

OHIO AUDITOR OF STATE  
KEITH FABER



Youngstown  
City School District

# Performance Audit

January 2024

OHIO AUDITOR OF STATE  
**KEITH FABER**



88 E. Broad St.  
Columbus, Ohio 43215  
Phone: (614) 466-4514  
Toll Free: (800) 282-0370  
[www.ohioauditor.gov](http://www.ohioauditor.gov)



**To the Youngstown City School District community,**

The Auditor of State's Office recently completed a performance audit for the Youngstown School District (the District). The performance audit was conducted as a result of the District's Academic Distress status, pursuant to ORC § 3302.103. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas, specifically as they relate to the District's Academic Improvement Plan. The performance audit has been provided at no cost to the District.

This performance audit report contains recommendations, supported by detailed analysis, to enhance the District's overall economy, efficiency, and/or effectiveness. This report has been provided to the District and its contents have been discussed with the appropriate elected officials and District management. The District has been encouraged to use the recommendations contained in the report and to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

This data-driven analysis of operations provides the District valuable information which can be used to make important financial decisions. Additional resources related to performance audits are available on the Ohio Auditor of State's website.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

January 16, 2024

**This page intentionally left blank.**

# Youngstown City School District

## Performance Audit Summary

### WHAT WE LOOKED AT

Youngstown City School District is an urban school district located in Youngstown, Ohio in the northeastern portion of the state. As of FY 2022, the District had approximately 4,400 students. The District has historically underperformed compared to statewide academic performance measures. Academic progress can be measured in a variety of ways, including grades, standardized test scores, and graduation rates. Though its method of measuring success has shifted several times, the Ohio Department of Education (ODE) publishes the Ohio School Report Cards. These reports "grade" school districts on the academic success of their students. Under ORC 3302.10, districts that chronically underperform on the Ohio School Report Card are subject to state oversight. This process, the creation of an Academic Distress Commission (ADC), removes authority from the school district's local board of education and authorizes the ADC to appoint a CEO to replace the superintendent. This CEO is granted complete operational, managerial, and instructional control of the district. This control includes authority to enact interventions intended to improve academic performance. Examples of these interventions include conducting employee evaluations; making adjustments to staffing; modifying policies and procedures established by the district board; and selecting instructional materials and assessments. In 2010, ODE placed the District in Academic Distress due to continued failure to meet minimum statewide academic performance measures.

Our office conducted a performance audit of the District in accordance with ORC 3302.103, effective June 30, 2021, which provided districts under the authority of an ADC an alternative means of resolution. Under this law, the District is required to develop and submit an Academic Improvement Plan detailing academic improvement benchmarks and strategies for achieving those benchmarks within the designated implementation period. Our performance audit identified the District's progress towards meeting its Academic Improvement Plan goals, the financial feasibility of reaching those goals, and how district operations may impact academic progress. Based on the timing of our audit, we were able to review both baseline data as well as the impact of the first year of Academic Improvement Plan implementation. This information may be used by the District to adjust operations as necessary to achieve its Academic Improvement Plan benchmark targets by June 30, 2025.

The District has one of the highest expenditure per pupil rate in Ohio. Because the District's revenues and expenditures are so high, we designed an analysis to determine how and where these funds were being spent. This analysis used available spending data to identify, at a detailed level, where the District was spending money in ways that varied from the peer group. We identified these variations as "key drivers" of expenditures, and are used throughout the audit to draw meaningful conclusions to our analyses in other areas, such as

staffing levels and the potential success of the District’s Academic Improvement Plan. Funds that the District received or expended that were related to federal COVID-19 pandemic relief were excluded from these analyses due to the impact they had on overall spending.

## WHAT WE FOUND

YCSD, not unlike other urban districts, faces challenging circumstances with the students it serves. These challenges include having a much greater share of its students qualify as economically disadvantaged, differing household makeups, issues with student attendance and student mobility, and higher rates of violent crime in the District than statewide averages. To combat some of these challenges, YCSD both receives and spends more on educating its students than its peers.

The District’s leadership was an excellent partner during the performance audit—interested and engaged with the AOS in seeking ways to use the analysis contained in the performance audit report to impact their operations and achieve better outcomes for their students. At the same time, the audit identified areas of operational weaknesses, notably with data reporting, that would make it difficult to manage the operations of an institution of their size.

During the course of the audit, the District’s FY 2023 report card was released by ODE. Based on their progress to date, the District met more than half of their FY 2023 benchmarks. While this is promising, the District must meet more than half of their benchmarks in FY 2025, and continued progress must be made in the coming years for the District to shed its academic distress designation.

## KEY OBSERVATIONS

**Key Observation 1:** The District spends more per pupil than its peers—in FY 2022, excluding Elementary and Secondary School Emergency Relief (ESSER) funds, it spent \$22,983 per pupil, compared to the peer average of \$20,190 per pupil. However, the District also receives more revenue per pupil than its peers—in that year, excluding ESSER funds, it received \$23,031 per pupil, compared to the peer average of \$18,898 per pupil. Part of this can be attributed to the fact that the District receives more per pupil than its peers in revenue for disadvantaged students—e.g., Title I-A funding from the federal government and Disadvantaged Pupil Impact Aid (DPIA) and Student Wellness & Success (SWS) funding from the state.

**Key Observation 2:** In FY 2022 and FY 2023, the District’s staffing data, as reported to ODE, was incomplete. We found that in these two years, the District underreported the number of employees by an average of 17.4 percent. The areas where staff were underreported were spread out over a variety of employee categories. This is discussed in further detail in **Recommendation 3**.

**Key Observation 3:** Using the staffing data that was reported to ODE, which was underreported by an average of 17.4 percent in FY 2022 and FY 2023, we found that the District still had more staff compared to the peer average. This was evident in the financial data, which showed higher personnel related expenditures on a per-pupil basis. Specifically, the District spent nearly \$5,500, or approximately 45 percent, more per pupil on employee salaries and benefits than the peer average. Additionally, based on the underreported staffing data, the District had over 75 more teachers than the peer average on a per-1,000 student basis.

**Key Observation 4:** The District spent \$51.8 million in ESSER funds in FY 2022 and \$15.9 million in FY 2023; as of October 2023, \$2.6 million remains to liquidate before the funding expires. After reviewing ESSER-funded expenditures and interviewing YCSD personnel regarding ESSER spending, it appears the District followed ODE’s ESSER spending guidance, and—for the most part—utilized funds for one-time and short-term purchases. The District should continue to carefully manage its ESSER dollars by tracking ESSER Fund spending, following available guidance, and assessing the financial and academic impact of expenditure decisions, especially those that will either need to be continued or discontinued in the future.

**Key Observation 5:** We found that the District spends approximately \$2,500, or 45 percent, more per pupil in these areas compared to the peer average. Two expenditure areas driving this difference were care and upkeep of building services and security services. A building analysis was not included in our audit, however, due to declining enrollment, the District likely could reduce the number of buildings it maintains through consolidation. This is discussed in further detail in our Issue for Further Study.

**Key Observation 6:** The District's adopted policies and reported actions regarding student attendance meet the best practices established by ODE and Attendance Works and the District's student attendance rate and chronic absenteeism rate improved from FY 2022 to FY 2023. Research shows that attendance is closely related to academic achievement. However, YCSD did not meet its FY 2023 chronic absenteeism benchmark target, which means it is not on track to achieve this benchmark from the Academic Improvement Plan. While the District's student attendance rate and chronic absenteeism rate are both worse than the primary peer average, the District has improved faster than the peers. Additionally, while reducing Chronic Absenteeism is important for the District to achieve its benchmarks, it is also important because high Chronic Absenteeism may be negatively impacting student performance.

**Key Observation 7:** The District met 16 of 24 (66.6 percent) of its annual benchmark targets for FY 2023, a majority of benchmarks. From the baseline year to FY 2023, 20 of 24 (83.3 percent) of benchmarks improved. Additionally, the District's FY 2023 benchmark results already surpassed 9 of 24 (37.5 percent) of its FY 2024 benchmark targets and 5 of 24 (20.8 percent) of its FY 2025 benchmark targets. This shows YCSD is on-track to meet the majority of their benchmarks if it sustains the gains it has made and continues improving. If this continues, the District will have achieved sufficient progress at the end of FY 2025 to be removed from Academic Distress designation. Regardless of achieving annual FY 2023 and FY 2024 benchmark targets, YCSD must achieve a majority of its benchmarks at the end of FY 2025 to be released from Academic Distress since FY 2025 is the first evaluation period.

**Key Observation 8:** The District's most recent five-year forecast projects deficit spending each year with a negative fund balance occurring in FY 2027. While the District must work towards continuing its progress towards achieving the Academic Improvement Plan targets, it must also consider its overall fiscal stability. Staffing levels and overall spending will likely need to be reviewed and adjusted in a manner which does not impact student performance.

## SUMMARY OF RECOMMENDATIONS

**Recommendation 1:** While the District creates an annual budget, it does not have a formal, written budgeting process. Youngstown spent more than \$160 million in FY 2022, and the budget process led to the decisions on where to allocate each one of these dollars. GFOA School Budgeting Best Practices outline the ideal contents of such a process, and while YCSD generally follows these best practices, it does not meet all of the GFOA criteria. A formal, written budgeting process that identifies roles and responsibilities for employees would allow for a more transparent and effective budget. In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, they should consider developing a written budget plan and addressing each of the GFOA elements into their annual budget process through the addition of steps or design and implementation of relevant policies/plans.

**Recommendation 2:** Capital expenditures occur each year and require adequate planning and preparation. In FY 2022, YCSD spent nearly \$25 million on these types of expenditures, fueled by ESSER funds. A capital plan aids an organization in outlining current and future capital expenditures and how they are to be funded, as well as tracking capital assets to prepare for replacement or repair. As YCSD does not currently have a formal approved capital plan, the District should continue designing, approving, and implementing the formal capital improvement plan designed over the course of the audit, including taking steps to align their plan with GFOA best practices for a Capital Improvement Plan and its contents, as well as incorporating an asset maintenance and replacement plan.



**Issue for Further Study 1:** The District’s student body has shifted drastically in the past decade and declined by 19.5 percent. Meanwhile, YCSD has the same number of school buildings being operated in FY 2022 as they did in FY 2018. Because of this, YCSD officials have an opportunity to consolidate buildings. In doing so, the District should make strategic plans and consider the impact that any decisions may have on other operational areas, particularly transportation and staffing.

**Recommendation 3:** During the audit, we identified errors in data that was reported to ODE through EMIS. Specifically, the District did not properly report several employees, resulting in staffing levels being undercounted. The District should establish internal controls to improve EMIS staffing reporting practices. Effective internal controls would provide structure to the reporting process and result in more accurate EMIS staffing data.

**Recommendation 4:** During the audit, we determined that the District has more staff on a per-pupil basis than the peer averages in multiple categories, even with employees missing from the reported data. Additionally, they spend more per pupil on employee salaries and benefits. However, the District does not have a written plan to determine how these resources are deployed across buildings, and in some cases could not clearly identify where certain teachers were working. The District should develop a formal and comprehensive strategic staffing plan that addresses district-wide staffing needs and is linked to the District’s budget and forecast. Establishing staffing allocation for administrative, certificated, and support staff will assist the District in better planning for the future, both in the areas of ensuring adequate delivery of education as well as proper management of financials. Finally, a comprehensive staffing plan would be beneficial when the District analyzes future building configurations.

**Recommendation 5:** Employee compensation has multiple components including salaries or wages and insurance benefits. Our analysis found that the District’s salaries are generally lower than the peer averages, but the insurance benefits offered by the District are more generous than the peer averages. Because total compensation involves both salaries and insurance, the District must consider the impact of its offerings to ensure it is competitive in the local market. Particularly, we found that offering lower salaries and generous insurance benefits may result in lower total compensation for those employees that do not utilize their full insurance benefits. Conversely, for those employees that hit out of pocket maximums for insurance, the total value of their salaries and insurance benefits exceeds that of the peer average. The District should work to determine which compensation factors would help to attract and retain educators. Evaluating salary and insurance offerings together could assist the District in negotiating compensation packages that are competitive within the local market. This could assist the District in attracting and retaining quality staff, while ensuring District costs are in alignment with local peers.

**Recommendation 6:** YCSD officials expressed concerns about the impact of employee leave usage on District operations. We found that usage of employee leave at the District is in-line with peer averages. However, the District does not use specific USAS coding to identify detailed information about leave usage. In its current account coding practices, YCSD does not record leave as its own category distinct from overall employee compensation. Nor can the District distinguish between various leave sub-categories (such as sick, vacation, personal, maternity, etc.) in their accounting queries. Collecting this information will provide the District the ability to run financial analyses that could inform operational strategies related to leave usage.

**Recommendation 7:** The District is forecasting a negative General Fund balance beginning in FY 2027 due to several years of forecasted deficit spending. The District should utilize the information presented in this Performance Audit in conjunction with their forecasted revenues and expenditures to identify whether cost-saving measures need to be implemented, and whether doing so would impact the Academic Improvement Plan.

**This page intentionally left blank.**

**This page intentionally left blank.**

# Table of Contents

Introduction.....	1
Youngstown City School District.....	3
Audit Methodology.....	3
Academic Distress .....	4
District Finances .....	6
District Revenue.....	6
District Expenditures .....	10
Financial Condition.....	11
Academic Improvement Plan Overview .....	13
Results of the Audit .....	18
Summary of Observations and Recommendations.....	18
Financial Operations .....	22
Recommendation 1: Enhance the Budgeting Process.....	30
Recommendation 2: Develop and Implement a Formal Capital Plan.....	34
Issue for Further Study 1: Review Building Utilization .....	36
Personnel and Personnel Expenditures .....	40
Recommendation 3: Establish Internal Controls to Improve EMIS Staffing Reporting Practices .....	42
Staffing.....	45
Recommendation 4: Develop a Strategic Staffing Plan.....	68
Salaries .....	71
Insurance .....	74
Recommendation 5: Evaluate Salary and Insurance Packages to Ensure Offerings Are Competitive Within the Local Market .....	77
Student and Employee Attendance .....	81
YCSD Student Attendance .....	81
Recommendation 6: Code Employee Leave As Required.....	85
Academic Improvement Plan Progress .....	87
Implementation Strategy Adjustments.....	88
Recommendation 7: Evaluate Academic Improvement Plan Fiscal Sustainability .....	89

Client Response Letter ..... 96

Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit ..... 100

    Performance Audit Purpose and Overview..... 100

    Audit Scope and Objectives..... 100

    Audit Methodology ..... 102

Appendix B: Barriers to Learning..... 104

Appendix C: History of Academic Accountability..... 107

Appendix D: Financial Background ..... 110

Appendix E: YCSD Academic Improvement Plan..... 114

Appendix F: Expenditure Key Driver Analysis..... 116

Appendix G: ESSER..... 120

Appendix H: Human Resources..... 125

**This page intentionally left blank.**

**This page intentionally left blank.**



# Introduction

More than 100,000 students graduate from Ohio public high schools each year. Local public school systems are entrusted with educating and guiding students through childhood and into adulthood. Ensuring that every student, regardless of where they live, receives a quality education is in the best interest of all Ohioans.

While school districts are controlled by locally elected boards of education, the Ohio Department of Education (ODE) is responsible for the oversight of the entire public education system in Ohio. *(The Ohio Department of Education became a cabinet-level agency and was renamed the Ohio Department of Education and Workforce during this audit as a result of provisions contained in the state's biennial budget bill, H.B. 33 of the 135th General Assembly. In FY 2025, the new agency will be responsible for determining if a district is released from Academic Distress. Due to timing, throughout this report, we will use the acronym ODE.)* In some instances when a district fails to meet certain benchmarks or standards, ODE may be required to provide additional oversight and guidance. Generally, state oversight occurs as the result of either fiscal or academic distress.

ODE and the Ohio Auditor of State (AOS) monitor the fiscal health of each school district through the evaluation of five-year financial forecasts that are submitted to ODE on a semiannual basis. When a district is deemed to be in fiscal distress (an escalating series of designations based on the severity of the district's fiscal health) it may receive a performance audit from AOS to identify cost saving measures. Ultimately, if a district is placed in fiscal emergency, a financial planning and supervision commission is created to oversee operations and approve expenditures.

Academic achievement can be measured in a variety of ways, including grades, standardized test scores, and graduation rates. Though its method of measuring success has shifted several times, ODE publishes the Ohio School Report Cards, first implemented in 1998. These reports "grade" school districts on the academic success of their students. Under ORC § 3302.10, which first became effective July 1, 2007, districts that chronically underperform on the Ohio School Report Card are subject to state oversight. This process, the creation of an Academic Distress Commission (ADC), removes authority from the school district's local board of education and authorizes additional interventions intended to improve academic performance. Examples of these interventions include conducting employee evaluations; making reductions in staff; modifying policies and procedures established by the district board; and selecting instructional materials and assessments. Three school districts in Ohio, Youngstown City Schools, Lorain City

Schools,<sup>1</sup> and East Cleveland City Schools, have been subject to an Academic Distress Commission (ADC) under ORC § 3302.10.

The requirements for exiting academic distress have changed several times since ORC § 3302.10 originally became effective. Previously, a district could be released from its ADC if its performance rating met specific requirements for two of three school years or based on the judgement of the state superintendent. Later iterations did not allow for state superintendent judgement and instead required the district to meet a higher performance rating to enter a transitional period before maintaining a certain level of performance for two consecutive years. On June 30, 2021, ORC § 3302.103, a provision of the 134<sup>th</sup> General Assembly’s state budget bill, became effective, providing a new way for these districts to dissolve their ADCs and give control back to the district board of education. This new process required ADC districts to develop and submit an Academic Improvement Plan detailing academic improvement benchmarks and strategies for achieving those benchmarks within the designated implementation period. This legislation also required the AOS to complete a performance audit of each of the districts.<sup>2</sup>

---

<sup>1</sup> The Lorain City School District was released from Academic Distress on October 3, 2023 as a result of provisions contained in state’s biennial budget bill, H.B. 33 of the 135th General Assembly.

<sup>2</sup> Performance Audits are conducted according to Generally Accepted Government Accounting Standards, see **Appendix A** for additional details.

# Youngstown City School District

Youngstown City School District (YCSD or the District) is an urban school district located in northeast Ohio. The District encompasses 46 square miles, primarily located in the City of Youngstown (Youngstown or the City). The District maintains 14 school buildings and has 1,011 total employees. In fiscal year (FY) 2022, there were approximately 4,400 students enrolled at the District, compared to the statewide average of approximately 2,400 students. Between FY 2012 and FY 2022, the District saw enrollment decline by 1,085 students, or approximately 19.5 percent. The District has high student poverty levels, with nearly all students being considered economically disadvantaged.<sup>3</sup>

## Audit Methodology

Our performance audit, which was conducted at no expense to the District, was initiated in accordance with ORC § 3302.103, which required a performance audit as a component of being released from the ADC. We identified three main areas for analysis that would provide the District with data-driven information to be used for strategic decision making. Specifically, we analyzed the District’s allocation of financial resources, selected operations, and reviewed its Academic Improvement Plan, as approved by ODE. Our office used industry standards, peer school districts, and YCSD’s achievement on a year over year basis for analysis purposes. In general, we reviewed FY 2022 as a baseline year for analyses, since this was the year prior to the Academic Improvement Plan implementation period required under ORC § 3302.103. When relevant, we updated selected analyses using FY 2023 data since it was the first year of Academic Improvement Plan implementation. In addition to our analysis, we conducted research relating to academic performance and education generally so that our office could understand the overall factors that may impact the District.

In consultation with the District, two sets of Ohio school districts were selected for comparisons contained in this report. A set of *primary peers* was selected to provide useful comparisons in the areas of district operations and the allocation of financial resources.<sup>4</sup> The selection of primary peers took into consideration key attributes of the community as well as enrollment characteristics and performance metrics of the districts.<sup>5</sup> The goal was to identify districts with

---

<sup>3</sup> Economically disadvantaged students, as defined by the Ohio Department of Education, include students who receive free or reduced-price lunch, students living in a household wherein a family member receives free or reduced-price lunch, students who live in a household receiving public assistance, and students who are recorded as a Title I students.

<sup>4</sup> Primary peers include Euclid CSD (Cuyahoga County), Painesville City LSD (Lake County), Warren CSD (Trumbull County), Warrensville Heights CSD (Cuyahoga County), and Whitehall CSD (Franklin County).

<sup>5</sup> The components considered in the section of primary peers included: total enrollment, the percentage of disadvantaged students, percentage of racial minority, percentage of students with disabilities, pupil density, district square miles, the Ohio Facilities Construction Commission 3-year valuation, median income, and the performance index score.

higher academic performance ratings but similar regarding the populations they serve. A second set of *local peers* was selected to provide comparisons in the areas of compensation (salaries/wages and insurance benefits).<sup>6</sup> These districts are in the same geographical area as YCSD and were selected specifically to provide context for local labor market conditions.

## Academic Distress

There are certain standards for academic achievement that are set by ODE. After the passage of S.B. 55 in 1998 by the 122<sup>nd</sup> General Assembly, ODE began publishing Ohio School Report Cards (Report Cards), which provided both educational and fiscal performance data. These report cards are now published on ODE’s website annually in September.

The Report Cards have evolved over time, along with the standards used by the Department to identify a district’s overall performance. Initially a district could fall into one of six designations based on report card performance:

- 1) Excellent with Distinction;
- 2) Excellent;
- 3) Effective;
- 4) Continuous Improvement;
- 5) Academic Watch; and,
- 6) Academic Emergency.

Between FY 2004 and FY 2010, YCSD moved between being under academic watch (in FYs 2004, 2006-2008, and 2011-2012) and being under academic emergency (2005 and 2009-2010).

In 2005, ORC § 3302.10 was authorized, which allowed for the creation of an ADC. This law, which has been revised multiple times, provides both the

### Barriers to Learning

The District experiences challenges that many Ohio school districts don’t face—or face to a lesser degree. These challenges include having a much greater share of its students qualify as economically disadvantaged, issues with student attendance and student mobility, and higher rates of violent crime in the District than statewide averages. (For a more in-depth review of these barriers, please see **Appendix B**)

Socioeconomic status has been shown to be a significant predictor of educational success. In particular, poverty, and the associated potential lack of resources, can negatively impact achievement in many ways. Research shows that students from low-income families, on average, score lower on standardized testing than their higher-income peers, even at the very start of their educational career.

In a district like YCSD, where nearly 100 percent of students are economically disadvantaged, the impact of poverty on education is significant. In many cases, students may be entering the school system already behind their peers in more affluent districts, and this learning gap can be difficult to overcome.

---

<sup>6</sup> Local peers include Austintown LSD (Mahoning County), Boardman LSD (Mahoning County), Campbell CSD (Mahoning County), Canfield LSD (Mahoning County), Girard CSD (Trumbull County), Hubbard EVSD (Trumbull County), Liberty LSD (Trumbull County), Lowellville LSD (Mahoning County), Poland LSD (Mahoning County) and Struthers CSD (Mahoning County).

criteria that must be met by a school district to qualify for an ADC along with the criteria needed to dissolve the ADC.

In calendar year 2010, the ODE placed YCSD under an ADC after receiving the designation of Academic Emergency in the 2009 Report Card. The District “has been declared to be in a state of academic emergency pursuant to Section 3302.03 of the Revised Code and has failed to make AYP for four or more consecutive school years.” Adequate Yearly Progress (AYP)<sup>7</sup> is measured in six categories, with the graphic below showing the District’s performance in those categories for the six years prior to being placed under an ADC.

### YCSD AYP Status

FY	Reading Participation	Reading Proficiency	Math Participation	Math Proficiency	Attendance Rate	Graduation Rate
2004	✗	✗	✗	✗	✓	✓
2005	✓	✓	✓	✗	✓	✓
2006	✓	✗	✓	✗	✓	✓
2007	✓	✗	✓	✗	✓	✓
2008	✓	✗	✓	✗	✓	✗
2009	✓	✗	✓	✗	✓	✓

Source: ODE

As seen in the graphic, the District failed to meet adequate progress metrics in each of the six years for math proficiency and for five of the six years for reading proficiency.

Since the District was first placed under an ADC in 2010, changes and updates have been made to the law governing ADCs generally. Over the course of these legislative changes, the triggers for entering an ADC, the requirements to leave an ADC, and the general make-up of who serves on the ADC have been altered. In 2015, a new version of ORC § 3302.10 became effective under H.B. 70 from the 131st General Assembly. The Youngstown City Board of Education filed suit against the state, challenging the constitutionality of the bill. The suit reached the Ohio Supreme Court in 2019. In May 2020, the Ohio Supreme Court ruled that H.B. 70 ORC § 3302.10 did not violate the Ohio constitution. Most recently, the District has been afforded the chance to have its ADC dissolved if it successfully meets more than 50 percent of the targets identified in its Academic Improvement Plan at the end of FY 2025.

A more detailed discussion on the ODE report cards and legislative changes to academic distress commissions can be found in **Appendix C**.

---

<sup>7</sup> Adequate Yearly Progress (AYP) was a requirement set by the No Child Left Behind Act of 2001 that was intended to measure whether schools, districts, and the state were making measurable improvements toward the FY 2014 goal set by the state, using federal guidelines. AYP targets increased each year. If a school or district failed to meet one AYP goal, it failed to meet AYP for the year.

## District Finances

Historically, school funding in Ohio has been a partnership between the state and local districts. Local districts can raise funds through property and income taxes and the state provides funding primarily through a foundation formula, which is intended to ensure a basic level of education funding for all students. Districts may also receive some funding from other sources, such as federal grants. In FY 2022, of the approximately \$26.1 billion in reported revenue for public education in Ohio, nearly 80 percent, or \$20.7 billion, came from state and local sources. For additional information on school funding, please see **Appendix D**.

## District Revenue

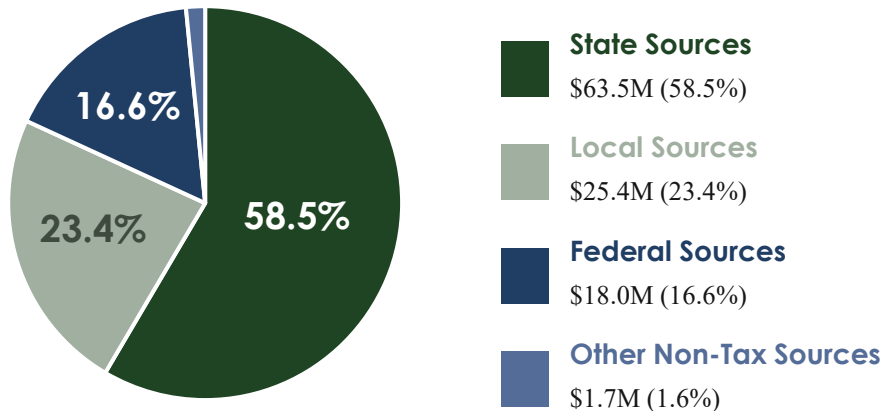
In FY 2022, the District received approximately \$162.8 million in revenue that was derived primarily from local, state, and federal sources.<sup>8</sup> This represents all revenue for the District, including General Fund dollars and other revenue that was designated for specific purposes. Included in this amount is \$54.2 million, which the District liquidated from its Elementary and Secondary School Emergency Relief (ESSER) grants; these dollars were awarded to schools throughout the country to combat the impact of the COVID-19 pandemic on learning. In FY 2022, YCSD spent more than \$51 million of its ESSER funding—see **Appendix G** for details on how this spending was allocated. Because of the impact this amount of funding has on calculations, it has been largely excluded from our analysis. The pie chart below shows the District’s revenues for FY 2022 excluding ESSER funding that was received. In total, without ESSER, \$108.6 million was received.

---

<sup>8</sup> Note that this analysis excludes certain funds, functions, and objects as specified in ODE’s 2021-2022 school year technical documentation for the calculations in its school report cards.

## FY 2022 YCSD Revenue Composition

Total: \$108.6M



Source: YCSD USAS Data

As seen in the pie chart, the District received 58.5 percent of its funding, or approximately \$63.5 million, from state sources. An additional 23.4 percent, or approximately \$25.4 million, was received from local sources. Finally, the District received 16.6 percent, or approximately \$18.0 million, from non-ESSER federal sources.

### Local Revenue

A district can raise local revenue through both property taxes and income taxes. In Tax Year 2022, the District collected revenues on 52.26 mills of property tax for residential properties and 60.85 mills of property tax on commercial and industrial properties, generating a total of \$5,381 in local revenue per pupil. While property taxes are assessed on both residential and business properties within a district, income tax is assessed only on residents. Although YCSD does not have a school district income tax, approximately one-third of Ohio school districts do have one. Additional information on property taxes and school district income taxes in Ohio can be found in **Appendix D**.

### State Revenue

YCSD's ability to procure local funding is limited by its lower than average property values; its assessed property value per pupil in FY 2022 was \$124,939, falling far short of the statewide average of \$219,076 per pupil. As follows, the District's local revenue received per pupil fell below the peer average—in FY 2022, YCSD received \$5,381 per pupil, compared to the peer average of \$6,607 per pupil. To compensate, the District receives relatively high levels of state funding—in FY 2022, it received \$13,468 per pupil, compared to the peer average of \$8,936 per pupil. The State of Ohio has a complex formula for distributing its public education appropriation, or its foundation funding, amongst its more than 600 school districts in its biennial

operating budget. Ohio’s public education appropriation uses a system of funding where lower capacity school districts receive relatively higher rates of state funding than higher capacity districts. This system of funding helps lower income school districts make up for smaller sources of local revenue and address some of the challenges facing impoverished communities raised in the **Barriers to Learning** section above.

The primary component of the foundation funding formula is the calculation of a district’s base cost, wherein student/teacher ratios, minimum staffing levels, and actual costs are used to calculate a unique base cost per pupil that’s needed to run each school district in the state. Once a base cost is identified, ODE determines the portion of the base cost that is funded by the State. Importantly, the state share is determined by a district’s local capacity per-pupil—this is defined as a district’s ability to raise revenue locally and is calculated using property wealth and resident income values. The lower the local capacity, the higher the state share must be, with the state having to provide a minimum of 5 percent of the base cost.<sup>9</sup> YCSD has both a low property wealth and low median income, meaning its local capacity is very low. This results in a proportionally larger state share of base cost, contributing to YCSD’s high foundation funding allotment. YCSD’s base cost in FY 2022 was \$34.7 million; the state share of this base cost was \$26.2 million.

Once the state share of the base cost is determined, a number of other formula components are added to it, namely provisions for targeted assistance, special education, Disadvantaged Pupil Impact Aid (DPIA), English learners, gifted students, and career technical education. Targeted assistance is additional funding to districts with low property wealth and low resident income. Special education funding is funding provided for students with disabilities. DPIA is funding for economically disadvantaged students in acknowledgement that low-income students require additional resources and supports. Once these components are added, the resulting value is the preliminary core foundation funding value; for YCSD in FY 2022, this was \$46.7 million.

After funding for specific student groups is added, additional funding adjustments are made relating to transportation, supplemental targeted assistance, and a formula transition supplement. The current foundation formula was instituted in FY 2022. To minimize the impact of the formula on the state budget, changes to funding levels are expected to be phased in over a six-year period. In addition, the current formula includes temporary transitional aid, which guarantees that districts do not receive less in state funding than they received in FY 2020. Once all adjustments were made, YCSD was allotted \$59.9 million in state foundation funding in FY 2022.

---

<sup>9</sup> H.B. 33 of the 135<sup>th</sup> G.A. increased the minimum state share percent of base cost from 5 to 10 percent for FY 2024-FY 2025.



## Federal Revenue

In FY 2022, YCSD received revenue from a variety of federal sources. One such source was the Elementary and Secondary School Emergency Relief Fund (ESSER), a grouping of grant programs provided to school districts to address issues relating to and stemming from the COVID-19 pandemic. ESSER was authorized via three different pieces of legislation, each with slight differences. All three ESSER funding sources are allowed to be used for expenses related to preventing, preparing for, and responding to COVID-19. However, ESSER II and III expanded upon that to specifically include addressing learning loss stemming from the pandemic, reopening preparation, and projects to improve the air quality in school buildings, ESSER III specified that a school district had to reserve at least 20 percent of its allocation to address learning loss, and that the district needed to create or already have had a safe return-to-school plan to receive funding. In total, YCSD received more than \$78 million in ESSER funding in three rounds, named “ESSER I”, “ESSER II”, and “ESSER III”. The deadline to liquidate ESSER I dollars passed in January 2023; the deadline to liquidate ESSER II dollars is in January 2024, and the deadline for ESSER III is January 2025. More information on ESSER is available in **Appendix G**.

Another source of federal revenue was Title I, Part A of the Elementary and Secondary Education Act (ESEA). The U.S. Department of Education’s largest K-12 grant program, Title I-A provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families. The goal of Title I-A is to ensure economically disadvantaged children receive a fair, equitable, and high-quality education, and to shrink educational achievement gaps. More details on Title I-A are available in the Revenue Received for Disadvantaged Students section. YCSD received \$6.7 million in Title I-A funding in FY 2022.<sup>10</sup>

Beyond ESSER and Title I-A, in FY 2022, YCSD received a combined \$9.1 million in federal revenue via the following funds: the Food Services Fund, the IDEA Part B Special Education Fund, the Miscellaneous Federal Grants Fund, the Improving Teacher Quality Fund, the Vocational Education Fund, the Drug Free School Grant Fund, the General Fund, the 21<sup>st</sup> Century Learning Centers Fund, the Title III-Limited English Fund, the Title I-Improvement Stimulus G Fund, the Title I-Improvement Stimulus A Fund, and the IDEA Preschool Grant Handicap Fund.

---

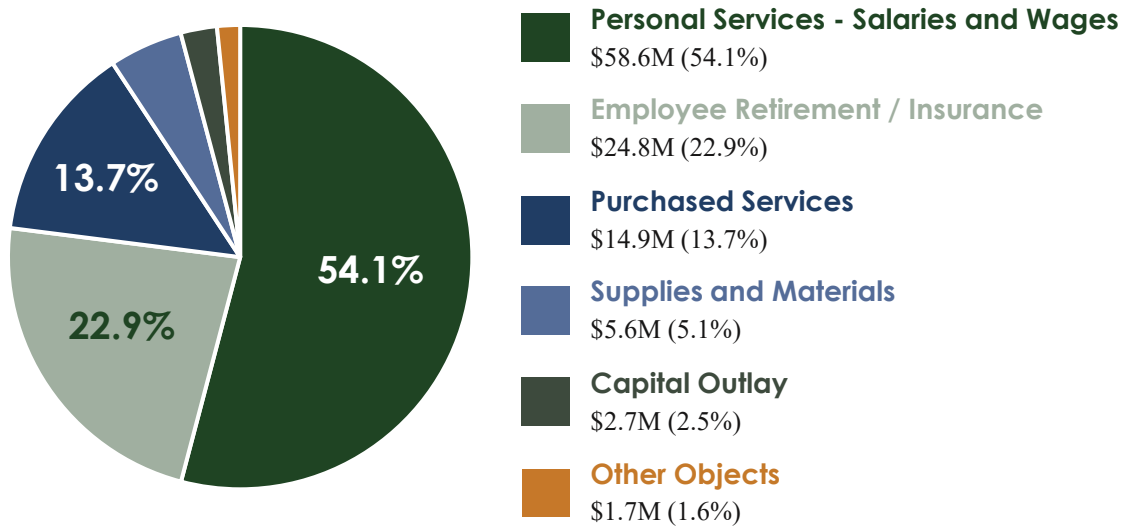
<sup>10</sup> 26.3 percent of the Title I-A funds received by YCSD in FY 2022 was passed to non-public schools.

## District Expenditures

In FY 2022, the District's total expenditures were approximately \$160.1 million; excluding ESSER, expenditures reduced to \$108.3 million. The largest source of expenditures was human resources, which includes salaries, wages, and benefits, followed by purchased services. The chart that follows provides additional detail regarding District expenditures.

### FY 2022 YCSD Expenditure Composition

Total: \$108.3M



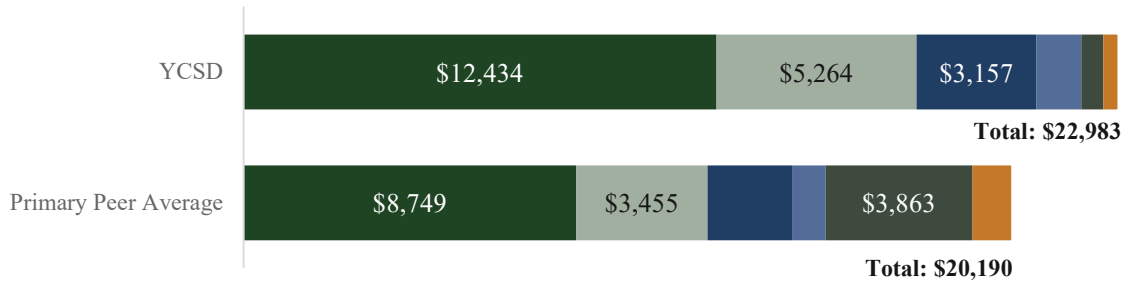
Source: YCSD USAS Data

Note: Due to rounding, values in chart may not sum to total listed.

### Expenditures per Pupil

In FY 2022, excluding ESSER, the District spent \$22,983 per pupil; its primary peers, on average, spent \$20,190 per pupil. The District spent more per pupil than the primary peer average on salaries/wages, benefits, purchased services, and supplies/materials. It spent less than the primary peer average on capital outlay and other objects. The chart that follows provides a graphic comparison of expenditures per pupil for YCSD and the primary peer average.

## FY 2022 Total Expenditures Per Pupil



Source: YCSD and Peers

Note: Excludes Advances

## Financial Condition

The District must balance academic initiatives with actual revenues. Districts are required to submit a five-year financial forecast to ODE in November of each year with an update in May. These forecasts show actual results of district operations associated with the General Fund and Emergency Levy Fund for the three preceding years and project revenues and expenditures associated with these funds for the upcoming five years. The forecast also notes the balance that remains between the General Fund and the Emergency Levy Fund after each year, based on the deficit or surplus in yearly spending. Because the forecast only shows figures associated with the General Fund and Emergency Levy Fund, not all revenues received, or expenditures made by the District are reflected in the visual—in FY 2022, excluding ESSER, the General and Emergency Levy Funds collectively represented 81.3 percent of YCSD’s total revenue. YCSD’s Five-Year Forecast from November 2023 is as seen on the following page.

### Financial Condition Overview (November 2023 Forecast)

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Total Revenue	\$94,849,106	\$95,376,769	\$95,564,498	\$95,711,587	\$95,828,404
Total Expenditures	\$99,014,582	\$101,020,788	\$103,456,622	\$105,948,918	\$108,521,128
<b>Results of Operations</b>	<b>(\$4,165,476)</b>	<b>(\$5,644,019)</b>	<b>(\$7,892,124)</b>	<b>(\$10,237,331)</b>	<b>(\$12,692,724)</b>
Beginning Cash Balance	\$23,736,793	\$19,571,317	\$13,927,298	\$6,035,174	(\$4,202,157)
<b>Ending Cash Balance</b>	<b>\$19,571,317</b>	<b>\$13,927,298</b>	<b>\$6,035,174</b>	<b>(\$4,202,157)</b>	<b>(\$16,894,881)</b>
Encumbrances	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$19,571,317</b>	<b>\$13,927,298</b>	<b>\$6,035,174</b>	<b>(\$4,202,157)</b>	<b>(\$16,894,881)</b>

Source: ODE

As seen, YCSD was expected to experience an annual operating deficit for the next five fiscal years, starting at a \$4.2 million deficit in FY 2024 and surpassing a \$12.6 million deficit by FY 2028. It was further projected that YCSD’s deficit spending would cause the District to exhaust its cash balance completely by FY 2027. By FY 2028, its fund balance was projected to show a nearly \$16.9 million deficit. This deficit is expected even with the renewal of an emergency levy, which was passed by the public in the November 2023 general election.<sup>11</sup> The District will need to be mindful of operations and expenditures so that it can make strategic decisions that support the implementation and success of the Academic Improvement Plan.

---

<sup>11</sup> The 9.51 mill renewal levy was passed on November 7<sup>th</sup> and will generate \$5,291,510 annually for general operating expenses in the District.

# Academic Improvement Plan Overview

Under ORC 3302.103, YCSD can have its ADC dissolved by developing an Academic Improvement Plan and meeting a majority of the academic improvement benchmarks contained within the plan in FY 2025. Additionally, ORC § 3302.103 grants the school board authority over district operations, with the ADC serving in an advisory capacity during the Academic Improvement Plan implementation period. The Academic Improvement Plan was developed by the District and reviewed and approved by ODE.

The District’s Academic Improvement Plan will be in place for an initial term beginning in FY 2023 and ending in FY 2025. During Academic Improvement Plan implementation, the YCSD school board has regained control of district operations, with the ADC serving in an advisory capacity. ORC § 3302.103 requires that the District report its progress annually to ODE. At the end of the initial three school years, YCSD will be evaluated by ODE based on its attainment of the academic benchmarks established in the plan.

If YCSD shows improvement but does not meet a majority of the academic improvement benchmarks in the Academic Improvement Plan after three years of implementation (in FY 2025), it can apply for a 1-year extension up to two times. If YCSD meets a majority of the academic improvement benchmarks in the Academic Improvement Plan after the three school years or after an extension, the ADC will be dissolved and the District board will retain control. Ultimately, if YCSD does not meet at least a majority of the academic improvement benchmarks at the end of five school years or if ODE does not approve its extension application(s) the ADC shall appoint a new CEO and regain control of the District.

## Academic Improvement Plan Development

Prior to the effective date of the legislation requiring the development of the Academic Improvement Plan, YCSD created its strategic plan, YOUprint 2030. YOUprint 2030 was the result of a six-month research process that identified issues related to YCSD’s organizational effectiveness. From this research, YCSD developed four strategic goals, objectives for each goal, and potential evaluative measures. YOUprint 2030’s four strategic goals include:

1. Improve academic performance (literacy, math, science, and climate/culture PBIS).
2. Create a culture of diversity, equity, inclusion, and excellence.
3. Improve school-community relations, communication, and partnerships.
4. Create a positive school environment that encourages responsibility.

ORC § 3302.103 required districts to develop a plan with annual and overall academic improvement benchmarks for the district and strategies for achieving those benchmarks. Given the similarities between these Academic Improvement Plan requirements and YOUprint 2030, YCSD utilized YOUprint 2030’s four strategic goals when developing the Academic Improvement Plan benchmarks and strategies. In addition, YCSD consulted ODE, met with the

community, held work sessions with district stakeholders, and considered other improvement plans when developing the Academic Improvement Plan.

YCSD’s Academic Improvement Plan is a 64-page document containing the benchmarks it needs to achieve to remove itself from Academic Distress. In addition to benchmarks, the Academic Improvement Plan includes annual targets, rationale, baseline data, and strategies to reach benchmark targets, as well as background information on the plan’s development, implementation, and monitoring. YCSD’s Academic Improvement Plan was originally approved December 3, 2021. YCSD submitted a revision to ODE August 18, 2022 to add baseline data for a benchmark and to reduce this benchmark’s targets based on the baseline data. Additionally, the data used for another benchmark changed due to what was available for YCSD. An additional revision was submitted January 2, 2023 after YCSD received additional feedback from ODE. These revisions included the addition of baseline data for two benchmarks, as well as additional alterations to another benchmark. ODE approved the revised plan on March 8, 2023.

## Academic Improvement Plan Benchmarks

The YCSD Academic Improvement Plan contains 24 district-level benchmarks. Baseline data comes from the latest available data, which is FY 2021 for most benchmarks. Benchmark targets were developed based on baseline data with assistance from ODE. The data used to measure these benchmarks include assessments established by the state of Ohio and external assessments approved by the state. The benchmark topics include Literacy, Math, Science, Government and History, Performance Index, Chronic Absenteeism, Graduation, and Career Technical Education. A complete list of the benchmarks, the District baseline measurement, and FY 2025 target measurement are listed in the table below.

### YCSD Benchmarks, Baseline Rates, and FY 2025 Targets

#	Benchmark	Baseline	FY 2025 Target
1	4 and 5-year-old preschool scholars who meet the on-track target measured by the Preschool Early Literacy Indicators Assessment.	37.00%	70.00%
2	K-1 scholars who meet their expected growth as measured by the Acadience (DIBELS) assessment data.	38.00%	63.00%
3	Grades 2-3 scholars who meet their expected growth as measured by the Acadience (DIBELS) assessment data.	41.00%	63.00%
4	Grades 2-5 scholars who meet their individual expected growth goal as measured by the NWEA MAP Reading assessment.	24.00%	57.00%
5	Grades 6-10 scholars who meet their individual expected growth goal as measured by the NWEA MAP Reading assessment.	36.00%	64.00%
6	Grade 3 scholars who score proficient or above on the 3rd grade ELA portion of Ohio’s State Test.	16.70%	46.00%
7	Grades K-3 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	17.00%	64.00%
8	Grades 4-5 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	18.00%	51.00%

9	Grades 6-8 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	36.00%	62.00%
10	Grades 9-12 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	42.00%	70.00%
11	Grades 3-5 scholars who score proficient or above on State Tests.	8.30%	33.00%
12	Grade 6-8 scholars who score proficient or above on State Tests.	6.00%	33.00%
13	Scholars enrolled in Algebra 1 and Geometry who score proficient or above on state math end of course exams.	10.50%	33.00%
14	Grade 5 scholars who meet their expected growth as measured by the NWEA MAP Science data.	30.00%	50.00%
15	Grade 8 scholars who meet expected growth as measured by the NWEA MAP Science data.	33.00%	51.00%
16	Scholars enrolled in Government who score proficient or above on the Government state end of course exam.	42.80%	50.00%
17	Scholars enrolled in American US History who score proficient or above on the American US History state end of course exam.	24.10%	33.00%
18	District performance index.	32.40%	47.00%
19	District chronic absenteeism rate.	63.00%	20.00%
20	4-year graduation rate.	87.30%	93.00%
21	4-year graduation rate of students with disabilities.	77.80%	84.37%
22	Students grades 9-12 on track to graduate.	60.99%	82.00%
23	Scholars who earn the required two diploma seals for graduation.	65.93%	88.00%
24	Grade 8 scholars with a completed Career Connections Student Success Plan.	80.00%	95.00%

Source: YCSD

If the District meets a majority, or at least 13 out of the 24 FY 2025 targets at the conclusion of FY 2025, then it will qualify to have the ADC dissolved. In addition to the final target, the District has identified targets for each of the benchmarks in FY 2023 and FY 2024. By meeting these annual targets, the District can more easily monitor its progress toward meeting the FY 2025 target.

## Academic Improvement Plan Implementation Strategies

As part of implementing the Academic Improvement Plan, YCSD utilizes the Ohio Improvement Process (OIP). OIP is an organizational strategy from ODE that has five steps for continuous improvement. Using OIP, districts engage in a collaborative needs assessment process with stakeholders to identify critical needs. Districts then conduct research to find evidence-based strategies, practices, or activities that have been evaluated and shown to improve student outcomes. These either support all students (Tier I, universal supports); provide interventions to groups of students (Tier II); or include individual interventions (Tier III). Districts then plan for

implementation using Ohio’s One Plan<sup>12</sup> system. Implementation includes the changes in teacher, staff, and administrator behavior that impact student outcomes. These student outcomes are monitored to allow implementers to course correct. This correction includes recommendations to continue, modify, or eliminate practices. A sample of Academic Improvement Plan strategies and how they will help the District meet its benchmark targets are listed below. A full list of the District’s implementation strategies can be found [here](#).

- **Align all Tier 1 instruction with Ohio Learning Standards.** This would ensure that the District’s instruction for all of students is aligned to standards set by the state, therefore better preparing students for meeting evaluative standards set by the state.
- **Building attendance teams will regularly meet to review student/scholar progress and will leverage the District attendance specialists’ knowledge to help them design, implement and monitor effective attendance plans for students/scholars falling under the category of chronic absenteeism.** This will help combat chronic absenteeism in the District and assist in meeting the benchmark target in this area.
- **Teachers will use scholars’ achievement data to inform targeted interventions and instructional grouping.** This will allow students who need additional assistance to have instruction that meets their needs.
- **Provide professional development and coaching to support teachers in their understanding of the NWEA MAP data and support the teachers’ use of data to inform instruction and intervention.** This is an example of how professional development and coaching will be used in conjunction with data in the District.

## Academic Improvement Plan Monitoring and Communicating Progress

According to the Academic Improvement Plan and interviews with YCSD, monitoring of the plan utilizes principals, academic coaches, teachers, and district office personnel to examine data, reflect on practices, and adjust accordingly.

While some benchmarks are formally monitored on an annual basis due to the official publication of data, the District creates benchmark projections based on data gathered from other assessments to continually evaluate the progress toward benchmark targets and implements interventions when needed. For benchmarks that include results of Ohio’s State Tests and some areas reported in the Ohio Local Report Card, Northwest Evaluation Association Measures of Academic Progress (NWEA MAP<sup>13</sup>) is used to project benchmark scores. After each student takes the NWEA MAP assessment, the student’s teacher and the District receive a report with the

---

<sup>12</sup> The Ohio One Plan is a consolidated planning tool that allows school districts to align funding and resources to improve student outcomes.

<sup>13</sup> NWEA MAP is an assessment for measuring achievement and growth in K–12 math, reading, language usage, and science.



student’s predicted level and areas in which the student needs extra assistance, allowing for interventions to occur before the official Ohio State Test is administered and Ohio Local Report Card benchmarks are published. Other Ohio Local Report Card benchmarks such as chronic absenteeism are projected using other sources of data, like attendance records.

### YCSD Benchmarks Measurement and Monitoring

<b>Data Used</b>	<b>Benchmark Numbers</b>	<b>Official Measurement Frequency</b>	<b>Projected Measurement</b>
Preschool Early Literacy Indicators (PELI) Assessment	1	3x year	--
Acadience (DIBELS)	2, 3	3x year	--
NWEA MAP	4, 5, 7, 8, 9, 10, 14, 15	3x year	--
State Tests	6, 11, 12, 13, 16, 17	1x year	3 times a year
Ohio Local Report Card, reported through EMIS	18, 20, 21	1x year	3 times a year
Ohio Graduation Requirements	19, 22, 23	1x year	Continuously
Career Connections Student Success Plan	24	1x year	Continuously

Source: YCSD

Benchmark data is updated as it becomes available into YCSD’s internal tracking system. This internal tracking system is used to update the YCSD school board and community on progress toward benchmark targets during board meetings, along with other Academic Improvement Plan developments. Additionally, the District has monthly Parents Realizing Involvement Determines Education (PRIDE) meetings to keep stakeholders updated on Academic Improvement Plan progress. YCSD representatives publicly reported progress on every benchmark following FY 2023 and shared progress toward select strategies when relevant. Our analysis of the District’s progress can be found in the **Academic Improvement Plan Progress** Section.

# Results of the Audit

Our audit focused on three broad areas of analysis: Resource Allocation, District Operations, and the Academic Improvement Plan. Over the course of the audit, we analyzed data from FY 2022 to identify and develop a baseline for comparison. To achieve a majority of the District’s benchmarks in FY 2025, the District will need to successfully implement strategies to improve student academic achievement, monitor progress, and make adjustments as necessary. To accomplish this, the District will need to carefully allocate both their financial and human resources. FY 2022 baseline data was compared to FY 2023 data, where appropriate, so that we could identify any areas that might help the District to achieve its overall Academic Improvement Plan goals.

Throughout our audit, we acknowledge that the District’s expenditures were higher than the primary peer and statewide average. However, due to the circumstances facing the District, our primary goal was not to identify cost savings measures. Instead, our audit results are a combination of key observations and recommendations that were identified through our data-driven analyses. The District can use the information that we present in this audit report and that we have provided throughout the audit process to make strategic decisions designed to improve the District’s academic performance.

Ultimately, in FY 2023, the District met the majority (16 of 24) of its Academic Improvement Plan benchmark targets. If YCSD continues to see improvement on an annual basis, it will be in a good position to meet the requirements set by ORC § 3302.103 and be released from the ADC.

## Summary of Observations and Recommendations

**Key Observation 1:** The District spends more per pupil than its peers—in FY 2022, excluding ESSER funds, it spent \$22,983 per pupil, compared to the peer average of \$20,190 per pupil. However, the District also receives more revenue per pupil than its peers—in that year, excluding ESSER funds, it received \$23,031 per pupil, compared to the peer average of \$18,898 per pupil. Part of this can be attributed to the fact that the District receives more per pupil than its peers in revenue for disadvantaged students—e.g., Title I-A funding from the federal government and Disadvantaged Pupil Impact Aid (DPIA) and Student Wellness & Success (SWS) funding from the state.

**Key Observation 2:** In FY 2022 and FY 2023, the District’s staffing data, as reported to ODE, was incomplete. We found that in these two years, the District underreported the number of employees by an average of 17.4 percent. The areas where staff were underreported were spread out over a variety of employee categories. This is discussed in further detail in

### Recommendation 3.

**Key Observation 3:** Using the staffing data that was reported to ODE, which was underreported by an average of 17.4 percent in FY 2022 and FY 2023, we found that the District still had more staff compared to the peer average. This was evident in the financial data, which showed higher

personnel related expenditures on a per-pupil basis. Specifically, the District spent nearly \$5,500, or approximately 45 percent, more per pupil on employee salaries and benefits than the peer average. Additionally, based on the underreported staffing data, the District had over 75 more teachers than the peer average on a per-1,000 student basis.

**Key Observation 4:** The District spent \$51.8 million in ESSER funds in FY 2022 and \$15.9 million in FY 2023; as of October 2023, \$2.6 million remains to liquidate before the funding expires. After reviewing ESSER-funded expenditures and interviewing YCSD personnel regarding ESSER spending, it appears the District followed ODE’s ESSER spending guidance, and—for the most part—utilized funds for one-time and short-term purchases. The District should continue to carefully manage its ESSER dollars by tracking ESSER Fund spending, following available guidance, and assessing the financial and academic impact of expenditure decisions, especially those that will either need to be continued or discontinued in the future.

**Key Observation 5:** We found that the District spends approximately \$2,500, or 45 percent, more than the peer average on non-classroom operating expenditures. Two expenditure areas driving this difference were care and upkeep of building services and security services. A building analysis was not included in our audit; however, due to declining enrollment, the District likely could reduce the number of buildings it maintains through consolidation. This is discussed in further detail in our Issue for Further Study.

**Key Observation 6:** The District's adopted policies and reported actions regarding student attendance meet the best practices established by ODE and Attendance Works and the District's student attendance rate and chronic absenteeism rate improved from FY 2022 to FY 2023. Research shows that attendance is closely related to academic achievement. However, YCSD did not meet its FY 2023 chronic absenteeism benchmark target, which means it is not on track to achieve this benchmark from the Academic Improvement Plan. While the District's student attendance rate and chronic absenteeism rate are both worse than the primary peer average, the District has improved faster than the peers. Additionally, while reducing Chronic Absenteeism is important for the District to achieve its benchmarks, it is also important because high Chronic Absenteeism may be negatively impacting student performance.

**Key Observation 7:** The District met 16 of 24 (66.6 percent) of its annual benchmark targets for FY 2023, a majority of benchmarks. From the baseline year to FY 2023, 20 of 24 (83.3 percent) of benchmarks improved. Additionally, the District’s FY 2023 benchmark results already surpassed 9 of 24 (37.5 percent) of its FY 2024 benchmark targets and 5 of 24 (20.8 percent) of its FY 2025 benchmark targets. This shows YCSD is on-track to meet the majority of their benchmarks if it sustains the gains it has made and continues improving. If this continues, the District will have achieved sufficient progress at the end of FY 2025 to be removed from Academic Distress designation. Regardless of achieving annual FY 2023 and FY 2024 benchmark targets, YCSD must achieve a majority of its benchmarks at the end of FY 2025 to be released from Academic Distress since FY 2025 is the first evaluation period.

**Key Observation 8:** The District’s most recent five-year forecast projects deficit spending each year with a negative fund balance occurring in FY 2027. While the District must work towards continuing its progress towards achieving the Academic Improvement Plan targets, it must also consider its overall fiscal stability. Staffing levels and overall spending will likely need to be reviewed and adjusted in a manner which does not impact student performance.

**Recommendation 1:** While the District creates an annual budget, it does not have a formal, written budgeting process. Youngstown spent more than \$160 million in FY 2022, and the budget process led to the decisions on where to allocate each one of these dollars. GFOA School Budgeting Best Practices outline the ideal contents of such a process, and while YCSD generally follows these best practices, it does not meet all of the GFOA criteria. A formal, written budgeting process that identifies roles and responsibilities for employees would allow for a more transparent and effective budget. In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, they should consider developing a written budget plan and addressing each of the GFOA elements into their annual budget process through the addition of steps or design and implementation of relevant policies/plans.

**Recommendation 2:** Capital expenditures occur each year and require adequate planning and preparation. In FY 2022, YCSD spent nearly \$25 million on these types of expenditures, fueled by ESSER funds. A capital plan aids an organization in outlining current and future capital expenditures and how they are to be funded, as well as tracking capital assets to prepare for replacement or repair. As YCSD does not currently have a formal approved capital plan, the District should continue designing, approving and implementing the formal capital improvement plan designed over the course of the audit, including taking steps to align their plan with GFOA best practices for a Capital Improvement Plan and its contents, as well as incorporating an asset maintenance and replacement plan.

**Issue for Further Study 1:** The District’s student body has shifted drastically in the past decade and declined by 19.5 percent. Meanwhile, YCSD has the same number of school buildings being operated in FY 2022 as they did in FY 2018. Because of this, YCSD officials have an opportunity to consolidate buildings. In doing so, the District should make strategic plans and consider the impact that any decisions may have on other operational areas, particularly transportation and staffing.

**Recommendation 3:** During the audit, we identified errors in data that was reported to ODE through EMIS. Specifically, the District did not properly report several employees, resulting in staffing levels being undercounted. The District should establish internal controls to improve EMIS staffing reporting practices. Effective internal controls would provide structure to the reporting process and result in more accurate EMIS staffing data.

**Recommendation 4:** During the audit, we determined that the District has more staff on a per-pupil basis than the peer averages in multiple categories, even with employees missing from the reported data. Additionally, they spend more per pupil on employee salaries and benefits. However, the District does not have a written plan to determine how these resources are

deployed across buildings, and in some cases could not clearly identify where certain teachers were working. As future staffing decisions are made, the District should adopt a strategic approach designed to improve teaching quality and enhance student performance. The District should develop a formal and comprehensive strategic staffing plan that addresses districtwide staffing needs and is linked to the District’s budget and forecast. Establishing staffing allocation for administrative, certificated, and support staff will assist the District in better planning for the future, both in the areas of ensuring adequate delivery of education as well as proper management of financials. Finally, a comprehensive staffing plan would be beneficial when the District analyzes future building configurations.

**Recommendation 5:** Employee compensation has multiple components including salaries or wages and insurance benefits. Our analysis found that the District’s salaries are generally lower than the peer averages, but the insurance benefits offered by the District are more generous than the peer averages. Because total compensation involves both salaries and insurance, the District must consider the impact of its offerings to ensure it is competitive in the local market. Particularly, we found that offering lower salaries and generous insurance benefits may result in lower total compensation for those employees that do not utilize their full insurance benefits. Conversely, for those employees that hit out of pocket maximums for insurance, the total value of their salaries and insurance benefits exceeds that of the peer average. The District should work to determine which compensation factors would help to attract and retain educators. Evaluating salary and insurance offerings together could assist the District in negotiating compensation packages that are competitive within the local market. This could assist the District in attracting and retaining quality staff, while ensuring District costs are in alignment with local peers.

**Recommendation 6:** YCSD officials expressed concerns about the impact of employee leave usage on District operations. We found that usage of employee leave at the District is in-line with peer averages. However, the District does not use specific USAS coding to identify detailed information about leave usage. In its current account coding practices, YCSD does not record leave as its own category distinct from overall employee compensation. Nor can the District distinguish between various leave sub-categories (such as sick, vacation, personal, maternity, etc.) in their accounting queries. Collecting this information will provide the District the ability to run financial analyses that could inform operational strategies related to leave usage.

**Recommendation 7:** The District is forecasting a negative General Fund balance beginning in FY 2027 due to several years of forecasted deficit spending and has limited ESSER funds remaining. The District should utilize the information presented in this Performance Audit in conjunction with their forecasted revenues and expenditures to identify whether cost-saving measures need to be implemented, and whether doing so would impact the Academic Improvement Plan.

# Financial Operations

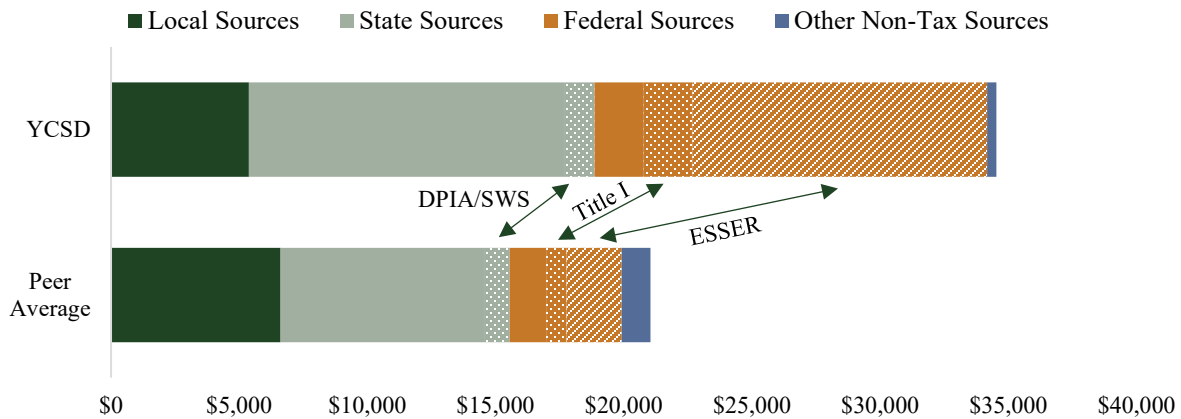
Government entities, including school districts, are expected to be good stewards of taxpayer dollars. School officials have a responsibility to maximize program outcomes and success while minimizing costs. The District has one of the highest revenues and expenditures per pupil across the state. Our detailed analysis of per-pupil revenue and expenditures provides insight into the ways in which the District is attempting to strategically spend these dollars in order to provide students with a quality education and achieve goals identified in the YCSD Academic Improvement Plan.

## Revenue Comparison Overview

### Revenue per Pupil

In FY 2022, YCSD received \$34,533 in revenue per pupil, while its peers received an average of \$21,038 per pupil. Note that much of this difference can be attributed to the fact that YCSD chose to use more ESSER funds than its peers did in FY 2022. Details on YCSD’s FY 2022 spending of its ESSER funds can be found in **Appendix G**. Without the presence of ESSER Fund revenues, YCSD received \$23,031 in revenue per pupil, while its peers, on average, received \$18,898 per pupil. See the below visual for a breakdown of revenue per pupil by source in FY 2022.

Revenue per Pupil by Source, YCSD vs. Peers, FY 2022



Source: YCSD & Peer USAS Data, FY 2022

Note: Other Non-Tax Sources include tuition, transportation fees, earnings on investments, revenues from sales of food, extracurricular activities revenues, revenues from sales of classroom materials, miscellaneous receipts from local sources, and receipts from intermediate sources (i.e., not local, state, or federal sources).

Note: The “Title I” bar, while mostly composed of Title I-A funds, contains some amounts of Title I-D funds for Neglected or Delinquent Children, School Quality Improvement Grants, Expanding Opportunities for Each Child Grants, and McKinney-Vento Homeless Assistance Program Grants, that are also liquidated into Fund 572 in the USAS data.

As seen above, YCSD received more state revenue per pupil than the peer average in FY 2022—\$13,468 per pupil, compared to the peer average of \$8,936 per pupil. The state’s foundation

funding formula provides additional funding to districts like YCSD that have low capacity for local funding (see the State Funding section for more information). YCSD’s low local funding capacity is reflected in local revenue received per pupil, which was \$5,381 per pupil compared to the peer average of \$6,607 per pupil.

## Revenue Received for Disadvantaged Students

A greater percent of YCSD’s student population in FY 2022 was economically disadvantaged compared to the state average. Specifically, 99.96 percent of the District’s students qualified as economically disadvantaged—in that year, the state average was 44.94 percent. To address the unique barriers to learning caused by poverty (see Barriers to Learning section), YCSD receives some funding that other school districts in the state either do not receive or receive at a proportionately lower amount.

One such example is Title I, Part A of the Elementary and Secondary Education Act (ESEA). The U.S. Department of Education’s largest K-12 grant program, Title I-A provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families. The goal of Title I-A is to ensure economically disadvantaged children receive a fair, equitable, and high-quality education, and to shrink educational achievement gaps. Districts like YCSD wherein the proportion of students in poverty is 40 percent or greater are considered “schoolwide program schools”—under this model, all students attending the district’s public schools are considered “Title I students”, and the school may use Title I-A to support any reasonable activity designed to improve the school’s educational program, so long as it is consistent with the school’s needs and plan. YCSD received \$6,737,000, or \$1,429 per pupil, in Title I-A funding in FY 2022; its peers received an average of \$679 per pupil.<sup>14</sup>

Furthermore, high-poverty districts receive more in two important state foundation funding components—Disadvantaged Pupil Impact Aid (DPIA) and the Base Cost Student Wellness and Success (SWS) Component. DPIA is “supplemental funding ... provided for economically disadvantaged students in acknowledgement that low-income students require additional resources and supports to ensure an opportunity to learn.” The Base Cost Student Wellness and Success Component is similar in nature and purpose to DPIA. DPIA and Base Cost Student Wellness and Success Component monies are permitted to be spent only on a select set of initiatives intended to improve the mental, physical, and emotional well-being and academic outcomes of disadvantaged students. In FY 2022, YCSD received \$4,344,000, or \$922 per pupil, in DPIA and \$1,229,000, or \$261 per pupil, in SWS; its peers received \$702 per pupil in DPIA and \$185 per pupil in SWS, on average.

---

<sup>14</sup> 26.3 percent of the Title I-A funds received by YCSD in FY 2022 was passed to non-public schools; for its peers, an average of 5.0 percent was passed to non-public schools.

## Expenditure Comparison Overview

### Expenditure per Pupil

In FY 2022, YCSD spent \$33,965 per pupil<sup>15</sup>—however, 32.3 percent of the expenditure amount was made from the Elementary and Secondary School Emergency Relief Fund. YCSD’s FY 2022 ESSER spending patterns are covered in **Appendix G**. Because the presence of this fund skews how much YCSD spends in a typical year, expenditures from the ESSER fund are removed from the visuals below. With ESSER funded expenditures removed, YCSD spent \$22,983 per pupil in FY 2022.

The Ohio Department of Education’s school report cards sort a school district’s expenditures into three categories: classroom instruction operating expenditures, non-classroom operating expenditures, and non-operating expenditures. These categories are a useful way to distinguish expenditures and are thus used in portions of this audit. Details on the items included in each category are provided below.

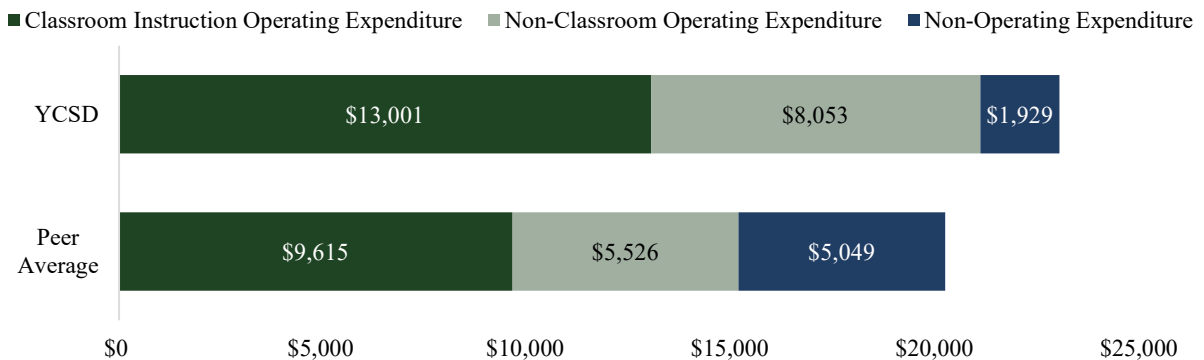
Classroom Instruction Operating Expenditures	Non-Classroom Operating Expenditures	Non-Operating Expenditures
<ul style="list-style-type: none"> <li>• Instruction</li> <li>• Pupil Support <i>(Guidance, Health, Psychological, Speech, Audiology, Social Work Services, etc.)</i></li> <li>• Instructional Staff Support Services</li> </ul>	<ul style="list-style-type: none"> <li>• General &amp; School Administration</li> <li>• Maintenance Services</li> <li>• Pupil Transportation</li> <li>• Food Service</li> <li>• Other and Non-Specified Support Services <i>(Fiscal, Business, Central Services, etc.)</i></li> </ul>	<ul style="list-style-type: none"> <li>• Enterprise Operations</li> <li>• Community Services</li> <li>• Non-Public School Services</li> <li>• Adult Education</li> <li>• Construction</li> <li>• Land and Existing Structures</li> <li>• Equipment</li> <li>• Interest on Debt</li> <li>• Other Operation of Non-Instructional Services <i>(including Sport Oriented Activities)</i></li> </ul>

Excluding ESSER, YCSD spent \$22,983 per pupil in FY 2022; its peers, on average, spent \$20,190 per pupil. These per-pupil expenditures are broken out into the three aforementioned ODE school report card categories in the visual below. As seen, more than half of YCSD’s expenditures were classroom instruction operating expenditures—most of the remaining expenditures are non-classroom operating expenditures. While YCSD’s non-operating expenditures are lower than the peer average, its operating expenditures, both in and out of the classroom, surpass the peer average.

<sup>15</sup> In FY 2022 YCSD's Pre-K through Grade 12 enrollment of 4,714 as reported by ODE in the District Report Card was used in these per pupil calculations.



## Expenditure per Pupil, YCSD vs. Peers, FY 2022

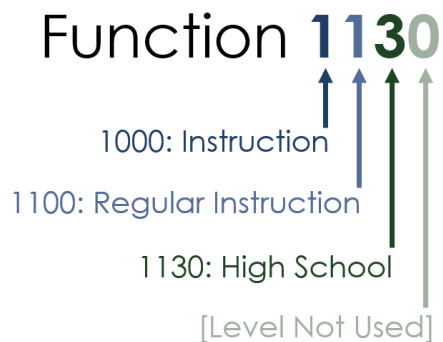


Source: YCSD & Peer USAS Data, FY 2022

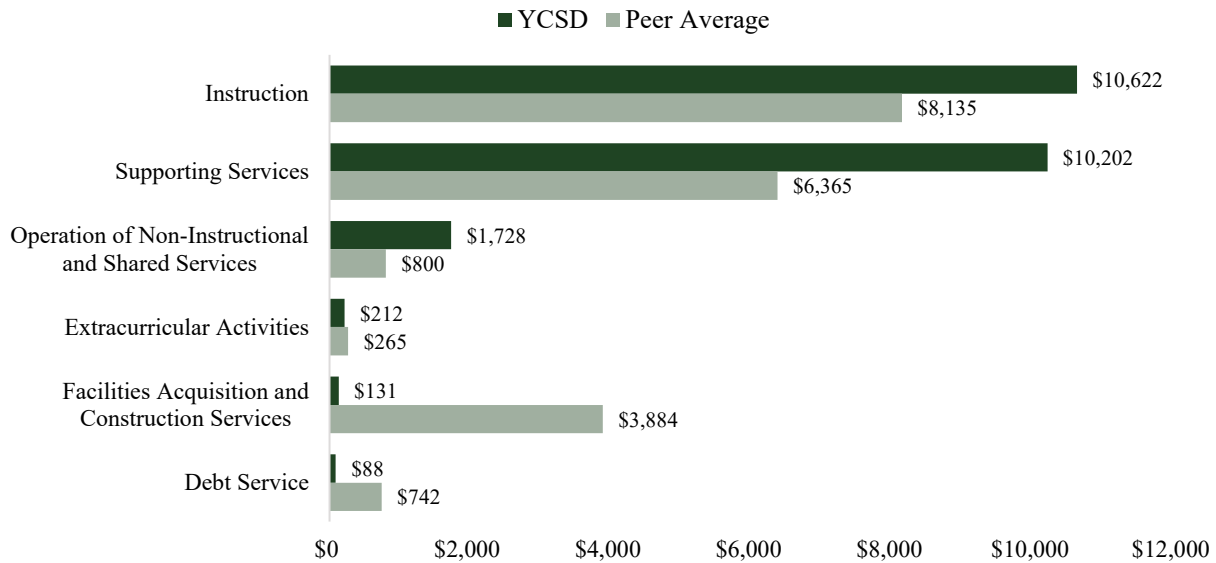
YCSD's classroom instruction operating spending per pupil was 35.2 percent higher per pupil than its peer average in FY 2022, and its non-classroom operating spending per pupil was 45.7 percent higher.

Expenditures can also be observed according to the functions and objects school districts are required to assign their financial transactions to, per the USAS Manual. The visual below compares YCSD expenditures per pupil by Function Level 1, the broadest function level, to the peer average in FY 2022. A function is a broad area of programs, sub-programs and activities into which expenditures are classified. The function code associated with a transaction is four digits, permitting four levels of detailing—see the graphic to the right. This view allows one to observe to which activities, broadly speaking, YCSD is allocating its funding. In FY 2022, the majority of YCSD's and its peers' expenditures were for the purposes of instruction and supporting services.

### USAS Function Code Example



## Expenditure per Pupil by Function, YCSD vs. Peers, FY 2022



Source: YCSD & Peer USAS Data, FY 2022

Note: The average peer expenditure on facility acquisition and construction services is inflated by Warrensville Heights CSD's purchase of property for new early childhood center and construction of a new school building in FY 2022.

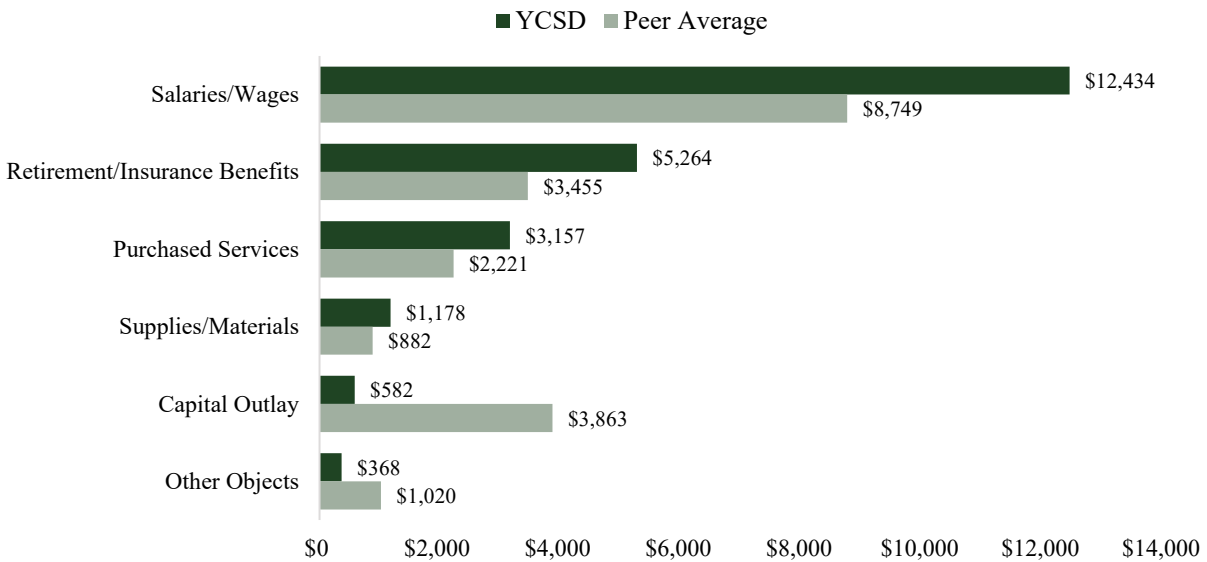
In FY 2022, the majority of YCSD's and its peers' expenditures were for the purposes of instruction and supporting services. YCSD's per-pupil expenditures exceeded the peer average under both of these functions.

YCSD's and its peers' FY 2022 expenditures can also be delineated by object in order to show the goods and services purchased by YCSD for the implementation of its activities. An object further identifies expenditures by defining goods and services the school district pays for. The object code associated with a transaction is three digits, permitting three levels of detailing—see the graphic to the right. The below visual depicts YCSD expenditures per pupil by Object Level 1, the broadest object level, against its peer average in FY 2022.

### USAS Object Code Example



## Expenditure per Pupil by Object, YCSD vs. Peers, FY 2022



Source: YCSD & Peer USAS Data, FY 2022

Note: The average peer expenditure on capital outlay is inflated by Warrensville Heights CSD's purchase of property for new early childhood center and construction of a new school building in FY 2022.

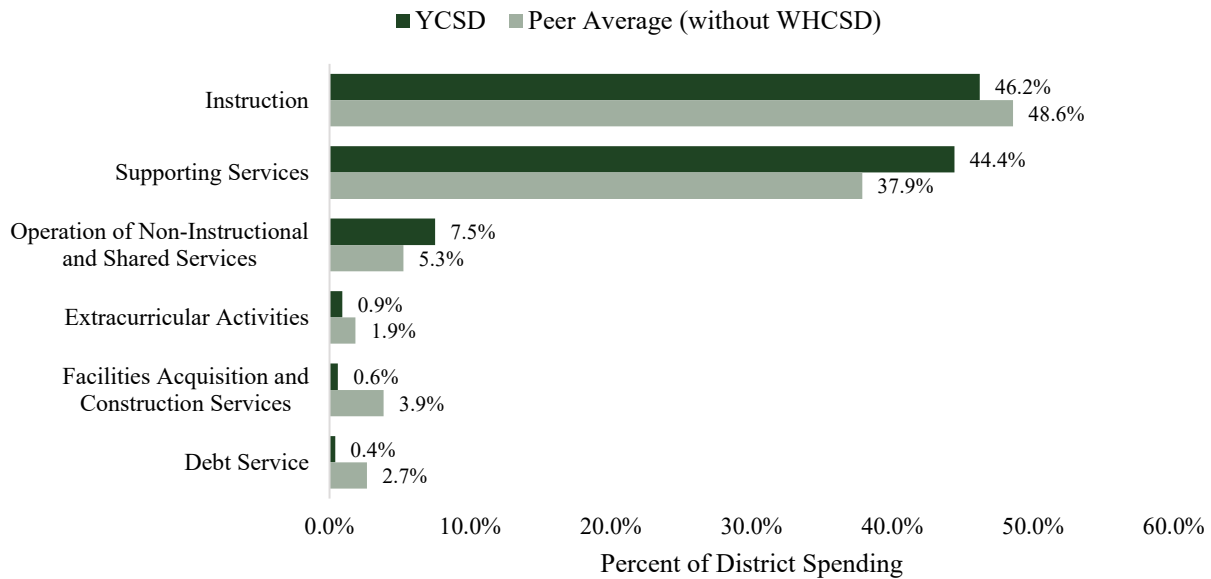
Most of YCSD's FY 2022 spending was on employee salaries and benefits—the District's per-pupil expenditures exceeded the peer average under both of these objects. The District's spending per pupil was also higher for purchased services and supplies/materials.

### Expenditure as a Proportion of Total

YCSD's expenditures per pupil surpass its peer average across most function and object codes, as well as in total—at least in part, because the District receives more funding per pupil. To control for this, one can observe the District's spending and its peers' spending by function/object as a percent of its total spending. This view allows one to see if the District distributes its spending across functions/objects at a similar proportion to its peers, regardless of whether the District is overall spending more or less per pupil.

The below visual displays the proportion of its total FY 2022 spending that YCSD and its peers, on average, dedicated to each function at Function Level 1. As mentioned, the average peer expenditure proportion dedicated to facility acquisition and construction services is inflated by Warrensville Heights CSD's (WHCSD) capital projects in FY 2022. The inflation of average peer spending under this function reduces the proportion of average peer spending made under other functions, which presents a misleading view. To resolve this, WHCSD is removed from the peer average in the visual below.

### Expenditure Distribution by Function, YCSD vs. Peers, FY 2022

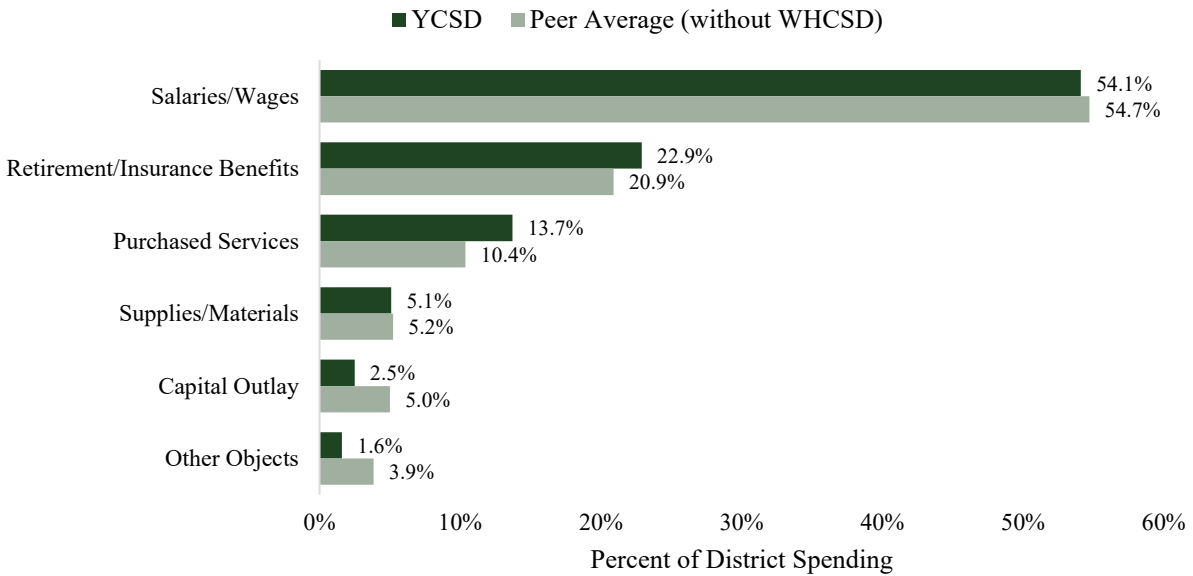


Source: YCSD & Peer USAS Data, FY 2022

As seen, excluding WHCSD from the peer average, YCSD’s FY 2022 spending was distributed in a similar proportional pattern to its peers, with some small differences. YCSD dedicated 46.2 percent of its FY 2022 spending toward instruction, while its peers dedicated 48.6 percent of their spending toward this function, on average. On the other hand, YCSD dedicated 44.4 percent of its FY 2022 spending toward supporting services, compared to the peer average of 37.9 percent. The District dedicated a slightly higher proportion of its spending toward operation of non-instructional/shared services, and a slightly lower proportion toward extracurricular activities, facility acquisition and construction services, and debt service.

The below visual displays the proportion of total FY 2022 spending that YCSD and its peers, on average, dedicated to each object at Object Level 1. An adjustment is made to exclude Warrensville Heights CSD’s spending from the peer average bar, as with the previous visual.

## Expenditure Distribution by Object, YCSD vs. Peers, FY 2022



Source: YCSD & Peer USAS Data, FY 2022

As seen, excluding WHCSD from the peer average, YCSD’s FY 2022 spending was distributed in a similar proportional pattern to its peers, with some small differences. YCSD dedicated a nearly identical amount of its expenditures to salaries and wages when compared to its peers—54.1 percent of its FY 2022 spending went toward this object, while its peers dedicated 54.7 percent of their spending toward the object, on average. YCSD dedicated 22.9 percent of its FY 2022 spending toward employee benefits, compared to the peer average of 20.9 percent. The District dedicated a slightly higher proportion of its spending toward purchased services, and a slightly lower proportion toward supplies/materials, capital outlay, and other objects.

## Resource Allocation and Planning

The District must strategically manage revenues and expenditures to ensure that it remains in a strong fiscal condition. This can be accomplished through the development and implementation of multiple planning documents. Revenue should be allocated to regular expenditures on an annual basis through the use of a budget. Larger expenditures, such as building renovations or bus purchases, should be tracked using capital planning documents. These types of formal documents and plans can also be used to supplement the information provided in the District’s required five-year forecasts, which are submitted to ODE in May and November. This section of the report considers the District’s allocation of resources as they work to improve student performance and outcomes.

### Recommendation 1: Enhance the Budgeting Process

While the District creates an annual budget, it does not have a formal, written budgeting process. Youngstown spent more than \$160 million in FY 2022, and the budget process led to the decisions on where to allocate each one of these dollars. GFOA School Budgeting Best Practices outline the ideal contents of such a process, and while YCSD generally follows these best practices, it does not meet all of the GFOA criteria. A formal, written budgeting process that identifies roles and responsibilities for employees would allow for a more transparent and effective budget. In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, they should consider developing a written budget plan and addressing each of the GFOA elements into their annual budget process through the addition of steps or design and implementation of relevant policies/plans.

#### Background

School district administrators put together a budget each year for the operation of the District. The budget outlines the planned distribution of the District’s funding for the fiscal year based on expected revenues and resource needs of students and staff.

#### Impact

By understanding its expected revenues and the resource needs of students and staff—and creating a plan for where received dollars will be allocated to meet those needs—YCSD can ensure that each dollar the District receives is spent thoughtfully to achieve maximum impact. Fully adhering to best practices in school budgeting may help prevent the District from overlooking gaps between its resource acquisition and resource needs.

#### Methodology

We requested information from the District, including relevant policies and plans, in regard to their annual budgeting process. Though YCSD was not able to provide documentation that explicitly draws out the budgeting process from start to finish, administrators provided testimonial evidence on how the process typically occurs.

Once we acquired an adequate understanding of YCSD’s budgeting process, we compared the District’s process to *Best Practices in School Budgeting* (Government Finance Officers Association (GFOA), 2017), a formal guidance for school district financial administrators to adhere to when creating their annual budget. The guidance outlines five major steps and 15 sub-steps for budgeting—these can be seen in the table visual below. For each sub-step, we determined whether the District meets the best practice.

Further, *The Strategic School: Making the Most of People, Time, and Money* (Miles and Frank, Corwin Press, 2008) provides guidance related to the allocation of school resources. They propose a three-part strategy: invest in teaching quality, focus time on core academics, and create individual attention. They note that high-performing schools look at staff and students first to determine their needs and then create a resource strategy that addresses those specific needs and supports an overarching instructional framework.

## **Analysis**

YCSD has a lengthy, multi-faceted budgeting process which covers many buildings, departments, and categories. Budgeting decisions are discussed throughout the year, up until budget submission, and after, and the impacts of those decisions are continuously monitored.

After comparing YCSD’s budgeting process (as understood by analysts) to the GFOA’s best practices, we determined that YCSD adheres to 11 of the 15 budgeting sub-steps recommended by the GFOA. YCSD nearly meets best practices for the remaining four sub-steps.

## GFOA School Budgeting Best Practices

Fully Meets Best Practices

Nearly Meets Best Practices

Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Sustainability
Establish a Partnership between the Finance and Instructional Leaders	Develop Goals	Applying Cost Analysis to the Budget Process	Develop a Strategic Financial Plan	Put Strategies into Practice and Evaluate Results
Develop Principles and Policies to Guide the Budget Process	Identify Root Cause of Gap between Goal and Current State	Evaluate and Prioritize Use of Resources to Enact the Instructional Priorities	Develop a Plan of Action	
Analyze Current Levels of Student Learning	Research and Develop Potential Instructional Priorities		Allocate Resources to Individual School Sites	
Identify Communications Strategy	Evaluate Choices amongst Instructional Priorities		Develop a Budget Presentation	

Source: YCSD and GFOA

The sub-steps labeled as “Nearly Meets Best Practices” were marked as such for the following reasons:

- **Develop Principles and Policies to Guide the Budget Process:** While YCSD has many principles and policies that guide its budgeting process, the District currently does not have a capital plan in place to outline and support capital expenditure decisions. Further information regarding capital plans can be found in **Recommendation 2**.
- **Applying Cost Analysis to the Budget Process:** This sub-step recommends that staffing analyses be conducted annually to inform relevant expenditure decisions. While staffing FTE analyses are done for grant submission as part of the District’s CCIP actions, this is not done district-wide and for each building every year. See **Recommendation 4**.
- **Develop a Strategic Financial Plan & Develop a Plan of Action:** The District has many elements within these two sub-steps, such as a strategic plan with district-wide goals, forecasting processes using strategic discussions and past financial data, and sources to compare student learning outcomes to. However, they would need a strategic



financial plan<sup>16</sup> with all elements combined in order to be marked as “Fully Meets Best Practices” for these sub-steps.

Though not explicitly called out in one of the aforementioned 15 sub-steps, an important component of a school district’s budgeting process is management of its grant funding. YCSD incorporates grants into its budgeting process in an in-depth manner, and when comparing their grants management process to GFOA *10 Steps to Managing Grants Effectively* (2023) best practices the District appears to be in line. Additionally, the District appears to have historical approved grant information tracked in an accessible format to review for future grant decisions.

Lastly, according to District personnel, the budget is targeted towards impacting student achievement through aligning resource allocation decisions with its strategic plan goals and Academic Improvement Plan. Building needs assessments are conducted as one of the beginning steps in the budgeting process, with staffing being the first category of focus due to it representing the largest amount of expenditure. The District did provide budget process document examples, including spreadsheets which included student counts as part of calculations. However, the District did not provide a formal written budget process, and as a result, it remains unclear to what degree and at what stage the budgeting process considers the student or staff needs crucial to effective classroom instruction.

## Conclusion

The budgeting process is an extremely important and annual process which culminates in the allocation of District resources to reach their goals and positively impact their students. The District spent more than \$160 million in FY 2022, and the budget process led to the decisions on where to allocate each one of these dollars. GFOA School Budgeting Best Practices outline the ideal contents of such a process, and generally YCSD falls in line in comparison. However, with the District receiving a “Nearly Meets” value for four of the fifteen sub-steps during our comparison, YCSD may have an opportunity to enhance their budget process by addressing these areas. Further, we could not verify the process is consistent with the strategic school guidance typically employed by high-performing schools. In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, they should consider incorporating these GFOA elements as well as the *Strategic School* guidance into their annual budget process through the addition of steps or design and implementation of relevant policies/plans.

---

<sup>16</sup> At a minimum, GFOA best practices indicate a strategic financial plan should include the following: reference to the strategic plan, goals for the district, instructional priority descriptions, evidence sources for determining desired student learning outcomes, funding plan for instructional priorities, long term forecasts, analysis of scalability to impact, and conditions that will trigger an update to the plan.

## Recommendation 2: Develop and Implement a Formal Capital Plan

Capital expenditures occur each year and require adequate planning and preparation. In FY 2022, YCSD spent nearly \$25 million on these types of expenditures, fueled by ESSER funds. A capital plan aids an organization in outlining current and future capital expenditures and how they are to be funded, as well as tracking capital assets to prepare for replacement or repair. As YCSD does not currently have a formal approved capital plan, the District should continue designing, approving, and implementing the formal capital improvement plan designed over the course of the audit, including taking steps to align their plan with GFOA best practices for a Capital Improvement Plan and its contents, as well as incorporating an asset maintenance and replacement plan.

### Impact

Linking formal strategic and capital plans to annual budgets could provide the District with necessary guidance on overall spending and program allocations based on plan-related goals. These plans could also assist the District in making more efficient and effective long-term decisions.

### Methodology

We interviewed District officials and confirmed that there was no formal approved capital plan, and kept in contact with the District as they started designing a draft plan.

### Analysis

*Multi-Year Capital Planning* (GFOA, 2006) recommends that public entities create and implement a multi-year capital plan as a component of their comprehensive strategic plan. A properly prepared capital plan is essential to the future of the financial health of an organization and its continued delivery to its constituents and stakeholders. An adequate capital plan should:

- Identify and prioritize expected needs based on the entity’s strategic plan;
- Establish project scopes and costs;
- Detail estimated amounts of funding from various sources; and,
- Project future operating maintenance costs.

Per GFOA, “It is extremely difficult for governments to address the current and long-term needs of their citizens without a sound multi-year capital plan that clearly identifies capital needs, funding options, and operating budget impacts.”

The District spent \$24.6 million, or \$5,226 per pupil, on capital outlay in FY 2022, and this represented 15.4 percent of total expenditures. Much of the capital outlay expenditures were funded with ESSER dollars. The District spent \$21.9 million from ESSER funds in FY 2022 on capital outlay, or 42.3 percent of ESSER funded expenditures in that year.

Additionally, the District indicated it is developing an asset maintenance and replacement plan. GFOA recommends establishing a system for “assessing their capital assets and then appropriately plan and budget for any capital maintenance and replace needs.” This type of plan would fit into the District’s overall capital plan, and some key elements include:

- Complete inventory and periodic measurement of physical condition and existence of all capital assets, with essential information recorded for tracking;
- Established condition and functional performance standards; and,
- Within the multi-year capital plan, allot sufficient funds for inventory assessment, reporting, maintenance, repair, renewal, replacement.

While the District did not have a capital plan designed at the start of this audit, the District now has a draft version.

## Conclusion

Identifying capital needs in the short and long term, how to fund them, and how that fits in with a district’s strategic plan are very important impacts that a formal capital improvement plan can realize. The capital expenditures that these plans inform can range in proportion of a district’s overall expenditures, and the benefits of a plan would have aided in District planning and budgeting in FY 2022 when YCSD spent \$24.6 million on capital outlay. With ESSER funds remaining to spent, which the District tends to use for capital outlay expenditure, an approved and implemented plan should be a priority.

While the District indicated they were in the process of creating a capital plan during this audit, and as of October 2023 they have created a draft, they do not currently have a formal capital improvement plan approved and implemented to strategically utilize in their budgeting process. Decisions on how to spend funds and resources on these types of expenditures are made much more difficult without this type of plan, and in order to better position themselves in the future, the District should design, implement, and adhere to a formal capital improvement plan.

*During the course of the performance audit, YCSD began the development of a formal capital plan.*

## Issue for Further Study 1: Review Building Utilization

Our audit did not include a detailed building utilization or transportation analysis. However, during the course of the audit, we identified potential opportunities for increased efficiency in these areas along with overall staffing based on other areas of analysis.

As previously stated, YCSD has experienced declining enrollment over the past decade. According to ODE District Enrollment report data, between FY 2018 and FY 2022 this decline was approximately 10.5 percent. While enrollment has declined, YCSD has not reduced the number of school buildings it operates, resulting in buildings likely being underutilized. Given the drastic change in enrollment in the past decade, the District has an opportunity to explore the benefit of school building consolidation. Closing buildings and consolidating operations could have potential impacts in multiple operational areas not limited to building maintenance. Specifically, staffing and transportation plans could both be adjusted to improve operational efficiency and performance.

### Building Maintenance and Security

From FY 2019 through FY 2022, the District has consistently operated 13 or 14 school buildings. In FY 2022, this number was 14. Each building comes with an unavoidable fixed cost that the District must pay to keep it maintained and cover its utilities; additionally, certain staff members must be assigned to every building. During the course of our analysis, we determined that the District spent more than double the amount per pupil on building maintenance than the peer group. Within Care and Upkeep of Building Services, the District spent \$1,934 per pupil compared to the peer average of \$875 per pupil.<sup>17</sup> More specifically, for salaries and wages within this function code, the District spent \$550 more per pupil than the peer average, and spent \$269 more per pupil on purchased services.

Further, YCSD spent \$458 per pupil compared to the peer average of \$115 per pupil within Security. Specifically, the District spent \$302 per pupil compared to a peer average of \$28 on salaries/wages expenditures within this function code. An increase in spending, when looking at the expenditure per pupil metric, was seen in both of these areas when comparing FY 2022 to FY 2023. It is possible that in addition to security concerns that the peers do not face, the number of buildings also drives this cost.

Due to the District operating the same number of buildings despite significant declines in enrollment, it may be spending more on building maintenance and security than it would if some buildings were shut down. A strategic review of building operations could identify opportunities for consolidation that may lead to reductions in expenditures in this area.

---

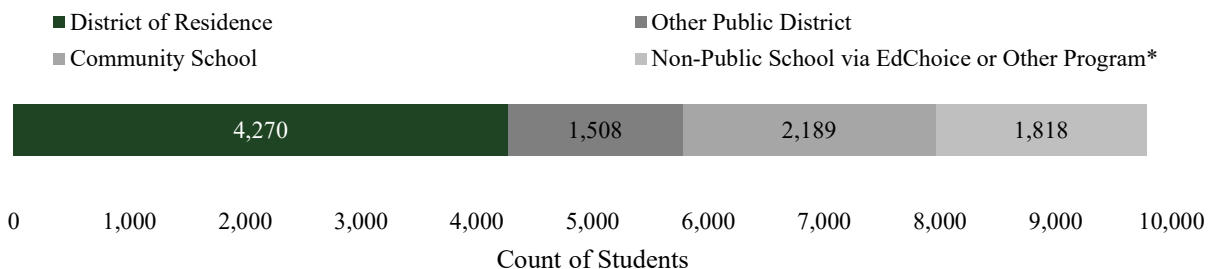
<sup>17</sup> These expenditures per pupil comparison were conducted as a part of our key driver analysis and include expenditures contained within the “Non-Classroom Operating Expenditures” category.

## Transportation Services

ORC § 3327.01 establishes minimum transportation requirements, including an obligation to transport all resident K-8 students living two or more miles from their assigned schools, all non-public riders to their destinations if the location is within a 30-minute drive of the otherwise assigned resident school, and all students with disabilities who require transportation. Additionally, ORC § 3327.016 establishes that each city, local, or exempted village must develop a transportation plan to community or chartered nonpublic schools which have provided start and end times for eligible students.

In FY 2022, YCSD spent a total of \$6.6 million within Function 2800, Support Services – Pupil Transportation.<sup>18</sup> This was 6.1 percent of its total expenditures and equates to \$1,410 per student. The peer average within this function code was \$842 per student, or 4.4 percent of total expenditures. It is important to understand that YCSD has an unusual circumstance in that more than 50 percent of students living in the District in FY 2022 chose to attend non-District schools. The visual below shows where students living in YCSD are attending schools.

### Place of Enrollment, Students Living in YCSD, FY 2022



Source: ODE School Report Card

\*Includes students participating in the EdChoice or EdChoice Expansion Scholarship Programs, the Cleveland Scholarship Program, the Ohio Autism Scholarship Program, or the Jon Peterson Special Needs Scholarship Program.

Note: Does not include district residents who are non-voucher students attending a non-public school. ODE does not collect and cannot report information on these residents.

Based on USAS guidance, districts have the option to group all riders together under a general code or to break out community school and non-public school students. The District currently uses only one function code for expenditures related to transportation for regular students. Because of this, the expenditure per pupil for transportation is overstated. The calculation for transportation services per pupil uses the costs recorded by the District but does not take into account the non-public riders that YCSD transports, and, as the District transports a significant number of non-public riders, there is a noticeable impact on the reported expenditure per pupil. If

<sup>18</sup> The total expenditure value was pulled from our key driver analysis and includes expenditures in both the “Non-Classroom Operating Expenditures” and “Non-Operating Expenditures” categories.

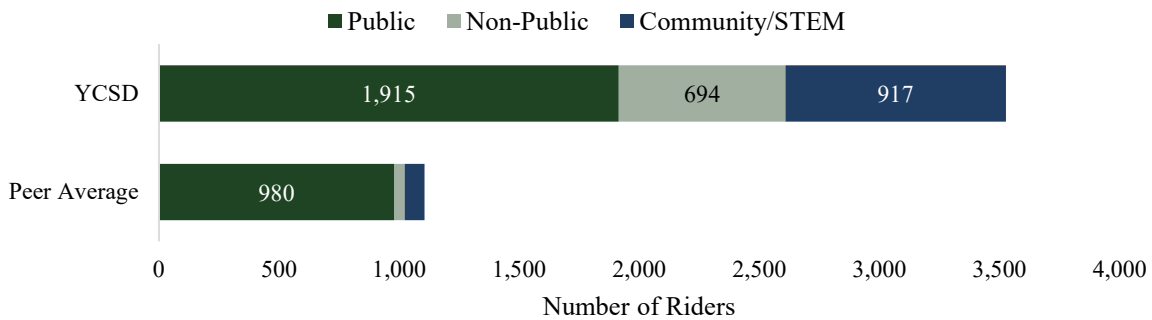
the District were to use more detailed expenditure codes, it could better identify the costs associated with transporting both public and non-public students.

Though Youngstown’s transportation spending per student is higher, when examining ODE’s Pupil Transportation Efficiency Target results for FY 2023, which are designed with the goal of creating “a benchmark that districts can use to compare themselves with other district in the state on a common measure”, Youngstown is considered efficient. In this model, efficiency is measured by “the number of regular education students that are transported per school bus in a school district”. YCSD’s calculated rider capacity target for FY 2023 is 58.57 per bus; its actual riders per bus is 68.26.

### Ridership Analysis

In comparison to peer districts, YCSD differs greatly in terms of the total number and the types of students they are transporting. District leadership indicated they transport children to more than 40 different schools. Youngstown has more than three times the number of riders, 46 percent of which are Non-Public or Community/STEM riders, versus the peer average of 10 percent.

### School Bus Riders by Rider Type, FY 2022



Source: ODE Office of Budget and School Funding Transportation Report (Final #3), FY 2022

While it is unlikely that YCSD will significantly reduce ridership, the consolidation of District school buildings could result in an opportunity to reexamine transportation operations and identify more efficient routes. This could include considerations such as changing the start and stop times of District schools to better align with the required non-public transportation. As District officials consider the consolidation of school buildings, they should also conduct an in-depth analysis of their transportation operations, particularly the routing process.

### Staffing

As discussed in the **Staffing** section, the District has more staff per pupil in nearly all categories that were identified for analysis. As YCSD officials develop a strategic staffing plan as identified in **Recommendation 3**, they should consider the impact of building consolidation on operations.

It is possible that the consolidation of buildings may result in some staffing reductions due to efficiencies that are gained by maintaining fewer buildings. However, the District may also have the opportunity to more strategically deploy existing staff to address needs that are identified in its Academic Improvement Plan or other strategic plan documents. For example, consolidating buildings may allow for more consistent student-to-teacher ratios across the District. It may also allow the District to more easily implement targeted initiatives for those students that need additional support.

## **Conclusion**

The District's student body has shifted drastically in the past decade and declined by 19.5 percent. Because of this, YCSD officials may have an opportunity to consolidate buildings. In doing so, the District should make strategic plans and study the impact that any decisions may have on other operational areas, particularly transportation and staffing. Realizing efficiencies in these operational areas could allow the District to reallocate resources towards expenditures designed to improving academic performance.

## Personnel and Personnel Expenditures

School district staffing shortages have long been in the forefront of national discussions. A 2016 report by the Learning Policy Institute found that teacher shortages were driven in-part by high rates of teacher attrition. While teacher attrition is high overall, teachers in high-poverty and high-minority schools have tended to have even higher rates of attrition in times of teacher shortages. Since high teacher turnover rates negatively affect the achievement of all students in a school, widespread teaching shortages disproportionately impact the academic achievement of high-poverty and high-minority schools.

National staffing challenges have been exacerbated by challenges arising from the COVID-19 pandemic. These staffing concerns have been expressed for both teaching and non-teaching positions. In the Sixth American School District Panel Survey conducted in fall 2022, 50 percent or more of school district respondents expressed slight to considerable shortages in the following staffing areas:

- Substitute teachers
- Special education
- Mathematics teaching staff
- Science teaching staff
- Elementary school teaching staff
- Bus drivers
- Paraprofessionals
- Mental health staff
- Tutors

Given these staffing shortages, school districts across the country have had to adapt their strategies for recruiting and retaining employees. Some of these strategies include changing the salaries, wages, and health insurance benefits offered by the district.

To find well-qualified workers for their open teaching and non-teaching positions, Districts need to evaluate how their salaries and wages compare to the local job market and adjust accordingly. In the Sixth American School District Panel Survey, 90 percent of responding districts made one or more policy changes in response to teacher shortages within their district, with 62 percent making at least one change to pay structures for teachers.

In conjunction with salaries and wages, insurance benefits make up a significant portion of the total compensation packages available for teaching and classified staff. When school districts are evaluating strategies for recruiting and retaining staff, the design of the health insurance plan should be included. The 2022 Global Benefits Attitudes Survey found that 48 percent of respondents said health care benefits were an important reason why they joined their employer. Additionally, 46 percent said they would forgo added pay for a more generous health care plan.



While it is important to have enough staff to accomplish school district goals, it is also essential to staff at a level that is fiscally sustainable. Additionally, while having a competitive compensation package is important for attracting and retaining talent, the compensation package's impact on a district's solvency should continue to be a consideration.

School districts in Ohio are required by law to report certain information to ODE through the Education Management Information System (EMIS). The data submitted to EMIS includes staffing information which is used by our office for analysis purposes. The following sections will include analyses comparing YCSD's staffing levels, salaries and wages, and insurance benefits to those of peers, based on available data. The context provided here and information about the District's financial condition should be included in any actions resulting from the comparisons shown.

## Recommendation 3: Establish Internal Controls to Improve EMIS Staffing Reporting Practices

During the audit, we identified errors in data that was reported to ODE through EMIS. Specifically, the District did not properly report several employees, resulting in staffing levels being underreported. The District should establish internal controls to improve EMIS staffing reporting practices. Effective internal controls would provide structure to the reporting process and result in more accurate EMIS staffing data.

### Impact

Accurate reporting to ODE through the Education Management Information System (EMIS) would help ensure compliance with OAC 3301-14-01 (D), provide a deeper understanding of staffing resources for better decision making and provide higher quality information for use by all internal and external stakeholders such as the public and policy makers.

### Background

At YCSD, during the onboarding process, Human Resources (HR) generalists add people in what they call a "position screen." After the employee record is created, it is forwarded from HR to the fiscal department to add compensation information. Although the District holds meetings with principals to review staffing in buildings, they do not have written protocols for managing employee information in EMIS. YCSD also has not instituted a process for supervisory review or double-checking employee information to ensure accuracy when employees change positions or are hired.

### EMIS Reporting

EMIS is a centralized data collection site operated by ODE through which school districts submit statutorily required data. The following are the major functions of EMIS:

- State and federal reporting,
- Funding and distribution of payments,
- Academic accountability system,
- Generates statewide and district reports.

There are various individuals who contribute to the EMIS reporting process within school districts. The EMIS Coordinator is not the sole contributor to the EMIS reporting process. Some positions (titles may vary) involved with the reporting process include the following:

- Building principals and assistant principals,
- Building secretaries,
- Curriculum Directors,
- Treasurer, and more.

Entities throughout the state such as ODE and ITCs provide professional development and training opportunities to district EMIS coordinators and other employees that are involved in the reporting process. If questions or concerns arise with the collection and/or reporting of data, the following is the hierarchy of support:

- EMIS manuals and coordinators,
- ITC,
- ODE EMIS Helpdesk,
- ODE EMIS staff contact via phone and/or email.

There are different types of data reported to ODE through EMIS and one of them is a staff employment (CK) record for every regular staff member.

## Methodology

We tested the reliability of EMIS staff employment data for FY 2022 and FY 2023 by comparing it to corresponding payroll reports to identify employees showing only on the payroll report or only in the EMIS data. All discrepancies were shared with the District. Finally, we reviewed EMIS reporting guidelines and applicable legal provisions within the ORC and OAC and consulted ODE to help us develop an understanding of the internal controls<sup>19</sup> guiding the EMIS reporting process.

## Analysis

In FY 2022, YCSD had 1,151 regular employees in payroll. Of this total, 205 were not reflected in the staff employment record within EMIS. In FY 2023, there were 192 employees in the payroll report and not in EMIS out of 1,129 total employees. Between FY 2022 and FY 2023, an average of 17.4 percent of YCSD’s employees have not been reported to EMIS. When asked about the discrepancies, the District was uncertain why some employees were not showing in EMIS. Further, the District confirmed the regular status of employees showed on the payroll report and not in EMIS. As a result, YCSD is not reporting all classified and certificated employees to EMIS as required.

Additional inquiry yielded the following explanation. When positions change, the only element updated within the "position screen" is the compensation by the fiscal department. However, the EMIS staff employment record pulls staffing information from the "position screen." Therefore, because the "position screen" was not being updated, the staff employment record is not updated and accurate. According to YCSD, turnover is an issue in the District and therefore staffing information must be frequently updated.

There is a lack of internal controls structured around the process of recording and ultimately reporting staffing to ODE. The problem is exacerbated with frequent turnover happening in the District that requires manual updates to be made to the “position screen”.

## Conclusion

As a public school district, it is important that YCSD reports all employee staffing information to ODE through EMIS to ensure compliance with the reporting guidelines outlined in the OAC. Reporting all regular staff would allow for more accurate and complete staffing data for use in human capital decision making and for informing stakeholders such as policy makers and the public. The District should establish and execute effective written protocols for managing employee information in EMIS. It also should embed supervisory review or some form of

---

<sup>19</sup> The mechanisms, rules, and procedures implemented by an entity to ensure that the objectives of an entity will be achieved.

double-checking into their staff reporting practices to improve upon their EMIS reporting processes ensuring that complete and accurate data is submitted to ODE.

*It should be noted that the following staffing analysis uses the available EMIS data that was submitted by YCSD. As noted in the analysis, YCSD underreported employees in FY 2022 and FY 2023 by an average of 17.4 percent. Because of this, in many cases, it is likely that staffing counts for the District that are used in our staffing comparisons are undercounted.*

## Staffing

Ohio school districts are obligated to provide a basic education to students. This responsibility requires a workforce consisting of many different roles contributing to the overall operations of the district and the successes of the student.

EMIS is the statewide data collection system for Ohio’s primary and secondary education. Staff data, including demographic and employment information, is one of the many elements collected through this system. Uniform staffing data for all Ohio schools provides a means for comparative analysis. Using the position code<sup>20</sup> descriptions as reported in the EMIS Manual, Section 3.9 Position Codes (ODE, 2022)<sup>21</sup>, we created categories to summarize and evaluate the distribution of the District’s staff and compared various staffing levels within categories to the peer average.

In FY 2022, YCSD reported approximately 1,000 FTEs across the District.<sup>22</sup> The District’s staffing levels by category are explained and illustrated below:

**Administrators** – includes assignments of the various skill levels required to perform management activities including system-wide executive management functions, and overseeing and managing staff members, programs, projects, and functions.

**Educational** – consists of assignments to provide educational services to students including, but not limited to, teachers, tutors, and counselors.

**Support** – includes assignments provided by licensed professionals (therapists, psychologists, social workers, nurses) as well as other instructional support positions inside and outside of the classroom including, but not limited to, technology staff, teaching aides, and instructional paraprofessionals.

**Office Support** – includes assignments to perform activities of preparing, transcribing, and preserving communications, records, and transactions. Further, office support consists of family and community liaisons.

**Operational** – consists of assignments to provide operational services including, but not limited to, groundskeeping, maintenance, food service, transportation, custodial, and security.

*As previously noted, staffing data is obtained through EMIS. The District did not properly report all staff in FY 2022 and FY 2023, resulting in reported staff counts being an average of 17.4 percent lower than actual staffing levels. We were able to observe issues with reported EMIS staffing levels during our process of matching payroll data to staffing data. Based on our review, unreported staff were identified in a variety of operational areas. Payroll data for the District was considered to be complete and accurate. However, the level of detail required for analysis is recorded in EMIS. Therefore, we used the available EMIS data while noting the incomplete and*

---

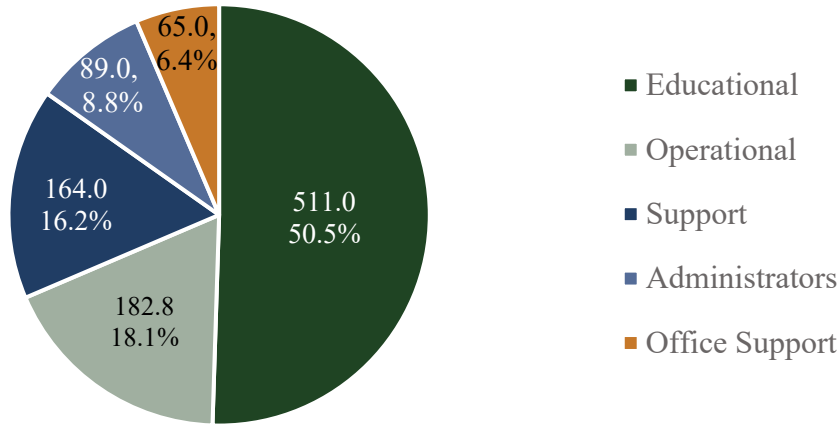
<sup>20</sup> Position codes are numeric identifiers in EMIS that identify staff members by his/her duties rather than by job titles that vary across districts.

<sup>21</sup> [EMIS Manual, Section 3.9 Position Codes](#)

<sup>22</sup> In FY 2023, YCSD’s district-wide staffing increased slightly by 6.1 FTEs, which is an increase of 0.6 percent.

*underreported count of District staffing. While our staffing comparisons are generally accurate, the unreported data resulted in an understatement of the District’s staffing levels compared to peers. The extent of underreporting within each of our analyses is unknown due to the nature of the payroll data.*

### FY 2022 FTEs by Category



Source: ODE

As shown in the chart above, approximately 51 percent of YCSD’s FTEs in FY 2022 are within the educational category, providing direct educational services to students in and outside of the classroom. When examining the peer district average distribution of FTEs, 46 percent of FTEs fall into this category.

Our staffing analysis consisted of examining 704.0 FTEs in the following groups containing positions that impact the academic performance, either directly or indirectly, of a school district’s student population.<sup>23</sup>

- Teachers;
- Educational and Classroom Support;
- Administrators;
- Health and Wellness;
- Library; and,
- Outreach and Engagement.

To draw meaningful conclusions, District FY 2022 staffing levels were first analyzed and compared to the primary peer average on a per 1,000-student basis.<sup>24</sup> We also calculated and

<sup>23</sup> In the proceeding pages, see subsections in staffing for breakdown of positions and FTEs in each group.

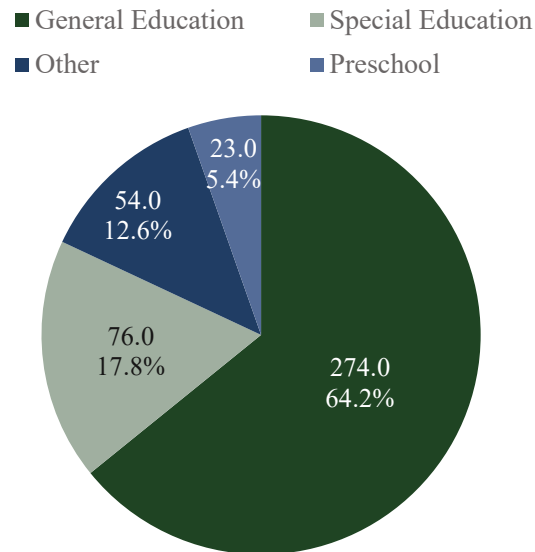
<sup>24</sup> Employees compared to primary peer average on an FTE per 1,000 student basis to allow for more precise and normalized comparison. Variances were converted to FTEs for the YCSD.

compared ratios for select groupings by grade-band. Finally, we analyzed the experience, evaluations, and attendance of the District’s principals and teachers, as these metrics are shown to have a direct impact on academic performance.

## Teachers

Teachers make up most of the educational category, 427.0 of the 511.0 FTEs illustrated in the Background Section.<sup>25</sup> YCSD employs multiple types of teachers to serve its student population. The largest portion, 64.2 percent, are general education teachers with another 17.8 percent making up the special education portion (which includes special education teachers and supplemental service teachers).<sup>26</sup> The 12.6 percent in the other category includes 28.0 K-8 art, music, and physical education teachers, 14.0 career technical teachers, 10.0 gifted education teachers, and 2.0 English Learner (EL) teachers.

YCSD FY 2022 Teaching Staff



YCSD reported 23.0 preschool teachers, making up 5.4 percent of its total teaching staff. In the proceeding analyses that focuses on teaching staff, preschool teachers and preschool enrollment are excluded from the staffing comparisons. ORC §3301.011 requires Ohio districts to report special education preschool enrollment, but not regular enrollment. Districts have various options for carrying out a preschool program to ensure students eligible for preschool special education receive the appropriate services. Because districts are only required to report special education preschool enrollment, comparative analysis to peer averages was impractical. Preschool services, however, are an important aspect of the District’s educational services.

Preschool programs support early learning for students prior to enrolling into kindergarten. The U.S. Department of Health and Human Services (HHS, 2017) says that studies indicate participation in these programs have been linked to reductions in special education placement,

<sup>25</sup> The remaining 84.0 FTEs within the educational category include: 1.0 curriculum specialist, 18.0 counselors (see mental health staffing comparison), 3.0 FTE library staff (see library staff comparison), 4.0 FTE remedial specialists (see educational support comparison), 9.0 FTE tutors (see educational support comparison), 1.0 full time substitute teacher, and 48.0 FTEs coded to “other professional-educational”. According to the District, these other professional-educational staff are mostly teachers who are not teachers of record.

<sup>26</sup> Intervention specialists are supplemental teaching positions who provide supplemental services to students with disabilities who receive their core academic subjects from a general education teacher.

improvements in student retention, and increased high school graduation rates. YCSD offers preschool programming at six of its elementary schools. The District’s mission is to provide an environment conducive to promoting cognitive, social-emotional, and physical development of all children. Preschool services include education, health, nutrition, parent involvement, and assessment for children ages three to five.

In FY 2023, YCSD reported a decline of 15.8 FTE K-12 teaching positions, a difference of 3.9 percent. The area of the most notable decrease was the special education category.

### Staffing Comparison

The table illustrates the District’s K-12 teaching staff FTEs compared to the peer average on a per 1,000 student basis. The calculation for the adjusted difference is shown below:

$$\left[ \frac{YCSD\ FTE}{\left(\frac{YCSD\ Enrollment}{1,000}\right)} \right] - \left[ \frac{Peer\ Average\ FTE}{\left(\frac{Peer\ Average\ Enrollment}{1,000}\right)} \right] * \left(\frac{YCSD\ Enrollment}{1,000}\right)$$

The adjusted difference in FTEs shows the normalized variance between the YCSD FTEs per 1,000 students and the peer average FTEs per 1,000 students. The adjusted difference column contains the values that demonstrates whether the District is below, in line with, or above the peer average. It is calculated through linking YCSD’s student enrollment to the variance by multiplying the raw difference by the District’s K-12 student enrollment.

### YCSD and Peer District FY 2022 Teaching Staff

Students	YCSD	Peer Average	Difference
Students Educated	4,414	3,186	1,228
Students Educated (Thousands)	4.414	3.186	1.228
		<b>Peer Avg. FTEs per 1,000 Students</b>	<b>Adjusted Difference in FTEs</b>
Teacher	YCSD FTEs	YCSD FTEs per 1,000 Students	
General Education	274.0	62.1	51.3
Special Education	76.0	17.2	16.2
Other Teachers <sup>2</sup>	54.0	12.2	6.8
<b>Total</b>	<b>404.0</b>	<b>91.5</b>	<b>74.3</b>

Source: ODE



YCSD has more staff compared to its peers in the categories of general education, special education,<sup>27</sup> and other teachers.<sup>28</sup> In total, YCSD employs 76.3 more teacher FTEs than the peer average when analyzing staff on a per 1,000 student basis.<sup>29</sup> This information uses the available EMIS data, which, as previously noted, did not report all District employees.

YCSD offers a comprehensive in-house Career Technical Education (CTE) program. While all school districts are required<sup>30</sup> to provide students in grades 7-12 with CTE, many do so by joining a compact or being a member of a joint vocational school district. In FY 2022, the District reported 14.0 career technical teachers, captured in the other teacher category above. YCSD's in house offering of this program may contribute to the higher-than-average FTEs per student in this category.

### Student-to-Teacher Ratio

In FY 2022, the District reported 404.0 K-12 FTE teaching positions. This total includes K-12 general education, special education, supplemental service teachers, gifted and talented teachers, EL teachers, career-technical teachers, and K-8 art, music, and physical education teachers.<sup>31</sup> With an enrollment of 4,414 in K-12, this equates to a student-teacher ratio of approximately 11 students per teacher. This ratio is not intended to reflect an average class size, as many teachers provide supplemental services to students both inside and outside the traditional classroom setting. Instead, this student-teacher ratio is meant to measure and compare the District's total teaching resources relative to its student population.



<sup>27</sup> YCSD's K-12 special education population makes up 15.5 percent of the total student enrollment, which is 1.5 percent below the peer average of 17.0 percent.

<sup>28</sup> There may be teaching staff that are not factored into the analysis because they were not reported to ODE through EMIS (see **Recommendation 4**). If this is the case, the District's total teacher FTEs may exceed the peer average at even a higher number.

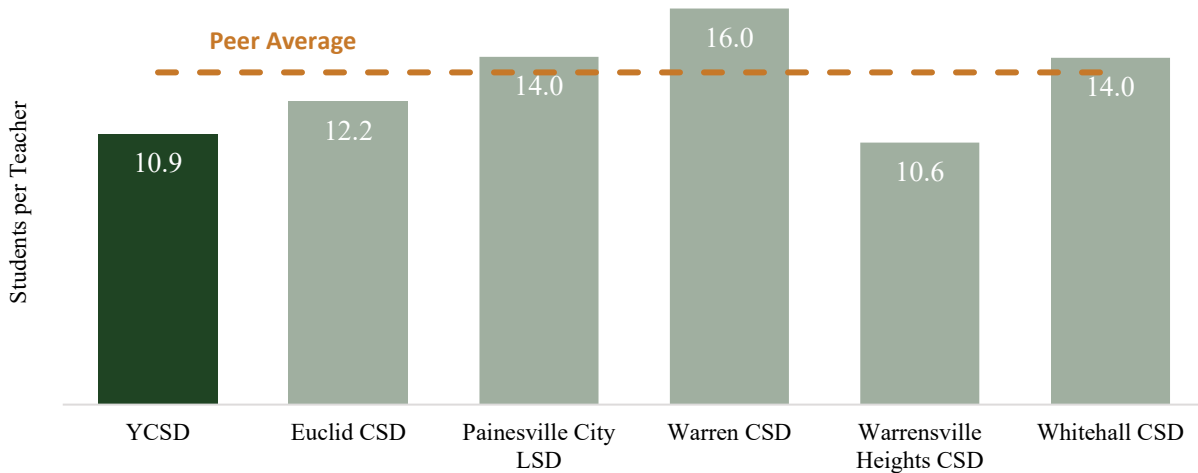
<sup>29</sup> This variance is slightly different than that of the student to teacher ratio comparison above because of the way it is calculated. The peer average in the per 1,000 student comparisons reflects the total of all teachers across the five peer districts divided by the total student population per 1,000 students of all five peer districts.

<sup>30</sup> ORC §3313.90

<sup>31</sup> This total does not include the 48.0 FTEs coded to the "other professional-educational" category in EMIS.

The chart below compares the districtwide FY 2022 student-teacher ratios for YCSD to the peer districts. The orange line indicates the peer average of a 13.4:1 student-to-teacher ratio.<sup>32</sup>

### YCSD and Peer District FY 2022 Student-Teacher Ratios



Source: ODE

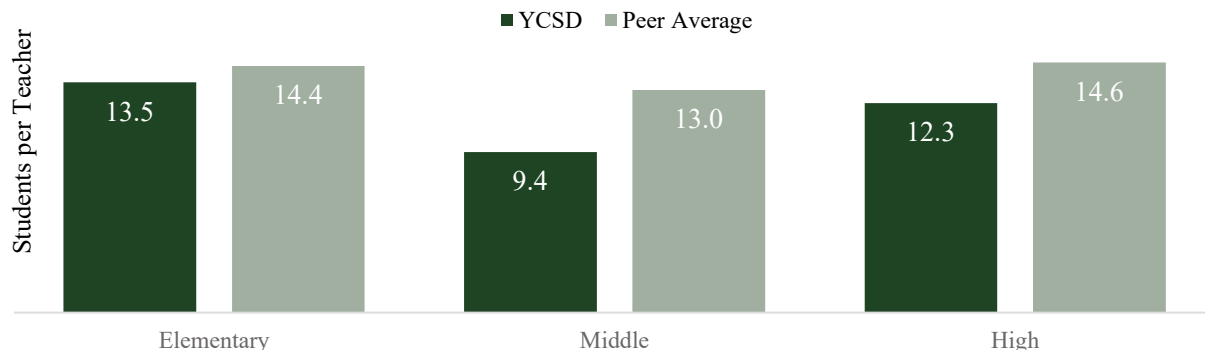
The student-teacher ratios for the peers range from 10.6 to 16.0, averaging 13.4 students per teacher. Again, this ratio is not intended to reflect an average class size, but instead provides a measure of the total teaching resources relative to the student population. YCSD’s ratio is lower than the peer average and lower than all but one peer district. This indicates that YCSD employs more teachers than the peer district average relative to its student population. Specifically, if YCSD staffed teachers at the peer average ratio of 13.4 student per teacher, it would employ 330 teachers. With 404 teachers employed in FY 2022, YCSD exceeds the peer average by 74 teachers, or 22.4 percent.

Research on the impact of class size has mixed results. We analyzed the student-to-teacher ratio by grade band to summarize and understand the distribution of teaching positions across the elementary, middle, and high schools. A chart illustrating the results of this analysis is shown below.

---

<sup>32</sup> State minimum standards as outlined in OAC 3301-35-05 require districts maintain a 25:1 student-to-teacher ratio across the district.

## YCSD FY 2022 Student-Teacher Ratio by Grade Band



Source: ODE

YCSD reports the most teachers relative to its student population at its middle school level. The elementary level has the fewest teachers relative to the student population. To measure and compare the individual attention available to students in each grade band, we compared YCSD’s student to teacher ratio to the peer average. Lower student-to-teacher ratios would suggest the potential for a higher level of individualized attention.

While lower student-to-teacher ratios may provide more opportunities for academic success, it also results in higher costs. When examining the financial resources<sup>33</sup> dedicated to the certificated salaries and wages within the instruction category in FY 2022, YCSD spent \$6,073 per student, 19.1 percent more than the peer average of \$5,100 per student. The bulk of the difference in classroom instruction operating expenditures can be explained by salaries and benefits for elementary and high school regular instruction. YCSD spent \$1,550 more per pupil on these items than the peer average in FY 2022. This difference is not caused by higher salaries, as shown in our **Salaries** analysis, but by having more teachers per pupil than the peer average.

YCSD has lower student-to-teacher ratios in each of the three grade bands. The highest variance is seen at the middle school level. With 1,041 middle school students and 111.0 FTE teachers coded to the middle school buildings, YCSD has a student-teacher ratio of 9.4 compared to the peer average of 13.0. This equates to approximately 31.0 more teachers than the peers.

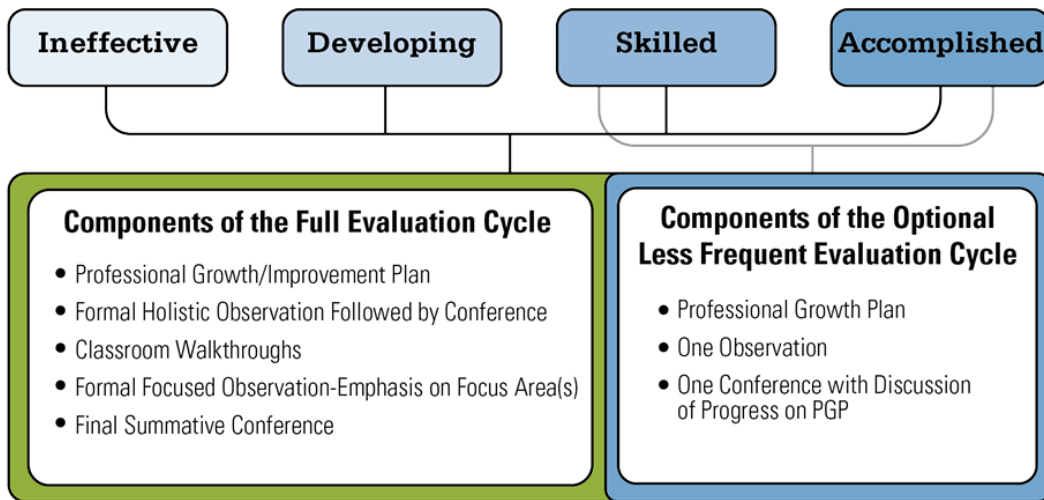
### *Teacher Experience and Evaluations*

The experience and quality of teachers has been shown to have a direct impact on student achievement. We determined that the District’s teaching staff has less experience than both the peer average and the state average. In FY 2022, YCSD teachers had an average of 11.0 years of experience. This was slightly below the peer average of 12.8 years and below the state average of

<sup>33</sup> Reflects the spending coded in USAS object 111 (regular salaries and wages of certificated staff) within the function level 1000, Instruction: Activities directly dealing with the teaching of pupils or the interaction between teacher and pupil.

15.3 years. We also found that YCSD has a lower percentage of teaching staff with master’s degrees compared to both the peer average and state average. In FY 2022, 38.6 percent of YCSD’s teachers had a master’s degree. This fell below the peer average of 58.3 percent and the state average of 64.0 percent.

ORC §3319.111 requires teacher expertise and performance to be evaluated and monitored. Districts are required to conduct evaluations of teachers at least once annually. ODE created a framework for evaluating teachers and identifying opportunity for professional development that districts must adhere to.<sup>34</sup> As illustrated in the following visual created by ODE, the evaluation process includes three to five essential components:



Source: ODE

Local boards of education may choose to evaluate teachers with “Accomplished” and “Skilled” ratings less frequently than those who have a rating of “Developing”, or “Ineffective.”<sup>35</sup> One important attribute of the evaluation process is that it uses at least two district-determined high quality student data sources to provide evidence of student learning directly linked to the teacher. Teachers are responsible for delivering classroom instruction to students and so it is critical to understand their impact on learning outcomes.

In FY 2022, a lower percentage of YCSD’s teachers, 17.4 percent, are considered to be accomplished, which is a stark contrast to the peer and state averages of 24.0 percent and 49.5 percent, respectively. Below is a breakdown of the teaching staff evaluations:

---

<sup>34</sup> More information on the evaluation framework can be found here: <https://education.ohio.gov/Topics/Teaching/Educator-Evaluations/Teacher-Evaluations>

<sup>35</sup> Although skilled and accomplished teachers are only required to be evaluated once every three years and two years, respectively, they must continue to demonstrate professional growth in relation to their most recent evaluation.

## FY 2022 Teacher Evaluations

	<b>Ineffective</b>	<b>Developing</b>	<b>Skilled</b>	<b>Accomplished</b>	<b>Not Completed</b>
<b>YCS D</b>	0.0%	5.5%	72.5%	17.4%	2.1%
<b>Peer Average</b>	0.4%	7.3%	65.1%	24.0%	2.2%
<b>State Average</b>	0.1%	1.5%	43.6%	49.5%	3.9%

Source: ODE Report Card

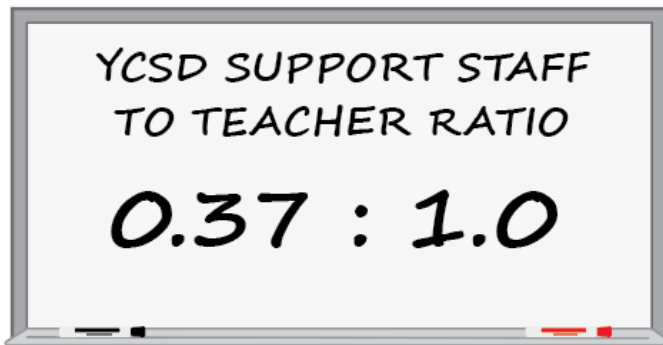
In FY 2023, the District’s percent of staff rated as developing exceeds both the peer and state averages. However, YCS D’s percent of staff identified as accomplished aligns with the peer average but still falls short of the state average of 51.5 percent.

While the table above demonstrates opportunity for professional development and improvement, the District’s expenditures directed to professional development have increased since FY 2019. Additionally, when compared to the peers regarding financial resources allocated to this area in FY 2022, YCS D exceed the peer average. Professional development has been a focus for the District and is a component of its Academic Improvement Plan implementation strategies. The level of financial resources dedicated to professional development and the source of these expenditures can be found in the **Academic Improvement Plan Progress** section.

## Educational Support Staff

Teachers are not the only staff impacting a student’s success in the classroom. Teachers, and students alike, rely on other key positions in the district to support the delivery of education. These educational support positions include both non-certificated classroom support personnel as well as other certificated positions.

Classroom support positions, including instructional paraprofessionals and teaching aides, provide instructional assistance to teachers in the classroom. In addition, certificated non-teaching educational staff, including tutors, remedial specialists, and other educational staff, work with teachers and students inside and outside the classroom providing supplemental educational support.



In FY 2022, YCSD reported 88.0 FTE<sup>36</sup> classroom support personnel and 61.0 certificated non-teaching educational FTE<sup>37</sup> personnel. In total, this equates to 149.0 FTEs, or 33.4 FTEs per 1,000 students. When compared to the peer average, YCSD has 38.4 FTEs, or 34.7 percent, more FTEs per 1,000 students in this category.

While YCSD reports more educational support staff than the peer average, the YCSD ratio of support staff to teachers of 0.37 to 1.0 is relatively comparable to the peers. Specifically, the peer average support staff to teacher ratio in FY 2022 was 0.34 to 1.0. It is important to note that while the District has more support staff per pupil, the ratio of support staff per teacher is more closely aligned to the peer average because YCSD has more teachers than the peer average.

In FY 2023, the District reported 22.0 fewer FTEs, which is a decrease of 14.8 percent.

When evaluating the ratio of educational support FTEs to teachers, YCSD’s teachers have slightly higher support than the peer average, as shown in the visual.

In *Paraprofessionals: What Are They, and What is Their Role in Education*, (IFE, 2021) the Institute for the Future of Education says paraprofessionals play a critical role in school districts because they assist with some of the following activities:

- Supervision of students;
- Assist with identification of each student’s skills and interests;
- Personalized in-classroom guidance;

<sup>36</sup> Includes 72.0 FTE teaching aides and 16.0 FTE instructional paraprofessionals.

<sup>37</sup> Includes 4.0 FTE remedial specialists, 9.0 FTE tutors, and 48.0 FTE other educational.

- Installation of equipment; and,
- Preparation of materials.

Further, educational and classroom support staff help to increase the connection between students, parents, and teachers.

Regardless of the number of teaching staff YCSD employs, or level of staff providing support to the teachers in and outside of the classroom, the quality of the teacher can have a direct impact on the academic outcomes of students. According to *Understanding Teacher's Impact of Student Achievement* (RAND, 2019) teachers matter most when it comes to academic performance of students. For example, when it comes to reading and math tests, “teachers are estimated to have two to three times the effect of any school factor, including services, facilities, and even leadership.” Experience level, evaluation outcomes, and education levels are three metrics that can provide insight into a district’s teacher quality and are reported along with the academic successes of students with the annual Ohio School Report Cards intended to inform stakeholders about district and school performance.

## Administrators

The National Center on Safe Supportive Learning Environments (2023)<sup>38</sup> explains district central office and school building administrators are responsible for providing instructional leadership and developing, implementing, and evaluating district and school systems and policies. As such, they play a key role in the academic success of students.

Central office administrators are responsible for overseeing and managing staff members programs, and services. In FY 2022, YCSD reported 58.0 FTE central office administrators.<sup>39</sup> Building administrators are those who provide leadership at the school building level and include principals, assistant principals, and deans of students. YCSD reported 30.0 FTE building administrators within 14 school buildings in FY 2022.<sup>40</sup>

In FY 2023, YCSD's reported central office administrator staff decreased by 8.3 percent to 53.2 FTEs. However, in FY 2023, the district's building administrator staff increased by 30.0 percent or 9.0 FTEs.

### *Staffing Comparison*

When examining the financial resources<sup>41</sup> dedicated to district administration in FY 2022, YCSD spent \$2,558 per student, 75.1 percent more than the peer average of \$1,461 per student. Further analysis showed that the majority, 90.5 percent, of spending in this area was dedicated to salaries and benefits of District employees. Again, as with teaching staff, this variation is caused by the number of administrators the District employs.

### *Central Office Administrators*

Central office administrators include positions such as supervisors, managers, coordinators, and directors. The superintendent and treasurer positions were not included in this analysis, as all districts employ these positions.

---

<sup>38</sup> Funded by the Department of U.S. Education and provides information and technical assistance on improving school climate and conditions for learning.

<sup>39</sup> YCSD plans to restructure central office administration for the 2023-24 school year. In summary, the District does not intend to hire new central administrators but will restructure job responsibilities and revamp some position titles.

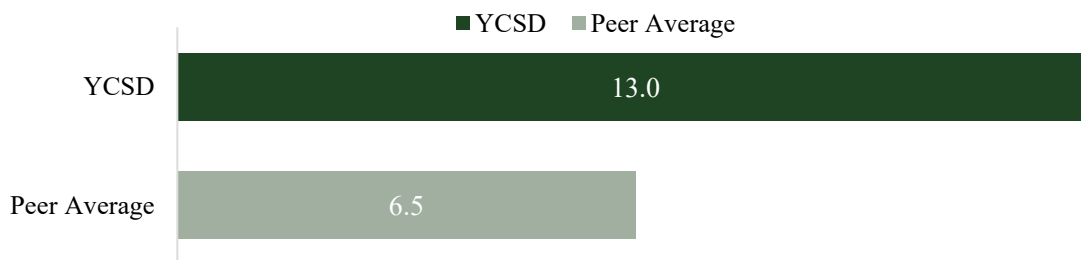
<sup>40</sup> Includes Harding Elementary, Kirkmere Elementary, Martin Luther King Jr. Elementary, Paul C. Bunn Elementary, Taft Elementary, Volney Rogers Elementary, Chaney Middle School, East Middle School, Rayen Early College Middle School, Chaney High School, East High School, Wilson Alternative School, Youngstown Virtual Academy, and Youngstown Rayen Early College High School. Does not include the preschools or career and technical center.

<sup>41</sup> Reflects the spending coded in USAS function level 2400, Support Service – Administration: Those activities concerned with overall administrative responsibility for a single school, a group of schools, or the entire district.



In FY 2022, YCSD employed 58.0 central office administrators, equating to 13.0 FTEs per 1,000 students. When compared to the peer average of 6.5 FTEs per 1,000 students, YCSD employs approximately 29.0 more FTEs in the central office administrator category.<sup>42</sup> The below visual compares YCSD FTEs per 1,000 students to the peer average.

### FY 2022 Central Office FTEs per 1,000 Students



Source: ODE

This variance is primarily driven by the 23.0 Education Administrative Specialists and is not a common position across the peer districts. According to YCSD, these positions consist of instructional and literacy coaches, both of which are distributed across the District and are assigned to every building. These coaches support teachers across all disciplines. Between FY 2019 to FY 2022, the District increased the number of instructional coaches, which consequentially increased expenditures. Further, the staff are part of YCSD’s strategies for satisfying their Academic Improvement Plan such as by having them support the implementation of literacy strategies.

### *Building Office Administrators*

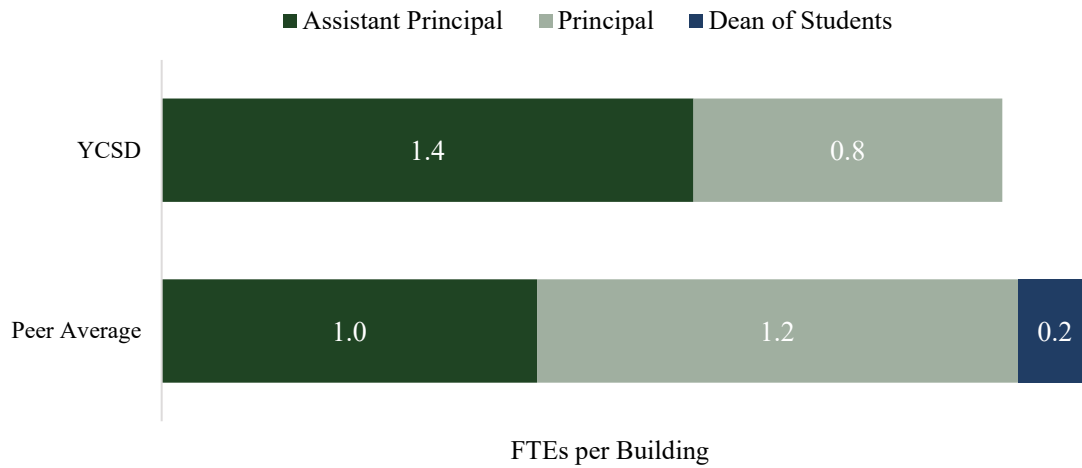
In FY 2022, YCSD reported 11.0 principals and 19.0 assistant principals totaling 30.0 building administrators. This equates to 6.7 FTE building administrators per 1,000 students, exceeding the peer average of 3.8 FTEs per 1,000 students.

OAC 3301-35-05 requires that every school shall be provided the services of a principal. Assistant principals are not required by law but if deemed necessary by the Board of Education, they are hired to assist the principal with administrative duties. Therefore, the number of buildings in a district influences the number of administrators. In FY 2022, YCSD operated 14 school buildings compared to the peer average of five buildings. The below visual compares YCSD’s building administrators per building to the peer average.

---

<sup>42</sup> This difference is calculated by determining the number of FTEs YCSD would employ based on the peer average FTEs per 1,000 students. Peer average 6.5 FTEs multiplied by YCSD enrollment per 1,000 students (4.460) equals 29.0 FTEs. With 58.0 current FTEs, the District exceeds the peer average by 29.0.

## FY 2022 Building Administrator Breakdown per Building



Source: ODE

YCSD employs 0.23 FTE fewer building administrators than the peer average on a per building basis, which equates to 3.2 FTEs in total. Due to identified issues with the District’s EMIS reporting (see **Recommendation 3**), we suspect there are building administrators at YCSD that are missing from the data used in this analysis.<sup>43</sup> In addition, when examining the analysis of the peer district building administrators, three of the peer districts had more than 1.0 principal FTE coded to an individual building. Often these principals are assigned to different grade bands within the same building. This can explain the peer average of 1.2 principals per building.

The District noted that operating more school buildings than potentially needed could explain why the building administrators on a per 1,000 student basis is high. If and when the District reevaluates its facilities and need for school buildings, the ratios may change. Further, the more buildings a district operates, the higher the expenditures. See **Issue for Further Study: Master Facilities Plan**.

Regardless of the number of building administrators and how the staffing levels compare to the peer districts, the effectiveness of a principal’s leadership can impact the learning environment. The *Ohio Standards for Principals* (ODE, 2018) says an effective educational leader should do the following:

- Develop, advocate, and enact shared mission, vision, and core values;
- Act ethically according to professional norms;
- Embrace continuous improvement in the district via collaboration and share leadership;

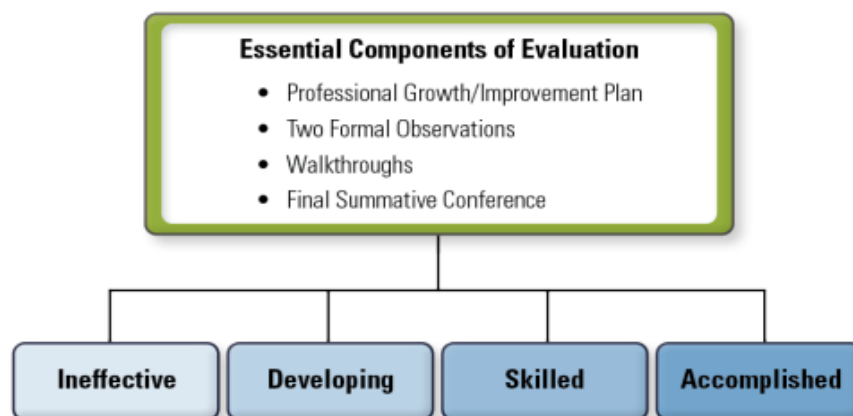
<sup>43</sup> Specifically, four of the District’s buildings (Harding Elementary, Rayen Middle, ML King Elementary, and East Middle) do not have a principal coded in the EMIS data. When performing data reliability for FY 2022 staffing data, six employees with Function code 2421 (Office of the Principal Services) were identified as being in the payroll report and not in EMIS.

- Foster an environment of effective instruction by ensuring students have access to effective teachers, leaders, and learning supports;
- Advocate for continuous improvement and personal growth amongst employees;
- Model, support, and give rise to school culture characterized by equity and inclusiveness;
- Develop partnerships between staff, students, and other stakeholders as well as the community;
- Recruit, hire, and assign staff to ensure knowledge, experience, and skill sets align with educational goals of the district; and,
- Maximize learning through relationships, management, fiscal responsibility, and adherence to district and state law, policies, and procedures.

### *Principal Evaluations*

Like teachers, the leadership and guidance provided by a principal can have a direct impact on student performance. ORC §3319.02 requires principals to be evaluated annually through a written evaluation process. A structured rubric is used for the evaluations and the final rating is based on a set of observations and evidence contained within the rubric.<sup>44</sup>

ODE created a framework for evaluating principals and identifying opportunity for professional development. As illustrated in the following visual created by ODE, the evaluation process includes four essential components.



Source: ODE

---

<sup>44</sup> The following is a link to the ODE website that explains principal evaluations in more detail:  
<https://education.ohio.gov/Topics/Teaching/Educator-Evaluations/Principal-Evaluations/Principal-Evaluation-FAQs#FAQ1018>

In FY 2022, a low percentage of YCSD’s principals, 3.0 percent, were considered accomplished in comparison to the peer average of 19.9 percent and state average of 37.2 percent. Below is a complete breakdown of the District’s principal evaluations:

### FY 2022 Principal Evaluations

	<b>Ineffective</b>	<b>Developing</b>	<b>Skilled</b>	<b>Accomplished</b>	<b>Not Completed</b>
<b>YCSD</b>	0.0%	9.1%	84.8%	3.0%	0.0%
<b>Peer Average</b>	0.0%	9.4%	63.3%	19.9%	7.5%
<b>State Average</b>	0.1%	3.1%	48.6%	37.2%	9.5%

Source: ODE Report Card

It is potentially more challenging for principals in the District to provide effective leadership in schools because they are not rated as favorably or highly in comparison to the peer districts and the state as a whole. The National Association of Elementary School Principals (NAESP, 2013) explains there is an empirical correlation between the effectiveness of building leadership and student achievement. When a principal is not as positioned to deliver quality leadership, a ripple effect may occur and negatively impact student learning outcomes. Further, NAESP notes that “finding practical ways to thoughtfully and appropriately assess and develop leaders can have an important impact on the quality of leadership, and through that, on the quality of education in our schools”. Strategically planning for and implementing appropriate professional development based on the specific needs of the District’s principals could improve the effectiveness of the building level leadership. For example, using the evaluations to identify areas for improvement can assist the District in ensuring appropriate professional development is being delivered.

As part of the District’s Academic Improvement Plan, YCSD is working to build upon the professional development of its teaching staff, which is naturally inclusive of building administrator staff because they hold teaching licenses. See the **Academic Improvement Plan Progress** section for more information about professional development in the District.

## Health and Wellness Staff

While administrators and teachers play a vital role in the development and guidance of students, school districts employ additional staff that specialize in added supports and services to promote positive mental health and wellbeing. The National Alliance on Mental Illness (2023) says “undiagnosed, untreated, inadequately treated mental illnesses can significantly interfere with a student’s ability to learn, grow, and develop. Since children spend much of their productive time in educational settings, schools offer a unique opportunity for early identification, prevention, and interventions that serve students where they already are.”

According to ODE, school-based mental health and wellness initiatives are key to ensuring students are in school, healthy, ready to learn, and prepared for success. Mental health includes both the absence of illness and the presence of high levels of wellbeing. Wellbeing includes having positive emotions, feeling fulfillment, contributing to the community, and being able to cope with daily life stressors.

Addressing the mental health of students is important to ensuring success, both inside and outside the classroom. The pandemic created an environment riddled with uncertainty and unprecedented change, both of which negatively impacted the emotional health of many students. Perhaps now, more than ever, it is critical to ensure students have access to the professional services they need to take care of their mental health.

We analyzed the health and wellness staff in two separate categories: mental health staff (counselors, social workers, and psychologists) and physical health staff (registered and practical nurses). In FY 2022, YCSD employed 35.0 FTE mental health staff which included 18.0 counselor FTEs, 10.0 social worker FTEs, and 7.0 psychologist FTEs.

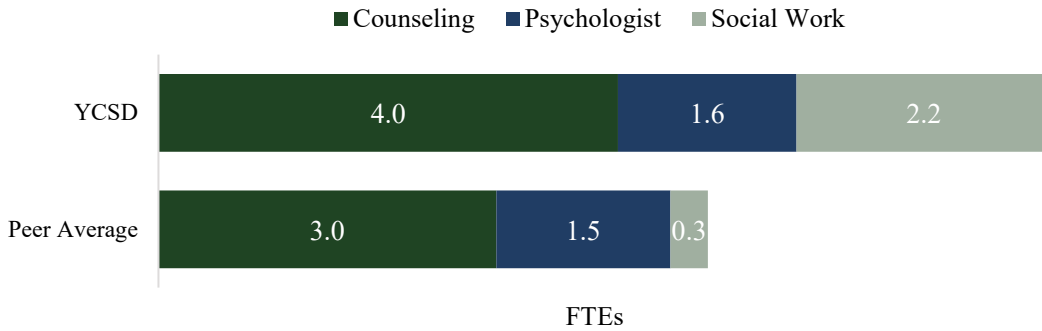
### *Staffing Comparison*

When comparing the mental health staff, YCSD has more FTEs per 1,000 students in each of the three positions within this category. The District exceeds the peer average by 13.5 FTEs, based on the total FTEs per 1,000 students, with the main drivers of the variance being more counselors and social workers relative to the student population.<sup>45</sup>

---

<sup>45</sup> The difference is calculated by determining the number of FTEs needed based on the peer average FTEs per 1,000 students.

### FY 2022 Mental Health FTEs per 1,000 Students



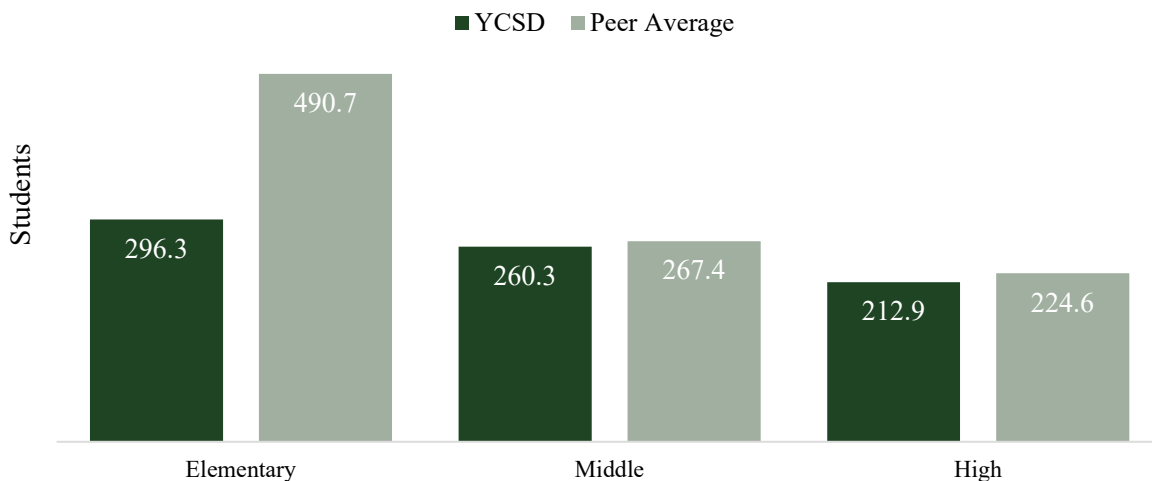
Source: ODE

In comparing FY 2022 to FY 2023, YCSD reported an additional 6.0 FTE mental health staff, an increase of 17.1 percent. In FY 2023, the District still exceeds the peer average.

### Counseling Staff

YCSD employs 18.0 counselors, which makes up 51.4 percent of the total mental health staff category. ODE (2023) explains “the duties of a counselor may vary across districts, but generally, they work to provide direct and indirect services in support of students’ academic, career, and social/emotional development.” We analyzed the student-counselor ratio by grade band to better understand distribution across the District and understand how the level of support compares to the peer average relative to the student population served.

### FY 2022 Student-Counselor Ratio by Grade Band



Source: ODE

YCSD has a lower student-to-counselor ratio in all grade bands, indicating it employs more counselors than the peer average at all levels. The highest variance is noticed at the elementary level. With six elementary school buildings, the District employs 8.0 counselor FTEs to support its elementary student population. Given that the peers have an average of three elementary school buildings, the number of buildings may contribute to this variance.

The American School Counselor Association (ASCA) recommends one counselor for every 250 students. In FY 2022, YCSD had a districtwide ratio of 248 students for every one counselor and is in line with the ASCA recommended ratio.

### *Nursing Staff*

As the second part of health and wellness analysis, we examined staffing in the registered and practical nursing category.<sup>46</sup> The Centers for Disease Control and Prevention (CDC) says that nurses are often the only health care provider in schools and critical to ensuring students are healthy, so they perform better academically. Some students may require more attention from nurses than others, especially those with chronic health conditions such as asthma and serious physical conditions. The unique needs of the student population at a school building or district can influence the need for these positions.

When comparing the nursing staff category relative to student population, YCSD once again exceeds the peer average. The District employs 10.0 practical nurse FTEs,<sup>47</sup> which is 6.6 FTEs more than the peer average when evaluating staffing levels on a per 1,000 student basis. The District does not report registered nurses (see **Recommendation 3**).<sup>48</sup> There are three peer districts<sup>49</sup> that do not report nurses, which may affect the staffing comparison.

In FY 2023, YCSD reported an additional 4.0 FTE practical nurses, which is an increase of 40.0 percent.

---

<sup>46</sup> According to ODE, practical nurses offer support to registered nurses and do things such as taking and recording temperature, giving medication, and more.

<sup>47</sup> The District did not report any registered nurses in FY 2022. Due to identified issues with EMIS reporting (see **Recommendation 3**), it appears there are nursing staff missing from the data used for the analysis.

<sup>48</sup> It is possible there are more nursing staff because there are seven staff members in payroll reported with Function Code 2134 (Nurse Services) not reported in EMIS and therefore are not factored into the analysis (see **Recommendation 3**).

<sup>49</sup> Warren City, Whitehall City, and Warrensville Heights City school districts did not report registered nurses.

## Library Staff

School libraries throughout Ohio are considered key components of a student’s success academically and professionally later in life. *Ohio’s Library Guidelines for Librarians* (ODE, 2021) says that since 1992, collective research known as school library impact studies have consistently demonstrated positive correlations between high-quality library programs and student achievement. Data from more than 34 statewide studies suggests learners tend to earn better standardized test scores in schools that have exceptional library programs. According to Kappan (2018), studies have found test scores tend to be higher where libraries spent more time:

- Instructing students, both classroom teachers and independently;
- Planning collaboratively with classroom teachers;
- Providing professional development to teachers;
- Meeting regularly with the principal;
- Serving on key school leadership committees;
- Facilitating and offering support for the use of technology by students and teachers; and,
- Providing reading incentive programs.

Students with all backgrounds benefit from school libraries but students who are economically disadvantaged tend to benefit more. In *Why School Librarians Matter: What Years of Research Tell Us* (Kappan, 2018), Kappan<sup>50</sup> says that benefits coming from school library programs are strongest for the most vulnerable and at-risk learners, including students of color, low-income students, and students with disabilities.

In FY 2022, YCSD employed 3.0 FTE library staff, consisting of 2.0 FTE librarians and 1.0 FTE library aide.<sup>51</sup> In FY 2023, YCSD’s library staff decreased by 1.0 FTE or 33.3 percent. Later follow-up with the District revealed there are no librarians currently employed in FY 2024. According to the District, it is attempting to fill a librarian position and currently uses other staff to fill in with the day to day needs of keeping the libraries open and operating.

Because the District lacks in offering library services to students, it is not as well-poised to mitigate some of the negative effects poverty can bring about on the academic performance of students. The National Association of Secondary School Principals (NAASP) establishes the link between poverty and student learning outcomes. The NAASP (2023) says poverty can negatively impact students due to various factors such as health issues, homelessness, lack of food, or the inability to receive medical treatment. Further, students living in poverty often have fewer resources at home to complete

---

<sup>50</sup> Kappan is the nation’s premier forum for serious discussions centered around research, policy, and practice in K-12 education.

<sup>51</sup> It is possible there are more library staff because there are two staff members in payroll reported with Function Code 2222 (School Library Services) not reported in EMIS and therefore are not factored into the analysis (see **Recommendation 3**).

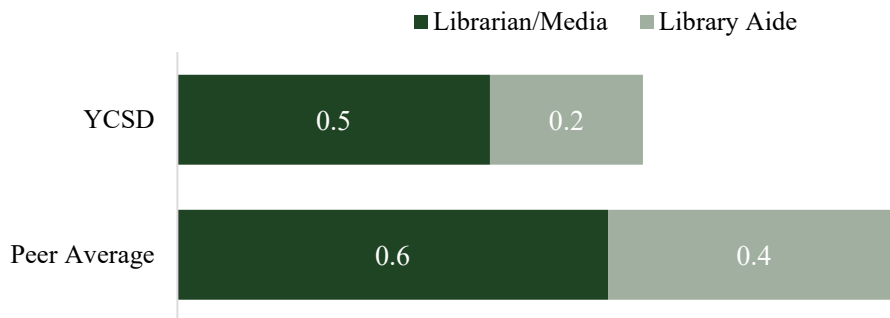


homework, study, or engage in activities that help equip them for success. Library services help to bridge the gap between poverty and academic success for students.

### Staffing Comparison

In FY 2022, there were 2.0 FTE librarians coded at the Chaney High and East High Schools. Further, there was 1.0 FTE library aide reported at the Chaney Middle School. When evaluating the library staff on a per 1,000 student basis, YCSD falls below the peer average by 1.7 FTEs.

#### FY 2022 Library Staff Per 1,000 Students



Source: ODE

In evaluating the expenditures for library services, YCSD spent \$64 per pupil which is lower than the peer average of \$79 per pupil. The lower expenditure per pupil means the District spends less on library services per student than the peer districts.

YCSD is not as sufficiently staffed with library personnel when compared to the peers. Leadership knows that they need to employ librarians to comply with a provision in the certificated collective bargaining agreement. The deficiency in library staffing levels is apparent in the expenditure per pupil for school library services, with YCSD falling below the peer average.

## Community Outreach and Engagement

It is important for school districts, parents, and the community to be connected and work together in fostering a collaborative, positive, and nurturing learning environment for students, especially in areas of high poverty. The *Building Community School Systems: Removing Barriers to Success in U.S. Public Schools* (Center for American Progress, 2018) reveals family and community engagement is linked to reduced absenteeism, academic improvements, and increased levels of trust between the district and the community at large. Research has demonstrated a positive relationship between family involvement and student outcomes across families of all races and socioeconomic and education backgrounds.

In FY 2022, YCSD employed a total of 15.0 FTEs dedicated to community outreach and engagement. This total consisted of the District’s 12.0 FTE family/community liaisons, 2.0 FTE publicity relations,<sup>52</sup> and 1.0 FTE parent coordinator.

On a per-1,000 student basis, the District reports 3.4 FTE outreach staff compared to the peer average of 1.2 FTE outreach staff. This variation is primarily due to the 12.0 FTE family/community liaisons employed by the District. ODE says family and community liaisons are assignments to encourage parents and the community to participate and support activities of the school community.

YCSD has established and maintains a program called “Parent Pathways,” that serves the purpose of connecting the District to parents and the community. The District recognizes that when schools and families work together to support learning, student academic performance and attendance tends to improve. The program does the following:

- Serves as communication link with families and advocates for school and community involvement;
- Contacts parents to gather positive and negative feedback and to communicate districtwide special projects;
- Connects parents to the appropriate resources within the school and/or community; and,
- Helps families become familiar with school policies, procedures, and practices.

The existence of a detailed plan for outreach and engagement, in conjunction with the staffing comparisons presented above, demonstrates YCSD’s effort to enhance the interconnectedness between the schools and the community. It is evident YCSD is working to align the District’s goals and mission with the resources offered by parents and the community.

---

<sup>52</sup> ODE says this as an assignment to foster good relations between the school district and the public community through the effective dissemination of information through means such as public forums, newspapers, etc.

## Staffing Conclusion

In conclusion, approximately 200 regular employees were missing from EMIS in FY 2022 and FY 2023. Even with employees not reported to EMIS, the District meets and exceeds peer staffing levels, which is reflected within the expenditures per pupil for salaries and benefits that exceeds the peer average as shown within our **Financial Operations** analysis. Further, YCSD has projected deficits. YCSD indicated they do not have a robust understanding of staffing throughout the District. Considering the District exceeds peer staffing levels and has deficits looming, it is important for them to report and understand staffing to allow for more efficient staff management practices.

## Recommendation 4: Develop a Strategic Staffing Plan

During the audit, we determined that the District has more staff on a per-pupil basis than the peer averages in multiple categories, even with employees missing from the reported data. Additionally, they spend more per pupil on employee salaries and benefits. However, the District does not have a written plan to determine how these resources are deployed across buildings, and in some cases could not clearly identify where certain teachers were working. As future staffing decisions are made, the District should adopt a strategic approach designed to improve teaching quality and enhance student performance. The District should develop a formal and comprehensive strategic staffing plan that addresses districtwide staffing needs and is linked to the District's budget and forecast. Establishing staffing allocation for administrative, certificated, and support staff will assist the District in better planning for the future, both in the areas of ensuring adequate delivery of education as well as proper management of financials. Finally, a comprehensive staffing plan would be beneficial when the District analyzes future building configurations.

### Impact

A strategic staffing plan will allow the District to ensure that each building, along with the central office, has an appropriate number of teaching, administrative, and support staff. This would be particularly helpful to the District as it makes adjustments to achieve the goals identified in its Academic Improvement Plan. With projected deficits, a strategic staffing plan will allow for efficient human capital management decisions.

### Background

YCSD, like other districts throughout Ohio, have positions that directly and indirectly impact student learning and consequentially, student outcomes. Analysis of these impactful positions in the District revealed that staffing levels vary in comparison to the peers, and fall below, exceed, and in some cases, are in-line with the peer average.

The District's Academic Improvement Plan and strategic plan includes action steps relative to planning for staffing. These actions steps range from having teachers participate in professional development that results in increased engagement and continuous academic improvement to increasing the number of diverse employees throughout the District. Based on peer comparisons and using the District's staffing plans that have already been developed and integrated into the Academic Improvement Plan and strategic plan, YCSD could formalize and develop a strategic staffing plan.

### Methodology

Staffing levels for the District were identified and compared to primary peer averages on a per 1,000 student and per-building basis. Further, we calculated and compared ratios for select groupings by grade-band. Additionally, we analyzed the experience, evaluations, and attendance

of the District’s principals and teachers, as these metrics are shown to have a direct impact on academic performance.

## Analysis

The results of our analysis indicate the District may benefit from a formal strategic planning plan. This could be used to formally evaluate its current staffing levels, aid in future staffing decisions, and ensure its human capital decisions align with the overall goals of the District.

The American Association of School Personnel Administrators (AASPA) in *What is the “The Plan” to Fully Staff Schools in 2023.2024* (2023) says “School systems must take steps to ensure they have the staff to continue supporting students during these critical years, in the wake of the pandemic.” A comprehensive staffing plan should include clearly defined goals and a detailed timeline for filling positions. AASPA says that the process to developing a comprehensive staffing plan should include the educational organization assessing and identifying the personnel needs of each school within the district. In addition, administrators must have conversations with school building leaders on the projected outlook of the buildings’ scheduling and staffing arrangements targeting topics such as the effectiveness in providing excellent instruction to all students and any new teacher roles created and which ones would be valuable to keep and why. Finally, AASPA suggests multiple actionable steps to find the appropriate staffing fits for a district including, but not limited to:

- Creating a recruitment plan;
- Evaluating current staffing;
- Analyzing staffing patterns and changes;
- Projecting future staffing needs;
- Completing a skills gap analysis;
- Creating a plan for training;
- Examining workplace culture; and,
- Completing regular updates to the staffing plan.

Further, Miles and Frank report that teaching quality plays a greater role in student performance than class size, suggesting the need for strategic hiring practices and well-designed professional development (*The Strategic School: Making the Most of People, Time, and Money*, Corwin Press, 2008).

To ensure the staffing plan is effective, the District should ensure that it is tied to both the budget as well as strategic goals and objectives, including the Strategic Plan.

## Conclusion

The District should develop a formal and comprehensive strategic staffing plan that addresses districtwide staffing needs and is linked to the budget and forecast. Establishing the appropriate staffing allocation for administrative, certificated, and support staff will assist YCSD in better

planning for the future, both in the areas of ensuring adequate delivery of education as well as proper management of financials. A comprehensive staffing plan would further be beneficial when the District analyzes future building configurations (see **Issue for Further Study 1: Master Facilities Plan**). After YCSD addresses its EMIS staffing data issues (see **Recommendation 3**), it can leverage its staffing data as well as outcomes it obtains from the Academic Improvement Plan action steps and the strategic plan to formalize program and building level staffing data to identify and achieve staffing goals and communicate those goals to stakeholders.

## Salaries

YCSD has three collective bargaining agreements (CBAs) with its certificated and classified staff. The certificated CBA expired June 30, 2023 and during the course of this audit was renegotiated to be in effect through June 30, 2024. The classified CBA representing the trades is in effect through June 30, 2025 and the classified CBA representing the non-trade positions is in effect through January 31, 2025.

## Methodology

We used the District’s CBAs and salary schedules which were in effect during FY 2022 and FY 2023 for purposes of our analysis. The District’s certificated and classified salaries over a 30-year career were reviewed and compared to the local peer averages (see **Appendix H**). A 30-year career was chosen since school district CBAs are generally structured around a 30-year period. Position categories used in our analysis were determined based on the identification of comparable positions and corresponding salary schedules at the local peer districts. Additionally, we focused the classified salary comparison on positions YCSD indicated were challenging to attract and retain staff, as well as positions with a direct effect on student attendance and achievement. As such, this analysis did not include all of the District’s salary schedules. Pay schedules from peer district CBAs were obtained from the SERB website. When updated contracts and salary schedules were unavailable from SERB, they were obtained directly from peer districts.

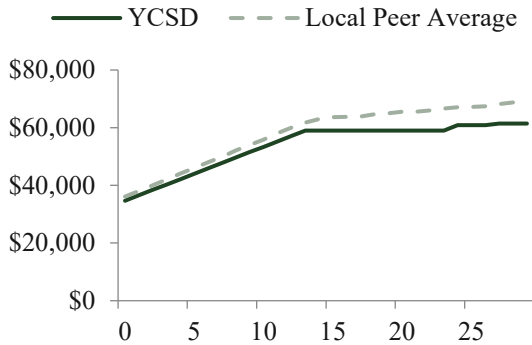
## Analysis

The following certificated categories were identified for salary comparison between the YCSD and the local peers:

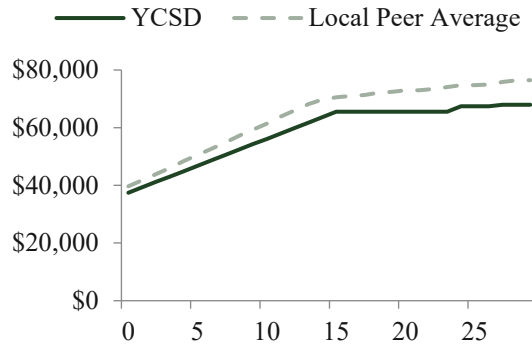
- BA; and,
- MA.

YCSD had a lower starting salary in FY 2022 for both certificated categories analyzed. Further, the 30-year career compensation was lower than the local peers in both categories examined due to lower starting salaries and lower annual increases. The BA schedule was 7.4 percent lower while the MA schedule was 9.0 percent lower.

BA



MA



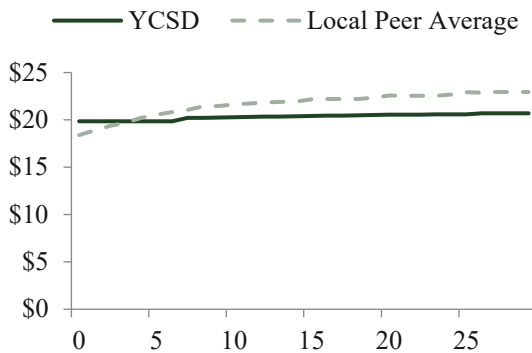
We updated this analysis with FY 2023 salary schedules and observed similar results. Refer to **Appendix H** for FY 2023 salary comparison charts.

The following classified categories were analyzed for salary comparison:<sup>53</sup>

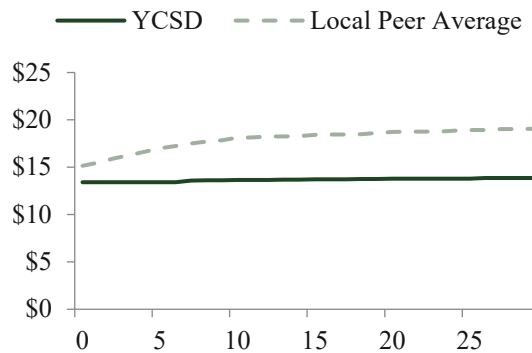
- Bus driver;
- Cook helper;
- Custodian; and,
- Educational assistant.

In FY 2022, starting salaries for bus drivers and cook helpers were higher than local peer average while starting salaries for custodians and education assistants was lower. However, the 30-year career compensation for all positions was lower due to lower annual increases, ranging from 4.0 percent to 24.0 percent lower.

Bus Driver



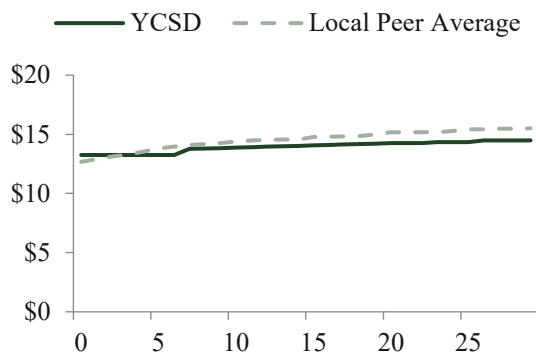
Custodian



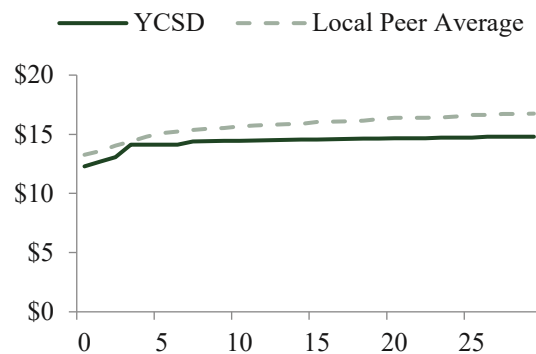
<sup>53</sup> Austintown LSD was excluded from the cook help analysis because it did not have an equivalent position. Poland LSD was excluded from the educational assistant analysis because it did not have an equivalent position.



### Cook Helper



### Educational Assistant



We updated this analysis with FY 2023 salary schedules and observed similar results, with the exception of bus drivers. Bus driver 30-year career compensation changed from 6.1 percent lower than the local peer average in FY 2022 to 9.6 percent higher in FY 2023. Refer to **Appendix H** for FY 2023 salary comparison charts.

### Conclusion

The salary schedules for the District’s certificated and classified employees, for all categories analyzed had a lower 30-year career compensation than the local peer average in FY 2022. This held true in FY 2023 for all categories, except for bus drivers which was higher. To find well-qualified workers for their open teaching and non-teaching positions, Districts need to evaluate how their salaries and wages compare to the local job market and adjust accordingly. Additionally, while having a competitive compensation package is important for attracting and retaining talent, the compensation package’s impact on a district’s solvency should continue to be a consideration.

## Insurance

The District is part of the Stark County Schools Council, an organization which provides insurance to participating members. YCSD offers one insurance plan for medical and prescription coverage, a Preferred Provider Organization (PPO) plan, with an option for single or family coverage. In addition, the District offers one plan for dental and one plan for vision coverage. These plans are obtained through the Stark County Schools Council, and the District does not have alternative coverage options available through the organization.

In FY 2022, YCSD had 411 enrollees in the single medical plan and 488 enrollees in the family medical plan. Prescription coverage is included in the medical plan. The District also had 409 enrollees in the single dental plan, 495 in the family dental plan, and 409 in the single vision plan, 490 in the family vision plan.

## Methodology

We compared the District's medical, dental, and vision insurance premiums and costs to the State Employment Relations Board (SERB) regional peer average for school districts as well as the averages of the local peer districts. Peer information was obtained through the FY 2022 and FY 2023 SERB surveys. The District's medical plan was compared to 66 regional peer plans, its dental plan to 36 regional peer plans, and its vision plan to 31 regional peer plans. This peer average excluded outlier districts whose plan costs were more than two standard deviations outside the mean.

## Analysis

The District offers combined medical and prescription, dental, and vision coverage to full-time employees, defined as certificated employees working a minimum of 30 hours per week and classified employees working a minimum of 5 hours per day 5 days a week. These insurance benefits are specified in the District's certificated and classified CBAs, which state the Board shall provide health, dental, and vision insurance through the Stark County Schools Council of Governments. The insurance premium, or cost of obtaining insurance, is split between the District and the employee on a percentage basis.

For full-time employees, the District pays 90 percent of the medical premium. YCSD pays 100 percent of the dental and vision premium. Like the coverage provision, the District's CBAs identify the percentage of the premium split for employer and employee.

Historically, the District has received insurance premium holidays from the Stark County Schools Council of Governments. These holidays are instances where the insurance has collected revenue that exceeds actual insurance related expenditures in a given year and are not guaranteed. In FY 2022 the District received two premium holidays.

## Medical Insurance

Our review of the District’s insurance plan found that, in addition to having a higher total premium than the regional and local peer averages, the coverage and provisions, such as deductibles and copayments, are more generous. Generally, the medical plan is generous to the employee and has no copayment for office visits and lower deductibles and out of pocket maximums.

As seen in the following table, the District pays more for medical insurance on a monthly basis than the regional and local peer averages. While employees contribute to a comparable and lower percentage of the premiums compared to the SERB regional average and local peer average, respectively, the dollar value of the contribution is higher than both peer groups (except for family plan contributions compared to local peers). This is a result of the total premium being more costly than both peer groups.

### 2022 Monthly Medical Insurance Costs – PPO

		YCS D		Regional Peer Averages		Local Peer Averages	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Medical + Rx</b>	District	\$773.35	90.0%	\$599.89	90.7%	\$638.25	90.4%
	Employee	\$85.93	10.0%	\$61.64	9.3%	\$67.40	9.6%
<b>Family Medical + Rx</b>	District	\$1,878.5	90.0%	\$1,654.87	90.6%	\$1,754.75	89.9%
	Employee	\$208.72	10.0%	\$171.40	9.4%	\$197.65	10.1%

Source: YCS D and SERB

## Dental Insurance

As seen in the following table, the District pays more for dental insurance on a monthly basis than the regional and local peer averages. Employees pay less for dental coverage, both in terms of dollar value and percentage of the total premium, compared to both the SERB regional average and local peer average.

### 2022 Monthly Dental Insurance Costs

		YCS D		Regional Peer Averages		Local Peer Averages	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Dental</b>	District	\$97.27	100.0%	\$34.87	92.0%	\$36.74	94.0%
	Employee	\$0.00	0.0%	\$3.02	8.0%	\$2.35	6.0%
<b>Family Dental</b>	District	\$239.79	100.0%	\$93.02	92.1%	\$97.01	93.7%
	Employee	\$0.00	0.0%	\$7.97	7.9%	\$6.54	6.3%

Source: YCS D and SERB

## Vision Insurance

As seen in the following table, the District pays more for vision insurance on a monthly basis than the regional and local peer averages. Employees pay less for vision coverage, both in terms of dollar value and percentage of the total premium, compared to both the SERB regional average and local peer average.

### 2022 Monthly Vision Insurance Costs

		YCS D		Regional Peer Averages		Local Peer Averages	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Vision</b>	District	\$20.42	100.0%	\$5.06	87.8%	\$5.66	95.2%
	Employee	\$0.00	0.0%	\$0.71	12.2%	\$0.29	4.8%
<b>Family Vision</b>	District	\$50.94	100.0%	\$14.25	90.8%	\$16.49	95.1%
	Employee	\$0.00	0.0%	\$1.45	9.2%	\$0.85	4.9%

Source: YCS D and SERB

## Conclusion

YCS D’s FY 2022 insurance premiums for medical, dental, and visions are higher than the SERB regional average and local peer average. While the District could reduce costs by aligning its insurance expenditures to the SERB regional average or the local peer average, it should be aware of the overall impact of any change on its ability to attract and retain employees. Because the District’s salaries are lower than the local peer average for nearly all position categories we analyzed, as discussed in the Salaries section, shifting any additional cost burden to the employee would further reduce his or her overall compensation. We updated this analysis with District and SERB FY 2023 data and observed similar results. Refer to **Appendix H** for FY 2023 insurance premium comparison charts.

## Recommendation 5: Evaluate Salary and Insurance Packages to Ensure Offerings Are Competitive Within the Local Market

Employee compensation has multiple components including salaries or wages and insurance benefits. Our analysis found that the District’s salaries are generally lower than the peer averages, but the insurance benefits offered by the District are more generous than the peer averages. Because total compensation involves both salaries and insurance, the District must consider the impact of its offerings to ensure it is competitive in the local market. Particularly, we found that offering lower salaries and generous insurance benefits may result in lower total compensation for those employees that do not utilize their full insurance benefits. Conversely, for those employees that hit out of pocket maximums for insurance, the total value of their salaries and insurance benefits exceeds that of the peer average. The District should work to determine which compensation factors would help to attract and retain educators. Evaluating salary and insurance offerings together could assist the District in negotiating compensation packages that are competitive within the local market. This could assist the District in attracting and retaining quality staff, while ensuring District costs are in alignment with local peers.

### Impact

Evaluating salary and insurance offerings together could assist the District in negotiating compensation packages that are competitive within the local market. This could assist the District in attracting and retaining quality staff, while ensuring District costs are in alignment with local peers.

### Methodology

To evaluate salaries and insurance in a combined analysis, we looked at both the employee and district perspectives. The adjusted salaries and controlled salary analyses focus on the employee’s perspective of take-home pay, while the district cost of an employee analysis focused on the district’s perspective of cost.

### *Adjusted Salaries*

We identified two ranges to understand the different levels of take-home income by employee position (Bachelor’s and Master’s) and plan type (PPO single or family). On one end, employees who use none of their health insurance (0 percent insurance usage) had their retirement contribution and annual premium (calculated at 12 months) subtracted from their salary. Employees who utilized their insurance until the out-of-pocket maximum (100 percent insurance usage) had retirement contribution, annual health insurance premium, and out-of-pocket maximum subtracted from their salary. These two values provide a range for an employee’s adjusted salary – from 0 percent usage of their health insurance to 100 percent usage.

## *Controlled Salary*

The controlled salary analysis sets the District’s salary equal to the local peer average salary. This analysis shows the impact that the Districts’ health insurance has on their adjusted salary.

## *District Cost of an Employee*

This analysis seeks to understand how the major components of a certificated employee's salary and benefits impact the school district's cost of an employee over a 30-year career. The cost of an employee is calculated using three inputs: salary (including any longevity), retirement, and health insurance premiums.<sup>54</sup> The District’s cost of an employee is compared against the peer average and against other client categories.

## **Analysis**

To find well-qualified workers for their open teaching and non-teaching positions, school districts need to evaluate how their salaries and wages compare to the local job market and adjust accordingly. In the Sixth American School District Panel Survey, 90 percent of responding districts made one or more policy changes in response to teacher shortages within their district, with 62 percent making at least one change to pay structures for teachers.

In conjunction with salaries and wages, insurance benefits make up a significant portion of the total compensation packages available for teaching and classified staff. When school districts are evaluating strategies for recruiting and retaining staff, the design of the health insurance plan should be included. The 2022 Global Benefits Attitudes Survey found that 48 percent of respondents said health care benefits were an important reason why they joined their employer. Additionally, 46 percent said they would forgo added pay for a more generous health care plan.

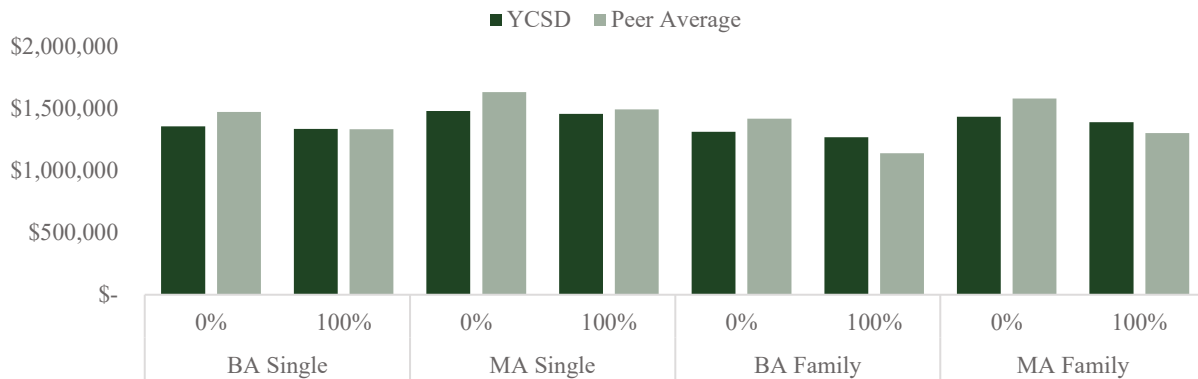
## *Adjusted Salaries*

As reported in the **Salaries** section above, the District had lower certificated salaries compared to local peers. Additionally, we reported in the insurance section that YCSD had a lower out of pocket maximum than its local peers. When considering salaries and insurance together, the District had a lower adjusted salary at 0 percent insurance usage, but a higher adjusted salary in three out of four categories at 100 percent insurance usage. The chart below compares YCSD’s adjusted 30-year career earnings to the local peer average.

---

<sup>54</sup> This analysis does not consider all costs of an employee such as actual claims payouts, taxes, and other financial obligations as these costs tend to vary district to district.

### Adjusted Salary Analysis – 30-year Career Earnings Comparison



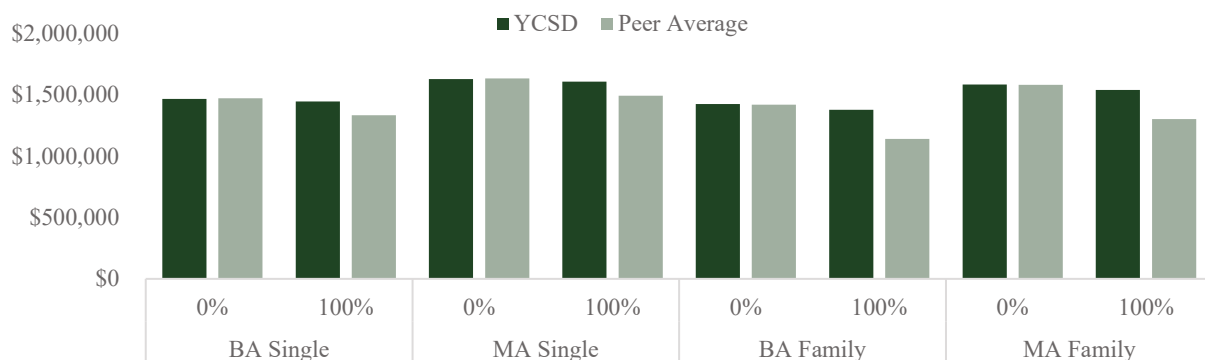
Source: YCSD, SERB, & Local Peers, FY 2022

Overall, adjusted salaries for all categories in FY 2022 ranged from 9.4 percent lower to 11.1 percent higher depending on which salary schedule (BA or MA), which insurance plan (family or single), and how much an employee utilizes their insurance.

### Controlled Salaries

After setting YCSD salaries to be equal to the peer average, the following chart shows how adjusted career earnings for YCSD employees would compare to the peer average. This shows how the District’s insurance plan design (i.e., contribution rates, out of pocket maximum, etc.), can impact an employee’s adjusted salary and how much insurance benefit they are receiving.

### Controlled Salary Analysis – 30-year Career Earnings Comparison



Source: YCSD, SERB, & Local Peers, FY 2022

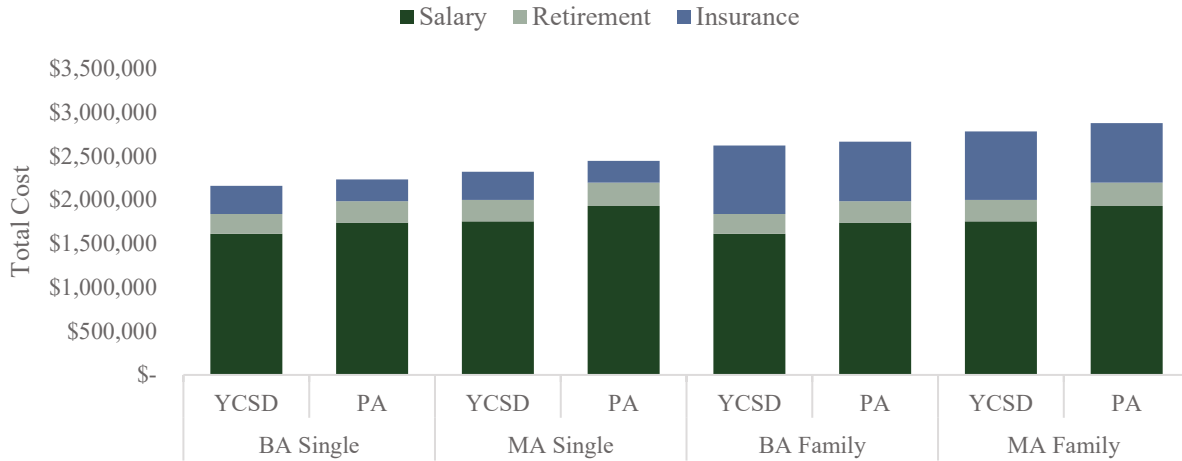
As shown, setting the District’s salary equal to the peer average shows YCSD employees would have a relatively comparable adjusted salary at 0 percent insurance usage, but would have a higher adjusted salary at 100 percent insurance usage. Overall, adjusted salaries for all categories in FY 2022 would range from 0.3 percent lower to 20.8 percent higher depending on which

salary schedules (BA or MA), which type of insurance plan (family or single), and how much an employee utilizes insurance.

### District Employee Cost

The following chart compares the District’s cost of an employee to the local peers.

### Districts' Employee Cost Comparison – 30-year Career



Source: YCSD, SERB, & Local Peers, FY 2022

As seen, YCSD had a lower employee cost in all 4 categories. The employee cost for a 30-year career ranged from 1.7 percent to 5.1 percent lower than the local peer average.

### Conclusion

Overall, FY 2022 salaries were lower than the peer average. Additionally, FY 2022 insurance costs were higher than peers for both the District’s and employee’s share of the premium. From the employee perspective, adjusted certificated salaries ranged from 9.4 percent lower to 11.1 percent higher depending on which salary schedule and insurance plan employees are enrolled in, as well as how much they utilize their insurance. Altering salaries to be equal to local peers would result in employees having a similar adjusted salary at 0 percent insurance usage to a higher adjusted salary at 100 percent insurance usage. From the District’s perspective the cost of employee was lower than local peer average.

Evaluating salaries and insurance together could assist the District in negotiating compensation packages that are competitive within the local market. This could assist the District in attracting and retaining quality staff, while ensuring District costs are in alignment with local peers.



# Student and Employee Attendance

Both employee and student attendance impact school districts. In Ohio, chronic absenteeism is defined as missing 10 percent or more of the school year, whether absences are excused or unexcused. Chronic student absenteeism is one of the primary causes of low academic achievement and is one of the strongest predictors for identifying students who are likely to drop out. While chronic student absenteeism is strongly correlated with non-school factors such as poverty, school districts can still positively impact their students' attendance. By implementing policies that follow a tiered support approach based on absence rates, school districts can identify and address barriers to attending school.

High teacher absenteeism lowers student achievement and increases the administrative and direct costs of finding and hiring substitutes. For non-teaching staff, excessive use of leave can increase the costs associated with contracting additional employees, temporarily reassigning employees, or granting overtime.

## YCSD Student Attendance

### Methodology

To understand the District's practices for increasing student attendance and reducing chronic absenteeism, we interviewed District staff, reviewed its policies and procedures, and reviewed its website and communications to the district community. These practices were then compared to best practices from ODE and Attendance Works. Additionally, we collected student attendance rates and chronic absenteeism rates from ODE for the District and primary peers. We then compared the District's student attendance rates and chronic absenteeism rates to the primary peer averages.

### Analysis

In Ohio, chronic absenteeism is defined as missing 10 percent or more of the school year, whether absences are excused or unexcused. Higher chronic absenteeism is associated with lower levels of academic achievement.

Simply put, students cannot learn all they need to know when they miss significant amounts of the school year. In FY 2023, the District's student attendance rate was 83.9 percent and the chronic absenteeism rate was 59.3 percent. Due to its impact on academic achievement, the District targeted it as a benchmark in its Academic Improvement Plan.

### Ohio's Student Attendance Definitions

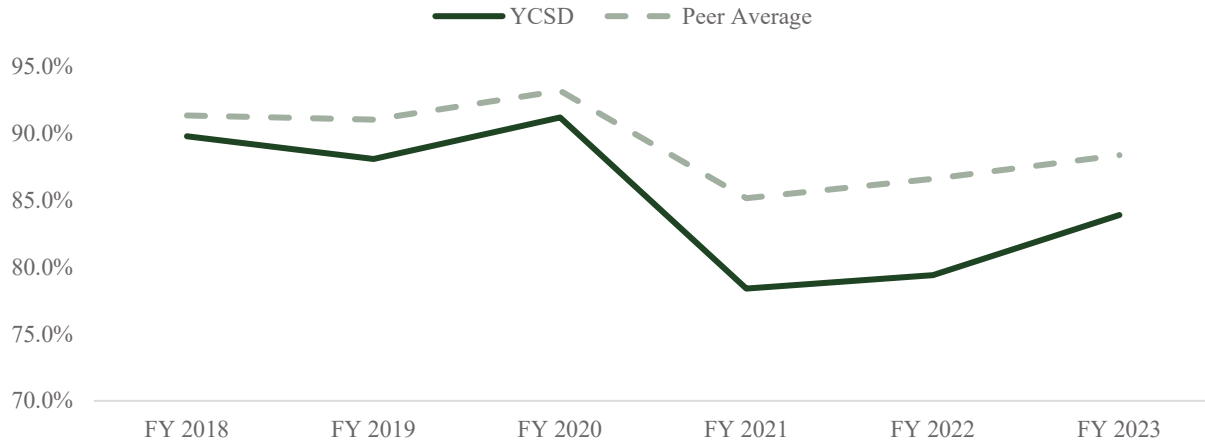
**Chronic Student Absenteeism:** Missing 10 percent or more of the school year, regardless of whether absences are excused or unexcused.

**Habitual Truancy:** Absence without legitimate excuse for 30 or more consecutive hours, 42 or more hours in one school month, or 72 or more hours in one school year.

**Excessive Absenteeism:** Absences with a nonmedical excuse or without legitimate excuse from the public school the child is supposed to attend for 38 or more hours in one school month, or 65 or more hours in a school year.

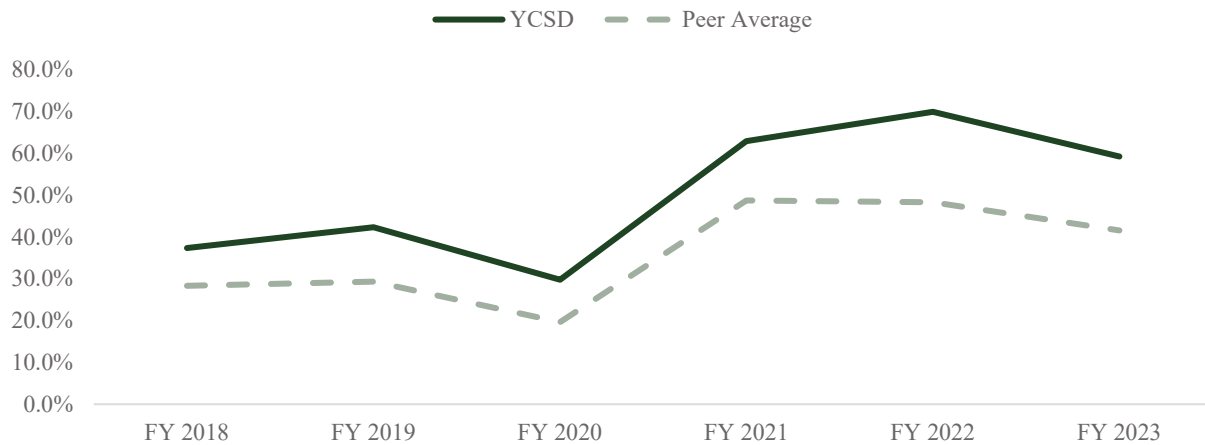
The following graphs illustrate the District’s student attendance and chronic absenteeism rates compared to the primary peer averages.

### Student Attendance Rate Comparison



Source: ODE

### Student Chronic Absenteeism Rate Comparison



Source: ODE

The District’s student attendance and chronic absenteeism has fluctuated over the past six years, largely due to the effects of COVID-19. The District, primary peers, and the state as a whole all saw rates worsen as instruction was adapted in response to the COVID-19 pandemic. Ultimately, the District’s FY 2023 student attendance rate was below the peer average, and the District’s FY 2023 chronic absenteeism rate was above the peer average.

In FY 2022, 99.96 percent of the District’s students qualified as economically disadvantaged, compared to the statewide average of 44.94 percent. As discussed in the **Attendance Background**, chronic student absenteeism is strongly correlated with non-school factors such as poverty and family background.

During interviews, District officials indicated that getting students to school has been a challenge due to bus driver shortages. To address route cancellations due to driver shortages, the District has provided a virtual school option, has had other drivers complete other routes as their regular route has finished, and has started a text notification system to inform parents of delays. While the District indicated making these changes in an attempt to resolve this challenge, it may be a factor contributing to less favorable student attendance and chronic absenteeism rates. The U.S. Department of Transportation found in its *2017 National Household Travel Survey* that providing access to busing becomes more important to a student’s ability to access school and educational opportunities as their family income decreases. Additionally, this study found that lower income students are less likely to have someone who can personally drive them to school. A 2022 study from Tulane University’s National Center for Research on Education Access and Choice (REACH) found that bus eligibility reduced chronic absenteeism rates for economically disadvantaged students by 3.8 percentage points (a 20-25 percent reduction).

We compared the District’s Academic Improvement Plan strategies and the District’s other practices to foundational supports recommended by ODE and strategies to reduce chronic absenteeism from Attendance Works.<sup>55</sup> Examples of the District’s strategies include the following:

- District attendance specialists supervise building attendance specialists, who are staffed in each building;
- Monthly incentives are used to support Positive Behavior and Intervention Supports<sup>56</sup> and Attendance. Examples include Bear Bucks at East High that can be traded for snacks and school gear;
- The District has partnerships with organizations like the Cleveland Browns for the Stay in the Game Campaign; and,
- The District uses threshold reports to alert building attendance specialists when a student hits their first threshold trigger or a habitual trigger.

As shown in the following tables, the District is meeting all best practices.

---

<sup>55</sup> Attendance Works is an action research project finally sponsored by Community Initiatives, 501(c)(3) nonprofit.  
<sup>56</sup> Positive Behavioral Interventions and Supports (PBIS) is a tiered framework for supporting students’ behavioral, academic, social, emotional, and mental health.

## Foundational Supports Recommended by ODE

<b>Foundational Support</b>	<b>YCS D Meets?</b>
Review district attendance policies annually to ensure they align with policies and expectations	✓
Clearly communicate attendance expectations, policies, and procedures to the entire school community	✓
Have consistent attendance procedures throughout the district	✓
Engage in partnerships with community members, local businesses, and local juvenile courts to provide services and supports to families	✓
Use positive family and community engagement strategies	✓
Provide information for English Learners and families in their home language	✓
Incorporate attendance into the district or school PBIS model	✓
Establish early warning systems to identify students who are struggling with attendance	✓

Source: ODE and YCS D

## Strategies Recommended by Attendance Works

<b>Recommended Strategies</b>	<b>YCS D Meets?</b>
Engage Students and Parents	✓
Recognize Good and Improved Attendance	✓
Monitor Attendance Data and Practice	✓
Provide Personalized Early Outreach	✓
Develop Programmatic Response to Barriers	✓

Source: Attendance Works and YCS D

The District has focused on adopting policies and practices to improve student attendance and chronic absenteeism and has included chronic absenteeism as a focus area of the Academic Improvement Plan. The District meets the best practices established by ODE and Attendance Works.<sup>57</sup>

## Conclusion

The District's adopted policies and reported actions regarding student attendance meet the best practices established by ODE and Attendance Works and the District's student attendance and chronic absenteeism rates improved from FY 2022 to FY 2023. However, YCS D did not meet its FY 2023 chronic absenteeism benchmark target, which means it is not on track to achieve this benchmark from the Academic Improvement Plan. While the District's rates are both worse than the primary peer average, the District has made improvements faster than the peers have on average.

<sup>57</sup> During the course of the Performance Audit, Ohio's Attendance Taskforce Recommendations [Report](#) was released.

## Recommendation 6: Code Employee Leave As Required

YCSD officials expressed concerns about the impact of employee leave usage on District operations. We found that usage of employee leave at the District is in-line with peer averages. However, the District does not use specific USAS coding to identify detailed information about leave usage. In its current account coding practices, YCSD does not record leave as its own category distinct from overall employee compensation. Nor can the District distinguish between various leave sub-categories (such as sick, vacation, personal, maternity, etc.) in their accounting queries. Collecting this information will provide the District the ability to run financial analyses that could inform operational strategies related to leave usage.

### Background

In early interviews, the District indicated teaching and staff absences were causing difficulties for operations. We decided to evaluate the leave usage within the District, District policies regarding leave usage, and attempted to evaluate the costs of employee leave.

Districts submit a significant amount of data through EMIS. This includes data such as employee attendance, and financial data which is standardized through the USAS manual. USAS is based upon the use of a combination of different codes used by school districts to report their financial data. Certain categories of financial data are required to be coded in more detail than others. This required level of coding is indicated by an asterisk.

### Impact

By coding to the required level of detail as indicated by USAS, the District will comply with OAC and be able to quantify the costs for planning and management purposes.

### Methodology

To evaluate whether the District's employee leave usage was comparable to that of peers, we gathered employee leave data from Districts' Information Technology Centers (ITCs), and ODE. We used this data to evaluate the District's distribution of leave benefits by leave type and select positions. Finally, we compared overall employee leave usage to peers. Additionally, we gathered USAS data in an attempt to calculate what percentage of total salaries and benefit expenditures could be attributed to leave, with the goal of comparing this to peers. Finally, we evaluated the District's employee leave policies and procedures, and compared these to best practices.

### Analysis

Per the FY 2022 EMIS Staff Records & Demographics (CI) report, the District's total attendance rate of 90.6 percent is in line with the peer average attendance rate of 92.7 percent. Per the

District's Report Card, the District's teacher attendance rate of 92.1 percent is in line with the peer average rate of 93.9 percent.

Because the District's attendance rate is in line with the peers as demonstrated within the CI Report analysis and the Report Card, it appears that the District faces similar rates of absenteeism as its peers. However, a further analysis was conducted to identify leave use by position codes in order to see if leave use is an issue for certain positions within the District. A review of attendance rates by position code found that leave was evenly distributed.

The District has board approved policies and procedures in place surrounding employee leave usage, leave monitoring, and maintaining leave data. These policies and procedures comply with federal and state requirements. It also has collective bargaining agreements (CBAs) that contain federal and state leave requirements. The District also offers attendance incentive to combat excessive leave use. The policies and systems in place to monitor leave, approve leave requests appear to be sufficiently developed to ensure employees are using leave appropriately.

During the course of the audit, it was discovered that the District does not follow the USAS manual's required level of coding for object codes, as required by Ohio Administrative Code (OAC), because it did not record expenditures under Object Code 120 (Certificated Leave Benefits) and Object Code 150 (non-certificated leave benefits). In addition to this coding not meeting OAC requirements, it also prevents the calculation of what percentage of total salaries and benefit expenditures could be attributed to leave.

## **Conclusion**

Excessive use of leave can increase the cost and effort associated with substitutes or overtime. Chronically absent teachers can also negatively impact students and their school more broadly. The District has policies and procedures in place to help manage the use of employee leave and prevent these negative impacts. We found that the District's overall employee leave usage was comparable to the primary peer average and found that leave usage within the District was evenly distributed across positions. While the leave policies, procedures, and usage were appropriate, the District did not properly code employee leave expenditures, which prevents the District from actively analyzing and managing employee attendance incentives which could impact student outcomes.

# Academic Improvement Plan Progress

The first year of the Academic Improvement Plan implementation period ended on June 30, 2023. For the first year of implementation, the District met 16 of the 24 benchmark targets set for FY 2023. The target for each benchmark, along with the actual results for each benchmark, are provided in the table below.

## YCSD Benchmarks and FY 2023 Targets

#	Benchmark	FY 2023 Target	FY 2023 Actual	Difference
1	4 and 5-year-old preschool scholars who meet the on-track target measured by the Preschool Early Literacy Indicators Assessment.	60.00%	73.28%	13.28%
2	K-1 scholars who meet their expected growth as measured by the Acadience (DIBELS) assessment data.	43.00%	59.27%	16.27%
3	Grades 2-3 scholars who meet their expected growth as measured by the Acadience (DIBELS) assessment data.	45.00%	60.20%	15.20%
4	Grades 2-5 scholars who meet their individual expected growth goal as measured by the NWEA MAP Reading assessment.	32.00%	53.31%	21.31%
5	Grades 6-10 scholars who meet their individual expected growth goal as measured by the NWEA MAP Reading assessment.	44.00%	50.82%	6.82%
6	Grade 3 scholars who score proficient or above on the 3rd grade ELA portion of Ohio's State Test.	24.00%	31.53%	7.53%
7	Grades K-3 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	39.00%	59.89%	20.89%
8	Grades 4-5 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	28.00%	53.73%	25.73%
9	Grades 6-8 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	42.00%	42.81%	0.81%
10	Grades 9-12 scholars who meet their expected growth as measured by the NWEA MAP Mathematics data.	50.00%	55.65%	5.65%
11	Grades 3-5 scholars who score proficient or above on State Tests.	15.00%	23.24%	8.24%
12	Grade 6-8 scholars who score proficient or above on State Tests.	16.00%	10.91%	-5.09%
13	Scholars enrolled in Algebra 1 and Geometry who score proficient or above on state math end of course exams.	16.00%	20.17%	4.17%
14	Grade 5 scholars who meet their expected growth as measured by the NWEA MAP Science data.	35.00%	51.93%	16.93%
15	Grade 8 scholars who meet expected growth as measured by the NWEA MAP Science data.	38.00%	48.13%	10.13%
16	Scholars enrolled in Government who score proficient or above on the Government state end of course exam.	44.00%	35.38%	-8.62%
17	Scholars enrolled in American US History who score proficient or above on the American US History state end of course exam.	27.00%	25.31%	-1.69%
18	District performance index.	37.50%	48.70%	11.20%
19	District chronic absenteeism rate.	27.00%	59.30%	32.30%
20	4-year graduation rate.	90.00%	84.30%	-5.70%
21	4-year graduation rate of students with disabilities.	82.30%	71.10%	-11.20%
22	Students grades 9-12 on track to graduate.	70.00%	52.27%	-17.73%

23	Scholars who earn the required two diploma seals for graduation.	70.00%	97.60%	27.60%
24	Grade 8 scholars with a completed Career Connections Student Success Plan.	75.00%	0.00%	-75.00%

This table would indicate that, if the District continues to make reasonable progress on its interim targets, it will be well positioned to meet at a majority of the benchmarks set in the Academic Improvement Plan (see **Academic Improvement Plan Overview**). It should be noted that the District will need to continue to work towards meeting the stated benchmark goals at the end of FY 2025. If, for example, it met a goal in FY 2023 or FY 2024 and then regresses, the benchmark would not be considered met in FY 2025.

## Implementation Strategy Adjustments

For the eight benchmark targets that were not met in FY 2023, the District indicated that adjustments or additions would be made to the Academic Improvement Plan strategies. The following table shows specific adjustments that the District plans to make in FY 2024.

### Examples of Adjustments to Academic Improvement Plan Strategies

Benchmark	Topic	Example of Adjustments
12	Math	The District has identified students with similar skill deficits and have routed similar skill groups into Math Lab classes as a form of intervention as a pilot at East Middle.
16	Government and History	The District has provided an item analysis to help guide teachers with identifying areas of the curriculum/standard(s) that are low performing.
17	Government and History	Teachers will utilize Keys to Literacy strategies in their classrooms to support students' ability to read and comprehend the reading level text required for the course.
19	Chronic Absenteeism	The District is working with Proving Ground to help identify the most effective attendance intervention strategies currently being used.
20	Graduation	The District will try to work on creating an Early Warning System to alert it to those students who are falling off track.
21	Graduation	Special Education Supervisors will be supporting Intervention Specialist and General Education teachers with professional development on supporting students with disabilities in the general education setting.
22	Graduation	The District is planning on improving the tracking of credit deficiency by school counselors and building leaders.
24	CTE	The District purchased a program to help create and track the creation of success plans for FY 2024.

These adjustments were designed by the District to provide additional support in the areas that failed to meet the FY 2023 interim benchmark target.



## Recommendation 7: Evaluate Academic Improvement Plan Fiscal Sustainability

The District is forecasting a negative General Fund balance beginning in FY 2027 due to several years of forecasted deficit spending. The District should utilize the information presented in this Performance Audit in conjunction with their forecasted revenues and expenditures to identify whether cost-saving measures need to be implemented, and whether doing so would impact the Academic Improvement Plan.

### Background

The District’s November 2023 Five-Year Forecast projects deficit spending in each year of the forecast period, which results in a projected negative General Fund balance beginning in FY 2027 (see **Financial Condition**). While the District indicated that the necessary resources to implement the Academic Improvement Plan strategies were identified during development, we wanted to evaluate whether this forecasted deficit may impact the fiscal sustainability of the Academic Improvement Plan.

### Impact

The District has few ESSER funds remaining and is forecasting a negative General Fund balance beginning in FY 2027 due to several years of forecasted deficit spending. The District should utilize the information presented in this Performance Audit in conjunction with their forecasted revenues and expenditures to identify whether cost-saving measures need to be implemented, and whether doing so would impact the Academic Improvement Plan. Achieving a majority of the Academic Improvement Benchmarks is important because it would allow the District out of Academic Distress, however having a negative General Fund balance puts the District at risk of Fiscal Distress. By identifying methods to reduce deficit spending, the District can prevent a negative General Fund balance.

### Methodology

We identified expenditure categories linked to the implementation of YCSD’s Academic Improvement Plan and identified the changes to spending in these categories over time, as well as the sources of funds.

### Analysis

#### *Expenditures Required under the Academic Improvement Plan*

For each of the District’s 85 unique Academic Improvement Plan implementation strategies, we attempted to identify one or more expenditure area(s), if any, that require an investment of resources if the strategy were to be carried out. For instance, if a strategy involved the training of teaching staff, it would be marked with the expenditure category of “professional development”, since expenditures related to professional development would be necessary if the strategy were to be realized.

We then compiled the results, and for each identified expenditure category, determined if the expenditure category could be accurately captured in a USAS function code, USAS object code, or EMIS position code, and if the expenditure category was mentioned by enough strategies to warrant it as a significant expenditure category for the achievement of Academic Improvement Plan benchmarks. Of the eight expenditure categories that were identified as required by YCSD’s Academic Improvement Plan implementation strategies, three categories fell under both stated criteria: expenditures for targeted student interventions, for employing instructional coaches, and for professional development.

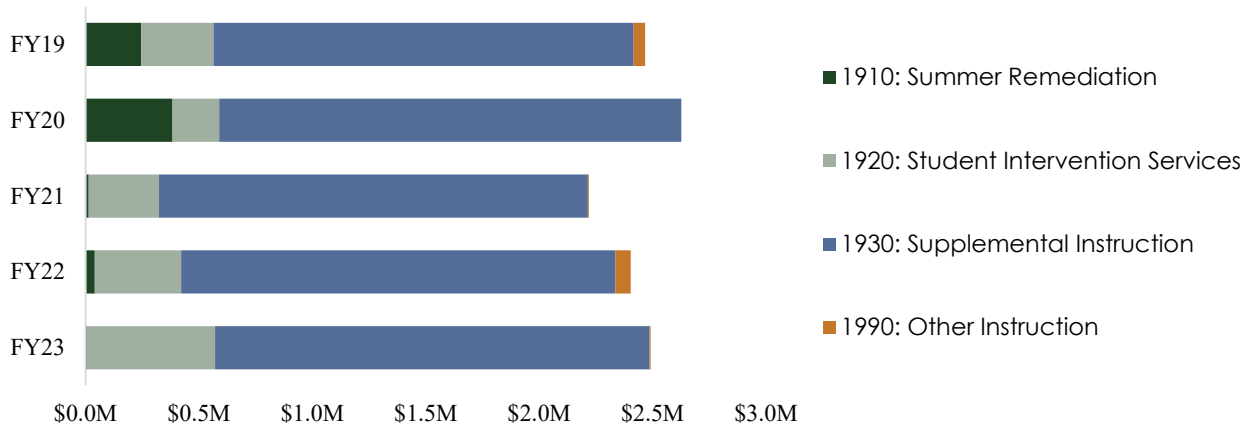
For these three expenditure categories that were significant to the Academic Improvement Plan and could be captured under a USAS or EMIS code, we observed expenditure patterns from FY 2019 to FY 2023 to determine whether spending levels had increased, been maintained, or dropped off within the four-year period. Then, we observed the funds that the expenditures in the category were expended from in FY 2022—if any fund balance of a relevant fund was likely to run out in the near future, we noted a potential long-term sustainability issue for carrying out the levels of spending necessary for Academic Improvement Plan implementation.

### *Targeted Interventions*

YCSD’s strategies for implementing its Academic Improvement Plan emphasize the importance of providing targeted interventions to academically struggling students. By identifying students’ areas of weakness and intervening early, a school district may increase these students’ academic achievement. The function code best capturing expenditures for the targeted instruction is Function 1900, “Other Instruction”. This function code includes summer remediation, student intervention services, and supplemental instruction—more generally, additional instruction for students who struggle to achieve desired levels of state test scores.

YCSD’s spending under this function code from FY 2019 to FY 2023 is displayed below. As seen, YCSD maintained a consistent level of spending in this area from FY 2019 to FY 2023—it spent roughly \$2.5 million each year. Most of these expenditures were filed under Function 1930, Supplemental Instruction. These are defined in the USAS Manual as “services that are based on reliable educational research and systematically offered to all students who are struggling with grade-level academic content and have failed or are at risk of failing any state mandated testing”. These services include but are not limited to the following: tutoring, extended day instruction, additional classroom teachers/aides, and summer school. In FY 2022, 47 YCSD employees were paid under Function 1900. YCSD’s consistent level of spending toward targeted interventions indicates that the District has maintained its allocation of resources toward this expenditure area in pursuit of hitting its Academic Improvement Plan benchmarks.

### Targeted Intervention Expenditures, FY 2019-FY 2023

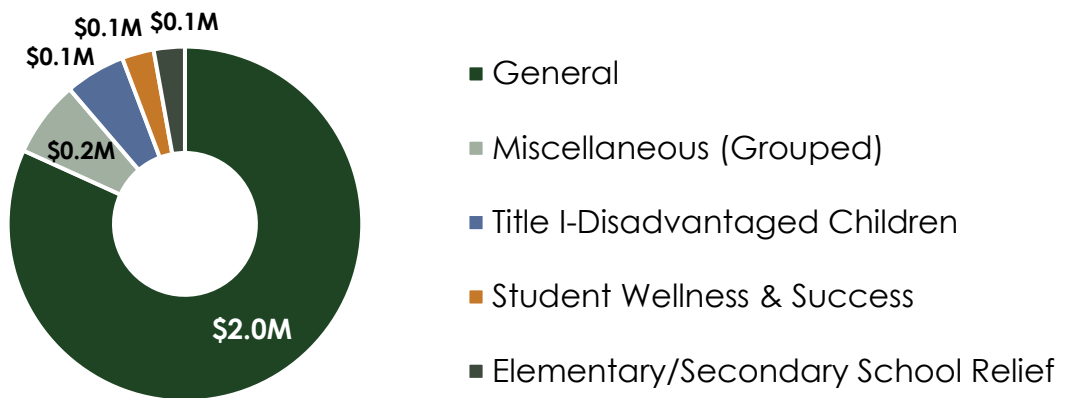


Source: YCSD USAS Data, FY 2019-FY 2023

Given that administration of targeted interventions to students is an integral part of YCSD’s strategies for implementing its Academic Improvement Plan, the sustainability of these expenditures in the long-term matters. One method of assessing sustainability is by examining which funds certain expenditures were made from.

Below is a visual of YCSD’s Function 1900 expenditures by the fund from which they were expended in FY 2022. As seen, 81.8 percent of Function 1900 expenditures were made from the General Fund.

### Targeted Intervention Expenditures by Fund, FY 2022



Source: YCSD USAS Data, FY 2022

Note: Miscellaneous (Grouped) includes the Adult Education Fund, the 21<sup>st</sup> Century Learning Centers Fund, the Drug Free School Grant Fund, and other funds.

## *Instructional Coaches*

YCSD’s strategies for implementing its Academic Improvement Plan rely on instructional coaches as a crucial resource for supporting teaching staff. According to YCSD administrators, instructional coaches are full-time positions, found across all content areas and at each school. While no USAS function or object code exclusively captures the expenditures for instructional coaches, YCSD administrators state that these positions are recorded under EMIS Position Code 114—moreover, only instructional coaches are recorded under this code, barring “one or two” additional staff members.

The number of instructional coaches employed by YCSD from FY 2019 to FY 2022 is displayed below. YCSD has increased the number of instructional coach FTEs it employs, from 15 FTEs in FY 2019 to 23 FTEs in FY 2022. The total amount spent on salaries for these coaches has increased in turn, from \$1.0 million in FY 2019 to \$1.6 million in FY 2022. The increase in FTEs and total spending on instructional coaches indicates that the district has increased its allocation of resources toward this expenditure area in pursuit of hitting its Academic Improvement Plan benchmarks.

### Number of Instructional Coach FTEs, FY 2019-FY 2022

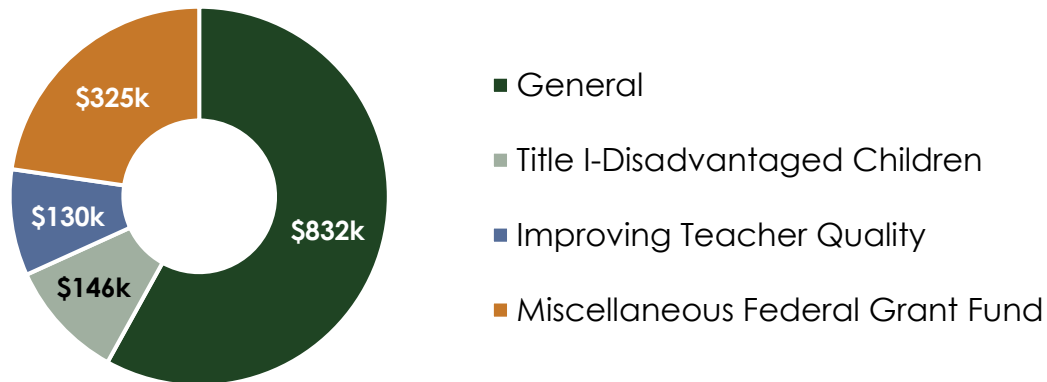


Source: Education Employee Positions and Demographics, DataOhio

Given that the continued employment of instructional coaches is an integral part of YCSD’s strategies for implementing its Academic Improvement Plan, the sustainability of these coaches’ salaries in the long-term matters. One method of assessing sustainability is by examining the funds from which certain expenditures were made.

Below is a visual of YCSD’s instructional coach salary expenditures by the fund they were expended from in FY 2022. As seen, 58.0 percent of these expenditures were made from the General Fund.

## YCSD Instructional Coach Salary Expenditures by Fund, FY 2022



Source: YCSD USPS Wage Obligation Report, FY 2022

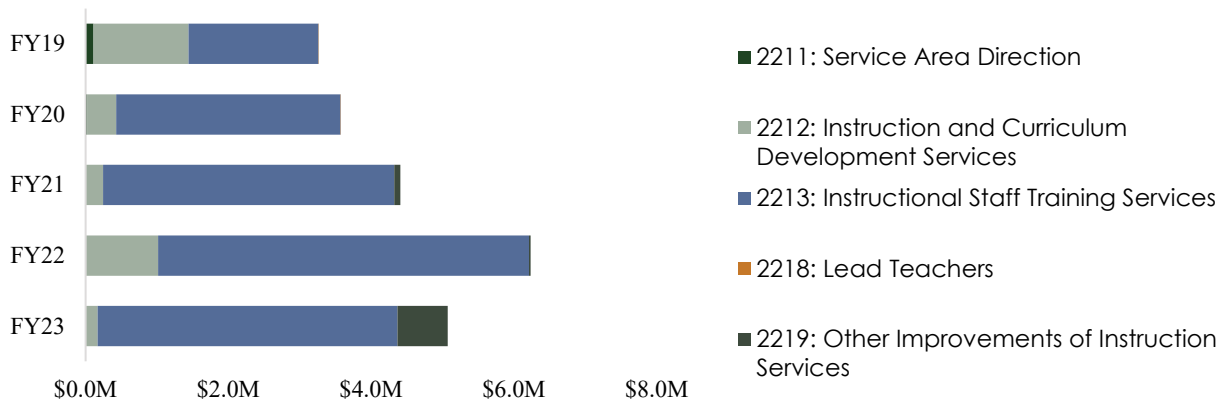
Note: Excludes two employees under Position Code 114 who could not be identified in the Wage Obligation Report.

### Professional Development

Many of YCSD’s strategies for implementing its Academic Improvement Plan involve providing professional development for staff. Put simply, training staff can lead to higher-quality educators who are better-equipped to provide quality education to students. High-quality and effective teachers can significantly improve student achievement. Miles and Frank cite the need to invest in teaching quality as a key resource allocation strategy. They further note the importance of strategically designed professional development, particularly in schools with greater numbers of teachers with lower levels of experience like YCSD.

The USAS code best capturing professional development expenditures is Function 2210, Improvement of Instruction Services. This code is defined as “those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for pupils”—in other words, professional development activities. YCSD’s spending under this function code from FY 2019 to FY 2023 is displayed below. As seen, YCSD continuously increased its level of spending in this area until FY 2022, increasing its annual spending from \$3.3 million in FY 2019 to \$6.2 million in FY 2022. In FY 2023, its Function 2210 expenditures dropped to \$5.1 million, though expenditures still exceeded pre-FY 2022 levels. Most of the expenditures under Function 2210 during this time were recorded under Function 2213, Instructional Staff Training Services. These are defined as “those activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during their service to the school district or school”. These activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves. YCSD’s increased level of spending on professional development indicates that the District has increased its allocation of resources in this area in pursuit of hitting its Academic Improvement Plan benchmarks.

### Professional Development Expenditures, FY 2019-FY 2023



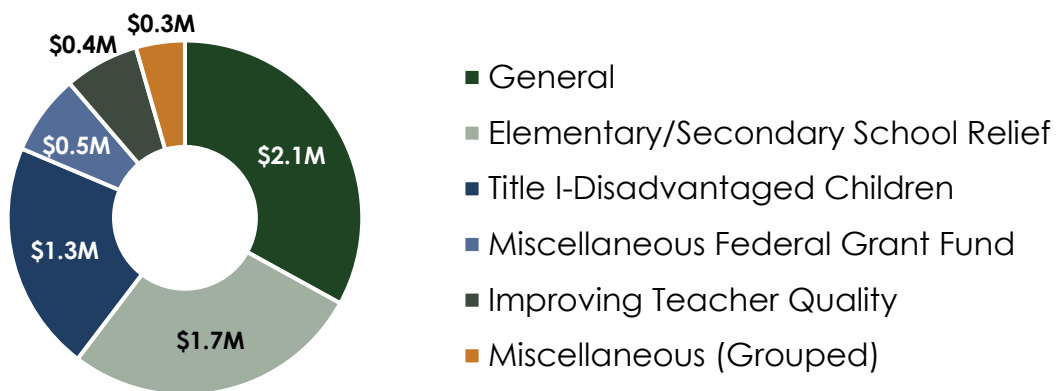
Source: YCSD USAS Data, FY 2019-FY 2023

Note: In FY 2022, YCSD had ten transactions over \$10,000 labeled as professional development that were not filed under Function 2210; these are not included in the visual. If these were included, YCSD’s professional development expenditure total for FY 2022 would increase to \$10.0 million.

Given that the provision of professional development to staff is an integral part of YCSD’s strategies for implementing its Academic Improvement Plan, the sustainability of these expenditures in the long-term matters. One method of assessing sustainability is by examining which funds certain expenditures were made from.

Below is a visual of YCSD’s Function 2210 expenditures by the fund from which they were expended in FY 2022. As seen, 33.0 percent of these expenditures were made from the General Fund, and 27.3 percent were made from the ESSER Fund.

### Professional Development Expenditures by Fund, FY 2022



Source: YCSD USAS Data, FY 2022

Note: Miscellaneous (Grouped) includes the Student Wellness & Success Fund, two Title I Improvement Stimulus Funds, the Vocational Education Fund, the Title III-Limited English Fund, and other funds.

## Conclusion

The District is forecasting a negative General Fund balance beginning in FY 2027 due to several years of forecasted deficit spending and has limited ESSER funds remaining. Because much of the expenditures used to implement the Academic Improvement Plan utilizes these two funds, the District's financial ability to continue implementing the Academic Improvement Plan is uncertain. The District should utilize the information presented in this Performance Audit in conjunction with their forecasted revenues and expenditures to identify whether cost-saving measures need to be implemented, and whether doing so would impact the Academic Improvement Plan. Achieving a majority of the Academic Improvement Benchmarks is important because it would allow the District out of Academic Distress, however having a negative General Fund balance puts the District at risk of Fiscal Distress. By identifying methods to reduce deficit spending, the District can prevent having a negative General Fund balance.

## Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter on the following page is the District's official statement in regards to this performance audit. Throughout the audit process, staff met with District officials to ensure substantial agreement on the factual information presented in the report. When the District disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.





Keith Faber  
Auditor of State  
88 East Broad  
Street, 5<sup>th</sup> Floor  
Columbus, OH  
43215

Dear Auditor Faber,

On behalf of the Youngstown City School District, we would like to thank the entire Performance Audit Team for their time and effort preparing the audit report for our District. The leadership of the District has reviewed all recommendations from the Audit addressing them below:

**Recommendation 1: Enhance the Budgeting Process**

The district is presently working through a strategic continuous improvement process and resource allocation process that is aligned to district academic improvement goals, the 11 District Plan, One Plan, and Strategic Plan. The district's fiscal office is involved in that process and the superintendent and treasurer are presently working on a comprehensive budget process based on the findings of work.

**Recommendation 2: Develop and Implement a Formal Capital Plan**

The district is presently developing a Capital Plan. The goal is to have a formal Capital Plan to present to the Board of Education by the end of FY24, taking into account the recommendations of this audit, our regular fiscal audit and utilizing our comparative analytics to ensure we are aligning the district's capital needs with the forecasted budget of the Treasurer.

**Verbal Recommendation: Continue to Carefully Manage ESSER Dollars**

The performance audit review illustrated that the district followed ESSER spending guidance and utilized most funds for one time and shorter purchases. The district did not spend ESSER dollars on creating new positions, thus we should be able to maintain and sustain the efforts of the utilization of those dollars as long as we follow the other recommendations of enhancing the budgeting process and developing a formal capital plan.



---

### **Issue for Further Study: Review Building Utilization**

Recognizing the decline in enrollment and the impact that has on building operations, the district has engaged in an ad hoc committee to review building use and staffing. The ad hoc committee will make recommendations to the entire elected board for consideration to make adjustments to improve operational efficiency and performance.

### **Recommendation 3: Establish internal controls to improve EMIS Staffing Reporting Practices**

The district has already committed to some internal practices between the human resources department, fiscal services, and the data department to develop ‘rules’ and delineation of duties to ensure that the proper boxes are checked in the state software system upon onboarding and more importantly when changes or position changes take place within the district.

### **Recommendation 4: Develop a Strategic Staffing Plan**

As a part of the work with Project Evident, the district is also developing a staffing plan that takes into account the goals of the district, the district’s resources, and the district’s implementation of best practices. This plan is broken into three phases and a staffing/budget planning document will be developed by the end of the 2024-2025 school year that will drive the strategic staffing of buildings and departments.

### **Recommendation 5: Evaluate Salary and Insurance Packages to Ensure Offerings are competitive within the Local Market**

As the district balances all of its fiscal and program responsibilities, the district will work within the budget framework and through its negotiated agreements to continue to monitor the total compensation packages with hopes of finding creative ways to make its top end compensation competitive with local markets.

### **Recommendation 6: Code Employee Leave as required**

The district human resources office and fiscal services will work on a plan to code leaves as separate object codes as recommended.



**Recommendation 7: Evaluate Academic Improvement Plan Fiscal Sustainability**

The district will utilize the information from this audit as well as our internal work that has already begun to institute any cost savings measures necessary to ensure that the district can continue its academic improvement plan momentum while potentially reducing some expenses to ensure that the fund balance does not move into a negative state by FY27.

The Youngstown City School District will continue to monitor the information presented by the Performance Audit to continue the improvement of our District. Thank you for all the time and effort that your team put into the process.

Sincerely,

Jeremy J. Batchelor  
Superintendent

Bryan Schiraldi  
Treasurer

# Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

## Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Audit Scope and Objectives

In order to provide the District with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

### Summary of Objectives and Conclusions

Objective	Recommendation
<b>Resource Allocation</b>	
Where is the District allocating its financial resources and how does the distribution of expenditures compare to peer districts and/or best practices?	<b>IFFS 1, R.3, R.7</b>
Are the District’s decisions in regard to its resource deployment strategies in line with peer districts and/or best practices?	<b>R.1, R.2</b>
<b>District Operations</b>	

Efficient • Effective • Transparent

Are the District’s staffing levels appropriate to meet the demand for services and how do they compare to industry standards and/or peer districts?	<b>R.3, R.4</b>
Are the District’s salaries and wages appropriate in comparison to local peers to ensure the District is able to attract and retain employees?	<b>R.5</b>
Are the District’s insurance costs and plan design appropriate in comparison to other governmental entities within the local market?	<b>R.5</b>
Is the District’s employee use of leave comparable to peers?	<b>R.6</b>
How does the District’s student attendance compare to peers and/or best practices?	<b>No Recommendation:</b> The District’s student attendance policies and procedures meet best practices.
<b>Academic Improvement Plan</b>	
Is the District positioned to ensure successful implementation of the plan’s academic improvement benchmarks?	<b>R.7</b>

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives:<sup>58</sup>

- Control environment
  - We considered the District’s control of its EMIS system.
- Risk Assessment
  - We considered the District’s activities to assess fraud risks.
- Information and Communication
  - We considered the District’s use of quality information in relation to financial data.
  - We considered District’s use of academic data including testing data and report card data.
- Control Activities
  - We considered the District’s compliance with applicable laws and contracts.

---

<sup>58</sup> We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

Internal control deficiencies that were identified during the course of the audit are discussed in the corresponding recommendation.

## Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of District’s operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from several sources, including:

- Peer Districts;
- Ohio Department of Education (ODE)
- State Employment Relations Board (SERB)
- Industry Standards;
- Leading Practices;
- Statutes; and,
- Policies and Procedures.

In consultation with the District, two sets of peer groups were selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively higher Ohio Report Card achievement and better academic performance. A “Local Peers” set was selected for a comparison of the General Fund subsidy of compensation, benefits, and collective bargaining agreements, where applicable. This peer set was selected specifically to provide context for local labor market conditions. The lists below show the Ohio school districts included in these peer groups.

### Peer Group Districts

#### Primary Peers

- Euclid City School District (Cuyahoga County)
- Painesville City School District (Lake County)
- Warren City School District (Trumbull County)
- Warrensville Heights City School District (Cuyahoga County)
- Whitehall City School District (Franklin County)

#### Local Peers

- Austintown Local School District (Mahoning County)
- Boardman Local School District (Mahoning County)
- Campbell City School District (Mahoning County)
- Canfield Local School District (Mahoning County)
- Girard City School District (Trumbull County)

- Hubbard Exempted Village School District (Trumbull County)
- Liberty Local School District (Trumbull County)
- Lowellville Local School District (Mahoning County)
- Poland Local School District (Mahoning County)
- Struthers City School District (Mahoning County)

Where reasonable and appropriate, peer districts, ODE, and SERB were used for comparison. However, industry standards, leading practices were used in some operational areas for primary comparison. District policies and procedures as well as pertinent laws and regulations contained in the Ohio Administrative Code (OAC) and the Ohio Revised Code (ORC) were also assessed. Each recommendation in this report describes the specific methodology and criteria used to reach our conclusions.

## Appendix B: Barriers to Learning

Youngstown City School District experiences challenges that many Ohio school districts don't face—or face to a lesser degree. These challenges include having a much greater share of its students qualify as economically disadvantaged, differing household makeups, issues with student attendance and student mobility, and higher rates of violent crime in the district than statewide averages.

### Impact of Economic Disadvantage on Educational Achievement

In FY 22, 99.96 percent of YCSD students qualified as economically disadvantaged, which is more than double the statewide average of 44.9 percent per the FY 2022 District Profile Report. According to the literature on poverty and education achievement, impoverished students may be at an academic disadvantage due to their family income status. A report from the Economic Policy Institute by [Garcia and Weiss \(2017\)](#), states “children’s socioeconomic status (SES), of which income is a key component, is considered one of the most significant predictors—if not the most significant predictor—of educational success.”

In particular, research shows that students from low-income families, on average, score lower on standardized testing than their higher-income peers, even at the very start of their educational career. This can be seen in the [Early Childhood Longitudinal Study, Kindergarten Class of 2010-11](#), a multi-year study conducted by National Center for Education Statistics (NCES) within the Institute of Education Sciences (IES) of the U.S. Department of Education. The study tracked a nationally representative sample of 18,170 children attending kindergarten in 2010-11 from their kindergarten year to the fifth grade. The students completed standardized testing on math and reading during the fall of their kindergarten year. The testing results revealed that students from families below 100 percent of the federal poverty level, or \$24,860 for a family of three in 2023, scored an average of 2.8 points lower on the reading test and 3.6 points lower on the math test than students from families between 100 percent and 199 percent of the federal poverty level—further, these students scored an average of 7.4 points lower on the reading test and 8.9 points lower on the math test than students from families at or above 200 percent of the federal poverty level.<sup>59</sup> Using metrics on kindergarten test scores, as opposed to those of a higher grade level, illustrates the impact of poverty on education prior to being influenced by the district’s education quality.

Given that many children from low-income families start school at a disadvantage, these children may need additional resources—in this sense, many studies point out that it may cost more to educate disadvantaged students than non-disadvantaged students. [Ivy and Amerikaner \(2018\)](#) stated, “it simply costs more to educate students from low-income backgrounds,” estimating based on the federal Title I formula “that it costs a district 40 percent more to educate a student

---

<sup>59</sup> The reading test was out of a possible 167 points; the math test was out of a possible 159 points.



in poverty than not in poverty,” with the caveat that even 40 percent is an underestimate. [Baker et. al \(2018\)](#), authored by researchers at Rutgers University and released by the Education Law Center, presents a “National Education Cost Model” that uses school spending, student achievement, student and family income levels, and other factors to construct estimates of how much states and school districts would need to spend for their students to reach the national average in English and math. They calculated that in Ohio, the highest poverty quintile of school districts in the state (i.e., the top 20 percent most impoverished districts) had a cost index mean of 1.52—meaning that the average Ohio school district in that quintile would have to spend 152 percent of what the average American school district spends (i.e., spend 52 percent more) to meet national average outcomes.

The District provides extra resources to combat obstacles stemming from child poverty. For example, according to District administrators, YCSD staffs one counselor at each elementary school, two at each middle school, and one per grade level at each high school. Each school also has its own tutors, who assist academically-struggling students, and parent engagement coordinators, who help connect families to the appropriate resources within the school and community. Noting that many of its students do not have reliable access to routine medical care, YCSD purchased two medical vans in 2020 and contracted with medical staff to provide dental and ophthalmology services to students.

## Impact of Food Insecurity on Educational Achievement

A literature review by [Burrows et al. \(2017\)](#) showed that the majority of studies on the impacts of diet on academic achievement point to a small-to-moderate positive relationship between diet and academic achievement, including for eating breakfast, regular meal consumption, and meeting national recommendations for fruit intake.

## Impact of Household on Educational Achievement

Per the 2021 5-Year American Community Survey (ASC), roughly 45.1 percent of households in the City of Youngstown consist of single parent family households with no spouse present, more than double the statewide average of 22.7 percent of households falling into this category. This can be problematic for educational achievement, as [Pong, Dronkers, and Hampden-Thompson \(2003\)](#) found that single parenthood is associated with lower math and science achievement among young children. In particular, the study found that American children living with single parents score about 28 points lower in math and 32 points lower in science than do children who live with both parents. The study points to these households having fewer monetary and non-monetary (e.g., time) resources as a possible reason for this gap. Additionally, [Garrett-Peters et al. \(2016\)](#) found that income poverty was positively related to household disorganization (defined as high levels of noise, excessive crowding, clutter, and lack of structure in daily life), which was, in turn, associated with lower academic achievement.

## Impact of Crime on Educational Achievement

The high rate of crime in the city has also presented additional challenges to the District. In 2021, the Youngstown City Police Department reported 427 violent crime incidents to the Federal Bureau of Investigation, or roughly 7.1 incidents per 1,000 residents. Comparatively, Ohio altogether reports approximately 2.9 violent crime incidents per 1,000 residents. [Schwartz et al. \(2021\)](#) found that exposure to violent crimes reduces students' academic performance. Similarly, [Boxer, Drawve, and Caplan \(2020\)](#) found that more crime close to school buildings relates to worse academic performance when controlling for the effects of economic disadvantage. YCSD administrators state that students attending one District elementary school are unable to play outside due to safety concerns. In response to this, the District is evaluating the feasibility of building of a wall around the school so that it is safer for students.

# Appendix C: History of Academic Accountability

## Report Cards

Ohio's first School District report cards were issued following the 1998 passage of S.B. 55 of the 122<sup>nd</sup> General Assembly. These report cards were for each school district and for the state as a whole and included both educational and fiscal performance data.

Since Report Cards were first issued, there have been several changes in both grade designations and elements measured to determine the grades. The first Report Cards included the following designations based on State Indicators, Performance Index, and Adequate Yearly Progress (AYP) elements: Excellent, Effective, Continuous Improvement, Academic Watch, and Academic Emergency.

The passage of H.B. 555 of the 129th General Assembly in 2012 replaced the district designation system with a new A-F grading scale. FY 2020 district grades were not published due to COVID-19's disruption to learning across the state. Additionally, the 133rd General Assembly passed H.B. 409 to prohibit district grades from being published for FY 2021. Finally, in 2022, the 134th General Assembly then passed H.B. 82, which changed the A-F system to a 1-5 star system, among other changes.

The current components of the Report Card include:

- Achievement
- Progress
- Gap Closing
- Improving At-Risk K-3 Readers
- Graduation Rate
- Prepared for Success

## Academic Distress

As discussed in the **Introduction**, school districts that chronically underperform on Report Cards are subject to state oversight under ORC 3302.10. There have been several versions of ORC 3302.10 since 2005. These versions included various changes to entry and exit requirements for ADCs and required academic plans. A summary of some of the key features of each version is below.

## ORC 3302.10 Over Time

Version	Governance: ADC	Governance: CEO	Improvement Plan Required	Exit Based on State Superintendent
2005: H.B. 66	✓	✗	✗	✓
2014: H.B. 487	✓	✗	✓	✓
2015: H.B. 70	✓	✓	✓	✗
2021: H.B. 82	✓	✓	✓	✗
2023: H.B. 33	✓	✓	✓	✗

Source: ORC

ORC 3302.10 began requiring school districts to come up with an academic recovery plan with H.B. 487. The specific requirements of this plan have changed over time, as shown below.

### Academic Plan Requirements by ORC 3302.10 Version

Version	Academic Plan
2005: H.B. 66	Not required
2014: H.B. 487	<p>Within 120 days of the ADC’s first meeting, the ADC was required to adopt an academic recovery plan to address academic problems at the school and district level.</p> <p>This plan was required to include short and long-term actions needed and the timing and resources that would be applied.</p>
2015: H.B. 70	<p>This plan was required to outline the district's monitoring and evaluation procedures and status reporting requirements.</p> <p>Required CEO to create a plan that included clear, measurable performance goals for the district and for each school operated by the district within 90 days of appointment.</p> <p>The performance goals were required to include report card performance measures but could also include other measures.</p>
2021: H.B. 82	<p>During the development process, the CEO was explicitly required to consider the availability of funding to ensure sustainability of the plan.</p> <p>Requires CEO to create a plan that included clear, measurable performance goals for the district and for each school operated by the district within 90 days of appointment.</p> <p>The performance goals are required to include report card performance measures but could also include other measures.</p>
2023: H.B. 33	<p>During the development process, the CEO is explicitly required to consider the availability of funding to ensure sustainability of the plan.</p> <p>Revisions solely reflect H.B. 33’s changes from ODE.</p>

Efficient • Effective • Transparent

Additionally, the membership requirements of ADCs changed over time, as shown below.

### ADC Membership by ORC 3302.10 Version

Version	ADC Membership
2005: H.B. 66	<p>3 members appointed by the superintendent of public instruction.</p> <p>2 members appointed by the president of the district board of education.</p>
2014: H.B. 487	<p>3 members appointed by the superintendent of public instruction.</p> <p>2 residents of the school district appointed by the president of the district board of education.</p> <p>The superintendent of public instruction also designates one of their appointed members of the ADC to be a chairperson.</p>
2015: H.B. 70	<p>3 members appointed by the superintendent of public instruction, one of whom is a resident of the district’s county.</p> <p>1 teacher from the school district appointed by the president of the district board of education.</p> <p>1 member appointed by the mayor of the municipality in which a majority of the district’s territory is located or, if no such municipality exists, by the mayor of a municipality selected by the state superintendent in which the district has territory.</p> <p>The superintendent of public instruction also designates one their appointed members of the ADC to be a chairperson.</p>
2021: H.B 82	<p>3 members appointed by the superintendent of public instruction, one of whom is a resident of the district’s county.</p> <p>1 teacher from the school district appointed by the president of the district board of education.</p> <p>1 member appointed by the mayor of the municipality in which a majority of the district’s territory is located or, if no such municipality exists, by the mayor of a municipality selected by the state superintendent in which the district has territory.</p> <p>The superintendent of public instruction also designates one their appointed members of the ADC to be a chairperson.</p>
2023: H.B. 33	<p>Revisions solely reflect H.B. 33’s changes from ODE.</p>

# Appendix D: Financial Background

## *Local Revenue*

Local revenue can be raised through a combination of property and income taxes. Property taxes levied in Ohio are subject to restrictions in the Ohio Constitution<sup>60</sup> and the Ohio Revised Code (ORC).<sup>61</sup> These restrictions limit the amount of tax that can be levied without voter approval to 10 mills<sup>62</sup> or 1 percent of property value. While the Constitutional limitation is based on fair market value, the ORC sets a more restrictive limit based on taxable value, which is defined as 35 percent of fair market value. These unvoted taxes are split between the various taxing districts that operate where a property is located.

The 10 mills allowed by the Constitution are typically referred to as inside, or unvoted mills. School districts share these un-voted mills with other local governments. The actual breakdown of inside mills differs from county to county and, because of this, the inside mills for school districts varies. On average, school districts have approximately 4.7 inside mills, and the remainder of property tax revenue would come from voted, or outside millage.

School districts can obtain additional property tax revenue through voter approved bonds and levies. These taxes can have a variety of purposes that are defined in the authorizing language and are generally divided into three broad categories: general operations, permanent improvement, and construction.

Levies may be defined as either a fixed-rate or a fixed-sum. A fixed-rate levy identifies the number of mills that will be assessed in order to raise revenues. If new construction occurs within the district, the rate will apply, and the district would realize additional revenues. Current expense levies, used for general operations, and permanent improvement levies are typically fixed-rate. A fixed-sum levy identifies an amount that will be generated from the levy. While there may be an estimated millage rate, the actual rate will vary based on assessed property values. If new construction occurs within the district, there would be no new revenues for a fixed-sum levy. Emergency levies<sup>63</sup> for general operations, and bond levies for the financing of new buildings, are typically fixed-sum levies.

Ohio has historically had laws which limit the impact rising property values can have on property taxes. The most recent version of these limitations was enacted in 1976 and requires that the amount collected on fixed-rate millage is frozen at the dollar value collected in its first year.<sup>64</sup> In subsequent years, with exceptions such as new construction, a district would not

---

<sup>60</sup> Ohio Const. Art. XII, Section 2.

<sup>61</sup> ORC § 5705.02.

<sup>62</sup> A mill is defined as one-tenth of one percent or \$1 for every \$1,000 of taxable value.

<sup>63</sup> Authorized by ORC §5705.194.

<sup>64</sup> Am.Sub.H.B. No. 920, 136 Ohio Laws, Part II, 3182, 3194.

receive additional revenue from a levy as property values increased.<sup>65</sup> Instead, the outside mills are subject to reduction factors<sup>66</sup> which lower the effective millage rate in order to maintain the preceding year’s level of revenue from the same properties.<sup>67</sup>

However, under state law, in order to receive state foundation funding, a district must collect a minimum of 20 mills in property taxes for general purposes, or current expenses.<sup>68</sup> In order to prevent a district from failing to meet this minimum threshold, reduction factors stop being applied once a district reaches an effective rate of 20-mills, colloquially known as the 20-mill floor. Practically speaking, this means that if a district’s effective tax rate is reduced to 20 mills for current expenses, the amount of revenue generated from levies will increase with property values unless a new operating levy is approved by voters. It is important to note not all levies count toward the 20-mill floor.

Ultimately, the mixture of property taxes approved by voters can have a wide-ranging impact on both the revenues collected by a district and the amount of tax that individual property owners are required to pay on an annual basis.

In Tax Year 2022, YCSD collected revenues on 52.26 mills of property tax for residential properties. The District’s current expense millage rate was 37.92. This included 4.20 inside mills and 33.72 outside mills current expenses. The current expense levies are subject to reduction factors; these reduction factors limit the impact of rising property values. The revenue generated from a current expense levy is limited to the total revenue from the first year of collections. Although property values may increase while the levy is in effect, the reduction factors work to prevent increases in property taxes. The following chart shows a comparison of millage rates between YCSD and local peer districts.

---

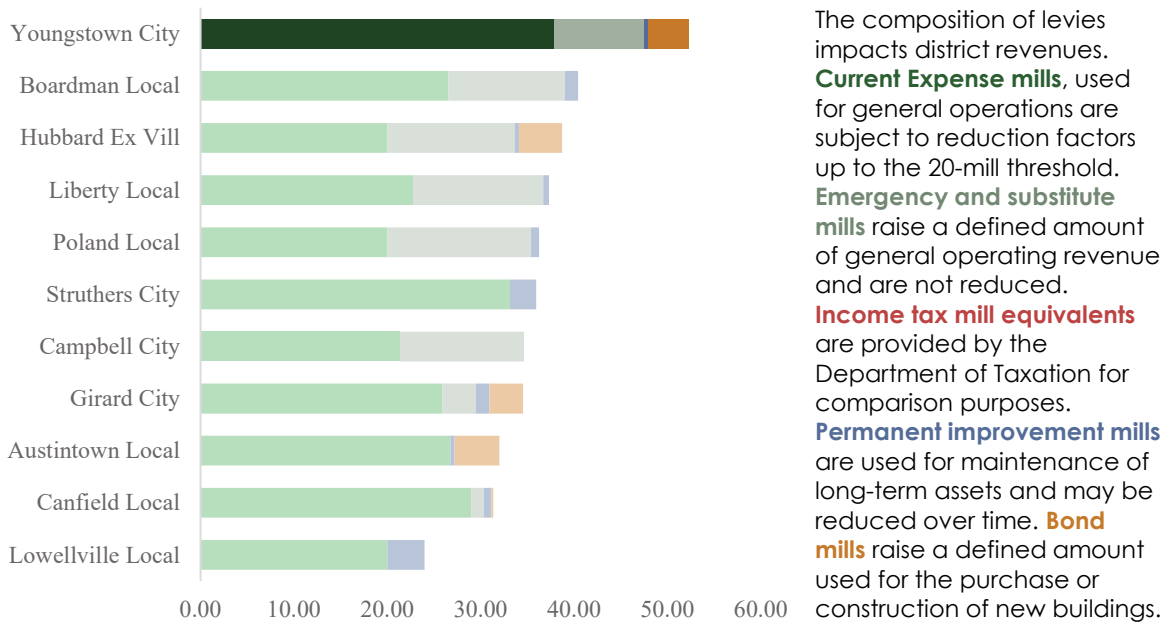
<sup>65</sup> If property value decreased due to reappraisal, it is possible that a district would receive less revenue than originally intended.

<sup>66</sup> ORC § 319.301.

<sup>67</sup> We are providing this information for historical purposes only. The law which regulates collection of on outside millage has been amended since enacted in 1976. The District should consult with the most current version of the law for a clear understanding of how this process works today.

<sup>68</sup> The term ‘current expense’ refers to revenue generated from levies that are not restricted in their use. It does not include bonds or levies that generate revenues for restricted funds, such as Permanent Improvement levies.

## 2022 Millage and Millage Equivalents | Local Peers



Source: Ohio Department of Taxation

The composition of levies impacts district revenues. **Current Expense mills**, used for general operations are subject to reduction factors up to the 20-mill threshold. **Emergency and substitute mills** raise a defined amount of general operating revenue and are not reduced. **Income tax mill equivalents** are provided by the Department of Taxation for comparison purposes. **Permanent improvement mills** are used for maintenance of long-term assets and may be reduced over time. **Bond mills** raise a defined amount used for the purchase or construction of new buildings.

Notably, YCSD has a higher millage rate compared to the local peers. However, because the District’s property values are lower than the local peer average (YCSD’s assessed property value per pupil is \$124,940, versus its local peer average of \$166,449), the amount of revenue raised through these local taxes may be lower than the revenue raised by peers with a lower tax rate.

### Local Tax Effort

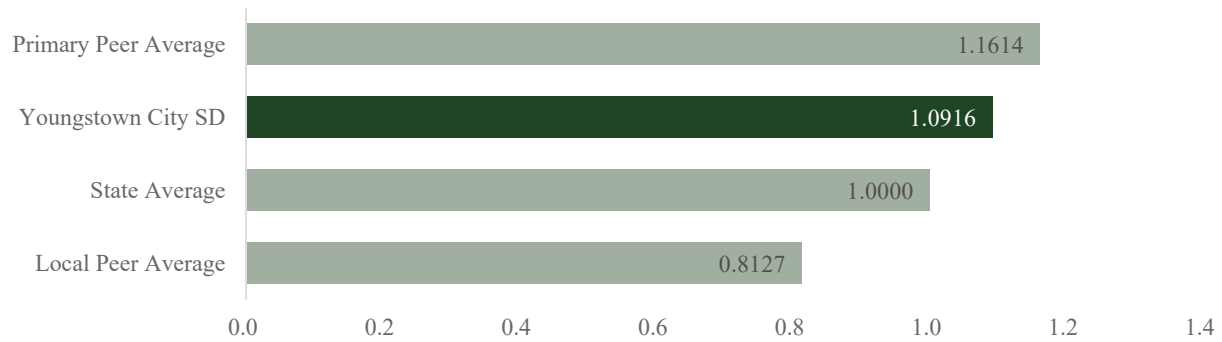
ODE uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index, one of a number of possible measures for evaluating local effort, was initially developed by the Division of Tax Analysis within the Ohio Department of Taxation and is calculated in the context of the residents’ abilities to pay by determining the relative position of each school district in the state in terms of the portion of residents’ income devoted to supporting public education. This index uses median income data and provides context to better understand a community’s tax burden, not only compared to other districts, but also as a function of the residents’ ability to pay.

The District ranks high on the index. The statewide average local tax effort is 1.0000; any value above that indicates that the district’s residents contribute a higher-than-average proportion of their income to supporting public education; any value below indicates the opposite. YCSD’s local tax effort index is displayed in the following visual.

Efficient • Effective • Transparent



## FY 2022 Local Tax Effort Comparison



Source: ODE

As seen, YCSD’s local tax effort index in FY 2022 was 1.0916, surpassing its local peer average of 0.8127 and the statewide average of 1.0000 but falling below its primary peer average of 1.1614. YCSD’s low median income means that YCSD residents pay a larger-than-average proportion of their income to property taxes, when compared to the state average.

### *Foundation Funding Formula Update*

On June 30, 2021, House Bill 110 of the 134th General Assembly (the biennial budget bill) was signed by the Governor. This bill included changes to the state foundation funding formula, commonly referred to as the Fair School Funding Plan, which replaced the previous state funding allocation model. This new model establishes and implements a cost methodology using student teacher ratios, minimum staffing levels, local property values, and district-level income data. Further, the legislation includes guarantees to ensure no school district receives less funding than it did in FY 2020.

The new model is planned to be phased-in over several years, which will impact the amount of state funding received under the new formula over the period of the phase-in. During the phase in period, the amount of state funding received in any given year may be less than what would have been received if the formula were fully funded. ODE transitioned to the new funding model in January of 2022.

# Appendix E: YCSD Academic Improvement Plan

The table below shows the area(s) of focus and YCSD’s rationale for each of the Academic Improvement Plan benchmarks. Many of the benchmarks and their corresponding strategies are aligned directly with YCSD’s 2021 Reading Achievement Plan<sup>69</sup>, the 11 District Plan,<sup>70</sup> or both plans.

YCSD Benchmarks Summarized Rationale and Plan Connections<sup>71</sup>

Focus	Benchmark(s)	Rationale	Connection to Other Plan(s)
Literacy	1, 2, 3, 4, 5, 6	Literacy is central to planning, professional development, classrooms, central office, deployment of resources, university partners, and the community.	2021 Reading Achievement Plan, 11 District Plan
Math	7, 8, 9, 10, 11, 12, 13	Informed math instruction prepares scholars for long-term success in school, college, careers, and life.	11 District Plan
Science	14, 15	The district believes science is an important area of concentration and STEM curriculum has been adopted.	
Government and History	16, 17	End of course exams indicate the degree to which scholars are mastering the skills outlined in Ohio’s Learning Standards. These tests inform future instruction, preparing scholars for long-term success in school, college, careers, and life.	
Performance Index	18	As the overall Performance Index increases, so does overall student success.	11 District Plan
Chronic Absenteeism	19	Chronic absence from school is a primary cause of low academic achievement and a powerful predictor of which students will eventually drop out of school.	11 District Plan
Graduation, Graduation Preparedness	20, 21, 22, 23	A high school education prepares scholars to participate positively in the economy and in civic life, among other positive life outcomes.	11 District Plan

<sup>69</sup> ORC 3301.0715 requires districts to establish a Reading Improvement Plan when fewer than 80 percent of their students score proficient or higher on Ohio’s State Test for grade 3 English Language Arts.

<sup>70</sup> The 11 District Plan was created to increase the achievement and outcomes of students with disabilities in 11 of Ohio’s school districts. The 11 Districts are: Canton City, Cleveland Metropolitan, Columbus City, Cincinnati Public, Toledo Public, Dayton Public, Akron Public, Youngstown City, Lima City, Zanesville City, and East Cleveland City School Districts.

<sup>71</sup> These benchmarks were grouped by area(s) of focus by the audit team to facilitate further discussion with the district, and for use in this report. These groupings were shared with YCSD and ODE, who both agreed to the grouping.

Expansion of Career Technical Education	24	Exposing middle school scholars to CTE aspects will begin to prepare them for their career and the pathway that will help them achieve their goals.
---	----	---

Additionally, we grouped these benchmarks using the primary source of data or assessment used for measurement. When developing any benchmark, it is important to ensure that the data or assessment used is reliable, valid, and fair. Reliable assessments are consistent and have replicable results. Valid assessments measure what was intended to be evaluated. Fair assessments are free from bias. All assessments used within YCSD’s Academic Improvement Plan are recognized by ODE as valid instruments. Definitions of these sources are below.

### YCSD Division of Benchmarks by Data or Assessment Used

<b>Data Used</b>	<b>Benchmark(s)</b>	<b>Data Definition</b>
Preschool Early Literacy Indicators (PELI) Assessment	1	PELI is an assessment for 3- to 5-year-olds designed to measure pre-literacy and oral language skills. PELI scores indicate the likely level of support needed to achieve subsequent early literacy goals.
Acadience	2, 3	Acadience Reading K-6, previously known as DIBELS Next, is a tool designed for universal screening and progress monitoring for literacy. It is used to identify students, classrooms, and grades that may need additional instructional support. Additionally, it monitors progress through repeated assessments of similar difficulty.
Northwest Evaluation Association Measures of Academic Progress (NWEA MAP)	4, 5, 7, 8, 9, 10, 14, 15	NWEA MAP Growth is an assessment for measuring achievement and growth in K–12 math, reading, language usage, and science. Reports identify common areas of need among students, identify students who could benefit from intervention, and determine which instructional strategies are generating the most academic growth.
State Tests	6, 11, 12, 13, 16, 17	Ohio State Tests are state achievement tests that demonstrate student knowledge as outlined in Ohio’s Learning Standards.
Ohio Local Report Card, reported through EMIS	18, 19, 20, 21	ODE uses data reported by districts and schools to analyze performance in several categories. Data are collected into six components: Achievement, Progress, Early Literacy, Gap Closing, Graduation, and College, Career, Workforce and Military Readiness.
Ohio Graduation Requirements	22, 23	Student progress toward graduation requirements is tracked using student records, which are then used to calculate a graduation rate in the Ohio District Report Card.
Career Plan in OhioMeansJobs or Naviance	24	Students utilize OMJ and Naviance to develop career and college success plans.

# Appendix F: Expenditure Key Driver Analysis

## Methodology

In FY 2022, YCSD spent more per pupil than its peer districts, regardless of whether ESSER spending is included. Excluding ESSER spending, YCSD spent \$22,983 per pupil in FY 2022. Its peers, on average, spent \$20,190 per pupil.

ODE divides school district expenditures into three overarching categories—classroom instruction operating expenditures, non-classroom operating expenditures, and non-operating expenditures. YCSD’s operating expenditure figures, both in and out of the classroom, surpass its peer average. YCSD’s classroom instruction operating spending per pupil was 35.2 percent higher than its peer average (\$13,001 vs. \$9,615) in FY 2022, and its non-classroom operating spending per pupil was 45.7 percent higher (\$8,053 vs. \$5,526).

We sought to identify the few function and object codes responsible for most of the difference between YCSD’s and its peer average’s per-pupil spending—i.e., identify the “key drivers” of the difference. To do so, we identified the functions at Function Level 1 that comprised at least 20 percent of the expenditure per pupil (EPP) difference. Then, we identified the functions at Function Level 2 that comprised at least 20 percent of the EPP difference found within the identified Level 1 functions. This process repeated with more granular function levels, and then with object levels, until a set of key drivers was identified.

We only identified key drivers for those categories where YCSD spent more than its peer average in FY 2022. Because YCSD spent less than its peer average in FY 2022 on non-operating expenditures, key drivers were not identified for the difference in non-operating spending.

## Classroom Instruction Operating Expenditures

Classroom instruction operating expenditures include those expenditures dedicated to instruction, pupil support (e.g., guidance, health, psychological, speech, audiology, and social work services), and instructional staff support services (e.g., professional development). In FY 2022, YCSD spent more per pupil on classroom instruction operating expenditures than its peers—YCSD spent \$13,001 per pupil in this category, whereas its peers spent \$9,615 per pupil, on average. This resulted in a difference of \$3,386 per pupil spent on activities related to day-to-day classroom instruction.

Our methodology singled out the following combinations of functions and objects as the largest drivers of the difference between the expenditure per pupil of the client and its peer set.

## Key Drivers of Classroom Instruction Operating EPP Difference, YCSD vs. Peers, FY 2022

<b>Function</b>	<b>Object</b>	<b>YCSD EPP</b>	<b>Peer AVG EPP</b>	<b>EPP Diff.</b>
1110: Elementary	100: Salaries/Wages	\$2,137	\$1,471	\$667
	200: Benefits	\$944	\$557	\$387
1130: High School	100: Salaries/Wages	\$1,307	\$1,048	\$260
	200: Benefits	\$606	\$369	\$237
2120: Guidance Services	100: Salaries/Wages	\$291	\$132	\$160
	200: Benefits	\$118	\$40	\$78
	400: Purchased Services	\$113	\$37	\$76
2130: Health Services	100: Salaries/Wages	\$92	\$33	\$58
	200: Benefits	\$60	\$14	\$45
2210: Improvement of Instruction Services	400: Purchased Services	\$535	\$47	\$487

Source: YCSD & Peer USAS Data, FY 2022

As seen, the bulk of the EPP difference in classroom instruction operating expenditures can be explained by salaries and benefits for elementary and high school regular instruction. YCSD spent \$1,550 more per pupil on these items than the peer average in FY 2022, comprising 45.8 percent of the EPP difference in this category. Salaries and benefits for some non-instructing staff members also explains some of the difference—YCSD spent \$342 more per pupil than the peer average on salaries and benefits for staff providing guidance and health services, explaining another 10.1 percent of the EPP difference in this category.

An additional 16.6 percent of the EPP difference found in classroom instruction operating expenditures is explained by YCSD's higher spending per pupil on purchased services for pupil guidance, as well as purchased services for the improvement of instruction (i.e., professional development); YCSD spent \$564 more per pupil than the peer average on these items in FY 2022. Of the \$533,000 YCSD spent on purchased guidance services in FY 2022, \$204,000 was spent on services for behavioral interventions and social and life skills development. Of the \$2.5 million spent on various professional development services, \$850,000 was paid for services to assist with the development and execution of a diversity, equity, and inclusion strategy.

### Non-Classroom Operating Expenditures

Non-classroom instruction operating expenditures include those expenditures dedicated to general and school administration, maintenance services, pupil transportation, food service, and other and non-specified support services (e.g., fiscal, business, and central services). In FY 2022, YCSD spent more per pupil on non-classroom operating expenditures than its peers—YCSD spent \$8,053 per pupil in this category, whereas peers spent \$5,526 per pupil, on average. This resulted in a difference of \$2,527 per pupil spent on operations beyond the classroom.

Our methodology singled out the following combinations of functions and objects as the largest drivers of the difference between the expenditure per pupil of the client and its peer set.

### Key Drivers of Non-Classroom Operating EPP Difference, YCSD vs. Peers, FY 2022

Function	Object	YCSD EPP	Peer AVG EPP	EPP Diff.
2411: Office of Superintendent Services	400: Purchased Services	\$133	\$16	\$116
2416: Special Education Services-Administrative/Supervisor	100: Salaries/Wages	\$210	\$66	\$145
	200: Benefits	\$78	\$23	\$56
2421: Office of Principal Services	100: Salaries/Wages	\$844	\$456	\$388
	200: Benefits	\$358	\$207	\$150
2429: Other Support Services-School Administration	100: Salaries/Wages	\$150	\$6	\$144
	200: Benefits	\$56	\$3	\$53
2720: Care and Upkeep of Building Services	100: Salaries/Wages	\$812	\$262	\$550
	400: Purchased Services	\$656	\$386	\$269
2760: Security Services	100: Salaries/Wages	\$302	\$28	\$273
	100: Salaries/Wages	\$208	\$19	\$189
2822: Transportation for Regular Students	200: Benefits	\$149	\$12	\$137
	500: Supplies/Materials	\$128	\$0	\$128
2829: Other Vehicle Operation Services	100: Salaries/Wages	\$259	\$131	\$128

Source: YCSD & Peer USAS Data, FY 2022

As seen, the EPP difference in non-classroom operating expenditures is explained by an assortment of key drivers. For one, YCSD’s spending per pupil was higher than its peer average on a few function codes related to administration—its salary and benefit payments for administrative/supervisor roles for special education services, office of principal services roles, and school administrator roles for other support services were, in total, \$936 higher per pupil than the peer average, making these items responsible for 37.0 percent of the EPP difference in non-classroom expenditures. Further, YCSD spent \$823 more per pupil than the peer average on salaries/wages for building maintenance and security staff—this comprises another 32.6 percent of the EPP difference in this category.

Another 17.9 percent of the difference between YCSD and its peers’ non-classroom operating expenditures per pupil can be attributed to the salaries and benefits for employees that transport regular students, as well as salaries for employees carrying out other vehicle operations. YCSD spent \$454 more per pupil on these items in FY 2022 compared to the peer average.

Finally, some of the EPP difference between YCSD and its peer average for non-classroom operating expenditures can be attributed to purchased services and supplies/materials. YCSD spent \$116 more per pupil than its peer average on purchased services for the office of

superintendent services—most of these purchases were for professional legal services and fees. These items account for 4.6 percent of the EPP difference. Further, YCSD spent \$269 more per student on purchased services for the care and upkeep of buildings, accounting for another 10.7 percent of the per pupil difference in non-classroom operating expenditures. The \$3.1 million under this function/object combination was spent on a multitude of purchases for the District’s various school buildings, including insurance and utility payments; the largest transaction was \$100,482 for the District’s crime and commercial property insurance policies. Additionally, 5.1 percent of the EPP difference can be attributed to supplies and materials for the transportation of regular students—YCSD spent \$128 per pupil in this area, while none of its peers had expenditures in this area. More than half of spending under this function/object combination was for the purchase of school bus fuel—YCSD’s peers also have purchases for fuel, though they coded most of these purchases to Function 2840, Vehicle Servicing and Maintenance Services, rather Function 2822, Transportation for Regular Students.

### **Non-Operating Expenditures**

Non-operating expenditures include those expenditures dedicated to enterprise operations, community services, non-public school services, adult education, construction, land and existing structures, equipment, interest on debt, and other operation of non-instructional services (including sport oriented activities). Non-operating expenditures are not directly tied to student performance—as a result, they are less of a focus in this analysis. In FY 2022, YCSD spent less per pupil on non-operating expenditures than its peers—YCSD spent \$1,929 per pupil in this category, whereas its peers spent \$5,049 per pupil, on average. As such, compared to peers, YCSD spent \$3,120 less per pupil on expenditures unrelated to day-to-day operations.

Much of the difference can be attributed to YCSD’s peers’ higher spending per pupil on debt service and facility acquisition and construction. As mentioned previously, Warrensville Heights CSD purchased property for new early childhood center and constructed a new school building in FY 2022—these purchases qualify as non-operating expenditures. Without WHCSD, the peer average for non-operating expenditures reduces to \$1,663.

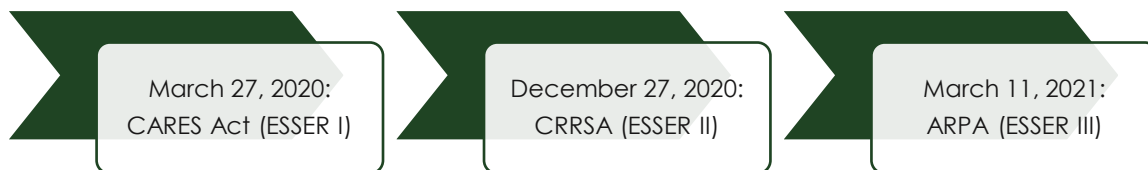
# Appendix G: ESSER

## Elementary and Secondary School Emergency Relief (ESSER) Fund

The ESSER Fund is a federal funding program that was created by the U.S. Congress to provide emergency relief formula grants to school districts in response to the COVID-19 pandemic. In total, over \$190.5 billion in grants was awarded to states by the federal government through this federal funding program.

The federal government distributed funds to states based on the same proportion of funding that the state received under the Elementary and Secondary Education Act (ESEA) Title-IA. States then were required to distribute at least 90 percent of funds to local education agencies (LEAs), or school districts, based on the districts' proportional share of ESEA Title I-A funds. Ohio school districts were required to apply to ODE to receive their share. States were given the option to reserve 10 percent of the allocation for emergency needs as determined by the state to address issues responding to the COVID-19 pandemic. ESSER funding was distributed in three separate stimulus bills throughout 2020 and 2021:

- The Coronavirus Aid, Relief and Economic Security (CARES) Act, passed on March 27, 2020, provided \$13.5 billion in ESSER I funding to the states; Ohio received \$489.2 million. The deadline to liquidate ESSER I funds was January 28<sup>th</sup>, 2023.
- The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), passed on Dec. 27, 2020, provided \$54.3 billion in supplemental ESSER II funding to the states; Ohio received \$2.0 billion. The deadline to liquidate ESSER II funds is January 28<sup>th</sup>, 2024.
- The American Rescue Plan Act (ARPA), passed on March 11, 2021, provided \$122.7 billion in supplemental ESSER III funding to the states; Ohio received \$4.5 billion. The deadline to liquidate ESSER III funds is January 28<sup>th</sup>, 2025. For a school district to receive ESSER III funding, it was required to create or already have had a safe return-to-school plan. At least 20 percent of the ESSER III funding provided to any given school district is required to be used to address learning loss.



Of the federal grants made available to school districts, ESSER dollars have a high degree of flexibility. Among other uses, ESSER funds can support any allowable activity under several



existing federal grants, including the Every Student Succeeds Act (ESEA), the Individuals with Disabilities Education Act (IDEA), and other grants. They can also support efforts to prevent, prepare for, and respond to COVID-19, activities to address the needs of marginalized students, and more. The list of allowable expenditures ends with a catch-all: school districts can spend their ESSER dollars on “other activities necessary to maintain the operation and continuity of services”.

Note that revenue from and expenditures out of ESSER I, II, and III grants for Ohio school districts are filed under a single fund code in USAS, Fund 507 (the ESSER Fund). YCSD was awarded \$78.1 million in ESSER dollars. As of October 2023, YCSD liquidated (i.e., expended) all of its ESSER I funding before it expired, and has liquidated almost all of its ESSER II and III funding. Barring a legislative extension, it will have until January 2024 to liquidate its ESSER II dollars and January 2025 to liquidate its ESSER III dollars. See the table below for awarded, liquidated, expired, and available ESSER amounts for YCSD as of October 2023.

### YCSD ESSER Awards (as of October 2023)

Award	Liquidation Deadline	Awarded	Liquidated	Expired	Available
ESSER I	Jan. 2023	\$5,661,000	\$5,661,000	\$0	\$0
ESSER II	Jan. 2024	\$22,295,000	\$22,215,000	\$0	\$80,000
ESSER III	Jan. 2025	\$50,106,000	\$47,544,000	\$0	\$2,562,000
<b>Total</b>		<b>\$78,062,000</b>	<b>\$75,420,000</b>	<b>\$0</b>	<b>\$2,642,000</b>
<b>% of Awarded</b>		100.0%	96.6%	0.0%	3.4%

Source: CCIP

Note: Due to rounding, values in table may not sum to total listed.

Because ESSER funds are temporary stimulus funds, school districts have been instructed to use the funds wisely. ODE advised that ESSER funds “... are one-time investments that should be managed carefully. These funds generally should not be used to provide ongoing services, as services may be terminated abruptly when federal funds expire.” According to administrators, the District used its ESSER money to carry out a number of one-time site improvement projects—namely, the repair or replacement of its HVAC systems. YCSD administrators state that while they did enter into some contracts using ESSER money, they will be assessing which ESSER-funded purchased services made the largest impact on student scores and will be using this information to determine which contracts to supplement with the General Fund once ESSER money runs out/expires.

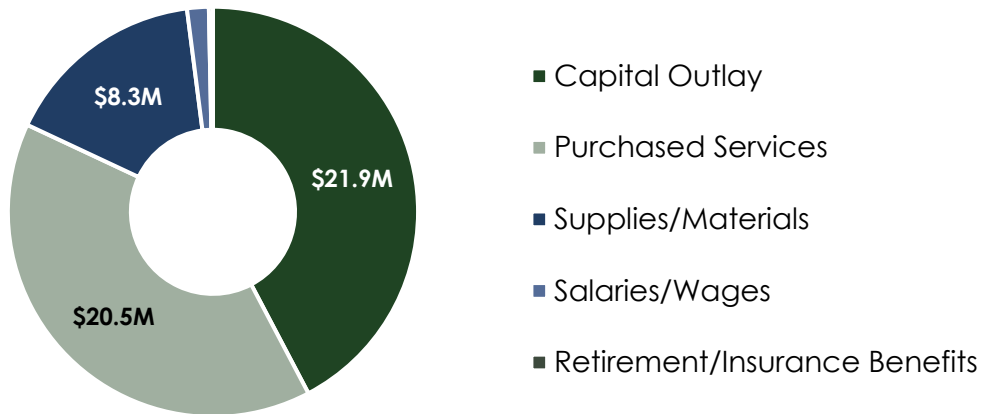
### FY 2022 ESSER Spending

In FY 2022, YCSD spent \$51.8 million in ESSER dollars. The distribution of these dollars by object is displayed below.

---

Efficient • Effective • Transparent

## YCSD ESSER Expenditures by Object, FY 2022



Source: YCSD USAS Data, FY 2022

Note: Due to rounding, values in visual may not sum to total listed.

As seen, \$21.9 million, or 42.3 percent, was classified as capital outlay. These expenditures purchased or improved upon a variety of school assets. Some notable expenditures include the purchase and installation of new synthetic turf for the District’s football fields, baseball/softball fields, practice fields, and playgrounds, the purchase of vehicles, the purchase of medical-grade air filters, the purchase of A/C rooftop units for YCSD’s Choffin Career & Technical Center, HVAC improvements, chiller replacements, kitchen renovations, and boiler replacements.

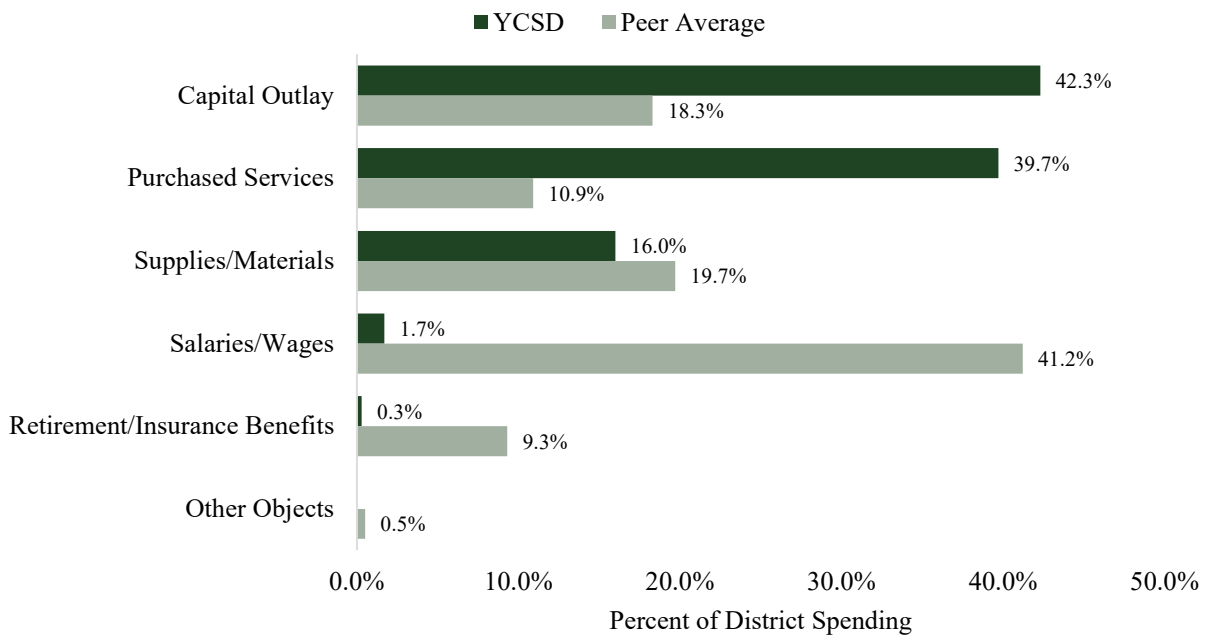
Another \$20.5 million, or 39.7 percent, of the District’s FY 2022 ESSER spending went toward purchased services. Various expenditures for professional development activities were classified under this object. Additionally, this object included expenditures for the operation of the District’s two YouCare clinics, which are medical vans that provide on-site pediatric care to students via a contract with an urgent care center. Other purchased service payments using ESSER dollars included payments for Wi-Fi services and labor and for a third-party provider to run a summer school program for students.

Another \$8.3 million, or 16.0 percent, was for the purchase of supplies, primarily COVID-19 rapid tests.

While only 2.0 percent of the District’s FY 2022 ESSER expenditures paid for staff salaries, wages, and benefits, the expenditures in this area still totaled a little over \$1 million. It is important to note that any staff pay funded by ESSER dollars will have to be transferred to other funds upon the ESSER Fund’s expiration, or reductions in staff FTEs will be required.

The below visual displays the proportion of FY 2022 ESSER expenditures dedicated to each object by YCSD and its peers. Compared its peer average, YCSD dedicated a higher proportion of its ESSER spending in FY 2022 to capital outlay and purchased services. It dedicated a lower proportion toward supplies/materials, salaries/wages, benefits, and other objects.

### YCSD ESSER Allocations by Object, FY 2022



Source: YCSD & Peer USAS Data, FY 2022

### FY 2023 ESSER Spending

Because the District spent \$51.8 million of its total \$78.1 million in ESSER awards in FY 2022, it spent less ESSER dollars in FY 2023 than in the previous fiscal year. Of the \$15.9 million spent in FY 2023, 66.3 percent, or \$10.6 million, was on capital outlay. While the total amount spent on capital outlay is smaller, it represents a larger proportion of the District’s total ESSER spending in FY 2023. Much of this spending was on continued payments for the projects started in FY 2022, including the purchase and installation of synthetic turf, the purchase of A/C rooftop units for the Career & Technical Center, and HVAC improvements.

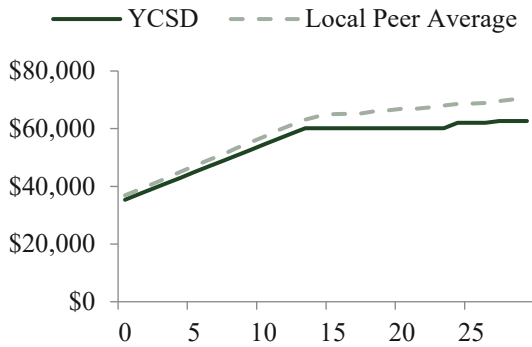
The District’s use of ESSER funds on purchased services (30.5 percent, or \$4.9 million) and supplies (0.6 percent, or \$102,000) decreased in amount and proportion in FY 2023 when compared to FY 2022. Much of the purchased services expenditures were a continuation of the Wi-Fi service and labor payments from the prior fiscal year.

The District spent 2.5 percent, or just under \$400,000 of its FY 2023 ESSER spending on staff salaries, wages, and benefits, a decrease in the amount, but an increase in proportion compared to FY 2022. As mentioned, any staff pay funded by ESSER dollars will have to be transferred to other funds upon the ESSER Fund's expiration, or reductions in staff FTEs will be required.

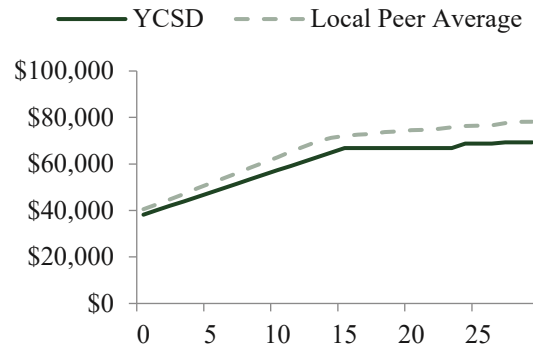
# Appendix H: Human Resources

## FY 2023 Certificated Career Compensation

BA

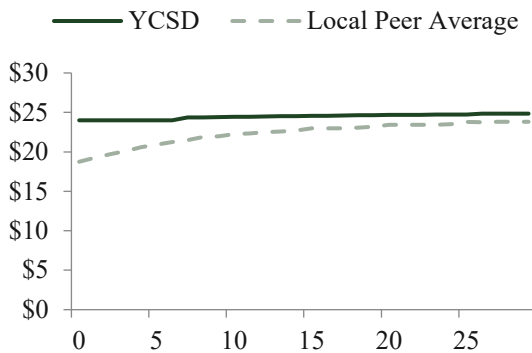


MA

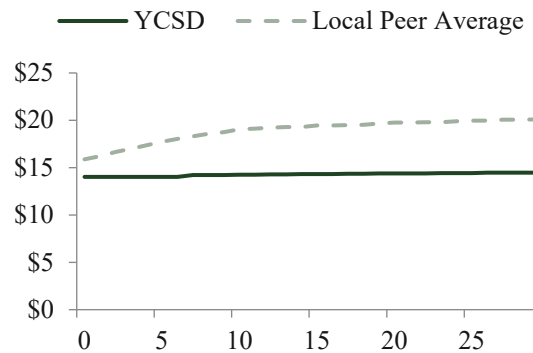


## FY 2023 Classified Career Compensation

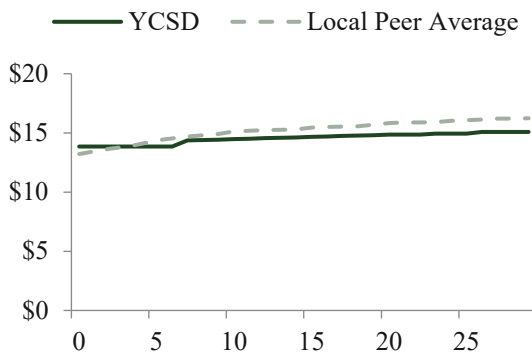
Bus Driver



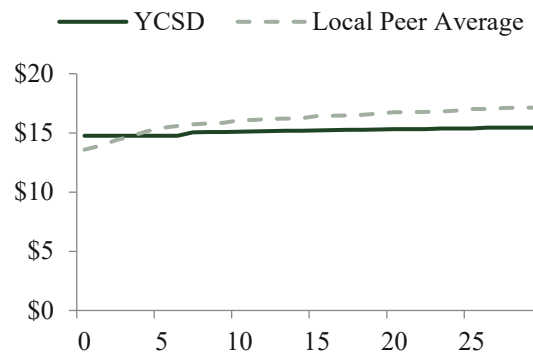
Custodian



Cook Helper



Educational Assistant



## FY 2023 Insurance

### 2023 Monthly Medical Insurance Costs – PPO

		YCS D		Regional Peer Averages		Local Peer Averages	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Medical + Rx</b>	District	\$829.14	90.0%	\$665.97	89.8%	\$684.10	89.5%
	Employee	\$92.13	10.0%	\$75.53	10.2%	\$80.62	10.5%
<b>Family Medical + Rx</b>	District	\$2,013.94	90.0%	\$1,809.00	89.5%	\$1,865.48	88.4%
	Employee	\$223.77	10.0%	\$211.28	10.5%	\$244.43	11.6%

Source: YCS D and SERB

### 2023 Monthly Medical Insurance Costs – Dental

		YCS D		Regional Peer Averages		Local Peer Averages	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Dental</b>	District	\$97.27	100.0%	\$33.70	89.8%	\$36.68	93.9%
	Employee	\$0.00	0.0%	\$3.83	10.2%	\$2.37	6.1%
<b>Family Dental</b>	District	\$239.79	100.0%	\$89.81	89.7%	\$96.86	93.6%
	Employee	\$0.00	0.0%	\$10.35	10.3%	\$6.57	6.4%

Source: YCS D and SERB

### 2023 Monthly Medical Insurance Costs – Vision

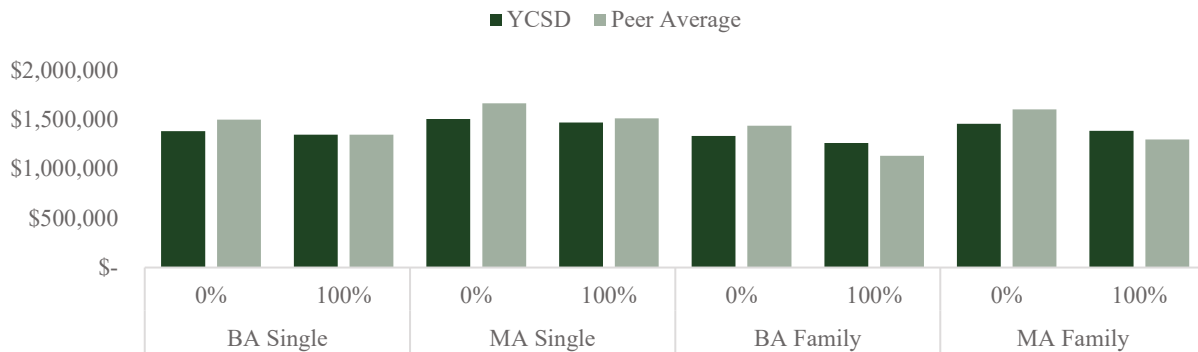
		YCS D		Regional Peer Averages		Local Peer Averages	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Vision</b>	District	\$20.42	100.0%	\$5.25	86.0%	\$5.36	94.9%
	Employee	\$0.00	0.0%	\$0.86	14.0%	\$0.29	5.1%
<b>Family Vision</b>	District	\$50.94	100.0%	\$13.40	82.0%	\$15.73	94.8%
	Employee	\$0.00	0.0%	\$2.95	18.0%	\$0.86	5.2%

Source: YCS D and SERB

### Adjusted Salaries

When considering salaries and insurance together, the District had a lower adjusted salary at 0 percent insurance usage, but a higher adjusted salary in two out of four categories at 100 percent insurance usage. The chart below compares YCS D’s adjusted 30-year career earnings to the local peer average.

## Adjusted Salary Analysis – 30-year Career Earnings Comparison



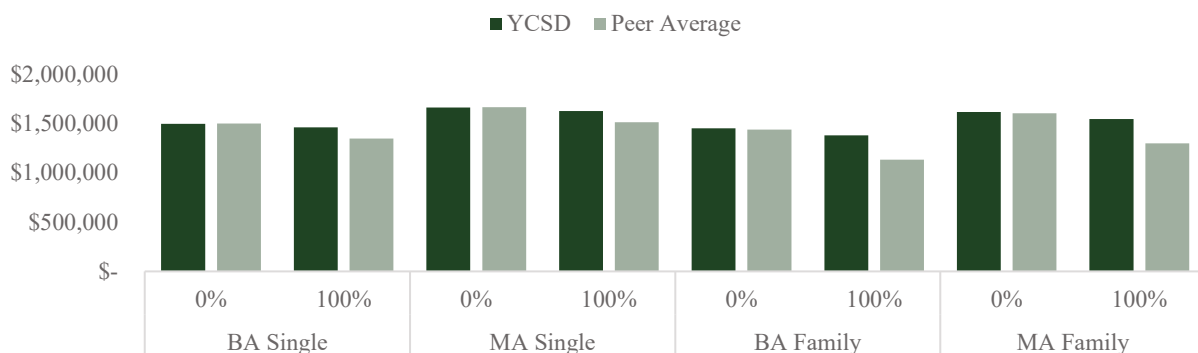
Source: YCSD, SERB, & Local Peers, FY 2023

Overall, adjusted salaries for all categories in FY 2023 ranged from 9.5 percent lower to 11.4 percent higher depending on which salary schedule (BA or MA), which insurance plan (family or single), and how much an employee utilizes their insurance.

### Controlled Salaries

After setting YCSD salaries to be equal to the peer average, the following chart shows how adjusted career earnings for YCSD employees would compare to the peer average. This shows how the District’s insurance plan design (i.e. contribution rates, out of pocket maximum, etc.) can impact an employee’s adjusted salary and how much insurance benefit they are receiving.

## Controlled Salary Analysis – 30-year Career Earnings Comparison



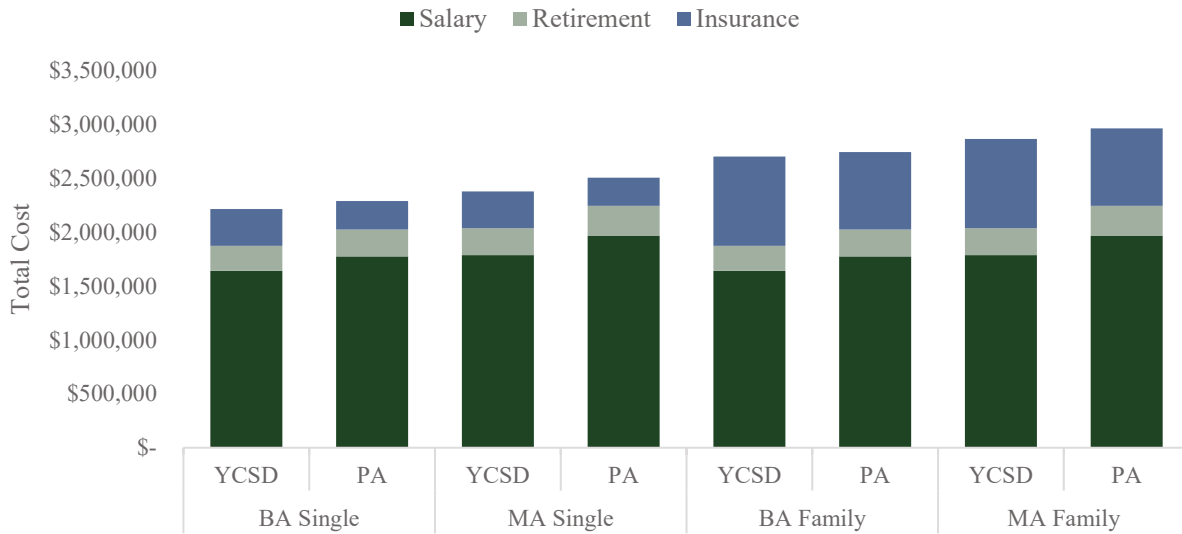
Source: YCSD, SERB, & Local Peers, FY 2023

As shown, setting the District’s salary equal to the peer average shows YCSD employees would have a relatively comparable adjusted salary at 0 percent insurance usage, but would have a higher adjusted salary at 100 percent insurance usage. Overall, adjusted salaries for all categories in FY 2023 would range from 0.1 percent lower to 21.6 percent higher depending on which salary schedules (BA or MA), which type of insurance plan (family or single), and how much an employee utilizes insurance.

### District Cost of an Employee

The following chart compares the District’s cost of an employee to the local peers.

#### Districts' Employee Cost Comparison – 30-year Career



Source: YCSD, SERB, & Local Peers, FY 2023

As seen above, YCSD had a lower employee cost in all 4 categories. The employee cost for a 30-year career ranged from 1.5 percent to 5.1 percent lower than the local peer average.



# OHIO AUDITOR OF STATE KEITH FABER



**YOUNGSTOWN CITY SCHOOL DISTRICT**

**MAHONING COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 1/16/2024**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)