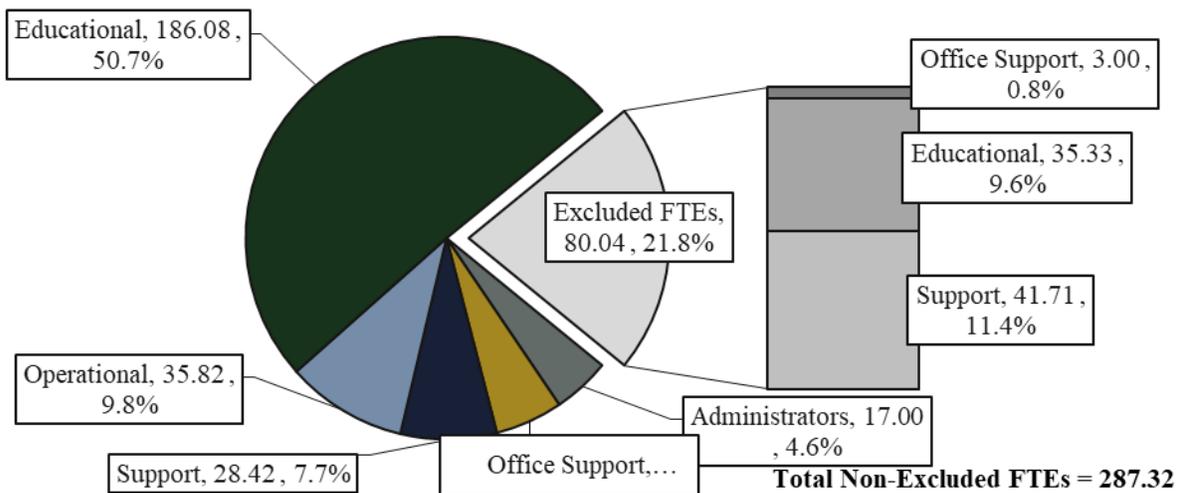


# Appendix C: Human Resources

As discussed in the report, personnel costs represent nearly 72 percent of the District’s spending. Because of this, we conduct several analyses relating to the expense associated with maintaining existing staffing levels. During the course of our analysis we routinely exclude staff that are designated as Title 1 or Special Education as a result of specific rules relating to funding of these individuals.

## District-wide Staffing with Exclusions



We excluded approximately 80 FTE District employees from our analysis because they are considered Special Education or Title 1 employees. This represents nearly 22 percent of all TCSD staff.

All non-excluded staff were then compared on a district-wide level to primary peer staffing levels. Staffing was analyzed using the District and peer district Education Management Information System (EMIS) reports. Data reliability testing for the District’s EMIS data was performed by comparing the EMIS report to payroll reports corresponding to the time of the report. Variances between EMIS and payroll were discussed with the District, with adjustments made as necessary. Adjustments were also made to the peer EMIS data in order to account for coding variations among TCSD and the peers. Following testing, the EMIS data was considered reliable for use.

The following tables reflect our analysis for all EMIS staffing categories which were used during the course of this audit. Those categories where TCSD employed more staff than the primary peer averages are discussed in **Recommendation 2** and **Recommendation 3**.

## Staffing Comparison Tables

Central Office Administrator Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (Thousands)	2.889		2.764	0.125	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTE Per 1,000 Students	Total Above/(Below)
Assistant, Deputy/Associate Superintendent	0	0	0.25	-0.25	-0.72
Supervisor/Manager	0	0	0.4	-0.4	-1.16
Coordinator	2	0.69	0.57	0.12	0.35
Education Administrative Specialist	0	0	0.04	-0.04	-0.12
Director	5	1.73	0.57	1.16	3.35
Building Manager	0	0	0.04	-0.04	-0.12
Other Official/Administrative	0	0	0.11	-0.11	-0.32
<b>Total</b>	<b>7</b>	<b>2.42</b>	<b>1.98</b>	<b>0.44</b>	<b>1.27</b>

Building Administrator Staff Comparison					
	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (Thousands)	2.889		2.764	0.125	
Buildings	5		4.9	0.1	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Assistant Principal	3	1.04	0.9	0.14	0.4
Principal	5	1.73	1.63	0.1	0.29
<b>Total</b>	<b>8</b>	<b>2.77</b>	<b>2.53</b>	<b>0.24</b>	<b>0.69</b>
Position	FTEs	FTEs per Building	FTEs per Building	FTEs per Building	Total Above/(Below)
Assistant Principal	3	0.6	0.51	0.09	0.45
Principal	5	1	0.92	0.08	0.4
<b>Total</b>	<b>8</b>	<b>1.6</b>	<b>1.43</b>	<b>0.17</b>	<b>0.85</b>

Teaching Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
General Education	140.15	48.51	44.55	3.96	11.44
Gifted and Talented	3	1.04	0.53	0.51	1.47
Career-Technical Programs/Career Pathways	1	0.35	0.8	-0.45	-1.3
LEP Instructional Program	0	0	0.06	-0.06	-0.17

K-8 Teaching Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,032		1,854	178	
Students Educated (thousands)	2.032		1.854	0.178	
	Talawanda		Primary Peer	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below)
Art Education K-8	3	1.48	2	-0.52	-1.06
Music Education K-8	5.5	2.71	2.61	0.1	0.2
Physical Education K-8	5	2.46	2.46	0	0

Non-Teaching Educational Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Curriculum Specialist	2	0.69	0.11	0.58	1.68
Counseling	9.62	3.33	2.32	1.01	2.92
Remedial Specialist	0	0	0.5	-0.5	-1.44
Tutor/Small Group Instructor	6.1	2.11	2.61	-0.5	-1.44
Audio-Visual Staff	1	0.35	0.04	0.31	0.9
Full-time (Permanent) Substitute Teacher	0	0	0.02	-0.02	-0.06
Other Educational	3	1.04	0.14	0.9	2.6

Professional Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Dietitian/Nutritionist	0	0	0.04	-0.04	-0.12
Psychologist	3	1.04	0.45	0.59	1.7
Publicity Relations	1	0.35	0.14	0.21	0.61
Social Work	3	1.04	0.06	0.98	2.83

### Technical Staff Comparison

Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Computer Operating	0	0	0.29	-0.29	-0.84
Computer Programming	0	0	0	0	0
Other Technical	0	0	0.36	-0.36	-1.04

### Central Office Support Staff Comparison

Students and Buildings	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Administrative Assistant	0	0	0.04	-0.04	-0.12
Accounting	2	0.69	0.11	0.58	1.68
Bookkeeping	0	0	0.36	-0.36	-1.04
Central Office Clerical	4	1.38	1.58	-0.2	-0.58
Records Managing	0	0	0.07	-0.07	-0.2
Telephone Operator	0	0	0.07	-0.07	-0.2
Other Office/Clerical	0	0	0.18	-0.18	-0.52
<b>Total</b>	<b>6</b>	<b>2.07</b>	<b>2.41</b>	<b>-0.34</b>	<b>-0.98</b>

Library Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Librarian/Media	1	0.35	0.47	-0.12	-0.35
Library Aide	5.71	1.98	0.98	1	2.89
<b>Total</b>	<b>6.71</b>	<b>2.33</b>	<b>1.45</b>	<b>0.88</b>	<b>2.54</b>

Nursing Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Registered Nursing	1	0.35	0.39	-0.04	-0.12
Practical Nursing	1	0.35	0.32	0.03	0.09
<b>Total</b>	<b>2</b>	<b>0.7</b>	<b>0.71</b>	<b>-0.01</b>	<b>-0.03</b>

**Classroom Support Staff Comparison**

Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Instructional Paraprofessional	0	0	0.27	-0.27	-0.78
Teaching Aide	10.98	3.8	3.39	0.41	1.18
<b>Total</b>	<b>10.98</b>	<b>3.8</b>	<b>3.66</b>	<b>0.14</b>	<b>0.4</b>

**Other Support Staff Comparison**

Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Attendance Officer	0	0	0.04	-0.04	-0.12
Guard/Watchman	0	0	0.04	-0.04	-0.12
Monitoring	8.44	2.92	1.42	1.5	4.33

**Other Clerical Staff Comparison**

Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
	Talawanda		Primary Peer Avg.	Difference	
Position	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Messenger	0	0	0.01	-0.01	-0.03

Extra Curricular/Intra Curricular Staff Comparison					
Students	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
Position	Talawanda		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
Coaching	0	0	0.13	-0.13	-0.38
Other Extra/Intra - Curricular Activities	0	0	0.11	-0.11	-0.32

Building Office Support Staff Comparison					
Students and Buildings	Talawanda		Primary Peer Avg.	Difference	
Students Educated	2,889		2,764	125	
Students Educated (thousands)	2.889		2.764	0.125	
Buildings	5		4.9	0.1	
Position	Talawanda		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/(Below)
School Building Clerical	14	4.85	3.64	1.21	3.5
Other Office/Clerical	0	0	0.3	-0.3	-0.87
<b>Total</b>	<b>14</b>	<b>4.85</b>	<b>3.94</b>	<b>0.91</b>	<b>2.63</b>
Position	Talawanda		Primary Peer Avg.	Difference	
	FTEs	FTEs per Building	FTEs per Building	FTE per Building	Total Above/(Below)
School Building Clerical	14	2.8	2.05	0.75	3.75
Other Office/Clerical	0	0	0.17	-0.17	-0.85
<b>Total</b>	<b>14</b>	<b>2.8</b>	<b>2.22</b>	<b>0.58</b>	<b>2.9</b>

In each of the tables above, the staffing levels within each position code were compared to peer groups based on the number of staff per 1,000 students. This ratio was used to determine if the District could eliminate positions in order to reduce staffing to peer levels.

In addition to comparing staffing levels we also review actual salary data and compare the District’s compensation schedules to those of local peers. We review both the average annual salary for employees and the expected total compensation for a 30 year career. These comparisons are divided into two sections based on collective bargaining agreements. The following tables show the salary comparisons for both classified and certificated employees.

## Salary Comparison Tables

Certificated Career Comparison Table

	<b>TCS D</b>	<b>Local Peer Average</b>	<b>Difference</b>	<b>% Difference</b>
Bachelors	\$1,834,720	\$1,736,784	\$97,936	5.6%
BA+15	\$1,920,205	\$1,758,616	\$161,589	9.2%
BA+150	\$1,993,595	\$1,902,960	\$90,635	4.8%
Masters	\$2,122,540	\$1,991,295	\$131,245	6.6%
MA+15	\$2,171,740	\$2,053,872	\$117,868	5.7%
MA+30	\$2,220,940	\$2,095,560	\$125,380	6.0%

Certificated Annual Salary Comparison Table

	<b>Client</b>	<b>Peer Average</b>	<b>\$ Difference</b>	<b>% Difference</b>	<b># of Employees</b>	<b>Annual Impact</b>
<b>Bachelors</b>	\$61,157	\$57,893	\$3,265	5.60%	<b>9</b>	<b>\$29,381</b>
<b>BA+15</b>	\$64,007	\$58,621	\$5,386	9.20%	<b>2</b>	<b>\$10,773</b>
<b>BA+150</b>	\$66,453	\$63,432	\$3,021	4.80%	<b>57</b>	<b>\$172,206</b>
<b>Masters</b>	\$70,751	\$66,377	\$4,375	6.60%	<b>77</b>	<b>\$336,862</b>
<b>MA+15</b>	\$72,391	\$68,462	\$3,929	5.70%	<b>33</b>	<b>\$129,654</b>
<b>MA+30</b>	\$74,031	\$69,852	\$4,179	6.00%	<b>51</b>	<b>\$213,146</b>
<b>Total</b>					<b>229</b>	<b>\$892,021</b>

Classified Career Compensation Comparison

	<b>TCS D</b>	<b>Local Peer Average</b>	<b>Difference</b>	<b>% Difference</b>
Secretary	\$1,009,073	\$1,006,162	\$2,912	0.3%
Maintenance	\$1,358,859	\$1,275,596	\$83,263	6.5%
Bldg Custodian	\$1,088,753	\$1,185,011	(\$96,258)	(8.1%)
FS Worker	\$692,456	\$676,569	\$15,887	2.3%

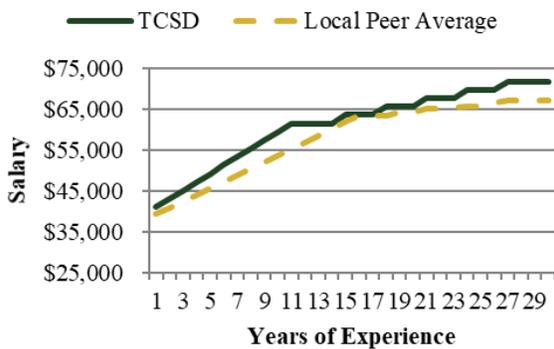
### Classified Hourly Wage Comparison

	Secretary	Maintenance	Bldg Custodian	FS Worker
<b>Client</b>	\$18.44	\$21.86	\$17.52	\$15.51
<b>Peer Average</b>	\$18.39	\$20.52	\$19.06	\$15.16
<b>\$ Difference</b>	\$0.05	\$1.34	(\$1.55)	\$0.36

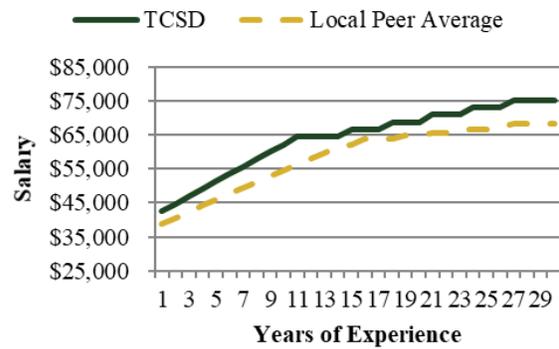
We also looked at the average annual salary over the course of a career for all certificated and classified employees. The charts which follow show how the average annual salary compares to peer districts.

### Certificated Annual Salary Comparison:

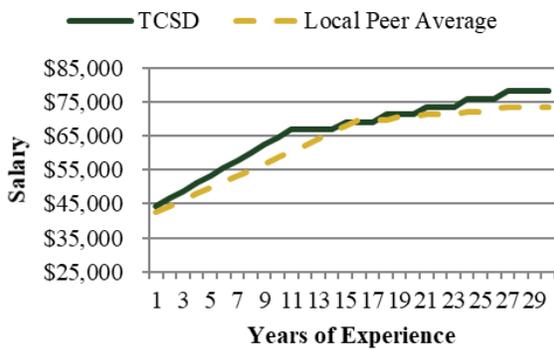
#### Salaries: Bachelor's



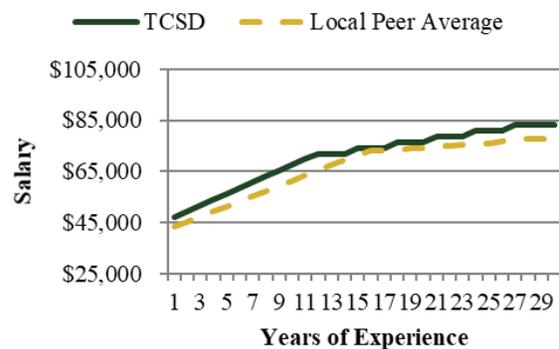
#### Salaries: BA+15



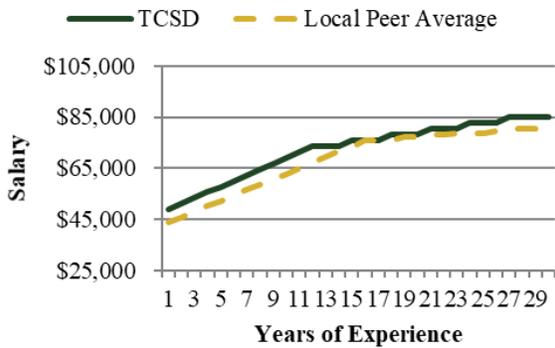
#### Salaries: BA+150



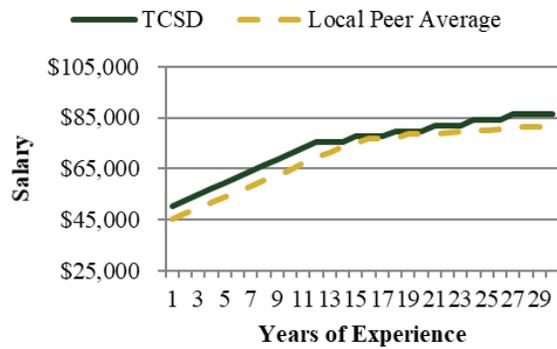
#### Salaries: Master's



Salaries: MA+15

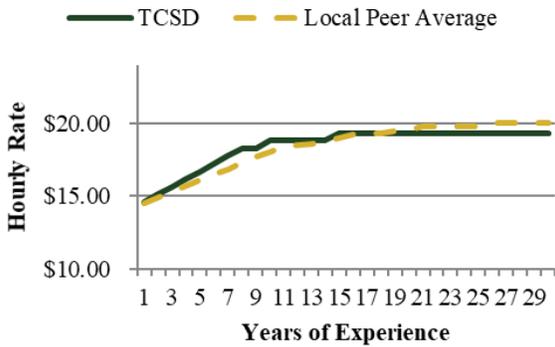


Salaries: MA+30

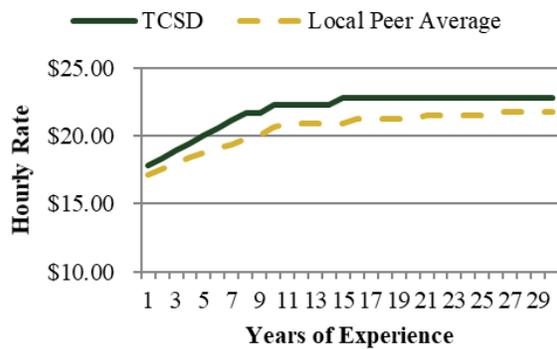


**Classified Hourly Rate Comparison:**

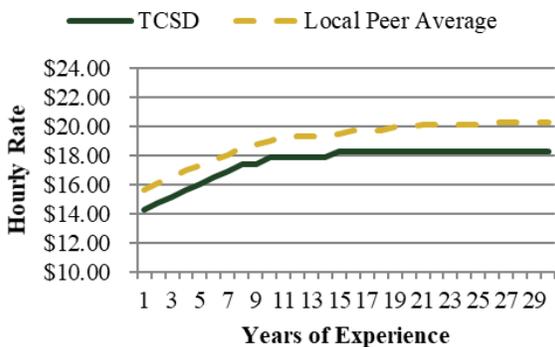
Salaries: Secretary



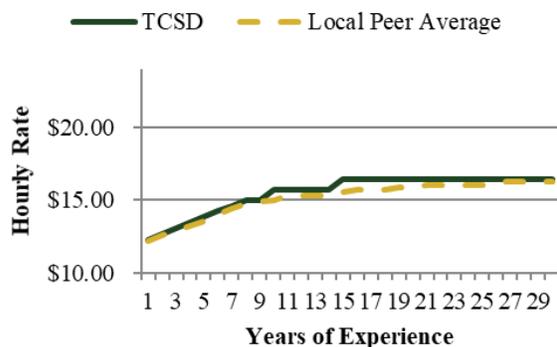
Salaries: Maintenance



Salaries: Food Service Worker



Salaries: Custodian



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

## Medical Insurance Comparisons to Regional Average

### Medical- PPO

	TCSD	SERB Avg.	Difference
<b>Single</b>			
Total Monthly Premium	\$569.00	\$638.75	(\$69.75)
<b>Employer Share</b>	<b>\$469.42</b>	<b>\$540.83</b>	<b>(\$71.41)</b>
Employee Share	\$99.58	\$97.92	\$1.66
<b>Family</b>			
Total Monthly Premium	\$1,465.00	\$1,613.51	(\$148.51)
<b>Employer Share</b>	<b>\$1,208.62</b>	<b>\$1,354.94</b>	<b>(\$146.32)</b>
Employee Share	\$256.38	\$258.56	(\$2.18)

### Medical- HDHP

	TCSD	SERB Avg.	Difference
<b>Single</b>			
Total Monthly Premium	\$500.00	\$531.38	(\$31.38)
<b>Employer Share</b>	<b>\$412.50</b>	<b>\$455.76</b>	<b>(\$43.26)</b>
Employee Share	\$87.50	\$75.61	\$11.89
<b>Family</b>			
Total Monthly Premium	\$1,290.02	\$1,386.96	(\$96.94)
<b>Employer Share</b>	<b>\$1,064.26</b>	<b>\$1,168.00</b>	<b>(\$103.74)</b>
Employee Share	\$225.76	\$218.96	\$6.80

We reviewed the cost of dental insurance and found that the premium plan offered to employees has a higher cost for the District when compared to the regional average. This analysis is discussed in **Recommendation 5.**

## Dental Insurance Comparisons to Regional Averages

### Dental- Certified "Premium" Plan

	TCSA	SERB Avg.	Difference	Number of Participants	Monthly Significance	Annual Significance
<b>Single</b>						
Total Monthly Premium	\$48.00	\$40.81	\$7.19	38	\$273.15	\$3,277.83
<b>Employer Share</b>	<b>\$40.80</b>	<b>\$33.25</b>	<b>\$7.55</b>	<b>38</b>	<b>\$287.02</b>	<b>\$3,444.27</b>
Employee Share	\$7.20	\$7.57	(\$0.36)	38	(\$13.87)	(\$166.44)
<b>Family</b>						
Total Monthly Premium	\$113.00	\$92.61	\$20.39	112	\$2,283.75	\$27,405.04
<b>Employer Share</b>	<b>\$96.05</b>	<b>\$78.51</b>	<b>\$17.54</b>	<b>112</b>	<b>\$1,964.48</b>	<b>\$23,573.76</b>
Employee Share	\$16.95	\$14.10	\$2.85	112	\$319.27	\$3,831.28

### Dental- Classified "Premium" Plan

	TCSA	SERB Avg.	Difference	Number of Participants	Monthly Significance	Annual Significance
<b>Single</b>						
Total Monthly Premium	\$48.00	\$35.45	\$12.55	27	\$338.82	\$4,065.84
<b>Employer Share</b>	<b>\$48.00</b>	<b>\$32.17</b>	<b>\$15.83</b>	<b>27</b>	<b>\$427.32</b>	<b>\$5,127.84</b>
Employee Share	\$0.00	\$3.28	(\$3.28)	27	(\$88.50)	(\$1,062.00)
<b>Family</b>						
Total Monthly Premium	\$113.00	\$91.30	\$21.70	78	\$1,692.95	\$20,315.45
<b>Employer Share</b>	<b>\$113.00</b>	<b>\$86.16</b>	<b>\$26.84</b>	<b>78</b>	<b>\$2,093.24</b>	<b>\$25,118.84</b>
Employee Share	\$0.00	\$5.13	(\$5.13)	78	(\$400.28)	(\$4,803.38)