



Bedford  
City School District

# Performance Audit

May 2025



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To the Bedford City School District community,

The Auditor of State's Office recently completed a performance audit for the Bedford City School District (the District). The District was selected for a performance audit based on its projected financial condition. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas. The performance audit has been provided at no cost to the District through state funds set aside to provide analyses for districts that meet certain criteria, including conditions that would lead to fiscal distress.

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

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

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

Sincerely,

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 15, 2025

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# Introduction

The public expects and deserves government entities to be good stewards of taxpayer dollars. School officials have a responsibility to maximize program outcomes and success while minimizing costs. Transparent management of taxpayer dollars promotes a good relationship with the constituents served by a school district. School districts in Ohio are required to submit budget forecasts to the Ohio Department of Education and Workforce (ODEW) annually in the fall, with updates to the forecast submitted in the spring.<sup>1</sup> These documents provide three years of historical financial data, as well as the projected revenues and expenses for a five-year period.<sup>2</sup>

The Ohio Auditor of State's Office Ohio Performance Team (OPT) routinely reviews the submitted forecasts in order to identify districts which may benefit from a performance audit. These audits are designed to assist school districts that are struggling financially. We use data-driven analyses to produce and support recommendations that identify opportunities for improved operations, effectiveness, increased transparency, and reductions in cost. While we have the authority to initiate a performance audit for school districts facing financial distress, any school district can request, and benefit from, an audit.<sup>3</sup>

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<sup>1</sup>ORC § 5705.391 and OAC 3301-92-04.

<sup>2</sup>Due to the COVID-19 pandemic, districts received federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The aid was provided through Elementary and Secondary School Emergency Relief (ESSER) funding. Nearly \$500 million was allocated to traditional public schools and community schools throughout Ohio. Districts are allowed to use this funding on a variety of expenditures, which may, for a short time, impact the five-year forecasts. Funds had to be liquidated by September 30, 2024.

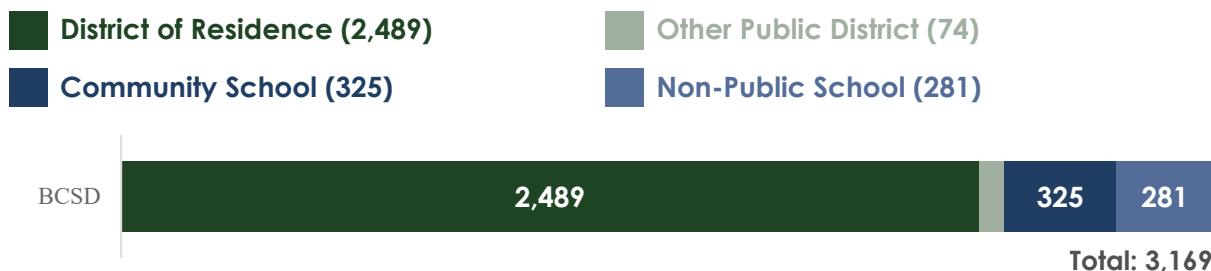
<sup>3</sup>Performance audits are conducted using Generally Accepted Government Auditing Standards guidelines, see **Appendix A** for more details.

# Bedford City School District

Bedford City School District (BCSD or the District) is located in Cuyahoga County and, as of fiscal year (FY) 2024, had 2,634 students enrolled. The District spans approximately 20 square miles and has a median income of \$36,846. Of the total enrolled students, approximately 23.3 percent were students with disabilities.

Students and their families have choices regarding where to attend school. Because of this, not all resident students attend the district where they live. Based on available data from ODEW, which tracks state funding on a per-student basis, the visual below shows where students living in BCSD are attending schools. It should be noted that this visual does not include students who choose to attend private schools and do not receive state assistance or students who are home schooled. Additionally, the number of students attending BCSD represented in this chart does not include students attending via open enrollment options from other districts and is not reflective of the total enrollment.

## Place of Enrollment, Students Living in BCSD, FY 2024



Source: ODEW School Report Card

Note: This data is compiled by ODEW from a variety of sources and represents a snapshot of a single day in the school year. Due to this, enrollment figures will likely not match other official numbers reported by ODEW

As seen in the visual above, approximately 21 percent of students residing in BCSD have chosen to attend community schools, nonpublic schools, or another public district that accepts students through open enrollment. BCSD does not offer open enrollment to non-resident students.

## Audit Methodology

Our audit focuses on identifying opportunities where expenditures may be reduced as the District administration can make decisions in these areas. The information, which was presented to District officials, is based on a combination of peer district comparisons, industry standards, and statewide requirements. During the audit, we relied primarily on FY 2024 data to complete our analyses, which was the most recent year of available data at the time. When applicable, we supplemented our analyses with current data supplied by the District.

Two groups of peer districts were identified for the purpose of this audit. The first, local peers, is comprised of districts in the surrounding area and is used for labor market comparisons, such as salary schedules. The second peer group, primary peers, are districts located throughout Ohio and are chosen based on having similar or better academic performance and similar demographic makeup while maintaining relatively lower spending per pupil. Primary peer districts are used for financial comparisons and analyses regarding operations such as staffing levels. See **Appendix A** for a list of all districts used in our peer comparisons.

## Financial Condition

In May 2024, the District released its semi-annual five-year forecast that showed negative year-end fund balances in the forecast period beginning in FY 2026. A summary of this forecast is in the table below. As seen in this table, the District has negative results of operations in each year of the forecast. This deficit spending is possible in the short-term because of the existing positive fund balance. However, based on projected deficit spending, the District projected a negative ending cash balance beginning in FY 2026, which was projected to grow to approximately \$36.5 million by FY 2028, the last year of the forecast. Due to the declining fiscal condition of the District, and in consultation with ODEW, we chose to conduct a performance audit.

### Financial Condition Overview (May 2024 Forecast)

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Revenue	\$60,771,947	\$59,129,954	\$61,056,025	\$61,026,056	\$61,385,501
Total Expenditures	\$67,805,734	\$69,619,166	\$71,531,726	\$73,425,476	\$76,157,201
<b>Results of Operations</b>	<b>(\$7,033,787)</b>	<b>(\$10,489,212)</b>	<b>(\$10,475,701)</b>	<b>(\$12,399,420)</b>	<b>(\$14,771,700)</b>
Beginning Cash Balance	\$20,132,249	\$13,098,462	\$2,609,250	(\$7,866,451)	(\$20,265,871)
<b>Ending Cash Balance</b>	<b>\$13,098,462</b>	<b>\$2,609,250</b>	<b>(\$7,866,451)</b>	<b>(\$20,265,871)</b>	<b>(\$35,037,571)</b>
Encumbrances	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$11,598,462</b>	<b>\$1,109,250</b>	<b>(\$9,366,451)</b>	<b>(\$21,765,871)</b>	<b>(\$36,537,571)</b>

Source: ODEW

As a result of the negative ending fund balance in the third year of the forecast, ODEW required the District to submit a written financial recovery plan by July 31, 2024. The recovery plan included changes to the forecast assumptions, such as increased state funding revenues and reduced expenditures, particularly through staff reductions. After the District submitted the recovery plan, ODEW required a revised May forecast, which the District submitted in August 2024. The August forecast projected a negative ending fund balance in the fourth year of the forecast, which was projected to grow to approximately \$18.7 million by FY 2028, the last year of the forecast.

In November 2024, the District released its required annual forecast, which projected negative results of operation in each year of the forecast and negative year-end fund balances beginning in FY 2027, the third year of the forecast. This deficit is projected to grow to more than \$19 million by the end of the forecast period in FY 2029.

### Financial Condition Overview (November 2024 Forecast)

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
Total Revenue	\$57,020,920	\$59,242,235	\$60,002,894	\$60,441,161	\$60,140,884
Total Expenditures	\$63,314,536	\$64,062,220	\$65,612,912	\$68,061,342	\$69,276,830
<b>Results of Operations</b>	<b>(\$6,293,616)</b>	<b>(\$4,819,985)</b>	<b>(\$5,610,018)</b>	<b>(\$7,620,181)</b>	<b>(\$9,135,946)</b>
Beginning Cash Balance	\$15,959,092	\$9,665,476	\$4,845,491	(\$764,527)	(\$8,384,708)
<b>Ending Cash Balance</b>	<b>\$9,665,476</b>	<b>\$4,845,491</b>	<b>(\$764,527)</b>	<b>(\$8,384,708)</b>	<b>(\$17,520,654)</b>
Encumbrances	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$8,165,476</b>	<b>\$3,345,491</b>	<b>(\$2,264,527)</b>	<b>(\$9,884,708)</b>	<b>(\$19,020,654)</b>

Source: ODEW

BCSD was notified by ODEW that the projected deficit in the November forecast required the District to submit another Board-approved written financial recovery plan to eliminate the projected deficit. During the course of the audit, the Board approved the proposed recovery plan at its February, 20, 2025 meeting and ODEW approved the plan on March 4, 2025. The recovery plan includes changes to forecast assumptions, such as the elimination of two planned bus purchases, reduced purchased services expenditures, and reduced supplies and materials expenditures. The plan also included FY 2025 mid-year staffing reductions due to resignations, as well as further staffing reductions due to resignations, retirements, and reductions-in-force from FY 2026 to FY 2029.

In addition to the recovery plan, BCSD submitted a revised November 2024 forecast to ODEW (see **Appendix B**). The Board approved the revised forecast at its March 20, 2025 meeting. This forecast shows the impact of changes outlined in the recovery plan that was also approved in March. If the District fully implements all of the changes within its recovery plan, its financial condition will improve and will reduce the projected negative year end fund balance in FY 2029 from approximately \$19 million to \$9 million.

## School Funding

Historically, school funding in Ohio has been a partnership between the state and local districts. Local districts can raise funds through property and income taxes and the state provides funding primarily through a foundation formula, which is intended to ensure a basic level of education funding for all students. Districts may also receive some funding from other sources, such as

federal grants. In FY 2024, of the approximately \$28.7 billion in reported revenue for public education in Ohio, nearly 80 percent, or \$22.7 billion, came from state and local sources.

## **State Funding**

On July 4, 2023, House Bill 33 of the 135<sup>th</sup> General Assembly (the biennial budget bill) was signed by the Governor. This bill included changes to the state foundation funding formula, which was enacted in 2021,<sup>4</sup> and is commonly referred to as the Fair School Funding Plan and is expected to increase funding for most public schools. The funding increases were phased-in at 50 percent in FY 2024 and 66.67 percent in FY 2025.<sup>5</sup> During the phase-in period, the amount of state funding received in any given year may be less than what would have been received if the formula were fully funded. A new biennial budget will determine state funding for FY 2026 and FY 2027.

## **Local Funding**

Local revenue can be raised through a combination of property and income taxes. While property taxes are assessed on both residential and business properties within a district, income tax is assessed only on residents.<sup>6</sup> Approximately one-third of Ohio school districts currently have an income tax.

### *Property Tax*

Property taxes levied in Ohio are subject to restrictions in the Ohio Constitution<sup>7</sup> and the Ohio Revised Code (ORC).<sup>8</sup> These restrictions limit the amount of tax that can be levied without voter approval to 10 mills<sup>9</sup> or 1 percent of property value. While the Constitutional limitation is based on fair market value, the ORC sets a more restrictive limit based on taxable value, which is defined as 35 percent of fair market value. These taxes are distributed between the various taxing districts that operate where a property is located.

The 10 mills allowed by the Constitution are typically referred to as inside, or un-voted mills. On average, school districts have approximately 4.7 inside mills, and the remainder of property tax revenue would come from voted, or outside millage.

School districts can obtain additional property tax revenue through voter approved bonds and levies. These taxes can have a variety of purposes that are defined in the authorizing language

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<sup>4</sup> ODEW transitioned to the new funding model in January of 2022.

<sup>5</sup> See <https://www.legislature.ohio.gov/download?key=21197&format=pdf>

<sup>6</sup> See <https://tax.ohio.gov/wps/portal/gov/tax/individual/school-district-income-tax>

<sup>7</sup> Ohio Const. Art. XII, Section 2.

<sup>8</sup> Ohio Rev. Code § 5705.02.

<sup>9</sup> A mill is defined as one-tenth of one percent or \$1 for every \$1,000 of taxable value.

which are generally divided into three broad categories: general operations, permanent improvement, and construction.

Levies may be defined as either a fixed-rate or a fixed-sum. A fixed-rate levy identifies the number of mills that will be assessed in order to raise revenues. If new construction occurs within the district, the rate will apply, and the district would realize additional revenues. Current expense levies, used for general operations, and permanent improvement levies are typically fixed-rate. A fixed-sum levy identifies an amount that will be generated from the levy. While there may be an estimated millage rate, the actual rate will vary based on assessed property values. If new construction occurs within the district, there would be no new revenues for a fixed-sum levy. Emergency levies<sup>10</sup> for general operations, and bond levies for the financing of new buildings, are typically fixed-sum levies.

Ohio has historically had laws which limit the impact rising property values can have on property taxes. The most recent version of these limitations was enacted in 1976 and requires that the amount collected on fixed-rate millage is frozen at the dollar value collected in its first year.<sup>11</sup> In subsequent years, with exceptions such as new construction, a district would not receive additional revenue from a levy as property values increased.<sup>12</sup> Instead, the outside mills are subject to reduction factors<sup>13</sup> which lower the effective millage rate in order to maintain the preceding year's level of revenue from the same properties.<sup>14</sup>

However, under state law, in order to receive state foundation funding, a district must collect a minimum of 20 mills in property taxes for general purposes, or current expenses.<sup>15</sup> In order to prevent a district from failing to meet this minimum threshold, reduction factors stop being applied once a district reaches an effective rate of 20-mills, colloquially known as the 20-mill floor. Practically speaking, this means that if a district's effective tax rate is reduced to 20 mills for current expenses, the amount of revenue generated from levies will increase with property values unless a new operating levy is approved by voters. It is important to note not all levies count toward the 20-mill floor.

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

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<sup>10</sup> Authorized by ORC §5705.194.

<sup>11</sup> Am.Sub.H.B. No. 920, 136 Ohio Laws, Part II, 3182, 3194.

<sup>12</sup> If property value decreased due to reappraisal, it is possible that a district would receive less revenue than originally intended.

<sup>13</sup> ORC § 319.301.

<sup>14</sup> We are providing this information for historical purposes only. The law which regulates collection of on outside millage has been amended since enacted in 1976. The District should consult with the most current version of the law for a clear understanding of how this process works today.

<sup>15</sup> The term 'current expense' refers to revenue generated from levies that are not restricted in their use. It does not include bonds or levies that generate revenues for restricted funds, such as Permanent Improvement levies.

## *Income Tax*

A school district income tax is an alternative method of raising local revenue. Like property taxes, an income tax must be approved by voters and may be for either general use or specific purposes, such as bond repayment. Once approved, a tax becomes effective on January 1st of the following year. Unlike municipal income taxes which are generally levied on wages earned in the municipality by both residents and nonresidents, school district income taxes are levied on wages earned by residents of the district, regardless of where the resident may work. Businesses operating within the school district are not required to pay the income tax.

A school board, when determining that an income tax is necessary for additional revenue, must submit a resolution to the Ohio Tax Commissioner identifying the amount of revenue to be raised and the tax base to be used for calculations. A school district income tax can be assessed on either a traditional tax base or an earned income tax base. The traditional tax base uses the same income base as Ohio's income tax and the earned income tax base is only earned income from an employer or self-employment. Under the earned income tax base, income such as capital gains or pension payments is not taxable, though this type of income may be taxed under the traditional tax base. Once this information is received, the Tax Commissioner identifies the income tax rate and equivalent property tax millage for the district.

The Ohio Department of Taxation collects income tax through employer withholding, individual quarterly estimated payments, and annual returns. Employers are required to withhold the tax and submit payments to the state under the same rules and guidelines as are currently used for state income taxes. Districts receive quarterly payments from the Department of Taxation and each payment is for the amount collected during the prior quarter. A district receives the total amount of revenue collected less a 1.5 percent fee retained by the state for administration purposes. The amount of revenue collected via income tax each year will vary based on the earnings of the district's residents.

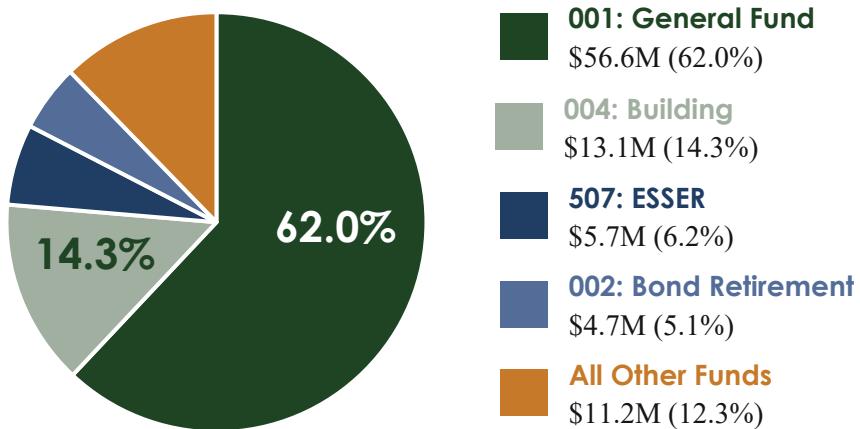
While BCSD does not have an income tax, one primary peer district does collect revenue from an income tax.

## **BCSD Revenues**

A school district budget is comprised of revenues and expenditures. Revenues are primarily received from federal, state, and local funding sources, and can be placed into general or specific use funds. In FY 2024, BCSD had approximately \$91.3 million in total revenue, as seen in the following chart.

### FY 2024 Total Revenue All Funds

**Total: \$91.3M**



Source: BCSD

Note: All other funds are comprised of a variety of sources including IDEA funding, Title I, and Extracurricular Activities.

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: The General Fund total excludes advances-IN

While the majority of this revenue, or 62 percent, was General Fund revenue, the District also received Building funds related to the passage of a bond issue which totaled 14.3 percent of all revenue. The Building funds are being used for the construction of the District's new academic buildings.

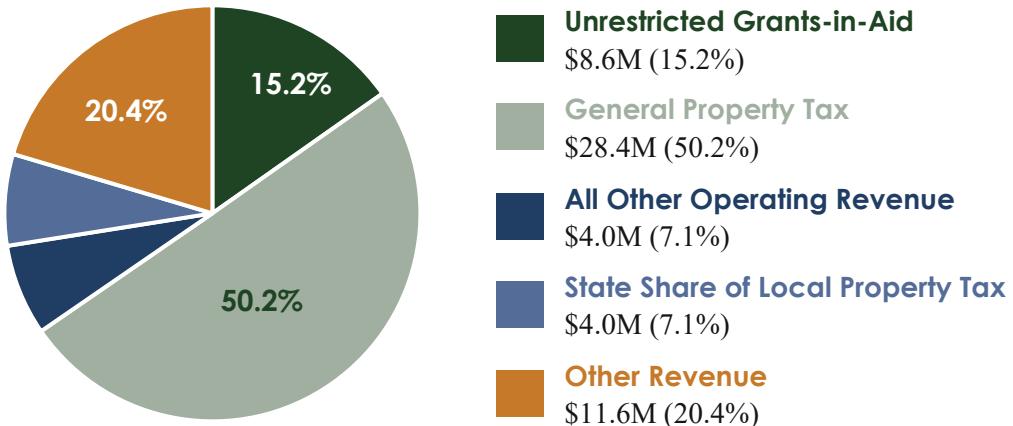
As noted above, the majority of the District's revenue is directed to the General Fund, which is used for general operations. In FY 2024, the District's total General Fund revenue was approximately \$56.6 million.<sup>16</sup>

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<sup>16</sup> This total excludes advances to the General Fund. For purposes of comparison, we excluded advances to the General Fund for both BCSD and the peer groups throughout the Revenues section.

## FY 2024 Total General Fund Revenue Composition

**Total: \$56.6M**



Source: ODEW

Note: Other Operating Revenue includes tuition, fees, earnings on investments, rentals, and donations.

Note: Other Revenue may include Tangible Personal Property Tax, Income Tax, Restricted Grants-in-Aid, Operating Transfers-In, and All Other Financing Sources.

Note: Unrestricted grants-in-aid is comprised primarily of state foundation funding.

Note: State Share of Local Property Tax consists of reimbursements from the state for local taxpayer credits or reductions.

Note: The General Fund total excludes advances-IN

Within the District's General Fund, as seen in the chart above, the primary sources of revenue are unrestricted grants-in-aid, general property tax, and other revenue. Other revenue sources include employee benefits self-insurance, food service, Title I, and IDEA funding. The remaining revenue is comprised of a variety of sources.

## Revenue per Pupil

Revenue per pupil, broken down by type of funding, is another way to compare funding sources between Ohio school districts. Because our audit focuses on the projected deficit in the five-year forecast, we reviewed only the forecasted fund revenues for this purpose.<sup>17</sup> In FY 2024, the District received approximately \$21,396 per pupil, with 61.5 percent, or approximately \$13,158, coming from local taxes.<sup>18</sup> In FY 2024, the primary peer average was \$16,030 in revenue per pupil, with 40.7 percent, or approximately \$6,526, coming from local taxes. The District's local revenue was higher than the primary peer average in FY 2024.

<sup>17</sup> Forecasted funds include the District's General Fund and funds derived from emergency levies.

<sup>18</sup> The Cupp Report, issued by ODEW, provides information on all revenues received by a district. Because of this, the percentage of revenues from local revenues in the Cupp report may vary from the amount in our report due to the inclusion of additional revenues. This is particularly true when reviewing data beginning in FY 2021 as districts received federal funding for COVID-19 relief through ESSER grants.

## **Millage**

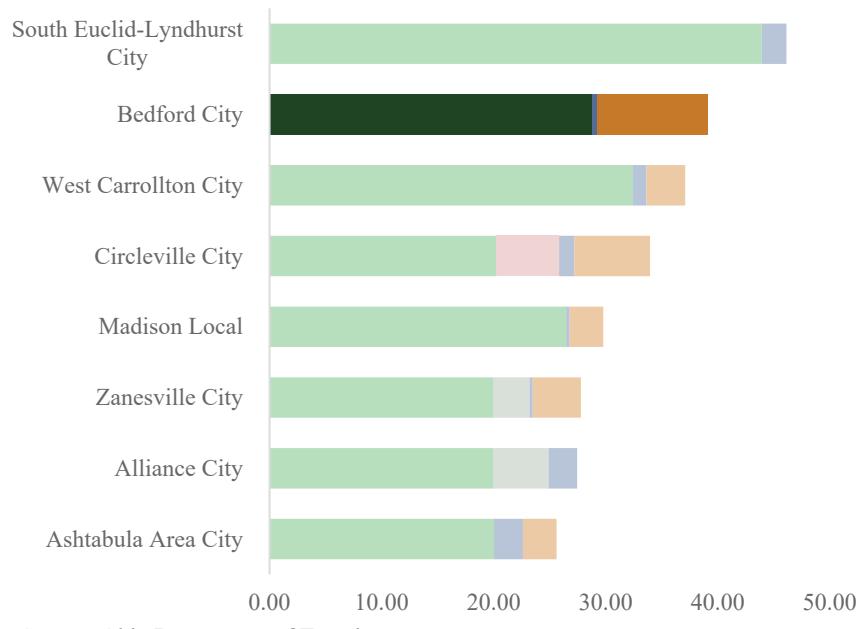
In 2024, BCSD collected revenues on 39.10 mills of property tax for residential properties.<sup>19</sup> This included 4.62 inside mills and 24.19 outside mills for current expenses. In addition to the 28.81 mills collected for current expenses, the District collected additional property tax revenue that does not count toward the 20-mill floor. In 2024, this additional millage totaled 10.29 mills and was comprised of a bond levy of 9.90 mills and a permanent improvement levy of 0.39 mills.

Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for BCSD to that of its primary peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where two of the peers are on the 20-mill floor. The grey portion represents emergency and substitute revenue which is not subject to reduction factors. The blue represents permanent improvement funds, and the orange represents bond funding. While BCSD does not have a school district income tax, one peer does have revenue from income tax. For comparison purposes, OPT calculated an estimated millage for the revenue generated from income taxes based on guidance from the Department of Taxation, which is represented by the pink portion of the bars in the chart below.

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<sup>19</sup> Residential and agricultural property is considered Class 1 real estate. Commercial Property is considered Class 2 real estate and subject to a different set of reduction factors. The effective millage rate for Class 2 property in 2024 was 53.94.

## 2024 Millage and Millage Equivalents | Primary Peers



Source: Ohio Department of Taxation

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

Note: Ashtabula Area City School District's current expense mills of 20.03 exceeds the 20-mill floor.

The composition of levies impacts district revenues. Current expense mills, used for general operations are subject to reduction factors up to the 20-mill threshold. Emergency and substitute mills raise a defined amount of general operating revenue and cannot be reduced. Income tax mill equivalents are calculated by OPT based on guidance provided by the Department of Taxation for comparison purposes. Permanent improvement mills are used for maintenance of long-term assets and may be reduced over time. Bond mills raise a defined amount used for the purchase or construction of new buildings. It is important to understand that *revenue* generated from bond and emergency levies remains the same regardless of changes to property values as they are voted as fixed-sum levies. The *revenue* generated from current expense millage and permanent improvement millage also stays the same until the 20-mill floor is hit for current expense taxes. At that point, a district at the floor would see additional revenues from increases in value to existing properties. The District relies heavily on current expense mills and is not presently at the 20-mill floor. This means that if property values increase within the District, it will not see additional revenues based on that growth.

## Property Valuation

Millage is one component of how districts generate revenue. The millage is assessed on property value, so the total revenue collected from property levies is a combination of millage and total valuation. A district with high property value may see more total revenue from fewer mills than a

district with low property values. BCSD's millage rate is among the highest compared to the primary peers. In addition, the District has a high total property valuation as compared to its peers. In Tax Year 2023, one mill of property tax generated approximately \$325 in revenue per pupil, which is above the primary peer average of \$204 per pupil. The combination of higher valuation and higher total millage means that the District would generate more revenue than the primary peers.

The property tax revenues for the District's General Fund are generated from several levies. The following table shows the District's levy history and includes the Gross Tax Rate, or the amount that was voted on, and the Effective Tax Rate, or the amount that is assessed on properties. In the table, the first current expense levy is identified as starting in 1976. It should be noted that in 1976, changes were made to the ORC that impacted the collection of property taxes. The levy identified in 1976 may include any levies that predate that year which remain in effect.

### Current Levies Collected by Bedford CSD FY 2024

Levy Year	Levy Name	Gross Tax Rate	Class I Effective Tax Rate
N/A	GENERAL FUND	4.62	4.62
1976	CURRENT EXPENSE	29.30	4.64
1983	CURRENT EXPENSE	6.60	2.10
1986	CURRENT EXPENSE	5.00	1.68
1991	CURRENT EXPENSE	5.00	1.97
1991	PERMANENT IMPROVEMENT	1.00	0.39
1995	CURRENT EXPENSE	4.60	2.27
1999	CURRENT EXPENSE	4.90	2.66
2004	CURRENT EXPENSE	4.90	2.96
2009	CURRENT EXPENSE	4.90	2.96
2014	CURRENT EXPENSE	4.90	2.96
2023	BOND (\$161,130,000)	9.90	9.90
	<b>Total</b>	<b>85.62</b>	<b>39.10</b>

Source: Ohio Department of Taxation

As seen in the table, the most recent levy for current operating expenses was passed by voters in 2014, or more than 10 years ago. Prior to that point, the District had proposed and passed a new operating levy every four or five years dating back to 1983. The difference between the Gross Tax Rate and the Effective Tax Rate illustrates the impact that reduction factors have on collection rates. The 4.62 mills identified as General Fund millage are considered inside mills and are unvoted by the taxpayers. These mills are not subject to reduction factors. If the District's effective rate for current expenses drops to 20 mills, it will begin to see revenue growth based on increases to property values.

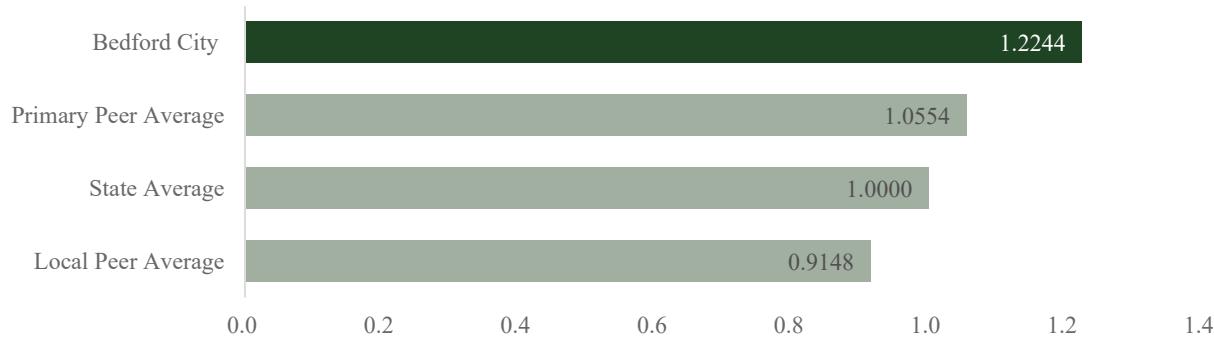
In November 2023, BCSD passed a 9.9-mill bond levy to raise sufficient revenue to pay for the \$161 million building project and associated interest. The bond revenue is being used to construct three new academic buildings and demolish five of the District's existing academic buildings. The three new buildings will include one elementary school for Pre-K-second grade, one middle school for grades 6-8, and one high school for grades 9-12 and career technical education. The tax revenue will be collected over a 36-year period.

## Local Tax Effort

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

On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. The index is updated annually by ODEW as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year.

### FY 2024 Local Tax Effort Comparison



Source: ODEW

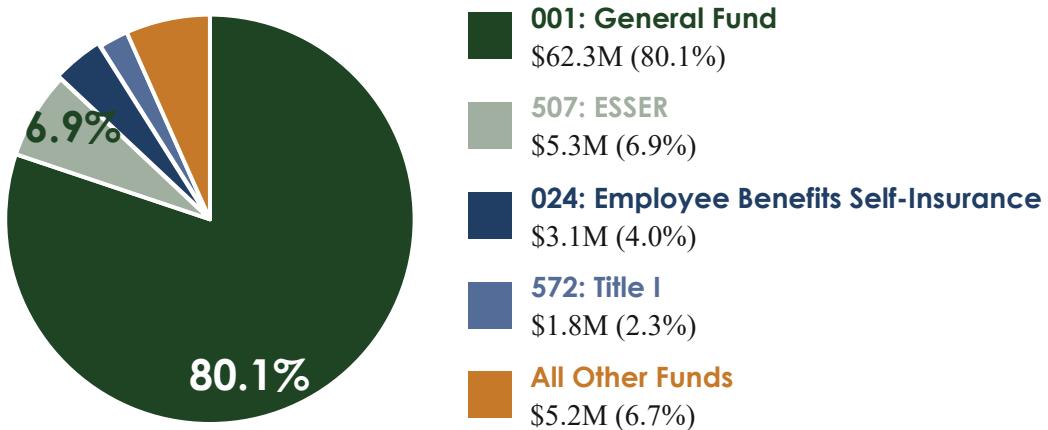
The District's local tax effort was compared to the local peers, primary peers, and the state average. The District has a local tax effort of 1.2244. This is the 175<sup>th</sup> highest local tax effort out of 606 districts in the state, which is approximately the 71<sup>st</sup> percentile of all districts. By comparison, the local peer average of 0.9148 would rank approximately 351<sup>st</sup> out of all 606 districts, or the 42<sup>nd</sup> percentile.

## BCSD Expenditures

Similar to revenue allocation, expenditures are paid from specific funds. For example, most salaries and wages are typically paid from the General Fund. The chart below shows the District's total expenditures by fund type. In FY 2024, the total revenue was significantly higher than total expenditures. This is largely due to the Building Fund, which is collecting revenue generated from the Bond passed in 2023 for the construction of new academic buildings. In FY 2024, this Fund collected approximately \$13.1 million from a bond anticipation note, but the District had only \$403,000 in expenditures from this fund, as the construction project is in its beginning phases.

### FY 2024 Total Expenditure Distribution by Fund

**Total: \$77.7M**



Source: BCSD

Note: All other funds are comprised of a variety of sources including Food Service, IDEA, and Extracurricular Activities.

Note: Due to rounding, expenditure categories may not sum up to the total listed.

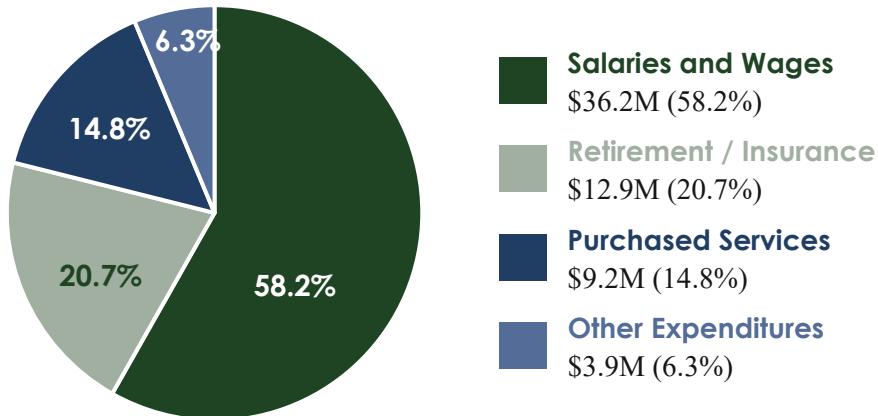
Note: The General Fund total excludes advances-OUT

Within funds, expenditures may exceed revenue due to the ability to use available fund balances from previous years. This is noticeable in the variation in General Fund revenues and General Fund expenditures in FY 2024 at the District. As seen in the visual above, the District's total General Fund expenditures were approximately \$62.3 million in FY 2024.<sup>20</sup> The largest source of expenditures was human resources which includes salaries, wages, and benefits, followed by purchased services. The chart that follows provides additional detail regarding District expenditures.

<sup>20</sup> This total excludes advances from the General Fund. For purposes of comparison, we excluded advances from the General Fund for both BCSD and the peer groups throughout the Expenditures section.

## FY 2024 Total General Fund Expenditure Composition

**Total: \$62.3M**



Source: ODEW

Note: Other Expenditures may include Supplies and Materials, Capital Outlay, Principal on Loans, Interest & Fiscal Charges, Other Objects, Operating Transfers-Out, and All Other Financing Uses.

Note: The General Fund total excludes advances-OUT

Note: Due to rounding, expenditure categories may not sum up to the total listed.

Purchased services can include several different types of expenditures but are generally things that a district chooses to pay for using a vendor rather than providing a service directly. At BCSD, purchased services are nearly 15 percent of the District's overall expenditures. Some of the expenditures that are included in this category include special education services and utilities.

## Expenditures per Pupil

Several of our comparisons are made on a per-pupil basis. This is done to normalize the variation in size between peer districts. The table below shows the District's spending on a per-pupil basis in several key areas. It also shows the differences between the types of funds from which expenditures are made. For example, the majority of salaries and wages are paid from the General Fund, whereas the majority of capital outlay expense are paid from non-General Fund dollars.

## FY 2024 Expenditure per Pupil by Object Code

<b>Object</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>All Funds</b>
100: Salaries & Wages	\$13,227	\$2,082	\$15,309
200: Retirement & Insurance Benefits	\$4,707	\$484	\$5,190
400: Purchased Services	\$3,363	\$639	\$4,002
500: Supplies & Materials	\$875	\$888	\$1,763
600: Capital Outlay	\$48	\$154	\$202
800: Other Objects	\$471	\$1,309	\$1,780
900: Other Uses of Funds	\$229	\$796	\$1,025
<b>Total</b>	<b>\$22,919</b>	<b>\$6,352</b>	<b>\$29,271</b>

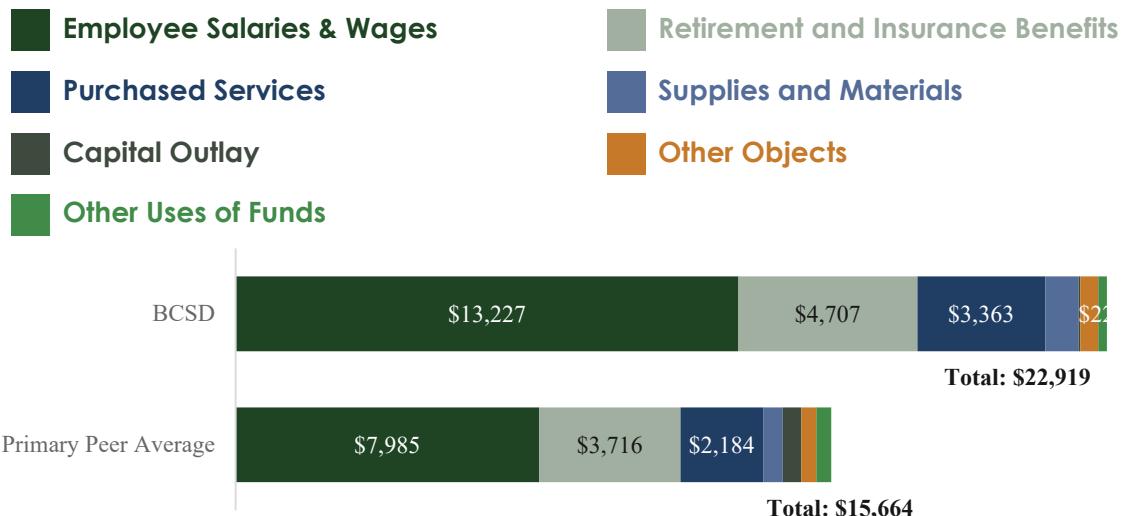
Source: ODEW

In FY 2024, BCSD spent approximately \$22,919, or 46.3 percent more, per pupil from the General Fund when compared to the primary peer average of \$15,664 per pupil. The District spent more than the primary peer average on employee salaries and wages, employee benefits, purchased services, supplies and materials, other objects, and other uses of funds. The District spent less than the primary peer average on capital outlay.<sup>21</sup> The chart that follows provides a comparison of expenditures per pupil for BCSD and the primary peer average.

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<sup>21</sup> The category of “Other Objects” includes things such as interest on loans, memberships in professional organizations, County Board of Education contributions, and various types of non-healthcare insurance. “Other Uses of Funds” mainly consists of transfers, and contingencies within the various accounting dimensions.

## FY 2024 Total General Fund Expenditures Per Pupil



Source: BCSD and Peers

Note: Excludes Advances

The District's higher salaries and wages and retirement and insurance expenditures per pupil may be driven by the District's staffing levels (see **Recommendation 4** and **5**). The District also offers more generous CBA provisions than the local peers, which may also contribute to higher expenditures per pupil (see **Recommendation 6**).

# Results of the Audit

Based on an initial analysis of the District's data as compared to its peer groups, the following scope areas were included for detailed review and further analyses: Financial Management, Human Resources, and Transportation (see **Appendix A**). We identified 10 recommendations within these scope areas which would result in reduced expenses or improve the District's operational management based on industry standards and peer averages.

<b>Standard Recommendations</b>	<b>Savings</b>
<b>R.1 Reduce the General Fund Subsidy Percent of Total for Extracurricular Activities to the Local Peer Level</b>	<b>\$243,000</b>
<b>R.2 Develop and Enhance Formal Plans</b>	<b>\$0</b>
<b>R.3 Enhance the Budgeting Process</b>	<b>\$0</b>
<b>R.4 Eliminate Administrative and Administrative Support Positions above the Peer Average</b>	<b>\$1,301,000</b>
Eliminate 6.0 FTE Central Office Administrator Staff	\$749,000
Eliminate 1.5 FTE Central Office Support Staff	\$112,000
Eliminate 6.5 FTE Building Office Support Staff	\$440,000
<b>R.5 Eliminate Direct Student Education and Support Positions above the Peer Average</b>	<b>\$4,187,000</b>
Eliminate 5.5 FTE General Education Teaching Staff	\$917,000
Eliminate 10.0 FTE K-8 Teaching Staff	\$304,000
Eliminate 6.0 FTE Counseling Staff	\$776,000
Eliminate 1.5 FTE Audio-Visual Staff	\$136,000
Eliminate 2.0 FTE Permanent Substitute Staff	\$110,000
Eliminate 2.0 FTE Dietitian/Nutritionist Staff	\$26,000
Eliminate 8.0 FTE Social Work Staff	\$935,000
Eliminate 2.0 FTE Other Professional-Other Staff	\$253,000
Eliminate 4.5 FTE Technical Staff	\$410,000
Eliminate 3.0 FTE Other Support Staff	\$250,000
Eliminate 1.0 FTE Other Clerical Staff	\$70,000
<b>R.6 Renegotiate Collective Bargaining Agreement Provisions</b>	<b>\$0</b>
<b>R.7 Align Employer Costs and Employee Share of Insurance Costs with SERB Regional Average</b>	<b>\$101,000</b>
<b>R.8 Eliminate Bus Routes</b>	<b>\$81,000</b>
<b>R.9 Develop Formal Internal Policies and Procedures for T-Reporting</b>	<b>\$0</b>
<b>R.10 Improve Fleet Security Practices</b>	<b>\$0</b>
<b>Total Cost Savings from Performance Audit Recommendations</b>	<b>\$5,913,000</b>

Note: These numbers reflect the average annual savings of each recommendation over the forecast period. Some recommendations may not be implemented in all years of the period and have lower average annual savings compared to what is presented in the recommendation itself. Where appropriate, the timing of implementation is discussed in the recommendation language in the report.

Our recommendations that are based on industry standards and peer comparisons are projected to save the District an average of approximately \$6.2 million annually, if fully implemented. The financial impact of these recommendations on the November 2024 five-year forecast is shown in the table below. This table reflects the actual annual financial impact along with the cumulative financial impact of the implementation of these recommendations on the five-year forecast and the associated reduction in the projected deficit. It should be noted that some of these recommendations may require contract negotiations and savings may not be realized immediately.

### Results of the Audit Recommendations (November 2024 Forecast)

	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>Original Ending Fund Balance</b>	<b>\$3,345,491</b>	<b>(\$2,264,527)</b>	<b>(\$9,884,708)</b>	<b>(\$19,020,654)</b>
Cumulative Balance of Standard Recommendations	\$5,547,595	\$11,396,190	\$17,438,420	\$23,691,342
<b>Revised Ending Fund Balance with Standard Recommendations</b>	<b>\$8,893,086</b>	<b>\$9,131,663</b>	<b>\$7,553,712</b>	<b>\$4,670,688</b>

Source: BLSD

Note: Numbers in table were rounded down for readability purposes.

# Financial Management

Any organization needs to consider both short-term needs and long-term goals when developing policies and procedures related to financial management. This requires strategic planning in order to identify the best use of available resources. School districts, in particular, must have sound planning processes in place so that they can effectively and transparently provide services to their residents. We reviewed BCSD's financial management policies in order to determine if there were areas for improved management.

## **Recommendation 1: Reduce the General Fund Subsidy Percent of Total for Extracurricular Activities to the Local Peer Level**

### **Impact**

Reducing expenditures and increasing revenue to bring the General Fund subsidy percent of total expenditures for extracurricular activities in line with the local peer average would save BCSD an average of approximately \$243,000 in each year of implementation.

### **Background**

Extracurricular activities represent student activities falling outside the scope of a typical school curriculum. These activities occur under the guidance or supervision of qualified adults and are designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups – at school events, public events, or a combination of these – for purposes such as motivation, enjoyment, and skill improvement. In practice, participation usually is not required, and credit usually is not given. When participation is required, or credit given, the activity is generally considered to be a curricular course.

Extracurricular activities include, but are not limited to, academic-oriented activities (drama, marching band), sport-oriented activities (individual and team sports), and co-curricular activities (student government, yearbook).

### **Methodology**

The District's FY 2023 General Fund subsidy as a percent of total extracurricular activities expenditures was compared to the local peer average.

### **Analysis**

In FY 2024, the District spent approximately \$1.1 million on student extracurricular activities, which included the salaries and benefits of directors, coaches, advisors; supplies and materials; transportation services; awards and prizes; and other miscellaneous expenditures. The District

transferred approximately \$1.0 million from the General Fund to subsidize these activities. Additionally, approximately \$188,000 in revenue was generated through ticket sales for admissions and other sources. Notably, the District does not charge pay-to-participate fees for extracurricular activities. The amount of funding used to subsidize activities has increased by approximately 58.6 percent since FY 2022.

The District's General Fund subsidy as a percent of extracurricular expenditures is 89.8 percent compared to the local peer average of 66.9 percent. Aligning the District's General Fund subsidy as a percent of extracurricular expenditures with the peer average would save approximately \$243,000 annually. While it is common for Ohio school districts to subsidize extracurricular activities from the General Fund, doing so at a rate that exceeds the local peer average may represent an undue burden on the District's General Fund.

The District could consider the following steps to reduce expenditures or raise additional revenue related to extracurricular activities:

- Implement pay-to-participate fees;
- Increase admissions and sales;
- Increase booster club funding;
- Reduce the supplemental salary schedule; and/or,
- Eliminate programs.

## **Conclusion**

The District's General Fund subsidy of extracurricular activities as a percent of total expenditures is above the peer average. To close the gap between revenue and expenditures, and in turn alleviate the amount of General Fund support needed, the District should reduce the General Fund subsidy as a percent of total expenditures for extracurricular activities to the local peer average. Doing so would save the District approximately \$243,000 in each year of implementation.

## **Recommendation 2: Develop and Enhance Formal Plans**

BCSD should develop formal capital improvement, facilities preventative maintenance, fleet preventative maintenance plans, and bus replacement plans in order to meet financial, programmatic, and operational needs. The District should also ensure that its existing strategic plan is fulfilling its intended purpose and is linked to a formal capital improvement plan and formal written budget.

### **Impact**

School districts should have multiple formal plans that identify future needs and guide each operational area of the district. It is important that the district has a long-term strategic plan tied to a formal budget and capital plan, as well as a facilities preventative maintenance plan and bus replacement plan. This allows the district to ensure the needs of all operational areas can be met in an efficient and effective manner.

### **Methodology**

We interviewed District officials and confirmed that the District has a strategic plan, but does not have a capital improvement, facilities preventative maintenance, fleet preventative maintenance, or a bus replacement plans. We then compared the District's current planning practices to industry standards and best practices to identify opportunities for improvement.

### **Analysis**

A formal strategic plan will provide a framework for decision making as BCSD officials work to achieve long-term goals. However, without also having a comprehensive capital plan that identifies needs over a multi-year period, the decisions made related to the strategic plan may be inefficient or ineffective. Further, the District does not have formal plans for fleet preventative maintenance, facilities preventative maintenance, or bus replacement. The lack of a bus replacement plan, for example, could result in financial difficulty in the future if the District is forced to make a large purchase that is unplanned.

Each operational area within the District has specific planning needs which should be considered and included in planning documents. Specific criteria related to each type of plan is addressed below.

#### *Strategic Plan*

The Government Finance Officers Association (GFOA) provides guidance to governmental entities in the development and maintenance of effective long-term planning. *Establishment of Strategic Plans* (GFOA, 2005) defines strategic planning as “a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and

respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organization’s mission, and achieve consensus on strategies and objectives for achieving that mission.”

Key steps in the strategic planning process include:

- Initiating the strategic planning process;
- Preparing a mission statement;
- Assessing and identifying environmental factors and critical issues;
- Agreeing upon and developing strategies for a small number of broad goals;
- Creating an action plan, including measurable objectives and performance measures;
- Obtaining approval of the plan; and,
- Implementing, monitoring, and reassessing the plan

While BCSD has a strategic plan that, in writing, generally meets GFOA best practices, it is important to ensure that the strategic plan is accomplishing its intended purpose. The District’s strategic plan is not tied to financial planning, capital improvement, or formal budgets. If the District were to link its existing strategic plan to these elements, it may result in increased efficiency and effectiveness of the strategic plan and cohesiveness between the District’s initiatives and finances.

### *Capital Plan*

According to *Multi-Year Capital Planning* (GFOA, 2022), public entities should “prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets.” The GFOA further states that “a prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.”

The District shared that the absence of a formal capital plan is due to the upcoming construction of new academic buildings. The District plans to invest in safety measures for the current facilities when construction takes place. However, a comprehensive capital plan should include all of the District’s assets, including athletic, maintenance, and transportation assets.

### *Facilities Preventative Maintenance Plan*

According to the *Planning Guide for Maintaining School Facilities* (National Center for Education Statistics, 2003), a comprehensive facility maintenance program is a school district’s foremost tool for protecting its investment in school facilities and is the cornerstone of any effective maintenance initiative. A good maintenance program is built on a foundation of preventative maintenance. An effective maintenance program begins with an audit of buildings, grounds, and equipment.

Once facilities data has been assembled, structural items and pieces of equipment can be selected for preventative maintenance. Once the items that should receive preventative maintenance are identified, planners must decide on the frequency and type of inspections. Manufacturers' manuals are a good place to start when developing this schedule; they usually provide guidelines about the frequency of preventative service, as well as a complete list of items that must be maintained. Once this information is assembled, it must be formatted so that preventative maintenance tasks can be scheduled easily. Ideally, scheduling should be handled by a computerized maintenance management program; however, tasks can be efficiently managed using a manual system as well.

BCSD has agreed to move forward with the Ohio Facilities Construction Commission (OFCC) on their new school building project under the OFCC's Expedited Local Partnership Program. As part of the agreement, the District is required to submit a plan for the preventative maintenance of each new facility. The OFCC must approve the plans prior to the District opening their new facilities.

### *Fleet Preventative Maintenance Plan*

According to the Public Works Management Practice Manual (American Public Works Association, 2014), a preventative maintenance program should be developed for all equipment and includes preventative maintenance, recording performance, and monitoring the preventative maintenance program. A fleet preventative maintenance program should call for the scheduled maintenance and the program should be evaluated to ensure its efficacy.

While BCSD does not have a formal fleet preventative maintenance plan, they do complete oil changes on their buses every 5,000 miles and fleet inspections every six months. In addition to scheduled maintenance, repairs are completed when drivers report potential issues. The District performs most maintenance in-house but contracts out larger repairs, as needed.

### *Bus Replacement Plan*

In School Bus Replacement Considerations (NASDPTS, 2002), the National Association of State Directors of Pupil Transportation Services recommends that the timely replacement of school buses should be a planned process. While available funding is a key consideration for the replacement of school buses, there are two other major factors which should be considered:

- First, the need to keep up with federal standards for safety, fuel efficiency, or exhaust emission requirements; and,
- Second, the operating and maintenance expenses on a school bus, or group of school buses.

While the rule of thumb for bus replacement is between 12 and 15 years, or 250,000 miles or more, reviewing maintenance costs for each bus may identify buses that should be replaced sooner or kept in service longer. With accurate and thorough records on operating and maintenance costs of all buses in a fleet, a district will have the data necessary to understand

when to make replacement decisions. The District currently owns 61 buses, 31 of which have assigned routes and 30 of which are spares.

## **Conclusion**

Formal plans, from a multi-year capital plan to a routine maintenance plan, help an organization to address financial, programmatic, and operational needs. By developing these plans, the District will be able to efficiently and effectively allocate its limited resources. In particular, by understanding and mapping out both routine expenditures and those large purchases, the District will improve its ability to avoid unexpected or unnecessary expenses.

## **Recommendation 3: Enhance the Budgeting Process**

In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, the District should develop a formal, written budget plan and process that addresses each of the steps and sub-steps outlined in the GFOA best practices.

### **Impact**

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

### **Background**

School district budgets outline the planned distribution of a district's funding for the upcoming fiscal year based on expected revenues and resource needs of students and staff.

### **Methodology**

We interviewed District officials to understand their annual budgeting process. Once we gained an adequate understanding of BCSD's budgeting process, we compared the District's process to *Best Practices in School Budgeting* (GFOA, 2017), a formal guidance for school district financial administrators to adopt when creating their annual budget

### **Analysis**

BCSD's current budgeting process is a collaboration between the superintendent, treasurer, department heads, and building principals. The District develops budgets using prior years' data and anticipated future needs. The budget is monitored through the year as needs change, and prioritization of budget items may be adjusted based on changing needs.

BCSD has experienced operating deficits in FY 2022, FY 2023, and FY 2024. The November 2024 forecast projects continued deficit spending through FY 2029. Given the District's financial condition, the budget is not currently guided by best practices and strategic goals. Rather, the focus is on reducing expenditures. Once the budget is balanced, they plan to return to outcome based budgeting.

After comparing BCSD's budgeting process to the GFOA's best practices, we determined that BCSD adheres to 5 of the 15 budgeting sub-steps, partially adheres to 8 of the 15 sub-steps, and does not adhere to the remaining 2 sub-steps recommended by the GFOA.

## GFOA School Budgeting Best Practices

	 Meets	 Partially Meets	 Does Not Meet	
<b>Plan and Prepare</b>	<b>Set Instructional Priorities</b>	<b>Pay for Priorities</b>	<b>Implement Plan</b>	<b>Ensure Sustainability</b>
Establish a partnership between the finance and instructional leaders	Develop goals	Applying cost analysis to the budget process	Develop a strategic financial plan	Put strategies into practice and evaluate results
Develop principles and policies to guide the budget process	Identify root cause of gap between goal and current state	Evaluate and prioritize use of resources to enact the instructional priorities	Develop a plan of action	
Analyze current levels of student learning	Research and develop potential instructional priorities		Allocate resources to individual school sites	
Identify communications strategy	Evaluate choices amongst instructional priorities		Develop a budget presentation	

The sub-steps labeled as “Partially Meets” and “Doesn’t Meet” were largely marked as such due to the District’s lack of a strategic financial plan to guide their budget making process and align with instructional priorities. According to the GFOA, a school budgeting framework “begins with guidelines for district-wide communication and collaboration, including setting baseline expectations for what the budget process will achieve. The focus then shifts to developing robust goals and integrating the process with the district’s strategic plan, including developing a comprehensive package for implementing a district’s goals, or instructional priorities.

## Conclusion

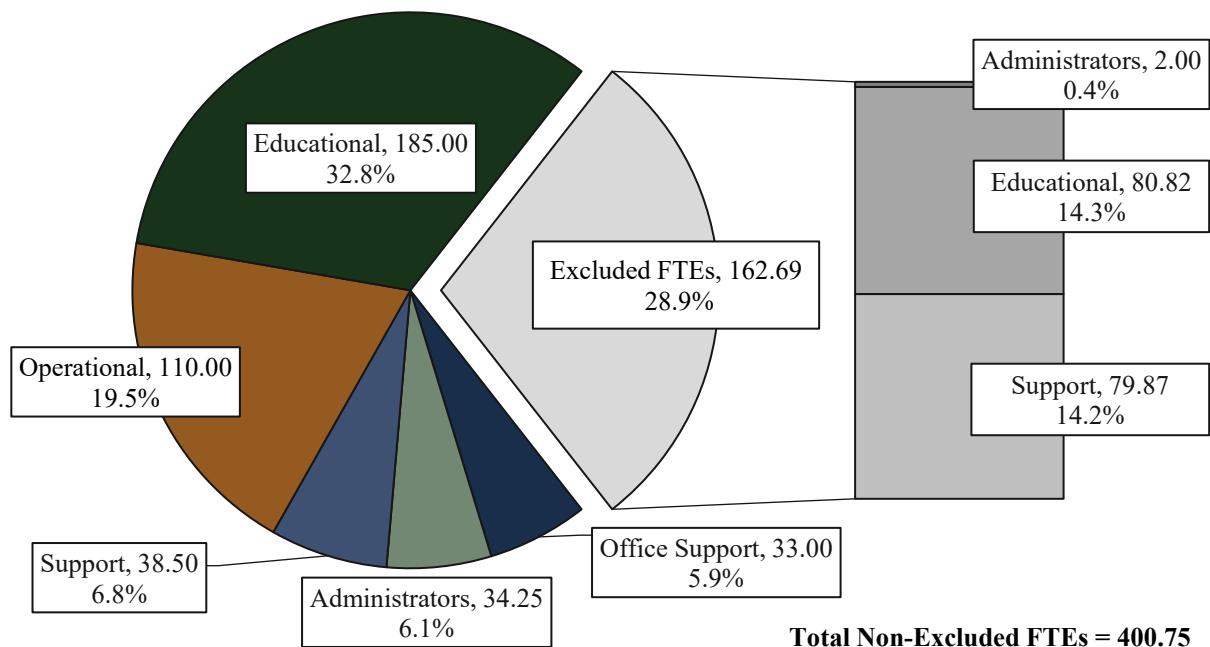
The budgeting process is an extremely important and annual process which culminates in the allocation of District resources to reach their goals and positively impact their students. By

developing a formal budgeting process that is built on best practices, that is fully integrated with a strategic plan, BCSD will be able to focus on optimizing student achievement within its available resources. A robust budgeting process encompasses a complete budgeting cycle which includes planning, development, evaluating how the process functions, and adjusting accordingly. Within this cycle, the District's instructional priorities will provide a guide for decision-making.

# Human Resources

Human Resources (HR) expenditures are significant to both the operational and financial conditions within school districts. OPT reviewed BCSD's staffing levels, CBA provisions, and insurance offerings and compared them to peer districts.

Personnel costs represent over 78 percent of the District's spending. Due to this, we conduct several analyses relating to the expense associated with maintaining the existing staffing levels. Certain staff were excluded from our analyses due to various legal and contractual requirements that would make reductions difficult. In the chart below there are approximately 162.69 excluded staff FTEs, which includes individuals associated with Special Education, Title I, and preschool programming. Of these excluded staff, roughly 9.0 FTEs are dedicated to preschool programming. The remaining approximate 153 FTEs are for K-12 special education and Title I, which exceeds the FY 2024 primary peer average of approximately 86 FTEs and may potentially be attributed to a larger special education student population.



## **Recommendation 4: Eliminate Administrative and Administrative Support Positions above the Peer Average**

BCSD should consider eliminating administrative and administrative support positions above the primary peer average. While the projected deficit in the November 2024 forecast may not require a reduction of all recommended positions, the District will need to at least implement a combination of the following recommendations to remain fiscally solvent.

### **Impact**

By reducing administrative and administrative support positions to be in line with the primary peer average, the District could save an average of approximately \$1.3 million annually beginning in FY 2026.<sup>22</sup>

### **Background**

The District employs individuals in administrative and administrative support positions who are responsible for activities related to the daily operations of the District. While these positions provide support to students and educators at BCSD, the District may be able to reduce some positions based on peer comparisons.

### **Methodology/Analysis**

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis and per-building basis.<sup>23</sup> Areas where BCSD could reduce administrative and administrative support positions include:

- 6.0 FTE Central Office Administrators;
- 1.5 FTE Central Office Support Staff; and,
- 6.5 FTE Building Office Support Staff.

#### **Central Office Administrators**

BCSD employs 19.25 FTEs as central office administrators who are responsible for overseeing various programs and operational areas at the District. These administrators include 12.0 FTE supervisors and managers, 2.0 FTE coordinators, 4.25 FTE directors, and 1.0 FTE other official/administrative position. This is 6.15 FTEs above the primary peer average on a per-1,000

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<sup>22</sup> Calculated savings are based on the salary and benefits of the lowest paid administrators and lowest tenured building office support staff.

<sup>23</sup> A Full-Time Equivalent (FTE) was used to identify staffing levels, based on ODEW reporting guidelines.

student basis. Eliminating 6.0 FTE central office administrator positions could save an average of approximately \$749,000 annually.

### *Central Office Support Staff*

BCSD employs 13.0 FTE central office support staff, which is 1.8 FTEs above the peer average. Eliminating 1.5 FTE central office support staff positions could save an average of approximately \$112,000 annually.

### *Building Office Support Staff*

BCSD employs 19.0 FTE building office support staff, which is 6.71 FTEs above the peer average on a per-1,000 student basis and 2.87 FTEs above the peer average on a per-building basis. Eliminating 6.5 FTE building office support staff positions could save an average of approximately \$440,000 annually.

## **Conclusion**

The District should eliminate 14.0 FTE administrative and administrative support positions. Eliminating these positions could save an average of approximately \$1.3 million annually beginning in FY 2026 and bring staffing to a level consistent with the primary peer average.

*During the course of the audit, the District eliminated 2.0 FTE central office administrator positions effective in FY 2026.*

## **Recommendation 5: Eliminate Direct Student Education and Support Positions above the Peer Average**

Due to the projected financial condition, BCSD should consider eliminating direct student education and support positions above the primary peer average. While the projected deficit in the November 2024 forecast may not require a reduction of all recommended positions, the District will need to at least implement a combination of the following recommendations to remain fiscally solvent.

### **Impact**

By reducing direct student education and support positions to be in line with the primary peer average, the District could save an average of approximately \$4.2 million annually beginning in FY 2026.<sup>24</sup>

### **Background**

Direct student education and support positions perform functions that assist students in an educational setting directly in some manner. Positions may include a variety of professionals including teachers, tutors, educational support specialists, and counselors. Based on peer comparisons, BCSD could eliminate staffing positions in several of these categories.

### **Methodology/Analysis**

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis. Areas where BCSD could reduce direct student education and support positions include:

- 11.5 FTE Teaching Staff;
- 3.0 FTE K-8 Art, Music, and Physical Education Teaching Staff;
- 6.0 FTE Counselors;
- 1.5 FTE Audio-Visual Staff;
- 2.0 FTE Full-Time (Permanent) Substitute Teaching Staff;
- 2.0 FTE Dietitians/Nutritionists;
- 8.0 FTE Social Workers;
- 2.0 FTE Other Professional Staff;
- 4.5 FTE Technical Staff;
- 3.0 FTE Other Support Staff; and,
- 1.0 FTE Other Clerical Staff.

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<sup>24</sup> Calculated savings are based on the salary and benefits of the lowest tenured employee in each category.

## *Teaching Staff*

BCSD employs 148.0 FTE teaching staff, which is 11.78 FTEs above the peer average. Eliminating 11.5 FTE teaching staff positions could save an average of approximately \$917,000 annually.

### *K-8 Art, Music, and Physical Education Teaching Staff*

BCSD employs 2.0 FTE K-8 art education staff, which is 1.62 FTEs below the peer average. The District employs 5.0 FTE K-8 music education staff, which is 1.16 FTEs above the peer average. The District employs 7.0 FTE K-8 physical education staff, which is 2.2 FTEs above the peer average. Eliminating 3.0 FTE K-8 art, music, and physical education teaching staff positions could save an average of approximately \$304,000 annually.

## *Counselors*

BCSD employs 12.0 FTE counselors, which is 6.1 FTEs above the peer average. Eliminating 6.0 FTE counseling staff positions could save an average of approximately \$776,000 annually.

## *Audio-Visual Staff*

BCSD employs 2.0 FTE audio-visual staff, which is 1.58 FTEs above the peer average. Eliminating 1.5 FTE audio-visual staff positions could save an average of approximately \$136,000 annually.

## *Full-Time (Permanent) Substitute Teaching Staff*

BCSD employs 3.0 FTE full-time (permanent) substitute teaching staff, which is 2.43 FTEs above the peer average. Eliminating 2.0 FTE full-time (permanent) substitute teaching staff positions could save an average of approximately \$110,000 annually.

## *Dietitians/Nutritionists*

BCSD employs 2.0 FTE dietitian/nutritionist staff, which is 2.0 FTEs above the peer average. Eliminating 2.0 FTE dietitian/nutritionist positions could save an average of approximately \$26,000 annually.<sup>25</sup>

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<sup>25</sup> The lower cost savings for this position reduction are due to the District's dietitian/nutritionist staff only working a few hours per day and not receiving benefits. These staff are considered 1.0 FTE based on the maximum daily hours for the position.

### *Social Workers*

BCSD employs 9.0 FTE social workers, which is 8.22 FTEs above the peer average. Eliminating 8.0 FTE social worker positions could save an average of approximately \$935,000 annually.

### *Other Professional Staff*

BCSD employs 2.0 FTE other professional staff, which is 2.0 FTEs above the peer average. Eliminating 2.0 FTE other professional staff positions could save an average of approximately \$253,000 annually.

### *Technical Staff*

BCSD employs 7.5 FTE technical staff, which is 4.97 FTEs above the peer average. Eliminating 4.5 FTE technical staff positions could save an average of approximately \$410,000 annually.

### *Other Support Staff*

BCSD employs 4.0 FTE other support staff (attendance officers), which is 3.19 FTEs above the peer average. Eliminating 3.0 FTE other support staff positions could save an average of approximately \$250,000 annually.

### *Other Clerical Staff*

BCSD employs 1.0 FTE other clerical staff (messenger), which is 1.0 FTE above the peer average. Eliminating 1.0 FTE other clerical staff positions could save an average of approximately \$70,000 annually.

## **Conclusion**

The District should eliminate 44.5 FTEs from its direct student education and support positions. Eliminating these positions could save an average of approximately \$4.2 million annually beginning in FY 2026 and bring staffing to a level consistent with the primary peer average. It should be noted that the District may choose to retain some of these positions and resolve its fiscal issues through a combination of staffing reductions with other recommendations presented throughout the report.

## Recommendation 6: Renegotiate Collective Bargaining Agreement Provisions

BCSD should renegotiate and align its collective bargaining agreement (CBA) provisions with ORC requirements and local peer districts in order to reduce future expenditures and decrease the risk for future liabilities.

### Impact

While there is no identified financial implication for this recommendation, the District's certificated and classified CBAs contain certain provisions which may increase future liabilities.

### Background

BCSD maintains two collective bargaining agreements:

- Bedford Education Association, representing certificated staff, effective through June 30, 2025; and,
- Ohio Association of Public School Employees, Local 136, representing classified staff, which was effective through December 31, 2024.

### Methodology

The District's CBAs were obtained from the State Employment Relations Board (SERB). When updated contracts were unavailable from SERB, they were obtained directly from peer districts. BCSD's CBAs were then analyzed and compared to ORC requirements and local peer districts' CBAs to highlight any overly generous provisions or potential opportunities to reduce costs or increase operational efficiency.

### Analysis

**Unused Personal Leave Conversion:** Under the District's certificated CBA, employees may transfer unused personal leave into pay at the per diem rate. This is more generous than the local peer districts as five peers convert unused personal leave into sick leave and one peer requires employees to donate unused personal leave into a catastrophic leave bank. This provision is not required by the ORC.

**Early Retirement Incentive:** The District's certificated CBA offers employees a retirement incentive of \$1,000 if they submit a retirement notice by March 15<sup>th</sup> of the year they will retire. While two peers offer a similar provision, four peers do not. This provision is not required by the ORC.

**Severance Payout:** ORC § 3319.141 requires that public employees must be paid one quarter of accrued sick leave at retirement, based on a maximum accrual of 120 days. Based on this

requirement, employees are eligible for up to 30 days of severance pay. However, public entities may choose to provide severance pay in excess of ORC requirements. According to the District's classified CBA, employees may receive up to 97 days of paid severance, which exceeds the local peer average of 87 days and the ORC requirement.

**Holiday Leave:** Under the District's classified CBA, full-time employees receive 15 paid holidays, which exceeds the local peer average of 13 days and the ORC requirement of 7 days.

**Attendance Incentive:** The District's classified CBA offers employees an attendance incentive of two days of paid leave at the per diem rate or one day of paid leave at the per diem rate and an additional day of paid leave off the following year if only three days of personal or sick leave are used. The District offers four days of paid leave at the per diem rate or three days of paid leave at the per diem rate and an additional day off the following year if an employee uses no personal or sick leave days. Two peers do not offer this provision, one peer provides a day of personal leave, and three peers provide monetary compensation as an incentive. The District's incentive exceeds those offered by the local peer districts and is not required by the ORC.

## **Conclusion**

The District has negotiated CBA provisions or offered benefits to its certificated and classified staff that exceed ORC requirements and local peer averages. BCSD should consider renegotiating the provisions discussed above in order to provide cost savings and reduce potential liabilities.

## **Recommendation 7: Align Employer Costs and Employee Share of Insurance Costs with SERB Regional Average**

The District should align its employee contribution rates for its HDHP medical plans and align employer costs for its administrative and non-union vision plan with the SERB regional average for other school districts.

### **Impact**

Aligning employee HDHP medical plan contribution rates and aligning employer costs for the administrative and non-union vision plan would reduce expenditures and result in average annual savings of approximately \$101,000 beginning in FY 2027. This alignment could be accomplished by increasing employee contributions and exploring alternative insurance options, such as joining a consortium.

### **Background**

The District offers two separate Preferred Provider Organization (PPO) medical insurance plans for full-time or part-time staff, with an option for single or family coverage. The District also offers a High Deductible Health Plan (HDHP) for medical insurance, which is available to full-time and part-time staff, with an option for single or family coverage. For health insurance coverage, full-time staff includes administrative, non-union, and certificated staff, as well as classified staff working 28.9 hours or more weekly. Part-time staff includes classified staff working less than 28.9 hours weekly.

Within each of the PPO and HDHP plans, there are four groups: Full-time enrolled in a wellness plan, full-time not enrolled in a wellness plan, part-time enrolled in a wellness plan, and part-time not enrolled in a wellness plan. Employees who are not enrolled in a wellness plan must contribute an additional five percent of the premium. Prescription coverage is included in all medical plans.

In addition, the District offers separate dental plans for full-time and part-time staff, with an option for single or family coverage. For the full-time dental plan there are two groups: Enrolled in a wellness plan and not enrolled in a wellness plan. The District offers separate vision plans based on employee grouping. One employee group includes administrative and non-union employees, and the other employee group includes certificated staff and both full-time and part-time classified staff.

At the time of analysis, BCSD had 204 enrollees in a family medical plan and 203 enrollees in a single medical plan. The District had 210 enrollees in a family dental plan and 209 enrollees in a single plan. Lastly, the District had 133 enrollees in a family vision plan and 168 enrollees in a single vision plan.

## Methodology

We compared the District's medical, dental, and vision insurance provisions and costs to the SERB regional peer average for school districts. Peer information was obtained from the 2024 SERB survey. The District's medical PPO plans were compared to 102 regional peers, the medical HDHP plan was compared to 32 regional peers, the dental plans were compared to 71 regional peers, and the vision plans were compared to 67 regional peers. The peer average excluded outlier districts whose plans were more than two standard deviations outside the mean. Using the District's assumptions for increases to annual insurance costs, we then projected potential cost savings over the course of the forecast period.

## Analysis

The District offers medical, combined with prescription, as well as dental and vision coverage to both full-time and part-time employees. These insurance benefits are specified in the District's CBAs, which state that the Board reserves the right to and responsibility to select the carrier for insurance benefits provided. The insurance premium, or the cost of obtaining insurance, is split between the District and the employee on a percentage basis. For eligible employees, the District covers between 64 percent and 100 percent of the medical premium, depending on if the employee is full-time or part-time, enrolled in a PPO or HDHP plan, and enrolled in the wellness plan. The District covers between 80.1 percent and 85.8 percent of the dental premium, and between 0 percent and 100 percent of the vision premium.

### *Medical Insurance*

Our review of the District's PPO plans found that the District's costs and employer contribution rates are lower than the regional peer average.

Under the current HDHP medical insurance plan, as seen in the following table, the District pays more for the total family medical insurance premium on a monthly basis than the regional peer group. The District also has higher contribution rates for the single and family plans. If the District were to maintain the current insurance plan, it would need an adjustment to shift a greater portion of the premium to employees to bring itself in line with the peer average employee contribution rate and reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

## 2024 Monthly Medical Insurance Costs - HDHP

			BCSD		Regional Peer Averages		BCSD Adjustment	
			Costs	% Share	Costs	% Share	Costs	% Share
WELLNESS	<b>Single Medical + Rx</b>	District	\$534.76	100.0%	\$554.81	89.8%	\$480.21	89.8%
		Employee	\$0.00	0.0%	\$63.08	10.2%	\$54.55	10.2%
	<b>Family Medical + Rx</b>	District	\$1,621.40	100.0%	\$1,399.35	89.8%	\$1,456.02	89.8%
		Employee	\$0.00	0.0%	\$158.44	10.2%	\$165.38	10.2%
NO WELLNESS	<b>Single Medical + Rx</b>	District	\$508.02	95.0%	\$554.81	89.8%	\$453.48	84.8%
		Employee	\$26.74	5.0%	\$63.08	10.2%	\$81.28	15.2%
	<b>Family Medical + Rx</b>	District	\$1,540.32	95.0%	\$1,399.35	89.8%	\$1,374.95	84.8%
		Employee	\$81.08	5.0%	\$158.44	10.2%	\$246.45	15.2%

Source: BCSD and SERB

To align itself with the SERB regional average for employer and employee contribution rates, the District would need to shift portion of the medical premium to its employees. As seen in the table above, employees enrolled in a single or family medical plan with wellness would need to pay 10.2 percent of the monthly premium and employees enrolled in a single or family medical plan without wellness would need to pay 15.2 percent of the monthly premium. Since BCSD requires employees who opt out of the wellness plan to pick up an additional five percent of the total monthly premium, we added an additional five percent to account for that requirement when we aligned the District's employee contribution rate to 10.2 percent.

### *Dental Insurance*

Our review of the District's full-time and part-time dental plans found that the District's costs and employer contribution rates are lower than the regional peer average.

### *Vision Insurance*

Our review of the District's vision plan for certificated staff and full-time and part-time classified staff found that the District's total monthly premium costs were slightly higher than, but nearly in line with, the regional peer average. The employer contribution rates are lower than the regional peer average as the employees contribute 100 percent of the premium.

Under the current vision plan for administrative and non-union staff, as seen in the following table, the District pays more for the single and family premiums on a monthly basis than the regional peer group. The District also has a higher contribution rate, as they contribute 100

percent of the premium. If the District were to maintain the current insurance plan, it would need an adjustment to shift a greater portion of the premium to employees to bring itself in line with the peer average employer cost and reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

### 2024 Monthly Medical Insurance Costs – Vision (Administrative & Non-Union Employees)

	BCSD		Regional Peer Averages		BCSD Adjustment		
	Costs	% Share	Costs	% Share	Costs	% Share	
<b>Single Vision</b>	District	\$11.39	100.0%	\$5.97	76.6%	\$5.97	52.4%
	Employee	\$0.00	0.0%	\$1.82	23.4%	\$5.42	47.6%
<b>Family Vision</b>	District	\$29.04	100.0%	\$14.70	75.3%	\$14.70	50.6%
	Employee	\$0.00	0.0%	\$4.83	24.7%	\$14.34	49.4%

Source: BCSD and SERB

To align itself with the SERB regional average for employer cost, the District would need to shift a portion of the vision premium to its employees. As seen in the table above, employees enrolled in a single plan would need to pay \$5.42, or 47.6 percent, of the monthly premium, and employees enrolled in the family plan would need to pay \$14.34, or 49.4 percent of the monthly premium.

We identified the potential cost savings associated with bringing the HDHP plans employee contribution rates in line with the regional peer average and bringing the administrative and non-union vision plan employer costs in line with the regional peer average. The District has projected a 5.24 percent increase for FY 2026 throughout the remainder of the forecast period. The District could save approximately \$101,000 annually, beginning in FY 2027 by aligning employer costs and employee contribution rates with the regional peer group. The District could pursue additional insurance cost reductions by further shifting premium costs or seeking out alternative insurance options, such as joining a consortium.

### Conclusion

BCSD should work to bring its employee contribution rates for its HDHP medical plans, and its employer costs for its administrative and non-union vision plan more in line with the SERB regional average. Doing so could result in average annual savings of approximately \$101,000 beginning in FY 2027. These savings can be realized by reducing District contributions towards premium costs or exploring alternative insurance options, such as joining a consortium.

# Transportation

Transportation of students is a critical function for school districts. Ensuring that busing services are provided in a safe and efficient manner is important for both the well-being of students and the fiscal health of the school district. We examined BCSD's bus routing, T-1<sup>26</sup> reporting policies and procedures, and fleet security practices in comparison to industry standards and best practices to determine whether there were any areas for improvement.

## Recommendation 8: Eliminate Bus Routes

BCSD should eliminate three bus routes on each tier from its active bus fleet in order to improve routing efficiency and increase ridership per bus.

### Impact

Eliminating three bus routes on each tier could save an average of approximately \$81,000 in salaries and benefits in each year of implementation over the forecast period.

### Background

In FY 2025, BCSD operated with 31 active buses and 30 spare buses. In addition to its regular routes, which transport students to District schools, BCSD transports to several nonpublic schools. In FY 2025, BCSD transported approximately 1,365 students on a total of 58 routes. The District uses a three-tier system for transportation. Tier I bus routes serve high school students, Tier II bus routes serve middle school students, and Tier III bus routes serve intermediate and elementary school students. Once a bus is finished collecting and dropping off students on a Tier I route, it may then be used for the transportation of students on Tier II routes. The same applies when transitioning from Tier II to Tier III routes.

ORC § 3327.01 establishes minimum transportation requirements, including an obligation to transport all resident K-8 students living two or more miles from their assigned schools, all nonpublic riders to their destinations if the location is within a 30-minute drive of the otherwise assigned resident school, and all students with disabilities who require transportation. State law does not cap bus ride times for students. BCSD has an informal policy to cap ride times at 60 minutes.

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<sup>26</sup> T-1 reports are submitted annually to certify to ODEW the actual number of students transported, and the total daily miles traveled. The data is used for calculations of the pupil transportation payment pursuant to ORC § 3317.0212.

## Methodology

We conducted interviews with BCSD officials, and collected bus route sheets, rider count sheets, and the T-1 Report. According to the National Highway Traffic Safety Administration (NHTSA), no federal regulation exists for the number of riders placed per seat on a bus, but “school transportation providers generally determine the number of people they can safely fit into a school bus seat. Generally, they fit three smaller elementary school students or two adult high school students into a typical 39-inch school bus seat.” Capacity on each bus route was calculated using this industry benchmark with two students per seat for Tier I, and three students per seat for Tier III.<sup>27</sup> We also used a target utilization of 90 percent of total capacity to allow flexibility in accommodating variation in actual daily ridership.

## Analysis

When evaluating opportunities for improved efficiency without significant changes to tiers, start times, and bell schedules, it is important to determine whether all routes that are underutilized can be reasonably improved. This determination can be problematic for special purpose routes and for that reason, the District’s special education and shuttle routes have been excluded from our analysis. We also excluded any routes that exceed 90 percent capacity or have 60 minutes or more ride times. After excluding these routes, we analyzed 10 Tier I routes, 14 Tier II routes, and 21 Tier III routes.

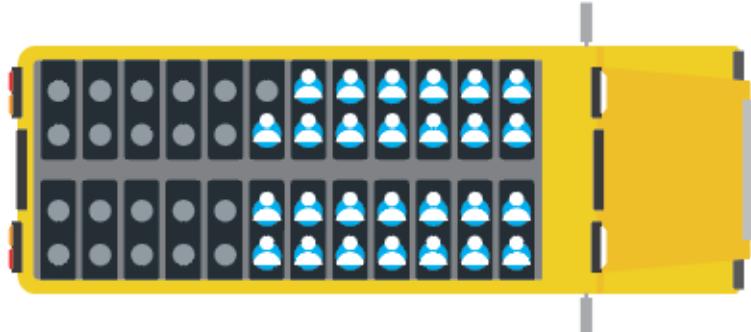
The following visuals show the baseline utilization for the regular education routes in Tiers I, II, and III. These visuals are based on the ridership and routes in FY 2025 and show the average number of riders and average possible seats in a bus. Based on the analysis of the District’s routes and peak number of riders in FY 2025, as seen in the visuals below, the baseline utilization for existing regular bus routes is below the total available capacity indicating that there is opportunity to reduce routes at the District.

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<sup>27</sup> The NHTSA does not specify the number of middle school students per seat. These students were counted the same as high school students for this analysis.

**Tier I – Current State**

**27 Average Riders / 48 Average Possible Seats**

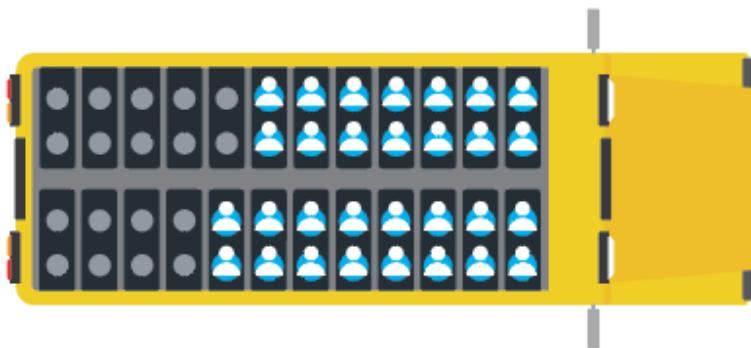


Routes	10
Peak Riders	269
Total Capacity	479
<b>Utilization</b>	<b>56.2%</b>

Note: Capacity per bus based on two riders per seat.

**Tier II – Current State**

**30 Average Riders / 48 Average Possible Seats**

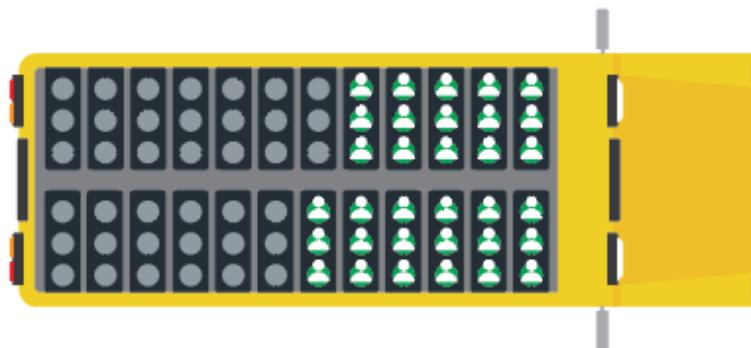


Routes	14
Peak Riders	418
Total Capacity	669
<b>Utilization</b>	<b>62.5%</b>

Note: Capacity per bus based on two riders per seat.

**Tier III – Current State**

**33 Average Riders / 72 Average Possible Seats**



Routes	21
Peak Riders	678
Total Capacity	1,504
<b>Utilization</b>	<b>45.1%</b>

Note: Capacity per bus based on three riders per seat.

Efficient



Effective



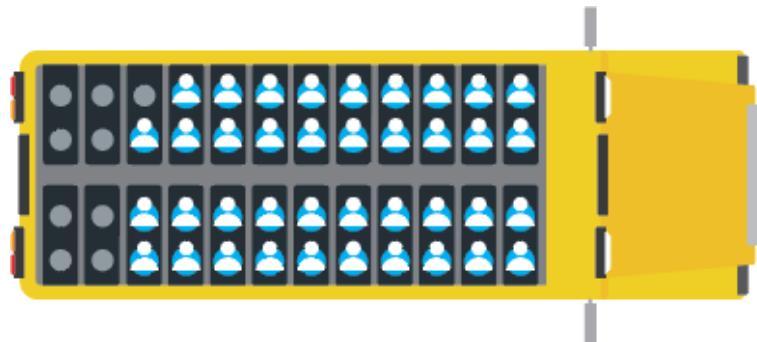
Transparent

Once baseline utilization indicated there were opportunities for bus route reductions, we reviewed the utilization within each tier to identify the maximum number of routes that may be reduced without exceeding 90 percent capacity.

Our analysis identified the number of routes that could be eliminated on each tier while maintaining enough capacity for the tier with the highest ridership, which is Tier III. Ultimately, we determined that the District could eliminate three bus routes and the corresponding buses from its fleet. The visuals below show the impact of this reduction on utilization for each tier.

#### Tier I – After Reductions

**39 Average Riders / 48 Average Possible Seats**

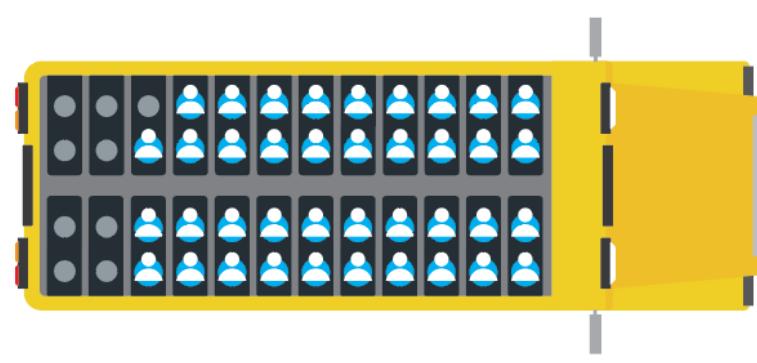


Routes	7
Peak Riders	269
Total Capacity	336
<b>Utilization</b>	<b>80.1%</b>

Note: Capacity per bus based on two riders per seat.

#### Tier II – After Reductions

**39 Average Riders / 48 Average Possible Seats**

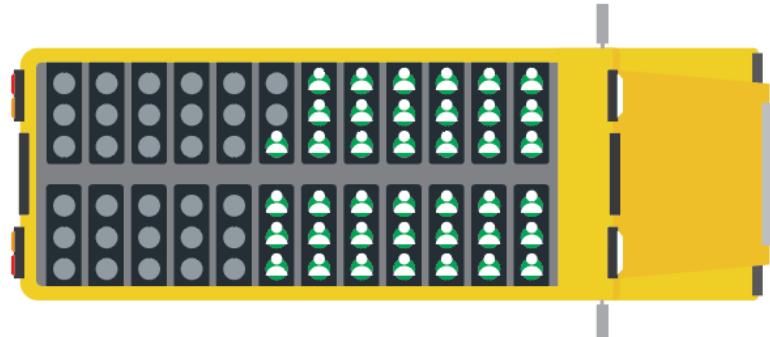


Routes	11
Peak Riders	418
Total Capacity	526
<b>Utilization</b>	<b>79.5%</b>

Note: Capacity per bus based on two riders per seat.

### Tier III – After Reductions

**40 Average Riders / 72 Average Possible Seats**



Routes	18
Peak Riders	626
Total Capacity	1,290
<b>Utilization</b>	<b>52.6%</b>

Note: Capacity per bus based on three riders per seat.

Using the ridership for each tier in FY 2025, BCSD could reduce three routes on each tier. Reducing three routes would result in approximately 80.1 percent utilization for Tier I, 79.5 percent utilization for Tier II, and 52.6 percent utilization for Tier III.

The District should strategically identify the buses chosen for fleet reduction purposes. In addition to the age of the vehicle, District officials should consider maintenance costs and other factors related to the cost of ownership of a bus.

## Conclusion

The District's bus fleet is not operating as efficiently as possible by operating more routes than necessary. Eliminating three bus routes on each of the three tiers could save an average of approximately \$81,000 in salaries and benefits in each year of implementation over the forecast period.

## **Recommendation 9: Develop Formal Internal Policies and Procedures for T-Reporting**

To ensure proper funding, as well as compliance with the ORC, OAC, and ODEW guidelines, BCSD should develop formal internal policies and procedures for T-Reporting.

### **Impact**

Accurate reporting on school district transportation is not only required but is necessary to ensure proper funding. Providing correct ridership and mileage on the T-1 Report allows for an accurate calculation of state pupil transportation payments and funding.

### **Background**

In accordance with ORC § 3317.0212 and OAC § 3301-83-01, “school districts in Ohio are required to submit annual T-Reports to ODEW. Districts are required to complete the T-1 Report by recording the average number of pupils transported to school as well as the average daily miles traveled for pupil transportation, excluding non-routine and extracurricular miles, during the first full week of October.

According to ODEW, “Students shall only be counted once for AM or PM ridership per day regardless of how many vehicles they ride. You will complete a morning count and an afternoon count and use the greater of the average transported. Students who are not present on the bus may not be included in the counts.”

### **Methodology**

We obtained and reviewed the District’s October 2024 count sheets and compared them to the T-1 Report. We met with BCSD officials to discuss the District’s transportation practices for conducting count week and reporting the results on the T-1 Report.

### **Analysis**

During the October 2024 count week, the District’s bus drivers completed count sheets. The transportation supervisor and ESC then compiled the results, verified the accuracy of the data, and sent the results to the Superintendent and ESC for final approval. The results were then submitted to ODEW via the T-1 Report.

Our review and comparison of the October count sheets, and the T-1 Report, submitted by the District, found that the District underreported ridership by 37 students, or an immaterial 3.1 percent less. Given the immaterial discrepancy, we found that the District adhered to ODEW guidance on reporting riders.

Our review of the District's reported mileage found that BCSD overreported miles by 144 miles, or 11.6 percent more. According to ODEW guidance, districts should "Record the total number of daily routine miles for morning and afternoon public, nonpublic, and community school students driven from the time the bus leaves storage, completes regular routes, and returns to storage." Daily morning and afternoon mileage is to be averaged and then a single total daily mileage is submitted for the T-1 Report.

BCSD did not adhere to ODEW guidance for reporting mileage. The District reported mileage the same as ridership for nearly every bus. The District reported 1,200 total students and 1,236 total miles. BCSD should have calculated the total daily miles for the AM and the total daily miles for the PM and then reported the average to ODEW for each bus, which would have resulted in 1,092 total miles. The District's reported difference in mileage may have impacted transportation funding since the District is funded on a per-mile basis by a small margin in FY 2025.

## **Conclusion**

BCSD has reported inaccurate data on the October 2024 T-1 Report. Through proper adherence to ODEW guidance, training, and utilization of resources, these errors can be mitigated. To ensure that the District is receiving accurate state pupil transportation payments, as well as remaining in compliance with ORC, OAC, and ODEW guidelines, BCSD should develop formal policies and procedures for T-1 Reporting.

## **Recommendation 10: Improve Fleet Security Practices**

As financially able, BCSD should improve its fleet security practices and establish safeguards to more effectively protect its transportation assets and ensure more comprehensive security at the District. BCSD should adhere to best practices from the National Association of State Directors of Pupil Transportation Services (NASDPTS) when improving fleet security.

### **Impact**

While there is no identified financial implication for this recommendation, improving fleet security practices may help prevent potential costly vehicle repairs associated with vandalism and prevent disruptions to student transportation services.

### **Background**

The District has 31 active buses and 30 spare buses. The District has a bus garage and parking lot for the buses. While the District has several measures in place which prioritize the security of its buildings and grounds, it does not have significant security measures in place to protect its fleet assets.

### **Methodology**

We conducted an interview with BCSD officials to understand the fleet security measures and policies and procedures that the District currently has. We visited the District to tour their buses and to view where buses are held. We then compared the District's transportation security practices to best practices established by NASDPTS.

### **Analysis**

Bus drivers are required to conduct daily pre-inspections and post-inspections of their buses, which includes ensuring that buses are safe and secured. The District also has controls in place to maintain security over fuel access and entry onto the property. BCSD uses a gate for the bus garage, security cameras, lighting, locks on the garage, and a lockbox for drivers' keys. The buses are also equipped with GPS and cameras to ensure the safety of the drivers and passengers.

While the District has implemented these security measures, it does not have a fence securing the entire perimeter of the property. The District also does not have a security guard presence on the property and does not have the capability to lock all buses. As a result, the property and buses are vulnerable to unauthorized entry.

We compared the District's transportation security practices to best practices established by NASDPTS. Of the six best practices established by NASDPTS, the District fully meets four and partially meets two.

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Efficient

• Effective

• Transparent

## NASDPTS School Transportation Security Best Practices

 Meets       Partially Meets       Does Not Meet

### Facility Security

Limit facility access by controlling entry points, issuing employee badges, securing restricted areas, and ensuring vendors and visitors follow escorted access procedures.

Implement physical security measures such as fencing, video monitoring, intrusion alarms, security guards, controlled delivery areas, locks, lighting, and key control to protect critical assets and prevent unauthorized access or attacks.

### Vehicle Security

Implement vehicle security with lockable vehicles, key control, secured parking, and enhanced features like GPS, cameras, and panic buttons.

Develop a passenger security program with policies to protect passenger/cargo areas, secure vehicles when unattended, and consider additional on-board personnel for safety.

Establish a policy for drivers to conduct security inspections alongside safety inspections, including after unattended stops, with passenger ticket verification or count for school buses and motor coaches.

Establish scheduling policies with pre-planned ETAs for pick-ups and drop-offs, requiring school buses and motor coaches to confirm and report arrival at their final destination or trip of the day.

The best practices that were considered partially met were marked as such due to the absence of a fence around the entire perimeter, security guards, and inadequate locks. The District should implement these best practices established by NASDPTS to improve their overall transportation security and minimize the risk of future costly incidents.

## Conclusion

With the District's current practices, the District's fleet assets are at an increased risk of damage, which can lead to costly repairs and disrupted student transportation. When financially able, BCSD should improve its fleet security practices and establish safeguards to more effectively protect its transportation assets and ensure more comprehensive security at the District. Doing so will enhance the overall security presence at the District.

# Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter that follows is the Bedford City School District's official statement regarding the performance audit. Below is a statement from the AOS regarding the District's response:

The Ohio Auditor of State's performance audit addressed the Precaution Written Plan and its impact on the five-year forecast on pages 4 and 58. The audit report does not reconcile specific actions identified in the Plan with the analysis for the following reasons:

- 1. Timing of Work:** The staffing analysis was completed using data confirmed by the District in December 2024. The District's staffing levels at this time correspond to its November 2024 five-year forecast and were the basis for our analysis, as the most recent forecast was approved by the District on March 20, 2025. At this time, our team had already completed an analysis of the November forecast and was substantially done with all audit analyses. It would have delayed the release of the audit to complete an additional analysis of this new forecast.
- 2. Plan Specificity:** The Precaution Written Plan does not contain sufficient specificity for us to reconcile the District's actions with our analysis. Explanations for most positions eliminated or reduced are generally stated as "classified" or "certified" and lack detail about the position title, EMIS position code, or individual's name. The District noted 5 FTE classified positions were reduced for FY 2026. However, it is unclear which classified positions have been reduced (e.g. bus drivers, custodian, clerical support, etc.).
- 3. Lack of Documentation:** Our analysis of the District's staffing was provided to the District at least three times during the audit, and the District was provided an opportunity to respond to this analysis each time. We asked BCSD to provide documentation of Board actions at a status update in early April and again at the exit conference in early May. However, the District did not provide our office with the requested documentation.

Even after full implementation of the Precaution Written Plan, the District is projecting deficit spending in FY 2025 – FY 2029 and a negative ending fund balance beginning in FY 2028. As such, the District is responsible for reconciliation of our recommendations with its Plan and actions that have been taken to date by the Board to determine the additional actions it should implement to ensure fiscal solvency.



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**Bedford City School District**

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Bedford, OH 44146

440.439.4520

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5/12/2025

**Office of the Ohio Auditor of State**

88 East Broad Street

Columbus, OH 43215

**Subject: Response to Performance Audit – Bedford City School District**

Dear Auditor Faber,

Thank you for the opportunity to review and respond to the recent performance audit of the Bedford City School District conducted by your office. We value the thorough analysis and insight provided and share the commitment to ensuring fiscal responsibility and effective educational services for our students.

Upon review of the audit, we respectfully note that it does not reflect numerous cost-saving actions already implemented by the District pursuant to the Precaution Written Plan approved by the Bedford City School District Board of Education on February 20, 2025. This plan, submitted in compliance with requirements from the Ohio Department of Education and Workforce, includes significant staffing reductions and structural changes that align with several audit recommendations but predate their issuance.

Key actions already implemented include:

- **FY2025 Reductions (\$81,624 total savings):**
  - Eliminated 1 FTE classified position through internal promotion and retirement.
  - Eliminated 1 FTE HR Specialist and 1 FTE EMIS Coordinator (replaced with contracted services).
  - Reduced supervisory costs by hiring at lower salary/benefit steps.
- **FY2026 Reductions (\$838,282 savings):**
  - Reduction in Force (RIF) of 5 FTE classified positions.
  - Elimination of 1 FTE certified position due to retirement and 2 FTE certified positions due to resignation.
  - RIF of 3 additional FTE certified positions.
  - Restructuring and elimination of 2 FTE administrative positions.

- **Ongoing Savings Across the Forecast Period:**
  - \$1,026,434 in FY2027
  - \$1,042,843 in FY2028
  - \$1,059,492 in FY2029
- **Planned FY2028 Reductions (\$695,139 savings):**
  - Additional RIF-based reductions of 8 classified staff and 3 administrative positions due to building closures.

These reductions span salary, benefits, and purchased services and were structured to minimize the impact on direct instructional services while restoring fiscal solvency. The cumulative savings outlined in the plan reflect our commitment to long-term financial sustainability and were implemented prior to the release of the audit.

To ensure the audit accurately reflects the District's current financial strategies and efforts, we respectfully request that these already-implemented reductions and their associated impacts be acknowledged in the final version of the report.

We thank your office for its ongoing partnership and support. Should you require any supporting documentation or wish to discuss any aspect of the plan further, please do not hesitate to contact us.

Sincerely,  
**Taylor Friedrich**  
Treasurer/CFO  
Bedford City School District

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

## **Performance Audit Purpose and Overview**

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

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

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

## **Audit Scope and Objectives**

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

### **Summary of Objectives and Conclusions**

<b>Objective</b>	<b>Recommendation</b>
<b>Financial Management</b>	
Are the District's planning practices consistent with leading practices?	<b>R.2</b>
Is the District's General Fund subsidy of extracurricular activities appropriate in comparison to local peers and the District's financial condition?	<b>R.1</b>
Are the District's budgeting practices in line with leading practices?	<b>R.3</b>

Are the District's forecasting practices consistent with leading practices and is the five-year forecast reasonable and supported?	<b>No Recommendation:</b> The District's forecasting practices are consistent with leading practices.
<b>Human Resources</b>	
Are the District's staffing levels appropriate in comparison to primary peers, state minimum standards, demand for services, and the District's financial condition?	<b>R.4, R.5</b>
Are the District's salaries and wages appropriate in comparison to local peers and the District's financial condition?	<b>No Recommendation:</b> The District's salaries and wages are appropriate in comparison to local peers and the District's financial condition.
Are the District's collective bargaining agreement provisions appropriate in comparison to local peers, minimum requirements, and the District's financial condition?	<b>R.6</b>
Are the District's insurance costs appropriate in comparison to other governmental entities within the local market and the District's financial condition?	<b>R.7</b>
<b>Facilities</b>	
Are the District's facilities staffing levels appropriate in comparison to leading practices, industry standards, and the District's financial condition?	<b>No Recommendation:</b> The District's facilities staffing levels are appropriate compared to leading practices, industry standards, and the District's financial condition.
Are the District's facilities non-regular labor expenditures appropriate in comparison to primary peers, leading practices, industry standards, and the District's financial condition?	<b>No Recommendation:</b> The District's non-regular labor as a percent of total salaries and wages is in line with the primary peer average.
<b>Transportation</b>	
Is the District's fleet sized appropriately and routed efficiently in comparison to leading practices, industry standards, and the District's financial condition?	<b>R.8</b>
Is the District's T-1 Report accurate, and did it result in the appropriate level of State transportation funding?	<b>R.9</b>
Are the District's transportation security practices consistent with leading practices and industry standards and appropriate based on the District's financial condition?	<b>R.10</b>

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives:<sup>28</sup>

- Control environment
  - We considered the District's control of its EMIS and payroll systems.
- Risk Assessment
  - We considered the District's activities to assess fraud risks.
- Information and Communication
  - We considered the District's use of quality information in relation to transportation data.
- Control Activities
  - We considered the District's compliance with applicable laws and contracts.

Internal control deficiencies were not identified during the course of this audit.

## **Audit Methodology**

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

- Peer Districts;
- Industry Standards;
- Leading Practices;
- Statutes; and
- Policies and Procedures.

In consultation with the District, two sets of peer groups were selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively lower per-pupil spending and similar academic performance. A “Local Peers” set was selected for a comparison of the general fund subsidy of extracurricular activities, compensation, benefits, and collective bargaining agreements, where applicable. This peer set was selected

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<sup>28</sup> We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G.

specifically to provide context for local labor market conditions. The table below shows the Ohio school districts included in these peer groups.

## Peer Group Districts

### **Primary Peers**

- Alliance City School District (Stark County)
- Ashtabula Area City School District (Ashtabula County)
- Circleville City School District (Pickaway County)
- Madison Local School District (Richland County)
- South Euclid-Lyndhurst City School District (Cuyahoga County)
- West Carrollton City School District (Montgomery County)
- Zanesville City School District (Muskingum County)

### **Local Peers**

- Cuyahoga Heights Local School District (Cuyahoga County)
- Maple Heights City School District (Cuyahoga County)
- Nordonia Hills City School District (Summit County)
- Orange City School District (Cuyahoga County)
- Solon City School District (Cuyahoga County)
- Twinsburg City School District (Summit County)
- Warrensville Heights City School District (Cuyahoga County)

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

# Appendix B: Financial Systems

In addition to the financial analyses previously presented throughout the report, we conducted additional review of the District's finances compared to peers. This information is provided to give a deeper understanding of the current financial condition of the District.

## Financial Condition

In March 2025, BCSD submitted a revised November 2024 five-year forecast to ODEW as part of its Board-approved written financial recovery plan. A summary of this forecast is in the table below. As seen in this table, the District projected negative results of operations beginning in FY 2025 and continuing throughout the forecast period but projected a positive ending fund balance in all years except FY 2028 and FY 2029, the last years of the forecast. The improved financial condition from November 2024 to March 2025 is a result of the District factoring in expected changes from the recovery plan.

### Financial Condition Overview (March 2025 Forecast)

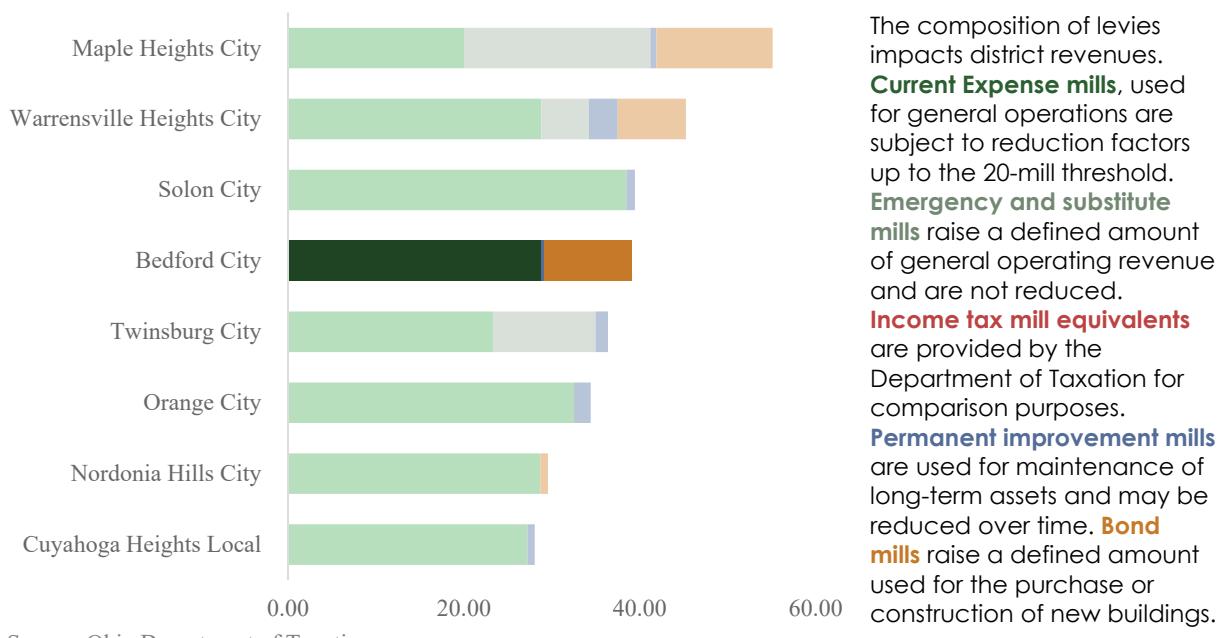
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
Total Revenue	\$57,046,997	\$59,242,235	\$60,002,894	\$60,441,161	\$60,140,884
Total Expenditures	\$62,970,912	\$62,407,234	\$63,431,843	\$64,821,030	\$67,011,561
<b>Results of Operations</b>	<b>(\$5,923,915)</b>	<b>(\$3,164,999)</b>	<b>(\$3,428,949)</b>	<b>(\$4,379,869)</b>	<b>(\$6,870,677)</b>
Beginning Cash Balance	\$15,959,092	\$10,035,177	\$6,870,178	\$3,441,229	(\$938,640)
<b>Ending Cash Balance</b>	<b>\$10,035,177</b>	<b>\$6,870,178</b>	<b>\$3,441,229</b>	<b>(\$938,640)</b>	<b>(\$7,809,317)</b>
Encumbrances	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$8,535,177</b>	<b>\$5,370,178</b>	<b>\$1,941,229</b>	<b>(\$2,438,640)</b>	<b>(\$9,309,317)</b>

Source: ODEW

## Local Revenue Comparisons

Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for BCSD to that of its local peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where one of the local peers are at the 20-mill floor. Because the District is not at the 20-mill floor, it will not see continued growth from current expense mills as property value increases.

## 2024 Millage and Millage Equivalents | Local Peers



Source: Ohio Department of Taxation

The District's effective tax rate is in line with the local peer districts. In Tax Year 2023, one mill of property tax generated approximately \$325 in revenue per pupil, falling below the local peer average by approximately \$72, or 18.1 percent.

The following table shows the income tax revenue for the primary peer districts. Only one primary peer collects revenue from an income tax, and none of the local peer districts do.

## 2024 Income Tax Revenue and Millage Equivalents | Primary Peers

District	Tax Rate	Income Tax Revenue	Estimated Millage Equivalents
Circleville City	0.75%	\$0.00	5.56
Alliance City	0.00%	-	0.00
Ashtabula Area City	0.00%	-	0.00
Bedford City	0.00%	-	0.00
Madison Local	0.00%	-	0.00
South Euclid-Lyndhurst City	0.00%	-	0.00
West Carrollton City	0.00%	-	0.00
Zanesville City	0.00%	-	0.00

Source: Ohio Department of Taxation

The following tables show the local tax effort (LTE) comparison between BCSD and the primary

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peer districts and the local peer districts. The District's LTE is above the statewide average and is amongst the highest of the primary and local peer groups.

### 2024 Local Tax Effort Comparison | Primary Peers

<b>District</b>	<b>LTE</b>	<b>Rank</b>	<b>Percentile</b>
South Euclid-Lyndhurst City	1.4704	74	87.8%
Bedford City	1.2244	175	71.1%
Circleville City	1.2134	178	70.6%
Madison Local	1.0641	256	57.8%
West Carrollton City	1.0598	262	56.8%
Zanesville City	0.8832	370	38.9%
Ashtabula Area City	0.8497	396	34.7%
Alliance City	0.8472	401	33.8%
<b>Primary Peer Average</b>	<b>1.0554</b>	<b>263</b>	<b>56.6%</b>

Source: ODEW

### 2024 Local Tax Effort Comparison | Local Peers

<b>District</b>	<b>LTE</b>	<b>Rank</b>	<b>Percentile</b>
Maple Heights City	1.5427	58	90.4%
Warrensville Heights City	1.304614561	135	77.7%
Bedford City	1.2244	175	71.1%
Twinsburg City	0.9507	323	46.7%
Nordonia Hills City	0.8624	384	36.6%
Solon City	0.7735	461	23.9%
Cuyahoga Heights Local	0.6472	546	9.9%
Orange City	0.3225	605	0.2%
<b>Local Peer Average</b>	<b>0.9148</b>	<b>351</b>	<b>42.1%</b>

Source: ODEW

# Appendix C: Human Resources

## Staffing Comparison Tables

The following tables illustrate the District's employee FTEs compared to calculated benchmark FTEs.

The enrollment benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per-1,000 student ratio*. Normalizing data on a per-1,000 student basis, as seen in the calculation below, allows for a more precise comparison between districts when student counts differ. This primary comparison is shown in each of the following staffing comparison tables.

$$\text{Enrollment Benchmark FTEs} = \left[ \frac{\text{Peer Average FTE}}{\left( \frac{\text{Peer Avg Enrollment}}{1,000} \right)} \right] * \left( \frac{\text{Client Enrollment}}{1,000} \right)$$

The building benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per building ratio*. Normalizing data on a per-building basis, as seen in the calculation below, allows for a more precise comparison between districts when building counts differ. This secondary comparison is shown in select staffing comparison tables.

$$\text{Building Benchmark FTEs} = \left( \frac{\text{Peer Average FTE}}{\text{Peer Average Building Count}} \right) * \text{District Building Count}$$

## Central Office Administrator Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Assistant, Deputy/Associate Superintendent	0.00	1.12	(1.12)
Supervisor/Manager	12.00	4.12	7.88
Coordinator	2.00	3.50	(1.50)
Education Administrative Specialist	0.00	0.60	(0.60)
Director	4.25	3.13	1.12
Community School Administrator	0.00	0.13	(0.13)
Other Official/Administrative	1.00	0.50	0.50
<b>Total</b>	<b>19.25</b>	<b>13.10</b>	<b>6.15</b>

Source: BCSD and ODEW

## Building Administrator Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Assistant Principal	4.00	5.61	(1.61)
Principal	7.00	5.61	1.39
Dean of Students	2.00	0.84	1.16
<b>Total</b>	<b>13.00</b>	<b>12.06</b>	<b>0.94</b>

<b>Position</b>	<b>BCSD FTEs</b>	<b>Building Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Assistant Principal	4.00	7.35	(3.35)
Principal	7.00	7.35	(0.35)
Dean of Students	2.00	1.12	0.88
<b>Total</b>	<b>13.00</b>	<b>15.82</b>	<b>(2.82)</b>

Source: BCSD and ODEW

## Teaching Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
General Education	131.00	130.32	0.68
Gifted and Talented	1.00	1.12	(0.12)
Career-Technical Programs/Career Pathways	16.00	4.49	11.51
LEP Instructional Program	0.00	0.29	(0.29)
<b>Total</b>	<b>148.00</b>	<b>136.22</b>	<b>11.78</b>

Source: BCSD and ODEW

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### K-8 Teaching Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Art Education K-8	2.00	3.62	(1.62)
Music Education K-8	5.00	3.84	1.16
Physical Education K-8	7.00	4.80	2.20

Source: BCSD and ODEW

### Non-Teaching Educational Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Curriculum Specialist	0.00	1.25	(1.25)
Counseling	12.00	5.90	6.10
Remedial Specialist	0.00	5.19	(5.19)
Tutor/Small Group Instructor	1.00	3.08	(2.08)
Audio-Visual Staff	2.00	0.42	1.58
Full-time (Permanent) Substitute Teacher	3.00	0.57	2.43
Other Educational	2.00	4.02	(2.02)

Source: BCSD and ODEW

### Professional Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Dietitian/Nutritionist	2.00	0.00	2.00
Psychologist	4.00	1.98	2.02
Publicity Relations	0.00	0.57	(0.57)
Social Work	9.00	0.78	8.22
Intern Psychologist	0.00	0.13	(0.13)
Other Professional - Other	2.00	0.00	2.00

Source: BCSD and ODEW

### Technical Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Computer Operating	5.00	1.28	3.72
Computer Programming	0.00	0.42	(0.42)
Other Technical	2.50	0.84	1.66
<b>Total</b>	<b>7.50</b>	<b>2.53</b>	<b>4.97</b>

Source: BCSD and ODEW

## Central Office Support Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Administrative Assistant	1.00	2.82	(1.82)
Accounting	0.00	0.81	(0.81)
Bookkeeping	4.00	1.93	2.07
Central Office Clerical	7.00	5.09	1.91
Records Managing	1.00	0.13	0.87
Other Office/Clerical	0.00	0.42	(0.42)
<b>Total</b>	<b>13.00</b>	<b>11.20</b>	<b>1.80</b>

Source: BCSD and ODEW

## Building Office Support Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Enrollment Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
School Building Clerical	19.00	12.29	6.71
<b>Total</b>	<b>19.00</b>	<b>12.29</b>	<b>6.71</b>

<b>Position</b>	<b>BCSD FTEs</b>	<b>Building Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
School Building Clerical	19.00	16.10	2.90
<b>Total</b>	<b>19.00</b>	<b>16.10</b>	<b>2.90</b>

Source: BCSD and ODEW

## Library Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Librarian/Media	0.00	0.99	(0.99)
Library Aide	3.00	2.53	0.47
<b>Total</b>	<b>3.00</b>	<b>3.52</b>	<b>(0.52)</b>

Source: BCSD and ODEW

## Nursing Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Registered Nursing	3.00	2.77	0.23
Practical Nursing	0.00	1.72	(1.72)
<b>Total</b>	<b>3.00</b>	<b>4.49</b>	<b>(1.49)</b>

Source: BCSD and ODEW

## Classroom Support Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Instructional Paraprofessional	1.00	6.06	(5.06)
Teaching Aide	4.00	63.21	(59.21)
<b>Total</b>	<b>5.00</b>	<b>69.27</b>	<b>(64.27)</b>

Source: BCSD and ODEW

## Other Support Staff Comparison

<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
Attendance Officer	4.00	0.81	3.19
Monitoring	2.00	7.31	(5.31)

Source: BCSD and ODEW

## Other Clerical Staff Comparison

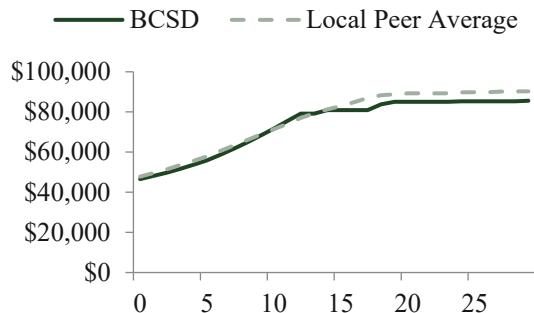
<b>Position</b>	<b>BCSD FTEs</b>	<b>Benchmark FTEs</b>	<b>FTEs Above/(Below) Benchmark</b>
503: Messenger	1.00	0.00	1.00

Source: BCSD and ODEW

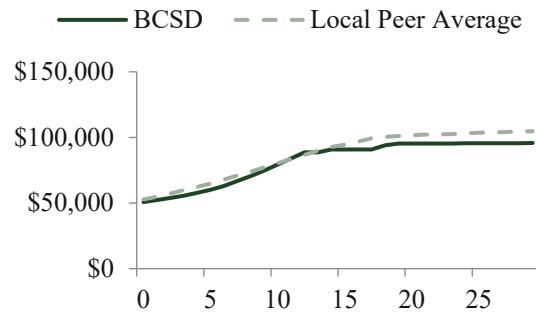
We also looked at annual salaries for all certificated employees and the hourly wage rates for various classified employee positions over the course of a career, as seen in the following charts.

## Certificated Career Compensation

### Bachelors

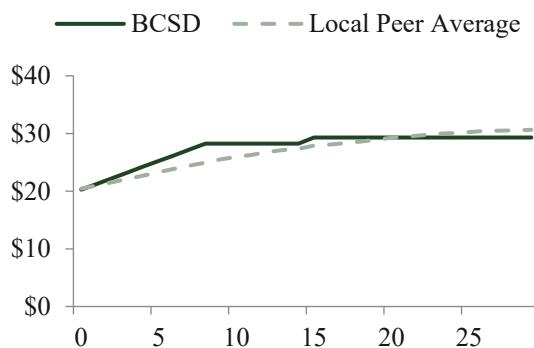


### Master's

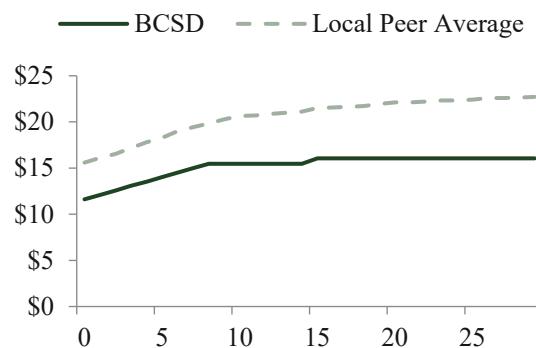


## Classified Career Compensation

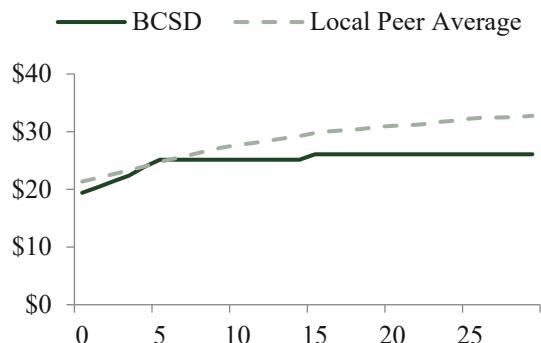
### Administrative Assistant



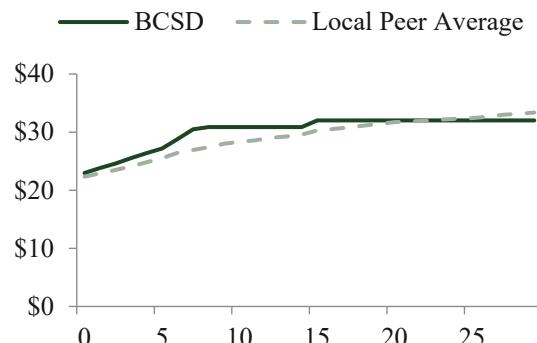
### Food Service Worker



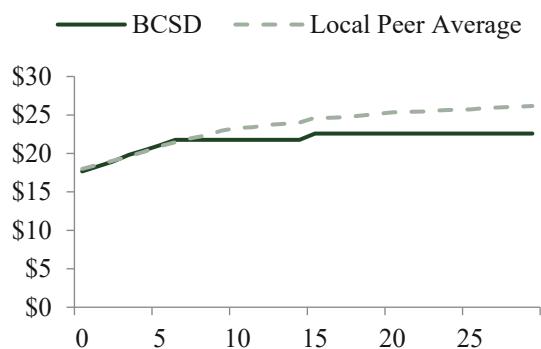
### School Bus Driver



### Head Custodian



### Custodial Assistant



Efficient



Effective



Transparent

# OHIO AUDITOR OF STATE KEITH FABER



BEDFORD CITY SCHOOL DISTRICT

CUYAHOGA COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 5/15/2025

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

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