

# Taylor School District

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Benchmarking Study

May 10, 2010

# Agenda

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- Introduction
  - Financial Overview
  - Enrollment Overview
- Data Sources
- Bulletin 1014 (MDE)
- Bulletin 1011 (MDE)
- Facilities Benchmarking Comparative Analysis (MSBO)
- Transportation Metrics Analysis (MSBO)
- Food Services – Financial Statements (TSD)

## Agenda, cont'd

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- Staffing Levels
  - District Staffing Level History
  - Professional/Administrator Staffing Ratio Analysis (ERS)
  - Staffing Level Analysis (Dearborn Public Schools PM/RS&A Study)
  - Central Office Administrator Staffing Survey – Comparable Size / State-Wide (TSD)
  - Central Office Administrator Staffing Survey – Downriver and Monroe (TSD)
  - Business Office Staffing Comparative Analysis (RS&A)
  - Purchasing Department Staffing Analysis (RS&A)
  - Human Resources Staffing Comparative Analysis (RS&A)

## Agenda, cont'd

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### ➤ Compensation

- Administrator Market Analysis (RS&A)
- Principal Market Analysis (RS&A)
- Area Custodians Compensation Survey (TSD)
- Head Custodians / Building Engineers Compensation Survey (TSD)
- Secretaries Compensation Survey (TSD)
- Wayne County Teacher Salary Analysis (Wayne RESA)
- Wayne County Clerical Hourly Pay Rate Analysis (Wayne RESA)

## Agenda, cont'd

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- Employee Benefits – Health Insurance Cost Analysis (TSD)
- Special Education Data Analysis
- Building Utilization Analysis
- Cost Reduction Strategies

# Financial Overview

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	<b>2008-09 Actual (Audited)</b>	<b>2009-10 Amended Budget</b>
<b>Total Revenues</b>	<b>\$ 75,595,827</b>	<b>\$ 70,445,155</b>
<b>Total Expenditures</b>	<b>76,296,060</b>	<b>\$ 74,674,163</b>
<b>Excess Revenues / (Expenditures)</b>	<b>(700,233)</b>	<b>(4,229,008)</b>
<b>Fund Balance July 1</b>	<b>10,556,582</b>	<b>\$ 9,856,349</b>
<b>Projected Fund Balance June 30</b>	<b>\$ 9,856,349</b>	<b>\$ 5,627,341</b>

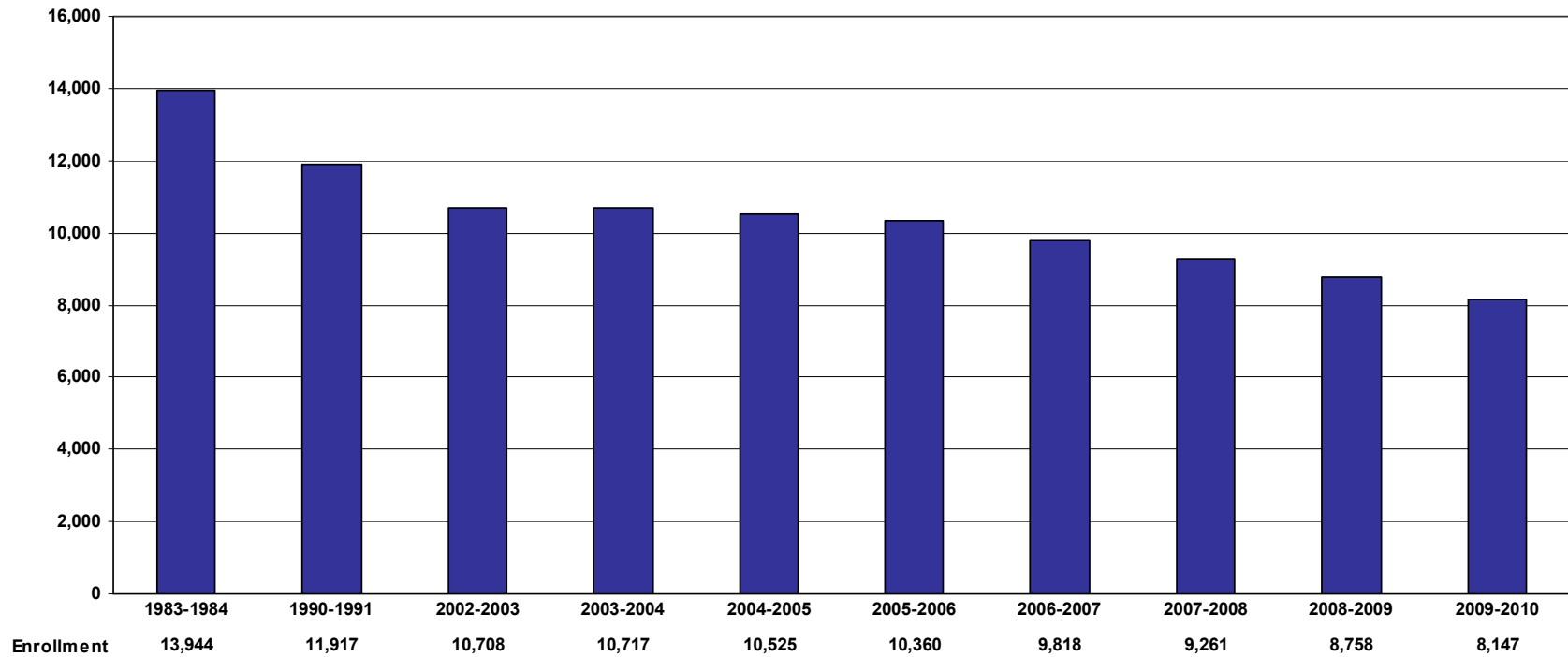
## Fund Balance - Available to Appropriate

	<b>2008-09 Audited</b>	<b>2009-10 Projected</b>
<b>Fund Balance at June 30</b>	<b>\$ 9,856,349</b>	<b>\$ 5,627,341</b>
<b>Less Reserves:</b>		
<b>Prepaid and Inventories</b>	<b>(1,649,175)</b>	<b>(1,650,000)</b>
<b>Available to Appropriate: July 1, 2009</b>	<b>\$ 8,207,174</b>	
<b>(Projected) Available to Appropriate: July 1, 2010</b>		<b>\$ 3,977,341</b>

Source: Taylor School District records

# Enrollment Overview

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Source: Taylor School District records

## Data Sources

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- Michigan Department of Education
- Michigan School Business Officials
- Wayne RESA
- Educational Research Services
- RS&A and PM Surveys
- Taylor School District Records and Surveys

# Bulletin 1014 – Data Analysis

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2008 - 2009

	<b>General Fund Revenues Per Pupil</b>	<b>Total General Fund Expenditures Per Pupil</b>	<b>Average Teacher Salary</b>	<b>Pupil Teacher Ratio</b>
Taylor School District	\$9,932	\$10,010	\$63,066	24
State-Wide Average	\$8,981	\$9,545	\$62,272	22
Taylor vs. Average	10.6%	4.9%	1.3%	9.1%

# Bulletin 1014 – Data Analysis

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2008 - 2009

	General Fund Expenditures Per Pupil for Instructional Programs			
	Basic Programs	Added Needs	Adult Education	Total Instruction
Taylor School District	\$4,217	\$1,405	--	\$5,623
State-Wide Average	\$4,376	\$1,248	--	\$5,614
Taylor vs. Average	(3.8%)	12.6%	--	0.2%

# Bulletin 1014 – Data Analysis

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2008 - 2009

	General Fund Expenditures Per Pupil for Supporting Services			
	Instruction Support	Business & Admin.	Oper. & Maint.	Total Support
Taylor School District	\$1,162	\$1,071	\$1,347	\$4,099
State-Wide Average	\$933	\$1,169	\$1,039	\$3,542
Taylor vs. Average	24.5%	(9.2%)	29.6%	15.7%

# Bulletin 1014 – Data Analysis

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## DEFINITIONS

**General Fund Revenues** - Includes revenues from local, state, federal and intermediate units of government (e.g., county), as well as incoming transfers and other transactions.

**Total General Fund Expenditures** – A descriptive heading under which are grouped all accounts for operating a school district. These activities include current operating expenditures, community services, debt service, capital outlay, and other transactions.

**Average Teacher Salary** – A heading under which are gathered the full-time and prorated portions of regular teachers' salaries for teaching services provided to pupils. The computation is made by dividing the total salaries of certified staff charged to Account Code 110, Basic Programs, by the corresponding teacher FTE reported in the Registry of Educational Personnel (REP) for the same fiscal year.

## Bulletin 1014 – Data Analysis

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**Pupil Teacher Ratio** – Calculated by dividing the Fall Pupil Count excluding adult education participants by the total K-12 teachers.

**Instruction** – The cost of activities dealing directly with the teaching of students in the classroom or in a classroom situation.

**Basic Programs** – The classroom costs related to basic instructional programs. This includes pre-school, elementary, middle and high school programs. These expenditures do not include capital outlay. The denominator for the category includes K-12 and Special Education pupils.

**Added Needs** – The classroom costs of added needs instruction programs offered by the school. This includes special education, compensatory education, and vocational education. These expenditures do not include capital outlay. The denominator for this category includes K-12 and Special Education pupils.

**Adult Education** – The classroom costs of adult/continuing education programs operated within the school's general fund. These expenditures do not include capital outlay. The denominator for this category includes adult education participants only.

# Bulletin 1014 – Data Analysis

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**Total Instructional Expenditures** – The total basic, added needs, and adult education classroom instructional costs. These expenditures do not include capital outlay.

**Instructional Salaries** – The total classroom instructional salary and fringe benefit costs for classroom instructional personnel.

**Support Services** – The cost of activities which provide administrative, technical, and logistical support to facilitate and enhance instruction.

**Instructional** – The costs of pupil support services and instructional staff support services. These include, but are not limited to, speech therapists, guidance counselors, school nurses, and curriculum specialists. They also include payments made to other public schools for instructional services. These expenditures do not include capital outlay.

## Bulletin 1014 – Data Analysis

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**Business and Administration** – The total cost of general administration, school administration, business services, central services, and other support services. Non-capital facilities acquisition costs are included in this total. For fiscal year 1999-2000 and following, the source data breaks out the facility acquisition cost from other business services. They also include payments made to other public schools for business services. These expenditures do not include capital outlay.

**Operations and Maintenance** – The cost of those activities concerned with keeping the physical plant open, comfortable, and safe for use. They also include payments made to other public schools for operations and maintenance services. These expenditures do not include capital outlay.

**Total Support Services** – The total cost of support services. In addition to instructional support, business and administration, and operations and maintenance, the total includes transportation services. They also include payments made to other public schools for support services. These expenditures do not include capital outlay.

# Bulletin 1011 – Data Analysis

## Instruction

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2008 – 2009

General Fund Expenditures Per Pupil								
	Total Basic Programs	Salaries for Basic Programs	Total Added Needs Programs	Salaries for Added Needs	Employee Benefits for Instruction	Total Salaries for Instruction	Total Instruction	Average Basic Program Teacher's Salary
<b>Taylor School District</b>	\$4,216	\$2,828	\$1,405	\$917	\$1,643	\$3,745	\$5,621	\$63,066
<b>Class D Average (5,000 - 9,999) including Taylor</b>	\$4,635	\$3,032	\$1,196	\$767	\$1,726	\$3,793	\$5,822	\$65,394
<b>Taylor Versus Average</b>	(9.9%)	(7.2%)	17.5%	19.6%	(5.1%)	(1.3%)	(3.6%)	(3.7%)

# Bulletin 1011 – Data Analysis

## Instruction

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### Definitions from Bulletin 1011 - Michigan Department of Education

**Instruction** - The cost of activities dealing directly with the teaching of students in the classroom or in a classroom situation. These expenditures do not include capital outlay. Class D per pupil expenditures for Basic and Added Needs Instruction are calculated using only K-12 and Special Education pupil FTE as the divisor. *Note: Taylor averages for Basic and Added Needs Instruction include K-12, Special Education and Adult Education participants in the divisor.*

**Basic Programs** (Function 11x) - The classroom costs related to basic instructional classroom programs. This includes pre-k, elementary, middle, and high school programs.

**Added Needs Programs** (Function 12x) - The classroom costs of added needs instructional programs offered by the district. These include special education, compensatory education, or career/technical education.

**Total Instruction** includes Basic Programs, Added Needs Programs and Adult Education Programs (Function 13X) which are defined as the classroom costs of adult/continuing education programs offered by the district.

# Bulletin 1011 – Data Analysis

## Instructional Support

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2008 - 2009

	General Fund Expenditures Per Pupil						
	Total Pupil Services	Salaries for Pupil Services	Total Instructional Staff Services	Salaries for Instructional Staff Support	Total School Administration	Salaries for School Administration	Total Instructional Support
<b>Taylor School District</b>	\$723	\$481	\$440	\$241	\$517	\$352	\$1,680
<b>Class D Average (5,000 - 9,999) including Taylor</b>	\$594	\$383	\$434	\$233	\$574	\$374	\$1,602
<b>Taylor Versus Average</b>	21.7%	25.6%	1.4%	3.4%	(11.0%)	(6.3%)	4.9%

# Bulletin 1011 – Data Analysis

## Instructional Support

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### Definitions from Bulletin 1011 - Michigan Department of Education

**Supporting Services** - The cost of activities which provide administrative, technical, and logistical support to facilitate and enhance instruction.

**Support Services - Pupil (Function 21x)** - Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These include attendance, guidance, health and social work services

**Support Services - Instructional Staff (Function 22x)** - Those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. It includes teacher in-service, curriculum development, educational media services, computer labs, education television, and program directors.

**Support Services - School Administration (Function 24x)** - Those activities concerned with the administrative responsibility of a single school (commonly referred to as the principal's office)

# Bulletin 1011 – Data Analysis

## Non-Instructional Support

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2008 - 2009

	General Fund Expenditures Per Pupil									
	Total General Admn.	Salaries for General Admn.	Total Business Admn.	Salaries for Business Admn.	Total Operations & Maint.	Salaries for Operations & Maint.	Total Transp.	Salaries for Transp.	Total Other Support Services	Salaries for Other Support Services
<b>Taylor School District</b>	\$91	\$18	\$267	\$139	\$1,347	\$551	\$518	\$296	\$174	\$90
<b>Class D Average (5,000 - 9,999) including Taylor</b>	\$105	\$46	\$161	\$67	\$1,006	\$322	\$380	\$174	\$209	\$92
<b>Taylor Versus Average</b>	(15.4%)	(155.6%)	65.8%	107.4%	33.9%	71.1%	36.3%	70.1%	(20.1%)	(2.2%)

# Bulletin 1011 – Data Analysis

## Non-Instructional Support

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### Definitions from Bulletin 1011 - Michigan Department of Education

**Supporting Services** - The cost of activities which provide administrative, technical, and logistical support to facilitate and enhance instruction.

**Support Services - General Administration (Function 23x)** - Those activities concerned with establishing policy, operating schools and the school system, and providing essential facilities and services to staff and pupils. It includes the activities of the Board of Education and the superintendent of schools.

**Support Services - Business Administration (Function 25x)** - Those activities concerned with budgeting, accounting, payroll, purchasing and internal services.

**Support Services - Operations & Maintenance (Function 26x)** - Those activities concerned with keeping the physical plant open, comfortable, and safe for use

**Support Services - Transportation (Function 27x)** - Those activities concerned with the conveyance of pupils to and from school and to and from school activities

**Support Services - Other (Function 28x)** - Activities other than those mentioned above which support each of the instructional and supporting service programs. It includes research, personnel and data processing.

# Bulletin 1011 – Data Analysis

## Total Support Services

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2008 - 2009

	General Fund Expenditures Per Pupil					
	Total Non-Instructional Support	Total Support Services	Total Employee Benefits for Suppt Serv	Total Salaries for Suppt Serv	Total Current Operating Expenditures (COE)	Total Salaries in COE
Taylor School District	\$2,397	\$4,076	\$1,113	\$2,167	\$9,698	\$5,912
Class D Average (5,000 - 9,999) including Taylor	\$1,860	\$3,462	\$821	\$1,690	\$9,285	\$5,483
Taylor Versus Average	28.9%	17.7%	35.6%	28.2%	4.4%	7.8%

### Definitions from Bulletin 1011 - Michigan Department of Education

**Supporting Services** - The cost of activities which provide administrative, technical, and logistical support to facilitate and enhance instruction.

**Current Operating Expenditures** - The total of Instructional and Support Services Expenditures. All expenditures of the current year used to educate elementary/secondary students. These do not include capital outlay, community services, or debt services which fluctuate greatly from year to year.

# Facilities Benchmarking Comparative Analysis (MSBO)

	State Median	Taylor School District
1. Maintenance Expenditures as a percent of Total Expenditures	7.16%	9.74%
2. Total Maintenance Expenditures per square foot of instructional building space	\$ 3.82	\$ 8.25
3. Contracted Services PLUS Total Building and Grounds Salaries per square foot of instructional space	\$ 2.07	\$ 4.22
4. Contracted Services per square foot	\$ 0.39	\$ 0.54
5. Total Maintenance Expenditures per Student	\$ 637	\$ 1,109
6. Utilities per square foot of instructional building space	\$ 1.38	\$ 1.05

# Facilities Benchmarking Comparative Analysis (MSBO)

	State Median	Taylor School District
7. Total Building and Grounds Salaries per square foot of instructional space	\$ 1.54	\$ 3.68
8. Custodial Salaries per square foot of instructional space	\$ 1.17	\$ 2.95
9. Skilled Trades/Maintenance Salaries per square foot of instructional space	\$ 0.23	\$ 0.36
10. Supervisory Salaries per square foot of instructional space	\$ 0.12	\$ 0.128
11. Clerical/Secretarial salaries per square foot of instructional space	\$ 0.04	\$ 0.066

# Facilities Benchmarking Comparative Analysis (MSBO)

	State Median	Taylor School District
12. Square feet of instructional space per total Building and Grounds FTEs	22,695	12,034
13. Square feet of instructional space per Custodial FTE	29,658	12,734
14. Square feet of instructional space per Skilled Trades/Maintenance FTE	181,108	136,889
15. Square feet of instructional space per Supervisory FTE	517,430	547,555
16. Square feet of instructional space per Clerical/Secretarial FTE	875,146	547,555
17. Acres, per Grounds FTE	85	63

# Facilities Benchmarking Comparative Analysis (MSBO)

	State Median	Taylor School District
18. Average annual salary of all Building and Grounds FTE	\$ 36,126	\$ 44,285
19. Average annual salary of Custodial FTE	\$ 34,067	\$ 37,602
20. Average annual salary of Skilled Trades/Maintenance FTE	\$ 40,552	\$ 49,803
21. Average annual salary of Supervisory FTE	\$ 63,120	\$ 70,279
22. Average annual salary of Clerical/Secretarial FTE	\$ 36,698	\$ 35,901

# Facilities Benchmarking Comparative Analysis (MSBO)

Taylor School District supporting data:

<b>Buildings and Grounds Information</b>	
<b>Gross Square Feet of Buildings (Instructional Only)</b>	<b>1,095,110</b>
<b>Acres under Maintenance</b>	<b>252.0</b>
<b>Expenditures and Staffing: 2009-2010 Budget</b>	
<b>Total Expenditures, General Education (and Special Education where applicable):</b> <i>(includes General Fund, Funded Programs &amp; Center Programs)</i>	<b>\$92,789,000</b>
<b>Total Expenditures, Maintenance, Housekeeping, Grounds, Utilities</b> (Function Code 261)	<b>\$10,574,093</b>
<b>Expenditures, Utilities Only</b> (The total of Function Code 261 – Object codes 3800-3899, and 5500-5599):	<b>\$1,535,108</b>
<b>Communications Expenditures</b> (Function Code 261 – Object Codes 3400-3419):	<b>\$380,000</b>
<b>Contracted Services</b> (Within Function Code 261 – Object Codes 4100-4199):	<b>\$593,677</b>

	<b>Supervisory</b>	<b>Clerical/ Secretarial</b>	<b>Custodial/ Housekeeping</b>	<b>Skilled Trades/ Maintenance</b>	<b>Grounds</b>	<b>Total</b>
<b>Annual Salaries</b>	<b>\$140,558</b>	<b>\$71,801</b>	<b>\$3,233,766</b>	<b>\$398,420</b>	<b>\$185,419</b>	<b>\$4,029,964</b>
<b>FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>86.0</b>	<b>8.0</b>	<b>4.0</b>	<b>91.0</b>

# Transportation Metrics Analysis (MSBO)

Metric	Taylor Schools 08/09 Data <sup>2</sup>	State-wide Survey 07/08 Data <sup>1</sup>		
		SE Michigan	Rider Group 4,001 - 5,000	Statewide
Average cost per rider	\$1,014	\$1,014	\$1,028	\$957
Average cost per RE rider	\$576	\$720	\$796	\$724
Average cost per SE rider	\$7,210	\$7,976	\$9,428	\$7,354
Cost per bus	\$71,464	\$66,878	\$68,409	\$59,993
Cost per RE bus	\$65,089	\$61,467	\$62,698	\$54,601
Cost per SE bus	\$80,344	\$82,379	\$94,930	\$81,812
Buses used to transport 100 students	1.42	~1.45	~1.4	N/A
Buses maintained per technician	10	18	16	19

1: Source: MSBO Student Transportation Benchmarking Study, November 2009. Data sources used in MSBO Study: 2007/08 SE 4094 and 2009 Benchmarking Survey

2: Source: Taylor School District 2008-2009 SE-4094 Transportation Expenditures

# Food Services – Financial Statements (TSD)

## Statement of Revenue and Expenditures

	<b>2008-09 Actual</b>	<b>2009-10 Amend #2 Budget</b>
<b>Revenues:</b>		
Local Sources	686,712	623,796
State Sources	223,487	218,985
Federal Sources	2,189,209	1,978,280
General Fund Transfer	53,248	73,970
<b>Total Revenues</b>	<b>3,152,656</b>	<b>2,895,031</b>
<b>Expenditures:</b>		
Salaries	1,144,321	985,689
Benefits	612,240	555,891
Contract/Purch. Services	16,884	20,835
Food & Milk	1,262,792	1,219,956
Supplies/Materials	98,181	97,816
Equipment	13,858	10,726
Dues & Fees	4,381	4,118
<b>Total Expenditures</b>	<b>3,152,657</b>	<b>2,895,031</b>

Source: Taylor School District records

# Staffing Levels

## District Staffing Level History

		2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	% change
	Central Office Cabinet	6	5	5	5	4	4	-33%
<b>TACSA</b>	Administrators	23	23	23	21	21	20	-13%
<b>TPA</b>	Principals/Assistants	28	27	26	24	24	24	-14%
<b>TFT</b>	Degreed Staff (not ATA's)	667	645	610	594	544	507	-24%
<b>8840</b>	Unit Supervisors	14	14	12	12	12	9	-36%
<b>26M</b>								
<b>Division A</b>								
Note: Only groups with full benefit packages shown								
	Drivers	15	15	15	16	15	15	0%
	Custodians	69	66	71	66	69	68	-1%
	Driver/Custodians	33	32	30	29	30	32	-3%
	Utility *	36	36	32	31	30	27	-25%
	<b>Total:</b>	<b>153</b>	<b>149</b>	<b>148</b>	<b>142</b>	<b>144</b>	<b>142</b>	<b>-7%</b>
* Utility includes electricians, mechanics, plumbers, HVAC's, heavy equipment operators, computers techs and the like.								
<b>Division B</b>	Bus Aides	8	8	8	9	9	9	13%
<b>Division C *</b>	Headcooks	9	11	12	12	13	13	44%
	6 hours or more	27	25	22	16	16	17	-37%
	<b>Total:</b>	<b>36</b>	<b>36</b>	<b>34</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>-17%</b>
* Total number of Division C employees is the same, but less than 6 hr. employees do not get benefits								
<b>Division G</b>	Library Para-pros	9	9	9	9	9	8	-11%
<b>Division J</b>	Special Ed Aides	42	47	50	61	62	59	40%
<b>Division M</b>	PRC Clerks	4	4	4	4	4	4	0%
<b>Division S</b>	Level 1	8	7	7	7	8	8	0%
	Level 2: 12 month	39	40	36	39	39	34	-13%
	Level 2: 10 month	32.5	31.5	26.5	24	24	22	-32%
	<b>Total:</b>	<b>79.5</b>	<b>78.5</b>	<b>69.5</b>	<b>70</b>	<b>71</b>	<b>64</b>	<b>-19%</b>
<b>Total 26M</b>		<b>331.5</b>	<b>331.5</b>	<b>322.5</b>	<b>323</b>	<b>328</b>	<b>316</b>	<b>-5%</b>

Source: Taylor School District records

# Staffing Levels

## Professional/Administrator Staffing Ratio Analysis

	Taylor Schools	National Survey *		
		Enrollment: 2,500 - 9,999	Per Pupil Expenditures: \$9,000 - \$9,999	All Reporting Systems
<b>Pupils Per Staff Member</b>				
School Building-Level Professionals	14.9	14.0	13.4	13.7
Central-Office Professionals	339.5	457.7	503.2	547.7
Total Professionals	14.3	13.6	13.0	13.2
School Building-Level Administrators	358.1	361.5	329.7	353.4
Total Administrators	174.3	193.8	192.0	242.3

### Supporting Taylor School District Data:

Enrollment as of February, 2010	8,147
School Building-Level Professionals	545.53
School Building-Level Administrators	22.75
Central-Office Professionals	24.00
Total Administrators	46.75
Total Professionals	569.53

\* Source: Educational Research Service, *Staffing Patterns in Public School Systems*, 2007

# Staffing Levels

## Professional/Administrator Staffing Ratio Analysis

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### DEFINITIONS:

**School Building-Level Professional Staff** – Principals, assistant principals, teachers, counselors, librarians, school nurses, all other full-time instructional and professional staff at the school-building level (social workers, visiting teachers, psychologists etc.)

**Central-Office Professional Staff** – Superintendent; deputy, associate, and assistant superintendents; directors, coordinators, or managers for public relations or information, finance and business, staff personnel, instruction, technology, and all other areas; subject-area supervisors; all other full-time administrative and professional central-office employees (classified and certificated)

\* Source: Educational Research Service, *Staffing Patterns in Public School Systems*, 2007

# Staffing Levels

## Professional/Administrator Staffing Ratio Analysis

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**Total Professional Staff** – All building-level and central-office professional staff

**School Building-Level Administrative Staff** – Principals and assistant principals

**Total Administrators** – All building-level administrative and central-office professional staff; and total professional staff

\* Source: Educational Research Service, *Staffing Patterns in Public School Systems*, 2007

# Staffing Levels

## Staffing Level Analysis

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### (2008-2009 Benchmarking Study for Dearborn Public Schools)

<u>Staffing Statistic</u>	<u>Taylor School District</u>	<u>Survey Average *</u>
Pupils per Principal	552.3	598.3
Pupils per Assistant Principal	1,018.4	1,070.7
Pupil per Classroom Teacher	19.4	21.2
Pupil per Non-Classroom Teacher	79.0	96.2
Pupils per Classroom Parapro	79.9	96.0
Pupils per Building Secretarial/Clerical Staff	271.6	223.0
Pupils per Central Office Administrator/Professional	339.5	337.9

\* 2008 - 2009 Benchmarking Study for Dearborn Public Schools included a survey of 8 districts: Farmington Public Schools, Wayne-Westland Community Schools, Rochester Community Schools, Chippewa Valley Schools, Walled Lake Consolidated Schools, Flint Community Schools, Ann Arbor Public Schools, and Plymouth-Canton Community Schools

# Staffing Levels

## Staffing Level Analysis

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### **Taylor School District Supporting Data:**

Enrollment as of February, 2010	8,147
Number of Principals	14.75
Number of Assistant Principals	8.00
Number of Classroom Teachers	419.68
Number of Non-Classroom Teachers	103.10
Number of Classroom Parapros	102.00
<i>(Teaching Assistants - 45, Special Ed &amp; Voc Ed Aides - 57)</i>	
Number of Building Secretarial/Clerical Staff	30.00
Number of Central Office Administrators/Professionals	24.0

# Staffing Levels

## Central Office Administrator Staffing Survey

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### Comparable Size / State - Wide

District	'07 - '08 Enrollment	Supts., Deputy Supts., Asst. Supts.	Senior Exec. Dirs., Exec. Dirs., Directors	Asst. Dirs., Coordinators, Supervisors, Managers, etc.	Total	Pupils Per Administrator
Pontiac	7,949	3	6	10	19	418
Kentwood	8,379	5	4	4	13	645
Portage	8,809	3	6	6	15	587
Bay City	9,145	1	8	6	15	610
Saginaw	9,387	3	13	10	26	361
Southfield	9,444	5	5	13	23	411
Traverse City	10,071	3	4	10	17	592
Huron Valley	10,347	3	5	13	21	493
Waterford	10,515	4	4	14	22	478
Kalamazoo	11,528	4	4	10	18	640
<b>Averages</b>	<b>9,557</b>	<b>3</b>	<b>6</b>	<b>10</b>	<b>19</b>	<b>524</b>
<b>Taylor</b>	<b>9,272</b>	<b>4</b>	<b>5</b>	<b>14</b>	<b>23</b>	<b>403</b>

Source: Taylor School District records

# Staffing Levels

## Central Office Administrator Staffing Survey

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### Downriver and Monroe

District	'07 - '08 Enrollment	Supts., Deputy Supts., Asst. Supts.	Senior Exec. Dirs., Exec. Dirs., Directors	Asst. Dirs., Coordinators, Supervisors, Managers, etc.	Total	Pupils Per Administrator
Westwood	1,850	1	2	2	5	370
Riverview	2,623	1	4	4	9	291
Dearborn Hts. 7	3,046	2	3	1	6	508
Trenton	3,216	1	3	4	8	402
Gibraltar	3,736	1	4	2	7	534
Allen Park	3,763	1	5	5	11	342
Romulus	3,926	1	4	4	9	436
Lincoln Park	4,773	3	4	0	7	682
Wyandotte	4,980	1	4	3	8	623
Woodhaven	5,236	1	4	2	7	748
Southgate	5,365	2	6	3	11	488
Monroe	6,426	5	5	7	17	378
<b>Averages</b>	<b>4,078</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>9</b>	<b>483</b>
<b>Taylor</b>	<b>9,272</b>	<b>4</b>	<b>5</b>	<b>14</b>	<b>23</b>	<b>403</b>

Source: Taylor School District records

# Staffing Levels

## Business Office Staffing Comparative Analysis

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Survey Participants	Average Enrollment	Average Number of Staff			Taylor School District
		Professional	Support	Total	
Ann Arbor, Farmington, Kalamazoo, Pontiac, Saginaw, Waterford, Wayne-Westland	12,614	4.9	8.8	13.7	10.0
Birmingham, Bloomfield Hills, Brighton, Carman-Ainsworth, Grand Blanc, Grosse Pointe, Howell, Lapeer, Lake Orion, Northville, Royal Oak, South Lyon, West Bloomfield	6,966	2.2	3.7	5.9	10.0

*Note: Surveys were conducted in 2004*

# Staffing Levels

## Purchasing Department Staffing Analysis

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Positions in Purchasing Department	All Districts	Districts with under 10,000 Pupils
Average Number of Administrator/Professional Positions	0.4	0.2
Number of Districts <b>without</b> Administrator/Professional Positions	8 / 16	7 / 10
Average Number of Support Staff Positions	0.7	0.5
Number of Districts <b>without</b> Support Staff Positions	2 / 16	2 / 10
Average Pupil Count	9,586	7,646

Districts participating in 2009 survey: Birmingham, Bloomfield Hills, Farmington, Forest Hills, Grosse Pointe, Lake Orion, Northville, Novi, Portage, Rochester, South Lyon, Southfield, Troy, Walled Lake, Waterford, West Bloomfield

# Staffing Levels

## Human Resources Staffing Comparative Analysis

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Survey Participants	Average Enrollment	Average Number of Administrators/ Professional Positions	Taylor School District
Ann Arbor Public Schools, Battle Creek School District, Birmingham Public Schools, Farmington Public Schools, Kalamazoo School District, Saginaw School District, Waterford School District, Wayne-Westland Community Schools	11,621	3.1	1.0

Survey Participants	Average Enrollment	Average Number of Support Staff Positions	Taylor School District
Ann Arbor Public Schools, Farmington Public Schools, Kalamazoo School District, Saginaw School District, Waterford School District, Wayne-Westland Community Schools	12,967	5.2	4.3

*Note: Surveys were conducted in 2005*

# Compensation Administrator Market Analysis

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<b>Position</b>	<b>Taylor School District Actual Salary</b>	<b>Rochester Community Schools Survey <sup>(1)</sup> Actual Salary</b>	<b>Walled Lake Consolidated Schools Survey <sup>(2)</sup> Actual Salary</b>
Assist Supt. Instruction	\$116,576.00		
Assistant Director, Special Education	\$71,476.95	\$96,450.00	
Coordinator, Payroll	\$45,685.01	\$61,049.00	
Director, Athletics	\$74,863.00	\$107,300.00	\$113,513.00
Director, Food Service	\$66,917.68	\$67,971.00	
Director, Maintenance & Operations	\$78,721.18	\$121,398.00	\$114,199.00
Director, Purchasing & Insurance	\$73,623.59	\$75,815.00	
Director, School Improvement Resource/Tech	\$58,808.45		
Director, Security	\$72,465.40		
Director, Special Education	\$92,181.04	\$115,862.00	\$119,482.00
Director, Student Services	\$65,032.00		
Director, Technology & Print Shop	\$70,859.00	\$117,641.00	\$115,493.00
Director, Title I	\$99,824.40		
Director, Transportation	\$78,721.18	\$76,729.00	
Director, Warehouse	\$64,116.47		

# Compensation Administrator Market Analysis

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<b>Position</b>	<b>Taylor School District Actual Salary</b>	<b>Rochester Community Schools Survey <sup>(1)</sup> Actual Salary</b>	<b>Walled Lake Consolidated Schools Survey <sup>(2)</sup> Actual Salary</b>
General Accountant	\$70,183.00		
School Improvement Coordinator	\$72,566.03		
School Improvement Coordinator	\$76,836.00		
School Improvement Coordinator	\$74,527.00		
School Improvement Coordinator	\$75,631.00		

(1) Districts participating in 2008 survey: Birmingham Public Schools, Bloomfield Hills Schools, Farmington Public Schools, Grosse Pointe Public Schools, Huron Valley Schools, Lake Orion Community Schools, L'Anse Creuse, Livonia Public Schools, Novi Commu

(2) Districts participating in 2007 survey: Ann Arbor Public Schools, Birmingham Public Schools, Bloomfield Hills School District, Farmington Public Schools, Livonia Public Schools, Novi Community Schools, Rochester Community Schools, Southfield Public S

# Compensation Principal Market Analysis

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Position	Taylor School District Salary Range		Kalamazoo Public Schools Survey (1) Salary Range		Walled Lake Consolidated Schools Survey (2) Salary Range	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
Elementary Principal	\$77,668	\$83,233	\$73,661	\$89,803	\$91,395	\$110,784
Elementary Assistant Principal	\$74,184	\$79,662	\$66,028	\$78,684	--	--
High School Principal	\$89,706	\$95,273	\$84,526	\$104,882	\$106,923	\$125,363
High School Assistant Principal	\$79,611	\$85,178	\$76,182	\$90,471	\$90,160	\$107,872
Middle School Principal	\$84,462	\$90,037	\$78,398	\$98,004	\$95,075	\$114,783
Middle School Assistant Principal	\$79,920	\$81,501	\$71,714	\$86,834	\$87,398	\$105,115

(1) Districts participating in 2009 survey: Battle Creek Public Schools, Holland Public Schools, Grand Rapids Public Schools, Jackson Public Schools, Kentwood Public Schools, Lansing Public Schools, Midland Public Schools, Muskegon Public Schools, Portage Public Schools, Saginaw Public Schools, West Ottawa Public Schools, Wyoming Public Schools

(2) District participating in 2007 survey: Ann Arbor Public Schools, Birmingham Public Schools, Bloomfield Hills School District, Farmington Public Schools, Livonia Public Schools, Novi Community Schools, Rochester Community Schools, Southfield Public Schools, Troy School District, Walled Lake Consolidated Schools, West Bloomfield School District

# Compensation

## Area Custodians Compensation Survey

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District	Hourly Salary Year 5	Hourly Salary Year 10	Holidays in Year 5	Holidays in Year 15	Vacation Days in Year 5	Vacation Days in Year 15	Sick Days
Lincoln Park	\$16.89	\$18.29	13	13	5	20	13
Dearborn Hts. #7	\$17.41	\$18.78	12	12	5	15	10
Westwood	\$16.07	\$20.32	15	15	15	20	12
Woodhaven-Brownstown	\$17.59	\$17.59	13	13	15	20	14
Southgate	\$19.70	\$19.70	14	14	15	20	10
Allen Park	\$16.58	\$16.58	20	20	10	22	10
<b>Averages</b>	<b>\$17.37</b>	<b>\$18.54</b>	<b>15</b>	<b>15</b>	<b>11</b>	<b>20</b>	<b>12</b>
<b>Taylor</b>	<b>\$17.04</b>	<b>\$17.52</b>	<b>22</b>	<b>22</b>	<b>15</b>	<b>25</b>	<b>11</b>

Source: Taylor School District records

# Compensation

## Head Custodians/Building Engineers Compensation Survey

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District	Hourly Salary Year 5	Hourly Salary Year 10	Holidays in Year 5	Holidays in Year 15	Vacation Days in Year 5	Vacation Days in Year 15	Sick Days
Lincoln Park	\$20.32	\$20.32	13	13	5	20	13
Dearborn Hts. #7	\$22.14	\$23.14	13	13	10	15	12
Westwood	\$19.54	\$19.54	15	15	15	20	12
Woodhaven-Brownstown	\$22.81	\$22.81	13	13	15	20	14
Southgate	\$20.60	\$20.60	14	14	15	20	12
Allen Park	\$17.50	\$17.50	20	20	10	22	10
<b>Averages</b>	<b>\$20.49</b>	<b>\$20.65</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>20</b>	<b>12</b>
<b>Taylor</b>	<b>\$25.74</b>	<b>\$28.02</b>	<b>21</b>	<b>21</b>	<b>15</b>	<b>25</b>	<b>16</b>

Source: Taylor School District records

# Compensation

## Secretaries Compensation Survey

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District	Hourly Salary Year 5	Hourly Salary Year 10	Holidays in Year 5	Holidays in Year 15	Vacation Days in Year 5	Vacation Days in Year 15	Sick Days
Lincoln Park	\$12.47	\$17.76	13	13	5	20	13
Dearborn Hts. #7	\$17.40	\$17.51	11	11	15	20	10
Westwood	\$13.39	\$17.14	15	15	15	20	12
Woodhaven-Brownstown	\$20.10	\$23.85	13	13	15	20	14
Southgate	\$18.02	\$19.05	17	17	15	20	12
Allen Park	\$17.40	\$20.11	10	10	20	25	15
<b>Averages</b>	<b>\$16.46</b>	<b>\$19.24</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>21</b>	<b>13</b>
<b>Taylor</b>	<b>\$16.50</b>	<b>\$17.65</b>	<b>22</b>	<b>22</b>	<b>15</b>	<b>25</b>	<b>11</b>

Source: Taylor School District records

# Compensation

## Wayne County Teacher Salary Analysis

District	Minimum BA	Maximum MA+ or PhD	District	Minimum BA	Maximum MA+ or PhD
Allen Park	39,011	84,300	Melvindale	41,614	89,399
Crestwood	40,131	81,414	Northville	39,699	87,155
Dearborn	36,206	90,761	Plymouth-Canton	39,954	80,646
Dearn Hgts #7	41,787	91,692	River Rouge	41,489	92,327
Flat Rock	36,772	78,591	Riverview	43,400	91,826
Garden City	41,628	91,166	Romulus	40,513	70,584
Gibraltar	39,887	91,410	South Redford	39,449	85,717
Grosse Ile	42,106	89,339	Southgate	39,665	78,774
Grosse Pointe	41,839	92,986	Trenton	39,745	88,059
Hamtramck	37,904	79,515	Van Buren	35,457	77,142
Harper Woods	39,887	91,410	Wayne Westland	35,536	97,554
Highland Park	29,567	68,709	Westwood	41,445	88,010
Huron	38,825	96,590	Woodhaven-Brownstown	37,630	79,639
Lincoln Park	41,678	91,137	Wyandotte	40,821	87,000
Livonia	37,429	82,984			
<i>Source: Wayne RESA; 2009-2010, or prior to 2009-2010 if were in negotiations</i>			<b>Average</b>	<b>39,347</b>	<b>86,063</b>
			<b>Taylor</b>	<b>35,537</b>	<b>84,616</b>

# Compensation

## Wayne County Clerical Hourly Pay Rate Analysis

District	Beginning Rate Low Level	Beginning Rate High Level	District	Beginning Rate Low Level	Beginning Rate High Level
Allen Park	15.52	15.52	Melvindale	15.78	18.72
Crestwood	13.79	15.84	Northville	13.15	17.27
Dearborn	8.20	14.27	Plymouth-Canton	13.11	15.32
Dearn Hgts #7	17.06	17.06	Redford Union	13.14	20.07
Flat Rock	9.60	11.18	River Rouge	10.49	17.82
Garden City	14.37	16.88	Riverview	16.49	16.49
Gibraltar	12.20	15.55	Romulus	18.97	22.86
Grosse Ile	20.38	23.70	South Redford	12.75	17.29
Grosse Pointe	13.50	17.27	Southgate	16.33	20.83
Hamtramck	14.02	14.80	Trenton	18.81	22.52
Harper Woods	13.99	13.99	Van Buren	10.98	13.30
Highland Park	8.49	10.82	Wayne Westland	12.48	18.57
Huron	12.50	12.50	Westwood	13.39	13.39
Inkster	14.57	14.57	Woodhaven-Brownstown	9.17	20.24
Lincoln Park	11.47	18.95	Wyandotte	12.55	14.18
Livonia	11.90	13.08			
<i>Source: Wayne RESA; 2009-2010, or prior to 2009-2010 if were in negotiations</i>			<b>Average</b>	<b>13.52</b>	<b>16.61</b>
			<b>Taylor</b>	<b>13.14</b>	<b>15.53</b>

# Employee Benefits – Health Insurance Cost Analysis

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## 2009 - 2010 Cost Analysis

Annual Costs (All Employee Groups)	\$11,075,915
Employee Contribution (Spousal Fee)	\$173,400
District Costs	\$10,902,515

Source: Taylor School District records

# Special Education Data Analysis

## Cost Per Pupil and Pupils per FTE 2008-09

	Special Education Enrollment 12/1/08 <sup>1</sup>	Total Cost	Cost per Pupil	Personnel			
				Professional FTE	Pupils per Professional FTE	Reimbursed Aides FTE	Pupils per Aide FTE
Dearborn	2,162	\$27,238,774	\$12,599	184.9	11.7	129	16.8
Garden City	1,003	\$21,200,392	\$21,137	134	7.5	94	10.7
Grosse Pointe	1,150	\$20,647,569	\$17,954	134	8.6	93	12.4
Livonia	2,561	\$33,760,052	\$13,182	221.6	11.6	185	13.8
Plymouth Canton	2,001	\$21,600,525	\$10,795	153.7	13.0	137	14.6
Wayne Westland	2,139	\$27,212,529	\$12,722	215.2	9.9	141.3	15.1
Wyandotte	1,111	\$22,676,244	\$20,411	141.2	7.9	181	6.1
<b>Average without Taylor</b>	<b>1,732</b>	<b>\$24,905,155</b>	<b>\$15,543</b>	<b>169.2</b>	<b>10.0</b>	<b>137.2</b>	<b>12.8</b>
<b>Taylor</b>	<b>1,523</b>	<b>\$13,286,688</b>	<b>\$8,724</b>	<b>101.5</b>	<b>15.0</b>	<b>49</b>	<b>31.1</b>

Sources:

- 1: District Special Education Enrollment 1994-1995 through 2008-09, CEPI Website
- 2: Individual District Special Education Actual Cost Report (July 1, 2008 - June 30, 2009), Form SE 4096

# Building Utilization Analysis

	Grades	Enrollment	Capacity	Utilization
<b>Elementary Schools</b>				
Eureka Heights	K-5	316	404	78.2%
Fischer	K-5	255	257	99.2%
Holland	K-5	326	403	80.9%
Kinyon	K-5	443	590	75.1%
McDowell	K-5	360	508	70.9%
Moody	K-5	332	680	48.8%
Myers	K-5	375	508	73.8%
Randall	K-5	539	796	67.7%
Taylor Parks	K-5	486	568	85.6%
Sixth Grade Academy	6	606	770	78.7%
<b>Elementary Schools Total</b>		<b>4,038</b>	<b>5,484</b>	<b>73.6%</b>
<b>Middle Schools</b>				
Hoover	7 - 8	582	680	85.6%
West	7 - 8	742	830	89.3%
<b>Middle Schools Total</b>		<b>1,324</b>	<b>1,510</b>	<b>87.6%</b>
<b>High Schools</b>				
Kennedy	9 - 12	1,199	1,210	99.1%
Truman	9 - 12	1,498	1,820	82.3%
Titan Academy	8 - 12	88	130	67.7%
<b>High Schools Total</b>		<b>2,785</b>	<b>3,160</b>	<b>88.1%</b>

Source: Taylor School District records

# Cost Reduction Strategies

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	Estimated Savings
<p>1. Outsource Custodial Services</p> <ul style="list-style-type: none"> <li>▪ Typical Savings - 40% - 50%</li> <li>▪ Estimated Savings Based On Estimated Payroll of \$5,500,000</li> </ul>	\$2,200,000 - \$2,750,000
<p>2. Outsource Transportation Services</p> <ul style="list-style-type: none"> <li>▪ Typical Savings - 20% - 25%</li> <li>▪ Estimated Savings Based on Estimated Expenditures of \$4,800,000</li> </ul>	\$960,000 - \$1,200,000
<p>3. Outsource Food Services</p> <ul style="list-style-type: none"> <li>▪ Typical Savings - Minimum - Breakeven</li> <li>▪ Estimated Savings Based on '08 - '09 General Fund Transfer and '09 - '10 Projected General Fund Transfer</li> </ul>	\$50,000 - \$70,000

# Cost Reduction Strategies

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	Estimated Savings
4. Eliminate Warehouse <ul style="list-style-type: none"> <li>Estimated Savings per Data Provided by TSD</li> </ul>	\$230,000
5. Reduce Number of Mechanics in Transportation <ul style="list-style-type: none"> <li>Estimated Savings Assumes Reduction of 2 Mechanics with Average Annual Compensation of \$65,000 (Salary - \$20/Hour x 2080 Hours, FICA/Retirement – 25%, Insurance - \$14,000)</li> </ul>	\$130,000
6. Reduce Number of Business Office (Accounting, Payroll) Staff <ul style="list-style-type: none"> <li>Estimated Savings Assumes Reduction of 1-2 Staff with Average Annual Compensation of \$65,000 (Salary - \$40,000, FICA/Retirement – 25%, Insurance - \$14,000)</li> </ul>	\$65,000 - \$130,000

# Cost Reduction Strategies

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	Estimated Savings
<p>7. Reduce Number of Purchasing and Insurance Staff</p> <ul style="list-style-type: none"> <li>Estimated Savings Assumes Reduction of 1-2 Staff with Average Annual Compensation of \$65,000 (Salary - \$40,000, FICA/Retirement – 25%, Insurance - \$14,000)</li> </ul>	\$65,000 - \$130,000
<p>8. Reduce Number of Paid Leave Time Days (Holidays, Vacation) for 26M Employees</p> <ul style="list-style-type: none"> <li>Estimated Savings Assume Reduction of 10 Paid Leave Time Days for 260 Full-Time Employees With Average Annual Compensation of \$60,000 (Salary - \$38,000, FICA/Retirement – 25%, Insurance \$14,000)</li> <li>Actual Savings Would Depend on Ability to Reduce Number of FTE's</li> </ul>	\$600,000

# Cost Reduction Strategies

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	Estimated Savings
9. Pursue Employee Contributions to Health Insurance Costs <ul style="list-style-type: none"><li>▪ Approximately \$110,000 Savings per 1% Contribution</li><li>▪ Estimated Savings Reflect 10% Contribution</li></ul>	\$1,100,000
10. Re-define Elementary School (K-5) Boundaries and Close 1 – 2 Elementary School (K-5) Buildings <ul style="list-style-type: none"><li>▪ Estimated Savings Based Upon \$400,000 per School</li></ul>	\$400,000 - \$800,000

# Thank You

*For more information, contact:*

Jeff Rahmberg  
Rahmberg, Stover & Associates, LLC  
248-203-7710  
[Jeff.Rahmberg@rahmbergstover.com](mailto:Jeff.Rahmberg@rahmbergstover.com)

Judy Wright, Partner  
Plante & Moran, PLLC  
248-223-3304  
[Judy.Wright@plantemoran.com](mailto:Judy.Wright@plantemoran.com)

