



Performance Audit Review

2024



Local Tax effort

- The local tax effort for the Ottawa Hills Local School District is calculated at 0.5883.
- Indicates that the district's residents provide a smaller portion of their available income to public education compared to the state average.
- 574th out of 606 districts statewide.
- Despite still having a lower tax effort our community continues to pay more than peers, with receiving less state aid.
- We would need to add roughly 50 mils to get to the “state average” of 1.



Capital Plan

- The District's capital improvement plan should align with best practices by preparing a comprehensive, fiscally sustainable, and multi-year plan that prioritizes expected needs, establishes project scope and cost, identifies funding sources, and projects operating and maintenance costs.



Facilities Preventative Maintenance

- A comprehensive facilities preventative maintenance plan is crucial for protecting the District's investment in school facilities.
- This plan should include a detailed list of all assets and equipment to be maintained, specify the frequency of maintenance tasks, track task completion, and ensure efficient scheduling of preventative maintenance activities.
- Enhancing the existing preventative maintenance schedule to constitute a formal plan is recommended to improve facility maintenance practices



Facilities Preventative Maintenance

- Review Agreements that are already in place.
- I would not recommend hiring a company to assist with this, Adam and Tom are very capable to handle.
 - I can provide examples from other districts.



Insurance Cost Alignment

- Another recommendation is to align employer costs for medical, dental, and vision insurance premiums with the SERB regional average for other school districts.
 - A good example of this would be the implementation of the HDHP. It was structured in a way where the overall premium was less, but the Board received none of those savings.
 - In addition, costs are actually higher with HSA contribution.



Eliminate Services above the PEER averages

- Eliminate 0.5 FTE Remedial Specialist
- Eliminate 2.0 FTE Tutor / Small Group Instructor
- Eliminate 0.5 FTE Athletic Trainer

*As a cautionary note here, anytime we are looking at services I highly recommend “baby stepping” into a new way of doing things. As we look to our peers, this can be done, but there is always a cost.



Renegotiate Contracts

- Clearly this is something that we will do in the future.
- Performance Audit recommendation is to take out the performance stipend.
 - Awarding excellence is always difficult for me to recommend taking out of a contract.
- There are other items within all of the negotiated agreements that we can look at with the negotiating committee to better align us with peer districts.



Administration

- In line with peers on a per building basis
- On a per student basis we were higher by 1 admin.
 - It was recommended we go down 1 admin.



Steps Made to Address Recommendations

- Leadership Structure Change at the JHHS for 24-25 school year
- Evaluating an open intervention specialist position and if can replace with ½ time only
- Changes in tutor/small group instructor services at both buildings due to grant funding
- Grateful for Boosters and Foundation continued to support for helping fund our fitness center coordinator
- Fully evaluating any open position for possible attrition before replacing