

The Abrahams Group: December 2016 Progress Report

1. Benchmarking

The Town requested us to select 6-8 comparable communities to the Town of Easton and comparable school districts to the Easton public schools. Comparable communities and school districts need not be identical. We selected the following communities and school districts.

Comparables	Schools
Ashland	Grafton
Foxboro	Wilmington
Mansfield	Mansfield
Marshfield	Marshfield
Chelmsford	Chelmsford
Walpole	Walpole
Alternates	
Canton	N Andover
Dedham	Tewksbury

The objective of selecting benchmark communities is to compare Easton (town and schools) to these comparative communities for the compensation, staffing, information technology, professional development and the fringe benefit analyses of this project. This task is 100% completed.

2A. Compensation Comparative Analysis

The first phase of this analysis is a comparison of the pay plans of the various municipal and school collective bargaining units to the comparative benchmarking communities. This includes a review of 72 collective bargaining agreements and the FY 16 salary schedules. The teacher compensation analysis is complete. We have received the majority of the collective bargaining agreements; as of the current date we are awaiting 16 collective bargaining agreements and related salary schedules. We have worked closely with the Assistant Town Administrator in obtaining the correct versions of the CBAs. We have reviewed most of the agreements we have received. When we receive the remaining agreements we will proceed with our analysis.

The second phase of this analysis is the review of specific individual contracts for the superintendent and key management positions of the school system to their counterparts in the comparative school systems. This will provide information on salary, any other compensation, as well as length of time and years of experience in the position. On the town side we will compare the contracts of the town administrator, fire chief and other non union department heads to their counterparts in the comparative communities. We are in the process of getting the contracts for this comparison.

Percentage completed: 50%

2B. Staffing Review and Analysis

We have obtained all School EPIMS - Employee Personnel Information Management System staffing data from DESE for the comparative school systems and are reviewing the staffing and the student/staffing ratios for the various classification of school staffing. We have received and are reviewing FY 14, FY 15 and FY 16 data for trends and or consistencies in staffing vis a vis enrollment. This portion of the analysis is over 50% complete.

With respect to the town side general fund staffing, we are working with the Assistant Town Administrator to clarify the scope and are developing a survey form for the comparative communities which we intend to distribute in about one week.

The scope of the staffing review has been clarified to include Finance. In addition, we may need to speak with the comparative communities regarding the results of the benchmarking process. This may require a change order.

Within the staffing review, we will conduct interviews in areas where there may be opportunity for greater efficiencies and cooperation between the town and school department including finance, business and administrative functions as well as facilities and grounds. We will also review the efficiency and fiscal soundness of the transportation and school lunch program.

Also, the scope requires an independent review of contractual services. We have requested a vendor analysis report for contractual service vendors from the financial management system for FY 16 and FY 17. We are waiting for this report so we can begin this review.

3A. Police

We have reviewed a significant amount of Police data. We met with Chief Sullivan and Deputy Chief Keith Boone on December 12, 2016 to discuss a number of issues surrounding the Police Department. Those issues included the following:

- Identification of comparable police departments. Following a review of the possible options and comparing population, square area and other factors, we agreed on the following to be used for the study – Canton, Foxboro, Mansfield, Norton, Chelmsford and Walpole. A spreadsheet of the identified PDs and the needed information was forwarded to Chief Sullivan for further data gathering.
- We discussed the various Easton PD data sets requested and received from Chief Sullivan and he and the Deputy answered questions regarding the data. At this time we have received and reviewed all of the requested Easton PD data from Chief Sullivan and the Town.
- We toured the agency facility and discussed any facility- related issues.
- The department was recently evaluated by the Massachusetts Law Enforcement Accreditation Program and they will be re- accredited. The department was first accredited

in 2011 and then re- accredited in 2014. Chief Whalen took part in the 2014 re- accreditation evaluation. Chief Sullivan is to send a copy of the accreditation report when he receives it from the Commission.

Project Percentage completed: 40%

Data Outstanding: At this point, we are waiting to receive the requested comparability data from the 6 police agencies and the accreditation report.

3B. Fire

An organization and staffing analysis of the Fire Departments was conducted by review of the following;

- Adopted FY17 Budget
- Budget to Actuals FY17, FY16 and FY15
- Fire Department Other Time FY16
- Fire Union Proposed Wage Schedule through FY18
- Easton Fire Department Rules and Regulations
- Fire District Street Maps Aug 2015
- FY15 Sick Report
- FY16 Sick Time
- Local 2790 I A F F Collective Bargaining Agreement
- Roster document 10-5-16
- Administration 10
- Communications 20
- Equipment 50
- Operations 40
- Safety 30
- 2014 and 2015 Fire Response times
- 2014 and 2015 EMS Response times
- Workers Compensation MIIA Frequency & Severity Report

We met with the Fire Chief on December 1, 2016 , selected (6) comparable communities, reviewed fire incidents, current budget, tables of organizations, job descriptions, size of area covered, current number of stations, shift coverages, CBA, minimum staffing, performance results, overtime, focusing on the major reason for hiring overtime.

Estimate 70% completed.

Data missing – Comparable Community Data, Fire Department Budget presentation (PowerPoint)

The following table shows all comparative benchmarking communities for the Town, School, Police and Fire.

Town	Schools	FIRE	POLICE
Ashland	Grafton	Canton	Canton
Foxboro	Wilmington	Foxboro	Foxboro
Mansfield	Mansfield	Mansfield	Mansfield
Marshfield	Marshfield	Dedham	Norton
Chelmsford	Chelmsford	Scituate	Chelmsford
Walpole	Walpole	Walpole	Walpole
Alternates			
Canton	N Andover		
Dedham	Tewksbury		

4. Evaluation of Fees

We are beginning this phase of the project. The objective of this phase of the project is to compare the Town of Easton and the Easton Public Schools fees that generate \$75,000 or more annually. These fees include the following:

- Ambulance Receipts
- Building Permits
- Wiring Permits
- School Lunch Receipts including review of elasticity of fees for school lunches.
- Pal Extended Day Receipts
- Athletic Fees
- Testing
- Recreation Revolving
- OAHS Student Activity Fees (if any)
- EMS Student Activity (if any)

We have descriptions and fee schedules for all of above categories from the Town and School Department. We do not have any information relative to what they are doing with the receipts, how are they budgeting revenue and expenditures, what are their budget to actuals, what are their reserves, etc., or if they are in compliance with DOR/DESE regulations on revolving funds. We plan to complete the comparison and the financial review, and commenting on the comparisons and making suggestions for change.

We are requesting the budget to actual reports (estimated vs. actual receipts) (June 30) for the past five years & current fee schedules for the following fees greater than \$75,000 for the Town of Easton, the Easton School Department and the FY 2016 budget to actual reports for the comparative town and school comparative communities. We discussed the exclusion of the student activity fees with the Assistant Town Administrator previously as student activity accounts are not fees and are student funds.

5. Information Technology

The objectives of this task are to:

- Evaluate current systems, staffing levels, policies, procedures and controls relative to current Massachusetts public school standards and municipal best practices and consider opportunities for consolidation between the school and town IT departments
- Criteria to include, at a minimum, preventative maintenance schedules and replacement rates, commonality of equipment and software vendors (make, model, versions, etc.)
- Review and recommend best practices pertinent to town and school IT departments which may include Town/School consolidation or other service delivery methods.

We are just beginning this task and are reviewing the data submitted.

We have obtained EPIMS staffing data from the comparable districts, but we will need assistance in determining the duties of these positions. For example, Walpole reports 13.3 technology positions vs. Easton's 3.6. We will need to discuss IT with the comparable communities and districts.

We are aware and DESE will acknowledge that there is a problem in analyzing IT expenditure data. Different districts report data differently. DESE is revising their reporting guidelines to address this problem. Because we understand this problem we should be able to break down the data we receive to make reasonable comparisons.

Immediate next steps are to:

1. Work with the Assistant Town Administrator and the School Business Manager to determine who we should be interviewing.
2. Fully review Easton's data to determine what else we need from comparable districts.

6. Professional Development

The objectives of this task are to:

- Benchmark the school department professional development spending to comparable communities
- Review and recommend best practices in school department professional development

We are just beginning this task and have begun reviewing the data.

We are aware and DESE will acknowledge that there is a problem in analyzing PD expenditure data. Different districts report data differently. DESE is revising their reporting guidelines to address this problem. Because we understand this problem we should be able to break down the data we receive to make reasonable comparisons.

We would like to analyze TELL Mass data for Easton. Since Easton did not reach the 50% reporting threshold, TELL Mass has not compiled the data.

We request the following data from the comparative communities. We have received these data from the Easton Public Schools.

- Professional development budget to actual reports (June 30) for the past five years
- PD goals and objectives, including SIP or DIP goals and DDMs related to PD
- PD Training program and subjects
- Listing of trainers with professional credentials by subject area
- Past PD Teacher Surveys.

7. Economic Development

Between 11/16/16 and December 12/16/16, consultant Glenn Garber engaged in the following activity as part of the Economic Development Permitting element of the Easton, MA governmental operations audit:

- Conducted initial, detailed review of the Zoning Bylaw, including the 2016 package of recodification amendments; the Wetlands Bylaw and Wetlands Protection Regulations; and the Development Administrative Regulations.
- Also scrutinized the following: Envision Easton Master Plan; Northeastern Dukakis Center EDSAT report; and all web pages for relevant boards and committees.
- Gathered database on permitting histories of PZB and ConCom.
- Conducted in-depth interviews (45 minutes to 2 hours in length each) with regard to the perceptions and ideas of key actors who are directly involved in economic development and permitting, in the following sectors:
 - a. Municipal staff; regulators (board members)
 - b. Developers/builders
 - c. Outside consultants.

Interviews have been by telephone and some in-person with 11 persons to date (2 of the interviewees involved multiple interviews on a total of 6 occasions). Five more are pending. The interviews are of fundamental importance to this effort, due to the fact that they provide a broad spectrum of perceptions regarding possible friction points in the permitting processes and potential improvements that might be considered.

This phase is about 40% complete.

8. Desk Audit of Benefits

We have reviewed the benefits (vacation leave, sick leave, maximum accumulation of sick days, maximum sick leave payout at retirement or death, paid holidays, education incentive pay etc.) for about 35% of the contracts of the comparative communities.

With respect to our comparison of health insurance benefits and employer and employee costs and shares of cost, we have Easton and the two other GIC communities' data by health plan. We have sent a survey instrument to go to the communities in the comparative group that are not members of the GIC, to the Assistant Town Administrator and have requested that the communities respond by January 4th. The overall benefits review is more than 20% complete.