



# Community Expenditure Comparison Report

Fiscal Year 2016

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Town Administrator

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## January 25, 2016

This is the third annual Community Comparison report for the Town of Easton. Developed to provide useful information to decision makers during the budget process, this report compares Town of Easton expenditures by category with the same categories in a selected group of towns. The categories compared are Education, Fire, General Government, Police, and Public Works. All expenditure data were obtained from the Massachusetts Department of Revenue (DOR) using the most recent year (FY2014) available<sup>1</sup>.

The list of comparable towns was selected based on four metrics that are commonly used and readily available from the DOR:

1. Population
2. Average Single Family Tax Bill
3. Income per-capita
4. Equalized Valuation per-capita

As a starting point, we looked at municipalities that were between 90 and 110% of Easton's value for each economic metric. Any municipalities with two or more metrics falling within that range were included in the first screen. To account for differences in community character any municipalities with a population greater than 40,000 or less than 15,000 or a population density greater than twice that of Easton were eliminated. This produced a core-group of ten towns, four of which are new additions to our core community lineup based on the most recent DOR data, and six of which have returned from last year:

1. Ashland

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<sup>1</sup> See Appendix – Table 1 pg. 7

2. Canton (new based on FY2014 DOR data)
3. Chelmsford
4. Foxborough
5. Franklin (new based on FY2014 DOR data)
6. Grafton (new based on FY2014 DOR data)
7. Mansfield
8. Marshfield
9. North Attleborough (new based on FY2014 DOR data)
10. Walpole

In addition to the core-group, we added the remaining towns which directly border Easton to see how we compare with our neighbors:

1. Norton
2. Raynham
3. Sharon
4. Stoughton
5. W. Bridgewater

This list of proximate towns may not have much more in common with Easton than a border, but could provide valid comparison data for some public services. Our analysis shows:

- **Easton total spending per-capita is beneath the median per-capita spending for core communities *and* neighboring communities.**
- **Easton's Education funding ranks second amongst our contiguous neighbors, but 9<sup>th</sup> of the 11 core communities (including Easton).**

- **General Government spending ranks *last* amongst our neighbors and our peers in the core community group, with Easton spending 38 percent fewer dollars per capita in this category than our average peer.**
- **Police Department funding ranks just below the median per-capita spending for core communities and second from last compared to our neighbors.**
- **Easton’s Fire Department per-capita expenditures rank 9<sup>th</sup> of the 11 core communities and last amongst our neighbors.**
- **Public Works spending on a per-capita basis places Easton 8<sup>th</sup> of 11 core communities and second from last compared to our neighbors.**

**Overall Spending.** In all of the expenditure areas compared, Easton ranked in the lower half of all communities in per-capita expenditures. When compared to the core-group of similar communities, Easton’s per-capita expenditures frequently hover just above or even below the 25<sup>th</sup> percentile range. These lean budgets are reflective of the continuing efforts on behalf of our department heads to run efficient and effective operations using limited funds. In fact, Easton’s total budget is 11 percent less than the average budget of our peer (comparable) communities, and our per-capita total spending is 9 percent less than the core community average. At \$3,399.87 of per-capita total budget spending we rank 4<sup>th</sup> of the six bordering towns (not including Mansfield, who is listed as a core community due to economic and demographic metrics) and more than \$1,000 fewer per person than Sharon or West Bridgewater<sup>2</sup>.

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<sup>2</sup> See Appendix – Table 2 pg. 8

**Education<sup>3</sup>.** Easton's per-capita spending for Education ranks 9<sup>th</sup> of the eleven core-group communities (Easton plus ten). Easton fares better when compared to bordering towns ranking 2<sup>nd</sup> out of six and when compared with the larger group ranking 10<sup>th</sup> out of sixteen. It is worth noting that, while still below the 50<sup>th</sup> percentile of per-capita spending, our 10<sup>th</sup> place ranking in this category is the *highest* Easton places out of all spending categories compared.

**General Government<sup>4</sup>.** Easton's total General Government spending is the lowest among comparable communities. Easton also ranks last in per-capita spending at \$82.80, 38 percent below the core-group average per-capita spending of \$133.88. When including neighboring towns, Easton still ranks last in per-capita spending in this area. In order to equal the core-group per-capita average in this category, Easton would need to increase our General Government spending by over \$1.2M (62 %)

**Police<sup>5</sup>.** Total spending and per-capita spending for Easton's Police rank 7<sup>th</sup> of the eleven core-group communities. When compared with the larger group, Easton's per-capita spending ranks 11<sup>th</sup> out of sixteen and is 5<sup>th</sup> of the six border communities.

**Fire<sup>6</sup>.** Placing third from last, Easton's per-capita Fire expenditures rank 14<sup>th</sup> of all sixteen communities. Our total Fire expenditures are below the 50<sup>th</sup> percentile amongst our core community group, placing 8<sup>th</sup> of eleven. This figure reflects the

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<sup>3</sup> See Appendix – Table 3 pg. 9

<sup>4</sup> See Appendix – Table 4 pg. 10

<sup>5</sup> See Appendix – Table 5 pg. 11

<sup>6</sup> See Appendix – Table 6 pg. 12

lack of a contract between the Fire Union and the Town in FY2014, the year from which the DOR expenditure data is drawn.

**Public Works**<sup>7</sup>. Easton ranks 7<sup>th</sup> of the eleven core communities in its total spending on Public Works and 8<sup>th</sup> in per-capita spending. Easton ranks 5<sup>th</sup> of six among our neighbors in per-capita spending in this category.

**Other Considerations.** There are two other categories that haven't been mentioned that are worth noting. First is Debt Service. The DOR spreadsheets do not separate exempt from non-exempt debt and without untangling them it is difficult to make valid comparisons. But given the fact that our total budget on a per-capita basis also ranks 9<sup>th</sup> of the eleven community peer group it is unlikely that our debt service is significantly different. The second area is reserves<sup>8</sup>. When the combined free cash and stabilization fund balances are measured on a per-capita basis (the latest year available is FY2015 for Free Cash and FY2014 for Stabilization Funds) we are second from last among our neighbors. Easton fares slightly better when compared to our peers, ranking 8<sup>th</sup> of eleven for per-capita reserves. However, as these figures are from prior fiscal years where we drew upon stabilization and free cash in lesser amounts that we are faced with today, we can anticipate our ranking to sink even lower in future Community Comparison reports as they will reflect our increasing reliance on reserves to balance our operating budget.

Although these kind of comparisons are worthwhile, they are not perfect. Different metrics will produce different comparisons. Other categories such as school age

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<sup>7</sup> See Appendix – Table 7 pg. 13

<sup>8</sup> See Appendix – Table 8 pg. 14

population for education and road miles for public works may also prove useful for future analysis.

As this is the third year in which we have conducted this analysis, it is worth comparing this report to FY2014 and FY2015. Doing so reveals that Easton's per-capita expenses remained in the bottom half of both core-group and bordering town comparisons. Our per-capita education expenditures remained third from last compared to our (now larger) core community group. General government per-capita expenditures remain far below all comparative communities. Police expenditures on a per-capita basis rank 7<sup>th</sup> of the eleven core communities, but it worth note that one of only two communities who spent fewer dollars per-capita in this category than Easton in last year's report has since surpassed us.

**Conclusion.** This report is reflective of Easton's continuing efforts in achieving and maintaining conservative spending levels and achieving quality service delivery at an effective cost. Since The Great Recession and the ensuing cuts to state aid, Easton has conservatively budgeted our expenditures while continually seeking creative solutions to cut costs where possible, such as in energy and healthcare, while working to promote new growth as a sustainable source of revenue.

It is my hope that this information will be helpful during the upcoming budget process. Based on this data there are a few very broad conclusions that are worth articulating.

- It is clear that our budgets are extremely lean, such that adding programs or services will require additional revenue and not simply re-ordering priorities.
- Relatively speaking, Education, Police, and Public Works are the best funded on a per-capita basis compared to our core-group, however, even these departments are below the 50<sup>th</sup> percentile.

- General Government remains our leanest budget. Our department heads and their staff are highly efficient and remain committed to their professions through ongoing education and professional advancement.
- Our reserve position improved amongst our peers in this report, however, we must also consider that our reserves per-capita (measured using older and *healthier* reserve levels than we have today) are 45 percent lower than that of our peers.

Given the extraordinary challenges the Town will face during the FY2017 budget process, and with a potential override being considered, I am obligated to highlight that the trends present in three successive Community Comparison reports are reflective of fiscal years 2012 through 2014. Currently in fiscal year 2016, we now know that these trends of tight expenditure budgets and increasing reliance on our reserve accounts to fund our operating budgets continue in fiscal years 2015 and 2016. More detailed information about our ongoing revenue deficit will be discussed in my annual budget message.

I look forward to continuing this discussion throughout the winter and early spring. Please let me know whether you have any questions or would like further information.

**David A. Colton**

**Town Administrator**



## Appendix

**Table 1 – Massachusetts Department of Revenue (DOR) Categorical Expenses Comparative Report**

Core-Communities highlighted in blue, neighboring communities in yellow, and Easton in green (this is the color code for all tables herein).

<b>Municipality</b>	<b>2013 Population</b>	<b>2015 Average Single Family Tax Bill</b>	<b>2011 DOR Income Per Capita</b>	<b>2012 EQV Per Capita</b>
Ashland	17,150	\$6,555.00	\$42,176.00	\$132,409.00
Canton	22,221	\$6,066.00	\$48,593.00	\$188,365.00
Chelmsford	34,722	\$6,329.00	\$41,984.00	\$144,389.00
Easton	23,753	\$6,256.00	\$40,568.00	\$134,038.00
Foxborough	17,257	\$5,768.00	\$40,568.00	\$163,230.00
Franklin	32,581	\$5,657.00	\$40,407.00	\$140,862.00
Grafton	18,155	\$5,620.00	\$40,648.00	\$126,757.00
Mansfield	23,566	\$5,816.00	\$39,976.00	\$142,867.00
Marshfield	25,509	\$5,139.00	\$40,413.00	\$177,977.00
North Attleborough	28,801	\$4,416.00	\$37,038.00	\$126,648.00
Norton	19,367	\$4,583.00	\$30,110.00	\$114,180.00
Raynham	13,554	\$4,721.00	\$32,555.00	\$141,596.00
Sharon	18,027	\$9,617.00	\$56,677.00	\$162,378.00
Stoughton	28,106	\$4,505.00	\$28,058.00	\$118,390.00
Walpole	24,818	\$6,693.00	\$42,409.00	\$161,667.00
West Bridgewater	6,983	\$5,089.00	\$30,095.00	\$143,369.00

The data provided by the DOR includes the average 2015 single family tax bill as well as governmental expenditures from FY2014.

Obtained from:

[https://dlsgateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=Comparative\\_Report&ReportTitle=Community%20Comparison%20Report](https://dlsgateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=Comparative_Report&ReportTitle=Community%20Comparison%20Report)

**Table 2 – Total Spending Per Capita**

Tables 2 through 8 contain all sixteen communities in this report, with Easton’s core communities highlighted in blue and our neighbors in yellow. All categories are sorted from greatest to least per capita spending, with the corresponding ranking of the per capita spending for all communities, the core communities (CC Rank), and our neighboring communities (N Rank).

Rank	CC Rank	N Rank	Municipality	Total Budget	Total Spending Per Capita
1		1	West Bridgewater	\$31,605,340.00	\$4,526.04
2		2	Sharon	\$80,532,637.00	\$4,467.33
3	1		Canton	\$96,455,522.00	\$4,340.74
4	2		Foxborough	\$72,175,920.00	\$4,182.41
5	3		Mansfield	\$95,379,005.00	\$4,047.31
6	4		Walpole	\$93,704,368.00	\$3,775.66
7	5		Marshfield	\$95,859,236.00	\$3,757.86
8	6		Franklin	\$122,429,417.00	\$3,757.69
9	7		Ashland	\$64,347,734.00	\$3,752.05
10		3	Stoughton	\$102,738,649.00	\$3,655.40
11	8		Chelmsford	\$124,530,757.00	\$3,586.51
12	9	4	Easton	\$80,757,157.00	\$3,399.87
13	10		North Attleborough	\$93,925,103.00	\$3,261.18
14	11		Grafton	\$58,737,217.00	\$3,235.32
15		5	Raynham	\$42,299,134.00	\$3,120.79
16		6	Norton	\$58,840,681.00	\$3,038.19

Each expenditure category will also contain the average expenses for both core and neighboring communities, including Easton’s variation from that average.

Core Community Mean	\$90,754,676.00	\$3,736.06
Easton v. (less) Mean	-\$9,997,519.00	-\$336.18
Easton Percentage Diff.	-11.02%	-9.00%
	<b>Total Spending</b>	<b>Total Spending Per Capita</b>
Neighboring Community Mean	\$66,128,933.00	\$3,701.27
Easton v. (less) Mean	\$14,628,224.00	-\$301.40
Easton Percentage Diff.	22.12%	-8.14%

**Table 3 – Education Expenditures**

Rank	CC Rank	N Rank	Municipality	Education Spending Per Capita
1		1	Sharon	\$2,088.35
2	1		Foxborough	\$1,836.72
3	2		Mansfield	\$1,816.67
4	3		Franklin	\$1,714.99
5	4		Marshfield	\$1,669.22
6	5		Walpole	\$1,581.11
7	6		Canton	\$1,553.90
8	7		Ashland	\$1,541.51
9	8		Grafton	\$1,530.27
10	9	2	Easton	\$1,518.50
11		3	West Bridgewater	\$1,517.37
12	10		Chelmsford	\$1,484.54
13		4	Stoughton	\$1,416.70
14	11		North Attleborough	\$1,361.76
15		5	Raynham	\$1,316.41
16		6	Norton	\$1,282.96

Core Community Mean	\$1,600.84
Easton v. (less) Mean	<b>-\$82.33</b>
Easton Percentage Diff.	<b>-5.14%</b>
	<b>Education Spending Per Capita</b>
Neighboring Community Mean	\$1,523.38
Easton v. (less) Mean	<b>-\$4.88</b>
Easton Percentage Diff.	<b>-0.32%</b>

**Table 4 – General Government Expenditures**

Rank	CC Rank	N Rank	Municipality	General Government Spending Per Capita
1	1		Franklin	\$263.06
2		1	West Bridgewater	\$190.20
3	2		Walpole	\$175.80
4	3		Grafton	\$140.44
5	4		Ashland	\$133.28
6	5		Foxborough	\$131.94
7	6		Canton	\$127.57
8	7		Chelmsford	\$117.13
9		2	Sharon	\$113.29
10		3	Stoughton	\$113.21
11		4	Raynham	\$107.61
12	8		Marshfield	\$103.15
13	9		Mansfield	\$102.13
14	10		North Attleborough	\$95.34
15		5	Norton	\$84.86
16	11	6	Easton	\$82.80

Core Community Mean	\$133.88
Easton v. (less) Mean	-\$51.08
Easton Percentage Diff.	-38.15%
	<b>General Government Spending Per Capita</b>
Neighbor Community Mean	\$115.33
Easton v. (less) Mean	-\$32.53
Easton Percentage Diff.	-28.21%

**Table 5 – Police Expenditures**

Rank	CC Rank	N Rank	Municipality	Police Department Spending Per Capita
1		1	West Bridgewater	\$312.37
2		2	Raynham	\$287.92
3	1		Foxborough	\$194.11
4	2		Canton	\$191.73
5		3	Sharon	\$191.42
6		4	Stoughton	\$187.90
7	3		Marshfield	\$180.72
8	4		Walpole	\$179.70
9	5		Chelmsford	\$168.04
10	6		Ashland	\$159.27
11	7	5	Easton	\$159.20
12	8		North Attleborough	\$152.00
13	9		Mansfield	\$149.07
14	10		Franklin	\$136.81
15		6	Norton	\$136.27
16	11		Grafton	\$101.01

Core Community Mean	\$161.06
Easton v. (less) Mean	-\$1.86
Easton Percentage Diff.	-1.15%
	<b>Police Department Spending Per Capita</b>
Neighboring Community Mean	\$212.51
Easton v. (less) Mean	-\$53.31
Easton Percentage Diff.	-25.09%

**Table 6 – Fire Department Expenditures**

Rank	CC Rank	N Rank	Municipality	Fire Department Spending Per Capita
1		1	West Bridgewater	\$281.80
2	1		Canton	\$194.63
3	2		Marshfield	\$179.90
4		2	Raynham	\$172.52
5	3		Foxborough	\$167.33
6		3	Sharon	\$147.40
7		4	Norton	\$145.27
8	4		Chelmsford	\$144.24
9	5		North Attleborough	\$140.10
10	6		Mansfield	\$136.02
11	7		Franklin	\$132.89
12	8		Walpole	\$132.04
13		5	Stoughton	\$131.31
14	9	6	Easton	\$127.69
15	10		Ashland	\$124.88
16	11		Grafton	\$24.60

Core Community Mean	\$136.76
Easton v. (less) Mean	-\$9.06
Easton Percentage Diff.	-6.63%
	<b>Fire Department Spending Per Capita</b>
Neighboring Community Mean	\$167.67
Easton v. (less) Mean	-\$39.97
Easton Percentage Diff.	-23.84%

**Table 7 – Public Works Expenditures**

Rank	CC Rank	N Rank	Municipality	Public Works Spending Per Capita
1	1		Canton	\$202.62
2		1	Sharon	\$195.54
3		2	West Bridgewater	\$184.90
4	2		Mansfield	\$182.78
5	3		Chelmsford	\$182.36
6	4		Walpole	\$176.83
7	5		Grafton	\$149.94
8	6		Foxborough	\$136.30
9		3	Raynham	\$135.05
10		4	Stoughton	\$134.03
11	7		Marshfield	\$132.86
12	8	5	Easton	\$130.23
13	9		Franklin	\$126.56
14	10		Ashland	\$83.01
15	11		North Attleborough	\$75.27
16		6	Norton	\$54.33

Core Community Mean	\$143.52
Easton v. (less) Mean	-\$13.29
Easton Percentage Diff.	-9.26%
	<b>Public Works Spending Per Capita</b>
Neighboring Community Mean	\$139.01
Easton v. (less) Mean	-\$8.78
Easton Percentage Diff.	-6.32%

**Table 8 – Reserves Per Capita**

Rank	CC Rank	N Rank	Municipality	Free Cash Amount as of 7/1/2014	FY14 Stabilization Fund	Total Reserves	Reserves Per Capita
1	1		Foxborough	\$5,188,342.00	\$3,605,616.00	\$8,793,958.00	\$509.59
2		1	Stoughton	\$6,206,984.00	\$5,917,047.00	\$12,124,031.00	\$431.37
3	2		Canton	\$3,271,361.00	\$5,074,180.00	\$8,345,541.00	\$375.57
4	3		Walpole	\$7,326,015.00	\$1,827,245.00	\$9,153,260.00	\$368.82
5	4		Franklin	\$3,073,946.00	\$8,938,093.00	\$12,012,039.00	\$368.68
6	5		Grafton	\$2,683,025.00	\$3,424,004.00	\$6,107,029.00	\$336.38
7	6		Chelmsford	\$2,588,986.00	\$8,195,786.00	\$10,784,772.00	\$310.60
8	7		Ashland	\$1,297,941.00	\$3,922,320.00	\$5,220,261.00	\$304.39
9		2	West Bridgewater	\$1,705,408.00	\$79,823.00	\$1,785,231.00	\$255.65
10		3	Raynham	\$1,048,852.00	\$1,582,554.00	\$2,631,406.00	\$194.14
11		4	Norton	\$2,212,544.00	\$1,036,038.00	\$3,248,582.00	\$167.74
12	8	5	Easton	\$1,536,299.00	\$2,065,641.00	\$3,601,940.00	\$151.64
13	9		Mansfield	\$2,851,420.00	\$0.00	\$2,851,420.00	\$121.00
14	10		North Attleborough	\$967,541.00	\$2,101,764.00	\$3,069,305.00	\$106.57
15	11		Marshfield	\$200,288.00	\$2,273,921.00	\$2,474,209.00	\$96.99
16		6	Sharon	-\$281,078.00	\$400,522.00	\$119,444.00	\$6.63

Core Community Mean	\$2,816,833.09	\$3,766,233.64	\$6,583,066.73	\$277.29
Easton v. (less) Mean	-\$1,280,534.09	-\$1,700,592.64	-\$2,981,126.73	-\$125.65
Easton Percentage Diff.	-45.46%	-45.15%	-45.28%	-45.31%
	<b>Free Cash Amount as of 7/1/2014</b>	<b>FY14 Stabilization Fund</b>	<b>Total Reserves</b>	<b>Reserves Per Capita</b>
Neighboring Community Mean	\$2,071,501.50	\$1,846,937.50	\$3,918,439.00	\$201.19
Easton v. (less) Mean	-\$535,202.50	\$218,703.50	-\$316,499.00	-\$49.55
Easton Percentage Diff.	-25.84%	11.84%	-8.08%	-24.63%



**Table 9: Easton's Percent Variation from Mean Per Capita Expenditure Levels**

