Appendix C: Human Resources

As discussed in the report, personnel costs represent nearly 71 percent of the District’s spending. Because of this, we conduct several analyses relating to the expense associated with maintaining existing staffing levels. During the course of our analysis we routinely exclude staff that are designated as Title 1 or Special Education as a result of specific rules relating to funding of these individuals.

FTEs by Category with Excluded FTEs Breakout

![Pie chart showing FTEs by category with excluded FTEs breakdown]

Total Non-Excluded FTEs = 112.78

Source: VBLSD

We excluded 19.0 FTE District employees from our analysis because they are considered Special Education or Title 1 employees. This represents 14.4 percent of all VBLSD staff.

All non-excluded staff were then compared on a district-wide level to primary peer staffing levels. Staffing was analyzed using the District and peer district Education Management Information System (EMIS) reports. Data reliability testing for the District’s EMIS data was performed by comparing the EMIS report to payroll reports corresponding to the time of the report. Variances between EMIS and payroll were discussed with the District, with adjustments made as necessary. Adjustments were also made to the peer EMIS data in order to account for coding variations among VBLSD and the peers. Following testing, the EMIS data was considered reliable for use. The following tables reflect our analysis for all EMIS staffing categories which were used during the course of this audit. Those categories where VBLSD employed more staff than the primary peer averages are discussed in **Recommendation 2** and **Recommendation 3**. Additional staffing reductions are discussed in **Tier III**.
**Staffing Comparison Tables**

### Central Office Administrator Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>FTEs</th>
<th>VBLSD FTEs per 1,000 Students</th>
<th>Primary Peer Avg. FTEs per 1,000 Students</th>
<th>Difference FTEs per 1,000 Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor/Manager</td>
<td>2.00</td>
<td>1.89</td>
<td>2.08</td>
<td>(0.19)</td>
</tr>
<tr>
<td>Coordinator</td>
<td>1.00</td>
<td>0.95</td>
<td>0.89</td>
<td>0.06</td>
</tr>
<tr>
<td>Director</td>
<td>2.00</td>
<td>1.89</td>
<td>0.70</td>
<td>1.19</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5.00</strong></td>
<td><strong>4.73</strong></td>
<td><strong>3.67</strong></td>
<td><strong>1.06</strong></td>
</tr>
</tbody>
</table>

### Building Administrator Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>FTEs</th>
<th>Van Buren Local SD, Hancock FTEs per Building</th>
<th>Primary Peer Avg. FTEs per Building</th>
<th>Difference FTEs per Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal</td>
<td>3.00</td>
<td>2.84</td>
<td>2.75</td>
<td>0.09</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3.00</strong></td>
<td><strong>2.84</strong></td>
<td><strong>2.75</strong></td>
<td><strong>0.09</strong></td>
</tr>
</tbody>
</table>

### Teaching Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>FTEs</th>
<th>Van Buren Local SD, Hancock FTEs per 1,000 Students</th>
<th>Primary Peer Avg. FTEs per 1,000 Students</th>
<th>Difference FTEs per 1,000 Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Education</td>
<td>58.00</td>
<td>54.82</td>
<td>47.08</td>
<td>7.74</td>
</tr>
<tr>
<td>Gifted and Talented</td>
<td>1.00</td>
<td>0.95</td>
<td>0.19</td>
<td>0.76</td>
</tr>
<tr>
<td>Career-Technical Programs/Career Pathways</td>
<td>1.00</td>
<td>0.95</td>
<td>1.09</td>
<td>(0.14)</td>
</tr>
</tbody>
</table>

---

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### K-8 Teaching Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
<th>Total Above/ (Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Art Education K-8</td>
<td>1.00</td>
<td>1.39</td>
<td>1.73</td>
<td>(0.34)</td>
</tr>
<tr>
<td>Music Education K-8</td>
<td>1.00</td>
<td>1.39</td>
<td>2.51</td>
<td>(1.12)</td>
</tr>
<tr>
<td>Physical Education K-8</td>
<td>1.00</td>
<td>1.39</td>
<td>2.04</td>
<td>(0.65)</td>
</tr>
</tbody>
</table>

### Non-Teaching Educational Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
<th>Total Above/ (Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Counseling</td>
<td>2.00</td>
<td>1.89</td>
<td>1.91</td>
<td>(0.02)</td>
</tr>
<tr>
<td>Remedial Specialist</td>
<td>0.00</td>
<td>0.00</td>
<td>1.21</td>
<td>(1.21)</td>
</tr>
<tr>
<td>Tutor/Small Group Instructor</td>
<td>0.00</td>
<td>0.00</td>
<td>0.15</td>
<td>(0.15)</td>
</tr>
<tr>
<td>Other Educational</td>
<td>0.00</td>
<td>0.00</td>
<td>(0.01)</td>
<td>0.01</td>
</tr>
</tbody>
</table>

### Technical Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
<th>Total Above/ (Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Computer Operating</td>
<td>2.00</td>
<td>1.89</td>
<td>(0.02)</td>
<td>(0.02)</td>
</tr>
<tr>
<td>Computer Programming</td>
<td>0.00</td>
<td>0.00</td>
<td>(0.15)</td>
<td>(0.16)</td>
</tr>
</tbody>
</table>

### Central Office Support Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
<th>Total Above/ (Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Bookkeeping</td>
<td>2.00</td>
<td>1.89</td>
<td>0.48</td>
<td>1.41</td>
</tr>
<tr>
<td>Central Office Clerical</td>
<td>2.19</td>
<td>2.07</td>
<td>1.78</td>
<td>0.29</td>
</tr>
<tr>
<td>Records Managing</td>
<td>0.00</td>
<td>0.00</td>
<td>0.12</td>
<td>(0.12)</td>
</tr>
<tr>
<td>Other Office/Clerical</td>
<td>0.00</td>
<td>0.00</td>
<td>0.24</td>
<td>(0.24)</td>
</tr>
<tr>
<td>Total</td>
<td>4.19</td>
<td>3.96</td>
<td>2.62</td>
<td>1.34</td>
</tr>
</tbody>
</table>
# Building Office Support Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>School Building Clerical</td>
<td>3.00</td>
<td>2.84</td>
<td>2.84</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3.00</strong></td>
<td><strong>2.84</strong></td>
<td><strong>2.84</strong></td>
</tr>
</tbody>
</table>

# Library Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Librarian/Media</td>
<td>0.00</td>
<td>0.00</td>
<td>0.36</td>
</tr>
<tr>
<td>Library Aide</td>
<td>1.00</td>
<td>0.95</td>
<td>1.54</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1.00</strong></td>
<td><strong>0.95</strong></td>
<td><strong>1.90</strong></td>
</tr>
</tbody>
</table>

# Classroom Support Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Instructional Paraprofessional</td>
<td>0.00</td>
<td>0.00</td>
<td>0.81</td>
</tr>
<tr>
<td>Teaching Aide</td>
<td>3.00</td>
<td>2.84</td>
<td>5.45</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3.00</strong></td>
<td><strong>2.84</strong></td>
<td><strong>6.26</strong></td>
</tr>
</tbody>
</table>

# Other Support Staff Comparison

<table>
<thead>
<tr>
<th>Position</th>
<th>Van Buren Local SD, Hancock</th>
<th>Primary Peer Avg.</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
<td>FTEs per 1,000 Students</td>
</tr>
<tr>
<td>Monitoring</td>
<td>3.16</td>
<td>2.99</td>
<td>0.09</td>
</tr>
<tr>
<td>School Resource Officer</td>
<td>0.00</td>
<td>0.00</td>
<td>0.12</td>
</tr>
</tbody>
</table>
In addition to comparing staffing levels we also review actual salary data and compare the District’s compensation schedules to those of local peers. We review both the average annual salary for employees and the expected total compensation for a 30 year career. These comparisons are divided into two sections based on collective bargaining agreements. The following tables show the salary comparisons for both classified and certificated employees.

**Salary Comparison Tables**

**Certificated Career Compensation Comparison**

<table>
<thead>
<tr>
<th></th>
<th>BA</th>
<th>MA</th>
<th>MA+15</th>
<th>MA+30</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client</td>
<td>$1,591,550</td>
<td>$1,695,363</td>
<td>$1,782,360</td>
<td>$1,875,209</td>
</tr>
<tr>
<td>Peer Average</td>
<td>$1,532,562</td>
<td>$1,779,780</td>
<td>$1,917,791</td>
<td>$1,965,979</td>
</tr>
<tr>
<td>$ Difference</td>
<td>$58,988</td>
<td>($84,417)</td>
<td>($135,431)</td>
<td>($90,770)</td>
</tr>
<tr>
<td>% Difference</td>
<td>3.8%</td>
<td>(4.7%)</td>
<td>(7.1%)</td>
<td>(4.6%)</td>
</tr>
</tbody>
</table>

**Certificated Average Yearly Salary Comparison**

<table>
<thead>
<tr>
<th></th>
<th>BA</th>
<th>MA</th>
<th>MA+15</th>
<th>MA+30</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client</td>
<td>$53,052</td>
<td>$56,512</td>
<td>$59,412</td>
<td>$62,507</td>
</tr>
<tr>
<td>Peer Average</td>
<td>$51,085</td>
<td>$59,326</td>
<td>$63,926</td>
<td>$65,533</td>
</tr>
<tr>
<td>$ Difference</td>
<td>$1,966</td>
<td>($2,814)</td>
<td>($4,514)</td>
<td>($3,026)</td>
</tr>
<tr>
<td>% Difference</td>
<td>3.8%</td>
<td>(4.7%)</td>
<td>(7.1%)</td>
<td>(4.6%)</td>
</tr>
</tbody>
</table>

**Classified Career Compensation Comparison**

<table>
<thead>
<tr>
<th></th>
<th>Food Service Worker</th>
<th>Aide</th>
<th>Building Secretary</th>
<th>Custodian</th>
<th>Bus Driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client</td>
<td>$436,560</td>
<td>$582,080</td>
<td>$777,338</td>
<td>$1,095,390</td>
<td>$363,019</td>
</tr>
<tr>
<td>Peer Average</td>
<td>$472,679</td>
<td>$620,771</td>
<td>$933,866</td>
<td>$1,184,124</td>
<td>$375,695</td>
</tr>
<tr>
<td>$ Difference</td>
<td>($36,119)</td>
<td>($38,691)</td>
<td>($156,529)</td>
<td>($88,734)</td>
<td>($12,677)</td>
</tr>
<tr>
<td>% Difference</td>
<td>(7.6%)</td>
<td>(6.2%)</td>
<td>(16.8%)</td>
<td>(7.5%)</td>
<td>(3.4%)</td>
</tr>
</tbody>
</table>

**Classified Average Yearly Salary Comparison**

<table>
<thead>
<tr>
<th></th>
<th>Food Service Worker</th>
<th>Aide</th>
<th>Building Secretary</th>
<th>Custodian</th>
<th>Bus Driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client</td>
<td>$14,552</td>
<td>$19,403</td>
<td>$25,911</td>
<td>$36,513</td>
<td>$12,101</td>
</tr>
<tr>
<td>Peer Average</td>
<td>$15,756</td>
<td>$20,692</td>
<td>$31,129</td>
<td>$39,471</td>
<td>$12,523</td>
</tr>
<tr>
<td>$ Difference</td>
<td>$(1,204)</td>
<td>$(1,290)</td>
<td>$(5,218)</td>
<td>$(2,958)</td>
<td>$(423)</td>
</tr>
<tr>
<td>% Difference</td>
<td>(7.6%)</td>
<td>(6.2%)</td>
<td>(16.8%)</td>
<td>(7.5%)</td>
<td>(3.4%)</td>
</tr>
</tbody>
</table>
We also looked at annual salaries for all certificated employees and the hourly wage rates for most classified employee position types over the course of a career. The charts which follow show how the annual salaries according to the respective salary and wage schedules compare to peer districts.

**Certificated Annual Salary Comparison**

**Salaries: Bachelor’s**

- Client
- Local Peer Average

**Salaries: Master’s**

- Client
- Local Peer Average

**Salaries: MA+15**

- Client
- Local Peer Average

**Salaries: MA+30**

- Client
- Local Peer Average
### Classified Hourly Rate Comparison

#### Salaries: Food Service Worker

- **Client**
- **Local Peer Average**

#### Salaries: Aide

- **Client**
- **Local Peer Average**

#### Salaries: Building Secretary

- **Client**
- **Local Peer Average**

#### Salaries: Custodian

- **Client**
- **Local Peer Average**

#### Salaries: Bus Driver

- **Client**
- **Local Peer Average**

---

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Lastly, we reviewed CBAs for key provisions and found that the District’s provisions are generally in line with those of the primary peers and state minimum requirements. Insurance is reviewed based on regional information from the State Employee Relations Board, and VBLSD falls under the Toledo region. The District offers three medical insurance plans to employees, a high deductible plan and two PPO plans. The District’s cost for its highest enrollment PPO plan (Plan B) was lower than the Toledo regional averages for certified and classified employee groups.

### Medical Insurance

#### Medical Insurance Comparisons to Regional Average

<table>
<thead>
<tr>
<th></th>
<th>VBLSD</th>
<th>SERB Avg.</th>
<th>Difference</th>
<th>Number of</th>
<th>Monthly Significance</th>
<th>Annual Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Single</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer Share</td>
<td>$614.87</td>
<td>$562.45</td>
<td>$52.43</td>
<td>15</td>
<td>$786.38</td>
<td>$9,436.59</td>
</tr>
<tr>
<td>Employee Share</td>
<td>$108.51</td>
<td>$100.20</td>
<td>$8.30</td>
<td>15</td>
<td>$124.55</td>
<td>$1,494.64</td>
</tr>
<tr>
<td>Total Monthly Premium</td>
<td>$723.38</td>
<td>$662.65</td>
<td>$60.73</td>
<td>15</td>
<td>$910.94</td>
<td>$10,931.23</td>
</tr>
<tr>
<td><strong>Family</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer Share</td>
<td>$1,530.99</td>
<td>$1,420.98</td>
<td>$110.01</td>
<td>27</td>
<td>$2,970.29</td>
<td>$35,643.44</td>
</tr>
<tr>
<td>Employee Share</td>
<td>$270.18</td>
<td>$283.63</td>
<td>($13.46)</td>
<td>27</td>
<td>$2,606.95</td>
<td>($4,360.07)</td>
</tr>
<tr>
<td>Total Monthly Premium</td>
<td>$1,801.17</td>
<td>$1,704.62</td>
<td>$96.55</td>
<td>27</td>
<td>$2,606.95</td>
<td>($31,283.37)</td>
</tr>
<tr>
<td><strong>Total Employer Share (Single &amp; Family) - Classified/Admin</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$3,756.67</strong></td>
<td><strong>$45,080.03</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>VBLSD</th>
<th>SERB Avg.</th>
<th>Difference</th>
<th>Number of</th>
<th>Monthly Significance</th>
<th>Annual Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Single</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer Share</td>
<td>$475.94</td>
<td>$562.45</td>
<td>($86.51)</td>
<td>16</td>
<td>($1,384.11)</td>
<td>($16,609.34)</td>
</tr>
<tr>
<td>Employee Share</td>
<td>$83.99</td>
<td>$100.20</td>
<td>($16.21)</td>
<td>16</td>
<td>($259.42)</td>
<td>($3,113.07)</td>
</tr>
<tr>
<td>Total Monthly Premium</td>
<td>$559.93</td>
<td>$662.65</td>
<td>($102.72)</td>
<td>16</td>
<td>($1,643.53)</td>
<td>($19,722.42)</td>
</tr>
<tr>
<td><strong>Family</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer Share</td>
<td>$1,184.36</td>
<td>$1,420.98</td>
<td>($236.62)</td>
<td>41</td>
<td>($9,701.39)</td>
<td>($116,416.73)</td>
</tr>
<tr>
<td>Employee Share</td>
<td>$209.01</td>
<td>$283.63</td>
<td>($74.63)</td>
<td>41</td>
<td>($3,059.71)</td>
<td>($36,716.48)</td>
</tr>
<tr>
<td>Total Monthly Premium</td>
<td>$1,393.37</td>
<td>$1,704.62</td>
<td>($311.25)</td>
<td>41</td>
<td>($12,761.10)</td>
<td>($153,133.22)</td>
</tr>
<tr>
<td><strong>Total Employer Share (Single &amp; Family) - Certificated</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>($11,085.51)</strong></td>
<td><strong>($133,026.08)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>VBLSD</th>
<th>SERB Avg.</th>
<th>Difference</th>
<th>Number of</th>
<th>Monthly Significance</th>
<th>Annual Significance</th>
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<tbody>
<tr>
<td><strong>Combined Total Medical Plans</strong></td>
<td></td>
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<tr>
<td>Employer Share (Single &amp; Family) - Classified/Admin</td>
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<td></td>
<td></td>
<td></td>
<td><strong>$3,756.67</strong></td>
<td><strong>$45,080.03</strong></td>
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<tr>
<td>Employer Share (Single &amp; Family) - Certificated</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>($11,085.51)</strong></td>
<td><strong>($133,026.08)</strong></td>
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<tr>
<td>Total Employer Share - Classified and Certificated Plans (Single &amp; Family)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>($7,328.84)</strong></td>
<td><strong>($87,946.04)</strong></td>
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</table>
We reviewed the cost of vision insurance and found that the premium plan offered to employees has a higher cost for the District when compared to the regional average. This analysis is discussed in Recommendation 4.

**Vision Insurance Comparisons to Regional Averages**

**Certified & Classified “Premium” Plan**

<table>
<thead>
<tr>
<th></th>
<th>VBLSD</th>
<th>SERB Avg.</th>
<th>Difference</th>
<th>Number of Participants</th>
<th>Monthly Significance</th>
<th>Annual Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Single</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employer Share</td>
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<td>$6.99</td>
<td>$2.78</td>
<td>33</td>
<td>$91.73</td>
<td>$1,100.81</td>
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<td>$2.36</td>
<td>($2.36)</td>
<td>33</td>
<td>($77.97)</td>
<td>($935.58)</td>
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<td>Total Monthly Premium</td>
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<td>$9.35</td>
<td>$0.42</td>
<td>33</td>
<td>$13.77</td>
<td>$165.23</td>
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</tr>
<tr>
<td>Employer Share</td>
<td>$28.02</td>
<td>$15.67</td>
<td>$12.35</td>
<td>82</td>
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<td>$12,148.56</td>
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<td>($6.39)</td>
<td>82</td>
<td>($523.88)</td>
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<tr>
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<td>$1,104.11</td>
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We reviewed the cost of dental insurance and found that the premium plan offered to employees has a lower cost for the District when compared to the regional average.

**Dental Insurance Comparisons to Regional Averages**

**Certified & Classified “Premium” Plan**

<table>
<thead>
<tr>
<th></th>
<th>VBLSD</th>
<th>SERB Avg.</th>
<th>Difference</th>
<th>Number of Participants</th>
<th>Monthly Significance</th>
<th>Annual Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Single</strong></td>
<td></td>
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<tr>
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<td>($13.93)</td>
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<tr>
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<td>($998.94)</td>
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