



Mary Taylor, CPA  
Auditor of State

WORTHINGTON  
CITY SCHOOL DISTRICT  
PERFORMANCE AUDIT

SEPTEMBER 2, 2010



# Mary Taylor, CPA

## Auditor of State

To the Residents and Board of Education of the Worthington City School District:

In December 2009, the Worthington City School District (WCSD or the District) engaged the Auditor of State (AOS) to conduct a performance audit of select District operations. The three areas reviewed in the performance audit were human resources, facilities, and student transportation. These areas were selected based on initial discussions with WCSD administration and because they are important components of District operations that will be helpful to WCSD as it makes decisions about program costs in order to address potential future financial difficulties.

The performance audit contains recommendations, which identify the potential for cost savings and efficiency improvements. While the recommendations contained in the audit report are resources that can be used to refine its operations, the District is also encouraged to assess overall operations and develop other alternatives independent of the performance audit.

The performance audit report includes the project history; a District overview; the scope, objectives and methodology of the performance audit; and recommendations and financial implications. This report has been provided to WCSD, and its contents discussed with the appropriate elected officials and District administrators. The District has been encouraged to use the results of the performance audit as a resource in further improving its overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "Audit Search" option.

Sincerely,

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

September 2, 2010



# Executive Summary

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## Project History

On December 4, 2009, the Worthington City School District (WCSD) engaged the Auditor of State's Office (AOS) to conduct a performance audit of selected human resource, facilities, and student transportation issues to provide the District with information on its current practices and compare them to leading practices in key operational areas. This information would be helpful to WCSD as it makes decisions about program costs in order to address potential future financial difficulties and to improve operational efficiencies. Audit work concluded in March 2010.

Based on AOS research and discussions with WCSD officials, the following areas were assessed in the performance audit:

**Human Resources Allocation and Management**, including an examination of staffing, compensation, negotiated agreements, leave usage, and other benefits.<sup>1</sup>

**Facilities**, including an examination of custodial workload measures and cleaning methods, as well as energy efficiency levels and energy management practices.

**Transportation**, including an examination of transportation policies, costs, operating ratios, ridership efficiency, and other key measures.

The overall objective of this performance audit is to provide the District with information on its current practices and compare them to leading practices in key operational areas. This information will be helpful to Worthington City School District as it makes decisions about program costs in order to address potential future financial difficulties.

The performance audit was designed to develop recommendations that provide cost savings, revenue enhancements, and/or efficiency improvements. The recommendations comprise options that the District can consider in its continuing efforts to manage its financial condition.

## Worthington City School District Overview

WCSD is an independent political subdivision of the State of Ohio and operates subject to the provisions of the Ohio Constitution and various sections of the Revised Code. The District

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<sup>1</sup> Legal expenditures were also reviewed at the District's request. WCSD's legal expenses exceeded the peer average; however, the District has recently implemented processes to help limit future expenses.

encompasses approximately twenty (20) square miles and has an enrollment of approximately 9,500 students in grades K through 12. The District's boundaries include all of the City of Worthington and the Village of Riverlea, and portions of the City of Columbus, as well as unincorporated territory lying within Perry Township and Sharon Township. The District lies entirely within the boundaries of Franklin County.

WCSD has a lower assessed valuation per average daily membership (ADM) than the peers by 5.3 percent. However, the District's property tax collections<sup>2</sup> per ADM are greater than the peer average by 13.1 percent, due in part to having higher effective millage rates for residential (Class I) and Business (Class II) properties of 8.4 percent and 32.6 percent, respectively. During the course of the audit, the District Treasurer's Advisory Committee expressed concern surrounding expected revenues and potential levy efforts.

WCSD provides a vast range of educational and support services as mandated by State statute and the desires of the community, which include but are not limited to, regular, special needs, and vocational educational programs, guidance and support services, extracurricular activities, food service activities, and various community programs. The District employs approximately 1,169 FTEs, 586 of which are teachers, to support its student enrollment. WCSD's student to teacher ratio varies by building and ranges from 16.5 to 17.9 students per teacher.

The District also maintains facilities in several locations throughout the District. It has 27 buildings which include 12 elementary school buildings, 4 middle school buildings and 3 high school buildings, as well as 8 buildings designated as "other use" like the District's administration building. In total WCSD maintains over 1.6 million square feet of space and cleans over 1.5 million square feet of space.

In FY 2008-09, WCSD transported 4,012 regular students and travelled 875,880 miles. The Transportation Department employed 72 bus drivers and 13 substitute drivers to transport regular and special needs students. The District was rated at an efficiency level of 0.8 (80 percent), based on a benchmark of 1.0 by the Ohio Department of Education as part of its pupil transportation efficiency target calculations.

## **District Expenditures**

A comparison of financial data is one of the methods used by government entities to evaluate the efficiency and effectiveness of operational programs and to determine an effective use of future financial resources. Financial outcomes help governing bodies to make strategic operational changes in order to meet organizational and program goals. Financial data can be used in several forms, including year-to-year comparisons or benchmarking expenditures and revenues against identified best practices or similar entities.

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<sup>2</sup> Total collections from income tax revenue were included for the peers when appropriate.

All school districts in Ohio are required to account for revenue and expenditures in a similar manner using the Uniform School Accounting System (USAS), developed by ODE's State Software Development Team in conjunction with the Auditor of State's Office. USAS is based upon the use of a combination of dimensions best suited for a particular transaction. The dimensions include transaction indicators for a combination of funds, functions, object, special cost center, subject area, operational unit, instructional level, job assignment, and receipts. While there is some discretion of coding transactions on the local level, state and federal agencies have established required coding in order to easily identify and audit particular program costs.

Due to the similarity of financial reporting models for school districts, cost-based performance measures and benchmarks can be established and used to evaluate programs. Comparing cost at the function and objective level on a per pupil basis is one method of achieving standardized comparisons. **Table 1-1** presents WCSD historical costs from all funds on the function level.

**Table 1-1: Historical EFM**

	FY 2006-07	FY 2007-08	Percent Change	FY 2008-09	Percent Change
<b>Total Expenditure</b>					
Administrative	\$12,932,253	\$14,378,608	11%	\$12,695,478 <sup>1</sup>	(12%)
Building Operations	\$17,892,204	\$18,556,037	4%	\$19,180,914	3%
Staff Support	\$934,001	\$1,399,244	50%	\$1,605,753	15%
Pupil Support	\$13,328,201	\$13,236,440	(1%)	\$15,946,768	20%
Instruction	\$62,923,235	\$65,549,424	4%	\$69,663,569	6%
<b>Total</b>	<b>\$108,009,894</b>	<b>\$113,119,753</b>	<b>5%</b>	<b>\$119,092,483</b>	<b>5%</b>
<b>Expenditure Per Student</b>					
Administrative	\$1,455	\$1,564	7%	\$1,336.08	(15%)
Building Operations	\$2,012	\$2,018	0%	\$2,018.62	0%
Staff Support	\$105	\$152	45%	\$168.99	11%
Pupil Support	\$1,499	\$1,439	(4%)	\$1,678.25	17%
Instruction	\$7,077	\$7,128	1%	\$7,331.46	3%
<b>Total</b>	<b>\$12,148</b>	<b>\$12,301</b>	<b>1%</b>	<b>\$12,533.41</b>	<b>2%</b>

Source: Ohio Department of Education

<sup>1</sup> The Treasurer revised the expenditure coding in FY 2008-09 to reflect proper function codes.

**Table 1-1** illustrates that, during the three-year period the District had an average expenditure increase of 5.0 percent. In contrast, the State average percentage year-to-year change increased by a little more than 3 percent per year. If WCSD's expenditures had increased at a rate similar to the State average, its overall cost would have been \$4.5 million less in FY 2008-09.

The largest percent increase in **Table 1-1** was in the pupil support function (20 percent) and staff support (15 percent). However, the largest dollar increase was in the instruction function (approximately \$4 million). Instructional expenditures consist of salaries/wages and benefits for

teachers, teacher's aides, and paraprofessionals. It also includes expenses for materials, computers, books, and other consumable materials that are used by students in the classroom setting. A portion of this increase is related to expenditure coding changes made by the Treasurer for FY 2008-09.

**Table 1-2** compares WCSD's 2008-09 expenditures to the peer districts disaggregated into key functional areas of school district operations. This illustration shows both total dollars and per-pupil expenditures. Depicting expenditures on a per-pupil basis removes large variations in costs that are attributable to differences in student population.

**Table 1-2: FY 2008-09 EFM Comparison**

Functional Expenditures <sup>1</sup>	WCSD		Peer Average		Difference	
	Expenditure	Expenditure Per Pupil	Expenditure	Expenditure Per Pupil	Expenditure	Expenditure Per Pupil
Administrative	\$12,695,478	\$1,336	\$10,998,548	\$1,096	\$1,696,930	\$240
Building Operations	\$19,180,914	\$2,018	\$21,025,023	\$2,080	(\$1,844,108)	(\$61)
Staff Support	\$1,605,753	\$168	\$4,241,212	\$406	(\$2,635,459)	(\$237)
Pupil Support	\$15,946,768	\$1,678	\$11,925,393	\$1,171	\$4,021,375	\$507
Instruction	\$69,663,569	\$7,331	\$62,529,865	\$6,231	\$7,133,704	\$1,101
<b>Total</b>	<b>\$119,092,483</b>	<b>\$12,533</b>	<b>\$110,720,041</b>	<b>\$10,984</b>	<b>\$8,372,443</b>	<b>\$1,550</b>

Source: Ohio Department of Education

<sup>1</sup> The functional expenditures are presented based on the function categories used in the Expenditure Flow Model.

As shown in **Table 1-2**, WCSD spent approximately \$1,550 more on a per pupil basis than the peer average. Specifically, the District spent more in the areas of administration, pupil support, and instruction. The following is a brief explanation of WCSD's spending in selected functional areas:

- Administration:** In FY 2008-09, WCSD spent approximately 21.9 percent (\$240) more than the peer average on administrative costs. The majority of the costs were associated with the office of the principal services (47.2 percent of the total), office of the treasurer (18.2 percent of the total), and district administration services (11.1 percent). These expenditures do not relate directly to the education of students but encompass expenses related to planning, research, information services, staff services, and data processing. While these expenses are a result of operational decisions, the administrative function is critical to the day-to-day operations of the District. However, potential operational changes identified in this report could help reduce the cost per pupil of the administrative function (see **R2.7** and **R3.4**).
- Pupil Support:** This function includes expenses related to students support outside the classroom such as media center, teacher aids, library, field trips, and psychological

testing. This function also includes expenses related to instructional staff classroom support. WCSD spent \$507 more per pupil than the peer average in pupil support in FY 2008-09. Instructional staff classroom support represents 29.2 percent or \$4.6 million of the total expenses in pupil support. In comparison, the peers spend on the average \$1.2 million on instruction staff classroom. Furthermore, counseling services accounted for 15.5 percent (\$2.4 million) of pupil support, followed by computer assisted instruction services (\$1.9 million) and school library services (\$1.8 million). WCSD has a higher special education population than the peers, which may, in part, explain the increase cost of classroom support. However, the staffing analysis completed in **human resources** also identified potential inefficiencies, which, if addressed, would allow the District to better allocate staffing resources (see **R2.1**, **R2.7**, and **R3.1**).

- **Instruction:** Instruction includes the education of students in the classroom setting and typically includes teachers, teacher aids, paraprofessional, computers, books, and consumable materials used in the classroom. In FY 2008-09, WCSD spent 17.7 percent more than the peer average within the instruction function. Of the total expenses, 40.1 percent were related to regular instruction at the elementary school, 25.7 percent at the high schools, and 13.4 percent at the middle schools. As within pupil support, the human resource section of this report reviewed staffing and compensation levels which may help explain the variance to the peer average (**R2.6**, **R2.7**, and **R2.11**).

## Audit Methodology and Scope

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information 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.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that AOS plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives.

Audit work was conducted between December 2009 and March 2010, and data was drawn from fiscal years 2009 and 2010. To complete this report, the auditors gathered a significant amount of data pertaining to the District, conducted interviews with numerous individuals associated internally and externally with the various District functions, and reviewed and assessed available information. Peer data and other information used for comparison purposes were not tested for reliability, although the information was reviewed for reasonableness.



The performance audit process involved significant information sharing with the District, including preliminary drafts of findings and proposed recommendations related to the identified audit areas. Furthermore, periodic status meetings were held throughout the engagement to inform the District of key issues impacting selected areas, and share proposed recommendations to improve or enhance operations. Throughout the audit process, input from WCSD was solicited and considered when assessing the selected areas and framing recommendations. Finally, the District provided verbal and written comments in response to various recommendations, which were taken into consideration during the reporting process. Where warranted, AOS modified the report based on WCSD's comments.

In addition, several districts were selected to provide benchmark comparisons for the areas assessed in the performance audit. The districts of Centerville CSD (Montgomery County), Dublin CSD (Franklin County), Lakota LSD (Butler County), Hilliard CSD (Franklin County), Sylvania CSD (Lucas County), Mason CSD (Warren County), Beavercreek CSD (Greene County), Solon CSD (Cuyahoga County), Sycamore Community CSD (Hamilton County), and Olentangy LSD (Delaware County) were used in the applicable sections of the performance audit. In addition, a separate group of peer districts for transportation included Avon LSD (Lorain County), Forest Hills LSD (Hamilton County), Huber Heights LSD (Montgomery County), Loveland CSD (Hamilton County), Stow-Munroe Falls CSD (Summit County), and Sycamore CSD (Hamilton County). These districts were selected based upon demographic and operational data.

Furthermore, external organizations and sources were used to provide comparative information and benchmarks, such as the following:

- Society for Human Resource Management (SHRM)
- Kaiser Family Foundation (Kaiser)
- State Employment Relations Board (SERB)
- School Employees Health Care Board (SEHCB)
- American School and University Magazine (AS&U)
- National Center for Education Statistics (NCES)
- International Sanitary Supply Association (ISSA)

The Auditor of State and staff express appreciation to WCSD and the peer districts for cooperation and assistance throughout this audit.

## **Noteworthy Accomplishments**

Noteworthy accomplishments acknowledge significant accomplishments or exemplary practices. The following summarizes WCSD's noteworthy accomplishments identified throughout the course of the audit. Additional detail pertaining to these accomplishments is presented in each section of the report.

### **Human Resources:**

WCSD's certified bargaining agreement language includes a supplemental salary that uses a "unit" approach rather than defined supplemental salaries for specific positions within. The limited language regarding the unit assignment<sup>3</sup> to each position provides administrators greater control over expenses related to its supplemental contracted assignments. Specifically, the District is able to increase or decrease compensation in individual assignments based on specific assigned duties. This system for assigning compensation to supplemental positions is advantageous to both the employee and the District.

### **Facilities:**

WCSD has an aggressive energy management program and monitors energy use on an ongoing basis. The District has also participated in three House Bill 264 projects and used the funds to upgrade energy controls. Furthermore, WCSD uses automated controls to monitor classroom temperatures and has the capability of changing HVAC settings through computer software without going to the building. More recently, Evening Street Elementary was awarded the Energy Star certification and the District hopes to gain certification for six more school buildings during 2010. WCSD's goal is to eventually have all of its buildings Energy Star certified.

Also, Evening Street Elementary has recently installed solar panels that are capable of generating 65 kw of power. A private company is using these panels to generate power that the District can buy back at a discounted rate. According to the Director of Facilities Management, the District expects to save 15 percent of what they would normally pay for power generated by using the solar panels. The company that installed the panels estimates that the panels will produce 25 percent of the building's electricity load over the course of a year. In the summer, the panels may even provide enough power to serve the nearby residential areas.

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<sup>3</sup> Compensation units represent the level of time, commitment, and responsibility for each supplemental assignment. For example, a head high school athletic coach position would theoretically be assigned more units than a middle school assistant coach position in the same sport. The units are then multiplied by the appropriate range in the salary schedule to determine annual salary for the assignment.

## Conclusions and Key Recommendations

Each section of the audit report contains recommendations that are intended to provide WCSD with options to enhance its operational efficiency and improve its long-term financial stability. In order to obtain a full understanding of the assessed areas, the reader is encouraged to review the recommendations in their entirety. The following summarizes the key recommendations from the performance audit report.

*In the area of human resources, WCSD should:*

- Develop a comprehensive written staffing plan at the District level that addresses current and future staffing needs.
- Examine the job descriptions and responsibilities of all clerical staffing positions at the District's two high schools to determine if opportunities exist to reduce positions. A reduction of up to 6.0 FTE clerical positions would bring the District to a level comparable to the peer average.
- Recalibrate its classroom teaching staff at all grade levels to optimize student instruction and ensure it is prepared for upcoming changes in operating standards.
- Evaluate its Education Service Personnel (ESP) to determine if areas exist where teaching positions can be combined between buildings.
- Evaluate the duties of the 22.8 FTE employees coded in the Other Certificated category to determine if areas exist where these staffing levels should be adjusted, either through reduction or through coding modifications.
- Examine its staffing allocation of school psychologists to determine if positions can be further shared amongst school building in order to reduce the overall number of FTEs required to meet the needs of students.
- Reduce its health care expenditures for its single and family coverage to a level closer to the industry benchmarks of the School Employee Health Care Board (SEHCB) or consider alternate methods to lower the overall premium to reduce costs.
- Limit, through negotiations, future base salary increases for positions where salary schedules exceed the regional peer average.
- Renegotiate provisions within its employee bargaining agreements which exceed State minimum requirements and common practices in regional school districts.

- Develop a sick leave policy that incorporates controls and elements of best practice to help the District monitor and potentially reduce sick leave usage.
- Evaluate substitute costs for both the certificated and classified staff, develop cost containment strategies to help limit or reduce future expenses and prioritize the need to fill classified position in the event leave occurs, and reduce the hourly rate for classified substitutes to help minimize costs.

*In the area of facilities, WCSD should:*

- Reduce its maintenance and operations staff substitute and overtime costs to be more in line with the peer averages.
- Reallocate some of its maintenance and grounds keeping duties to members of the custodial staff.
- Develop and implement a written procedures manual for maintenance and custodial operations that contains specific instructions on the performance of routine and non-routine tasks, directions on any equipment to be used in completing tasks, and formal documentation of the District's training program.
- Review District telephone service needs in order to reduce telephone costs to a level consistent with the peer average and evaluate whether it could achieve additional savings on energy costs by maximizing the resources of its current consortium through price negotiations. Finally, the District should work to decrease its water usage in order to reduce water/sewage costs.

*In the area of transportation, WCSD should:*

- Revise its Walkers and Riders policy to adopt state minimum requirements for bus service levels and modify its policy guidelines to grant management the right to make exceptions to bus service levels as deemed appropriate, such as in high traffic areas.
- Develop written processes and procedures for reporting transportation data and submitting its T reports to ODE.
- Implement leading practices for designing its routing system in order to meet benchmark capacity utilization and reduce up to 9 buses.

## Summary of Financial Implications

The following table summarizes the performance audit recommendations that contain financial implications. These recommendations provide a series of ideas or suggestions that WCSD should consider. Detailed information concerning the financial implications, including assumptions, is contained within the individual sections of the performance audit.

**Table 1-3: Summary of Performance Audit Recommendations**

Recommendations	Annual Cost Savings
<b>Human Resource</b>	
<b>R2.1</b> Eliminate 6.0 clerical FTEs	\$270,000
<b>R2.6</b> Eliminate 1.0 psychologist FTE	\$63,000
<b>R2.7</b> Reduce health insurance costs to a level comparable to the SEHCB	\$1,400,000
<b>R2.11</b> Reduce annual substitute costs to a level comparable to the peer average	\$278,000
<i>Sub-Total</i>	<i>\$2,011,000</i>
<b>Facilities</b>	
<b>R3.1</b> Reduce substitute costs	\$160,000
<b>R3.1</b> Reduce overtime costs	\$20,000
<b>R3.4</b> Reduce telephone costs	\$85,000
<i>Sub-Total</i>	<i>\$265,000</i>
<b>Transportation</b>	
<b>R4.3</b> Reduce 9 buses to meet benchmark capacity.	\$375,000
<i>Sub-Total</i>	<i>\$375,000</i>
<b>Total</b>	<b>\$2,651,000</b>

Source: Performance audit recommendations

## **Audit Objectives**

The following detailed audit objectives were used to conduct the performance audit of WCSD.

### **Human Resources:**

- How does the District's current allocation of personnel compare to selected peer districts and does the management of staffing compare to leading practices?
- How does the cost of health insurance benefits offered by the District compare with State averages and industry benchmarks?
- Is the District's employee compensation package in line with the selected peer districts and regional school districts?
- How does the District's collective bargaining process and provisions within certified and classified agreements compare with leading practices and State statutes?
- Is the amount of sick leave used at the District in line with industry averages and is the cost of substitutes comparable with the selected peer districts?
- How do the District's supplemental contracts compare with selected peer districts?

### **Facilities:**

- How do Maintenance & Operations Department staff allocations and workloads compare with industry benchmarks?
- Does the Maintenance & Operations Department have the operational procedures, employee training, and performance standards recommended for maintaining an effective workforce?
- Does the District have a formal energy conservation program that is comparable to leading practices?

### **Transportation:**

- How do the District's transportation policy and procedures compare with leading practices and affect its operations?
- How can the District improve the accuracy and reliability of its transportation data?

- How does the District’s “yellow bus” (Type I)<sup>4</sup> transportation service compare with peer districts and/or industry standards?
- Is the District’s transportation function operating efficiently?

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<sup>4</sup> Type I transportation is defined as transportation provided by district owned buses for all students including regular, special needs, nonpublic, and community school students.

**HUMAN RESOURCES**



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# Human Resources

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## Background

This section of the performance audit focuses on the human resource functions of Worthington City School District (WCSD or the District). Operations were compared to recommended practices, industry standards, and the average of nine peer districts<sup>1</sup> for the purpose of developing recommendations to improve efficiency and business practices as well as identify potential cost savings. Leading practices and industry standards were drawn from various sources including the Ohio Revised Code (ORC), the Ohio Administrative Code (OAC), the Society for Human Resource Management (SHRM), the Ohio Education Association (OEA), the Kaiser Family Foundation (Kaiser), the State Employment Relations Board (SERB) and the School Employees Health Care Board (SEHCB).

### *Organizational Structure and Function*

WCSD's Human Resource (HR) Department consists of the HR Director, HR Coordinator, two personnel analysts, a mentor teacher leader, a part time AESOP<sup>2</sup> coordinator, two full-time secretaries, and two part-time secretaries. Together the Department manages the District's HR functions including recruiting and hiring new employees, planning for future staffing levels, employee contracts, employee records and licenses, employee leave, substitutes, professional development and training, supplemental contracts, and certified and classified employee bargaining agreements.

WCSD's Financial Services Department, managed by the Treasurer, oversees the financial operations of the District, which among many other things include administering employee compensation and managing employee benefits, such as medical coverage.

### *Staffing*

**Table 2-1** illustrates the full-time equivalent (FTE) staffing levels per 1,000 students at WCSD and the average of the peer districts. Peer data is from FY 2008-09 as reported to the Ohio Department of Education (ODE) through the Education Management Information System (EMIS) while WCSD's data is the most recent data available—FY 2009-10. The staff levels in

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<sup>1</sup> See the **executive summary** for a description of the 10 peer district average used as a benchmark throughout this performance audit. The Human Resource section excluded Solon LSD from the peer average because of inaccurate staffing data.

<sup>2</sup> AESOP is an automated substitute placement and absence management service used by many school districts nationwide.

**Table 2-1** have been presented on a per 1,000 student basis because staffing levels are partially dependent on the number of students served. In addition, presenting staffing data in this manner decreases variances attributable to the size of the peers.

**Table 2-1: FTEs<sup>1</sup> per 1,000 Students Staffing Comparison**

	WCSD	Peer Average	Difference	
<b>Students<sup>2</sup></b>	9,270	10,661	(1,391)	
Staffing Categories	WCSD FTEs Per 1,000 Students	Peer FTEs Per 1,000 Students	Difference Per 1,000 Students	FTE Above (Below) <sup>3</sup>
Administrative	4.8	5.0	(0.2)	(1.9)
Office/Clerical	7.8	7.1	0.7	6.5
Teaching	62.7	59.2	3.5	32.4
Education Service Personnel (ESP)	10.7	8.9	1.8	16.7
Educational Support	2.1	6.2	(4.1)	(38.0)
Other Certificated	2.5	1.6	0.9	8.3
Non-Certificated Classroom Support	10.3	12.9	(2.6)	(24.1)
Other Technical/Professional Staff	1.9	1.9	0.0	0.0
Other Student Services	3.4	2.9	0.5	4.6
Operations	20.6	22.8	(2.2)	(20.4)
<b>Total Staff</b>	<b>126.7</b>	<b>128.4</b>	<b>(1.7)</b>	<b>(15.8)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District. Peer district FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> According to the *FY 2010 EMIS Reporting Manual* (ODE, 2010) instructions for reporting staff data, full-time equivalency (FTE) is the ratio between the amount of time normally required to perform a part-time assignment and the time normally required to perform the same assignment full-time.

<sup>2</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>3</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 1,000 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 1,000. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

As illustrated in **Table 2-1**, WCSD's total FTEs per 1,000 students is lower than the peer average by 1.7 FTE, which equates to approximately 16 FTEs. However, WCSD employed more FTEs per 1,000 students in five of the ten categories. While this comparison provides an overall picture of the District's staffing in relation to the peer average, analyses were conducted in each category at the building level on a per 100 student level to provide additional explanation for these variances (see **Appendix 2-1** for building-level comparisons). The following explains variances illustrated in **Table 2-1** and summarize the results of the additional comparisons conducted:

- **Administrative:** WCSD's administrative staffing per 1,000 students was below the peer average by 0.2 FTEs. This category includes central office and building level

administrators, directors and coordinators, and other personnel responsible for the planning, management, evaluation, and operation of the District. The category of central office administrators includes positions of treasurers, superintendents, coordinators, supervisors, and directors. A detailed analysis of central office administrators illustrated that WCSD employs 2.3 central office administrators for every 1,000 students, roughly in line with the peer average of 2.4. Next, building level staffing comparisons illustrate that WCSD is in line with the peer average for building administrators, which include principals and assistant principals (see **Appendix 2-1**).

- **Office/Clerical:** The District's Office/Clerical FTEs were above the peer average by 0.7 FTEs per 1,000 students, or 6.5 FTEs. This category includes administrative assistants, secretaries, clerks, bookkeepers other personnel responsible for clerical duties. Building comparisons illustrated that WCSD's clerical staffing levels were higher than the peer average specifically at the high school level. See **R2.2** for a detailed analysis of clerical staffing and a discussion of subsequent reductions in the **executive summary**.
- **Teaching:** This category includes general, special, gifted, pre-school, and career technical teachers. As shown in the comparison, WCSD employs 3.5 more FTEs per 1,000 students than the peer average, this equates to 32.4 teacher FTEs. Building comparisons illustrate that the District employs more general education teachers per 100 students in all but two of its schools. In FY 2008-09, the student teacher ratio varied among buildings from a low of 16.5:1 to a high of 17.9:1. See **R2.3** for a detailed analysis of District teaching staff and a discussion of subsequent reductions in the **executive summary**.
- **Education Service Personnel:** WCSD's ESP is above the peers by 1.8 FTEs per 1,000 students, or 16.7 total FTEs. This category includes art, music, and physical education teachers, counselors, librarians, media specialists, school nurses, and social workers. Individual building comparisons suggest that the elementary art, music, and physical education staff at the District's elementary and middle schools are higher than the peer average on a per 100 student basis. See **R2.4** for a detailed analysis of ESP at WCSD's elementary and middle schools. WCSD's high school ESP staffing was in line with the peer average.
- **Educational Support:** This category includes the positions of remedial specialists, tutors/small group instructors, and supplemental service teachers. As illustrated in **Table 2-1**, WCSD employs 4.1 fewer FTEs per 1,000 students than the peer average, which equates to 38.0 FTEs. These staffing positions are certificated employees who assist with student education either through tutoring or small group instruction. For this reason, this category of employees is examined in conjunction with the District's teaching staff. See **R2.3** for a detailed analysis of District teaching staff.

- **Other Certificated:** This category represents the remaining certificated positions at the District and as illustrated in the comparison, WCSD has 0.9 more FTEs per 1,000 students than the peer district average. Further review of this category showed these positions at WCSD included teachers, activity directors, and high school deans. Because some of these positions appear to perform administrative related duties, this category was examined in more detail in **R2.5**.
- **Non-Certificated Classroom Support:** This category represents classified employees who assist with the education of students in the classroom setting and includes teaching aides, instructional paraprofessionals, and attendants. As shown in **Table 2-1**, WCSD employs 2.6 fewer FTEs per 1,000 students in this category— 24.1 FTEs less than the peers. Similar to the educational support category, non-certificated classroom support assist in the classroom with education-related functions and are therefore examined in conjunction with teaching staff levels (see **R2.6**).
- **Other Technical/Professional Staff:** This category represents other technical and professional staff including library aides and computer support staff. WCSD is in line with the peer average employing 1.9 FTEs per 1,000 students.
- **Other Student Services:** WCSD employs 0.5 more FTEs per 1,000 students in the category of other student services. This category includes psychologists, occupational therapists, and speech and language therapists. Many of these positions serve students with disabilities and, therefore, are tied to individual education plans (IEPs). Building comparisons illustrated that the District's school psychologists per 100 students was above the peers in each of its elementary schools, in four of the five middle schools, and in both high schools. WCSD already splits these positions between more than one school and the small variance can be attributable to the fewer number of students per building in the elementary level than the peer average. See **Appendix 2-1** for detailed building comparisons.
- **Operations:** As illustrated in **Table 2-1**, WCSD's operations staff were below the peer average per 1,000 students. This category captures all operations positions including bus drivers, custodians, maintenance workers, and food service employees. Because of the unique nature of these functions and the impact of certain geographic and operational factors (e.g. square miles of the district and number of buildings), detailed analyses were completed, when appropriate, to captures the specific industry benchmarks and workload measures unique to these functional areas (see **facilities** and **transportation**).

### Employee Insurance Benefits

WCSD provides a High Deductible Health Plan (HDHP) coupled with a Health Savings Account (HSA) for its employees. According to SEHCB's 2009 Annual Health Insurance Cost Report, HDHPs that feature a HSA or health reimbursement account accounted for 6 percent of the medical insurance plans in the Ohio public school market in 2009.<sup>3</sup> Theoretically, consumer driven plans such as HDHPs will feature lower premiums compared with other managed care and traditional indemnity plans. HSAs are tax-advantaged personal savings accounts used in conjunction with HDHPs to help pay for unreimbursed medical expenses. Employers, individuals or any combination of both may contribute to HSAs.

As of January 1, 2010, there were 1,037 WCSD employees participating in the District's HDHP and receiving insurance coverage. While total premiums are consistent for all participating employees, the District's contributions to the premiums are based on provisions within each employee bargaining agreement and therefore vary between certified and classified employees.<sup>4</sup> **Table 2-2** provides a detailed illustration of the insurance premiums and District and employee contributions.

**Table 2-2: WCSD 2010 Insurance Premiums and Contributions**

<i>Certified Employees &amp; Administrators</i>				
	Single Coverage		Family Coverage	
	Dollar Amount	Percent of Total Premium	Dollar Amount	Percent of Total Premium
Employee Contribution	\$52.45	12.0%	\$141.62	12.0%
Board Contribution	\$384.64	88.0%	\$1,038.57	88.0%
<b>Total Premium</b>	<b>\$437.09</b>	<b>100.0%</b>	<b>\$1,180.19</b>	<b>100.0%</b>
<i>Classified Employees</i>				
	Single Coverage		Family Coverage	
	Dollar Amount	Percent of Total Premium	Dollar Amount	Percent of Total Premium
Employee Contribution	\$39.33	9.0%	\$106.21	9.0%
Board Contribution	\$397.76	91.0%	\$1,073.98	91.0%
<b>Total Premium</b>	<b>\$437.09</b>	<b>100.0%</b>	<b>\$1,180.19</b>	<b>100.0%</b>

Source: WCSD

As illustrated in **Table 2-2**, WCSD pays 88 percent of the premium for certified employees and administrators, and 91 percent of the premium for classified employees. Part time employees are

<sup>3</sup> Preferred provider organization (PPO) plans were the most common choice of Ohio school districts, making up 76 percent.

<sup>4</sup> Administrators receive benefits at the same level as certified employees.

eligible for coverage but are required to contribute a higher amount to the premium based on the number of hours worked.<sup>5</sup>

In addition to paying a percentage of the premium, the District makes an annual contribution in January to each participant's HSA. For certified employees and administrators, this contribution in 2010 was \$900 for single coverage and \$1,800 for family coverage. Classified employees received a contribution of \$975 for single coverage and \$1,950 for family coverage. Employees may make additional contributions by payroll deduction on a pre-tax basis. The District's HDHP includes single and family deductibles of \$1,500 and \$3,000 respectively. Employees use the contributions set aside in their individual HSAs to pay for services rendered up to the deductible amounts. Once the deductibles are met, benefits including office visits, preventative services, urgent care services, emergency health service, inpatient hospital stays, and pharmaceutical products are covered 100 percent by the plan.

WCSD's 2010 insurance cost (including premium contributions and annual contributions to the HSA) were compared with industry benchmarks from Kaiser, SERB, SEHCB, and the regional peer districts.<sup>6</sup> The overall results of the comparisons showed WCSD's insurance costs for employee health coverage to be high. See **R2.7** for further analysis of the District's 2010 employee health benefits.

### *Employee Compensation*

WCSD's employees received a 2.85 percent negotiated increase on the base rate in FY 2009-10. Compensation can be impacted by factors outside management's direct control, such as geographic location and surrounding district competition. For this reason, the regional peer average was used as the benchmark for comparing WCSD's salaries.

District employees are compensated based on salary schedules with the respective employee collective bargaining agreements. Specifically, job classification and years of experience are the two factors used to determine annual salary. Compensation was examined by comparing starting wages (base rates) and step increases from employee salary schedules to the regional peer average (see **R2.8** for a detailed analysis of this comparison).

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<sup>5</sup> Of the 1,037 employees receiving coverage, 37 employees on the District's insurance plan were part time and were receiving benefits on a pro-rated basis per the respective collective bargaining agreement.

<sup>6</sup> Regional peer districts include Dublin CSD (Franklin County), Hilliard CSD (Franklin County), and Olentangy LSD (Delaware County). These districts are included in the ten peer average used throughout this report. Together these three districts represent a geographically relevant peer benchmark.

### *Negotiated Agreements*

WCSD certified and classified employees are covered under respective bargaining units, each with its own negotiated agreement.

Certified employees are covered under the Master Agreement between Worthington Education Association and the Worthington Board of Education (certified agreement). This bargaining unit includes full and part time employees under regular teaching contracts. The certified agreement is effective September 1, 2008 through August 31, 2011, and subsequently through August 31, 2012 with a signed contract extension.

Classified employees are covered under the Master Agreement between Worthington Education Support Professionals and the Worthington Board of Education (classified agreement). This unit includes administrative support personnel, secretaries, maintenance staff, custodians, and food service and transportation employees. The classified agreement is effective January 1, 2009 through December 31, 2011.<sup>7</sup>

As part of the performance audit, certain contractual issues were assessed and compared to the Ohio Revised Code (ORC), Ohio Administrative Code (OAC), recommended practices, and common provisions in Ohio school district bargaining agreements (see **R2.9**).

### *Supplemental Contracts*

Supplemental contracts are awarded to individual employees who perform various activities in addition to or outside of standard educational services of the District. These duties provide services to students participating in various activities and can include athletic, extracurricular, academic, and performing arts assignments. Compensation for WCSD's supplemental assignments is provided based on the supplemental salary schedule within the employee bargaining agreements and determination of the appropriate compensation units established for each respective assignment.<sup>8</sup> In 2008-09, WCSD had approximately 380 supplemental contracts ranging from athletic coaches to academic club advisors.

**Table 2-3** illustrates WCSD's 2008-09 supplemental salaries compared to the average of the regional peers.

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<sup>7</sup> The classified agreement will have a re-opener for wages and insurance in the third year of the agreement.

<sup>8</sup> Compensation units represent the level of time, commitment, and responsibility for each supplemental assignment. For example, a head high school athletic coach position would theoretically be assigned more units than a middle school assistant coach position in the same sport. The units are then multiplied by the appropriate range in the salary schedule to determine annual salary for the assignment.

**Table 2-3: Average 2009 Supplemental Salaries Comparison**

	<b>WCSD</b>	<b>Regional Peer Average</b>	<b>Variance</b>
Regular Salaries <sup>1</sup>	\$69,586,558	\$88,172,563	(\$18,586,004)
Supplemental Salaries <sup>2</sup>	\$1,269,241	\$2,055,793	(\$786,553)
Supplemental as Percent of Regular	1.82%	2.33%	(0.51%)
Total Supplemental Salaries per Student	\$133.58	\$147.53	(\$13.96)

**Source:** 2009 Expenditure Flow Model data

<sup>1</sup> Regular Salaries as reported in object codes 111 and 141 in Uniform School Accounting System

<sup>2</sup> Supplemental Salaries as reported in object codes 113 and 143 in Uniform School Accounting System

As shown in **Table 2-3**, WCSD dedicated approximately \$1.2 million to supplemental salaries in 2008-09. This equates to \$133.58 per student, less than the regional peer average by \$13.96 per student. In FY 2009-10, WCSD is projected to spend approximately \$1.0 million on salaries for supplemental services.

A sample review of supplemental contracts illustrated differences regarding how WCSD and the regional peers determine compensation for employees providing supplemental services. Various methods are used to determine salary for supplemental services including years of experience, defined step schedules, position groups, and defined stipends.<sup>9</sup>

WCSD's supplemental salary schedule is included in the certified contract. However, the specific units for each individual assignment are not defined in the agreement, allowing the District to assign the most suitable compensation to each individual assignment regardless of position title. This method also provides the District control over making adjustments and changes to the salaries for individual positions if determined necessary (see *noteworthy accomplishments* in the **executive summary**).

<sup>9</sup> Supplemental positions are often grouped together in bargaining agreements with multiple salary schedules, allowing school districts to have defined salary schedules for similar positions. Some school districts use stipends to pay non-athletic supplemental assignments, instead of a salary schedule. These assignments often include academic club advisors. The difference is that all persons performing the work, regardless of experience receive the same payment.



## Recommendations

### Staffing

- R2.1 WCSD should develop a comprehensive written staffing plan at the District level that addresses current and future staffing needs. District-wide staffing plans will assist the Board and administration in better planning for the future, while helping to formalize existing planning processes; identify and achieve staffing goals; and better communicate those goals to building administrators and the public.**

WCSD has developed an informal process that contains some elements of leading practices to determine its staffing levels. However, the process is not written as a formal document. The Human Resource (HR) Department conducts periodic meetings with District principals to determine staffing needs and expectations in each building for the following school year. The staffing process consists of comprehensive planning efforts by the HR Department as personnel analysts constantly work with changing staffing levels—including planned retirements, upcoming maternity leave, resignations, and building requests—to see what actions need to take place.

The District maintains enrollment information (updated annually) for each building and grade level from preschool to grade 12 and serves as a basis for a staffing plan. Board guidelines for elementary staffing changes are based on a 1:23 teacher to student ratio for primary levels and a 1:28 ratio at the intermediate grade levels. Middle school staffing changes are based on a 1:28 teacher to student ratio. However, high school staffing is based on enrollment projections, course enrollment history, and staffing parameters that were developed in November 2006.

*Strategic Staffing Plans* (Society for Human Resource Management (SHRM), June 2002) notes that organizations should use plans and a system to monitor and control the cost of engaging human capital. A strategic staffing plan forms an infrastructure to support effective decision-making in an organization. In addition, *Estimating Future Staffing Levels* (SHRM, 2006) highlights the need for a staffing plan. SHRM notes that the most important question for any organization is what type of workforce it will need in order to implement its business strategy successfully. Once this question is answered, the organization must focus on recruiting, developing, motivating, and retaining the number and mix of employees that will be required at each point in time.

One of the peer districts, Lakota Local School District (Butler County), has established plans that incorporate staffing allocation factors such as State and federal regulations, workload measures, and other leading practices. In general, staffing benchmarks in these plans are calibrated to available General Fund revenue, which assists the District in ensuring a balanced budget. Staffing plans can not only be used as guides for determining

staffing levels on an annual basis, but can also aid in determining mid-year staffing levels when changes are necessary. The Cincinnati City School District (Hamilton County) has also developed a staffing plan that incorporates State requirements, contractual agreements, available resources, and educational goals into a process that includes central and site based administrators and other personnel.

By having a formalized staffing plan, the District can openly communicate staffing strategies and priorities, as well as contingency plans should the District fail to secure sufficient revenue in the future. Furthermore, the District can explain or defend its decisions to hire or reduce personnel based on the objective analysis and clear reasoning that a staffing plan offers.

**R2.2 WCSD should examine the job descriptions and responsibilities of all clerical staffing positions at the two high schools to determine if opportunities exist to reduce positions. A reduction of up to 6.0 FTE clerical positions would bring the District to a level comparable to the peer average.**

As illustrated in **Table 2-1**, WCSD's overall clerical staffing levels<sup>10</sup> were higher than the peer district average on a per 1,000 student basis. Detailed building comparisons showed that the District employs more clerical positions per 100 students at its two high schools.<sup>11</sup> **Table 2-4** shows a summary of the clerical staffing building comparisons at the high school level.<sup>12</sup>

**Table 2-4: WCSD High School Clerical Staffing Comparison**

				Worthington Kilbourne HS (WKHS)		Thomas Worthington HS (TWHS)	
	WKHS	TWHS	Peer Average	Variance	FTE's Above (Below) <sup>2</sup>	Variance	FTE's Above (Below) <sup>2</sup>
<b>Total Students<sup>1</sup></b>	1,252	1,456	1,772				
<b>Clerical Staff per 100 Students</b>	0.80	0.76	0.55	0.25	<b>3.09</b>	0.20	<b>2.96</b>

**Source:** Worthington City School District and the Ohio Department of Education

**Note:** Totals and variance may vary due to rounding.

<sup>1</sup> Reflects the number of students receiving educational services from district and excludes the percent of time students are receiving educational services outside of the district.

<sup>2</sup> Represents the number of FTE employees that when added or subtracted would bring the number of staff per 100 students at WCSD in line with the peer average.

<sup>10</sup> Clerical positions consist of assignments including bookkeeping, clerks, and secretaries.

<sup>11</sup> While WCSD's middle school clerical FTEs were slightly higher than the peer average, the variance was less than 1.0 FTE position at any given building. The District's elementary clerical staff were in line or below the peer average in all buildings.

<sup>12</sup> See **Appendix 2-1** for detailed building comparisons at all District schools.

As illustrated in **Table 2-4**, WCSD employs 3.09 and 2.96 more clerical FTEs than the peer average at its two high schools, respectively. The District employs a total of 10.0 clerical FTEs at Worthington Kilbourne High School and 11.0 clerical FTEs at Thomas Worthington High School. WCSD should evaluate the workload and function of these clerical positions to determine if it could reduce positions to a level in line with the peer average while continuing to operate efficiently and effectively.

*Financial Implication:* Each clerical position reduced at the high school level would save the District approximately \$45,000 in salary and benefits. If 6.0 FTEs were reduced the total savings would be \$270,000 in FY 2010-11.

**R2.3 WCSD should, as a component of developing its formalized staffing plan, examine its classroom teaching staff at all grade levels and optimize the deployment of student instruction. Optimizing the mix of classroom teachers and educational support personnel, may provide salary and benefit savings. WCSD should consider recent changes to operating standards and upcoming requirements for reduced student-teacher ratios as it recalibrates the deployment of instructional staff.**

As illustrated in **Table 2-1**, WCSD's teaching staff was above the peer average by 3.5 FTEs per 1,000 students, or 32.4 total teacher FTEs. This category includes general education, gifted, special education, career technical, and the preschool special education teachers. **Table 2-5** presents a breakout of the variance that is attributable to the special education category. The majority, 83 percent of this category at WCSD, are general education teachers.<sup>13</sup> Based on **Table 2-1**, opportunities for classroom teaching position reductions of approximately 32 FTEs exist. However, related educational support staff comparisons show the District 38 FTEs below the peer average.

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<sup>13</sup> OAC § 3301-35-05 requires the ratio of teachers to students district wide shall be at least one full-time equivalent classroom for each twenty-five students in the regular student population. In FY 2008-09, WCSD employed 165.0 FTEs more than the State minimum requirement. It is not a common practice in Ohio to operate at or near State minimums. For this reason, WCSD's teaching staff was compared to the peer average.

**Table 2-5: Teaching Staff Comparison**

<b>Full-time Equivalent (FTE) Staff</b>			
	Worthington	Peer Average	Difference
General Education Teachers (FTE)	481.35	532.39	(51.04)
Career-Technical Teachers (FTE)	3.00	10.88	(7.88)
All Special Education Teachers (FTE)	96.80	69.05	27.75
<b>Total Teachers (FTE)</b>	<b>581.15</b>	<b>612.32</b>	<b>(31.17)</b>
<b>FTE Staff per 1,000 Students</b>			
	Worthington	Peer Average	Difference
Students Educated (FTE)	9,270.12	10,661.25	(1,391.13)
General Education Teachers (per 1,000)	51.92	50.70	1.22
Career-Technical Teachers (per 1,000)	0.32	1.25	(0.93)
All Special Education Teachers (per 1,000)	10.44	7.25	3.19
<b>Total Teachers (per 1,000)</b>	<b>62.68</b>	<b>59.20</b>	<b>3.48</b>
<b>FTE Adjustment Needed to Equal Peer Average Staff per 1,000 Students</b>			<b>(32.3)</b>

**Source:** Worthington City School District and the Ohio Department of Education

School districts use a range of support personnel to assist with classroom instruction. Often these positions allow the school district to provide classroom instruction with fewer teachers. Educational support personnel are certificated employees who require specific degrees and qualifications and provide direct educational support to students. A district's support staff can also include non-certificated support, classified employees responsible for supporting teachers in classrooms.

**Table 2-1** shows a comparison of WCSD's support personnel to the peer average. In this instance, the comparison shows the District to employ fewer staff per 1,000 students than the peer average in both educational support (38.0 fewer FTEs) and non-certificated classroom support (24.1 fewer FTEs).

Individual building comparisons of staff (see **Appendix 2-1**) illustrated a common theme in that the majority of the District's schools (all but two elementary schools) had more general education teacher FTEs per 100 students than the peer average. While in some cases these variances were offset by the results of the support personnel comparisons, some buildings showed higher than average FTE levels.

Building comparisons at the District's two high schools show the general education FTEs to be 7.37 and 4.80 FTEs above the peer average, respectively. Educational support positions are slightly below the peer average but both high schools employ more non-certificated support staff than the peer average. For these reasons, potential areas for reduction of general education teachers or support personnel may exist.

General education teachers per 100 students were between 3.8 and 5.0 FTEs above the peer average at all five middle schools. While the educational support positions appear to

be in line or below averages, the non-certificated classroom support (which includes teaching aides and instructional paraprofessional) was higher than the peer average at all five WCSD middle schools.

Lastly, the District's elementary school building comparisons showed general education teachers to be higher than the peer average on a per 100 student basis in 9 of the 11 elementary schools. With a range of 0.89 below to 2.95 FTEs above, the variance between WCSD elementary general education teachers is not as significant as in the middle and high school levels. In addition, educational support and non-certificated support positions were generally below the peer average at the elementary level, with a few building slightly above.

WCSD should examine the staffing level and mix of its direct instruction staff, including its general education teachers used to provide instruction to students and classroom support staff to determine if reducing staff would result in a costs benefit to the District without affecting the level of education provided. While the overall support staff is below the peer average and appears to offset the higher levels of teaching staff (see **Table 2-1**), building comparisons (see **Appendix 2-1**) show many areas where reductions in both categories are needed to bring the District in line with peer averages. WCSD should examine each building's current staffing situation and student needs individually to determine the most appropriate staffing adjustments.

**R2.4 WCSD should evaluate its Education Service Personnel (ESP) to determine if areas exist where teaching positions can be combined between buildings. Specifically the District's elementary and middle school art, music, and physical education teachers per 100 students were higher than the peer average. While these variances were often minimal, sharing positions between buildings may help decrease the total number of teachers needed to provide these classes to students and in turn reduce the District's expenditures.**

As illustrated in **Table 2-1**, WCSD's overall ESP<sup>14</sup> staffing levels were higher than the peer district average on a per 1,000 student basis. Individual building comparisons suggest that the art, music, and physical education staff at the WCSD's elementary and middle schools are higher than the peer average on a per 100 student basis. Specifically, these positions were higher than the peer average on a per 100 student basis at each of the District's 11 elementary schools. Furthermore, the middle school comparisons showed the number of WCSD's art teachers to be above the peer average in four of the five

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<sup>14</sup> OAC § 3301-35-05 requires that school districts employ a minimum of 5 ESP for every 1,000 students in the regular student population. Additionally, these ESP must be assigned to at least five of the eight following areas: counselor, library media specialist, school nurse, visiting teacher, social worker, elementary art, music, and/or physical education. With 98.8 total FTEs in this category, WCSD was significantly above the minimum requirement.

middle schools and above the peer average for music and physical education in all five middle schools (see **Appendix 2-1** for detailed building comparisons). The elementary and middle school variances, as a total, are illustrated in **Table 2-6**.

**Table 2-6: WCSD Elementary and Middle School ESP Teachers**

<i>Elementary School ESP Teachers</i>		
	WCSD Total Elementary School FTEs	FTEs Above the Peer Average <sup>1</sup>
Art Education K-8	11.00	2.39
Music Education K-8	15.55	5.28
Physical Education K-8	11.00	1.92
<i>Middle School ESP Teachers</i>		
	WCSD Total Middle School FTEs	FTEs Above the Peer Average <sup>1</sup>
Art Education K-8	4.00	1.74
Music Education K-8	7.80	4.12
Physical Education K-8	7.40	4.11

**Source:** Worthington City School District and the Ohio Department of Education

<sup>1</sup> Represents the number of FTE employees that when subtracted would bring the number of staff per 100 students at WCSD in line with the peer average. This number is the sum of the variances illustrated in the building comparisons in **Appendix 2-1**.

When identifying positions that could be eliminated at individual schools, WCSD should determine if ESP FTEs could be reduced through combining positions between buildings. The District already practices this staffing method at the elementary level. For example, some elementary music teachers provide services at three of the District's elementary schools. The District could consider this practice at the middle school level. Building comparisons in **Appendix 2-1** can be used to help the District's HR Department determine where reductions in ESP can be made.

*Financial Implication:* Each ESP position reduced would save the District approximately \$76,000 in salary and benefits in FY 2009-10. A reduction of 16.0 FTEs would bring the District's overall ESP staffing in line with the peers and savings would be approximately \$1.2 million in salaries and benefits.

**R2.5 WCSD should evaluate the duties of the 22.8 FTE employees coded in the Other Certificated category (see Table 2-1) to determine if areas exist where these staffing levels should be adjusted through reduction or recoded to better reflect the employee's duties.**

As illustrated in **Table 2-1**, WCSD's Other Certificated category was 8.3 FTEs above the peer average. This category represents certificated employees that do not fall into other

defined categories.<sup>15</sup> At WCSD, these positions include curriculum specialists, activity directors, and some teachers. The largest portion making up this category at WCSD was 7.6 FTE school deans. Building comparisons showed 2.0 deans at each of the District's two high schools and the remaining 3.6 distributed at the middle school level.

WCSD should evaluate positions coded in the Other Certificated category and examine the respective job descriptions to determine if staffing levels are higher than the peer average and reductions should be made, or if personnel in this category have been miscoded and should be recoded to another category. For example, if the school deans have administrative certificates and perform duties closer to that of an assistant principal, the District may decide to revise its coding methodology to include them in the administrative category. If deans are performing clerical assignments, these positions should be examined with the clerical group (see **R2.2**). In each instance, WCSD should then evaluate its revised staffing levels by category to determine if areas for potential reduction exist.

**R2.6 WCSD should examine its allocation of school psychologists to determine if positions can be further shared among school buildings to reduce the overall number of FTEs required to meet the needs of students.**

Building comparisons of District staffing levels (see **Appendix 2-1**) showed that school psychologists per 100 students were higher than the peer average in all cases except one. **Table 2-7** provides a summary of these results.

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<sup>15</sup> Other Certificated includes Curriculum Specialists (EMIS position code 201), Audio-Visual Staff (EMIS position code 209), Permanent Substitutes (EMIS position code 225), Teacher Mentor/Evaluator (EMIS position code 226), and Other Professional – Educational (EMIS position code 299). According to the *FY 2010 EMIS Reporting Manual* (ODE, 2010) position code 299 is any assignment that fulfills the definition of the professional - educational position assignments and is not listed in a specific category.

**Table 2-7: School Psychologists per 100 Students Comparison**

	WCSD Total FTEs per Building	WCSD FTEs per 100 Students	Peer Average FTEs per 100 Students <sup>1</sup>	Variance	FTE Above (Below) <sup>2</sup>
<b>Elementary Level</b>					
Bluffsview	0.50	0.12	0.05	0.07	0.28
Brookside	0.50	0.16	0.05	0.11	0.34
Colonial Hills	0.50	0.15	0.05	0.10	0.33
Evening Street	0.40	0.08	0.05	0.03	0.15
Granby	0.40	0.08	0.05	0.03	0.16
Liberty	0.50	0.10	0.05	0.05	0.24
Slate Hill	0.40	0.08	0.05	0.03	0.15
Wilson Hill	0.50	0.09	0.05	0.04	0.23
Worthington Estates	0.50	0.10	0.05	0.05	0.25
Worthington Hills	0.40	0.08	0.05	0.03	0.15
Worthington Park	0.40	0.09	0.05	0.04	0.17
<b>Middle School Level</b>					
Kilbourne Middle School	0.40	0.12	0.04	0.08	0.28
McCord	0.40	0.12	0.04	0.08	0.27
Worthingway	0.25	0.07	0.04	0.03	0.12
Perry	0.45	0.29	0.04	0.25	0.39
Phoenix	0.00	0.00	0.04	(0.04)	(0.06)
<b>High School Level</b>					
Worthington Kilbourne	1.00	0.08	0.03	0.05	0.68
Thomas Worthington	1.00	0.07	0.03	0.04	0.63

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District. Peer district FY 2008-09 staffing data as reported to ODE

<sup>1</sup>The peer average FTEs per 100 students reflects a difference benchmark at the elementary, middle, and high school level as it was calculated to reflect the specific level average in each level.

<sup>2</sup>Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may be off due to rounding.

As illustrated in **Table 2-7**, WCSD's school psychologists per 100 students are above the peer average in all but one school building. According to the *FY 2010 EMIS Reporting Manual* (ODE, 2010) a psychologist assignment is an assignment to a staff member who is certified as a school psychologist to provide comprehensive psychological services in school including provision of assessment, consultation, intervention design, counseling, in-services and research services. WCSD already shares these assignments between its elementary and middle school, as shown in the total FTE column. WCSD should consider implementing this practice at the high school level.



In addition to these building positions, WCSD employs an additional 3.0 FTE psychologists: 1.5 FTEs at the District pre-school and 1.5 FTEs at the District level. These positions should be considered when examining the staffing allocation.

*Financial Implication:* If WCSD reduces 1.0 FTE psychologist by combining positions at the high school level, it would save approximately \$63,000 in FY 2010-11.

### *Employee Insurance Benefits*

**R2.7 WCSD should attempt to reduce its health care expenditures for single and family coverage to a level closer to the industry benchmarks of the School Employee Health Care Board (SEHCB). When evaluating the options available, the District should consider negotiating higher employee premium contributions and/or reducing the District's annual contributions to the health savings account (HSA).**

**If the District is unsuccessful in recognizing savings through one of these measures, it may consider alternate methods to lower the overall premium to reduce costs. For example, adjusting the current plan design or offering another plan type may help the District to reduce insurance expenditures.**

WCSD's monthly insurance costs for single and family coverage were compared to averages reported by SEHCB and other State and national studies and found to be higher than average based on each benchmark.<sup>16</sup> While premiums are consistent among certificated and classified employees, the Board pays higher percentage of the premium (see **Table 2-2**) and a higher contribution to the HSA for classified employees in 2010.

The comparison in **Table 2-8** represents the monthly cost incurred by the District for insurance coverage, the sum of the District's portion of the premium and the District's monthly contribution to the HSA.<sup>17</sup> SEHCB represents the average cost incurred by Ohio school districts who offer a HDHP with a HSA and includes the employer portion of the premium and contribution to the employee savings account.

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<sup>16</sup> WCSD's insurance costs were also compared to averages reported by State Employee Relations Board (SERB) and the Kaiser Family Foundation (Kaiser). Results were consistent in all three comparison, showing WCSD to have higher than average costs for providing the HDHP / HSA insurance plan to its employees. SEHCB represents averages of Ohio school districts and therefore was determined to be the most accurate comparison and therefore was used as the primary benchmark in this assessment.

<sup>17</sup> Contributions to the HSA for certified and administrators with single coverage was \$900 and with family coverage was \$1,800. The contribution to the HSA for classified employees with single coverage was \$975 and with family coverage was \$1,950. These amounts were divided by 12 and added to the District's monthly portion of the premium to find the District's total cost illustrated in **Table 2-8**.

**Table 2-8: Health Insurance Cost Comparison<sup>1</sup>**

<i>Certified Employees and Administrators</i>				
	<b>WCSD</b>	<b>SEHCB</b>	<b>Dollar Variance</b>	<b>Percent Variance</b>
Single Coverage	\$459.64	\$439.01	\$20.63	4.7%
Family Coverage	\$1,188.57	\$1,071.56	\$117.01	10.9%
<i>Classified Employees</i>				
	<b>WCSD</b>	<b>SEHCB</b>	<b>Dollar Variance</b>	<b>Percent Variance</b>
Single Coverage	\$479.01	\$439.01	\$40.00	9.1%
Family Coverage	\$1,236.48	\$1,071.56	\$164.92	15.4%

**Source:** WCSD 2010 premiums and contributions and SEHCB 2009 Annual Health Insurance Cost Report

**Note:** SEHCB average premiums were increased to reflect estimated 2010 costs using a five year historical average from the SERB reports (5.5 percent for single and 5.3 percent for family). Data from the SERB and SEHCB reports are generated from the same source.

<sup>1</sup>Represents the District cost for employee insurance and excludes the portion already paid by the employee.

As illustrated in **Table 2-8**, WCSD's certified and administrative costs for single and family coverage exceeded the SEHCB average by 4.7 and 10.9 percent, respectively. Classified variances were 9.1 and 15.4 percent for single and family coverage, respectively.

The District's Insurance Committee should continue to work with the insurance broker to obtain the most favorable premiums for the District. It should also discuss potential plan redesign options with the District's collective bargaining units. In order to bring WCSD's cost in line with SEHCB benchmark the District may need to increase the employee contributions toward the premium, decrease the Board contribution to the HSA, or a combination of both. Finally, WCSD may consider changing its plan design or removing spouses from plans if the spouse is covered by other health insurance plans. An analysis of three regional peer districts was conducted to determine if more favorable insurance rates could be obtained. The conclusions showed that WCSD's total costs for single and family coverage were above both the peers who offered PPO plans to their employees. The third peer district provided a HDHP with a HSA and had similar costs as WCSD. The major reason for the variance, according to the Insurance Committee is the maturity of WCSD's staff and experience rating<sup>1</sup> therefore, a different type of plan may be less effective in resolving high costs than other techniques, including employee outreach to change health care behavioral patterns.

*Financial Implication:* If WCSD is successful in negotiating provisions with employees to bring insurance costs in line with SEHCB benchmark, it would recognize a savings of \$1.4 million annually.

*Employee Compensation*

**R2.8 WCSD should attempt, through negotiations, to limit future base salary increases for positions where salary schedules exceed the regional peer average. Maintaining salary schedules that are comparable to the regional peer average will help the District ensure it is providing adequate compensation to remain competitive when attracting new employees without placing unnecessary strain on its financial condition.**

WCSD's salary schedules for 14 selected positions were compared to the schedules of the regional peer average. Starting wages and step increases throughout the salary schedules were analyzed for each classification. The following positions were included in the comparison:

- Teacher (Bachelor's Degree, Master's Degree, and Master's Degree plus 30 hours);
- Custodian;
- Maintenance;
- Food Service;
- Delivery/Warehouse;
- Technical/Operations Support;
- Special Education Attendant;
- Mechanic;
- Bus Driver;
- Grounds Keeping;
- Secretary;
- Copy Center Operator; and
- Library/Media Technician.

WCSD's salary schedules for the Bus Driver, Grounds Keeping, Secretary, Copy Center Operator, and Library/Media Technician positions were more generous than the peer average. Salary schedules were determined to be above the peer average based two factors: higher than average starting wages and/or higher than average step increases. While some positions may appear to have lower beginning salaries, generous step increases eventually raise the compensation above the peer average and result in higher salaries throughout the term of the salary schedule. The remaining nine comparisons were in line with the peer averages (see **Appendix 2-2** for detailed comparisons in each category above).

Adjustment of employee salary schedules can be difficult because they are specified in the District's negotiated agreements. However, if successful in limiting future negotiated

salary increases, specifically for the positions where compensation exceeds the regional peer average, WCSD can remain competitive while providing employees compensation at an optimal level for the District.

### *Negotiated Agreements*

**R2.9 WCSD should attempt to renegotiate provisions within its collective bargaining agreements that exceed State minimum requirements and common practices in regional school districts. These provisions limit WCSD's ability to control costs and successfully plan for future financial needs. Successful renegotiations to limit or remove these contract provisions would increase WCSD's ability to reduce costs and improve operational efficiency.**

WCSD's should attempt to adjust or remove provisions in its bargaining agreements that exceed what similar districts in the area offer or that unnecessarily restrict management's ability to efficiently manage the District.

- WCSD's **reduction in force** (RIF) provision within the certified agreement states that each bargaining member whose employment is suspended because of a RIF may elect to either serve as a pool substitute or receive a severance payment. Pool substitutes receive a daily rate for substitute services and also receive Board paid benefits as if a full-time employee, including health care, dental and life insurance. Employees electing to accept the severance payment receive one-half the value of their annual salary and benefit cost at the time of contract suspension. The regional peer districts do not include a severance payout for teachers affected by a RIF.
- The classified agreement includes a provision stating that any bargaining member who is **promoted to a higher classification** and pay range shall receive at least a 10 percent pay increase from their rate of pay in effect at the time of the promotion, if this can be accommodated by the hourly salary schedule in effect. Specific classifications for this promotional increase are stipulated in the agreement. While one of the regional peers does specify a minimum promotional increase within its classified agreement, it is 6 percent, less than WCSD's 10 percent guarantee. The other two regional districts do not have defined increases for promotions.

Provisions within negotiated agreements that provide benefits beyond what is required or typically offered in other school districts can create an unnecessary financial burden on the District and limit management ability to control costs.

In addition, a review of the District's employee bargaining agreements revealed certain provisions that exceeded State minimum standards. While some of the provisions are typical in other school district collective bargaining agreements, these provisions increase the District's short and long term financial liabilities. The following areas exceeded benchmark provisions:

- **Maximum sick leave accrual:** WCSD's certified and classified agreements allow employees to accrue an unlimited amount of sick leave. This provision significantly exceeds the State minimum requirement of 120 days and represents the potential for increased financial liability when sick leave is paid out to retiring employees (see **R2.10** for a further analysis of sick leave accrual).
- **Maximum sick leave payout:** WCSD's certified and classified agreements include provisions for providing eligible<sup>18</sup> employees severance payments. These payments are equal to 25 percent of accumulated but unused sick leave accrued, up to a maximum of 50 days for certified and 51 for classified. Eligible members who have completed at least 10 consecutive years with WCSD may receive an additional 1.5 days for each year of employment over 10 years, not to exceed 25.5 days of severance. Therefore, the maximum severance payout for certified and classified employees is 75.5 and 76.5 days, respectively. These payout levels are higher than the State minimum of 30 sick days and provide a potential for higher than required severance payout for the District.
- **Paid holidays:** WCSD's classified agreement provides 12-month employees with 11 paid holidays, which is in excess of the 7 paid holidays required by the State. Providing classified employees with additional holidays can reduce overall productivity as it decreases the overall number of days devoted to District operations.
- **Vacation:** WCSD's classified agreement allows 12 month employees to accrue vacation at a rate higher than the State minimum requirement. Classified employees with 1 to 4 years of service are entitled to 10 days vacation, 5 to 15 years are entitled to 15 days vacation, 15 to 19 years are entitled to 20 days vacation, 20 to 24 years receive 22 vacation days, and employees with 25 or more years of service are entitled to 24 days of vacation each year. State minimum requirements are as follows: employees with 1 to 9 years are entitled to 2 weeks vacation, 10 or more years are entitled to 3 weeks vacation, and 20 years or more are entitled to 4 weeks vacation.

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<sup>18</sup> Bargaining unit members who are employed with the Board for one of the following conditions shall be eligible for severance pay: member who retires and is eligible for retirement under a state or municipal retirement system, member who is eligible for and takes disability retirement under a state or municipal retirement system, member who dies, and member who has completed fifteen (15) or more years of service with the WCSD.

Adjustment of certain provisions can be difficult because they are specified in the District's negotiated agreements. As a result, changes need to be agreed upon by the bargaining units. However, if successful, certain adjustments would help reduce expenditure and/or increase operational efficiency. Any progress made through negotiations that would make contract provisions more cost effective or restore management rights, would be beneficial to the Board and its constituents.

### *Employee Sick Leave*

**R2.10 WBSD should develop a sick leave policy that incorporates controls and elements of best practice to help the District monitor and potentially reduce sick leave usage. While current sick leave usage is in line with identified benchmarks, the potential for excess use is a possibility without the proper controls. Excess leave usage can be costly to the District due to employees missing deadlines and increased use of substitutes. Furthermore, excess leave usage can cause low morale and resentment among co-workers. Lastly, the District should attempt to renegotiate sick leave accumulation for the certified staff with less than eight years of experience in order to bring accumulation in line with ORC minimums.**

Certified staff who have less than eight years of experience accumulate 1.5 days of sick leave per month (18 days per year), which is in excess of the minimum requirements established by ORC § 3319.141. A certified staff member with more than eight years of experience and all classified employees accumulate 1.25 days of sick leave per month (15 days per year). The District's negotiated agreements outline the circumstances in which sick leave can be used, such as for personal illnesses, injury, or death of an immediate family member. Furthermore, the negotiated agreements include procedures on how unused sick leave can be converted to cash and the use of advanced sick leave days (5 in any school year).

Only the classified contract details potential disciplinary measures for excess sick leave usage within a 12-month period. Moreover, the only reference to sick leave usage within the Board's policies is in Fiscal Management- Section D. The policy states that if an employee is absent and there is not sick leave applicable, or the absence is unauthorized, a salary deduction will be made on a per-diem basis in accordance with the required work year for that particular job classification. With minimal mention of sick leave usage, the current policies do not meet recommended practices. **Table 2-9** compares the District's sick leave use in FY 2008-09 by classification to Ohio Education Association (OEA) averages.

**Table 2-9: WCSD FY 2008-09 Sick Leave Usage**

	<b>Combined</b>	<b>Certified</b>	<b>Classified</b>
Number of Employees	1,276	831	445
Sick leave (days)	10,872	7,176	3,697
Sick leave (hours)	86,976	57,404	29,572
Hours per Employee	68.2	69.1	66.5
OEA State Average	68.8	68.5	69.1
DAS State Average (Includes OEA Average)	56.9	NA	NA
<b>Hours per Employee above or (below) OEA State Average</b>	<b>(0.6)</b>	<b>0.6</b>	<b>(2.6)</b>

**Source:** WCSD leave usage reports and OEA averages as reported by Ohio Department of Administrative Services

**Note:** Numbers may vary due to rounding.

As illustrated in **Table 2-9**, sick leave accumulation for WCSD certified staff slightly exceeds the OEA average, while classified staff accumulation 2.6 hours below the OEA average. Collectively, the District's accumulation levels are below the benchmark, yet the risk of exceeding the average is heightened without a proper structure to communicate the expectations for sick leave usage to employees.

*How to Improve Employee Attendance* by Business & Legal Reports, Inc. (BLR, 1999), suggests that an entity should create a sick leave policy and practices that are clearly written, outline expectations, clearly define poor attendance, and list disciplinary actions for sick leave abuse. Furthermore, an attendance rating system should be incorporated within employee evaluations to communicate whether the employee is meeting District expectations. Additionally, the policy should comply with the federal Family and Medical Leave Act (FMLA), Americans with Disabilities Act (ADA), and any overlapping state laws or regulations. Lastly, it is imperative that policies and practices are followed and that each employee is treated consistently and fairly.

By developing a sick leave policy that incorporates controls and elements of best practice, the District will be better equipped to monitor and potentially reduce sick leave usage. By reducing sick leave usage, WCSD can avoid increased costs due to employees missing deadlines and increased use of substitutes. Furthermore, the District could improve employee morale and reduce resentment among co-workers.

**R2.11 The District should evaluate substitute costs for both the certificated and classified staff and develop cost containment strategies to help limit or reduce future expenses. Specifically, WCSD should consider reducing the daily substitute rate for certificated staff positions to a level more in line with the peers. Furthermore, because several classified positions are not mission critical to the District's operations on a day-to-day basis, a ranking system should be developed to prioritize the need to fill classified position in the event leave occurs. Moreover, the District should consider reducing the hourly rate for classified substitutes to help minimize costs.**

WCSD has established certified daily rates of \$95 for substitutes and \$100 for pool substitutes. The pool substitute rates are higher because the personnel agree to only substitute for WCSD, which increases the likelihood of the District obtaining a substitute when needed. Classified substitutes are paid an hourly rate of \$12.50. **Table 2-10** compares the District's FY 2008-09 certified and classified substitute costs per student to the peer average.

**Table 2-10: FY 2008-09 Substitute Costs per Pupil Comparison**

	WCSD	Peer Average	Dollar Difference	Regional Peer Average <sup>1</sup>	Dollar Difference
Certified Substitute Costs	\$140	\$104	\$35	\$114	\$26
Classified Substitutes Costs	\$80	\$55	\$25	\$81	(\$1)
<b>Total</b>	<b>\$220</b>	<b>\$160</b>	<b>\$60</b>	<b>\$194</b>	<b>\$25</b>

**Source:** WCSD and peer/regional peer 2008-09 Expenditure Flow Model financial data

<sup>1</sup> The regional peer average include Dublin City School District (Franklin County), Olentangy Local School District (Delaware), and Hilliard City School District (Franklin County).

As shown in **Table 2-9**, WCSD's total substitute costs per student exceeded the peer average by \$60 and the regional peer average by \$25. However, as illustrated in **Table 2-8** the average amount of sick leave used per employee at WCSD in FY 2008-09 was below the OEA benchmark. Therefore, the District's daily rates for certified substitutes and the overall costs for classified staff and substitutes were reviewed to determine if compensation and spending levels were in line with the peers. **Table 2-11** illustrates this comparison.

**Table 2-11: WCSD and Peer Substitute Compensation Comparison**

	WCSD	Peer Average	Difference	Regional Peer Average <sup>1</sup>	Difference
<b>Certificated Positions</b>					
<b>Daily Substitute Rate</b>	\$97.50 <sup>2</sup>	\$85.70 <sup>3</sup>	\$11.80	\$88.33	\$9.17
<b>Classified Positions</b>					
Total Salaries	\$13,709,454	\$13,343,928	\$365,527	\$17,147,906	(\$3,438,452)
Substitute Costs	\$758,950	\$592,509	\$166,441	\$1,111,986	(\$353,036)
<b>Sub Costs as Percent of Salaries</b>	5.5%	4.4%	1.1%	6.5%	(0.9%)

**Source:** WCSD and peer/regional peers

<sup>1</sup> The regional peer average include Dublin City School District (Franklin County), Olentangy Local School District (Delaware County), and Hilliard City School District (Franklin County)

<sup>2</sup> WCSD's daily substitute rate is based on the average rate of \$95 for regular and \$100 for pool substitutes.

<sup>3</sup> The peer average is based on the beginning substitute rate.

As illustrated in **Table 2-11**, WCSD's daily rate for certified substitutes exceeds the peer average by \$11.80 per day and the regional peer average by approximately \$9.17 per day.



A reduction in this rate could result in significant savings for the District depending upon the amount of leave used in a given year. Furthermore, **Table 2-11** shows that the total substitute cost as a percent of total salaries for classified staff exceeds the peer average by 1.1 percent. However, in comparison to the regional peer average, the District's percent of total salaries is below by almost 1 percent. There are several options to help the District further reduce its substitute costs as a percent of total salaries to the peer average of 4.4 percent. In particular, the District should consider decreasing its hourly rate for classified substitutes to \$10 an hour and not filling vacancies that arise due to leave usage.

While it is critical that the District fills necessary positions on a daily basis, the rate at which temporary staff is compensated should be frequently analyzed and reduced to help limit expenses. Developing cost containment strategies will help the District to implement, monitor, and evaluate the options available in order to reduce future expenses.

*Financial Implication:*<sup>19</sup> By limiting the certificated substitute daily rate to that of the peers, WCSD could save approximately \$122,000 per year. Furthermore, implementing cost containment strategies for its classified staff and bringing classified substitute costs in line with the peers, the District could save an additional \$156,000 a year.

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<sup>19</sup> The cost savings were based on FY 2008-09 leave usage and may vary depending upon the amount of leave used within a given fiscal year.

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## Appendix 2-1: WCSD Building Staffing Comparisons

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After the initial comparison of WCSD's staffing levels per 1,000 students to the peer average (**Table 2-1**), staffing levels within each of the District's schools buildings were examined. Staffing totals and groups were derived from the positions codes within the 2010 EMIS Manual. Comparisons were made to the peer average on a per 100 student basis in an attempt to identify specific school buildings and specific staffing categories at WCSD where adjustments may be made.

The building staffing comparisons were made on three levels: elementary school, middle school, and high school. An average for the peer staffing per 100 students was calculated at each of the three levels using the EMIS building and demographic reports. First, all peer district school buildings were placed in one of the three categories. Next, the staffing per 100 students was calculated at each individual peer district building using the staff and students at the respective building. Finally, an average staff per 100 students was calculated for each position within each of the three categories. The results provide three peer averages for each staffing category, one to represent each level of education. These peer averages were then used in the building comparisons. Building comparisons were made at the following District schools:

### Elementary Level:

- Bluffsvew Elementary
- Brookside Elementary
- Colonial Hills Elementary
- Evening Street Elementary
- Granby Elementary
- Liberty Elementary
- Slate Hill Elementary
- Wilson Hill Elementary
- Worthington Estate Elementary
- Worthington Hills Elementary
- Worthington Park Elementary

### Middle School Level:

- Kilbourne Middle School
- McCord Middle School
- Worthingway Middle School
- Perry Middle School
- Phoenix Middle School

**High School Level:**

- Worthington Kilbourne High School
- Thomas Worthington High School

Table A2-1a: Bluffview Elementary School Comparison to Peer Average				
	Bluffview Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	422	563	(141)	
	Bluffview Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.24	0.20	0.04	0.16
Assist. Principal	0.00	0.07	(0.07)	(0.29)
<b>Clerical</b>				
Clerical	0.24	0.31	(0.07)	(0.31)
Other Office/Clerical	0.00	0.12	(0.12)	(0.52)
<b>Teachers</b>				
General Education	4.62	4.37	0.25	1.05
Gifted and Talented	0.24	0.15	0.09	0.37
Special Education	0.95	0.35	0.60	2.53
Preschool Special Education	0.00	0.06	(0.06)	(0.25)
<b>Educational Service Personnel</b>				
Art Education K-8	0.24	0.17	0.06	0.26
Music Education K-8	0.36	0.21	0.15	0.62
Physical Education K-8	0.24	0.18	0.05	0.22
Counseling	0.12	0.16	(0.04)	(0.17)
Librarian/Media	0.24	0.16	0.08	0.32
Registered Nursing	0.06	0.06	(0.00)	(0.00)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.24	0.39	(0.15)	(0.64)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.78)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.39)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.15)
Other Professional	0.00	0.13	(0.13)	(0.53)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.83	0.43	0.39	1.66
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.56)
Attendants (Spec. Ed.)	0.18	0.22	(0.04)	(0.19)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.05)
Library Aide	0.00	0.10	(0.10)	(0.44)
<b>Other Student Services</b>				
Psychologist	0.12	0.05	0.07	0.28
Speech and Language Therapist	0.19	0.09	0.10	0.41
Occupational Therapist	0.00	0.01	(0.01)	(0.03)
Practical Nursing	0.00	0.05	(0.05)	(0.19)
<b>Building Operations</b>				
Custodians	0.47	0.60	(0.13)	(0.53)
Food Service	0.36	0.27	0.09	0.37
Guard/Watchman	0.07	0.00	0.07	0.31
Monitoring	0.00	0.05	(0.05)	(0.22)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>9.98</b>	<b>9.93</b>	<b>0.04</b>	<b>0.19</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1b: Brookside Elementary School Comparison to Peer Average				
	Brookside Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	310	563	(253)	
	Brookside Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.32	0.20	0.12	0.38
Assist. Principal	0.00	0.07	(0.07)	(0.21)
<b>Clerical</b>				
Clerical	0.32	0.31	0.01	0.04
Other Office/Clerical	0.00	0.12	(0.12)	(0.38)
<b>Teachers</b>				
General Education	5.32	4.37	0.95	2.95
Gifted and Talented	0.26	0.15	0.11	0.34
Special Education	1.13	0.35	0.78	2.42
Preschool Special Education	0.00	0.06	(0.06)	(0.19)
<b>Educational Service Personnel</b>				
Art Education K-8	0.26	0.17	0.08	0.26
Music Education K-8	0.44	0.21	0.23	0.70
Physical Education K-8	0.26	0.18	0.07	0.23
Counseling	0.13	0.16	(0.03)	(0.09)
Librarian/Media	0.26	0.16	0.10	0.30
Registered Nursing	0.08	0.06	0.02	0.06
Social Work	0.00	0.01	(0.01)	(0.02)
<b>Educational Support</b>				
Remedial Specialist	0.65	0.39	0.26	0.79
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.57)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.02)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.11)
Other Professional	0.16	0.13	0.04	0.11
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	1.09	0.43	0.66	2.03
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.15)
Attendants (Spec. Ed.)	0.16	0.22	(0.06)	(0.19)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.04)
Library Aide	0.00	0.10	(0.10)	(0.32)
<b>Other Student Services</b>				
Psychologist	0.16	0.05	0.11	0.34
Speech and Language Therapist	0.10	0.09	0.00	0.01
Occupational Therapist	0.00	0.01	(0.01)	(0.02)
Practical Nursing	0.00	0.05	(0.05)	(0.14)
<b>Building Operations</b>				
Custodians	0.65	0.60	0.05	0.14
Food Service	0.46	0.27	0.20	0.61
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.16)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>12.20</b>	<b>9.93</b>	<b>2.27</b>	<b>7.03</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1c: Colonial Hills Elementary School Comparison to Peer Average				
	Colonial Hills Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	329	563	(235)	
	Colonial Hills Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.30	0.20	0.10	0.34
Assist. Principal	0.00	0.07	(0.07)	(0.22)
<b>Clerical</b>				
Clerical	0.30	0.31	(0.01)	(0.02)
Other Office/Clerical	0.00	0.12	(0.12)	(0.41)
<b>Teachers</b>				
General Education	4.87	4.37	0.50	1.64
Gifted and Talented	0.24	0.15	0.09	0.31
Special Education	0.46	0.35	0.11	0.36
Preschool Special Education	0.00	0.06	(0.06)	(0.20)
<b>Educational Service Personnel</b>				
Art Education K-8	0.27	0.17	0.10	0.33
Music Education K-8	0.37	0.21	0.16	0.52
Physical Education K-8	0.24	0.18	0.06	0.20
Counseling	0.15	0.16	(0.01)	(0.02)
Librarian/Media	0.30	0.16	0.14	0.47
Registered Nursing	0.08	0.06	0.02	0.05
Social Work	0.00	0.01	(0.01)	(0.02)
<b>Educational Support</b>				
Remedial Specialist	0.30	0.39	(0.09)	(0.28)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.61)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.08)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.12)
Other Professional	0.30	0.13	0.18	0.59
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.80	0.43	0.37	1.20
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.22)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(0.73)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.04)
Library Aide	0.00	0.10	(0.10)	(0.34)
<b>Other Student Services</b>				
Psychologist	0.15	0.05	0.10	0.33
Speech and Language Therapist	0.10	0.09	0.01	0.02
Occupational Therapist	0.00	0.01	(0.01)	(0.02)
Practical Nursing	0.00	0.05	(0.05)	(0.15)
<b>Building Operations</b>				
Custodians	0.61	0.60	0.01	0.03
Food Service	0.42	0.27	0.15	0.50
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.17)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>10.29</b>	<b>9.93</b>	<b>0.35</b>	<b>1.16</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1d: Evening Street Elementary School Comparison to Peer Average				
	Evening Street Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	476	563	(87)	
	Evening Street Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.21	0.20	0.01	0.05
Assist. Principal	0.00	0.07	(0.07)	(0.32)
<b>Clerical</b>				
Clerical	0.21	0.31	(0.10)	(0.48)
Other Office/Clerical	0.00	0.12	(0.12)	(0.59)
<b>Teachers</b>				
General Education	4.31	4.37	(0.07)	(0.31)
Gifted and Talented	0.29	0.15	0.15	0.69
Special Education	0.32	0.35	(0.03)	(0.15)
Preschool Special Education	0.00	0.06	(0.06)	(0.29)
<b>Educational Service Personnel</b>				
Art Education K-8	0.21	0.17	0.04	0.17
Music Education K-8	0.29	0.21	0.09	0.41
Physical Education K-8	0.21	0.18	0.03	0.12
Counseling	0.11	0.16	(0.05)	(0.26)
Librarian/Media	0.21	0.16	0.05	0.24
Registered Nursing	0.05	0.06	(0.01)	(0.04)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.21	0.39	(0.18)	(0.86)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.88)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.57)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.17)
Other Professional	0.00	0.13	(0.13)	(0.60)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.42	0.43	(0.01)	(0.07)
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.76)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(1.06)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.06)
Library Aide	0.00	0.10	(0.10)	(0.49)
<b>Other Student Services</b>				
Psychologist	0.08	0.05	0.03	0.15
Speech and Language Therapist	0.08	0.09	(0.01)	(0.04)
Occupational Therapist	0.00	0.01	(0.01)	(0.03)
Practical Nursing	0.00	0.05	(0.05)	(0.22)
<b>Building Operations</b>				
Custodians	0.42	0.60	(0.18)	(0.85)
Food Service	0.29	0.27	0.02	0.10
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.25)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>7.93</b>	<b>9.93</b>	<b>(2.01)</b>	<b>(9.55)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1e: Granby Elementary School Comparison to Peer Average				
	Granby Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	473	563	(91)	
	Granby Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.21	0.20	0.01	0.05
Assist. Principal	0.00	0.07	(0.07)	(0.32)
<b>Clerical</b>				
Clerical	0.21	0.31	(0.10)	(0.47)
Other Office/Clerical	0.00	0.12	(0.12)	(0.58)
<b>Teachers</b>				
General Education	4.50	4.37	0.13	0.59
Gifted and Talented	0.21	0.15	0.06	0.30
Special Education	0.53	0.35	0.18	0.86
Preschool Special Education	0.00	0.06	(0.06)	(0.28)
<b>Educational Service Personnel</b>				
Art Education K-8	0.21	0.17	0.04	0.17
Music Education K-8	0.34	0.21	0.13	0.62
Physical Education K-8	0.21	0.18	0.03	0.13
Counseling	0.11	0.16	(0.05)	(0.25)
Librarian/Media	0.21	0.16	0.05	0.24
Registered Nursing	0.05	0.06	(0.01)	(0.03)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.21	0.39	(0.18)	(0.84)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.88)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.56)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.17)
Other Professional	0.00	0.13	(0.13)	(0.59)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.74	0.43	0.31	1.46
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.75)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(1.05)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.06)
Library Aide	0.00	0.10	(0.10)	(0.49)
<b>Other Student Services</b>				
Psychologist	0.08	0.05	0.03	0.16
Speech and Language Therapist	0.08	0.09	(0.01)	(0.04)
Occupational Therapist	0.00	0.01	(0.01)	(0.03)
Practical Nursing	0.00	0.05	(0.05)	(0.22)
<b>Building Operations</b>				
Custodians	0.42	0.60	(0.18)	(0.83)
Food Service	0.32	0.27	0.05	0.23
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.25)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>8.66</b>	<b>9.93</b>	<b>(1.28)</b>	<b>(6.03)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.



Table A2-1f: Liberty Elementary School Comparison to Peer Average				
	Liberty Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	505	563	(58)	
	Liberty Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.20	0.20	(0.00)	(0.01)
Assist. Principal	0.00	0.07	(0.07)	(0.34)
<b>Clerical</b>				
Clerical	0.20	0.31	(0.11)	(0.57)
Other Office/Clerical	0.00	0.12	(0.12)	(0.62)
<b>Teachers</b>				
General Education	4.73	4.37	0.36	1.82
Gifted and Talented	0.20	0.15	0.05	0.25
Special Education	0.50	0.35	0.15	0.74
Preschool Special Education	0.00	0.06	(0.06)	(0.30)
<b>Educational Service Personnel</b>				
Art Education K-8	0.24	0.17	0.06	0.32
Music Education K-8	0.28	0.21	0.07	0.35
Physical Education K-8	0.24	0.18	0.05	0.27
Counseling	0.10	0.16	(0.06)	(0.30)
Librarian/Media	0.24	0.16	0.08	0.39
Registered Nursing	0.05	0.06	(0.01)	(0.05)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.40	0.39	0.01	0.03
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.94)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.67)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.18)
Other Professional	0.10	0.13	(0.03)	(0.13)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.42	0.43	(0.01)	(0.07)
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.87)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(1.12)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.06)
Library Aide	0.00	0.10	(0.10)	(0.52)
<b>Other Student Services</b>				
Psychologist	0.10	0.05	0.05	0.24
Speech and Language Therapist	0.10	0.09	0.01	0.03
Occupational Therapist	0.00	0.01	(0.01)	(0.04)
Practical Nursing	0.00	0.05	(0.05)	(0.23)
<b>Building Operations</b>				
Custodians	0.40	0.60	(0.20)	(1.03)
Food Service	0.35	0.27	0.08	0.39
Guard/Watchman	0.06	0.00	0.06	0.32
Monitoring	0.00	0.05	(0.05)	(0.27)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>8.88</b>	<b>9.93</b>	<b>(1.05)</b>	<b>(5.32)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1g: Slate Hill Elementary School Comparison to Peer Average				
	Slate Hill Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	485	563	(79)	
	Slate Hill Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.21	0.20	0.01	0.03
Assist. Principal	0.00	0.07	(0.07)	(0.33)
<b>Clerical</b>				
Clerical	0.21	0.31	(0.10)	(0.51)
Other Office/Clerical	0.00	0.12	(0.12)	(0.60)
<b>Teachers</b>				
General Education	4.79	4.37	0.42	2.02
Gifted and Talented	0.17	0.15	0.02	0.08
Special Education	0.62	0.35	0.27	1.32
Preschool Special Education	0.00	0.06	(0.06)	(0.29)
<b>Educational Service Personnel</b>				
Art Education K-8	0.21	0.17	0.03	0.15
Music Education K-8	0.29	0.21	0.08	0.39
Physical Education K-8	0.21	0.18	0.02	0.11
Counseling	0.10	0.16	(0.06)	(0.27)
Librarian/Media	0.21	0.16	0.05	0.22
Registered Nursing	0.05	0.06	(0.01)	(0.04)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.31	0.39	(0.08)	(0.39)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.90)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.60)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.17)
Other Professional	0.31	0.13	0.18	0.89
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.75	0.43	0.32	1.53
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.79)
Attendants (Spec. Ed.)	0.18	0.22	(0.04)	(0.20)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.06)
Library Aide	0.00	0.10	(0.10)	(0.50)
<b>Other Student Services</b>				
Psychologist	0.08	0.05	0.03	0.15
Speech and Language Therapist	0.07	0.09	(0.02)	(0.12)
Occupational Therapist	0.00	0.01	(0.01)	(0.04)
Practical Nursing	0.00	0.05	(0.05)	(0.22)
<b>Building Operations</b>				
Custodians	0.41	0.60	(0.19)	(0.90)
Food Service	0.31	0.27	0.04	0.20
Guard/Watchman	0.06	0.00	0.06	0.31
Monitoring	0.00	0.05	(0.05)	(0.26)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>9.54</b>	<b>9.93</b>	<b>(0.40)</b>	<b>(1.92)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1h: Wilson Hill Elementary School Comparison to Peer Average				
	Wilson Hill Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	530	563	(34)	
	Wilson Hill Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.19	0.20	(0.01)	(0.06)
Assist. Principal	0.00	0.07	(0.07)	(0.36)
<b>Clerical</b>				
Clerical	0.19	0.31	(0.12)	(0.65)
Other Office/Clerical	0.00	0.12	(0.12)	(0.65)
<b>Teachers</b>				
General Education	4.59	4.37	0.22	1.15
Gifted and Talented	0.19	0.15	0.04	0.21
Special Education	0.38	0.35	0.03	0.16
Preschool Special Education	0.00	0.06	(0.06)	(0.32)
<b>Educational Service Personnel</b>				
Art Education K-8	0.19	0.17	0.01	0.07
Music Education K-8	0.26	0.21	0.06	0.30
Physical Education K-8	0.19	0.18	0.00	0.02
Counseling	0.11	0.16	(0.05)	(0.24)
Librarian/Media	0.19	0.16	0.03	0.15
Registered Nursing	0.05	0.06	(0.01)	(0.07)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.28	0.39	(0.11)	(0.56)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.98)

Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.75)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.19)
Other Professional	0.19	0.13	0.06	0.34
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.38	0.43	(0.06)	(0.30)
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.96)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(1.18)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.07)
Library Aide	0.00	0.10	(0.10)	(0.55)
<b>Other Student Services</b>				
Psychologist	0.09	0.05	0.04	0.23
Speech and Language Therapist	0.09	0.09	0.00	0.01
Occupational Therapist	0.00	0.01	(0.01)	(0.04)
Practical Nursing	0.00	0.05	(0.05)	(0.24)
<b>Building Operations</b>				
Custodians	0.47	0.60	(0.13)	(0.67)
Food Service	0.28	0.27	0.01	0.08
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.28)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>8.32</b>	<b>9.93</b>	<b>(1.61)</b>	<b>(8.55)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1i: Worthington Estates Elementary School Comparison to Peer Average				
	Worthington Estates Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	478	563	(85)	
	Worthington Estates Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.00	0.20	(0.20)	(0.96)
Assist. Principal	0.00	0.07	(0.07)	(0.33)
<b>Clerical</b>				
Clerical	0.21	0.31	(0.10)	(0.49)
Other Office/Clerical	0.00	0.12	(0.12)	(0.59)
<b>Teachers</b>				
General Education	4.75	4.37	0.38	1.80
Gifted and Talented	0.21	0.15	0.06	0.29
Special Education	1.05	0.35	0.70	3.34
Preschool Special Education	0.00	0.06	(0.06)	(0.29)
<b>Educational Service Personnel</b>				
Art Education K-8	0.23	0.17	0.06	0.26
Music Education K-8	0.33	0.21	0.13	0.60
Physical Education K-8	0.25	0.18	0.07	0.32
Counseling	0.10	0.16	(0.05)	(0.26)
Librarian/Media	0.21	0.16	0.05	0.23
Registered Nursing	0.05	0.06	(0.01)	(0.04)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.21	0.39	(0.18)	(0.86)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.89)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.58)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.17)
Other Professional	0.00	0.13	(0.13)	(0.60)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.89	0.43	0.45	2.17
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.77)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(1.06)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.06)
Library Aide	0.00	0.10	(0.10)	(0.49)
<b>Other Student Services</b>				
Psychologist	0.10	0.05	0.05	0.25
Speech and Language Therapist	0.10	0.09	0.01	0.06
Occupational Therapist	0.00	0.01	(0.01)	(0.03)
Practical Nursing	0.00	0.05	(0.05)	(0.22)
<b>Building Operations</b>				
Custodians	0.52	0.60	(0.08)	(0.36)
Food Service	0.33	0.27	0.06	0.28
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.25)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>9.55</b>	<b>9.93</b>	<b>(0.38)</b>	<b>(1.82)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1j: Worthington Hills Elementary School Comparison to Peer Average				
	Worthington Hills Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	474	563	(89)	
	Worthington Hills Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.21	0.20	0.01	0.04
Assist. Principal	0.00	0.07	(0.07)	(0.32)
<b>Clerical</b>				
Clerical	0.21	0.31	(0.10)	(0.47)
Other Office/Clerical	0.00	0.12	(0.12)	(0.59)
<b>Teachers</b>				
General Education	4.18	4.37	(0.19)	(0.89)
Gifted and Talented	0.25	0.15	0.10	0.48
Special Education	0.73	0.35	0.38	1.82
Preschool Special Education	0.00	0.06	(0.06)	(0.28)
<b>Educational Service Personnel</b>				
Art Education K-8	0.21	0.17	0.03	0.16
Music Education K-8	0.27	0.21	0.06	0.30
Physical Education K-8	0.21	0.18	0.03	0.12
Counseling	0.10	0.16	(0.05)	(0.26)
Librarian/Media	0.21	0.16	0.05	0.23
Registered Nursing	0.05	0.06	(0.01)	(0.04)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.21	0.39	(0.18)	(0.86)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.88)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.57)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.17)
Other Professional	0.00	0.13	(0.13)	(0.59)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.90	0.43	0.46	2.19
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.76)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(1.05)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.06)
Library Aide	0.00	0.10	(0.10)	(0.49)
<b>Other Student Services</b>				
Psychologist	0.08	0.05	0.03	0.15
Speech and Language Therapist	0.17	0.09	0.07	0.35
Occupational Therapist	0.00	0.01	(0.01)	(0.03)
Practical Nursing	0.00	0.05	(0.05)	(0.22)
<b>Building Operations</b>				
Custodians	0.42	0.60	(0.18)	(0.84)
Food Service	0.29	0.27	0.02	0.11
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.25)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>8.71</b>	<b>9.93</b>	<b>(1.22)</b>	<b>(5.78)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1k: Worthington Park Elementary School Comparison to Peer Average				
	Worthington Park Elementary	Peer Average	Variance	
Students Educated <sup>1</sup>	444	563	(119)	
	Worthington Park Elementary	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Principal	0.23	0.20	0.03	0.11
Assist. Principal	0.00	0.07	(0.07)	(0.30)
<b>Clerical</b>				
Clerical	0.23	0.31	(0.09)	(0.38)
Other Office/Clerical	0.00	0.12	(0.12)	(0.55)
<b>Teachers</b>				
General Education	4.66	4.37	0.29	1.29
Gifted and Talented	0.23	0.15	0.08	0.34
Special Education	0.68	0.35	0.33	1.46
Preschool Special Education	0.00	0.06	(0.06)	(0.27)
<b>Educational Service Personnel <sup>3</sup></b>				
Art Education K-8	0.23	0.17	0.05	0.22
Music Education K-8	0.32	0.21	0.11	0.47
Physical Education K-8	0.23	0.18	0.04	0.18
Counseling	0.11	0.16	(0.05)	(0.21)
Librarian/Media	0.23	0.16	0.06	0.29
Registered Nursing	0.06	0.06	(0.00)	(0.02)
Social Work	0.00	0.01	(0.01)	(0.03)
<b>Educational Support</b>				
Remedial Specialist	0.23	0.39	(0.16)	(0.73)
Tutor/Small Group Instructor	0.00	0.19	(0.19)	(0.82)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.33	(0.33)	(1.47)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.04	(0.04)	(0.16)
Other Professional	0.00	0.13	(0.13)	(0.56)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.79	0.43	0.36	1.58
Instructional Paraprofessional	0.00	0.37	(0.37)	(1.64)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(0.99)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.01	(0.01)	(0.05)
Library Aide	0.00	0.10	(0.10)	(0.46)
<b>Other Student Services</b>				
Psychologist	0.09	0.05	0.04	0.17
Speech and Language Therapist	0.19	0.09	0.10	0.43
Occupational Therapist	0.00	0.01	(0.01)	(0.03)
Practical Nursing	0.00	0.05	(0.05)	(0.20)
<b>Building Operations</b>				
Custodians	0.45	0.60	(0.15)	(0.66)
Food Service	0.31	0.27	0.04	0.19
Guard/Watchman	0.00	0.00	0.00	0.00
Monitoring	0.00	0.05	(0.05)	(0.24)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>9.23</b>	<b>9.93</b>	<b>(0.70)</b>	<b>(3.13)</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-11: Kilbourne Middle School Comparison to Peer Average				
	Kilbourne Middle School	Peer Average	Variance	
Students Educated <sup>1</sup>	328	768	(440)	
	Kilbourne Middle School	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Admin. Assistant	0.00	0.01	(0.01)	(0.03)
Assist. Principal	0.00	0.14	(0.14)	(0.46)
Principal	0.30	0.13	0.17	0.57
Supervising/Managing/Directing	0.00	0.02	(0.02)	(0.06)
<b>Clerical</b>				
Clerical	0.46	0.29	0.16	0.54
Other Office/Clerical	0.00	0.07	(0.07)	(0.23)
<b>Teachers</b>				
General Education	5.90	4.73	1.17	3.84
Gifted and Talented	0.12	0.13	(0.01)	(0.02)
Special Education	1.22	0.64	0.58	1.89
Career-Technical Programs/Pathways	0.00	0.03	(0.03)	(0.10)
Preschool Special Education	0.00	0.02	(0.02)	(0.06)
<b>Educational Service Personnel</b>				
Art Education K-8	0.30	0.17	0.14	0.45
Music Education K-8	0.67	0.27	0.40	1.30
Physical Education K-8	0.61	0.25	0.36	1.20
Counseling	0.30	0.25	0.06	0.18
Librarian/Media	0.18	0.13	0.05	0.17
Registered Nursing	0.08	0.05	0.03	0.09
<b>Educational Support</b>				
Remedial Specialist	0.00	0.03	(0.03)	(0.10)
Tutor/Small Group Instructor	0.00	0.06	(0.06)	(0.19)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.28	(0.28)	(0.93)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.02	(0.02)	(0.07)
Other Professional	0.30	0.12	0.19	0.61
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	1.38	0.23	1.14	3.74
Instructional Paraprofessional	0.00	0.36	(0.36)	(1.19)
Attendants (Spec. Ed.)	0.25	0.22	0.02	0.08
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.02	(0.02)	(0.08)
Library Aide	0.00	0.08	(0.08)	(0.25)
<b>Other Student Services</b>				
Psychologist	0.12	0.04	0.08	0.28
Speech and Language Therapist	0.11	0.02	0.09	0.29
Practical Nursing	0.00	0.04	(0.04)	(0.12)
<b>Building Operations</b>				
Custodians	0.80	0.67	0.14	0.44
Food Service	0.78	0.39	0.40	1.30
Monitoring	0.00	0.04	(0.04)	(0.15)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>13.89</b>	<b>9.96</b>	<b>3.93</b>	<b>12.90</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.



Table 2-1m: McCord Middle School Comparison to Peer Average				
	McCord Middle School	Peer Average	Variance	
Students Educated <sup>1</sup>	346	768	(422)	
	McCord Middle School	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Admin. Assistant	0.00	0.01	(0.01)	(0.04)
Assist. Principal	0.00	0.14	(0.14)	(0.48)
Principal	0.29	0.13	0.16	0.55
Supervising/Managing/Directing	0.00	0.02	(0.02)	(0.06)
<b>Clerical</b>				
Clerical	0.58	0.29	0.28	0.98
Other Office/Clerical	0.00	0.07	(0.07)	(0.24)
<b>Teachers</b>				
General Education	5.91	4.73	1.18	4.09
Gifted and Talented	0.12	0.13	(0.01)	(0.05)
Special Education	1.45	0.64	0.80	2.78
Career-Technical Programs/Pathways	0.00	0.03	(0.03)	(0.10)
Preschool Special Education	0.00	0.02	(0.02)	(0.07)
<b>Educational Service Personnel</b>				
Art Education K-8	0.29	0.17	0.12	0.42
Music Education K-8	0.40	0.27	0.13	0.45
Physical Education K-8	0.58	0.25	0.33	1.15
Counseling	0.29	0.25	0.04	0.14
Librarian/Media	0.14	0.13	0.01	0.05
Registered Nursing	0.07	0.05	0.02	0.08
<b>Educational Support</b>				
Remedial Specialist	0.00	0.03	(0.03)	(0.10)
Tutor/Small Group Instructor	0.00	0.06	(0.06)	(0.20)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.28	(0.28)	(0.98)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.02	(0.02)	(0.07)
Other Professional	0.29	0.12	0.17	0.59
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	1.55	0.23	1.32	4.57
Instructional Paraprofessional	0.00	0.36	(0.36)	(1.26)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(0.77)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.02	(0.02)	(0.08)
Library Aide	0.00	0.08	(0.08)	(0.26)
<b>Other Student Services</b>				
Psychologist	0.12	0.04	0.08	0.27
Speech and Language Therapist	0.03	0.02	0.01	0.03
Practical Nursing	0.00	0.04	(0.04)	(0.13)
<b>Building Operations</b>				
Custodians	0.76	0.67	0.09	0.32
Food Service	0.58	0.39	0.19	0.67
Monitoring	0.00	0.04	(0.04)	(0.16)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>13.45</b>	<b>9.96</b>	<b>3.48</b>	<b>12.05</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1n: Worthingway Middle School Comparison to Peer Average				
	Worthingway Middle School	Peer Average	Variance	
Students Educated <sup>1</sup>	351	768	(417)	
	Worthingway Middle School	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Admin. Assistant	0.00	0.01	(0.01)	(0.04)
Assist. Principal	0.00	0.14	(0.14)	(0.49)
Principal	0.28	0.13	0.15	0.54
Supervising/Managing/Directing	0.00	0.02	(0.02)	(0.06)
<b>Clerical</b>				
Clerical	0.57	0.29	0.28	0.97
Other Office/Clerical	0.00	0.07	(0.07)	(0.24)
<b>Teachers</b>				
General Education	6.17	4.73	1.44	5.06
Gifted and Talented	0.11	0.13	(0.02)	(0.05)
Special Education	0.71	0.64	0.07	0.25
Career-Technical Programs/Pathways	0.00	0.03	(0.03)	(0.10)
Preschool Special Education	0.00	0.02	(0.02)	(0.07)
<b>Educational Service Personnel</b>				
Art Education K-8	0.28	0.17	0.12	0.41
Music Education K-8	0.51	0.27	0.24	0.84
Physical Education K-8	0.57	0.25	0.32	1.14
Counseling	0.28	0.25	0.04	0.12
Librarian/Media	0.14	0.13	0.01	0.04
Registered Nursing	0.07	0.05	0.02	0.08
<b>Educational Support</b>				
Remedial Specialist	0.00	0.03	(0.03)	(0.10)
Tutor/Small Group Instructor	0.00	0.06	(0.06)	(0.20)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.28	(0.28)	(0.99)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.02	(0.02)	(0.07)
Other Professional	0.57	0.12	0.45	1.58
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	1.03	0.23	0.80	2.81
Instructional Paraprofessional	0.00	0.36	(0.36)	(1.28)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(0.78)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.02	(0.02)	(0.09)
Library Aide	0.00	0.08	(0.08)	(0.27)
<b>Other Student Services</b>				
Psychologist	0.07	0.04	0.03	0.12
Speech and Language Therapist	0.09	0.02	0.07	0.23
Practical Nursing	0.00	0.04	(0.04)	(0.13)
<b>Building Operations</b>				
Custodians	0.75	0.67	0.08	0.29
Food Service	0.77	0.39	0.38	1.33
Monitoring	0.00	0.04	(0.04)	(0.16)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>12.99</b>	<b>9.96</b>	<b>3.03</b>	<b>10.64</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1o: Perry Middle School Comparison to Peer Average				
	Perry Middle School	Peer Average	Variance	
Students Educated <sup>1</sup>	157	768	(611)	
	Perry Middle School	Peer Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Admin. Assistant	0.00	0.01	(0.01)	(0.02)
Assist. Principal	0.00	0.14	(0.14)	(0.22)
Principal	0.64	0.13	0.51	0.79
Supervising/Managing/Directing	0.00	0.02	(0.02)	(0.03)
<b>Teachers</b>				
General Education	7.48	4.73	2.76	4.33
Gifted and Talented	0.25	0.13	0.13	0.20
Special Education	0.64	0.64	(0.01)	(0.01)
Career-Technical Programs/Pathways	0.00	0.03	(0.03)	(0.05)
Preschool Special Education	0.00	0.02	(0.02)	(0.03)
<b>Educational Service Personnel</b>				
Art Education K-8	0.64	0.17	0.47	0.74
Music Education K-8	0.73	0.27	0.46	0.72
Physical Education K-8	0.64	0.25	0.39	0.61
Counseling	0.64	0.25	0.39	0.61
Librarian/Media	0.32	0.13	0.19	0.29
Registered Nursing	0.16	0.05	0.11	0.17
<b>Educational Support</b>				
Remedial Specialist	0.00	0.03	(0.03)	(0.05)
Tutor/Small Group Instructor	0.00	0.06	(0.06)	(0.09)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.28	(0.28)	(0.44)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.02	(0.02)	(0.03)
Other Professional	0.70	0.12	0.58	0.91
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.02	(0.02)	(0.04)
Library Aide	0.00	0.08	(0.08)	(0.12)
<b>Other Student Services</b>				
Psychologist	0.29	0.04	0.25	0.39
Speech and Language Therapist	0.16	0.02	0.14	0.22
Practical Nursing	0.00	0.04	(0.04)	(0.06)
<b>Total Certificated Staff per 100 Students</b>				
<b>Total</b>	<b>13.28</b>	<b>7.67</b>	<b>5.61</b>	<b>8.80</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note 1:** Totals may vary due to rounding

**Note 2:** Perry Middle School and Phoenix Middle School are located in the same building. For this reason, the classified staff are compared in total in a separate table. This table illustrates only Perry Middle School certified staff compared to the peer average.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

<b>Table A2-1p: Phoenix Middle School Comparison to Peer Average</b>				
	<b>Phoenix Middle School</b>	<b>Peer Average</b>	<b>Variance</b>	
Students Educated <sup>1</sup>	161	768	(607)	
	<b>Phoenix Middle School</b>	<b>Peer Average</b>	<b>Variance</b>	<b>FTE Above (Below)<sup>2</sup></b>
<b>Administrators</b>				
Admin. Assistant	0.00	0.01	(0.01)	(0.02)
Assist. Principal	0.00	0.14	(0.14)	(0.22)
Principal	0.00	0.13	(0.13)	(0.21)
Supervising/Managing/Directing	0.00	0.02	(0.02)	(0.03)
<b>Teachers</b>				
General Education	7.45	4.73	2.73	4.39
Gifted and Talented	0.00	0.13	(0.13)	(0.21)
Special Education	0.62	0.64	(0.02)	(0.03)
Career-Technical Programs/Pathways	0.00	0.03	(0.03)	(0.05)
Preschool Special Education	0.00	0.02	(0.02)	(0.03)
<b>Educational Service Personnel <sup>1</sup></b>				
Art Education K-8	0.00	0.17	(0.17)	(0.27)
Music Education K-8	0.78	0.27	0.50	0.81
Physical Education K-8	0.25	0.25	0.00	0.01
Counseling	0.00	0.25	(0.25)	(0.40)
Librarian/Media	0.00	0.13	(0.13)	(0.21)
Registered Nursing	0.00	0.05	(0.05)	(0.08)
<b>Educational Support</b>				
Remedial Specialist	0.00	0.03	(0.03)	(0.05)
Tutor/Small Group Instructor	0.00	0.06	(0.06)	(0.09)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.28	(0.28)	(0.46)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.02	(0.02)	(0.03)
Other Professional	0.00	0.12	(0.12)	(0.19)
<b>Other Technical / Professional</b>				
Computer Operating	0.00	0.02	(0.02)	(0.04)
Library Aide	0.00	0.08	(0.08)	(0.12)
<b>Other Student Services</b>				
Psychologist	0.00	0.04	(0.04)	(0.06)
Speech and Language Therapist	0.00	0.02	(0.02)	(0.03)
Practical Nursing	0.00	0.04	(0.04)	(0.06)
<b>Total Certificated Staff per 100 Students</b>				
<b>Total</b>	<b>9.10</b>	<b>7.67</b>	<b>1.43</b>	<b>2.29</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note 1:** Totals may vary due to rounding

**Note 2:** Perry Middle School and Phoenix Middle School are located in the same building. For this reason, the classified staff are compared in total in a separate table. This table illustrates only Phoenix Middle School certified staff compared to the peer average.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

<b>Table A2-1q: Perry / Phoenix Middle School (Classified Staff) Comparison to Peer Average</b>				
	<b>Perry/Phoenix Middle School</b>	<b>Peer Average</b>	<b>Variance</b>	
Students Educated <sup>1</sup>	318	768	(450)	
	<b>Perry/Phoenix Middle School</b>	<b>Peer Average</b>	<b>Variance</b>	<b>FTE Above (Below)<sup>2</sup></b>
<b>Clerical</b>				
Clerical	0.47	0.29	0.18	0.28
Other Office/Clerical	0.00	0.07	(0.07)	(0.11)
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	1.14	0.23	0.91	1.42
Instructional Paraprofessional	0.00	0.36	(0.36)	(0.57)
Attendants (Spec. Ed.)	0.00	0.22	(0.22)	(0.35)
<b>Building Operations</b>				
Custodians	0.83	0.67	0.16	0.25
Food Service	0.65	0.39	0.26	0.41
Monitoring	0.00	0.04	(0.04)	(0.07)
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>3.09</b>	<b>2.29</b>	<b>0.80</b>	<b>1.26</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note 1:** Totals may vary due to rounding

**Note 2:** Perry Middle School and Phoenix Middle School are located in the same building. For this reason, the classified staff are compared in total this table.

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving educational services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average. This is calculated by taking the difference multiplied by the number of WCSD students educated divided by 100. These numbers are calculated to the hundredth position and therefore may vary due to rounding.

Table A2-1r: Worthington Kilbourne High School Comparison to Peer Average				
	Worthington Kilbourne High School	Peer High School Average	Variance	
Students Educated <sup>1</sup>	1,252	1,772	(520)	
	Worthington Kilbourne High School	Peer Average High School Average	Variance	FTE Above (Below) <sup>2</sup>
Administrators				
Admin. Assistant	0.00	0.01	(0.01)	(0.07)
Assist. Principal	0.16	0.17	(0.01)	(0.10)
Principal	0.08	0.07	0.01	0.17
Supervising/Managing/Directing	0.00	0.03	(0.03)	(0.37)
Coordinator	0.08	0.03	0.05	0.61
Other Official/Administrative	0.00	0.01	(0.01)	(0.12)
Clerical				
Clerical	0.80	0.43	0.37	4.67
Bookkeeping	0.00	0.02	(0.02)	(0.19)
Records Managing	0.00	0.01	(0.01)	(0.12)
Telephone Operator	0.00	0.01	(0.01)	(0.07)
Other Office/Clerical	0.00	0.08	(0.08)	(0.97)
Attendance Officer	0.00	0.02	(0.02)	(0.22)
Teachers				
General Education	6.00	5.41	0.59	7.37
Special Education	0.80	0.55	0.25	3.11
Career-Technical Programs/Pathways	0.04	0.32	(0.28)	(3.51)
Gifted and Talented	0.00	0.02	(0.02)	(0.24)
Preschool Special Education	0.00	0.01	(0.01)	(0.09)
Educational Service Personnel				
Counseling	0.32	0.31	0.01	0.08
Librarian/Media	0.08	0.09	(0.01)	(0.14)
Registered Nursing	0.08	0.03	0.05	0.65
Art Education K-8	0.00	0.01	(0.01)	(0.16)
Music Education K-8	0.00	0.02	(0.02)	(0.29)
Social Work	0.00	0.01	(0.01)	(0.07)
Educational Support				
Remedial Specialist	0.00	0.03	(0.03)	(0.42)
Tutor/Small Group Instructor	0.00	0.03	(0.03)	(0.39)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.17	(0.17)	(2.15)
Other Certificated				
Curriculum Specialist	0.00	0.03	(0.03)	(0.43)
Other Professional	0.21	0.17	0.04	0.53
Classroom Support (non-certificated)				
Teaching Aides	0.94	0.29	0.65	8.09
Instructional Paraprofessional	0.00	0.28	(0.28)	(3.54)
Attendants (Spec. Ed.)	0.00	0.12	(0.12)	(1.52)
Other Technical / Professional				
Library Aide	0.00	0.07	(0.07)	(0.92)
Other Technical	0.08	0.01	0.07	0.91
Other Student Services				
Psychologist	0.08	0.03	0.05	0.68
Speech and Language Therapist	0.07	0.01	0.06	0.78
Practical Nursing	0.00	0.02	(0.02)	(0.24)
Building Operations				
Custodians	0.76	0.68	0.08	0.98
Food Service	0.75	0.33	0.42	5.25
Monitoring	0.08	0.02	0.06	0.69
General Maintenance	0.00	0.01	(0.01)	(0.14)
Guard/Watchman	0.00	0.02	(0.02)	(0.28)
Groundskeeping	0.00	0.01	(0.01)	(0.07)
Other Service Workers	0.08	0.03	0.05	0.60
Other Crafts and Trades	0.12	0.00	0.12	1.50
Total Building Staff per 100 Students				
Total	11.60	10.04	1.56	19.49

Source: WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

Note: Totals may vary due to rounding

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average.

Table A2-1s: Thomas Worthington High School Comparison to Peer Average				
	Thomas Worthington High School	Peer High School Average	Variance	
Students Educated <sup>1</sup>	1,456	1,772	(316)	
	Thomas Worthington High School	Peer Average High School Average	Variance	FTE Above (Below) <sup>2</sup>
<b>Administrators</b>				
Admin. Assistant	0.00	0.01	(0.01)	(0.08)
Assist. Principal	0.21	0.17	0.04	0.56
Principal	0.07	0.07	0.00	0.03
Supervising/Managing/Directing	0.00	0.03	(0.03)	(0.43)
Coordinator	0.07	0.03	0.04	0.55
Other Official/Administrative	0.00	0.01	(0.01)	(0.14)
<b>Clerical</b>				
Clerical	0.76	0.43	0.33	4.80
Bookkeeping	0.00	0.02	(0.02)	(0.22)
Records Managing	0.00	0.01	(0.01)	(0.15)
Telephone Operator	0.00	0.01	(0.01)	(0.09)
Other Office/Clerical	0.00	0.08	(0.08)	(1.13)
Attendance Officer	0.00	0.02	(0.02)	(0.25)
<b>Teachers</b>				
General Education	5.71	5.41	0.30	4.31
Special Education	0.62	0.55	0.07	0.99
Career-Technical Programs/Pathways	0.17	0.32	(0.15)	(2.16)
Gifted and Talented	0.00	0.02	(0.02)	(0.28)
Preschool Special Education	0.00	0.01	(0.01)	(0.11)
<b>Educational Service Personnel <sup>3</sup></b>				
Counseling	0.34	0.31	0.03	0.44
Librarian/Media	0.07	0.09	(0.02)	(0.32)
Registered Nursing	0.07	0.03	0.04	0.59
Art Education K-8	0.00	0.01	(0.01)	(0.19)
Music Education K-8	0.00	0.02	(0.02)	(0.34)
Social Work	0.00	0.01	(0.01)	(0.09)
<b>Educational Support</b>				
Remedial Specialist	0.00	0.03	(0.03)	(0.49)
Tutor/Small Group Instructor	0.00	0.03	(0.03)	(0.45)
Suppl. Service Teacher (Spec. Ed.)	0.00	0.17	(0.17)	(2.50)
<b>Other Certificated</b>				
Curriculum Specialist	0.00	0.03	(0.03)	(0.50)
Other Professional	0.21	0.17	0.05	0.69

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average.

<b>Table A2-1s (con't): Thomas Worthington High School Comparison to Peer Average</b>				
	<b>Thomas Worthington High School</b>	<b>Peer High School Average</b>	<b>Variance</b>	
Students Educated <sup>1</sup>	1,456	1,772	(316)	
	<b>Thomas Worthington High School</b>	<b>Peer Average High School Average</b>	<b>Variance</b>	<b>FTE Above (Below)<sup>2</sup></b>
<b>Classroom Support (non-certificated)</b>				
Teaching Aides	0.82	0.29	0.52	7.62
Instructional Paraprofessional	0.00	0.28	(0.28)	(4.12)
Attendants (Spec. Ed.)	0.00	0.12	(0.12)	(1.76)
<b>Other Technical / Professional</b>				
Library Aide	0.00	0.07	(0.07)	(1.07)
Other Technical	0.00	0.01	(0.01)	(0.10)
<b>Other Student Services</b>				
Psychologist	0.07	0.03	0.04	0.63
Speech and Language Therapist	0.06	0.01	0.05	0.76
Practical Nursing	0.00	0.02	(0.02)	(0.28)
<b>Building Operations</b>				
Custodians	0.62	0.68	(0.06)	(0.91)
Food Service	0.62	0.33	0.29	4.18
Monitoring	0.07	0.02	0.04	0.64
General Maintenance	0.00	0.01	(0.01)	(0.16)
Guard/Watchman	0.00	0.02	(0.02)	(0.32)
Groundskeeping	0.00	0.01	(0.01)	(0.08)
Other Service Workers	0.07	0.03	0.04	0.53
Other Crafts and Trades	0.10	0.00	0.10	1.50
<b>Total Building Staff per 100 Students</b>				
<b>Total</b>	<b>10.71</b>	<b>10.04</b>	<b>0.67</b>	<b>9.73</b>

**Source:** WCSD FY 2009-10 updated staffing data as provided by the District and peer FY 2008-09 staffing data as reported to ODE.

**Note:** Totals may vary due to rounding

<sup>1</sup> Reflects students receiving educational services from WCSD and excludes the percent of time students are receiving services outside of the District.

<sup>2</sup> Represents the number of FTEs that when added or subtracted would bring WCSD's number of employees per 100 students in line with the peer average.



## **Appendix 2-2: WCSD Salary Schedule Comparisons**

WCSD's starting wages and step increases for 14 selected positions were compared to the regional peer average. This was completed using negotiated salary schedules from FY 2009-10 employee bargaining agreements for WCSD and the regional peer districts. The following positions were included in the comparison:

- Teacher (Bachelor's Degree, and Master's Degree plus 30 hours);
- Custodian;
- Maintenance;
- Food Service;
- Delivery/Warehouse;
- Technical/Operations Support;
- Special Education Attendant;
- Mechanic;
- Bus Driver;
- Grounds Keeping;
- Secretary;
- Copy Center Operator; and
- Library/Media Technician.

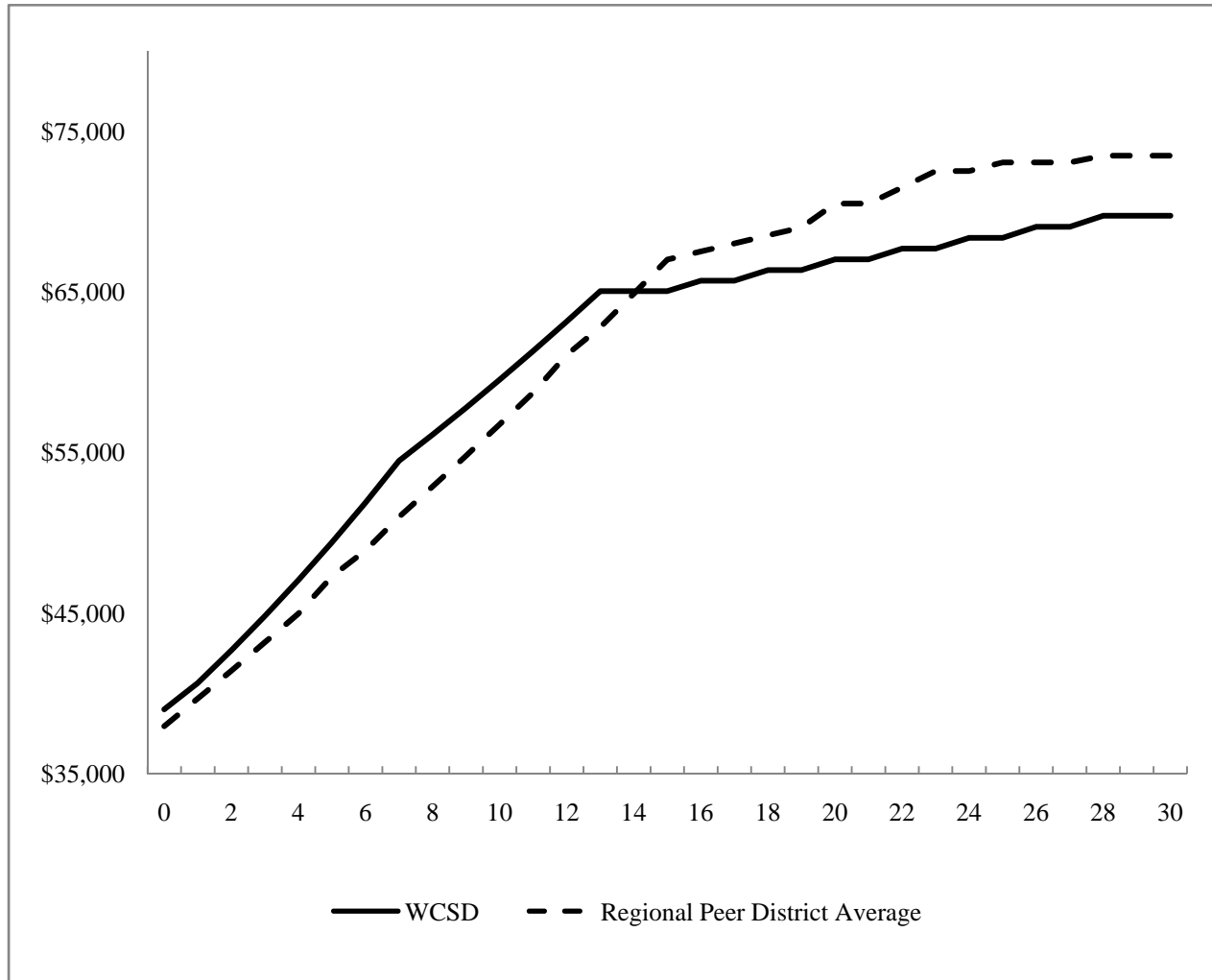
The following tables and charts represent the results of the salary comparisons within each of the 14 comparisons. Certified compensation is shown as annual salary while classified compensation is shown in hour rates. Both categories show salaries and wages at step 0 and step 30 of the salary schedules.

**Table A2-2a: Teacher (BA) Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$39,011	\$37,963	\$1,048
Ending Rate (Step 30)	\$69,736	\$73,480	(\$3,744)
Average Dollar Step Increase	\$1,024	\$1,184	(\$160)
Average Percent Step Increase	2.0%	2.2%	(0.3%)
Total Percent Salary Increase	78.8%	93.6%	(14.8%)
Total Salary Schedule Cost	\$1,880,508	\$1,903,547	(\$23,039)

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2a: Teacher (BA) Salary Schedule**

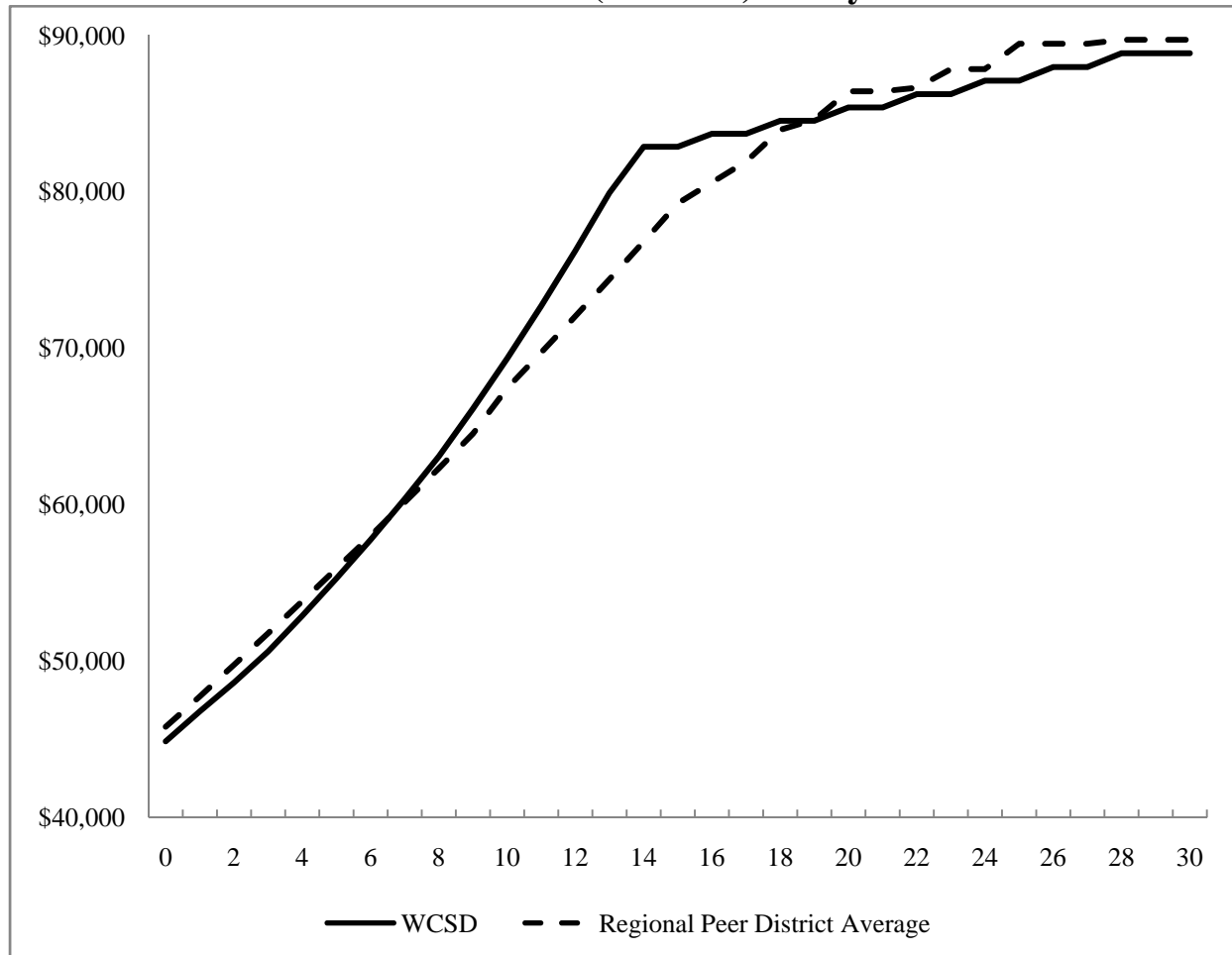
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2b: Teacher (MA + 30) Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$44,863	\$45,799	(\$936)
Ending Rate (Step 30)	\$88,855	\$89,711	(\$856)
Average Dollar Step Increase	\$2,095	\$2,261	(\$166)
Average Percent Step Increase	3.3%	3.5%	(0.2%)
Total Percent Salary Increase	98.1%	95.9%	2.2%
Total Salary Schedule Cost	\$2,306,734	\$2,293,167	\$13,567

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2b: Teacher (MA + 30) Salary Schedule**


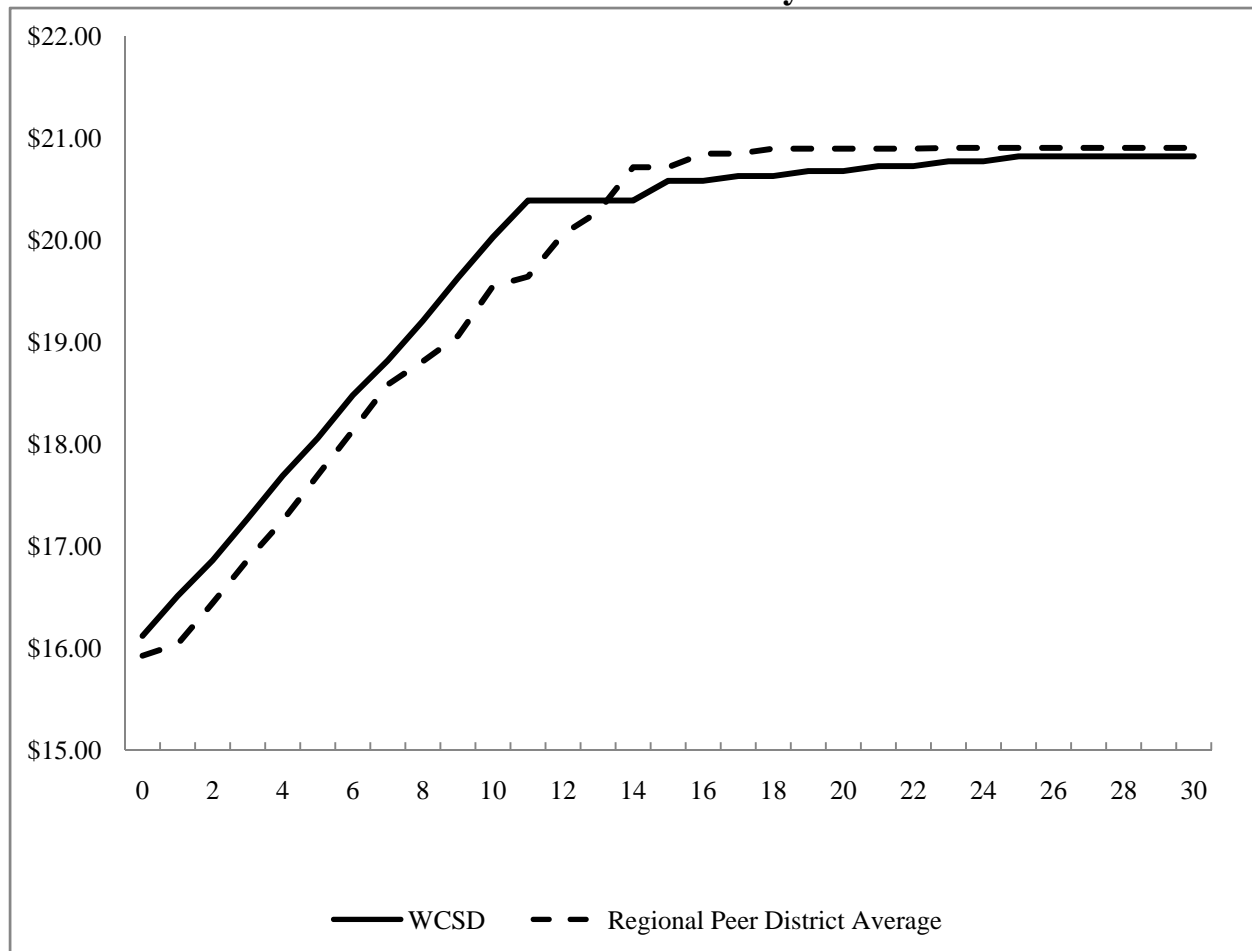
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2c: Custodian Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$16.12	\$15.93	\$0.19
Ending Rate (Step 30)	\$20.82	\$20.91	(\$0.08)
Average Dollar Step Increase	\$0.16	\$0.17	(\$0.01)
Average Percent Step Increase	0.9%	0.9%	(0.1%)
Total Percent Salary Increase	29.2%	31.3%	(2.1%)
Total Salary Schedule Cost	\$1,272,878	\$1,267,124	\$5,754

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2c: Custodian Salary Schedule**


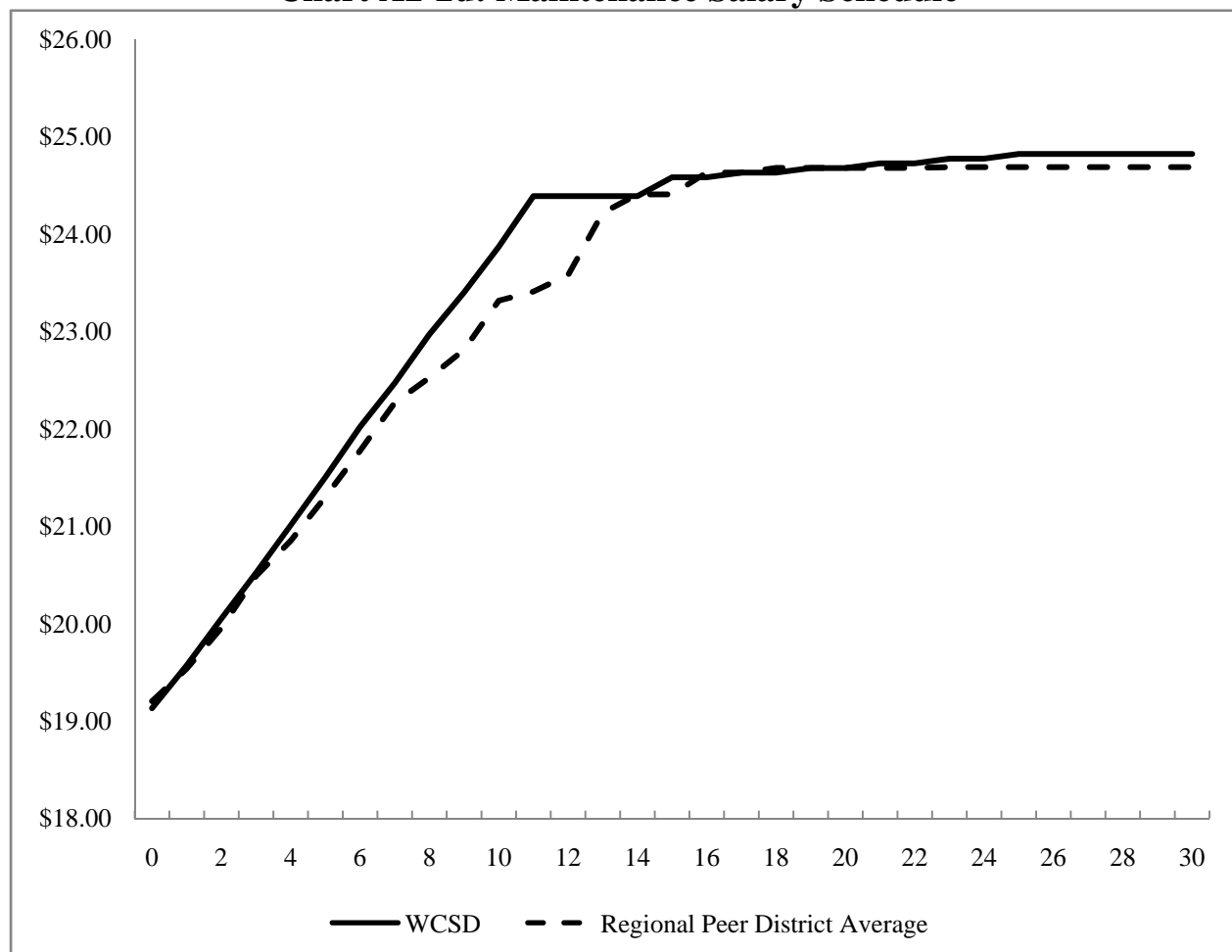
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2d: Maintenance Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$19.13	\$19.20	(\$0.07)
Ending Rate (Step 30)	\$24.82	\$24.69	\$0.14
Average Dollar Step Increase	\$0.19	\$0.18	\$0.01
Average Percent Step Increase	0.9%	0.9%	0.0%
Total Percent Salary Increase	29.8%	28.6%	1.2%
Total Salary Schedule Cost	\$1,517,965	\$1,506,287	\$11,678

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2d: Maintenance Salary Schedule**

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

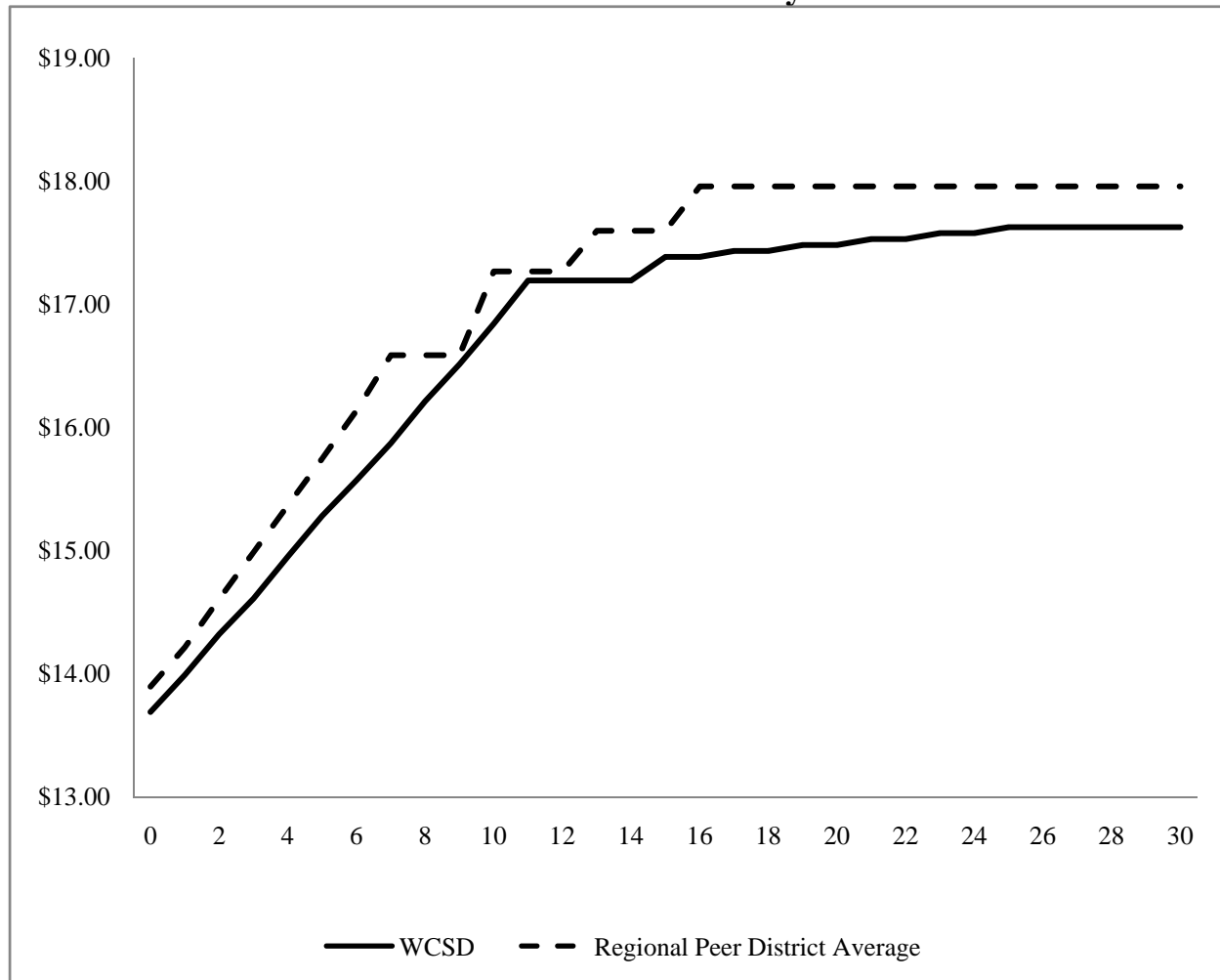
**Table A2-2e: Food Service Salary Schedule**

	WCSD	Regional Peer Average <sup>1</sup>	Difference
Base Rate (Step 0)	\$13.69	\$13.89	(\$0.20)
Ending Rate (Step 30)	\$17.62	\$17.95	(\$0.33)
Average Dollar Step Increase	\$0.13	\$0.14	(\$0.00)
Average Percent Step Increase	0.8%	0.9%	(0.0%)
Total Percent Salary Increase	28.7%	29.2%	(0.5%)
Total Salary Schedule Cost	\$1,075,611	\$1,099,461	(\$23,850)

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

<sup>1</sup> The regional peer average for this category does not include Hilliard CSD or Olentangy LSD

**Chart A2-2e: Food Service Salary Schedule**

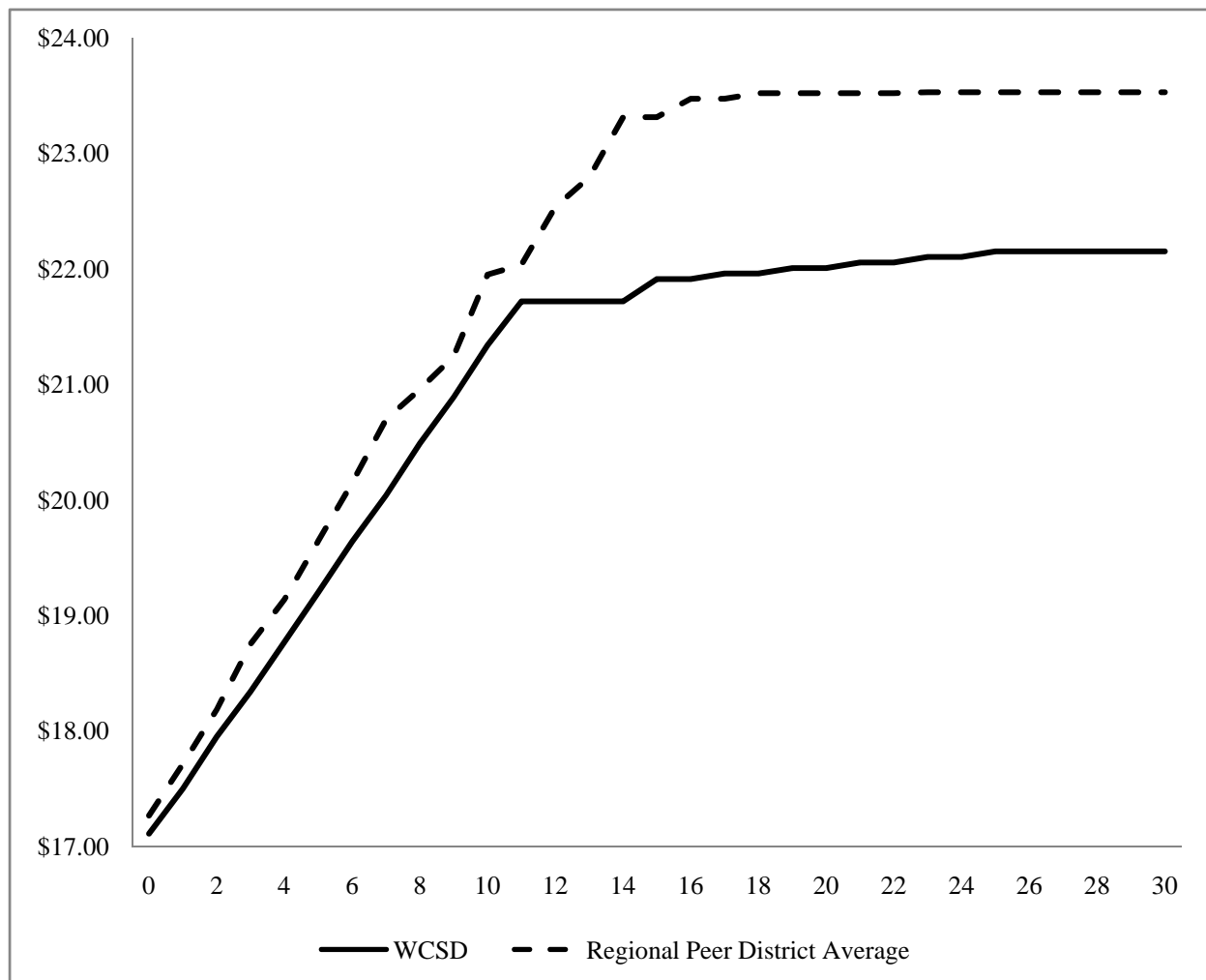
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2f: Delivery / Warehouse Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$17.11	\$17.27	(\$0.16)
Ending Rate (Step 30)	\$22.15	\$23.53	(\$1.38)
Average Dollar Step Increase	\$0.30	\$0.41	(\$0.11)
Average Percent Step Increase	1.5%	2.0%	(0.5%)
Total Percent Salary Increase	29.5%	36.3%	(6.8%)
Total Salary Schedule Cost	\$1,354,394	\$1,419,628	(\$65,234)

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding.

**Chart A2-2f: Delivery / Warehouse Salary Schedule**


**Source:** WCSD and regional peer district FY 2009-10 salary schedules

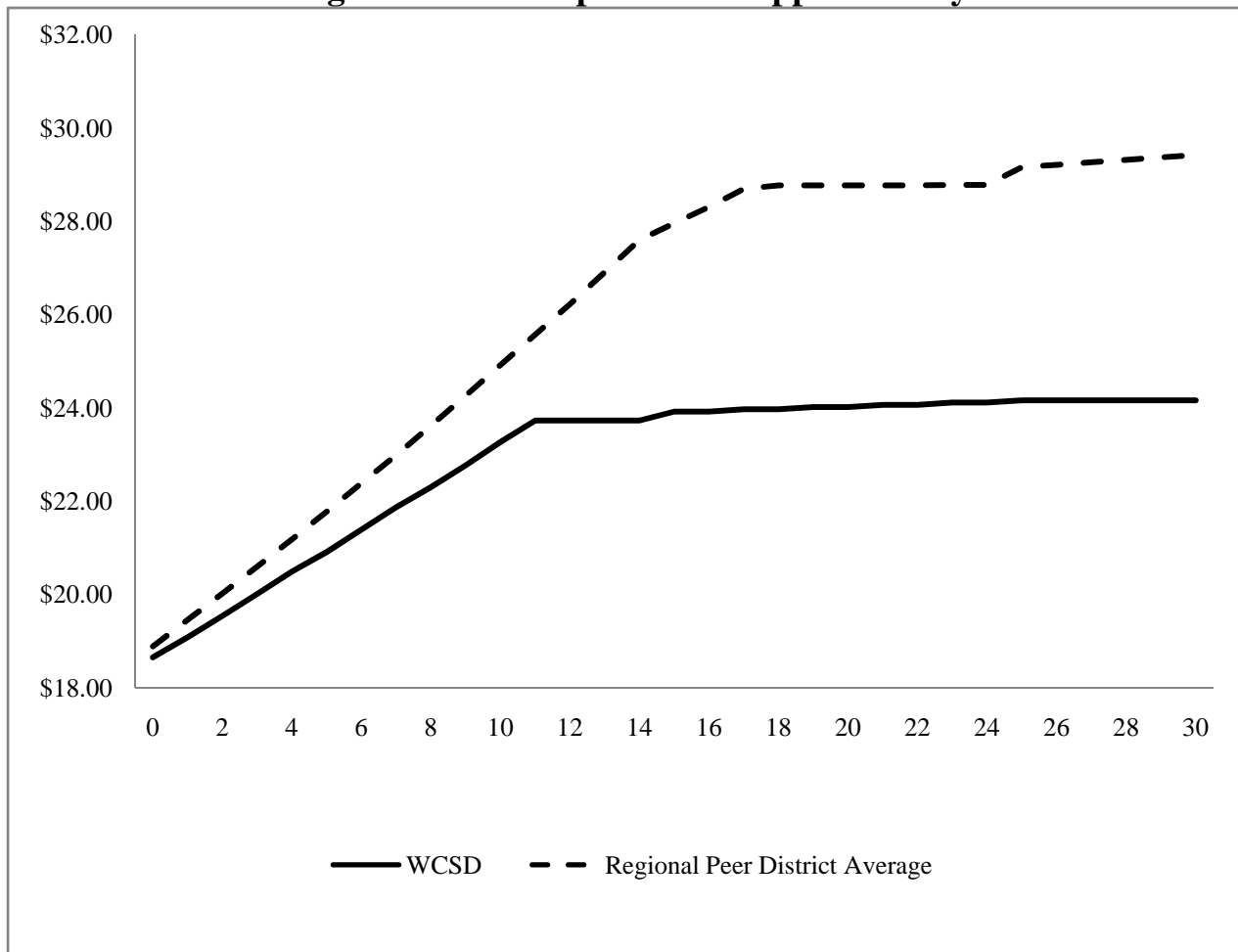
**Table A2-2g: Technical / Operations Support Salary Schedule**

	WCSD	Regional Peer Average <sup>1</sup>	Difference
Base Rate (Step 0)	\$18.65	\$18.89	(\$0.23)
Ending Rate (Step 30)	\$24.16	\$29.42	(\$5.26)
Average Dollar Step Increase	\$0.32	\$0.49	(\$0.17)
Average Percent Step Increase	1.5%	2.1%	(0.5%)
Total Percent Salary Increase	29.6%	55.8%	(26.2%)
Total Salary Schedule Cost	\$1,477,550	\$1,681,625	(\$204,075)

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

<sup>1</sup>The regional peer average for this category does not include Dublin CSD

**Chart A2-2g: Technical / Operations Support Salary Schedule**

**Source:** WCSD and regional peer district FY 2009-10 salary schedules



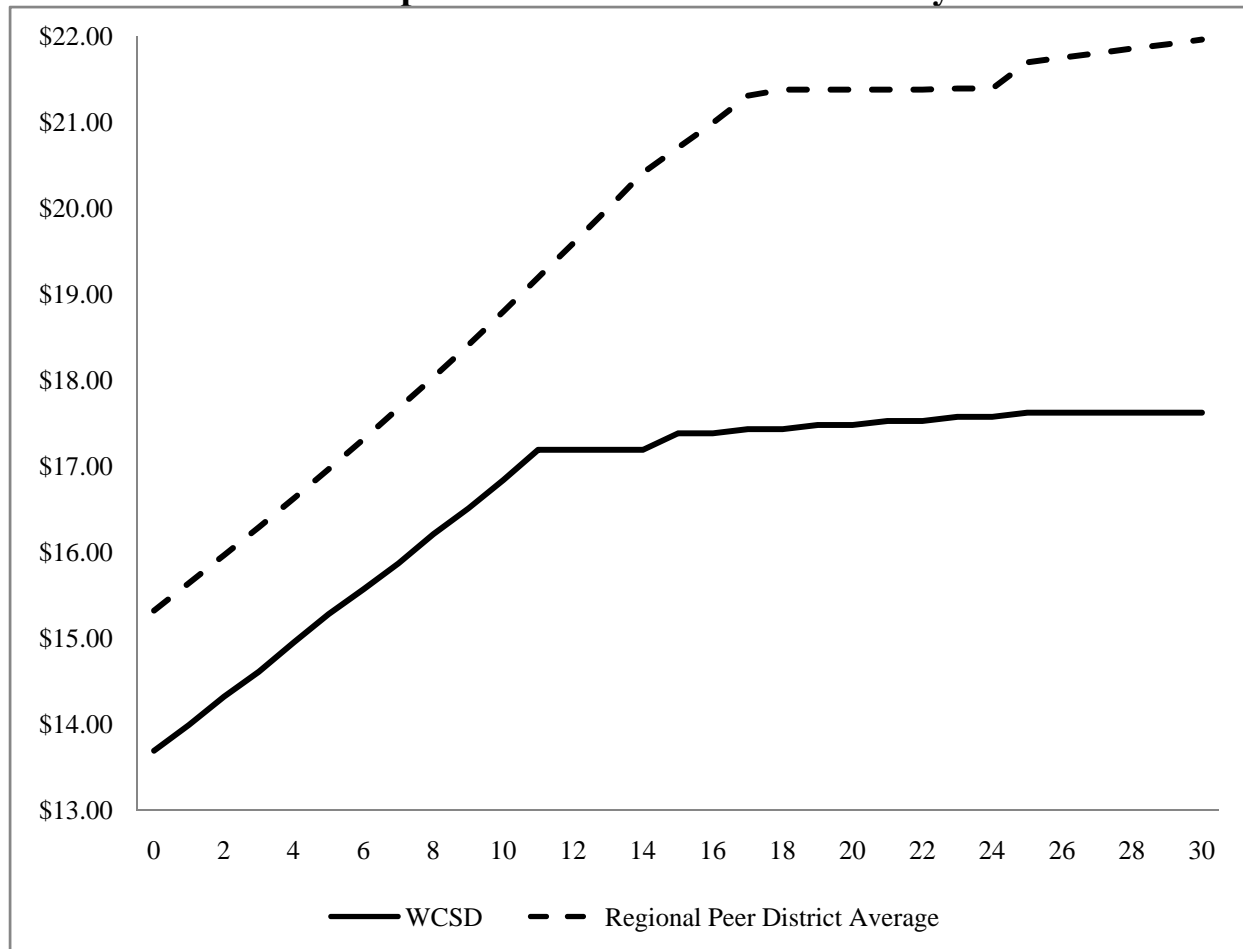
**Table A2-2h: Special Education Attendant Salary Schedule**

	WCSD	Regional Peer Average <sup>1</sup>	Difference
Base Rate (Step 0)	\$13.69	\$15.32	(\$1.63)
Ending Rate (Step 30)	\$17.62	\$21.96	(\$4.34)
Average Dollar Step Increase	\$0.23	\$0.28	(\$0.05)
Average Percent Step Increase	1.5%	1.6%	(0.1%)
Total Percent Salary Increase	28.7%	43.4%	(14.6%)
Total Salary Schedule Cost	\$1,075,611	\$1,268,683	(\$193,072)

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

<sup>1</sup>The regional peer average for this category does not include Dublin CSD

**Chart A2-2h: Special Education Attendant Salary Schedule**

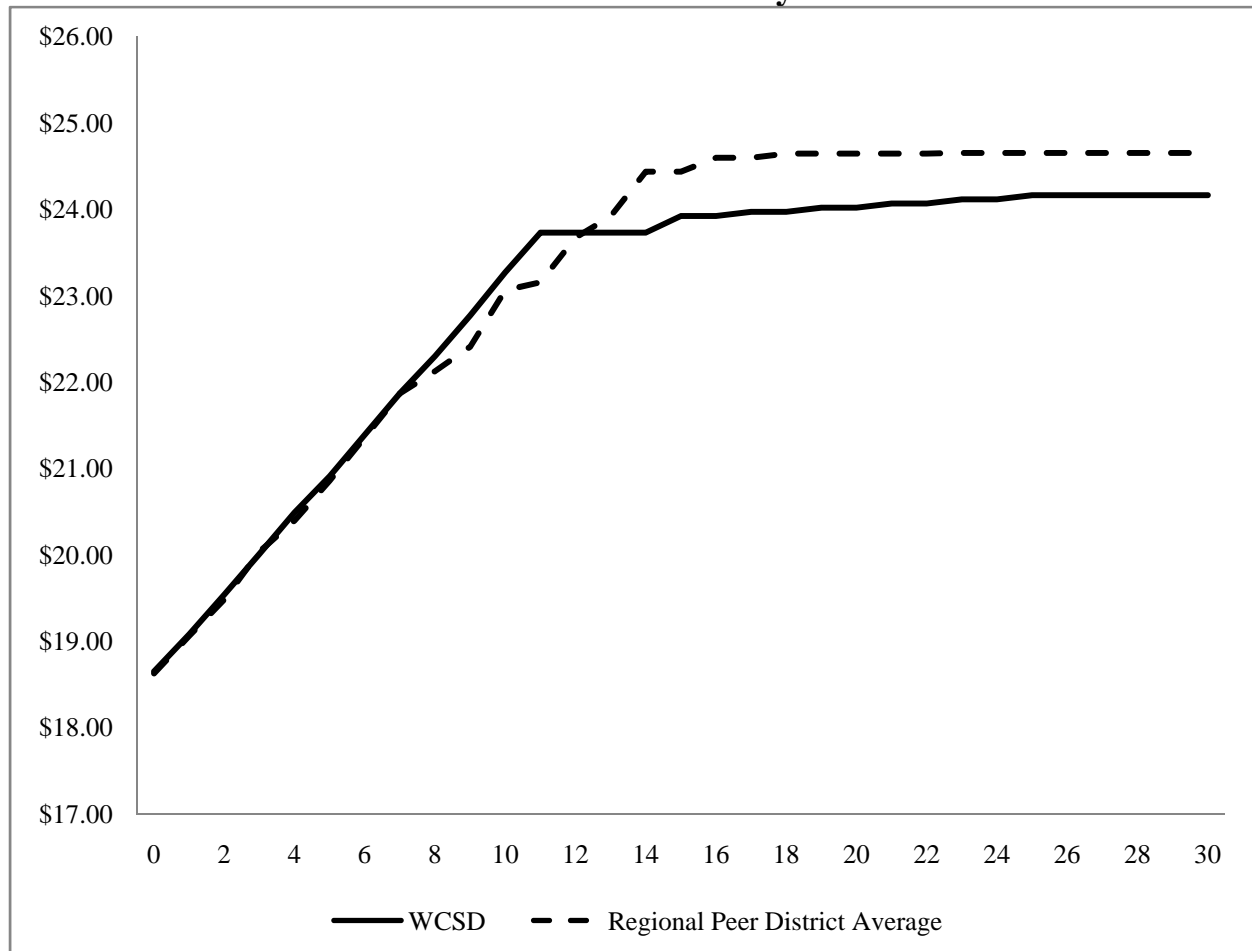
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2i: Mechanic Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$18.65	\$18.63	\$0.02
Ending Rate (Step 30)	\$24.16	\$24.65	(\$0.49)
Average Dollar Step Increase	\$0.32	\$0.47	(\$0.15)
Average Percent Step Increase	1.5%	2.3%	(0.7%)
Total Percent Salary Increase	29.6%	32.3%	(2.8%)
Total Salary Schedule Cost	\$1,477,550	\$1,494,501	(\$16,950)

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2i: Mechanic Salary Schedule**


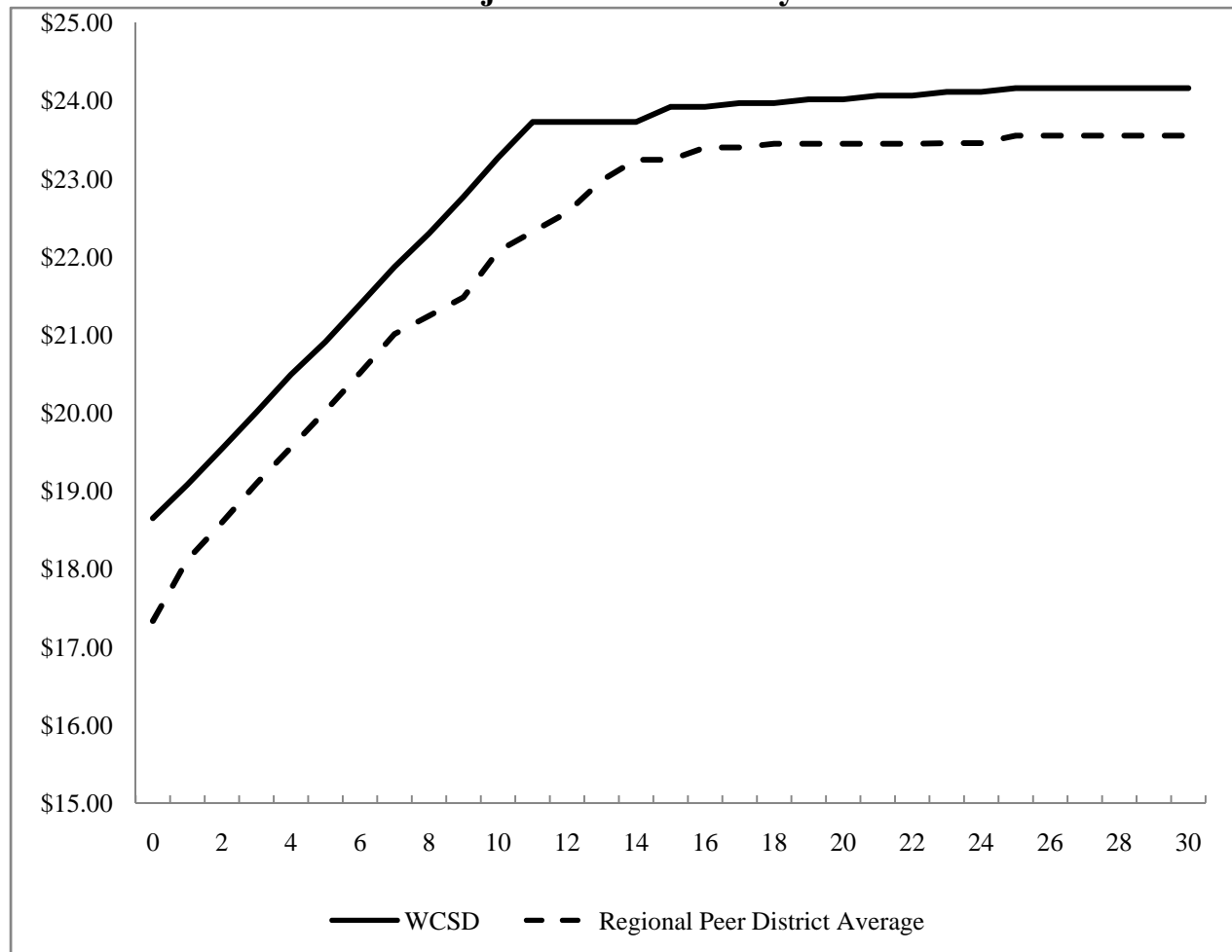
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2j: Bus Driver Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$18.65	\$17.33	\$1.32
Ending Rate (Step 30)	\$24.16	\$23.55	\$0.61
Average Dollar Step Increase	\$0.18	\$0.21	(\$0.02)
Average Percent Step Increase	0.9%	1.1%	(0.2%)
Total Percent Salary Increase	29.6%	35.9%	(6.3%)
Total Salary Schedule Cost	\$1,477,550	\$1,426,206	\$51,344

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2j: Bus Driver Salary Schedule**

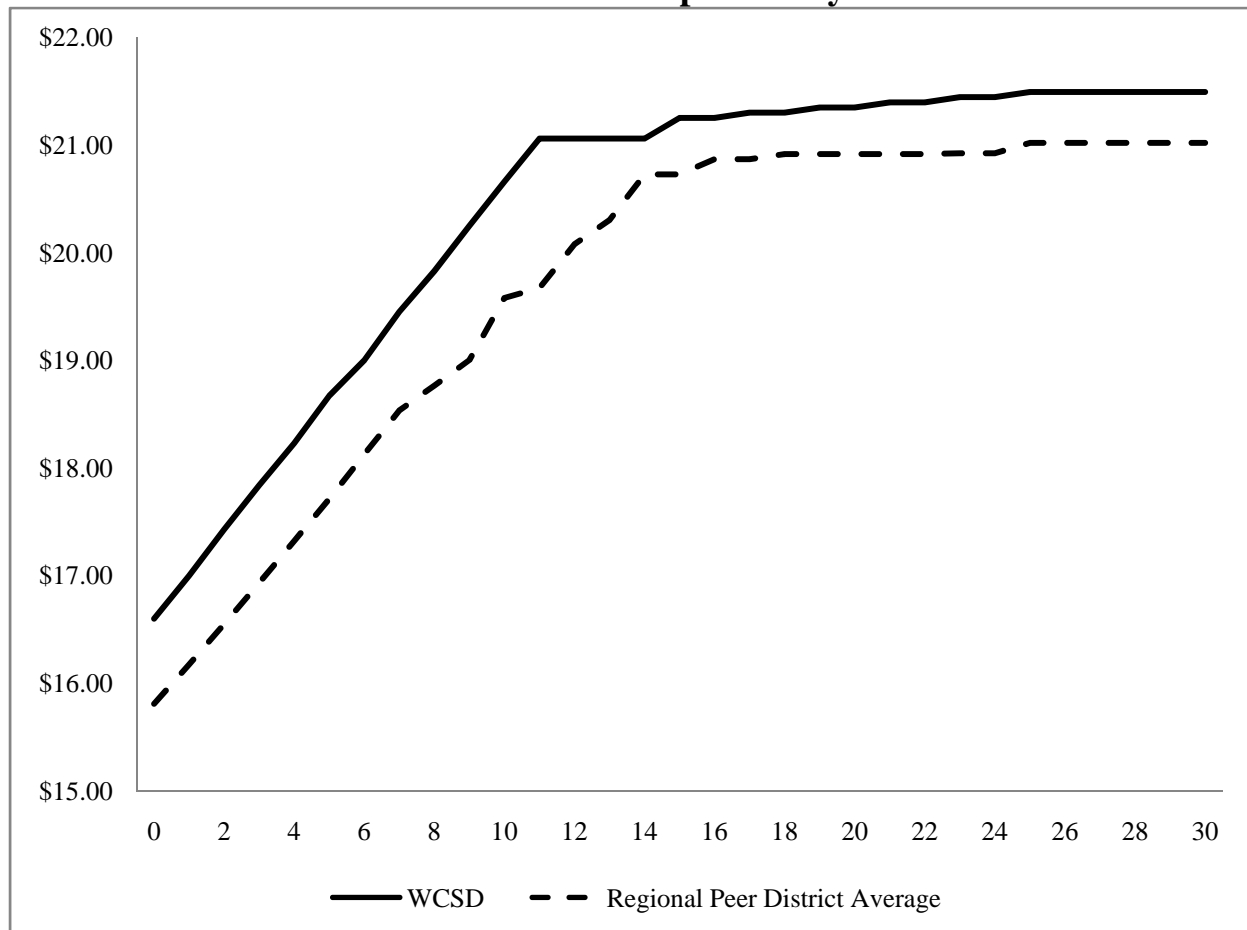
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2k: Groundskeeper Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$16.60	\$15.81	\$0.79
Ending Rate (Step 30)	\$21.49	\$21.02	\$0.47
Average Dollar Step Increase	\$0.16	\$0.17	(\$0.01)
Average Percent Step Increase	0.9%	1.0%	(0.1%)
Total Percent Salary Increase	29.5%	33.0%	(3.5%)
Total Salary Schedule Cost	\$1,313,813	\$1,269,437	\$44,376

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2k: Groundskeeper Salary Schedule**

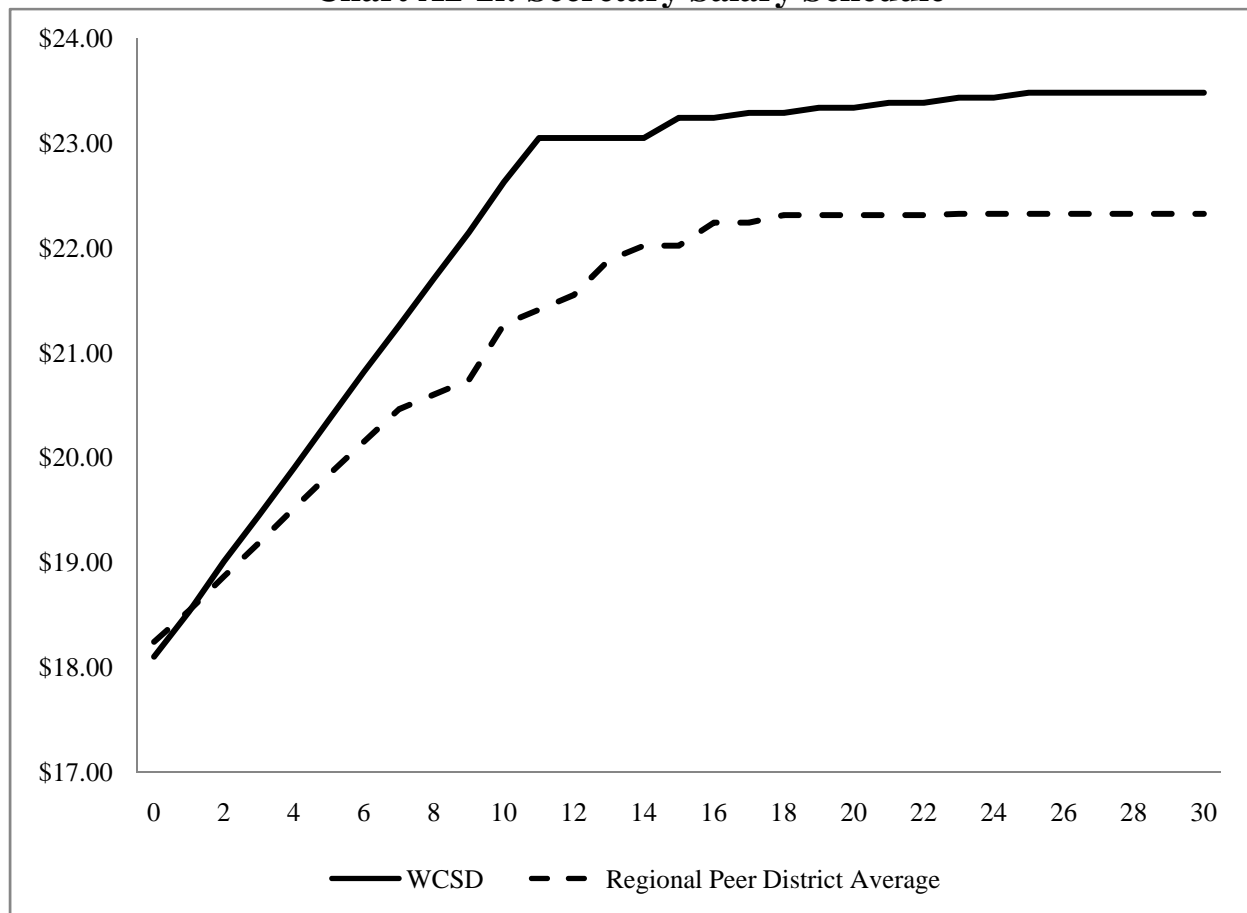
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2l: Secretary Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$18.10	\$18.24	(\$0.14)
Ending Rate (Step 30)	\$23.48	\$22.33	\$1.16
Average Dollar Step Increase	\$0.18	\$0.14	\$0.04
Average Percent Step Increase	0.9%	0.7%	0.2%
Total Percent Salary Increase	29.7%	22.4%	7.4%
Total Salary Schedule Cost	\$1,436,034	\$1,374,853	\$61,180

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2l: Secretary Salary Schedule**

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

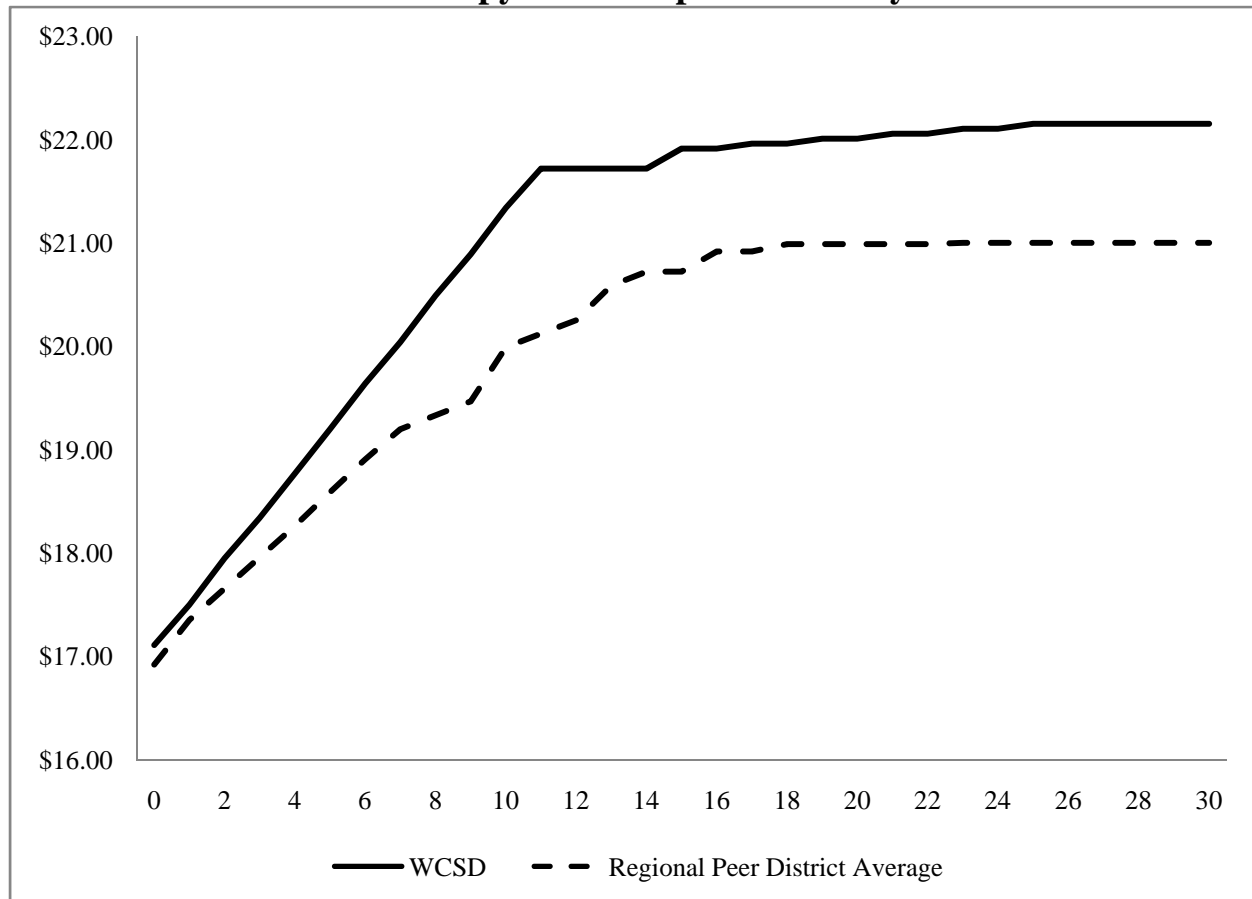
**Table A2-2m: Copy Center Operator Salary Schedule**

	WCSD	Regional Peer Average <sup>1</sup>	Difference
Base Rate (Step 0)	\$17.11	\$16.92	\$0.19
Ending Rate (Step 30)	\$22.15	\$21.00	\$1.15
Average Dollar Step Increase	\$0.30	\$0.33	(\$0.04)
Average Percent Step Increase	1.5%	1.8%	(0.3%)
Total Percent Salary Increase	29.5%	24.1%	5.4%
Total Salary Schedule Cost	\$1,354,394	\$1,291,326	\$63,067

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

<sup>1</sup> The regional peer average for this category does not include Olentangy LSD

**Chart A2-2m: Copy Center Operator Salary Schedule**

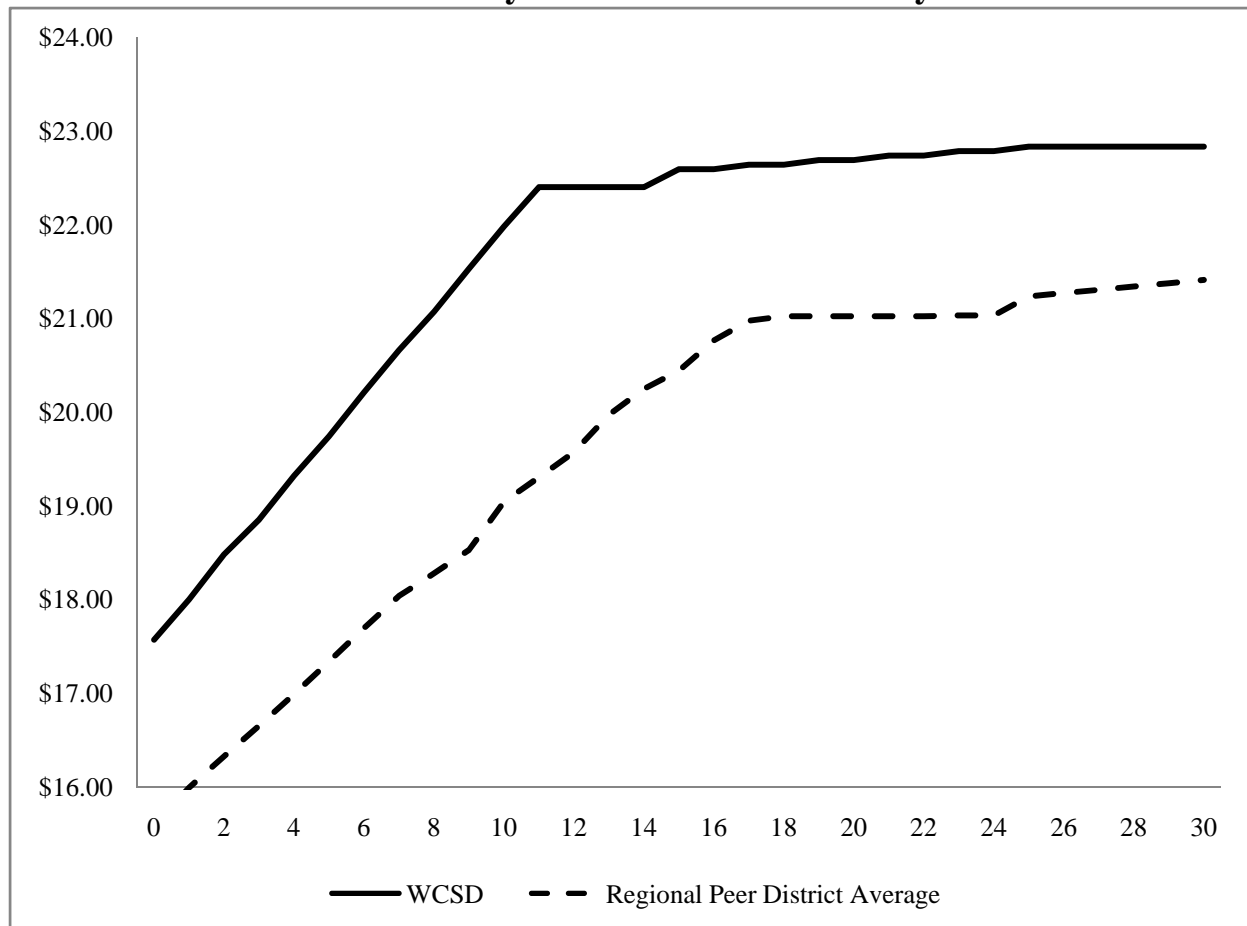
**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Table A2-2n: Library Media Technician Salary Schedule**

	WCSD	Regional Peer Average	Difference
Base Rate (Step 0)	\$17.57	\$15.59	\$1.98
Ending Rate (Step 30)	\$22.83	\$21.41	\$1.42
Average Dollar Step Increase	\$0.18	\$0.33	(\$0.15)
Average Percent Step Increase	0.9%	1.8%	(0.9%)
Total Percent Salary Increase	30.0%	37.4%	(7.4%)
Total Salary Schedule Cost	\$1,395,453	\$1,262,248	\$133,205

**Source:** WCSD and regional peer district FY 2009-10 salary schedules

**Note:** Differences may be off due to rounding

**Chart A2-2n: Library Media Technician Salary Schedule**

**Source:** WCSD and regional peer district FY 2009-10 salary schedules





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# Facilities

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## Background

This section of the performance audit focuses on Worthington City School District's (WCSD or the District) facility operations. Throughout this section, WCSD's operations are compared to selected peer school districts,<sup>1</sup> recommended or leading practices, and operational standards from applicable sources, including the American School and University Magazine (AS&U), the National Center for Education Statistics (NCES), Facilities Net, and the International Sanitary Supply Association (ISSA).

### *Organizational Structure and Staffing*

The Director of Facilities Management serves as the direct supervisor to the Building Maintenance Supervisor, the Landscape Maintenance Supervisor, the Custodial Supervisor, the Auditorium Manager, the Auditorium Technician, and the Mail and Delivery Services personnel. In addition, the Department has a clerical employee who prepares purchase orders and performs other clerical duties. The Department's management employees (e.g., Building Maintenance Supervisor, Landscape Maintenance Supervisor, Auditorium Manager, and Custodial Supervisor) supervise staff and maintain budgets in their respective units. The building principals supervise the daily work of the custodians, with the support of the Custodial Supervisor.

### *Key Statistics*

**Table 3-1** presents key statistics used to assess staffing levels, based on FY 2009-10 data.

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<sup>1</sup> The peers include: Beavercreek CSD (Greene County), Centerville CSD (Montgomery County), Dublin CSD (Franklin County), Hilliard CSD (Franklin County), Lakota LSD (Butler County), Mason CSD (Warren County), Olentangy LSD (Delaware County), Solon CSD (Cuyahoga County), Sycamore Community CSD (Hamilton County), and Sylvania CSD (Lucas County).

**Table 3-1: Key Statistics and Indicators**

Buildings	
<b>Total Number of Buildings</b>	<b>27</b>
High Schools	3
Middle Schools	4
Elementary Schools	12
Other Buildings	8
Square Feet	
<b>Total Square Feet Maintained</b>	<b>1,668,282</b>
<b>Total Square Feet Cleaned<sup>1</sup></b>	<b>1,551,764</b>
Acreage	
<b>Total District Acreage</b>	<b>384</b>
Workload Ratios	
<b>Total Square Feet Cleaned per FTE (55.11 FTE)</b>	<b>29,311</b>
<i>NCES Planning Guide Benchmark<sup>2</sup> (Sq. Ft. per FTE)</i>	<i>29,500</i>
<b>Total Square Feet Maintained per FTE (14.10 FTE)</b>	<b>118,318</b>
<i>AS&amp;U Cost Survey National Median<sup>2</sup> (Sq. Ft. per FTE)</i>	<i>95,000</i>
<b>Total Acreage Maintained per FTE (8.25 FTE)</b>	<b>46.5</b>
<i>AS&amp;U Cost Survey National Median<sup>3</sup> (Acreage per FTE)</i>	<i>40.2</i>

**Source:** WCSD, National Center for Education Statistics, and American School and University Magazine.

<sup>1</sup> The total square feet cleaned differs from the total square feet maintained because some areas, such as storage rooms, are not regularly cleaned by the custodial staff.

<sup>2</sup> According to the NCES, 28,000 to 31,000 square feet per FTE custodian is the norm for most school facilities. The level of cleanliness that is achievable with this workload ratio is acceptable to most stakeholders and does not pose any health issues.

<sup>3</sup> The AS&U study is based on a national survey which is released in April of each year.

**Table 3-1** shows that WCSD custodians clean slightly less square footage per FTE than the NCES *Planning Guide* benchmark. Although the District has reduced custodial staffing and regularly compares its staffing levels to industry benchmarks, WCSD is still slightly overstaffed for the custodial function when compared to the NCES recommended benchmark (See **R3.2**). A detailed comparison of custodial staffing by building appears in **Appendix A**. WCSD maintains more square footage and acreage per FTE than the AS&U benchmarks.

*Financial Data*

**Table 3-2** compares WCSD's facility expenditures per square foot for FY 2008-09 to the AS&U national median and peer averages.

**Table 3-2: FY 2008-09 Expenditure per Square Foot Comparison**

Description	WCSD	Peer Average	AS&U National Median
Salaries & Benefits	\$3.78	\$3.77	\$2.07
Purchased Services (Excluding Utilities)	\$0.88	\$0.93	\$0.23
Utilities	\$1.61	\$1.98	\$1.43
Supplies & Materials	\$0.42	\$0.44	\$0.33
Capital Outlay	\$0.25	\$0.12	n/a
Other	\$0.00	\$0.00	\$0.36 <sup>1</sup>
<b>Total</b>	<b>\$6.93</b>	<b>\$7.25</b>	<b>\$4.42</b>

**Source:** ODE EFM Inclusion Reports and the AS&U 38th Annual Cost Report (2009)

**Note 1:** These expenditures are from functions 2700-2790 only, with the exception of Utilities, which includes all functions.

**Note 2:** AS&U defines other as: "Most often identified as clerical costs, equipment repair and rental, insurance and travel."

**Table 3-2** shows that WCSD's total facility expenditures per square foot in FY 2008-09 were significantly higher than the AS&U national median. Furthermore, the table illustrates that WCSD's expenditures per square foot were higher than the AS&U national median for every line item, with the exception of other. In contrast, the District's total expenditures per square foot were lower than the peer average and were below the peer average for most of the line items. However, the District's salaries and benefits expenditures per square foot slightly exceeded the peer average and its capital outlay expenditures per square foot were more than double that of the peers.

*Assessments not Yielding Recommendations*

The following areas were assessed but did not yield any recommendations:

- The District provides appropriate training for maintenance and operations staff.
- The District conducts regular "energy audits" and documents the results of those audits. The District also tracks energy usage and costs in order to measure program results.
- The District effectively uses technology (e.g. temperature controls, building monitoring) to conserve energy and reduce utility costs.

## Recommendations

### Staffing

- R3.1 WCSD should take steps to reduce its maintenance and operations staff substitute and overtime costs to be more in line with the peer averages. By reducing its usage of substitutes and substitute and overtime costs to a level consistent with the peer averages, the District could experience significant savings while still maintaining a productive workforce.**

According to the Director of Facilities Management, the District has reduced the amount of overtime allowed for facility employees in recent years. Building maintenance employees do not work overtime except in the case of emergencies. Landscape employees work overtime during the athletic season and when snow removal is needed. Custodians do not work overtime unless there is a facility rental. Facility rental fees cover the cost of custodial overtime. In all cases, overtime must be approved by the employee's supervisor. **Table 3-3** compares WCSD's substitute and overtime costs for its facilities management function as a percentage of salaries and wages to the peer average for FY 2008-09. An overview of substitute and overtime costs for all District employees is shown in the **human resources** section of the performance audit report.

**Table 3-3: Substitute and Overtime Cost Comparison to Peer Average**

	Worthington CSD	Peer Average	Difference	Percent Difference
<b>Salary Costs</b>	\$4,573,440	\$3,977,191	\$596,249	15.0%
<b>Substitute Costs</b>	\$372,399	\$199,698	\$172,701	86.5%
<b>Substitute Costs as a Percentage of Salaries</b>	8.1%	4.7%	3.5%	75.0%
<b>Overtime Costs</b>	\$308,364	\$239,766	\$68,598	28.6%
<b>Overtime Costs as a Percentage of Salaries</b>	6.7%	6.2%	0.5%	8.1%

**Source:** FY 2008-09 ODE EFM Inclusion Reports for Worthington CSD and the peer districts

**Note:** Centerville CSD is excluded from the peer average due to expenditure coding differences

As shown in **Table 3-3**, WCSD's substitute costs as a percentage of salaries and wages are significantly above the peer average. Furthermore, the District's overtime costs as a percentage of salaries and wages exceed the peer average. *Best Practices- Maximizing Maintenance* (Facilities Net, 2003) states that overtime costs should be less than 2 percent of total maintenance and operations salaries and wages. In comparison, WCSD's overtime costs are 6.7 percent of departmental salaries and wages.

During the course of the audit, the Superintendent stated that several strategies had been used to reduce the District's substitute and overtime costs for FY 2009-10, including the elimination of pool substitutes. Although year-end financial data for FY 2009-10 is not

yet available, **Table 3-4** compares the District's fiscal year to date (FYTD) substitute and overtime costs for March 2009 and March 2010.

**Table 3-4: FY 2008-09 and FY 2009-10 March FYTD Cost Comparison**

	FY 2008-09 FYTD	FY 2009-10 FYTD
<b>Total Salaries</b>	\$3,416,266	\$2,171,890
<b>Substitute Costs</b>	\$295,022	\$230,303
<b>Overtime Costs</b>	\$246,762	\$185,917
<b>Substitute Costs as a % of Salaries</b>	8.6%	10.6%
<b>Overtime Costs as a % of Salaries</b>	7.2%	8.6%

Source: Worthington CSD Fiscal CD - March 2009 and March 2010 BUDSUM Reports

As shown in **Table 3-4**, WCSD's FYTD substitute and overtime costs as of March 2010 are below the District's FYTD substitute and overtime costs from March 2009. However, since the District's total salaries for the department decreased significantly from March 2009 to March 2010, WCSD's FYTD substitute and overtime costs as a percentage of total departmental salaries were higher in March 2010 than in March 2009. In addition, District charges for facility rental partially offsets overtime charges.

Ultimately, the District could identify non-critical tasks that, in instances of absenteeism, could be omitted from the daily routine. Upon the return of its experienced employee, WCSD could integrate these tasks into the employee's normal duties. The District would experience efficiencies as it would not experience lost time needed for learning a new task or performing rework. By reducing its substitute and overtime costs as a percentage of total departmental salaries to a level consistent with the peer averages, the District could experience significant savings while still maintaining a productive workforce.

*Financial Implication:* If the District reduced its substitute costs to the peer average 4.7 percent of salary costs, it could save nearly \$160,000 per year. If the District reduced its overtime costs to the peer average of 6.2 percent of salary costs, it could save over \$20,000 per year, for a total annual savings of approximately \$180,000.

**R3.2 WCSD should consider reallocating some of its maintenance and grounds keeping duties to members of the custodial staff. Doing so would bring staffing levels in line with industry standards and potentially reduce overtime costs for the maintenance and grounds keeping functions (see R3.1).**

The District currently employs 15 maintenance workers, 61 custodians, and 9 grounds keepers.<sup>2</sup> The Department has one full-time substitute custodian who works throughout

<sup>2</sup> The number of positions differs from the number of FTEs because some of the department's employees work fewer than 8 hours per day and/or fewer than 260 days per year. An employee who work 8 hours per day and 260

the District. The substitute custodian spends approximately 75 percent of his time on custodial duties and 25 percent of his time supporting the Mail and Delivery Services personnel. The managerial employees within the Department spend approximately 90 percent of their time on administrative duties, with the exception of the Landscape Maintenance Supervisor, who spends approximately 75 percent of his time on administrative duties. The Department does not use seasonal employees. The remaining employees spend 100 percent of their time on their regular assigned duties (e.g., maintenance, landscaping, custodial, etc.). **Table 3-5** shows the actual FTEs dedicated to the various facilities functions compared to the number of FTEs required to meet the benchmarks identified in **Table 3-1**.

**Table 3-5: Staff FTE Comparison to Industry Benchmarks**

Classification	Actual FTEs	FTEs to meet Benchmark	Difference
Custodians	55.11	52.60	2.51
Maintenance Staff	14.10	17.56	(3.46)
Grounds Keeping Staff	8.25	9.54	(1.29)
<b>Total</b>	<b>77.46</b>	<b>79.71</b>	<b>(2.25)</b>

**Source:** Worthington CSD, National Center for Education Statistics, and American School and University Magazine

**Table 3-5** illustrates that while WCSD's staffing in each classification varies when compared to the respective benchmarks, the District employs 2.25 fewer total facility FTEs when combining all classifications. A detailed comparison of custodial staffing by building appears in **Appendix 3A**.

According to the Director of Facilities Management, the Facilities Department has changed drastically over the last 20 years. The District used to have between 2.4 and 2.6 FTE custodians assigned to each elementary building. In the 1990s, the District reduced this to 2 FTE custodians for each elementary school (an 8 hr. a.m. employee and an 8 hr. p.m. employee), except for the 2 larger elementary schools. Although the District has reduced custodial staffing and regularly compares its staffing levels to industry benchmarks, WCSD is still slightly overstaffed for the custodial function when compared to the NCES benchmark. By reallocating some of its maintenance and grounds keeping duties to members of the custodial staff, the District could bring staffing levels in line with industry standards and potentially reduce overtime costs for the maintenance and grounds keeping functions (see **R3.1**).

**R3.3 WCSD should develop and implement a written procedures manual for maintenance and custodial operations. The manual should contain specific instructions on the performance of routine and non-routine tasks, directions on any**

days per year (2080 hours per year) is considered a full FTE. Any employee who works less than 2080 hours per year is considered a partial FTE.

**equipment to be used in completing tasks, and formal documentation of the District's training program. Furthermore, the District should develop performance standards and measures that are consistent with procedures identified in the manual. Formal performance measures can be used to evaluate the efficiency and effectiveness of operations, improve decision-making and resource allocation, and ensure that all staff are properly informed of expectations related to their positions.**

The District has written procedures and a handbook for custodial and maintenance staff, but they are outdated and are no longer used. The District had a formal performance management system, but it became too cumbersome and time consuming. The Director of Facilities Management stated that that formal performance standards are not needed at this point because the District has a large amount of square footage covered per employee and the level of sanitation is very high.

According to *Planning Guide for Maintaining School Facilities* (NCES, 2003), every facilities department should have a policies and procedures manual that governs day-to-day operations. The manual should be readily accessible to all maintenance and custodial employees. NCES suggests that, at a minimum, the manual should include:

- Mission statement;
- Personnel policies;
- Purchasing regulations;
- Accountability measures;
- Asbestos procedures;
- Repair standards;
- Vehicle use guidelines;
- Security standards; and
- Work order procedures.

The Association of School Business Officials International has developed a *Custodial Methods and Procedures Manual* (ASBO, 2000) which serves as a guideline for the development of standard operating procedures. ASBO recommends that a custodial and maintenance procedural manual should encompass current cleaning processes and incorporate standards to ensure appropriate staffing levels. Specifically, a manual should outline staffing standards, daily duties and tasks, job descriptions, job schedules, evaluations, cleaning procedures, and work methods for various job tasks.

The International Sanitary Supply Association (ISSA, 2005) has developed a handbook designed to help train and guide custodians and cleaners. The handbook details the correct cleaning methods as well as the proper use of custodial equipment and offers guidelines and tips on the following:

- Floor finish application;
- Auto scrubbing;
- Carpet care and maintenance;
- Damp/wet mopping;
- Proper dilution methods;
- Dust mopping;
- Oscillating & multiple brush floor machines;
- Scrubbing/stripping;
- Spray buffing/ high speed burnishing;
- Wall washing;
- Washroom cleaning;
- Wet/dry vacuums; and

NCES states that, in order to assess staff productivity, an organization (through its managers and supervisors) must establish performance standards and evaluation criteria. For example, a cleaner's performance might be measured by the amount of floor space or number of rooms serviced, the cleanliness of those facilities, and his or her attendance history. NCES presents guidelines for developing performance standards, which state that supervisors must:

- Establish goals;
- Create an evaluation instrument (e.g., a checklist or form);
- Be as detailed and specific as possible;
- Define the performance scale (e.g., 0 = Poor to 5 = Excellent);
- Be flexible and make note of extenuating circumstances;
- Convey expectations to affected staff members; and
- Review the performance standards on a regular basis.

*The Science of Cleaning* (Trombetta, n.d.) recommends that cleaning professionals consider their occupation a science and evaluate how they perform each cleaning process and the tools they use. WCSD could use the ISSA<sup>3</sup> recommended cleaning times to evaluate its cleaning processes. Oregon CSD (Lucas County) has instituted ISSA workload measures for its staff and achieved a very high productivity level without sacrificing building conditions (approximately 39,000 square feet cleaned per custodian in FY 2008-09). Oregon CSD uses written procedures and handbooks to instruct staff in the best methods to apply cleaning and maintenance procedures. .

Without a formal handbook for the custodial and maintenance department, WCSD cannot effectively communicate management expectations for work quality and performance. In

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<sup>3</sup> www.NPAPER.com



addition, maintenance, custodial, and cleaning employees may be unable to effectively and efficiently prioritize and perform their duties. Work performance may also be negatively impacted in the event that experienced employees are absent or otherwise unavailable.

### *Utilities*

**R3.4 WCSD should review its telephone service needs in order to reduce costs to a level consistent with the peer average. Furthermore, the District should evaluate whether it could achieve additional savings on energy costs by joining a different consortium and/or maximizing the resources of its current consortium through price negotiations. Purchasing consortiums can assist school districts by providing a mechanism for schools to pool their collective purchasing power to save money and improve efficiency. Finally, the District should work to decrease its water usage in order to reduce water and sewage costs.**

The District currently uses a Centrex telephone system for its communication needs. The Centrex system telephone lines are really just normal telephone lines which provide extended services, typically including:

- Three-way calling for conference calls
- Call transfer (ability to transfer a call to any telephone number)
- Caller ID
- Voice mail

Centrex lines usually cost about 20 to 50 percent more per month than plain analog phone lines. WCSD should review its existing Centrex system to ensure it meets current District communication needs.

The District buys its natural gas and electric through the Ohio Association of School Business Officials (OASBO) *School Pool* cooperative purchasing program. However, the District is dependent on local pricing for its water and sewer services. **Table 3-6** compares WCSD's FY 2008-09 utility expenditures per square foot to the peer average and the American School and University (AS&U) national median.

**Table 3-6: Utility Expenditures Per Square Foot Comparison**

	Worthington CSD	Peer Average	AS&U National Median
Electricity	\$0.90	\$1.25	n/a
Gas	\$0.41	\$0.50	n/a
Oil	\$0.00	\$0.00	n/a
<b>Total energy</b>	<b>\$1.32</b>	<b>\$1.75</b>	<b>\$1.19</b>
Water/Sewage	\$0.15	\$0.13	n/a
Telephone	\$0.14	\$0.09	n/a
<b>Total Utilities</b>	<b>\$0.29</b>	<b>\$0.23</b>	<b>\$0.24</b>
<b>Total</b>	<b>\$1.61</b>	<b>\$1.98</b>	<b>\$1.43</b>

Source: ODE EFM Inclusion Reports and the AS&U 38th Annual Cost Report (2009)

As shown in **Table 3-6**, the District's energy costs per square foot are below the peer average by 24.9 percent (See *noteworthy accomplishments* in the **executive summary**), but above the AS&U national median by 10.6 percent. Furthermore, the District's utility costs per square foot were above the peer average and the AS&U national median.

With school districts struggling to do more with less, it is essential to receive maximum value for every dollar spent. Purchasing consortiums, such as those sponsored by the Metropolitan Educational Council (MEC), can assist school districts by providing a mechanism for schools to pool their collective purchasing power to save money and improve efficiency. WCSSD is a member of MEC. A consortium for telephony services does not currently exist. MEC analyzes costs, negotiates with vendors, and makes recommendations for products and services that have been submitted for competitive bidding. By effectively using up-to-date technology and achieving economies of scale, purchasing consortiums can provide members with access to quality goods and services at substantially lower prices. MEC sponsors two energy purchasing programs: the Natural Gas Self-Help Program and EnergyUSA. By participating in MEC's programs, joining with other area school districts to create a purchasing consortium, and/or maximizing the resources provided by the *School Pool* cooperative purchasing program through price negotiations, WCSSD could expect to reduce its energy costs while improving the efficiency of its purchasing process. While water and sewer costs are highly dependent on local conditions<sup>4</sup>, the District could reduce costs by reducing its usage.

*Financial Implication:* If WCSSD were able to reduce its telephone costs to a level consistent with the peer average, the District could expect to save approximately \$85,000 per year.

<sup>4</sup> The District purchases its water and sewer services from the City of Columbus through an agreement between the Cities of Columbus and Worthington.

## Appendix 3-A: Custodial Workloads by Building

Table 3A-1 shows the custodial workloads by building in comparison to the NCES benchmark.

**Table 3A-1: Custodial Staffing Comparison by Building**

Building	Total Square Footage	Square Footage Cleaned	FTE	Square Foot Cleaned Per FTE	Difference from 29,000 sq. ft. Benchmark
Bluffsview Elementary	59,461	55,831	2.00	27,916	(1,585)
Brookside Elementary	52,072	49,553	2.00	24,777	(4,724)
Colonial Hills Elementary	43,600	42,276	2.00	21,138	(8,362)
Evening Street Elementary	49,927	47,361	2.00	23,681	(5,820)
Granby Elementary	59,004	56,926	2.00	28,463	(1,037)
Liberty Elementary	53,297	51,804	2.00	25,902	(3,598)
Slate Hill Elementary	59,461	55,831	2.00	27,916	(1,585)
Sutter Park Elementary	57,642	55,564	2.00	27,782	(1,718)
Wilson Hill Elementary	62,600	60,623	2.50	24,249	(5,251)
Worthington Estates Elementary	66,338	63,696	2.50	25,478	(4,022)
Worthington Hills Elementary	53,006	51,149	2.00	25,575	(3,926)
Worthington Park Elementary	59,004	56,926	2.00	28,463	(1,037)
Kilbourne Middle School	83,536	82,341	2.63	31,368	1,868
McCord Middle School	74,518	72,251	2.63	27,524	(1,976)
Perry Middle School	67,738	65,943	2.63	25,121	(4,379)
Worthingway Middle School	65,587	64,617	2.63	24,616	(4,884)
Thomas Worthington High School	93,344	278,546	8.63	32,259	2,759
Worthington Kilbourne High School	272,000	268,322	9.50	28,244	(1,256)
Linworth Alternative Campus	16,400	13,000	0.63	20,800	(8,700)
Worthington Education Center	66,787	59,204	0.85	69,652	40,152
<b>Total</b>	<b>1,615,322</b>	<b>1,551,764</b>	<b>55.11</b>	<b>29,311</b>	<b>(189)</b>

Source: Worthington CSD and the National Center for Education Statistics

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# Transportation

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## Background

This section of the performance audit focuses on Worthington City School District's (WCSD or the District) transportation operations. Transportation operations were evaluated against best practices, operational standards, and selected peer school districts.<sup>1</sup> Comparisons were made for the purpose of developing recommendations to improve the efficiency and effectiveness of business practices and, where appropriate, to reduce expenditures. The peers were selected from districts whose transportation environment is most similar to WCSD's in terms of district size, population density, and other demographic factors. Throughout this section, leading practices and operational standards were drawn from various sources, including the Ohio Department of Education (ODE), Government Finance Officers Association (GFOA), National Association of State Directors of Pupil Transportation Services (NASDPTS), and other school transportation departments.

### *Transportation Policy*

Ohio Revised Code (ORC) §3327.01 requires that, at a minimum, school districts provide transportation to and from school to all students in grades kindergarten through eight (K-8) who live more than two miles from their assigned schools. Districts are also required to provide transportation to community school and non-public school students on the same basis as provided to their own students. In addition, districts must provide transportation to disabled students who are unable to walk to school, regardless of distance. Finally, when required by an individualized education program (IEP), districts must provide specialized, door-to-door transportation for special needs students based on the unique needs of the student.

The District's policies outline the established service levels provided by its transportation operations (see **R4.1**). Eligible riders include elementary and middle school students who reside more than 1.5 miles from school and high school students who reside more than 2 miles from school. WCSD modifies eligibility requirements when safety concerns and feasibility of walking outweigh arbitrary boundaries.

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<sup>1</sup> Peer districts for transportation include Avon LSD (Lorain County), Forest Hills LSD (Hamilton County), Huber Heights LSD (Montgomery County), Loveland CSD (Hamilton County), Stow-Munroe Falls CSD (Summit County), and Sycamore CSD (Hamilton County).

### *Operating Environment*

WCSD provides transportation using Board-owned and operated buses (or yellow buses) to eligible regular and special needs riders. The bus garage, fuel tanks, and buses are located within a fenced-in area to ensure the security of the District's transportation fleet, equipment, and supplies.

The Transportation Department is managed by a Transportation Supervisor, who reports to the Superintendent. In FY 2008-09, the transportation operation was staffed by 90 employees, including the Transportation Supervisor. The Supervisor and Administrative Secretary share the responsibility of coordinating bus services, which includes dispatching, routing, clerical support, and reporting. The Department employed 72 bus drivers and 13 substitute drivers to transport regular and special needs students. Lastly, the transportation operation employed three mechanics to provide maintenance services to the District's fleet.

### *Operating Statistics*

Each school district in Ohio is required to report detailed information about its annual transportation operations to ODE through the completion and submission of T forms.<sup>2</sup> The T-1 form reports information on students transported, buses, and miles driven. The T-2 form reports the expenses incurred in the transportation of students to and from school. ODE provides T form instructions on how to complete the forms as well as online video modules to help train management on how to review the reports for accuracy before submitting the information to ODE. WCSD submits the required reports in a timely manner. However, the District does not have a formal documented procedure in place to ensure compliance with ODE instructions and the accuracy of its transportation information (See R4.2).

In FY 2008-09, WCSD reported providing transportation to 4,474 students, or 46.7 percent of the student enrollment. Of the students transported, 89.7 percent were public school riders. **Table 4-1** compares the District's transportation statistics with the peer averages for FY 2008-09.

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<sup>2</sup> Transportation forms.

**Table 4-1: FY 2008-2009 Key Statistics and Operating Ratios**

	WCSD	Peer Average	Difference vs. Peers	Percent Difference vs. Peers
<b>Key Statistics</b>				
Square Miles	19.0	21.8	(2.8)	(13.0%)
ODE Enrollment	9,567.0	5,665.7	3,901.3	68.9%
Total Students Transported (All Types)	4,517.0	4,294.5	222.5	5.2%
<b>Yellow Bus Riders (Type I)</b>				
Public	4,012.0	3,495.8	516.2	14.8%
Non-Public	240.0	602.7	(362.7)	(60.2%)
Community School	22.0	30.3	(8.3)	(27.5%)
<b>Sub-total Regular Riders</b>	<b>4,274.0</b>	<b>4,128.8</b>	<b>145.2</b>	<b>3.5%</b>
Special Needs	200.0	122.3	77.7	63.5%
<b>Total Yellow Bus Riders (Type I)</b>	<b>4,474.0</b>	<b>4,251.2</b>	<b>222.8</b>	<b>5.2%</b>
<b>Buses (Type I)</b>				
<b>Regular Buses</b>	<b>56</b>	<b>49</b>	<b>7</b>	<b>14.7%</b>
Special Need Buses	11	4	7	164.0%
<b>Active Buses</b>	<b>67</b>	<b>53</b>	<b>14</b>	<b>26.4%</b>
Spare Buses	12	10	2	20.0%
Spare Bus Ratio	15.2%	15.1%	0.1%	0.9%
<b>Miles (Type I)</b>				
Annual Routine Miles	875,880	619,680	256,200	41.3%
Annual Non-routine Miles	72,686	58,015	14,671	25.3%
Routine Miles per Active Bus	13,073	11,790	1,283	10.9%
Non-routine to Routine Ratio	8.3%	9.4%	(1.2%)	(12.2%)
Non-routine Miles per Enrollment	7.6	10.03	(2.4)	(24.3%)
<b>Ridership</b>				
Regular Riders per Regular Bus	76.3	89.0	(12.6)	(14.2%)
Yellow Bus Riders per Active Bus	66.8	83.5	(16.8)	(20.1%)
ODE Efficiency Ratio	0.8	1.0	(0.2)	(20.7%)

Source: FY 2008-09 T-1 and T-2 Reports.

As shown in **Table 4-1**, WCSD transports a comparable number of students to the peer average although the District's enrollment is 69 percent higher. The District has 15 percent more public school riders and 63 percent more special needs students than the peer average. Furthermore, WCSD has seven more regular buses and seven more special needs buses in operation than the peer average (See capacity analysis in **Table 4-6**)

**Table 4-1** also shows the miles driven by the District and its ridership for FY 2008-09. The District traveled 41 percent more routine miles than the peer average in FY 2008-09. Regular riders include both District and non-public school riders. The District transports 14.2 percent fewer regular riders per regular bus and 10.1 percent fewer yellow bus riders per active bus than



the peers. According to the Transportation Supervisor, the routine miles are based on the round trips to and from school, shuttles and busing to and from high school programs, accelerated programs, and preschool. The location of the preschool increases the miles traveled because the preschool is not centrally located within the District. Lastly, ODE performs an efficiency calculation which indicates that the District's efficiency ratio is 20.7 percent less than the peer average (See capacity analysis in **Table 4-6**).

**Table 4-2** shows the miles traveled by the District compared to the peer average miles.

**Table 4-2: Routine Mileage Comparison**

	WCSD		Peer Average	
	Riders	Average Miles Per Rider	Riders	Average Miles Per Rider
Public	4,012.0	0.7	3,495.8	0.6
Non-Public	240.0	2.6	602.7	1.2
Community School	22.0	1.1	30.3	1.3
Special Needs	200.0	7.4	122.3	4.5
<b>Total</b>	<b>4,474.0</b>	<b>1.1</b>	<b>4,251.1</b>	<b>0.8</b>
	Miles	Percent of Total	Miles	Percent of Total
Public	493,200.0	56.3%	385,020.0	62.1%
Non-Public	111,600.0	12.7%	129,780.0	20.9%
Community School	4,500.0	0.5%	6,870.0	1.1%
Special Needs	266,580.0	30.4%	98,010.0	15.8%
<b>Total</b>	<b>875,880.0</b>	<b>100.0%</b>	<b>619,680.0</b>	<b>100.0%</b>

**Source:** WCSD and peer T-1 reports.

As shown in **Table 4-2**, the District's average miles per public, non-public, and special needs riders are higher than the peer average. In addition, the District's total routine miles per rider exceed the peer average by nearly 38 percent. When comparing the miles traveled for each type of rider, the District's annual routine miles consist of 30.4 percent special needs miles, compared to the peer average of 15.8 percent special needs miles. Conversely, the District's public, non-public, and community school miles make up a smaller percentage of its total routine miles than the peer average. The programs offered by a district can have an impact on the number of routine miles traveled.

**Table 4-3** shows the estimated miles traveled for the District's special programs.

**Table 4-3: Program Miles**

Program	Additional Miles Per Day	Miles Per Year
Pre-School	47.0	8,460.0
Linworth Alternative	87.0	15,660.0
Acceleration	34.0	6,120.0
<b>Total</b>	<b>168.0</b>	<b>30,240.0</b>

Source: Transportation Supervisor

According to **Table 4-3**, the District's preschool program increases the number of miles traveled by approximately 8,460 additional miles, due to the program's decentralized location. Furthermore, additional transportation is required to transport students between schools for the District's alternative and acceleration programs.

### *Operating Expenditures*

**Table 4-4** shows the District's historical transportation costs for the past three fiscal years.

**Table 4-4: Historical Cost Analysis**

	FY 2006-07	FY 2007-08	Change vs. Prior Year	FY 2008-09	Change vs. Prior Year	Three Year Change
<b>Salaries</b>	<b>\$1,616,153</b>	<b>\$2,047,697</b>	<b>21.1%</b>	<b>\$2,041,420</b>	<b>(0.3%)</b>	<b>20.8%</b>
Per Yellow Bus Rider	\$340	\$469	27.6%	\$456	(2.8%)	25.5%
<b>Benefits</b>	<b>\$659,391</b>	<b>\$719,366</b>	<b>8.3%</b>	<b>\$753,177</b>	<b>4.5%</b>	<b>12.5%</b>
Per Yellow Bus Rider	\$139	\$165	15.9%	\$168	2.1%	17.7%
<b>Maintenance &amp; Repairs</b>	<b>\$288,807</b>	<b>\$304,326</b>	<b>5.1%</b>	<b>\$289,013</b>	<b>(5.3%)</b>	<b>0.1%</b>
Per Active Bus	\$4,513	\$4,755	5.1%	\$4,314	(10.2%)	(4.6%)
<b>Fuel</b>	<b>\$408,300</b>	<b>\$539,976</b>	<b>24.4%</b>	<b>\$350,344</b>	<b>(54.1%)</b>	<b>(16.5%)</b>
Per Active Bus	\$6,380	\$8,437	24.4%	\$5,229	(61.4%)	(22.0%)
<b>Bus Insurance</b>	<b>\$30,021</b>	<b>\$48,569</b>	<b>38.2%</b>	<b>\$30,831</b>	<b>(57.5%)</b>	<b>2.6%</b>
Per Active Bus	\$469	\$759	38.2%	\$460	(64.9%)	(1.9%)
<b>All Other Costs</b>	<b>\$57,909</b>	<b>\$104,225</b>	<b>44.4%</b>	<b>\$115,874</b>	<b>10.1%</b>	<b>50.0%</b>
Per Yellow Bus Rider	\$12	\$24	49.0%	\$26	7.8%	53.0%
<b>Total Expenditures</b>	<b>\$3,060,581</b>	<b>\$3,764,159</b>	<b>18.7%</b>	<b>\$3,580,659</b>	<b>(5.1%)</b>	<b>14.5%</b>
Per Yellow Bus Rider	\$643	\$862	25.4%	\$800	(7.7%)	19.6%

Source: WCSD and peer T reports.

As shown in **Table 4-4**, the District's total transportation expenditures have increased by 14.5 percent over the last three fiscal years. According to the Transportation Supervisor, one cause for the increase is the growing preschool population and the associated increase in special needs busing and staff levels. However, total transportation expenditures decreased by 5.1 percent from FY 2007-08 to FY 2008-09. This can be attributed to reductions in expenditures for salaries, maintenance, fuel, and bus insurance.

**Table 4-5**, compares the District's major transportation expenditures with the peer average on a per-yellow bus rider, per active bus, and per routine mile basis.

**Table 4-5: FY 2008-09 Transportation Cost Ratios**

	WCSD	Peer Average	Difference vs. Peers
<b>Salaries</b>			
Per Yellow Bus Rider	\$456	\$384	18.8%
<b>Benefits</b>			
Per Yellow Bus Rider	\$168	\$167	0.6%
<b>Maintenance &amp; Repairs</b>			
Per Active Bus	\$4,314	\$6,704	(35.7%)
<b>Fuel</b>			
Per Active Bus	\$5,229	\$4,590	13.9%
Per Routine Mile	\$0.40	\$0.40	0.0%
<b>Bus Insurance</b>			
Per Active Bus	\$460	\$954	(51.8%)
<b>All Other Costs</b>			
Per Yellow Bus Rider	\$26	\$20	33.0%
<b>Total Expenditures</b>			
Per Yellow Bus Rider	\$800	\$722	10.9%

**Source:** FY 2008-09 T-1 and T-2 reports.

As shown in **Table 4-5**, the District's total costs per yellow bus rider were 10.9 percent above the peer average in FY 2008-09. In addition, WCSD's salaries per yellow bus rider were 18.8 percent more than the peer average. Conversely, the District's maintenance and repair costs (including mechanic salaries) per active bus were 35.7 percent below the peer average. Furthermore, the District's fuel costs of \$0.40 per mile were in line with the peer average.

## Recommendations

- R4.1 WCSD should revise its Walkers and Riders policy to reflect state minimum requirements for bus service levels. Additionally, the Board should modify its policy guidelines to provide District management the right to make exceptions to bus service levels as deemed appropriate, such as in high traffic areas. By doing this, the policy will give management the discretion to review and determine transportation levels that meet the needs of the District and its financial position without deviating from a policy that outlines specific service levels. The District should also revise its non-routine bus use policy and incorporate a fee schedule in order to recoup the cost of non-routine transportation.**

The District has exceeded the state minimum requirements in its Walkers and Riders Policy. Under this policy, the District provides transportation for kindergarten through grade 8, who live more than one and one-half miles from school and grades 9 through grade 12 who live more than two miles from school.

WCSD's transportation policies also state that the use of school buses for the purpose of transporting students and personnel for school-approved extra-curricular and co-curricular activities is permitted by the District when feasible and necessary. This non-routine use of buses is to be scheduled through the Transportation Office and fees for use are established and made part of the District's regulations. However, the policy does not explain the fee schedule or procedures for the District to recoup the cost of non-routine transportation.

ORC § 3327.01 requires school districts to provide transportation in instances where resident school pupils in grades kindergarten through eight live more than two miles from the school to which they are assigned (including non-public or community school students). A district must also provide transportation to career-technical students and students within 30 minutes of direct travel time to and from non-public or community schools. Ohio law permits districts to exceed minimum service levels and to deviate from levels stipulated in Board policy on account of hazards to students who may walk to school. However, transportation services exceeding State minimum requirements increase operational costs to the school district.

For example, Springboro Community School District's transportation policy adopts state minimum requirements in order to follow statutory standards. This provides the community with information based on State law and allows management to make decisions to expand service levels above state minimum standards or follow minimum standards based on the District's financial capabilities. By doing so, the District sets the community expectation to ensure that it will, at minimum, provide services according to

State laws but will provide additional services as management deems appropriate and feasible.

In *Cost Analysis and Activity-Based Costing for Government* (GFOA, 2004), the GFOA supports the use of charges and fees as a method of financing governmental services. GFOA makes the following recommendations about the charge and fee process:

- A formal policy regarding charges and fees should be adopted. The policy should identify what factors are to be taken into account when pricing services. The policy should state whether and under what circumstances the jurisdiction intends to recover the full cost of providing such services. Furthermore, the policy should set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of full cost. If the full cost of a service is not recovered, then an explanation of the government's rationale for this deviation should be provided. Some considerations that might influence governmental pricing practices are the need to regulate demand, the desire to subsidize a certain service, the concerns of the administration as to the cost of collection, and the promotion of other goals.
- The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Examples of overhead costs include: payroll processing, accounting services, computer usage, and other central administrative services.
- Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- Information on charges and fees should be available to the public. This includes the government's policy regarding full cost recovery and information about the amounts of charges and fees, current and proposed, both before and after adoption.

By implementing the GFOA recommendations on charges and fees, the District can establish guidance to assist administrators in maximizing cost efficiency relating to transportation services. The Walkers and Riders policy sets a community expectation for the District to provide transportation services that are above the state minimum standards. By modifying the Walkers and Riders policy to reflect the least restrictive language that mirrors State Minimum standards but gives administration the right to modify service levels where appropriate, the District can reduce service levels in times of financial strain while still meeting community expectations.

**R4.2 WCSD should develop written processes and procedures for reporting transportation data and submitting its T reports to ODE. The written guidelines should reflect T-1 and T-2 instructions in order to comply with ODE requirements. The policies should also identify the staff or administrators designated to perform the data compilation, entry, and review. The Superintendent and Treasurer should review the T reporting training modules on the ODE website to ensure that reviews are properly performed before approving the reports and submitting them to ODE.**

The District does not have written procedures and guidelines that ensure accurate and timely reporting of transportation data. The Transportation Supervisor completes the T-1 report using the student count sheets that are completed by the bus drivers during the October count week. The Transportation Supervisor also completes the T-2 report using an account printout from the Treasurer's office.

A sample of count sheets was reviewed to verify that the T-1 data was properly supported by documentation and in line with the average number of riders reported on the T-1 report. Only 10 percent of the count sheets matched the T-1 report. According to the T-1 instructions, Districts should count the students who ride the bus to school (and reside one mile or more from their assigned school) during the first full week in October. Then, the average number of daily riders should be calculated by dividing the total riders for the week by 5. The remaining 90 percent of the count sheets reviewed reported a lower number of riders than was reported to ODE.

The T-2 supporting documentation was compared to the expenditures reported on the T-2 report. The Treasurer's Budget Account Summary report is used to report T-2 expenditures. According to the accounting report, the Treasurer's Office does not follow Uniform School Accounting System (USAS) codes for transportation expenditures. The costs for bus drivers including salaries, overtime, insurance, benefits and retirement is coded into the USAS system under the 2821 function code. This code is designated for Transportation for Students with Disabilities. The Treasurer's office should be using functions 2821 (special needs costs), 2822 (regular needs costs), and 2829 (other costs) to record the costs of operating vehicles for transportation from the time the vehicles leave the point of storage. Those costs include fueling and driving buses or other transportation vehicles. The District should record expenditures in the USAS codes as prescribed to separate expenditures for regular students, special needs students, and other costs.

The T-2 instructions require districts to report the costs of pupil transportation. The purpose of the T-2 form is to certify to ODE the actual expenses incurred for the transportation of eligible pupils reported on Form T-1 during the preceding fiscal year. Both regular pupil and special needs pupil transportation costs should be reported. Since the Treasurer's report does not separate costs between special needs transportation and regular transportation, the Transportation Supervisor must separate the costs. According

to the supporting documentation, the Transportation Supervisor takes the total costs and determines how they should be allocated based on the percentage of drivers used for special needs transportation. For example, the Transportation Supervisor determined that special needs costs comprised 23 percent of total transportation costs in FY 2008-09. The total salaries were then multiplied by that ratio and reported as special needs salaries.

According to ODE, if special needs students are mainstreamed on a bus and do not comprise 50 percent or more of the riders on that bus, then the costs of the bus should be reported as regular transportation costs. If a bus operates a combination of special education and regular trips, it will be necessary to prorate those costs. The preferred method of proration is to use the number of separate trips that the bus completes. For example, if a bus has 2 morning trips (1 special education and 1 regular), and 2 afternoon trips (1 special education and 1 regular), the special education proration of cost would be 1/2 of the total costs associated with that bus. The remaining costs would be regular education, and should be reported as such on the T-2. According to ODE, prorating costs by miles, students or hours is not acceptable in this case because those methods would not produce the true cost of operating the bus. By prorating the salary costs by identifying the number of employees who drive special needs buses, the District did not report its expenditures on the T-2 report in accordance with ODE instructions.

It is important for the District to establish written guidelines to establish controls over reporting the T report data in accordance with ODE instructions. The T reports are used to determine transportation funding for the District. Inaccurate reporting of transportation data could result in a loss of funding for the District.

- R4.3 WCSD should implement leading practices for managing its routing system in order to meet benchmark capacity utilization. Specifically, the Transportation Department should establish a process to monitor ridership during the school year in order to recalibrate its routing system and determine projected ridership for the following year. This process will help the District increase the efficiency of its transportation operation by basing its routes on actual riders rather than eligible riders. The District should also consider adjusting bell schedules in order to maximize bus routes and potentially increase the number of tiers. The District should communicate with parents on the use of transportation as it is a costly operation for the District. By meeting benchmark capacity, the District could eliminate at least nine buses.**

The District's capacity analysis shows that some routes have lower ridership than the benchmark capacity indicators. The analysis was performed by using the number of routes for elementary, middle, and high school and calculating the capacity benchmark for each type of route. According to the National Association of State Directors of Pupil

Transportation Services (NASDPTS),<sup>3</sup> an elementary route may transport 3 passengers per seat. A high school or middle school route can transport 2 passengers per seat. In order to capture more realistic ridership on a given route, an 80 percent bus capacity utilization rate is used. After identifying the number of buses on regular routes and the route types (elementary or middle/high school), the benchmark capacity was calculated and compared to the average number of riders per bus as reported on the T-1 report, the number of assigned riders, and the number of actual riders. **Table 4-5** compares the District's capacity utilization for the different ridership calculations to the NASDPTS benchmark.

**Table 4-5: Capacity Overview**

	T-1 Riders <sup>1</sup>	Assigned Riders <sup>2</sup>	Actual Riders <sup>3</sup>	Actual Elementary Riders	Actual Middle /High School Riders
<b>Total Number of Active Regular Buses</b>	39.0	39.0	39.0	36.0	33.0
<b>Total Benchmark Capacity</b>	5,365.9	5,365.9	5,365.9	3,243.2	2,122.7
<b>Benchmark Capacity per Bus</b>	137.6	137.6	137.6	90.1	64.3
<b>District's Number of Regular Type 1 Riders</b>	4,062.0	6,097.0	3,735.0	2,213.0	1,522.0
<b>District Average per Bus</b>	104.1	156.3	95.8	61.5	46.1
<b>Number of Buses to Achieve Benchmark</b>	29.5	44.3	27.2	24.6	23.6
<b>Number of Bus Reductions</b>	9.5	(5.3)	11.9	11.4	9.3

Source: WCSO T-1 report and Supervisor Routing Spreadsheet.

<sup>1</sup> T-1 riders are defined as the total average riders from the October 2009 student count.

<sup>2</sup> Assigned riders are defined as the total riders the routes have assigned who could possibly participate in ridership.

<sup>3</sup> Actual riders (including elementary and middle/high school) are defined as the riders that use transportation as tracked by the Transportation Supervisor.

As shown in **Table 4-5**, the District operates below the NASDPTS benchmark capacity. The total benchmark capacity of 5,366 takes into consideration the routes in place and the number of buses placed in operation. However, the average ridership as report on the T-1 Report is 4,062 students. Therefore, there is a gap of 1,304 students between the available capacity and the number of students that are actually transported. The District has 39 buses placed in operation for its routes. However, the District only needs approximately 30 buses to meet benchmark capacity. In order for the District to achieve benchmark capacity, between 9 and 11 buses could be reduced.

**Table 4A-1** and **Table 4A-2** in the **appendix** show the District's routes on a per bus basis. **Table 4A-1** shows average ridership as reported on the District's T-1 report compared to the benchmark capacity. The capacity utilization ranges from 39.1 percent

<sup>3</sup> See [www.nasdpts.org](http://www.nasdpts.org)



for bus number 4 to over 168.6 percent for bus number 1. As reflected in **Table 4A-2**, capacity utilization is based on actual elementary riders and actual middle/high school riders as reported by the Transportation Supervisor. The elementary route capacity on a per bus basis ranges from 42.3 percent for bus number 10 to 103.9 percent for bus number 14. The middle and high school capacity utilization ranges from 21.1 percent for bus number 4 to 116.2 percent for bus number 41. These tables show specific buses and routes which the District could focus on to increase capacity.

According to the Transportation Supervisor, the routes are designed based on prior year routes that have been established. Emphasis is given to the areas where the circumstances warrant additional transportation. A list of all eligible students is maintained all year to keep the driver aware of potential riders since ridership changes throughout the year due to various sports. The exception to the design is the transportation to the preschool and interim routes for school programs. One obstacle for the routes is the time of the schools' bell schedules. The school bell times inhibit the Transportation Department from establishing a route design that increases the number of tiers or adjusting the route times in order to increase utilization.

ODE suggests that districts should establish a process for determining ridership for the school year in advance to anticipate the number of routes needed to transport its students for the upcoming school year. Rather than relying on the experience of ridership from the prior year, districts could determine ridership needs at the end of the school year and route accordingly before the new school year begins. In addition, school districts should continuously monitor ridership and make routing design changes in order to increase operational efficiency based on actual use of transportation.

The Cincinnati Public School District (CPS) requires all parents and guardians to complete transportation eligibility forms for the next year by an established deadline. Newly enrolled students must submit a transportation form as well. If the form is not completed, the student is not guaranteed transportation until the transportation department has the proper information needed to place the student on the correct route. The information on the forms is also used to help the transportation department design its routes for the next school year and identify new students for its routes. This helps the District and drivers become familiar with the riders and have proper documentation on hand if needed for safety. If the transportation form is completed after the deadline, the student is placed on a route within two weeks. CPS re-routes on two week intervals to identify areas that need modifications in order to operate efficiently. By requiring formal documentation, the District is better able to serve its students more effectively and help increase the efficiency of transportation operations.

By implementing leading practices for managing its routing system in order to meet benchmark capacity utilization, WCSD will be able to reduce its transportation costs and

maximize the efficiency of its transportation function. . Using techniques such as monitoring ridership during the school year, recalibrating its routing system and determining projected ridership for the following year by using parent outreach techniques, the District will be able to better manage its ridership. Additional techniques, such as recalibrating bell schedules, may also assist in maximizing ridership.

*Financial Implication:* If the District implements leading routing approaches to achieve benchmark capacity, it could possibly reduce between 9 and 11 buses based on FY 2009-10 operations. A conservative estimate of the savings would be \$41,700 per bus or a total of \$375,000 per year based upon FY 2008-09 expenditures.

## Appendix 4-A: Benchmark Bus Capacity, T-1 Riders

The following tables show the capacity analysis on a per bus basis. **Table 4A-1** shows the comparison as it relates to the average riders reported on the T-1 report. **Table 4A-2** compares the capacity between elementary students and middle/high school students.

**Table 4A-1: Benchmark Capacity based on T-1 Riders**

Bus Number	Number of Elementary Runs	Elementary Benchmark Capacity	Number of Middle / High School / JVS Runs	Middle / High / JVS Benchmark Capacity	Total Benchmark Capacity	T-1 Riders	Percent of Benchmark Capacity
1	2.0	115.2	1.0	38.4	153.6	259	168.6%
4	1.0	56.8	1.0	37.9	94.7	37	39.1%
6	1.0	56.8	2.0	75.7	132.5	83	62.6%
10	2.0	113.6	2.0	75.7	189.3	89	47.0%
12	2.0	113.6	1.0	37.9	151.5	93	61.4%
13	1.0	56.8	1.0	37.9	94.7	50	52.8%
14	1.0	56.8	2.0	75.7	132.5	111	83.8%
19	1.0	56.8	2.0	75.7	132.5	96	72.4%
24	1.0	56.8	2.0	75.7	132.5	100	75.5%
25	1.0	56.8	2.0	75.7	132.5	80	60.4%
27	2.0	113.6	2.0	75.7	189.3	130	68.7%
28	1.0	56.8	0.0	0.0	56.8	33	58.1%
29	2.0	113.6	0.0	0.0	113.6	60	52.8%
31	1.0	57.6	0.0	0.0	57.6	46	79.9%
33	1.0	57.6	0.0	0.0	57.6	30	52.1%
34	1.0	57.6	0.0	0.0	57.6	83	144.1%
37	2.0	113.6	2.0	75.7	189.3	162	85.6%
39	2.0	113.6	2.0	75.7	189.3	108	57.0%
40	2.0	113.6	0.0	0.0	113.6	74	65.1%
41	2.0	113.6	2.0	75.7	189.3	186	98.2%
42	2.0	113.6	2.0	75.7	189.3	108	57.0%
44	1.0	57.6	1.0	38.4	96.0	94	97.9%
47	1.0	56.8	1.0	37.9	94.7	91	96.1%
49	1.0	57.6	1.0	38.4	96.0	83	86.5%
51	0.0	0.0	1.0	38.4	38.4	45	117.2%
53	1.0	56.8	2.0	75.7	132.5	122	92.1%
57	2.0	113.6	2.0	75.7	189.3	158	83.5%
59	2.0	113.6	2.0	75.7	189.3	136	71.8%
61	2.0	113.6	2.0	75.7	189.3	112	59.2%
64	2.0	113.6	2.0	75.7	189.3	160	84.5%
71	2.0	113.6	2.0	75.7	189.3	159	84.0%
77	2.0	113.6	2.0	75.7	189.3	168	88.7%
78	2.0	113.6	2.0	75.7	189.3	84	44.4%
81	2.0	113.6	2.0	75.7	189.3	149	78.7%
82	0.0	0.0	1.0	37.9	37.9	51	134.7%
84	2.0	113.6	2.0	75.7	189.3	155	81.9%
86	0.0	0.0	1.0	37.9	37.9	19	50.2%
87	2.0	113.6	2.0	75.7	189.3	115	60.7%
88	2.0	113.6	2.0	75.7	189.3	143	75.5%
Total	N/A	3243.2	N	2122.7	5365.9	4062	75.7%

Source: T reports and WCS.D.

**Table 4A-2: Benchmark Capacity (Elementary and Secondary Riders)**

Bus Number	Elementary Benchmark Capacity	Elementary Riders	Percent of Benchmark Capacity	Middle / High / JVS Benchmark Capacity	Middle/High School Riders	Percent of Benchmark Capacity
1	115.2	80	69.4%	38.4	15	39.1%
4	56.8	29	51.1%	37.9	8	21.1%
6	56.8	29	51.1%	75.7	54	71.3%
10	113.6	48	42.3%	75.7	41	54.1%
12	113.6	51	44.9%	37.9	42	110.9%
13	56.8	38	66.9%	37.9	12	31.7%
14	56.8	59	103.9%	75.7	44	58.1%
19	56.8	33	58.1%	75.7	62	81.9%
24	56.8	48	84.5%	75.7	45	59.4%
25	56.8	35	61.6%	75.7	40	52.8%
27	113.6	61	53.7%	75.7	58	76.6%
28	56.8	32	56.3%	0.0	0	0.0%
29	113.6	60	52.8%	0.0	0	0.0%
31	57.6	46	79.9%	0.0	0	0.0%
33	57.6	30	52.1%	0.0	0	0.0%
34	57.6	46	79.9%	0.0	0	0.0%
37	113.6	90	79.2%	75.7	72	95.1%
39	113.6	63	55.5%	75.7	45	59.4%
40	113.6	72	63.4%	0.0	0	0.0%
41	113.6	82	72.2%	75.7	88	116.2%
42	113.6	74	65.1%	75.7	34	44.9%
44	57.6	52	90.3%	38.4	42	109.4%
47	56.8	46	81.0%	37.9	14	37.0%
49	57.6	49	85.1%	38.4	32	83.3%
51	0.0	0	0.0%	38.4	40	104.2%
53	56.8	40	70.4%	75.7	82	108.3%
57	113.6	96	84.5%	75.7	62	81.9%
59	113.6	82	72.2%	75.7	54	71.3%
61	113.6	71	62.5%	75.7	40	52.8%
64	113.6	90	79.2%	75.7	34	44.9%
71	113.6	95	83.6%	75.7	64	84.5%
77	113.6	81	71.3%	75.7	87	114.9%
78	113.6	78	68.7%	75.7	31	40.9%
81	113.6	87	76.6%	75.7	62	81.9%
82	0.0	0	0.0%	37.9	42	110.9%
84	113.6	95	83.6%	75.7	60	79.2%
86	0.0	0	0.0%	37.9	19	50.2%
87	113.6	64	56.3%	75.7	50	66.0%
88	113.6	81	71.3%	75.7	62	81.9%
Total	3,243	2,213	68.2%	2,122	1,522	28.4%

Source: WCSD and T reports

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## **District Response**

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The letter that follows is the Worthington City School District's (WCSD) official response to the performance audit. Throughout the audit process, staff met with WCSD 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.



# Worthington Schools

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**Financial Services**

Jeffrey S. McCuen, Treasurer/CFO  
200 E. Wilson Bridge Rd.  
Worthington, Ohio 43085  
Phone: 614-883-3120  
Fax: 614-883-3125

August 22, 2010

Mary Taylor, CPA  
Auditor of State  
88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215-3506

Dear Auditor of State Taylor,

On behalf of the Worthington City School District's Board of Education and administrative team, we would like to thank you and your staff for the performance audit. We also want to thank members of the Treasury Advisory Committee for their time and efforts on behalf of the school district in this process. We voluntarily engaged the Auditor of the State of Ohio to complete the performance audit.

A performance audit is defined as a systemic and objective assessment of the performance of an organization, program, function or activity to develop findings, conclusions and recommendations. The goal of this performance audit was to provide an independent assessment of current District operations in an effort to improve service delivery and optimize operational efficiency. The audit was done using information from the 2008-2009 school year and some recommendations reiterate changes we had underway.


The audit report recognizes the district for noteworthy accomplishments made in many areas and provides recommendations for improvements in others. It is good to have independent verification of some of our past decisions. We have implemented changes in prior years and during the course of the audit addressing some of the recommendations. We will continue our efforts by reducing overtime, reducing substitutes, implemented changes to high school bussing and reduced high school classified staff for the 2010-11 school year.

It is important for the users of this information to understand the report and recommendations contained therein. The data for the district was compared to peers, national benchmarks and state minimum requirements. There are many variables not taken into consideration when statistically analyzing comparing our schools to the peers, including building capacity and Worthington specific programs. The Worthington community values programs and operations beyond the state minimum, therefore some recommendations may not be what are right for our community.

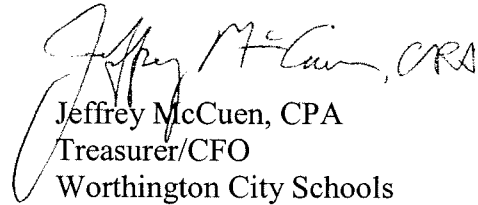


The review of our District has provided valuable information we can use in our decision making process. We will be engaging the community to discuss the findings and receive input. We will develop a plan of action to implement the recommendations where possible.

Sincerely,



Dr. Melissa Conrath  
Superintendent  
Worthington City Schools



Jeffrey McCuen, CPA  
Treasurer/CFO  
Worthington City Schools



**Auditor of State  
Mary Taylor, CPA**

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