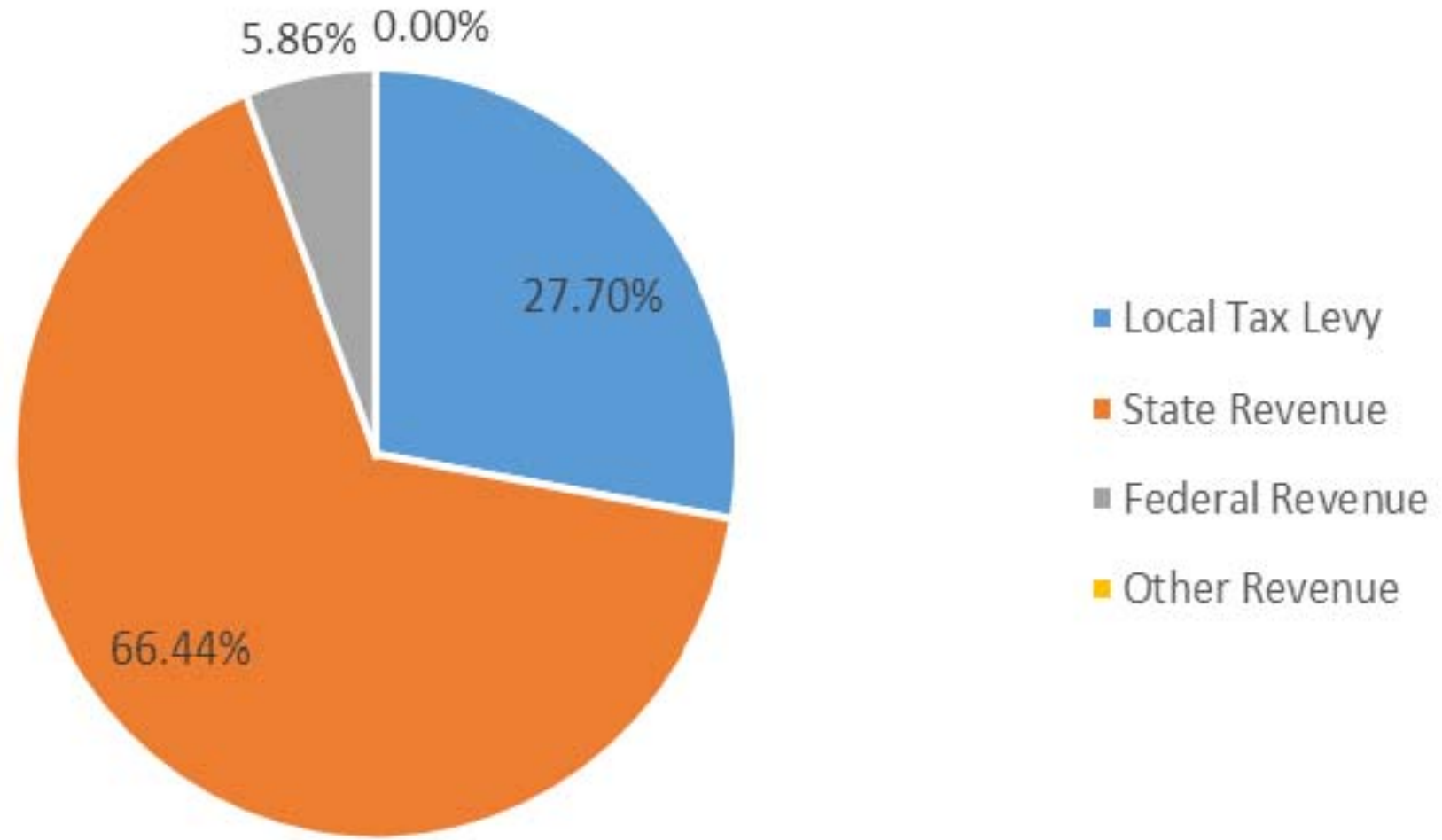


- Local Tax Levy
- State Revenue
- Federal Revenue
- Other Revenue



Source of Revenue Continued

1995 - 1996





Expenditures 2005 to 2018

Fiscal Year Ended June 30th

	2005		2011		2015		2018	
Total Expenditures	\$ 583,275,289		\$ 663,456,079		\$ 764,870,703		\$ 886,478,164	
Governmental Activities								
Instruction- Regular	\$ 257,734,539	44.19%	\$ 258,080,502	38.90%	\$ 274,875,443	35.94%	\$ 327,754,684	36.97%
Instruction - Special Education	70,285,199	12.05%	66,697,110	10.05%	84,862,892	11.10%	110,641,883	12.48%
Instruction - Other Special	-	0.00%	16,705,830	2.52%	18,385,246	2.40%	25,441,834	2.87%
Instruction - Other	21,165,442	3.63%	2,741,850	0.41%	4,728,266	0.62%	5,368,147	0.61%
Support Services - Tuition	-	0.00%	20,097,146	3.03%	20,477,666	2.68%	19,538,228	2.20%
Support Services - Student and Instruction	98,154,337	16.83%	113,507,244	17.11%	130,737,973	17.09%	140,682,963	15.87%
Support Services - General Admin.	10,094,054	1.73%	10,473,250	1.58%	12,429,322	1.63%	14,388,243	1.62%
Support Services - School Admin.	20,389,384	3.50%	26,049,149	3.93%	27,732,450	3.63%	35,686,684	4.03%
Support Services - Business and Other	9,039,803	1.55%	10,379,652	1.56%	14,326,910	1.87%	16,546,655	1.87%
Support Services - Plant Operations and Maintenance	67,966,650	11.65%	68,427,800	10.31%	85,539,359	11.18%	71,175,170	8.03%
Support Services - Pupil Transportation	13,446,259	2.31%	20,958,215	3.16%	18,544,381	2.42%	40,473,528	4.57%
Charter Schools	-	0.00%	32,616,692	4.92%	53,200,925	6.96%	58,737,756	6.63%
Other	-	0.00%	801,184	0.12%	1,281,897	0.17%	2,806,996	0.32%
Total Governmental Activities	\$ 568,275,667		\$ 647,535,624		\$ 747,122,730		\$ 869,242,771	
	97.44%	97.60%	97.7%	98.1%				
Average Daily Enrollment	29,897		27,911		29,052		30,798	
Average Cost per Pupil	\$ 19,008		\$ 23,200		\$ 25,717		\$ 28,224	





Expenditures – Continued

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Expenditures Continued

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Charter Schools	53,200,925	6.96%	58,737,756	6.63%
Other	1,281,897	0.17%	2,806,996	0.32%
Total Governmental Activities	\$ 747,122,730	97.7%	\$ 869,242,771	98.1%

Compounded Annual Growth Rate of Expenditures from 2005 through 2018

2005 to 2018 CAGR⁽¹⁾

Total Expenditures

Governmental Activities

Instruction- Regular	1.87%
Instruction - Special Education	3.55%
Instruction - Other	2.93%
Support Services - Tuition	100.00%
Support Services - Student and Instruction	2.81%
Support Services - General Admin.	2.76%
Support Services - School Admin.	4.40%
Support Services - Business and Other	4.76%
Support Services - Plant Operations and Maintenance	0.36%
Support Services - Pupil Transportation	8.85%
Charter Schools	100.00%
Other	100.00%

Total Governmental Activities

3.32%

Notes

(1) *Compounded Annual Growth Rate*



HISTORICAL WASTE



SUMMARY OF HISTORICAL WASTE

Historical Waste

Category	Years	Amount
SDA Projects paid for through General Fund	2013 - 2018	\$ 32,573,000
Overtime of Facilities (Custodial and Trades)	2015 - 2016	\$ 5,000,000
		<u>\$ 37,573,000</u>



Historical Waste

- Total funds spent during the time period of July 1, 2013 through March 1, 2019 from the general account that were “capital expenditures” in nature and should have been part of the SDA process equaled approximately **\$ 32,573,007**. Information was provided in a March 22, 2019 memo to outside counsel.
- This analysis did not include the overtime paid to the facility staff (trade and custodial) to complete capital projects during the 2015/2016 school year. Which exceed approximately **\$ 5,000,000**.

Background

On Monday, March 18, 2019 PKF O'Connor Davies, LLP (the "Firm") was asked by the Business Administrator (Regina Robinson), Board President (Sudan Thomas), Chief School Administrator (Franklin Walker), Michael Gross (Legal Counsel), Matthew S. Oorbeek and Jennifer Borek from the law firm of Genova Burns, LLC to assist the Business Administrator with compiling financial information to potentially be used by Jersey City Public Schools (the "District") in preparation of a complaint to be filed against various government agencies and individuals associated with the State of New Jersey.

IDEA GRANT ANALYSIS



IDEA Grant Analysis

- As part of our central office review we reviewed the 2015/2016 Grant Application.
- The grant is approximately \$8.4million, of which approximately 63% is for tuition (approximately \$5.4million).
- The grant budgeted for instructional and non-instructional (aka Support Services).
- A review of the purchases and the use of the items purchased (furniture and fixtures) lead us to the conclusion over \$220,000 was purchased inappropriately and exposed the district to the potential to have to repay those funds.
- This is furniture that was purchased as if it was going to be used for direct instruction and instead is in the Special Education Department at 346 Claremont.

WILLIAM L. DICKINSON HIGH SCHOOL GREEN CONSTRUCTION PROGRAM



William L. Dickinson High School – Green Construction Program (aka Wood Shop Program)

- During our Operational Efficiency Audit we drilled deeper into certain purchases made in support of the Wood Shop Program at William L. Dickinson High School (“Dickinson”) located at 2 Palisade Avenue.
- Multiple pieces of equipment that was paid for by the district was unaccounted for and not on premise.
- In addition - equipment had been purchased that was sitting in a storage closet unused for over 12months.
- Teachers were frustrated that equipment was purchased that did not meet the defined goals of the program.
- Lowe’s Credit Cards used by Vice-Principal and staff to make purchases.

TIMELINE

- On Thursday February 21, 2019 we did a surprise physical inventory count at Dickinson.
- On March 7, 2019 Firm inquired of Security access to review specific security cameras at Dickinson.
- March 8, 2019 access was provided to some of the security cameras. Staff person told Security personnel that we would need access to additional cameras in order to complete our analysis.
- March 12, 2019 no security personnel available to assist with review of additional cameras.



TIMELINE CONTINUED

- March 14, 2019 our staff person was denied access to access video tapes from Dickinson.
- March 15, 2019 manager and partner on engagement correspond and drafted email to JCBOE council.
- March 20, 2019 notification was provided from appropriate authorities to provide the firm with access.
- March 20, 2019 staff and manger from PKF OD went to Security office at 346 Claremont to review the video tape. Footage was “no longer available for review”



PILOT PROGRAM ANALYSIS



PILOT PROGRAM ANALYSIS

- On October 2, 2019 a Letter was issued to the President and the Members of the Board of Education on the findings from the PILOT Program analysis.
- *“We obtained 19 Pilot Agreements in effect in Jersey City... There were 179 Pilot Agreements in total ... We then prepared a chart of the 19 ... calculated the difference between the PILOT Billing and the fully assessed tax. ... Full assessed tax as if applying the City’s regular tax rates to identify the properties ... the regular tax levy exceeds the PILOT billings by \$ 65,442,000 per year.”*



PILOT PROGRAM ANALYSIS - CONTINUED

*“We selected to investigate the top 19 Jersey City properties under tax abatement programs (PILOTs) which represented the largest difference between the PILOT Billing and the fully assessed tax. ...The variance for the top 19 properties selected indicated that the PILOT billing was below the fully assessed tax by \$41,395,000 per year which represented 63% of the total variances for all 179 PILOTs. ... Jersey City Board of Education would receive approximately 25% of the fully assessed tax on properties in Jersey City. Therefore the potential lost school funding attributable to the top 19 PILOT’s was **\$10,348,000** per year.”*



PILOT PROGRAM ANALYSIS - CONTINUED

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PILOT PROGRAM ANALYSIS - CONTINUED

“One of the properties in our selection was Provost Square / Urban Renewal (The Morgan) at 160 Morgan St a rental property, which the PILOT agreement states that the annual service charge is 14% of rental revenue. There is no auditor’s report on file, so there is no way to know what the figure to bill pursuant to the agreement.”



PILOT PROGRAM ANALYSIS - CONTINUED

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PILOT PROGRAM ANALYSIS - CONTINUED

“Our review of the audit reports revealed that GSJC 30 Hudson Urban Renewal, LLC property reported for 2016 Rental Income of \$52 million and Expense reimbursements of \$43 million for Total Revenue of \$95 million. The Operating Expenses were reported as \$43 million by the entity. Since the Reimbursed Expense Revenue for 2016 exceeded the total Operating Expenses of the entity for 2016, we recommend that the City perform its own audit of the books and records and leases of the subject property to determine if any of the Reimbursed Expense Revenue of \$43 million is actually revenue for use of the square footage of the retail and other tenants rather than the classified Reimbursed Expense. Any revenue for use of the space for retail and other space would be included in the computation for the Annual Service Charges at 15%....”



PROCEDURES PERFORMED



PROCEDURES PERFORMED

- Interviews with numerous personnel in departments identified as high risk (in excess of 50 individuals)
- Access to System 3000 accounting software for the current year through 2015 to review account transaction details, purchase orders and general ledger detail
- Vendor Payment and Vendor Invoice documentation system SoftDocs®
- Access to security logs for selected period of time
- Limited access to security tapes, see William L. Dickinson High School section
- Overtime excel files for Custodial and Trade staff for 2016/2017 and 2017/2018 fiscal years
- Employee Roster with salary and job titles as of September 2019
- Union Contracts in effect
- Accumulated unused sick and vacation time
- PILOT records at City Hall

FINDINGS

Category:

	Going Forward Cost
	Savings
Re-organization of Facilities Department	\$ 1,327,000
Overtime controls and attendance hardware implementation	1,210,000
Outsourcing of Food Service	1,117,300
Inventory Control Software for Trades	Unknown
Re-organziation of following departments:	
Curriculum	1,681,455
Finance and others	1,716,066
Human Resources	385,011
Legal	-
Special Education	2,028,702
Student Life & Services	505,528
Superintendent's Office	334,950
Transportation Office	293,335
Waste in Supplies and Materials	3,783,595
Elimination of Health Insurance Opt-Out	Unknown
Early Childhood Program Transportation	1,000,000
Use of Facilities by Outside Entities	128,000
Estimated future savings from conversion to self-insured	15,000,000
Buy Back of Sick Days	1,150,000
	<hr/>
	\$ 31,660,942



FINDINGS - FACILITIES



FINDINGS - FACILITIES

- On June 26, 2019 letter issued to Board President and Members of the Board of Education outline findings and recommendations on the Facilities Department.

FINDINGS

- Under the present organizational structure there are 12 supervisors reporting directly to the executive director, along with one management assistant and one real estate manager.
- Over time a flat organizational structure developed where a disproportionate number of employees were promoted to supervisors.
- In addition, there was a migration away from using the internal employees in the facility department for repairs and maintenance and instead utilizing outside vendors.
- Inconsistent with the migration to using outside vendors was an excessive amount of overtime incurred by both the custodial staff and trades.
- Overtime incurred in fiscal years ending June 30th, 2017 and 2018 was approximately \$4.2million and \$2million, respectively.

FINDINGS – FACILITIES CONTINUED

Recommendations:

- The operation activities can be best divided between custodial services and facility improvements and repairs.
- We propose a more efficient and traditional organization structure with, one Supervisor of Custodial Services, one Supervisor of Facility and one Management Assistant who report directly to the Executive Director and eliminating the other ten supervisory positions.
- Based on the following assumptions from the restructuring we estimated an annual savings
- of approximately **\$1,327,000**.
 - The seven trade supervisory positions will be reduced to one facility supervisor position. The remaining six supervisory trade position will become the highest paid trade position.
 - The five maintenance supervisory positions will be reduced to one supervisor of custodial services. The remaining four maintenance supervisor will become head custodians.
 - The real estate manager position and one Clerk/Billing position will be eliminated.
 - When the ten supervisory positions are eliminated we have assumed that these positions will be repositioned in subordinated roles which would result in the termination of the most junior employee at each position.
 - We have assumed a full loaded fringe benefit rate of 55% of gross salaries
- Institute a new hand scan reader for time entry.
- Change overtime policy to require assessment of needs, time estimate, cost estimate, and approval before overtime is incurred. Potential savings available through the effective time management of staff approximately equal to the most recent overtime expense.



FINDINGS - FOOD SERVICE DEPARTMENT



- Currently the District offers and provides a Food Service (aka Cafeteria) to all the students in the district. We are proposing the Board considers at a minimum the process of asking for proposals from outside third party vendors to manage and run the Food Service Department. This is not an uncommon practice and many districts throughout the state of New Jersey are currently using third party vendors to provide this service. Below are excerpts from a existing contract (2017/2018 Fiscal Year).

B. LOCAL EDUCATION AGENCY RESPONSIBILITIES

- 1) The LEA shall ensure that the food service operation is in conformance with the Agreement for School Nutrition Programs between the LEA and the State Agency (the "Program Agreement") and shall monitor the food service operation through periodic on-site visits. [7 CFR 210.16(a) (2), (3)].
- 2) The LEA shall retain control of the quality, extent and general nature of its food service, and the prices charged to the children for meals. [7 CFR 210.16(a) (4)].
- 3) The LEA shall retain signature authority on the Program Agreement, the LEA's Free and Reduced Price Policy Statement, and Claims for Reimbursement. [7 CFR 210.16(a) (5)].



Contract Continued with LEA Responsibilities

- 4) The LEA shall ensure that all federally donated foods received by the LEA and made available to the FSMC accrue only to the benefit of the LEA's nonprofit school food service and are fully utilized therein. [7 CFR 210.16(a) (6)].
- 5) The LEA shall maintain applicable health certification and assure that all State and local regulations are being met by the FSMC preparing or serving meals at a LEA facility. [7 CFR 210.16(a) (7)].
- 6) The LEA shall establish an advisory board composed of parents, teachers and students to assist in menu planning. [7 CFR 210.16(a) (8)].
- 7) The LEA shall retain control of the nonprofit school food service account and overall financial responsibility for the School Nutrition Programs, and shall make expenditures of nonprofit school food service revenues in accordance with the financial management system established by the State Agency. [7 CFR 210.14(a)].



FINDINGS - FOOD SERVICE DEPARTMENT CONTINUED

Below is the language the deals with one of the primary drivers of using an outside vendor. The economic benefit.

- 2) GUARANTEE BREAK EVEN: [REDACTED] guarantees that the bottom line on the operational financial report for the school year will be at break even or no subsidy to the bottom line of the [REDACTED]. If the actual bottom line is a loss, [REDACTED] will subsidize the bottom line of the [REDACTED] up to 100% of our management fee. The guarantee is contingent upon the following conditions.

The Management Fee that this provided will be paid is:

- 1) FLAT MANAGEMENT FEE: NSFM shall be paid from the Cafeteria Account for the services to be rendered based upon \$33,902.44 per annum per one school calendar year. Payments will be calculated on the basis of a 10-month calendar year. This will be divided into 42 weekly payments at \$807.20 per week. The contract term shall commence on September 1, 2017 and end on June 30, 2018. Payments are to begin and end in that same period, whereupon the total sum of \$33,902.44 shall have been paid to NSFM at the end of the term. This fee is based on providing services in the schools for the School Nutrition Programs now in existence.

Below is a summary of the June 30, 2018 Audited Food Service Profit and Loss Statement As Reported

As Reported	
	For the Fiscal Year Ended June 30, 2018
Revenue:	
Sales - reimbursable & non-reimbursable programs	\$ 901,806
State Aid - State School Lunch Program	118,688
Federal Aid - All Programs	13,020,452
Total Revenue All Sources	14,040,946
Operating Expenses:	
Cost of Sales - reimbursable programs	7,143,571
Cost of Sales - non-reimbursable programs	206,908
Salaries and wages	4,857,611
Employee benefits	1,398,805
Post - retirement benefits	-
Professional and technical services	235,225
Other services	73,039
Supplies and materials	53,443
Depreciation expense	92,455
Total Operating Expenses	14,061,057
Excess Cost over Revenue	\$ (20,111)

Before we make any adjustments the there is a loss



The Employee Benefit Expense is only for health care costs and does not include the post-retirement benefits. The District and through-out NJ districts are not required to allocate post-retirement benefits to Food Service. We did in this example to see the impact of a fully-loaded salary.

	<u>As Reported</u>	<u>Adjustment</u>	<u>Adjusted</u>
Operating Expenses:			
Cost of Sales - reimbursable programs	\$ 7,143,571	\$ -	\$ 7,143,571
Cost of Sales - non-reimbursable programs	206,908	-	206,908
Salaries and wages	4,857,611	-	4,857,611
Employee benefits	1,398,805	-	1,398,805
Post - retirement benefits	-	1,117,300	1,117,300
Professional and technical services	235,225	-	235,225
Other services	73,039	-	73,039
Supplies and materials	53,443	-	53,443
Depreciation expense	92,455	-	92,455
Total Operating Expenses	14,061,057	1,117,300	15,178,357
Excess Cost over Revenue	\$ (20,111)	\$ (1,117,300)	\$ (1,137,411)

Savings to District



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FINDINGS - DEPARTMENTAL RE-ORGANIZATION



FINDINGS - DEPARTMENTAL RE-ORGANIZATION

- We interviewed and reviewed the employee roster as of September 2019 for the following departments that are located at 346 Claremont Avenue (aka Central Office). Currently the District and the Board are having a vendor preform a civil service audit. There may be redundancy is some of our findings.
- We determined the following:
 - Core competency tests for all “accounting” related job descriptions should be administrated with specific focus on use of the current accounting system (System 3000). Those with titles that have “Accounting” in them should be able to prepare journal entries, print reports, understand school based accounting.
 - Technology has advanced for communications that certain employee functions have become outdated and unnecessary.
 - Employees were unable to adequately explain their job duties without the aid of a print out from the NJ Civil Service web page.
 - Even after our interviews and discussions there are certain employee job titles/duties we are not sure what value they provide to the District.



FINDINGS - DEPARTMENTAL RE- ORGANIZATION CONTINUED

We are presenting findings and recommendations on the following departments:

- Curriculum
- Finance
- Human Resources
- Legal
- Special Education
- Student Life & Services
- Superintendent's Office
- Transportation Office



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Curriculum

- Our review of the structure of this department raised concerns on the over reliance of the job title “supervisor” when many of the job function are not in fact supervisory.
- We believe that the Supervisor role should be eliminated and replaced with Teacher MA. Much of the function appears to be on the evaluation of the teachers at the various schools. Other districts are staffing this position with “Teachers” and not “Supervisors”. The table on the next slide shows the head count reduction and job reclassification.
- We created a role of “Supervisor” to supervise the “Teacher MA” staff. The net headcount change is 6. We eliminated 7 positions and added 1.
- Prior to the adjustment the Department had 27 employees with gross wages of approximately \$2.439million.
- After adjustments 21 employees with gross wages of \$1.483million.



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Count	Current Job Title	Current Salary	New Job Title	Revised Salary ⁽¹⁾	Savings
1	Administr Analyst	\$ 79,395	Clerk 3A	\$ 68,000	\$ 11,395
2	Administrative Clerk	76,180	Clerk 3A	68,000	8,180
3	Administrative Clerk	77,230	Clerk 3A	68,000	9,230
4	Clerk 1A	61,315			61,315
5	Clerk 1A	52,005			52,005
6	Clerk 3A	44,090			44,090
7	Clerk 3A	68,000	Clerk 3A	68,000	-
8	Clerk Driver	40,030	Clerk Driver	40,030	-
9	Prin Clerk Typ Bill	71,150	Clerk 3A		71,150
10	Spv Adm Residence DR	118,600	Teacher MA	66,004	52,596
11	Spv Adm Residence DR	142,100	Teacher MA	66,004	76,096
12	Spv Art MA	148,100	Teacher MA	66,004	82,096
13	Spv Bilingual MA	112,000	Teacher MA	66,004	45,996
14	Spv Hope MA	144,900	Teacher MA	66,004	78,896
15	Spv Math-Elem 32	116,300	Teacher MA	66,004	50,296
16	Spv Music 32	111,800	Teacher MA	66,004	45,796
17	Spv Physical Educ MA	130,000	Teacher MA	66,004	63,996
18	Spv Science 32	116,300	Teacher MA	66,004	50,296
19	Spv Science 32	111,800	Teacher MA	66,004	45,796
20	Spv SocialStudies MA	112,000	Teacher MA	66,004	45,996
21	Teacher BA	65,530			65,530
22	Teacher MA	61,315	Teacher MA	61,315	-
23	Teacher MA	83,830	Teacher MA	83,830	-
24	Teacher MA	59,435			59,435
25	Teacher MA	59,435			59,435
26	Teacher MA+32	65,830	Teacher MA+32	65,830	-
27	Teacher MA+32	110,880	Teacher MA+32	110,880	-
28			Supervisor	124,000	(124,000)
		<u>\$ 2,439,550</u>		Total Gross Wage Savings	<u>955,624</u>
				Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%)	<u>430,031</u>
				Total Projected Savings	<u>\$ 1,385,655</u>



Notes

(1) Used the average of the Teacher MA. This may change on individual profile of employe.



Finance

- The payroll roster provided by the District has co-mingled various departments in “Finance”. To keep the analysis consistent in case there is a need to re-create our approach we did not reclassify certain positions, such as the Coordinate School Transportation Supervisor, etc.
- Certain position are terminated because it was difficult to understand or justify what value they provided to the district. Especially in light of the technology advances.
- Prior to adjustments this department according to the payroll roster has 48 employees and approximately \$3.453million in gross wages. After our suggested reductions there are 30 employees with gross wages of approximately \$2.2million.



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Finance

Count	Current Job Title	Current Salary	New Job Title	Revised Salary	Savings
1	Accountant	\$ 64,969		\$ 64,969	
2	Accountant	51,580			51,580
3	Accountant	81,275	Accountant	81,275	-
4	Accountant	80,325	Accountant	80,325	-
5	Accountant	80,325	Accountant	80,325	-
6	Administr Analyst	96,895			96,895
7	Asst Budget Officer	123,874	Asst Budget Officer	123,874	-
8	Asst Sup of Accts	76,385	Asst Sup of Accts	76,385	-
9	Budget Officer	131,228	Budget Officer	131,228	-
10	Chief of Admin Srves	88,317	Chief of Admin Srves	88,317	-
11	Clerk 1A	38,185			38,185
12	Clerk 1A	37,255			37,255
13	Clerk 2A	64,685			64,685
14	Clerk 3A	67,050	Clerk 2A	64,685	2,365
15	Clerk 3A	40,160	Clerk 2A	64,685	(24,525)
16	Clerk 3A	66,300	Clerk 2A	64,685	1,615
17	Clerk 3A	68,000	Clerk 2A	64,685	3,315
18	Clerk Driver	67,050	Clerk Driver	67,050	-
19	Clerk Driver	54,940			54,940



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Finance continued

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
20	Coord Sch Transp Srv	121,952	Teacher MA	80,503	41,450
21	Data Proc Progr Sys	88,670			88,670
22	Dir Security Srvc	137,490	Dir Security Srvc	137,490	-
23	Equipment Operator	60,104			60,104
24	Keyboarding Clerk 3A	66,300			66,300
25	Laborer	58,116	Laborer	58,116	-
26	Laborer	57,916	Laborer	57,916	-
27	Laborer	50,023			50,023
28	Laborer	58,616	Laborer	58,616	-
29	Laborer	47,135			47,135
30	Mail Clerk	73,020			73,020
31	Management Assistant	77,375			77,375
32	Princ Purchasing Ast	76,180	Princ Purchasing Ast	76,180	-
33	Purchasing Assistant	70,635	Purchasing Assistant	70,635	-
34	Record Support Tech1	40,030	Record Support Tech1	40,030	-
35	Safety & Ins Coord	57,370	Safety & Ins Coord	57,370	-
36	Senior Accountant	85,920	Senior Accountant	85,920	-
37	Senior Clerk Driver	57,605	Clerk Driver	57,605	-
38	Senior Data Contr Cl	67,050			67,050
39	Senior Mgmt Asst	108,668			108,668
40	Senior Office App Op	76,385	Senior Office App Op	76,385	-
41	Senior Office App Op	49,405			49,405
42	Supervising Acct.	120,874	Supervising Acct.	120,874	-
43	Supervising Acct.	119,374	Supervising Acct.	119,374	-
44	Supervising Laborer	67,978	Supervising Laborer	67,978	-
45	Supv Telephone System	89,720	Supv Telephone System	89,720	-
46	Teacher Asst (CS)	63,015			63,015
47	Treasurer Sch Monies	14,100	Treasurer Sch Monies	14,100	-
48	Treasurer Sch Monies	14,000	Treasurer Sch Monies	14,000	-
Total Gross Wage Savings					1,183,494
Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%)					532,572
Total Projected Savings					\$ 1,716,066



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Human Resources

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
1	Central Office Nurse	\$ 120,305	Central Office Nurse	\$ 120,305	\$ -
2	Clerk 1A	37,255			37,255
3	Clerk 2A	41,365			41,365
4	Clerk 2A	65,435	Clerk 2A	65,435	-
5	Clerk 2A	65,435	Clerk 2A	65,435	-
6	Clerk 3A	67,050	Clerk 3A	67,050	-
7	Clerk 3A	66,300	Clerk 3A	66,300	-
8	Empl Benefits Spec.	111,836	Empl Benefits Spec.	111,836	-
9	Management Assistant	74,385	Clerk 3A	67,050	7,335
10	Personnel Aide	76,345			76,345
11	Personnel Aide	75,595	Clerk 3A	67,050	8,545
12	Personnel Assistant	79,340			79,340
13	Personnel Assistant	82,390	Clerk 3A	67,050	15,340
		<u>\$ 963,036</u>			
			Total Gross Wage Savings		<u>265,525</u>
					<u>119,486</u>
				Total Projected Savings	<u>\$ 385,011</u>

Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%)



Legal

The legal department currently has only two employees devoted to it per the employee roster. We did interview and discuss with the employees the legal departments approach to case management and we were assured that the economics of each case are considered at every point in the decision making process.

The current combined gross salary of the legal department is approximately \$175,000.



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Special Education

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
1	Clerk 1A	\$ 79,575		\$ -	\$ 79,575
2	Administrative Clerk	77,230		-	77,230
3	Clerk 1A	61,315		-	61,315
4	Clerk 1A	64,065		-	64,065
5	Clerk 1A	62,065		-	62,065
6	Clerk 1A	62,065		-	62,065
7	Clerk 1A	37,255		-	37,255
8	Clerk 2A	42,955	Clerk 2A	42,955	-
9	Clerk 2A	52,945	Clerk 2A	52,945	-
10	Clerk 3A	67,050	Clerk 3A	67,050	-
11	Clerk 3A	66,300	Clerk 3A	66,300	-
12	Clerk 3A	70,100	Clerk 3A	70,100	-
13	Data Proc Progr Sys	96,715	Clerk 1A	62,065	34,650
14	Psychologist MA	78,000	Psychologist MA	78,000	-
15	Psychologist MA	75,150			75,150
16	Psychologist MA	97,660	Psychologist MA	97,660	-
17	Psychologist MA	90,960	Psychologist MA	90,960	-
18	Psychologist MA+32	111,550	Psychologist MA+32	111,550	-
19	Psychologist MA+32	111,550	Psychologist MA+32	111,550	-
20	Psychologist MA+32	107,920	Psychologist MA+32	107,920	-



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Special Education

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
21	Psychologist MA+32	104,390	Psychologist MA+32	104,390	-
22	Psychologist MA+32	75,600			75,600
23	Psychologist MA+32	111,550	Psychologist MA+32	111,550	-
24	Psychologist PHD/DOC	84,600	Psychologist PHD/DOC	84,600	-
25	Senior Data Contr C1	67,050	Senior Data Contr C1	67,050	-
26	Spv ComplianceOff 32	111,930	Spv ComplianceOff 32	111,930	-
27	Spv ComplianceOff 32	128,800	Spv ComplianceOff 32	128,800	-
28	Spv Special Educ 32	138,800	Spv Special Educ 32	138,800	-
29	Spv Special Educ 32	138,800	Spv Special Educ 32	138,800	-
30	Spv Special Educ 32	120,800	Spv Special Educ 32	120,800	-
31	Spv Special Educ 32	148,200	Spv Special Educ 32	148,200	-
32	Spv Special Educ 32	135,300	Spv Special Educ 32	135,300	-
33	Spv Special Educ 32	145,900	Spv Special Educ 32	145,900	-
34	Spv Special Educ MA	125,500	Spv Special Educ MA	125,500	-
35	Spv Support Srvc DR	150,500	Spv Support Srvc DR	150,500	-
36	Teacher BA	104,280	Teacher BA	104,280	-
37	Teacher BA	104,280	Teacher BA	104,280	-
38	Teacher BA	55,340			55,340
39	Teacher BA	73,030	Teacher BA	73,030	-
40	Teacher BA	55,040			55,040



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Special Education

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
41	Teacher BA	58,015			58,015
42	Teacher BA	104,280	Teacher BA	104,280	-
43	Teacher MA	84,830	Teacher MA	84,830	-
44	Teacher MA	108,580	Teacher MA	108,580	-
45	Teacher MA	92,330	Teacher MA	92,330	-
46	Teacher MA	68,830			68,830
47	Teacher MA	92,330	Teacher MA	92,330	-
48	Teacher MA	107,580	Teacher MA	107,580	-
49	Teacher MA	61,315			61,315
50	Teacher MA	63,580			63,580
51	Teacher MA+32	80,680	Teacher MA+32	80,680	-
52	Teacher MA+32	111,880	Teacher MA+32	111,880	-
53	Teacher MA+32	111,930	Teacher MA+32	111,930	-
54	Teacher MA+32	111,930	Teacher MA+32	111,930	-
55	Teacher MA+32	65,665		-	65,665
56	Teacher MA+32	65,665		-	65,665
57	Teacher MA+32	111,930	Teacher MA+32	111,930	-
58	Teacher MA+32	63,440		-	63,440
59	Teacher MA+32	111,880	Teacher MA+32	111,880	-
60	Teacher MA+32	88,180	Teacher MA+32	88,180	-
61	Teacher MA+32	72,130	Teacher MA+32	72,130	-
62	TrainingTechCompTech	95,965		-	95,965
63	Unidentified	117,280		-	117,280
		<u>\$ 5,742,340</u>		<u>\$ 4,343,235</u>	

Total Gross Wage Savings 1,399,105

Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%) 629,597

Total Projected Savings \$ 2,028,702





FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Student Life and Services

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
1	Accountant	58,710			58,710
2	Accountant	57,285	Accountant	57,285	-
3	Attend Counselor BA	82,354	Attend Counselor BA	82,354	-
4	Clerk 1A	44,259			44,259
5	Clerk 1A	46,801			46,801
6	Clerk 2A	41,715	Clerk 2A	41,715	-
7	Clerk 2A	66,385			66,385
8	Clerk 3A	70,100	Clerk 3A	70,100	-
9	Clerk 3A	67,050			67,050
10	HS Principal MA	152,800	HS Principal MA	152,800	-
11	Keyboarding Clerk 2A	65,435			65,435
12	Spv Attendance MA	113,000	Spv Attendance MA	113,000	-
13	Spv Casper Progr MA	112,000	Spv Casper Progr MA	112,000	-
14	Spv Progs & Srvc MA	144,900	Spv Progs & Srvc MA	144,900	-
15	Spv SocialStudies 32	151,400	Spv Social Studies 32	151,400	-
16	Spv Support Srvc 32	111,800	Spv Support Srvc 32	111,800	-
17	Teacher MA+32	64,615	Teacher MA+32	64,615	-
		<u>\$ 1,450,609</u>		<u>\$ 1,101,969</u>	

Total Gross Wage Savings 348,640

Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%) 156,888

Total Projected Savings \$ 505,528





FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Superintendent's Office

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
1	Administrative Clerk	\$ 76,180	Administrative Clerk	\$ 76,180	\$ -
2	Asst Superintendent	185,235	Asst Superintendent	185,235	-
3	Bus Administrator	173,400	Bus Administrator	173,400	-
4	Chief of Staff	178,700	Chief of Staff	178,700	-
5	Clerk 3A	68,000	Clerk 3A	68,000	-
6	Conf Secretary	70,900	Conf Secretary	70,900	-
7	Director DR	158,400	Director DR	158,400	-
8	Director DR	165,900	Director DR	165,900	-
9	Director DR	153,100	Director DR	153,100	-
10	Director MA	162,000	Director MA	162,000	-
11	Director MA	165,000	Director MA	165,000	-
12	Exec Dir CTE	164,881	Exec Dir cte	164,881	-
13	Exec Dir/ Bilingual	176,273	Exec Dir/ Bilingual	176,273	-
14	Exec Dir/ Personnel	153,300	Exec Dir/ Personnel	153,300	-
15	Graphic Art/Pub Info	92,795	Graphic Art/Pub Info	92,795	-
16	Management Assistant	78,325	Management Assistant	78,325	-
17	Spv Math-Elem DR	118,600	Spv Math-Elem DR	118,600	-
18	Superintendent	231,000			231,000
19	Superintendent	198,389	Superintendent	198,389	-
20	TurnAround/PrjDir DR	172,200	TurnAround/PrjDir DR	172,200	-
		<u>\$ 2,942,578</u>		<u>\$ 2,711,578</u>	
			Total Gross Wage Savings		<u>231,000</u>
	Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%)				<u>103,950</u>
			Total Projected Savings		<u>\$ 334,950</u>



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Transportation Office

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
1	Asst Supv Motor Pool	\$ 103,283	Asst Supv Motor Pool	\$ 103,283	\$ -
2	Clerk Driver	68,000			68,000
3	Keyboarding Clerk 3A	66,300			66,300
4	Management Assistant	79,375	Management Assistant	79,375	-
5	Prin Account Clerk	67,050	Prin Account Clerk	67,050	-
6	Radio Dispatcher	70,680	Radio Dispatcher	70,680	-
7	School Trans Inspect	60,730	School Trans Inspect	60,730	-
8	School Trans Inspect	49,442	School Trans Inspect	49,442	-
9	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
10	Schoolbus Driver	44,792	Schoolbus Driver	44,792	-
11	Schoolbus Driver	42,917	Schoolbus Driver	42,917	-
12	Schoolbus Driver	50,328	Schoolbus Driver	50,328	-
13	Schoolbus Driver	42,917	Schoolbus Driver	42,917	-
14	Schoolbus Driver	41,504	Schoolbus Driver	41,504	-
15	Schoolbus Driver	44,792	Schoolbus Driver	44,792	-
16	Schoolbus Driver	44,792	Schoolbus Driver	44,792	-
17	Schoolbus Driver	40,141	Schoolbus Driver	40,141	-
18	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
19	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
20	Schoolbus Driver	50,328	Schoolbus Driver	50,328	-



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Transportation Office Continued

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
21	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
22	Schoolbus Driver	41,504	Schoolbus Driver	41,504	-
23	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
24	Schoolbus Driver	50,328	Schoolbus Driver	50,328	-
25	Schoolbus Driver	50,328	Schoolbus Driver	50,328	-
26	Schoolbus Driver	41,504	Schoolbus Driver	41,504	-
27	Schoolbus Driver	40,919	Schoolbus Driver	40,919	-
28	Schoolbus Driver	50,328	Schoolbus Driver	50,328	-
29	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
30	Schoolbus Driver	50,328	Schoolbus Driver	50,328	-
31	Schoolbus Driver	50,528	Schoolbus Driver	50,528	-
32	Schoolbus Driver	42,917	Schoolbus Driver	42,917	-
33	Senior Data Contr Cl	68,000			68,000
34	Senior Transp Insp.	89,617	Senior Transp Insp.	89,617	-
35	Per Diem	7,764	Per Diem	7,764	-
36	Per Diem	7,764	Per Diem	7,764	-
37	Per Diem	7,764	Per Diem	7,764	-
38	Per Diem	7,764	Per Diem	7,764	-
39	Per Diem	7,764	Per Diem	7,764	-
40	Per Diem	7,764	Per Diem	7,764	-



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Transportation Office Continued

Count	Current Job Title	Current Salary	New Job Title	Revised Salary	Savings
41	Per Diem	7,764	Per Diem	7,764	-
42	Per Diem	7,764	Per Diem	7,764	-
43	Per Diem	7,764	Per Diem	7,764	-
44	Per Diem	7,764	Per Diem	7,764	-
45	Per Diem	7,764	Per Diem	7,764	-
46	Per Diem	7,764	Per Diem	7,764	-
47	Per Diem	7,764	Per Diem	7,764	-
48	Per Diem	7,764	Per Diem	7,764	-
49	Per Diem	7,764	Per Diem	7,764	-
50	Per Diem	7,764	Per Diem	7,764	-
51	Per Diem	7,764	Per Diem	7,764	-
52	Per Diem	7,764	Per Diem	7,764	-
53	Per Diem	7,764	Per Diem	7,764	-
54	Per Diem	7,764	Per Diem	7,764	-
55	Per Diem	7,764	Per Diem	7,764	-
56	Per Diem	7,764	Per Diem	7,764	-
57	Per Diem	7,764	Per Diem	7,764	-
58	Per Diem	7,764	Per Diem	7,764	-
59	Per Diem	7,764	Per Diem	7,764	-
60	Per Diem	7,764	Per Diem	7,764	-



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Transportation Office Continued

Count	Current Job Title	Current Salary	New Job Title	Revised Salary	Savings
61	Per Diem	7,764	Per Diem	7,764	-
62	Per Diem	7,764	Per Diem	7,764	-
63	Per Diem	7,764	Per Diem	7,764	-
64	Per Diem	7,764	Per Diem	7,764	-
65	Per Diem	7,764	Per Diem	7,764	-
66	Per Diem	7,764	Per Diem	7,764	-
67	Per Diem	7,764	Per Diem	7,764	-
68	Per Diem	7,764	Per Diem	7,764	-
69	Per Diem	7,764	Per Diem	7,764	-
70	Per Diem	7,764	Per Diem	7,764	-
71	Per Diem	7,764	Per Diem	7,764	-
72	Per Diem	7,764	Per Diem	7,764	-
73	Per Diem	7,764	Per Diem	7,764	-
74	Per Diem	7,764	Per Diem	7,764	-
75	Per Diem	7,764	Per Diem	7,764	-
76	Per Diem	7,764	Per Diem	7,764	-
77	Per Diem	13,200	Per Diem	13,200	-
78	Per Diem	7,764	Per Diem	7,764	-
79	Per Diem	7,764	Per Diem	7,764	-



FINDINGS - DEPARTMENTAL RE-ORGANIZATION CONTINUED

Transportation Office Continued

<u>Count</u>	<u>Current Job Title</u>	<u>Current Salary</u>	<u>New Job Title</u>	<u>Revised Salary</u>	<u>Savings</u>
80	Per Diem	7,764	Per Diem	7,764	-
81	Per Diem	7,764	Per Diem	7,764	-
82	Per Diem	7,764	Per Diem	7,764	-
83	Per Diem	8,400	Per Diem	8,400	-
84	Per Diem	7,764	Per Diem	7,764	-

\$ 2,241,112

\$ 2,038,812

Total Gross Wage Savings 202,300

Fringe Benefits Factor (Health Insurance and Retirement Benefits at a Rate of 45%) 91,035

Total Projected Savings \$ 293,335



FINDINGS – VENDOR RELATIONSHIPS



- During the course of our engagement we reviewed the timing and pattern of purchases of supplies and materials.
- We discussed ordering/purchasing with the custodial staff, trades, vice-principals and teachers. The overall consensus is if it is in Budget they will spend it.
- In 2018 the supplies and materials for the entire district was approximately \$18,918,000. We reduced this 20% which is consist with our findings of who was being spent in the last quarter of the fiscal year (April, May and June). The estimated savings on an annual basis would be approximately **\$3,783,000**.



FINDINGS – OTHER ITEMS



FINDINGS – OTHER ITEMS

- Transportation – District maybe providing transportation to the Early Childhood Program to move students from their “home school” to facility that has the space for the program that they are not required too. Administrative code discusses such things as distance (2-mile radius) and safety but not age of student. Annual savings are approximately between \$750K to \$1million per year.
- Use of Facilities – District policy of allowing outside entities to use facilities maybe costing District money in overtime salaries for custodial staff. At the point in time cost is estimated.
- Fixed Asset Inventory –District is paying for periodic inventory of assets that is unnecessary. Cost savings are not included in findings.
- Elimination of health insurance opt-out payments. Estimated savings approximately \$500k per annum. Cost savings are not included in findings.

PENDING ITEMS



PENDING ITEMS

These are items that we have open and have not finished our investigation because we have run out of time and resources. We wanted to make the board aware if there appears to be any merit in investigating them:

- Annual Sick Pay By Back – annual amount in 2017/2018 was approximately \$1.8million. The District current has a policy of buying back unused sick days from the various collective bargaining units. This maybe contractual and a requirement of the current contract but it appears to circumvent the spirit of the overall reduction in the amount of unused vacation pay an employee can receive upon termination.

CONCLUSIONS



- We would like to thank the following District Employees who provided considerable help:
- Mrs. Regina Robinson
- Debasis Gupta