

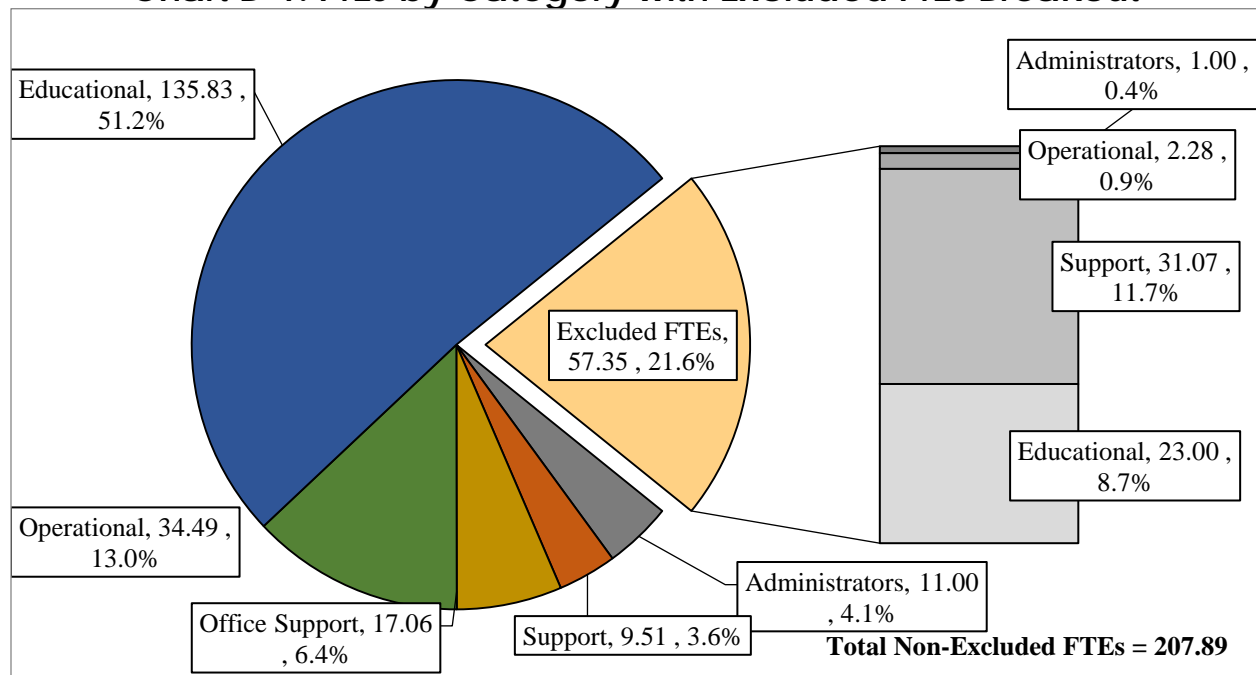
Appendix B: Data and Analyses

Human Resources

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 was discussed with the District, with adjustments made as necessary. Following testing the EMIS data was considered reliable for use.

Chart B-1 shows BSLSD’s FYE 2020 full-time equivalent (FTE) staffing levels by category and breaks down staffing by categories that are included in this performance audit and those that are excluded from the scope of this performance audit due to association with special education or Title I funding.

Chart B-1: FTEs by Category with Excluded FTEs Breakout



Source: BSLSD

As shown in **Chart B-1**, BSLSD employed a total of 265.24 FTEs in FYE 2020. Of this total, 57.35 FTEs, or 21.6 percent, were specifically dedicated to special education services or Title I funded.

Staffing levels for peer district analysis is normalized on a per 1,000 student basis. The District’s staffing level is compared to an average of the peer districts staffing based on job function and cost category. A series of calculations is used in order to determine potential staffing reductions:

Full Time Equivalent per 1,000 Students:

$$\frac{\text{FTE Value by Position Code}}{\text{(Student Enrollment} \div 1,000)}$$

Difference Per 1,000 Students:

$$\text{Client FTE per 1,000 students} - \text{Peer FTE per 1,000 Students}$$

Actual FTE Variance:

$$\text{Difference Per 1,000} * (\text{Student Enrollment} \div 1,000)$$

Tables B-1 through B-13 are staffing analyses conducted by OPT staff which resulted in R.4 and R.5.

Table B-1: Central Office Staff Administrator Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (Thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Assistant, Deputy/Associate Superintendent	0.00	0.00	0.07	(0.07)	(0.19)
Supervisor/Manager	0.00	0.00	0.31	(0.31)	(0.83)
Coordinator	0.00	0.00	0.26	(0.26)	(0.70)
Education Administrative Specialist	1.00	0.37	0.00	0.37	0.99
Director	1.00	0.37	0.41	(0.04)	(0.11)
Community School Administrator	0.00	0.00	0.00	0.00	0.00
Building Manager	0.00	0.00	0.00	0.00	0.00
Other Official/Administrative	0.00	0.00	0.00	0.00	0.00
Total	2.00	0.74	1.05	(0.31)	(0.83)

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students are receiving educational services outside of the District.

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-2: Building Administrator Staff Comparison

Students and Buildings	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Assistant Principal	3.00	1.12	0.75	0.37	0.99
Principal	4.00	1.49	1.67	(0.18)	(0.48)
Dean of Students	0.00	0.00	0.03	(0.03)	(0.08)
Total	7.00	2.61	2.45	0.16	0.43

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students are receiving educational services outside of the District.

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-3: Teaching Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs Per 1,000 Students	Total Above/ (Below) ²
General Education	105.78	39.35	44.34	(4.99)	(13.41)
Gifted and Talented	6.42	2.39	0.30	2.09	5.62
LEP Instructional Program	0.00	0.00	0.13	(0.13)	(0.35)

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students are receiving educational services outside of the District.

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Note: Gifted and Talented education did not warrant a recommendation due to the nature of BSLSD's staffing. If added to the General Education analysis it would not have led to a recommendation.

Table B-4: K-8 Teaching Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	1,799		1,646	153	
Students Educated (thousands)	1.779		1.646	0.153	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs Per 1,000 Students	Total Above/ (Below) ²
K-8 Art Education	2.00	1.11	1.84	(0.73)	(1.31)
K-8 Music Education	3.99	2.22	2.28	(0.06)	(0.11)
K-8 Physical Education	4.10	2.28	2.23	0.05	0.09

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students are receiving educational services outside of the District.

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-5: Non-Teaching Educational Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Curriculum Specialist	0.00	0.00	0.13	(0.13)	(0.35)
Remedial Specialist	0.00	0.00	0.84	(0.84)	(2.26)
Tutor/Small Group Instructor	0.00	0.00	2.34	(2.34)	(6.29)
Other Educational	1.00	0.37	0.62	(0.25)	(0.67)

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students that are receiving educational services outside of the District

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-8: Central Office Clerical Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Accounting	0.00	0.00	0.13	(0.13)	(0.35)
Bookkeeping	3.00	1.12	0.27	0.85	2.28
Central Office Clerical	3.81	1.42	1.92	(0.50)	(1.34)
Records Managing	1.00	0.37	0.28	0.09	0.24
Other Office/Clerical	0.00	0.00	0.03	(0.03)	(0.08)
Total	7.81	2.91	2.63	0.28	0.75

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students that are receiving educational services outside of the District.

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-9: Building Clerical Staff Comparison

Students and Buildings	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
School Building Clerical	9.25	3.44	3.45	(0.01)	(0.03)
Other Office/Clerical	0.00	0.00	0.26	(0.26)	(0.70)
Total	9.25	3.44	3.71	(0.27)	(0.73)

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students that are receiving educational services outside of the District.

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-10: Library Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Librarian/Media	0.00	0.00	0.26	(0.26)	(0.70)
Library Aide	3.82	1.42	0.88	0.54	1.45
Total	3.82	1.42	1.14	0.28	0.75

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students that are receiving educational services outside of the District

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-11: Nursing Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Registered Nursing	3.73	1.39	0.39	1.00	2.69
Practical Nursing	0.00	0.00	0.41	(0.41)	(1.10)
Total	3.73	1.39	0.80	0.59	1.59

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students that are receiving educational services outside of the District

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-13: Student Support Staff Comparison

Students	BSLSD		Primary Peer Avg.	Difference	
Students Educated ¹	2,668		2,391	297	
Students Educated (thousands)	2.688		2.391	0.297	
Position	BSLSD		Primary Peer Avg.	Difference	
	FTEs	FTEs per 1,000 Students	FTEs per 1,000 Students	FTEs per 1,000 Students	Total Above/ (Below) ²
Monitoring	0.89	0.33	1.08	(0.75)	(2.02)

Source: BSLSD and primary peers

¹ Reflects students receiving educational services from the District and excludes the percent of time students that are receiving educational services outside of the District

² Represents the number of FTEs that, when added or subtracted, would bring the District's number of FTEs per 1,000 students in line with the primary peer average.

Table B-14 provides additional detail related to the analysis resulting in R.7.

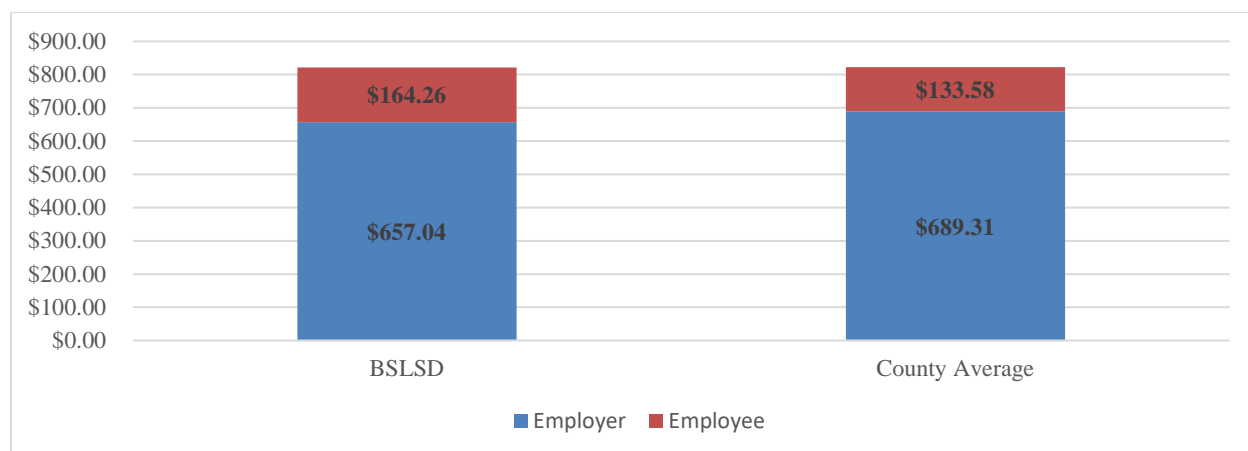
Table B-14: Vision Plan Comparisons by Plan Type

	BSLSD	SERB Avg.	Difference	BSLSD Plan Counts	Annual Cost Savings
Single					
Full-Time	\$71.64	\$41.40	\$30.24	39	\$1,179.36
6.5 Hours	\$66.60	\$41.40	\$25.20	3	\$75.60
6 Hours	\$61.44	\$41.40	\$20.04	1	\$20.04
120 Day Employee	N/A	N/A	N/A	N/A	N/A
5.25 Hours	N/A	N/A	N/A	N/A	N/A
Total					\$1,275.00
Family					
Full-Time	\$167.04	\$96.60	\$70.44	144	\$10,143.36
6.5 Hours	\$155.16	\$96.60	\$58.56	16	\$936.96
6 Hours	\$143.28	\$96.60	\$46.68	4	\$186.72
120 Day Employee	\$136.92	\$96.60	\$40.32	1	\$40.32
5.25 Hours	\$125.28	\$96.60	\$28.68	1	\$28.68
Total					\$11,336.04
Total Annual Savings by Reducing Employer Vision Cost to County Average					\$12,611.04

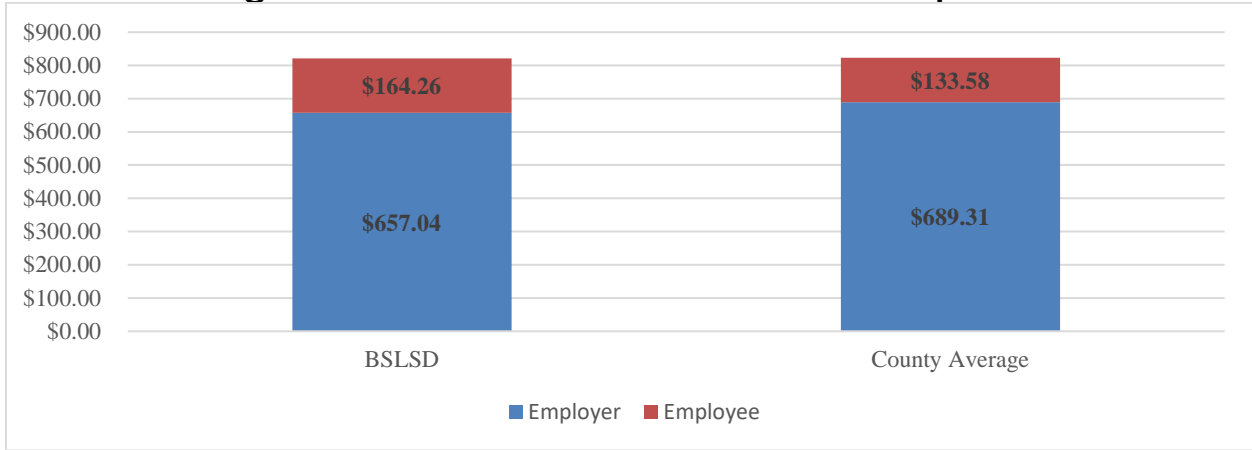
Source: BSLSD and SERB

The following charts compare the District’s medical insurance and dental insurance employer cost to the Greene County average. For each of these comparisons the District’s costs were lower than the County average.

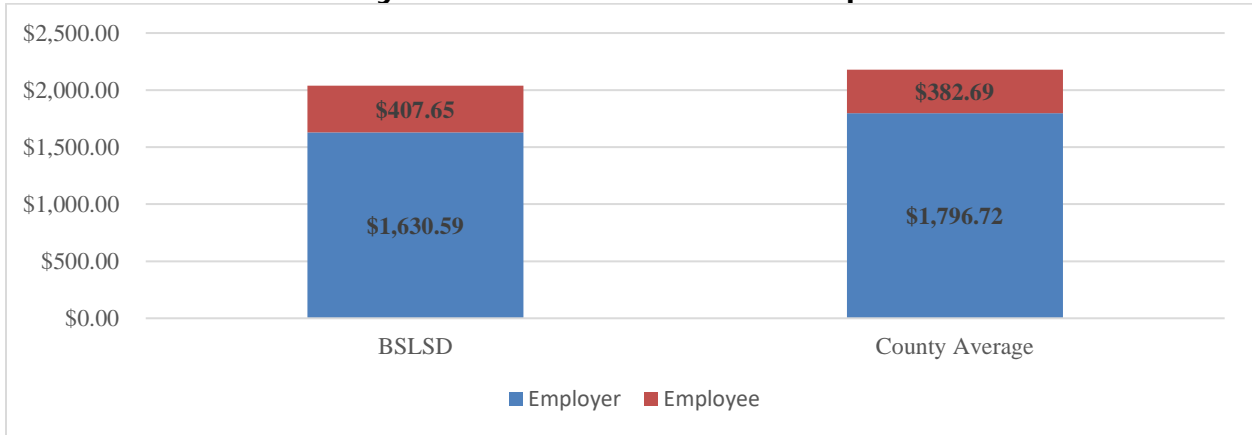
Single Medical Insurance Comparison



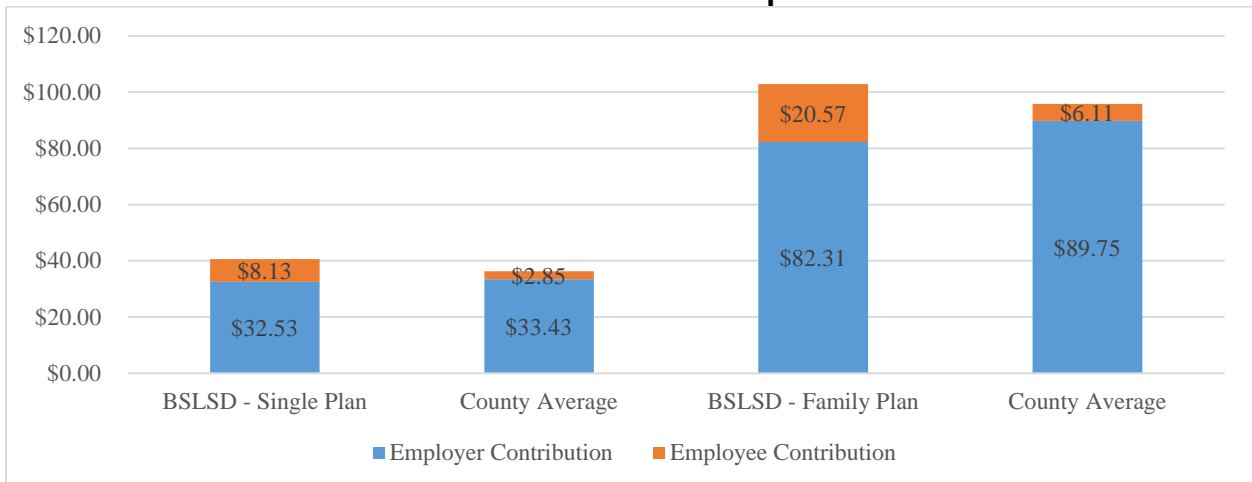
Single with Child Medical Insurance Comparison



Family Medical Insurance Comparison



Dental Insurance Comparison



Facilities

Table B-15 provides additional detail related to the analysis resulting in R.10 and R.11

Table B-15: FYE 2019 Facilities Expenditures per Square Foot Comparison

	BSLSD	Peer Average	Difference	% Difference
Salaries and Wages	\$1.41	\$1.97	(\$0.56)	(28.4%)
Employee Benefits	\$0.62	\$0.85	(\$0.23)	(27.1%)
Purchased Services (Excluding Utilities)	\$1.25	\$1.18	\$0.07	5.9%
Utilities	\$1.09	\$1.37	(\$0.28)	(20.4%)
Water & Sewage	\$0.15	\$0.12	\$0.03	25.0%
Sub-Total Energy	\$0.94	\$1.25	(\$0.31)	(24.8%)
Electric	\$0.71	\$1.03	(\$0.32)	(31.1%)
Gas	\$0.23	\$0.22	\$0.01	4.5%
Other Energy Sources	\$0.00	\$0.00	\$0.00	0.0%
Supplies & Materials	\$0.21	\$0.41	(\$0.20)	(48.8%)
Capital Outlay	\$0.59	\$0.19	\$0.40	210.5%
Other Objects	\$0.00	\$0.01	(\$0.01)	(100.0%)
Total Expenditures per Square Foot	\$5.17	\$5.98	(\$0.81)	(13.5%)

Source: BSLSD and Primary Peers

Table B-16: Facilities Staffing Comparison

Grounds Staffing	
Grounds FTEs	1.0
Acreage Maintained	181.6
AS&U Benchmark - Acres per FTE	40.2
Benchmarked Staffing Need	4.5
Grounds FTEs Above/(Below) Benchmark	(3.5)
Custodial Staffing	
Custodial FTEs	14.5
Square Footage Cleaned	507,098
NCES Level 3 Cleaning Benchmark ¹ - Median Square Footage per FTE	29,500
Initial Benchmarked Staffing Need	17.2
Custodial FTEs Above/(Below) Benchmark	(2.7)
Adjusted NCES Level 3 Benchmark	29,500
Adjusted Benchmarked Staffing Need	17.2
Custodial FTEs Above/(Below) Benchmark	(2.7)
Maintenance Staffing	
Maintenance FTEs	2.0
Square Footage Maintained	507,098
AS&U Benchmark - Square Footage per FTE	94,872
Benchmarked Staffing Need	5.3
Maintenance FTEs Above/(Below) Benchmark	(3.3)

Total Buildings & Grounds Staffing	
Total FTEs Employed	17.5
Total Benchmarked Staffing Need	27.1
Total FTEs Above/(Below) Benchmark	(9.6)

Table B-17: Facilities Overtime Comparison FYE 2019

	BSLSD	Primary Peer Average	Difference	% Difference
Non-Regular As % Of Total Salaries & Wages ¹	10.5%	6.7%	3.8%	56.2%
Overtime As % Of Regular Salaries & Wages	3.7%	2.3%	1.4%	59.6%

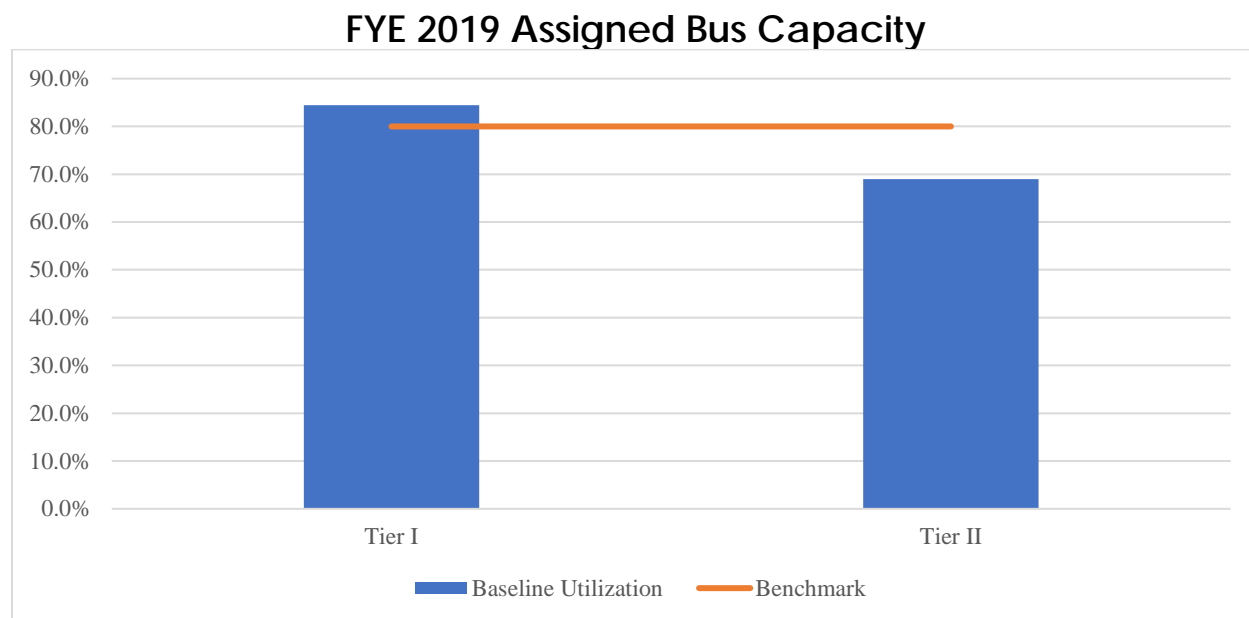
Source: BSLSD and primary peers

¹ Non-regular includes salaries and wages paid for overtime and temporary labor

While BSLSD was higher than the primary peers for overtime and temporary labor expenditures, as shown in **Table B-17** the District is below the primary peer average on a per square foot basis for salaries and wages. As such no recommendation was warranted.

Transportation

The chart below identifies the assigned bus capacity for both tiers of routing used by the District. The current distribution results in a combined average capacity which exceeds the industry benchmark.



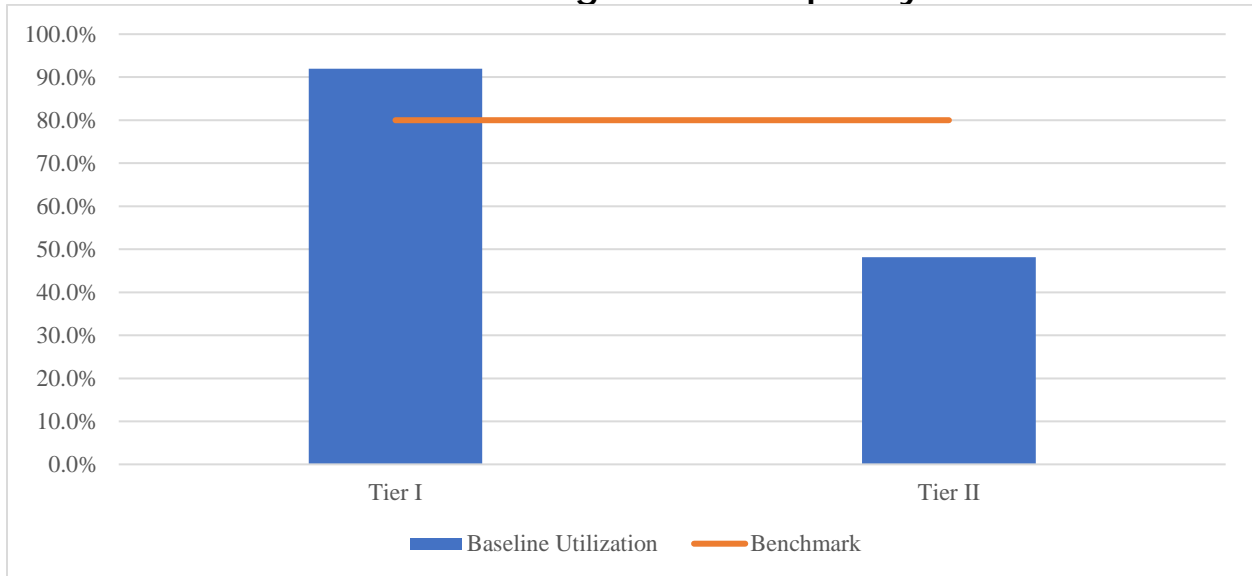
Source: BSLSD and AASA

Note: Tier I transported students to Bellbrook High School and Bellbrook Middle School. Tier II transported students to Stephen Bell Elementary School and Bell Creek Intermediate School.

The benchmark is set by the American Association of School Administrators in *Hidden Savings in your Bus Budget* (AASA, 2005). The benchmark is 80 percent capacity during peak usage.

The District made reductions to its transportation operations for FYE 2020. This resulted in a reduction of routes and significant variance between routing tiers. The District has 19 buses running tier I and 9 buses running tier II. Despite Tier II being under the benchmark capacity, the buses are needed for Tier I under the current routing scheme and no recommendation is warranted.

FYE 2020 Assigned Bus Capacity

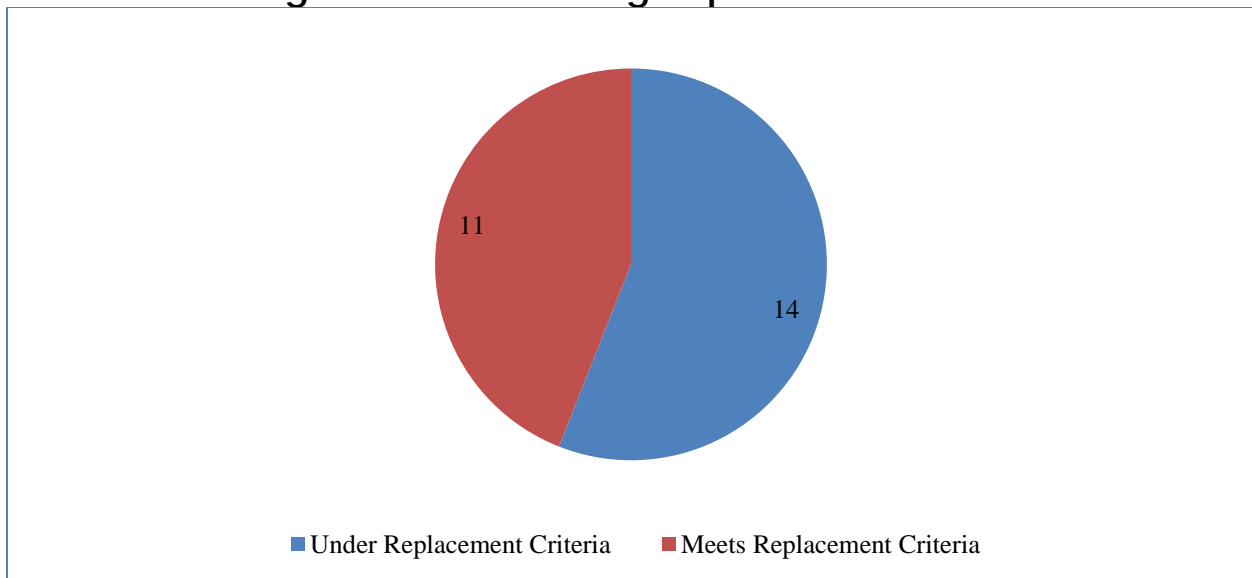


Source: BSLSD and AASA

Note: Tier I transported students to Bellbrook High School, Bellbrook Middle School, and Bell Creek Intermediate School. Tier II transported students to Stephen Bell Elementary School.

The following chart provides further analysis resulting in **R.8**.

Assigned Buses Meeting Replacement Criteria



Source: BSLSD and NASDPTS

The National Association of State Directors of Pupil Transportation Services (*School Bus Replacement Considerations*, 2002) recommends replacing buses once they reach either 12 years of age or 150,000 miles. Analysis shows 44 percent of the District’s active fleet is over the replacement criteria.

The table below compares the District’s fuel expenditures to the transportation peer average. The District’s fuel expense is below the peer average and did not warrant a recommendation.

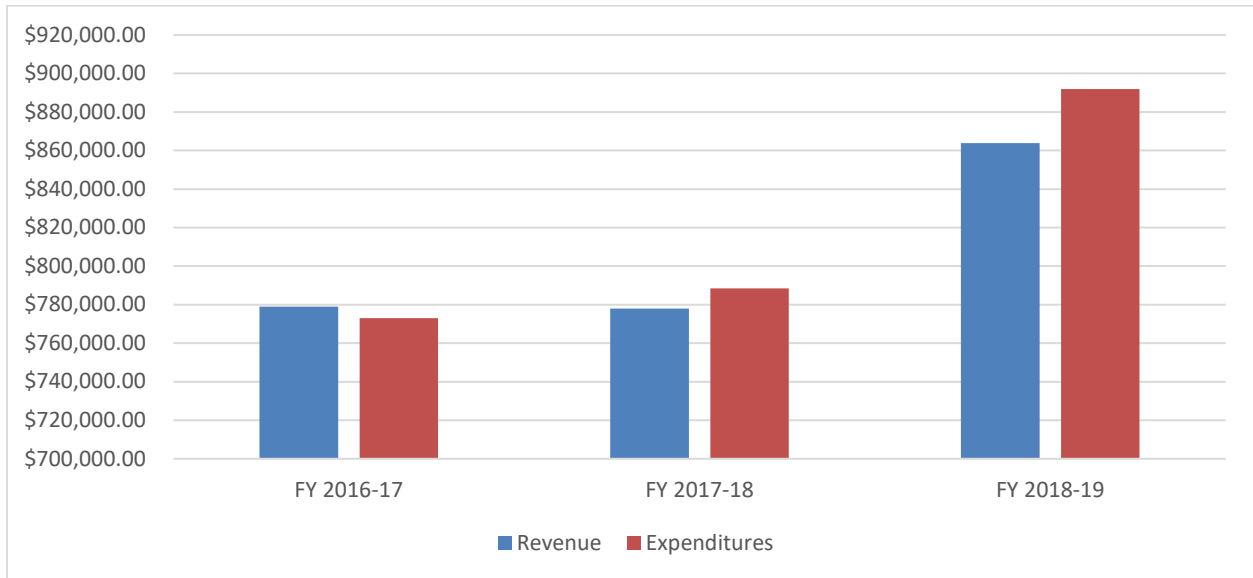
Table B-18: Fuel Expenditure Comparison

	BSLSD	Peer Average	Difference	% Difference
Per Bus Rider	\$47.34	\$72.92	(\$25.58)	(35.1%)
Per Assigned Bus	\$3,227.46	\$4,881.30	(\$1,653.84)	(33.9%)
Per Routine Mile	\$0.35	\$0.41	(\$0.06)	(14.6%)

Source: BSLSD and Transportation Peers

Food Service

Food Service Fund Performance FYE 2017-FYE 2019



Source: BSLSD

The District's Food Service Fund required subsidies from the General Fund in two of the last three fiscal years. These transfers averaged \$15,700. Due to the nature of the food service operations, with a private vendor managing and operating the operations, the District has limited ability to make changes to the program, such as in staffing and purchasing. It was verbally recommended that the District work with its vendor to identify ways to avoid deficits requiring transfers from the General Fund.