

Moving to a 4-day week: How much is saved?

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The suggestion that Indiana schools might reduce their expenditures 20 percent or more — without a reduction in teacher salaries — by switching from the traditional 5-day per week schedule to a 4-day per week schedule rests on a number of tacit assumptions. The first step in any analysis is to state assumptions clearly.

The second step is to look at the Indiana Table of Expenditure Accounts (a subset is reproduced in Appendix A) and identify accounts that could be impacted by such a reduction in schedule. This step is one way to examine whether this degree of reduction is possible — without reducing teacher salaries.

The third step is to identify expenditure data available on the Indiana Department of Education web site. The fourth step is to simulate the reduction of expenditures in certain accounts and observe the impact on the overall reduction in the General Fund expenditures.

Assumptions. The length of the school day for students is approximately 6 hours. In order to maintain the current number of contact hours with students on a 4-day schedule, each day would be lengthened by 90 minutes. Teacher contracts would likely mandate no reduction in salary for 7.5 contact hours per 4-day week compared to 6 contact hours per 5-day week. Without re-negoti-

ation by each school corporation, teacher salaries would unlikely be reduced by shortening the week to 4 days.

The major expenditures that might *not* occur when a school is closed for a day include maintenance, food services, and transportation. If each of these areas were reduced by 20 percent (one day per week), what is the overall reduction in total General Fund expenditures? Before looking at the numbers, we examine the account categories.

Table of Expenditure Accounts. This table lists the categories of General Fund expenditures for Indiana school corporations. The subset of the categories reproduced in Appendix A is not exhaustive but does convey both the scope and the granularity to which expenses are tracked. The Transportation Fund is separate from the General Fund.

Data Availability. The Indiana Department of Education web site¹ contains corporation level expenditure data for some of the account categories listed in Appendix A.

The following table lists the variables and the granularity of General Fund expenditures that are available from the web site. The available transpor-

1. <http://ideanet.doe.state.in.us/>

tation datum is noted. These data are for the 2000-2001 school year, which is the most recent year for which data are posted. From this table we can see availability is limited to aggregated values that include several subcategories, and also note that

not all expenditures are listed on this site. Taken together, the 2000-2001 statewide sum for these seven variables is \$5,178,429,377, accounting for 59% of the total General Fund expenditures (\$8,749,024,393) for that year.

Variable	Account Levels	Description	Comment
e01ins	11100-14300	Instruction	Consists primarily of salaries for teachers.
e01ssp	21000-21900	Supp Serv Pupils	Salaries of guidance counselors, attendance officers, and health workers.
e01ssi	22000-22999	Supp Serv Ins Staff	Salaries of librarians, AV and other media personnel.
e01ssg	23000-23999	Supp Serv Gen Admin	Office of Superintendent and governing body expenses.
e01sss	24000-24999	Supp Serv Schl Admin	Salaries of principals, assistants, and support personnel
e01ssb	25000-25999	Supp Serv Business	Includes maintenance and food services along with salaries for business personnel.
e01ssc	26000-26999	Supp Serv Central	Central office expenses, plus social security, PERE, workers' compensation.
e01tot		Total Expenditures, General Fund	
fr01etrn		Transportation	Operating fund plus school bus replacement fund.

Reductions in expenditures. If a reduction in teacher salary is to be avoided, which of these accounts can be reduced by 20 percent (the presumed reduction in expenditures resulting from a 4-day week)? The 25000-25999 aggregated accounts contain the expenditures for maintenance and food services, along with other facilities related expenses. The Transportation Fund, which is not part of the General Fund, contains both operating expenses and school bus replacement funds.

The salaries of guidance counselors, attendance officers, health workers, librarians, media personnel, superintendents, principals, and support staff — it is assumed — would not be reduced as long as teacher salaries are not reduced.

The next table shows the 2000-2001 statewide sums for each of these General Fund accounts and the Transportation Fund. The instruction accounts (primarily teachers' salaries) and the central support services accounts (primarily benefits) together constitute 44% of the total General Fund expenditures.

A 20% reduction in maintenance, food services, and transportation accounts totals \$218,435,053, which is \$221 per pupil, or just 2.38% of the sum of total General Fund expenditures *plus* the Transportation Fund (\$9,180,381,953).

Accounts	Description	2001 Sum	% Total GF	\$ per Pupil	20%
11100-14300	Instruction	\$2,801,143,014	32%	\$2,833	
21000-21900	Supp Serv Pupils	\$175,996,644	2%	\$178	
22000-22999	Supp Serv Ins Staff	\$121,677,642	1%	\$123	
23000-23999	Supp Serv Gen Admin	\$97,514,323	1%	\$98	
24000-24999	Supp Serv Schl Admin	\$299,288,255	3%	\$303	
25000-25999	Supp Serv Business	\$660,817,704	8%	\$668	\$132,163,541
26000-26999	Supp Serv Central	\$1,021,991,795	12%	\$1,034	
	Total Expenditures, GF	\$8,749,024,393		\$8,849	
	Transportation	\$431,357,560		\$436	\$86,271,512

Given this preliminary consideration, clearly the savings in maintenance, food services, and transportation that accrue by changing to a 4-day schedule do not approach 20%.

Caveats. The figures presented here are based on readily available, aggregated data and are suggestive, rather than conclusive. As more detailed data sets become available, finer grained analysis will be possible.

Finally, if teacher salaries are not reduced, it is difficult to envision a reduction in salaries for superintendents, principals, guidance counselors, and other personnel. Because salaries and benefits constitute such a large portion of the General Fund, any significant reduction in expenditures is unlikely to occur without reducing salaries.

Appendix A

Categories	Description
-10000 Instruction	
11000 Regular Programs	
11000 Elementary:	Salaries of teachers, substitute teachers, and teacher aides. Free textbooks if applicable. Teaching supplies and materials, equipment purchased, leased, or rented.
11200 Middle/ Junior High:	Same as above as it applies to these grades.
11300 High School:	Same as above as it applies to these grades.
11400 & 11500 Vocational Education:	Same as above as it applies to vocational education programs.
12000 Special Programs (Special Education):	Same as above as it applies to special education programs.
13000 Adult/Continuing Education Programs:	Salaries of instructors and aides. Equipment and supplies.
14000 Summer School Programs:	Salaries for teachers, aides, and substitute teachers. Supplies, materials, and equipment.
-20000 Support Services	
21000 Support Services - Pupils	
21100 Attendance & Social Work Services	
21120 Attendance Services:	Salaries of attendance personnel such as teachers, secretaries, and clerical. Supplies, materials, and equipment.
21200 Guidance Services	
21220 Counseling Services:	Salaries of persons employed for guidance counseling.
21300 Health Services	
21220 Medical Services:	Salaries of school physicians and psychiatrists. Salaries, materials, and supplies.
21330 Dental Services:	Salaries, materials, and supplies.
21340 Nurse Services:	Salaries, materials, and supplies.
21390 Other Health Services:	Immunization programs. T.B. tests, etc.
21400 Psychological Services	
21430 Psychological Counseling:	Salaries, materials, and supplies.
21500 Speech, Pathology, and Audiology Services	
21600 Special Education Administration	
22000 Support Services - Instructional Staff	
22100 Improvement of Instruction & Curriculum:	Salaries of consultants, fees, or incidental expenses.

Categories	Description
22200 Educational Media Services	
22220 School Library:	Salaries of librarians and aides, books and repairs of books, periodicals, magazines, newspapers, supplies.
22230 Audiovisual:	Salaries of audiovisual personnel, materials, supplies, and repairs.
22240 Educational Television:	Salaries of television personnel, materials, supplies, repairs, and rental.
22250 Computer Assisted Instructional Services:	Data processing for pupil services.
23000 Support Services - General Administration	
23100 Governing Body Services	
23120	Service Area Direction and Assistants
23150	Legal Services
23190	Other Governing Body Services: School surveys, elections.
23200 Executive Administration Services	
23210 Office of the Superintendent Services:	Salaries of superintendent and assistants. Secretaries, directors, consultants, non-instructional equipment, rent of equipment.
23230 Staff Relations and Negotiations:	Consultants
23290 Other Executive Administration Services:	Expenses not otherwise budgeted for administration, such as travel, convention expenses, printing, advertising, publishing reports, bulletins, professional magazines, etc.
24000 Support Services - School Administration	
24100 Office of the Principal Services:	Salaries of principals and assistants, secretarial and clerical, and equipment and supplies.
25000 Support Services - Business	
25100 Director of Business Support Services	
25110 Office of the Business Manager:	Salaries of the business manager and assistants, and materials and supplies.
25200 Fiscal Services	
25290 Other Fiscal Services	Expenses not accounted for in the above functions and petty cash.
25300 Facilities Acquisition and Construction	
25320 Land Acquisition and Development:	Assessments, ground and improvements.
25330 Architecture and Engineering Services, Professional Services:	Acquiring or improving land and buildings.
25350 Building Acquisition, Construction, Improvement:	Remodeling or new structure.
25360 Rent of Land, Buildings, and Equipment	Rent of building or ground.
25400 Operation and Maintenance of Plant Services	

Categories	Description
25410 Service Area Direction	Salaries for personnel in buildings and grounds, including the director and clerical persons, and supplies and materials used by the director.
25420 Operations and Maintenance of Buildings:	Salaries for personnel of maintenance and care of buildings and grounds. Contracted services such as washing windows, cleaning, laundry, and garbage removal. Heat, water, sewage, light, power, gas, telephone, materials and supplies, furniture and equipment, operation of vehicles, repair and replacement of buildings, furnaces, redecorating, refinishing floors, walls, windows, toilets, etc.
25430 Maintenance of Grounds:	Salaries, contracted services, furniture and equipment, and materials and supplies.
25440 Maintenance of Equipment:	Contracted services, furniture and equipment.
25460 Security Services:	School safety.
25470 Insurance:	Other than School Bus and Liability.
25500 Pupil Transportation Services	
25550 Purchase of School Buses:	Purchase and equipment
25600 Food Services	
25610 Service Area Direction:	Salaries for dietitians, and cafeteria managers not covered by student lunch fees.
25620 Food Preparing and Dispensing:	Replacement of equipment. Salaries of cooks and helpers, student help; food and supplies; repair of equipment; furniture and equipment, not covered by student lunch fees.
25700 Internal Services	
25800 Textbooks for Resale	
25900 Other Business Support Services	