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.
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.
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.
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.
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