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ABSTRACT

This report critiques a study that condemned the privatization of school transportation in Ohio. The original study, authored by Mark Cassell, concluded that student transportation offered by a private company is more expensive than similar transportation that is provided in-house. The present report claims that the Cassell study ignored some direct costs and all indirect costs, including facility/equipment costs, and allocated indirect costs, such as legal expenses, insurance, and real-estate costs. It states that Cassell erred when he compared the marginal costs of providing in-house transportation (the cost of labor and materials to produce an additional unit of a product) with the average cost formula that is used by for-profit companies (costs are allocated over the total costs of the units produced). Since government enterprises frequently cross-subsidize operations and therefore understate capital requirements, any comparison of a school district's marginal costs with a transportation company's fully allocated costs will likely underestimate the district's costs. Furthermore, districts can ensure that no one company creates a monopoly of transportation services by securing the services of 2 or more organizations and by rebidding contracts every 5 years. (Contains 16 references.) (RJM)

Missing the Bus

An Analysis of *Taking Them for a Ride: An Assessment of the Privatization of School Transportation in Ohio's Public School Districts*

by James A. Damask, Director of Research, The Buckeye Institute
June 13, 2000

Introduction

The following is an assessment of *Taking Them for a Ride: An Assessment of the Privatization of School Transportation in Ohio's Public School Districts*, a study authored by Mark Cassell, Kent State University associate professor of political science. The study was funded and presented by the American Federation of State, County, and Municipal Employees (AFSCME) and the Ohio Association of Public School Employees (OAPSE) on May 16, 2000.[1]

Analysis of Methodology

The study (hereinafter referred as *Cassell*) purports to show that the cost of providing school transportation by contract with a private company is more expensive than the cost of providing similar transportation by in-house provision. *Cassell* turns crucially, therefore, on the term "cost." As its methodology, *Cassell* totals and presents fiscal information from annual T1 and T2 reports filed with the Ohio Department of Education. The T1 reports provide the number of students transported and the total miles driven on a given day. The T2 reports itemized expenditures, such as salaries, maintenance and repairs, fuel, tires, utilities and supplies, and other direct transportation expenditures.

By basing its methodology on these reports only, however, *Cassell* fundamentally ignores some direct costs and all indirect costs. These costs include facility and equipment costs and allocated indirect costs, such as legal expenses, insurance, and real estate costs. Without these costs included, a comparison of contract pricing with in-house provision would provide inaccurate conclusions and misleading policy prescriptions for policymakers.

The following table summarizes the two methods of accounting for costs.

[1] Mark Cassell, *Taking Them for a Ride: An Assessment of the Privatization of School Transportation in Ohio's Public School Districts* (Washington, D.C.: AFSCME, 2000).

Table 1. Comparison of Transportation Costs
(Reported School District Costs *versus* Contracting Company Costs)

	School District	Contracting Company
Legal organization	non-profit	for-profit
Accounting method	cash accounting	accrual accounting
Costs included	bus drivers' salaries and benefits, other direct-cost personnel, physical exams, training, maintenance and repairs, fuel, tires and tubes, bus insurance, rent and leases, utilities and direct-cost supplies	bus drivers' salaries and benefits, other direct-cost personnel, physical exams, training, maintenance and repairs, fuel, tires and tubes, bus insurance, rent and leases, utilities and direct-cost supplies + facility and capital equipment costs (including depreciation of buses, bus equipment, other vehicles, offices, parking lots, vehicle storage, maintenance facilities, and maintenance equipment), interest costs, pension costs, and workers' compensation costs + allocated indirect costs ("overhead") of support departments, including: • salaries, wages, and benefits • rent and utilities • insurance • capital equipment and other assets • real estate • supplies and materials • printing and communications • travel
Pricing	marginal cost pricing	average cost pricing

Cassell's pricing method uses *marginal cost pricing* rather than *average cost pricing*. The concept of marginal cost pricing can only be approximated, but it is held to be the cost of labor and materials to produce an additional unit of a product.[2] Average cost pricing involves allocating total costs over the units produced, thereby producing an average cost per unit.

While for-profit businesses will ask "Should we make or buy the additional service?", they use marginal cost pricing to assess their choices. This method — which *Cassell* uses — is inappropriate, however, for government agencies, such as public schools. Government enterprises frequently cross-subsidize operations, fail to allocate overhead to activities (such as pupil transportation), understate capital requirements and replacement reserves, ignore the cost of capital, and underestimate costs.[3] Any comparison of a school district's marginal costs with a transportation company's fully allocated costs (reflected in the company's contract bid) therefore will likely dramatically underestimate the district's costs.

Analyzing these costs can be difficult. As Harvard University economist Jonathan Richmond observes:

> "Cost analysis is art, not science. In complex organizations, large numbers of assumptions must be made about how costs which are incurred are to allocated to various parts of the organization. Many costs are shared by a number of services, and there is often no one obvious way of assigning them to their sources."[4]

If a government enterprise, such as a school district, is held to be a *going concern* — meaning that operations are expected to continue for the indefinite future — then average cost pricing (using total allocated costs) is the appropriate method of cost allocation. As a going concern, the school district should use marginal costs that include all costs of providing the service or good. As *Richmond* (1992) observes, "in the longer term, as a general rule . . . marginal costs approach and converge with fully allocated total costs."[5]

Because the contract price and in-house cost provision use two different methods of cost allocation, adjustments must be made to make valid comparisons. If the two methods of providing a similar service (such as contracting-out pupil transportation versus providing it in-house) are to be compared, then the standard method of cost allocation involves adjusting the marginal cost basis by adding the neglected direct and overhead costs of the school district to the cash-basis in-house cost. *Cassell*, however, does not use this method.

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[2] The concept of marginal cost depends on the context and varies with what economic condition is assumed to exist.

[3] Janet R. Beales, *Total Costing for School Transportation Service: How the San Diego City Schools Missed the Bus*, Policy Study No. 199 (Los Angeles: Reason Foundation, December 1995).

[4] Jonathan Richmond, "The Costs of Contracted Service: An Assessment of Assessments," MIT Center for Transportation Studies, July 20, 1992.

[5] *Ibid.*

Chip Taggart, former senior manager and director of Fleet Management Services for the National Transportation Consulting Group of Ernst & Young in Washington, D.C., observed that

> "[i]f your school district does not account for all of the costs of pupil transportation, you might reject valid options such as contracting in the mistaken belief that they are not cost-effective. In fact, not recognizing the full costs of transportation almost inevitably causes inefficiencies, because resources are undervalued."[6]

One of the principal problems identified by the Government Accounting Standards Board (GASB) is that state and local governments (including school boards) poorly maintain asset levels. While GASB issued *Concepts Statement No. 11* in 1990 in order to introduce accrual accounting to the governments' revenue statement, it has yet to set accrual standards for government balance sheets. Unlike for-profit companies, therefore, local governments record assets at cost and infrequently adjust those assets for changes in (1) basis and (2) value. In other words, government enterprises maintain unrealistic asset values on their books and are unable to use these costs effectively for purposes of comparison.

Martin (1993) presents a methodology for adjusting those assets for comparison to contract prices, and *KPMG* (1990) presents extensive guidelines for comparing in-house transportation with contract prices. *Cassell* does not address the substantive points in either document.

As an approximation, the following table summarizes the support services cost that must be allocated to cost centers. The data come from school district Financial Profiles, available through the Ohio Department of Education, and include both debt service (interest and redemption of principal) and capital outlay. Because the debt service component figure could not be disaggregated into interest and bond principal repayment, the entire category was amortized at 7% for 20 years.[7]

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[6] Chip Taggart, "Accounting for Costs," *The American School Board Journal*, vol. 177 (November 1990).

[7] The in-depth analysis that follows shows that the weighted-average amortization period for all assets (land, buildings, furniture and fixtures, and bond principal) equals 20.78 years.

Table 2. Allocation of Support Services Cost
The Big 8 School Districts, 1997-1998

School District	Allocated Support Services Cost and Capital Costs (Per Pupil)	Allocated Support Services Cost as Percentage of Budget	5% Cost Allocation to Pupil Transportation (Per Pupil)
Youngstown CSD	$ 3,806	49.7%	$ 190
Dayton CSD	$ 3,741	48.3%	$ 187
Cincinnati CSD	$ 3,217	40.8%	$ 161
Columbus CSD	$ 3,126	45.2%	$ 156
Toledo CSD	$ 2,960	45.1%	$ 148
Akron CSD	$ 2,556	41.1%	$ 128
Cleveland MSD	$ 2,463	38.0%	$ 123
Canton CSD	$ 2,425	37.8%	$ 121
Median	$ 3,043	45.1%	$ 152

Sources: Financial Profiles (EMIS), Ohio Department of Education; and author's calculations.

As the table shows, the amount of support services and capital costs that must be allocated to activities equals about $3000 in the eight largest Ohio school districts. This represents about 45% of all expenditures by these districts. If a material (but minimal) amount of these costs is allocated to transportation (i.e., 5%), then about $150 per pupil must added to the in-house transportation cost.

If the median cost calculated above ($152) is added to the estimate of in-house provision of pupil transportation reported in *Cassell*, the median annual cost per pupil for public school districts increased substantially. In fact, when these costs are allocated to the district cost computed by *Cassell*, public school districts' costs go from 33% less expensive than contracting the service to 11% more expensive.

Table 3. Median Annual Cost per Pupil — 1998

	Median Annual Cost per Pupil (1998) Cassell *Estimate*	Median Annual Cost per Pupil (1998) *Revised Estimate*
Type 1: Districts that use no contractors	$313	$313
Allocated support service cost (5%)		$152
Type 1 cost	$313	$465
Type 3: Districts that use primarily contractors	$416	$416
Difference ($)	–$103	$49
Difference (%)	–33.0%	+10.5%

Sources: Cassell (2000) and author's calculations.

This additional per-pupil costs, when added to the marginal costs reported in the T1 and T2 reports, begin to resemble the situation in San Diego (California) City School District. In 1995, the San Diego Board of Education revoked the contract for a transportation company after a report claimed that the district could save $1.2 million by providing the transportation in-house. That report, however, failed to allocate total costs under an average cost pricing methodology. Researchers estimate that in-house costs were actually $6.7 million higher than the contracting company's costs.[8]

These cost adjustments above do not include such factors as (1) the additional expenditure to administer the contract by the school district, (2) the conversion cost to go to contracted service, and (3) the amortized new revenues from converting to contracted service (such as revenues from the sale of part or all of the district's bus fleet), which would lower the effective contract cost. The table below summarizes these additional costs:

[8] Janet R. Beales, *Total Costing for School Transportation Service*, p. 4

Table 4. Comparison of In-House Costs with Contract Costs

In-House Cost	*Contract Cost*
Direct Costs	Contract Cost
+ Allocation of indirect costs	+ Administrative Cost
	+ Conversion Cost
	– New Revenue
= School District In-House Cost	= Total Contracting Cost

Source: Martin (1993).

The simple method of approximating the magnitude of non-instructional expenditures — and their impact on comparing costs — is confirmed by a more detailed analysis of Ohio public school expenditure data provided by the *National Public Education Financial Survey* of the Department of Education. An compilation of that data is presented below in Table 5. Using statewide data for Ohio schools, annual non-instructional expenditures are compiled, and assets are aggregated together in four asset categories: bond principal redemption, land, buildings, and furniture and fixtures (which also includes office computers).

Table 5. Analysis of Non-Instructional Expenditures Ohio, FY1997

Support Services Expenditures Total (2000): School Administration (2400), Operations and Maintenance (2600), Student Transportation (2700), and Other Support Services (2500, 2800, 2900)		4,021,118,684
Less: Support Services — Property (700)		201,338,680
Support Services Expenditures Total Less Property		3,819,780,004
Operation of Non-Instructional Services Expenditures (3000): Food Service Operations (3100) and Enterprise Operations (3200)		408,704,269
Less: Operation of Non-Instructional Services Expenditures — Food Services Operations Property (3100-700)	13,124,488	
Less: Operation of Non-Instructional Services Expenditures, Enterprise Operations — Property (3200-700)	16,552	
Operation of Non-Instructional Services Expenditures — Total Property (3000-700)	13,141,040	395,563,229
Direct Program Support—Transportation for Public School Children (Salaries, Benefits, Purchased Services, Supplies, Other Expenditures)		0
Facilities Acquisition and Construction Services, Non-Property Expenditures (4100-4900) — Buildings Built and Alternations Performed by the LEAs Own Staff		3,261,817
Facilities Acquisition and Construction Services, Non-Property Expenditures (4100-4900) — Buildings Built and Alternations Performed by Contractors		613,824,768
Other Uses — Debt Service, Interest (5100-830)		202,793,307
Direct Cost Programs Subtotal		229,407,729
Less: Direct Cost Programs — Property (700)		4,970,648
Direct Cost Programs Subtotal Less Property		224,407,729
Total Non-Property Expenditures		***5,259,630,854***

Amortization of Bond Principal	
Other Uses — Debt Service, Redemption of Principal (5000-910)	806,163,545
Amortization of Bond Principal, 7% for 30 years	***60,715,720***
Amortization of Land	
Facilities Acquisition and Construction Services — Property Expenditures, Land and Improvements (4000-710)	26,336,429
Amortization of Land, 7% for 30 years	***1,983,512***
Amortization of Buildings	
Facilities Acquisition and Construction Costs — Property Expenditures, Buildings (4000-720)	28,596,132
Amortization of Buildings, 7% for 30 years	***2,004,646***
Amortization of Property Expenditures — Furniture, Fixtures	
Support Services — Total Property Expenditures (2000-700)	201,338,680
Operation of Non-Instructional Services, Food Services Operations — Property (3100-700)	13,124,488
Operation of Non-Instructional Services, Enterprise Operations — Property (3200-700)	16,552
Direct Program Support, Transportation for Children — Property (700)	0
Facilities Acquisition and Construction Services — Property (4000-700)	7,970,077
Community Services — Property (3300-700)	7,559,395
Direct Cost Programs — Property (700)	4,970,648
Total Property Expenditures—Fixtures, Furniture	234,979,840
Amortization of Property Expenditures — Furniture, Fixtures, Total	469,959,680
Amortization of Property — Furniture and Fixtures, 7% for 5 years	***106,436,561***

Total Allocated Expenditures	***5,430,771,293***
Total Current and Capital Expenditures	***12,392,707,429***
Total Allocated Expenditures as Percentage of Total Current and Capital Expenditures	***43.8%***

Sources: *The National Public Education Financial Survey*, National Center for Education Statistics, U.S. Department of Education, FY1997; and calculation by author.

The *school district in-house cost* and *total contracting cost* provide the basis for comparing the two services. The next step is to determine *avoidable costs.* Avoidable costs, according to *Martin* (1993), "are those in-house costs that will not be incurred if a target service or portion thereof, is contracted out."[9] *Martin* (1993) describes the value of cost savings as equal to difference of avoidable costs and total contracting costs:[10]

Avoidable Costs – Total Contracting Costs = Cost Savings

Only after subtracting total contracting costs from avoidable costs can cost savings be compared.

Caveats: Contracts and School Districts

Cassell lastly makes the point that contracting can lead to potential problems of monopoly. The monopoly situation that does exist is the fact that the school district acts as a *monopsonist*, a situation in which a buyer possesses monopoly buying power over the prices charged.

A supplier of bus services, on the other hand, would likely not be able to achieve monopoly prices because of (1) the threat of actual competition or (2) the threat of *potential* competition. Such potential competition establishes a *contestable market* if entry and exit into the market is relatively easy (even if there are strong economies of scale).[11] The benefits of competition can therefore accrue even if only one actual competitor exists. Entry into the student transportation market would likely not present difficulties. Unlike other industries (such as the brewing industry), the student transportation industry uses capital — school buses — that is not industry-specific and that have a ready re-sale market.[12] School buses therefore may not provide a significant barrier to entry or exit. School districts can also increase the competitive market for transportation by following guidelines, such as those presented by *Love and Cox* (1993). These include:

- no single provider should be permitted to contract for an excessive percentage of the service;

[9] Lawrence Martin, *How to Compare Costs Between In-House and Contracted Services* (Midland, Mich.: Mackinac Center for Public Policy Reason Foundation and, 1993), p. 9.

[10] Martin, *How to Compare Costs Between In-House and Contracted Services*, p. 10.

[11] See William J. Baumol, "Contestable Markets: An Uprising in the Theory of Industrial Structure," *American Economic Review*, vol. 72, no. 1 (1982), pp. 1-15; and William J. Baumol and John C. Panzer, *Contestable Markets and the Theory of Industrial Structure* (New York: Harcourt Brace Jovanovich, 1982).

[12] J. David Hunger and Thomas L. Wheelen, *Strategic Management*, 5th ed. (Reading, Mass.: Addison-Wesley Publishing Company, 1996), p. 95.

- contracts should be rebid at least every five years, whether the incumbent is a private company or a public agency;
- contract expiration dates should be rotated to minimize the increment of service being contracted at any one time.[13]

Conclusions

Cassell compares the marginal costs of providing in-house transportation with the average costs of providing it by contract. However, analyses by KPMG Peat Marwick and other analysts consider this method to be inappropriate. Only by comparing the allocated total costs of each provider can a comparison be made accurately.

Cassell's claim that "[t]he median contracting district paid between 24 percent and 50 percent more per pupil over the course of the five-year analysis" cannot be substantiated when all total costs are allocated to activities. Two different methods of calculating non-instructional expenditures show that these total costs equal about 45% of all expenditures, when (1) assets are amortized over time and (2) support service expenditures are allocated to activities such as pupil transportation.

These allocated total costs average $3000 for Ohio's eight largest school districts and raise the cost of providing in-house transportation significantly above that shown by *Cassell*. Policymakers should be cautious in relying on reports that compare marginal costs with average costs.

[13] Beales, Appendix 3: "Creating a Competitive Environment for Transportation Services," p. 27.

Research

Janet R. Beales, *Total Costing for School Transportation Service: How the San Diego City Schools Missed the Bus,* Policy Study No. 199 (Los Angeles: Reason Foundation December 1995).

Mark Cassell, *Taking Them for a Ride: An Assessment of the Privatization of School Transportation in Ohio's Public School Districts* (Washington, D.C.: AFSCME, 2000).

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The National Public Education Financial Survey, National Center for Education Statistics, U.S. Department of Education, FY1997.

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For further research on transportation contracting and privatization, see:

José A. Gómez-Ibáñez, "Bus Industry Issues and Options," report to the Transport Studies and Planning Center (Colombo) and the World Bank, pp. 126-45 in *Sri Lanka Transport Sector Strategy Study*, World Bank report no.16269-CE, March 1997.

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— and John R. Meyer, "Privatizing and Deregulating Local Public Services: Lessons from Britain's Buses," *Journal of the American Planning Association*, vol. 56, no. 1 (1990), pp. 9-21.

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For the original presentation of the contestability theory of markets, see William J. Baumol, "Contestable Markets: Uprising in the Theory of Industrial Structure," *American Economic Review*, vol. 72, no. 1 (1982), pp. 1-15; and William J. Baumol and John C. Panzer, *Contestable Markets and the Theory of Industrial Structure* (New York: Harcourt Brace Jovanovich, 1982).

For a classic discussion of the practical and philosophical importance of average pricing in relation to marginal pricing, see Jack Wiseman, "The Theory of Public Utility Price — An Empty Box," in James M. Buchanan and G. F. Thirlby, eds., *L.S.E. Essays on Cost* (New York and London: New York University Press, 1981), pp. 247-271. First published in *Oxford Economic Papers* (Oxford: Oxford University Press), 1957.

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