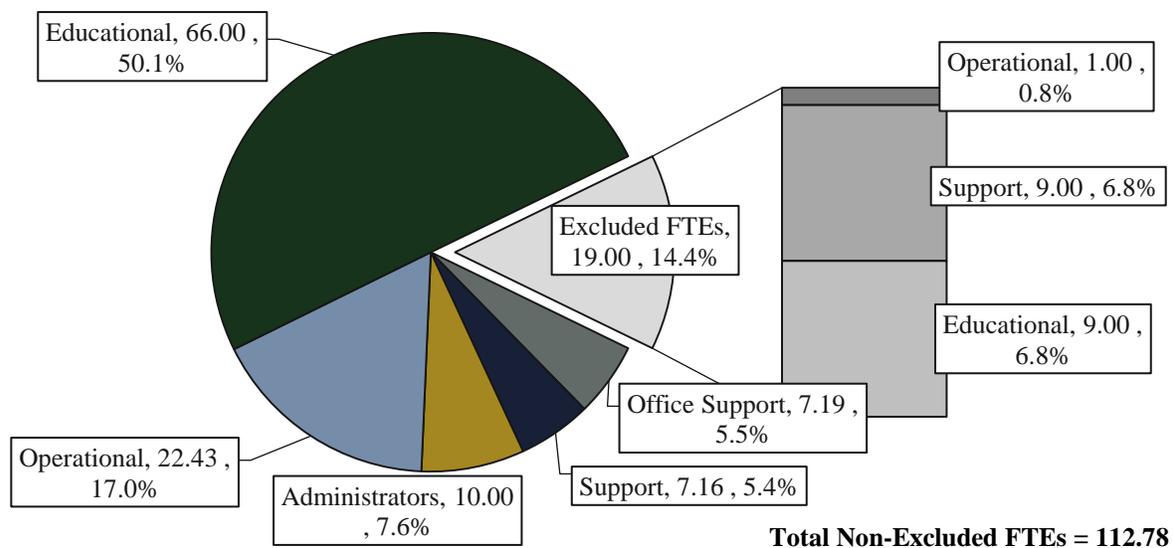


Appendix C: Human Resources

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



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

Students	VBLSD	Primary Peer Avg.	Difference		
Students Educated	1,058	1,045	13		
Students Educated (Thousands)	1.058	1.045	0.013		
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTE per 1,000 Students	Total Above/ (Below)
Supervisor/Manager	2.00	1.89	2.08	(0.19)	(0.20)
Coordinator	1.00	0.95	0.89	0.06	0.06
Director	2.00	1.89	0.70	1.19	1.26
Total	5.00	4.73	3.67	1.06	1.12

Building Administrator Staff Comparison

	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Principal	3.00	2.84	2.75	0.09	0.10
Total	3.00	2.84	2.75	0.09	0.10
	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per Building	FTEs per Building	FTEs per Building	Total Above/ (Below)
Principal	3.00	1.00	1.10	(0.10)	(0.30)
Total	3.00	1.00	1.10	(0.10)	(0.30)

Teaching Staff Comparison

	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
General Education	58.00	54.82	47.08	7.74	8.19
Gifted and Talented	1.00	0.95	0.19	0.76	0.80
Career-Technical Programs/Career Pathways	1.00	0.95	1.09	(0.14)	(0.15)

K-8 Teaching Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Art Education K-8	1.00	1.39	1.73	(0.34)	(0.25)
Music Education K-8	1.00	1.39	2.51	(1.12)	(0.81)
Physical Education K-8	1.00	1.39	2.04	(0.65)	(0.47)

Non-Teaching Educational Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Counseling	2.00	1.89	1.91	(0.02)	(0.02)
Remedial Specialist	0.00	0.00	1.21	(1.21)	(1.28)
Tutor/Small Group Instructor	0.00	0.00	0.15	(0.15)	(0.16)
Other Educational	0.00	0.00	(0.01)	0.01	0.01

Technical Staff Comparison

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

Central Office Support Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Bookkeeping	2.00	1.89	0.48	1.41	0.00
Central Office Clerical	2.19	2.07	1.78	0.29	0.00
Records Managing	0.00	0.00	0.12	(0.12)	0.00
Other Office/Clerical	0.00	0.00	0.24	(0.24)	0.00
Total	4.19	3.96	2.62	1.34	0.00

Building Office Support Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
School Building Clerical	3.00	2.84	2.84	0.00	0.00
Total	3.00	2.84	2.84	0.00	0.00

Library Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Librarian/Media	0.00	0.00	0.36	(0.36)	(0.38)
Library Aide	1.00	0.95	1.54	(0.59)	(0.62)
Total	1.00	0.95	1.90	(0.95)	(1.01)

Classroom Support Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Instructional Paraprofessional	0.00	0.00	0.81	(0.81)	(0.86)
Teaching Aide	3.00	2.84	5.45	(2.61)	(2.76)
Total	3.00	2.84	6.26	(3.42)	(3.62)

Other Support Staff Comparison

Position	Van Buren Local SD, Hancock		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Monitoring	3.16	2.99	0.09	2.90	3.07
School Resource Officer	0.00	0.00	0.12	(0.12)	(0.13)

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

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

Certificated Average Yearly Salary Comparison

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

Classified Career Compensation Comparison

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

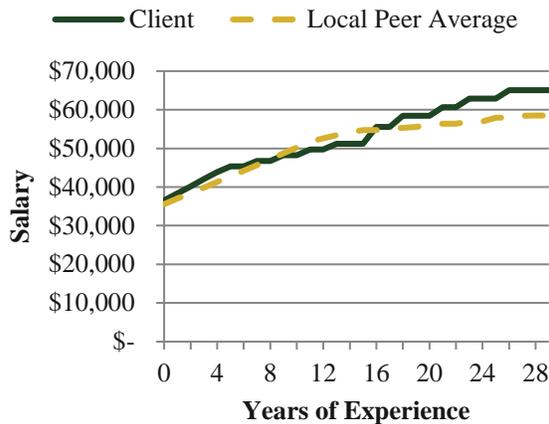
Classified Average Yearly Salary Comparison

	Food Service Worker	Aide	Building Secretary	Custodian	Bus Driver
Client	\$14,552	\$19,403	\$25,911	\$36,513	\$12,101
Peer Average	\$15,756	\$20,692	\$31,129	\$39,471	\$12,523
\$ Difference	\$(1,204)	\$(1,290)	\$(5,218)	\$(2,958)	\$(423)
% Difference	(7.6%)	(6.2%)	(16.8%)	(7.5%)	(3.4%)

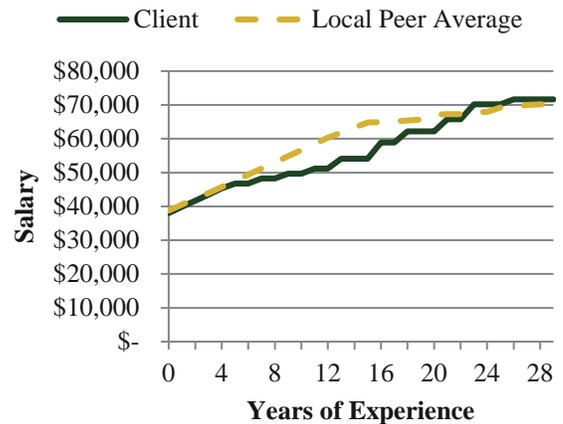
We also looked at annual salaries for all certificated employees and the hourly wage rates for most classified employee position types over the course of a career. The charts which follow show how the annual salaries according to the respective salary and wage schedules compare to peer districts.

Certificated Annual Salary Comparison

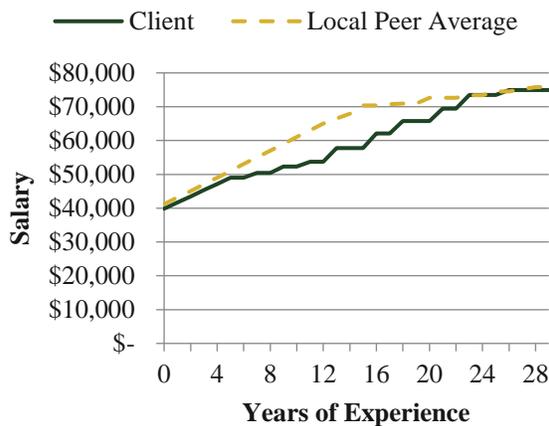
Salaries: Bachelor's



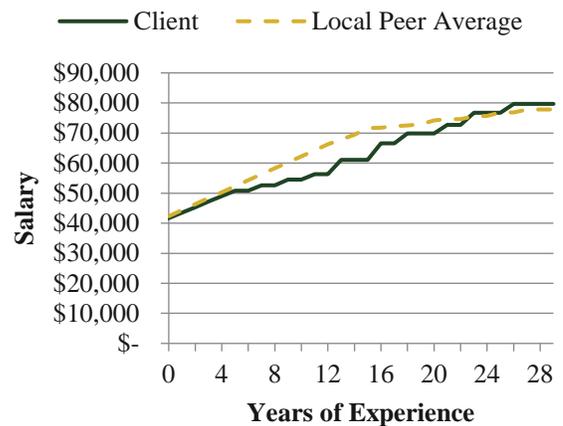
Salaries: Master's



Salaries: MA+15

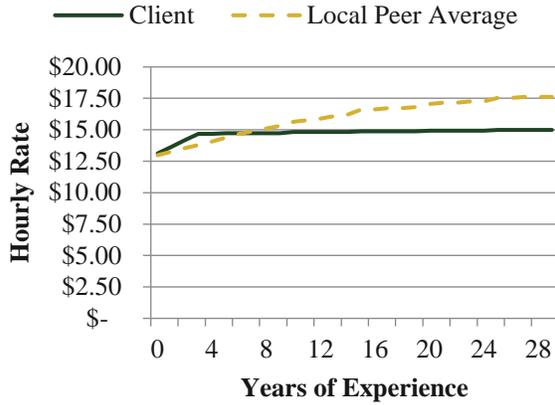


Salaries: MA+30

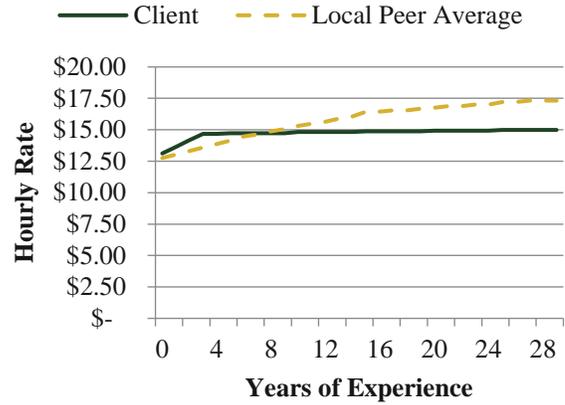


Classified Hourly Rate Comparison

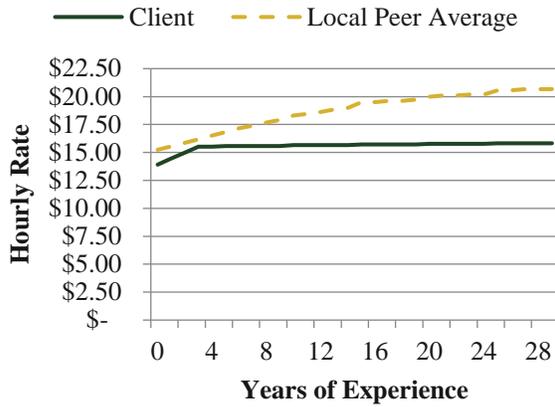
Salaries: Food Service Worker



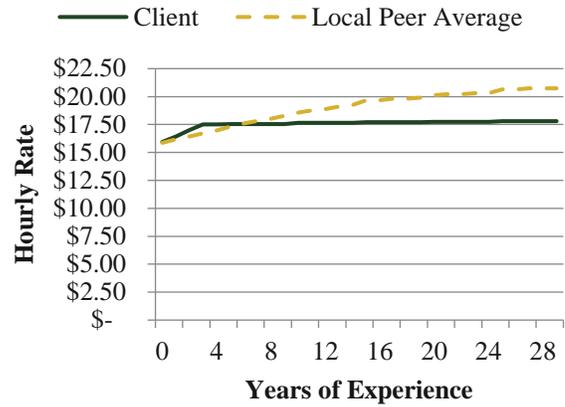
Salaries: Aide



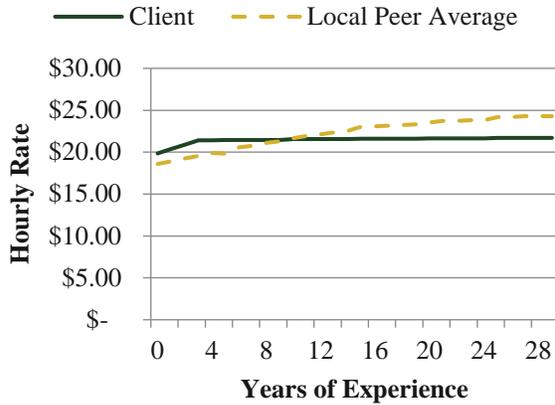
Salaries: Building Secretary



Salaries: Custodian



Salaries: Bus Driver



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

Medical Plan B- Classified/Admin “Premium” Plans						
	VBLSD	SERB Avg.	Difference	Number of Participants	Monthly Significance	Annual Significance
Single						
Employer Share	\$614.87	\$562.45	\$52.43	15	\$786.38	\$9,436.59
Employee Share	\$108.51	\$100.20	\$8.30	15	\$124.55	\$1,494.64
Total Monthly Premium	\$723.38	\$662.65	\$60.73	15	\$910.94	\$10,931.23
Family						
Employer Share	\$1,530.99	\$1,420.98	\$110.01	27	\$2,970.29	\$35,643.44
Employee Share	\$270.18	\$283.63	(\$13.46)	27	(\$363.34)	(\$4,360.07)
Total Monthly Premium	\$1,801.17	\$1,704.62	\$96.55	27	\$2,606.95	\$31,283.37
Total Employer Share (Single & Family) - Classified/Admin					\$3,756.67	\$45,080.03
Medical Plan B- Certificated “Premium” Plans						
	VBLSD	SERB Avg.	Difference	Number of Participants	Monthly Significance	Annual Significance
Single						
Employer Share	\$475.94	\$562.45	(\$86.51)	16	(\$1,384.11)	(\$16,609.34)
Employee Share	\$83.99	\$100.20	(\$16.21)	16	(\$259.42)	(\$3,113.07)
Total Monthly Premium	\$559.93	\$662.65	(\$102.72)	16	(\$1,643.53)	(\$19,722.42)
Family						
Employer Share	\$1,184.36	\$1,420.98	(\$236.62)	41	(\$9,701.39)	(\$116,416.73)
Employee Share	\$209.01	\$283.63	(\$74.63)	41	(\$3,059.71)	(\$36,716.48)
Total Monthly Premium	\$1,393.37	\$1,704.62	(\$311.25)	41	(\$12,761.10)	(\$153,133.22)
Total Employer Share (Single & Family) - Certificated					(\$11,085.51)	(\$133,026.08)
Combined Total Medical Plans						
Employer Share (Single & Family) - Classified/Admin					\$3,756.67	\$45,080.03
Employer Share (Single & Family) - Certificated					(\$11,085.51)	(\$133,026.08)
Total Employer Share - Classified and Certificated Plans (Single & Family)					(\$7,328.84)	(\$87,946.04)

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

	VBLSD	SERB Avg.	Difference	Number of Participants	Monthly Significance	Annual Significance
Single						
Employer Share	\$9.77	\$6.99	\$2.78	33	\$91.73	\$1,100.81
Employee Share	\$0.00	\$2.36	(\$2.36)	33	(\$77.97)	(\$935.58)
Total Monthly Premium	\$9.77	\$9.35	\$0.42	33	\$13.77	\$165.23
Family						
Employer Share	\$28.02	\$15.67	\$12.35	82	\$1,012.38	\$12,148.56
Employee Share	\$0.00	\$6.39	(\$6.39)	82	(\$523.88)	(\$6,286.59)
Total Monthly Premium	\$28.02	\$22.06	\$5.96	82	\$488.50	\$5,861.97
Total Employer Share (Single & Family) - Classified/Admin					\$1,104.11	\$13,249.38

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

	VBLSD	SERB Avg.	Difference	Number of Participants	Monthly Significance	Annual Significance
Single						
Employer Share	\$62.93	\$40.69	\$22.24	29	\$644.84	\$7,738.03
Employee Share	\$0.00	\$5.25	(\$5.25)	29	(\$152.17)	(\$1,826.01)
Total Monthly Premium	\$62.93	\$45.94	\$16.99	29	\$492.67	\$5,912.02
Family						
Employer Share	\$62.93	\$83.22	(\$20.29)	81	(\$1,643.78)	(\$19,725.36)
Employee Share	\$0.00	\$13.93	(\$13.93)	81	(\$1,128.38)	(\$13,540.54)
Total Monthly Premium	\$62.93	\$97.15	(\$34.22)	81	(\$2,772.16)	(\$33,265.90)
Total Employer Share (Single & Family) - Classified/Admin					(\$998.94)	(\$11,987.33)