

Town of Wayland
Part 2 - Final Report

***Review of Town and School Budget and Expenditure
Reporting, Evaluation of Non-Educational Service
Delivery Structure
and
Review of School Administrative Structure***

The Abrahams Group

January 2012

THE ABRAHAMS GROUP

YOUR PARTNER IN PERFORMANCE

January 23, 2012

Operational Review Committee
c/o Mr. Fred Turkington
Town Administrator
Wayland Town Building
41 Cochituate Road
Wayland, MA 01778

Dear Mr. Turkington:

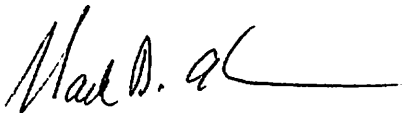
I am pleased to submit our Part 2 Final Report to the Town of Wayland and the Wayland Public Schools to evaluate the non-educational service delivery structure, and to review school administrative structure. The original Part 2 Draft Report was transmitted to you in March 2011 and subsequently presented to the Operational Review Committee. Subsequent to our Part 2 report presentation, we met with you and conducted follow-up interviews at your request. We also received written comments on the Food Section of our report from the food Services Director. In addition, we discussed the status of our report with the Chair of the Operational Review Committee on several occasions and received written questions from the Chair.

The Operational Review Committee requested a "red-lined" copy of our changes to the Part 2 report based on estimated cost savings or additional costs and the estimated timetable for implementation to be inserted in each recommendation where applicable. In addition, we provided clarifying comments in several sections of the report. We transmitted our response to the Wayland's Food Service Director's report comments and the Operational Review Committee Chair questions under separate cover. Finally, the Operations Review Committee requested language changes on pages 18, 62, and 63 of our red-lined version.

This is our Part 2 - Final Report.

We appreciate the opportunity to assist the Town of Wayland and the Wayland Public Schools on this important project.

Sincerely yours,



Mark D. Abrahams, CPA
President

Attachment

Table of Contents

	<u>Page</u>
I. Introduction	1
II. Business and Administrative Functions:	
II.a Overview of Organization and Functions	5
II.b Work processes and Systems	7
II.c Internal Controls	16
II.d Financial and Budget Policy/Management	23
II.e Staffing	26
II.f Recommended Organization - Coordination	31
III. Food Services	33
IV. Transportation	43
V. Building Maintenance	51
VI. Information Technology	57
VII. Implementation: Recommended Timeline	64
 <i>Appendices:</i>	 71
<i>Business and Administrative Functions :</i>	72
II.1 Current Organization/Overview	
II.2 Financial Reserves (Overlay) Report	
II.2a Report on Overlay (from Town)	
II.3 Historical Staffing	
II.4 Staffing Comparative	
II.5 Assistant Principals and High Enrollment Schools	
II. 6 Enrollment Comparative	
II.7 Recommended Organization/Division of Work	
 <i>Food Services:</i>	 84
III.1 2009-2010 Food Services Data Summary	
III.2 Food Service Staffing Levels 2010-2010	
III.3 Comparative Staffing	
III.4 Meals per Labor Hour (MLPH)	
III.5 Participation Rate - Wayland	
III.6 Participation Rate - Comparative	
III.7 Breakdown of Production Costs	
III.8 TEC Food Service Survey	
 <i>Transportation:</i>	
IV.1 Transportation Staffing	95
IV.2 Two Tier Bus Schedule	
IV.3 Bus Fee Survey	
IV.4 Cost Analysis per Day and per Hour	
IV.5 Bus Rate per Day Survey	

	<u>Page</u>
<i>Building Maintenance:</i>	100
V.1 Consolidated Facilities Organization	
V.2 Square Feet per Custodian	
V.3 Comparative Staffing	
V.4 NCDPI Custodial Calculation	
V.5 Examples of Benefit Costs	
V.6 Cleaning Service Model	
<i>Information Technology:</i>	106
VI.1 Comparative Staffing	
VI.2 Survey of IT Staff	
VI.3 Technology Staff Levels 2010-2011	
VI.4 Consolidation Proposals	
VII. List of Interviewees	110

I. INTRODUCTION

The Town of Wayland is engaged in an effort to conduct a timely and comprehensive review of the budget and expenditure reporting formats for the Town of Wayland and the Wayland Public Schools, an analysis of potentially redundant non-educational operational and administrative service delivery structures within the School Department and like areas within Town operations, and a review of the administrative structure throughout the Wayland Public Schools.

The Town engaged The Abrahams Group to conduct this analysis to ensure these functions and services are reported and delivered in an efficient and effective manner. The objectives of this project were to review:

1. Budget and expenditure reporting formats, requiring the Consultant to examine the current format utilized by the Town and School Departments and identify best practices for reporting at the subsidiary account level based on the expertise of the Consultant and an analysis of formats utilized by other Massachusetts school districts and municipalities.
2. Potentially redundant non-educational operational and administrative service delivery structures and expenses.
3. The administrative structure throughout the Wayland Public Schools to determine where opportunities for improvement can be created.

This review is not a financial audit, the objective of which is to express an opinion on the financial statements of the Town of Wayland. Nor is it an internal controls review, the objective of which is to review the adequacy of controls over certain processes.

The project is organized into two parts. Part 1 encompassed the first objective and focused on budget and expenditure reporting formats. Our January 5, 2011 Part 1 report was presented to the Operational Review Committee on January 10, 2011.

This document is our Part 2 Report, focusing on potentially redundant non-educational operational and administrative service delivery structures and expenses and Wayland's administrative structure to determine where opportunities for improvement can be created. This Part presents the background, findings and recommendations relative to business and administrative functions (including organizations and functions, work processes and systems, internal controls, financial and budget policy/management, and staffing), food services, transportation, building maintenance, and information technology. This Part also presents an implementation timeline and estimated savings for certain recommendations.

Not all functions and staffing are included in this study. The Town was very specific as to the functions and staffing that would be included in this study. School Department non-educational functions included in this review were:

- Payroll and benefits transactional activities
- Personnel processing and expenses
- Custodial and building maintenance services and expenses
- Student transportation assumptions and expenses;
- Information technology maintenance and support services and related expenses
- Food services and expenses
- Grounds maintenance services and expenses.

Each is briefly highlighted.

Payroll, Benefits & Personnel Services

The finance and human resources positions under review for Phase 2 of this project include two School positions (Accounts Manager and Human Resources Director) and five Town positions (Benefits, Payroll and Accounting Finance Assistants, Accountant, and Human Resources Assistant) for a total of seven positions equating to 6.45 FTEs.

Custodial and Building Maintenance Services

The custodial and building maintenance positions under review for Phase 2 of this project include 20 School positions (Facilities Manager, Maintenance Worker, and 18 custodians (for all five schools), and two Town custodian positions, one in the Library and one in the Public Safety Building for a total of 22 positions, equating to 21.5 FTEs.

Student Transportation Services

The student transportation positions under review for Phase 2 of this project include two School positions (Transportation Coordinator and Bus Driver) for 1.1 FTEs.

Information Technology Maintenance and Support Services

The information technology maintenance and support positions under review for Phase 2 of this project include seven School positions (Director, two Network and Systems Administrators, two technicians and one each of Technology and Accountability, Secretary to the Director of Technology, and Technician and Data Specialist), and one IT Manager on the Town side for a total of 8 positions, equating to 8 FTE.

We will review the separate operations providing information technology services and make recommendations to eliminate duplication and enhance internal service. Currently, information technology services for the Town government consists of a single, full-time IT specialist responsible for maintaining the network, procurement of hardware and software, and trouble-shooting problems. Various personnel in different departments (*e.g.* GIS specialist in Survey/Engineering, technology specialists in Police, Fire and Assessing) provide some support.

Food Services

The Food Service Department's mission is to serve high quality, nutritious meals in a comfortable, welcoming environment in all schools, while keeping in mind the current dietary guidelines for healthy Americans. The food service positions under review for Phase 2 of this project include 20 School positions, 18 Food Service Workers, and one each Food Service Director and Food Service Secretary, equating to 12.92 FTEs. There are no Town positions associated with Food Services.

School Central Administrative Office

Part 2 also consist of a review of the administrative structure throughout the Wayland Public Schools to determine where opportunities for improvement can be created. This review will encompass certain personnel within the schools' Central Administrative Office, as well as within each of the 5 schools (Wayland High School, Wayland Middle School and three elementary schools – Claypit, Loker and Happy Hollow). The administrative work of Central Office is provided by one Superintendent, one Assistant Superintendent, one Business Administrator and support staff. The functionality currently includes the areas of Curriculum, Business and Financial Management, and Personnel/Human Resources.

The Curriculum and Instruction function encompasses what Wayland teaches, how Wayland teaches, and how that curriculum is spiraled through the K-12 school experience. Curriculum coordination and

articulation is managed through the Assistant Superintendent's office. In addition, the Central Administrative Office oversees assessment and accountability (MCAS), No Child Left Behind, grants, mentoring of new teachers and administrators, and the professional development programs for the faculty and staff. The curriculum office is also responsible for responding to State and Federal Mandates, budget creation, negotiations, staff recognition and administrative searches.

The Business and Financial Management area includes, but is not limited to, budget development, monitoring and reporting; accounts payable functions (receipt, review, authorization and data entry for payment); accounts receivable functions (invoicing, receipt and deposit of payments); school building use scheduling and invoicing; grants monitoring and reporting; financial reporting as mandated by the Massachusetts DESE and MSBA; procurement and purchase order authorization and processing; Medicaid reporting; student fee-based transportation administration; oversight of Food Service operations; oversight of custodial and maintenance operations; and development and monitoring of student enrollment projections.

The Personnel/Human Resources area includes, but is not limited, to MUNIS master file setup and maintenance; employee benefits administration; Massachusetts DESE, DOR and MTRS mandated reporting; labor contract negotiations and management, including grievance processing; bi-weekly payroll data entry; seniority tracking; employment contract administration and management; CORI administration; certification tracking; employee hiring and termination functions; and employee attendance tracking.

5 School Buildings

The administrative work of the five schools throughout the District is provided by four Principals, two Assistant Principals, one Dean of Students and support staff. The Clerical and Office Support is provided by secretaries and office assistants in the five schools within the District. They are responsible for a wide variety of functions including accounting/site-based account management; clerical support; accounts payable/receivable; student registration; lunch and recess supervision; note-taking; mail delivery and production center work; reception; and other duties as may be assigned. Scope of responsibility and required skill levels vary by individual.

The positions under review for this part of this project include 33 School positions as follows:

- Superintendent
- Assistant Superintendent
- Business Administrator
- Administrative Assistant to the Superintendent
- Administrative Assistant to the Assistant Superintendent for Curriculum
- Administrative Assistant to the Assistant Superintendent for Personnel
- 5 Principals
- 2 Assistant Principals
- Dean of Students
- 2 High School Administrative Assistants
- High School Secretary to the Dean
- High School Guidance Secretary
- High School SPED Secretary
- High School Athletics Secretary
- High School Science Lab Asst. (Eliminated)
- High School Library Assistant
- 2 Middle School Administrative Assistants
- Middle School Secretary

- Middle School PM Receptionist
- Middle School SPED Secretary
- Claypit Hill Admin. Assistant
- Claypit Hill Secretary
- Claypit Hill SPED Secretary
- Happy Hollow Admin. Assistant
- Happy Hollow Secretary
- Happy Hollow SPED Secretary
- Loker Secretary

To conduct this review, we reviewed background data, issued 95 Job Analysis Questionnaires (JAQs), reviewed workload, policies, processes and procedures, interviewed 71 people, assessed the financial and administrative organization and operations, and developed findings and recommendations. We also reviewed the administrative and support staffing structure of three similar school systems: Weston, Bedford and Medfield. Refer to Appendix VII for a listing of interviewees.

II. BUSINESS AND ADMINISTRATIVE FUNCTIONS

II.a ORGANIZATION AND OVERVIEW

The business and administrative functions of the School Department are performed at three levels within the organization:

- The school sites and responsibility centers (a responsibility center is a department such as Special Education)
- The central administration of the School Department including the Human Resource Office and the Business Office
- The Town Finance Department

The major functions and activities include:

- General Ledger
- Budget Development
- Budget Administration and Reporting
- Grant Administration
- Student Activity Accounts
- Capital Project Administration
- Payroll
- Time and attendance
- Personnel administration and processing
- Employee benefits administration
- Accounts payable processing
- Procurement authorization and processing
- Recording and deposit of cash receipts
- Student data collection and administration
- Teacher data collection and administration
- End of Year Reporting to DESE
- Special Education support services (IEPs, evaluations etc).
- Labor contract negotiations and contract administration
- CORI administration

An overview of the current business and administrative organization is presented in Appendix II.1

This section of our report reviews the business and administrative activities of the School Department and makes recommendations with respect:

- Improvements in work processes, including the division of responsibilities, improved workflow and better utilization of systems and software
- Improvements in internal controls
- The appropriateness of current staffing levels

- The need for greater coordination between the school business function and the Town Finance Department

This section of our report (II.d) also addresses some financial and budget policy/management issues as a supplement to our *Part I Report*.

As general background it is important to note that two of the key School Department officials: the Business Manager and the Human Resource Director began working for the School Department within the past six months and each are beginning to implement new practices and procedures in their respective areas.

Over the course of this study all of the staff that we have interviewed have been very cooperative and provided all requested data, information and documents. It is important to note that the individuals we have interviewed at the school sites, responsibility centers, central administration and Town finance and human resources are very knowledgeable about their responsibilities and have been extremely helpful in our study. The nature of a study such as this is to present recommendations for change and improvements in processes and practices; the study is not a reflection on the job ability of management and administrative staff.

Finally with respect to our recommendations regarding a poor job design or weaknesses in internal control issues due to responsibilities consolidated within one position, the finding is not reflective of the person in the position but of the workflow design and the internal control weaknesses as set up by management of the town or School Department.

Also with respect to some recommendations that relate to changes in job design and work responsibilities, we note that they may be subject to collective bargaining.

II. b. WORK PROCESSES AND SYSTEMS

This section presents recommendations for improved work flow in the School Department to eliminate redundant systems and work processes. The principal focus of this section is the elimination of redundancies, decentralization of MUNIS and elimination of the IMG's *IStaff* as the School's human resource database and transition to MUNIS Human Resources as the principal employee system of record in the School Department.

Recommendations in this section will also enhance the coordination and sharing of financial functions between Town and School finance departments.

Decentralization of the MUNIS Financial Management System and Improvements in Division of Work

The Town of Wayland uses the MUNIS Financial Management software for the general ledger, accounts payable, payroll, requisitions and purchase orders and budgeting. The MUNIS system is decentralized to Town departments, which allows department heads and administrative assistants the ability to enter transactions to MUNIS (for review and approval by Finance/Accounting) and to enter their annual budgets for review and approval. The decentralized approach allows the transaction to immediately be recorded into MUNIS the system of record, when the transaction occurs, minimizes duplicate data entry, and minimizes the use of other systems and spreadsheets.

The School Department has not decentralized MUNIS to the school sites or to the various departments/responsibility areas. It is important for the School Department to move forward for improved processing, controls and information; the Town will need to be supportive of this initiative. Currently three positions in the School Department have access to MUNIS: the Business Manager, the Accounts Payable Manager and the Human Resources Director. Based on this high degree of centralization all transactions at the sites/responsibility areas have to be transmitted manually via paper and via Excel spreadsheets to the School Business Office and to the Human Resource Office. At the sites'/responsibility areas, budgets and financial transactions are set up and recorded in Excel spreadsheets. Staff time and attendance is also recorded in Excel spreadsheets and at some schools in *IMG's IStaff* (a module of IPASS), the student and staffing database.

Many financial and human resource and time and attendance transactions are processed in duplicate or in triplicate due to multiple systems to compensate for the current configuration of MUNIS and no decentralization.

The MUNIS system is a "batch processing" system. When data entry for requisitions/purchase orders, payables and time and attendance are decentralized, it does not create weaknesses in internal controls. The "batches" of transactions, entered by decentralized staff, then flow in MUNIS to the appropriate reviewers/controllers who will only approve the "batch" if it meets appropriate standards and requirements.

The following documents findings by specific work process and activity and the related recommendation for change.

Estimated Costs of Implementation: The estimated cost to implement all MUNIS recommendations in this section of the report is \$ 8,700. This includes payment of \$4,000 in additional licensing fees to MUNIS annually and \$4,700 for training of up to 25 employees in the designated MUNIS modules and functionality. Employees who would use MUNIS in the School Department already have computers/workstations.

1. Requisitions and Purchase Orders

Finding:

The requisition and purchase order process is manual. The school sites/responsibility areas use a four part manual form that must be completed by hand or typed on a typewriter. Therefore at the site/responsibility area, the requisition is not able to be automatically validated for budget; it must be done manually, or via Excel and may disagree with the School Business Office's records. When the purchase order is complete; it is sent via interoffice mail to the Business Office for data entry of the information in the MUNIS system such that the amount of the purchase can be recorded/encumbered to the correct account on the MUNIS general ledger. The purchase order will not be encumbered in MUNIS if the account listed on the purchase order does not have adequate funds. The Business Office will mail or fax one copy of the four part purchase order to the vendor and return one copy to the school/responsibility area.

Recommendation:

The School Department should decentralize MUNIS to the school sites/responsibility areas and utilize the automated requisition and purchase order modules of MUNIS to make the process more efficient. MUNIS is a "batch" processing system and as such the school/responsibility center staff have data entry rights but no review, approval and posting authority which is the role of the School Business Office, with final posting to the general ledger by the Town's Finance/Accounting Department. Also, the MUNIS requisition system will automatically notify the School Business Office (reviewer) of pending requisitions for review and conversion/approval to purchase orders. In brief,

The site/responsibility center staff would:

1. Prepare a MUNIS system Requisition
2. Code to the correct account; if funds are inadequate MUNIS will reject the Requisition
3. Prepare a MUNIS transfer if necessary
4. Transmit evidence of quotations, compliance with procurement laws to the School Business Office

The School Business Office staff would:

1. Review the Requisition for procurement law compliance
2. Verify that the account is correct
3. Review Transfer (if necessary, if account had inadequate balance
4. Approve the batch transaction in MUNIS which will convert the Requisition to a system generated Purchase Order
5. Email the electronic Purchase Order to the vendor

Benefits:

- Eliminates the Excel spreadsheets at the school sites/RCs that are used to record each purchase order.
- Immediately rejects a Requisition at the site/responsibility area if there are inadequate funds and prompts a transfer.
- Transaction automatically via MUNIS queues to the School Business Office for review/approval, providing on line work flow and electronic sign off capabilities
- Assures that all purchases are captured in MUNIS and funds are immediately encumbered on the general ledger.

Implementation Timeline: 3 to 6 months for school responsibility centers and within one year at school sites.

2. Staff Time and Attendance**Finding:**

Staff absences are recorded at the sites/responsibilities centers in Excel spreadsheets and the spreadsheets are sent to the Human Resource Director for entry and recording in the MUNIS system. This allows leave balances for an employee to be recorded in MUNIS so the payroll system has accurate information and so that the accurate balances appear on the employee's pay stub. Some sites also record the absences in IStaff as well as in Excel.

Recommendation:

Decentralize the MUNIS time and attendance module to the sites/responsibilities centers. Eliminate Excel and IStaff recording of employee attendance record keeping.

School/Responsibilities Center staff would:

1. Enter staff attendance/absences in MUNIS at the site/responsibilities center
2. Enter the attendance/hours of Substitutes

Payroll would:

1. Review the time and attendance MUNIS batch for appropriateness
2. Approve the batch and queue to Payroll (in Town Finance/Accounting)

Benefits:

- Establishes one system of record
- Eliminates multiple recording of attendance/hours in Excel and IStaff
- Staff at site/responsibility center do data entry and Payroll function operates in a review/approval role and as such utilizes on-line workflow and electronic sign off capabilities

Implementation Timeline: 3 to 6 months for school responsibility centers and within one year at school sites.

3. Budget Administration and Monitoring

Finding:

The school sites and responsibilities centers maintain and enter data to Excel Spreadsheets their budgets by account and then record (subtract) purchases from the accounts to manage their expense (non-personal service) budgets and to know their balances. Within the school system there are two systems of record for each site/ responsibilities center, the MUNIS balances on the general ledger (official balances) and the balances on the Excel spreadsheets at the sites. Also MUNIS printouts of detailed account activity and balances for each school site/ responsibilities center are sent out by the School Business Office. This reconciliation of the two systems of record can be time consuming.

Recommendation:

Decentralize MUNIS to the sites/responsibilities centers so that they have direct online access to MUNIS. This recommendation will eliminate the Excel spreadsheets and the duplicative bookkeeping and budget tracking systems throughout the school system.

This recommendation will also eliminate the need for reconciliations between two budget tracking systems as there will be one integrated system. Appropriate School managers and administrative support staff provided with requisite training will be able to more effectively and efficiently administer and monitor their budgets.

Implementation Timeline: Within one year

4. Budget Development

Finding:

In prior years budget development was very centralized within the School Business Office in Excel spreadsheets and at the beginning of the fiscal year the budget was entered into MUNIS by School Business Office staff. The school budget was not developed in the system of record: MUNIS, the system through which the adopted budget should be managed and monitored. There were variances and inconsistencies between Excel Budgets and the final budget recorded in MUNIS.

During the current (FY 2012) budget development process, the new School Business Manager has initiated development of the budget in MUNIS so that it is entered, developed and presented in the true system of record. The current process provides for hand written input and communication from the schools to the School Business Office for data entry to the *MUNIS Level 1 Budget Module*. It has to be done this way since there are only three MUNIS workstations in the School Department.

Recommendation:

We acknowledge that the expense (non-personal services) budget for the first time is being developed in the MUNIS Budget Module as this is a more effective use of the MUNIS system and there is a record of

all changes in the system of record as modifications are made to the proposed budget by the School Committee, and subsequent changes.

When MUNIS is decentralized to the school sites/responsibility centers, we recommend that the school sites/responsibility centers directly enter their budget requests to the MUNIS Budget Module (Level 1). This will eliminate duplication and remove data entry of the budget from the School Business Office and divide that activity throughout the school system. The principal or department head would still be preparing the budget according to guidelines etc. but would simply prepare it directly in MUNIS. The School Business Office would be responsible for review of the *Level 1 Budget Requests* for accuracy, consistency etc. and assuring sound review and control. The overall division of work and responsibility would be improved.

Implementation Timeline: Within one year.

5. Accounts Payable and Invoices

Finding:

All school accounts payable activity is performed by one person for the entire school system: the Accounts Payable Manager in the School Business Office. This position is responsible for the data entry of thousands of invoices for the entire School Department and is simultaneously supposed to perform a review function and preparation of the school warrant. This can be a time consuming function when all invoices are processed and data entered by one person and does not facilitate an independent review.

(Please refer to the Internal Controls section of this report for related issues.)

Recommendation:

When MUNIS workstations are located at the school sites/responsibility centers, the administrative support staff will have the ability to enter their invoices directly to the MUNIS Accounts Payable module. This would be a phased in process and the central School Business Office will have to enter some invoices but the majority could be decentralized. MUNIS is a batch processing system and they have no additional control or authority by doing this.

The delegation of data entry simply provides that several people will do the data entry of their own site/responsibility centers invoices for that week. Several people entering just their own more limited payables is more efficient and not a major processing activity as is the current centralized approach.

The invoice batch will queue to the School Business Office (and the actual invoices will go to the School Business Office) for independent review (checking that there is no sales tax, extension are correct, it is charged to an appropriate account, to correct remittance address, etc.) It is a more checks and balance approach vs. an intensive data entry/processing activity that may not support the best approach to assure a sound accounts payable function.

When MUNIS is decentralized to the sites/responsibility centers, we recommend that the accounts payable function is phased in. Initially, we recommend that departments/responsibility centers such as Special Education, Facilities and Information Technology be trained in the capabilities of the accounts payable module and in the menus and data entry.

Over time with the coordination that we are recommending for the School and Town finance function that we discuss in the *Section II.f*, the payables could directly flow from the schools/responsibility centers to the Town Finance/Accounting.

Implementation Timeline: Within one year for school responsibility centers and within two years for school sites

6. Transfer from IStaff as the Employee system of record to MUNIS - Human Resources for Integration with Payroll and Budget Modules of MUNIS

Finding

The Town of Wayland utilizes the Human Resources module and the Payroll module of MUNIS. The two modules are integrated and each employee is set up in one system of record. The School Department currently uses MUNIS for payroll processing and it utilizes IMG's *IPass/IStaff* for the employee demographic data, credentials, classification, wage, grade assignment, etc., of its employees.

It is also important to recognize that the School Department's human resource database/system must meet the reporting requirements of the Department of Elementary and Secondary Education's Education *Personnel Information Management System* (EPIMS). The School Department's EPIMS data and reporting process has been certified by DESE which is a positive accomplishment. EPIMS maintains data on educators including licensure, race/ethnicity, type of degree and the like, it replaced the *District School Staffing Report* and the *Staffing Schedule 13* previously reported to DESE by the School Business Office.

The School Department has two different systems for human resource management and for payroll which leads to duplication and inefficiencies. Each employee is recorded and maintained in two different systems. Attendance data is entered and maintained in two systems. Address information may be correct in MUNIS and not updated in IStaff etc. Additionally, attendance data which is entered into IStaff at the school site is also entered into Excel at the site/responsibility center for then reentered into MUNIS in the School's Human Resource office for payroll processing. Also, school staff that utilize IStaff and are sometimes in need of cross checking employee information in IStaff to MUNIS, do not have a MUNIS workstation and have limited ability to access MUNIS.

Recommendation

The School Department should consider utilizing the MUNIS Human Resource module as its employee data base to have an integrated human resource and payroll system. The advantages would be one system of record (MUNIS) for all staffing information. It would reduce data entry at the central office and the decentralization of MUNIS to the sites would also eliminate some duplication in data entry.

The existing staffing data in *IMG's IStaff* would need to be transferred from *IStaff* to MUNIS. Tyler Technologies (MUNIS) could write a script to accomplish a MUNIS/EPIMS conversion. There would be a one-time fee to achieve the transfer of data. Again, this will eliminate School Department staff from having to double enter employee information into two software systems.

We further note that DESE's goal is to move to a *Schools Interoperability Framework* (SIF). Under this approach DESE would take staffing data (and student data also) from the districts SIF site on an ongoing,

as needed basis. The MUNIS HR Module is SIF certified; the school systems' current IMG IStaff employee data base is not SIF certified but should be by July 1, 2011. We do note that some staff data (class schedule) may have to be maintained outside of MUNIS for EPIMS reporting. The advantages of conversion to MUNIS outweigh the current need to maintain some limited staffing data in a separate database. We have verified with other school systems that utilize MUNIS as the payroll and human resource system that the sub set of EPIMS data that has to be retained in IStaff can be transmitted in a file to DESE; in other words MUNIS can be the system of record and all DESE EPIMS requirements can be achieved. *Note: we can provide references to a school business official and systems official who can discuss this issue with appropriate Wayland school officials.*

Implementation Timeline: Within two years (or sooner).

7. School Budget Development – Personal Services Budget

Finding

The personal services budget of the School Department is normally developed in Excel; every employee's new fiscal year wage is calculated with wage, step, lane changed, etc., in Excel. It is a time consuming process; and is done in Excel since the School Department does not have an integrated personnel management, payroll and budgeting system. This also limits the effectiveness of budget management and budget control.

Recommendation

The budget development process would be much more efficient if the School Department utilized the MUNIS Human Resource Management module instead of *IStaff* as key employee data could then link directly to the MUNIS budget module. With the HR Management module the School Department could implement "Position Control". If each person (or most staff) were assigned to a specific numeric position within MUNIS, then all of the budgeted salaries (inclusive of cost of living adjustments, steps etc.) would automatically populate the *Budget Projection* (Budget) feature of MUNIS when the annual budget is prepared. In this manner, the salary and wage budgets by school/activity/account would automatically be completed by MUNIS. The School Business Office would of course, need to check/audit select data, but much work would be streamlined.

The HR Module would assign/code each person to an account within the School Department at the time of hire and the School Human Resource Director would be responsible for this assignment and management of position control

Also, the person's full salary as calculated by MUNIS for the budget could then be encumbered in MUNIS. As the person was paid each bi weekly period, a portion of the encumbrance would be liquidated.

8. Town Utilization of MUNIS

Finding

In our review of Town finance and human resource functions and staff in this study, the Town could make changes in the way MUNIS is implemented consistent with some of our recommendations for the

School Department. The Town does utilize MUNIS on a decentralized basis for accounts payable, budget administration and Town departments enter their annual budgets into MUNIS (Level1) for transmittal to the Finance Department, which has worked well.

Recommendation:

Consistent with our recommendations for the School Department, we recommend that the Town decentralize entry of time and attendance and use and decentralize MUNIS requisitions and purchase orders. In our Part 1 report we explained that the Town does not use formal purchase orders. The decentralization of MUNIS requisitions and purchase orders will facilitate central recording of purchase orders (will be in MUNIS), will allow the encumbrance of funds on the general ledger at the time of purchase for more effective budget management, and will provide a record of procurement compliance for Finance – accounts payable when the invoice is processed for payment. MUNIS provides for on line automatic workflow to a purchase order review/approval authority which could be located in the Town Administrator's Office.

With respect to human resources and personnel management, the Town should consider use of the position control capability of MUNIS for assignment of each staff to a specific authorized position in MUNIS human resources and budget.

Implementation Timeline: Within one year.

9. School Department Use of eSped

Finding:

eSped is the School Department's software used to support the management and administration of the Special Education program. eSped software is designed to aid teachers and administrators with the planning, reporting, communicating and archiving consistent with mandated regulations. The system allows for on line web based entry of student's Individualized Education Programs (IEPs), evaluations, invitations to meetings, and other reports. The eSped system design for each school can be set up to determine access levels for each user and provides PDF encryption service to ensure sensitive documents are locked and secure when transmitted to appropriate parties.

Currently the high school teachers use the eSped software for the development of IEPS and they are supported by a special education secretary. The middle school and the elementary school teachers do not utilize eSped and its features for the creation of IEPs and other forms and reports. The present design provides that special education teachers hand write the IEPs and submit to the special education secretaries for data entry/typing into eSped; some submit narratives in word processing documents for cutting and pasting to eSped. The schools have printed out forms for completion by the teachers and then entry into eSped which does not allow effective use of the software application and creates much duplication. Currently IEPs and reports/forms are printed and several hard copies are printed for distribution to many members of the student's education service team.

Recommendation:

The School Department should expand the direct use of eSped to the teachers for effective use of the software. The various, plans, reports, evaluations and forms originate from the teacher based on the teacher's overall planning for the student. A more direct use of eSped would greatly facilitate the overall process. The degree of copying and distribution of hard copies to multiple parties throughout the School department could be reduced by improved design and the setup of access levels for each user. Also, the teachers have laptops and eSped is a web based program such that set up and access for them is not an issue.

When the system is utilized more fully by the teachers, the special education secretaries will still be needed but with a reduction in hours as the duplication in data entry and the degree of distribution of copies etc. will be minimized. We note that the high school will need the current secretarial support, but at the other schools and central office, the number of hours for secretarial support could be reduced after eSped access is reconfigured and after teachers directly utilize eSped.

eSped software is designed with various permission levels and protocols to control and limit access to a student's records to only appropriate teachers and professional staff involved with the student. Further protections are provided through encryption of files. The software is designed to provide confidentiality and security of records.

Implementation Timeline: Within one year.

Estimated Savings of Implementation: There is tremendous opportunity for direct use of eSped by teachers; support staff should facilitate processes and not duplicate them. We estimate that at least one quarter of the central SPED Office/Loker position; and one third of the time of each support staff at the Middle School and two Elementary Schools could be saved for a cost savings of \$25,000 of wages. Depending on actual hours and deployment benefit savings may be possible, as well.

II.c INTERNAL CONTROLS

This section of the report addresses weaknesses in internal controls. It is important to have sound division of responsibilities and segregation of duties to assure sound controls in the processing of all financial transactions so as to prevent the misappropriation of assets (theft of funds).

This section identifies changes that management should make in the assignment of duties or the combination of duties assigned to certain staff within the Town Finance Department, the School Business Office and at school sites. It also recommends other processes to assure controls and “checks and balances”.

a. Need for Independent Reporting of Departmental Receipts to Town Finance/Accounting

Finding:

Town departments and the School Department have not been instructed and are not required to send a report of their cash/check receipts for any type of receipt (permits, fees, licenses etc.) to the Finance Department/Accounting. The current process provides that the cash/checks are tallied and reported on a *Departmental Payments to the Treasurer* (the AD9/10) form and sent only to the Treasurer’s Office for deposit in the bank and recording in the Treasurer’s cash book. All receipts (revenues) received by any department (town or school) must be reported to two authorities, in order to assure the most basic “checks and balances”, the Treasurer and the Accountant.

There is a distinct and different purpose of the Treasurer and the Accountant in a town government in order to assure checks and balances over town and school funds. The Treasurer maintains the cash book and bank deposits. The Accountant maintains the official general ledger of the town. When the record of all receipts/revenues is not sent to the Accountant, there is no independent way to assure that all cash/checks from the departments have actually been deposited at the bank. The current information source of receipts/revenue to the Accountant is the Treasurer’s Office. This is a significant weakness in internal controls as the Accountant must have an independent record of receipts. Only when these reports are independently and simultaneously transmitted to the Accountant is there a sound basis to reconcile “Cash” on the general ledger of the town to the “Cash” in the bank.

We also note, as previously reported by Town officials, there had been a theft of funds by Treasurer’s office staff due to the absence of sound internal controls as well as two other thefts: one in the School Department and another by a Town employee.

Recommendation:

The Finance Director/Accountant should immediately require that a duplicate copy of the *Departmental Payments to the Treasurer* be sent to Accounting. This document from each department is the basis to support transactions for recording on the general ledger. This is the only way to allow a valid reconciliation of cash for all non-committed receipts (school and town).

Implementation Timeline: Within sixty days.

1.b Need for Formal Reporting of Cash Reconciliation to a Third Party Reviewer

The reconciliations of cash on the general ledger to cash in the various bank accounts is done and the Town has provided copies to us. We have not audited these documents. Currently the Treasurer and the

Finance Director do not sign the reconciliations or submit it to a reviewer as evidence of ongoing and timely monthly reconciliations.

Recommendation:

We recommend that the Accountant/Finance Director and the Treasurer immediately provide documentation of the monthly reconciliation of cash on the general ledger vs. cash in the bank to the Town Administrator and to the Finance Committee. The reconciliation should be signed by both officials as evidence that “Cash” of the Town (and School Department) is reconciled.

The institutionalization of a formal reporting process provides the insurance that cash reconciliations going forward it will be done and completed on a timely basis as a third party reviewer (the Town Administrator and the Finance Committee) will monitor its completion and submittal each month.

Implementation Timeline: Within sixty days.

Need Cash Receipts Reporting Guidelines for Departments

Finding:

We found that there are no clear standards to the school sites in terms of the frequency of turnover of cash/checks to the Treasurer (or deposit) at bank. Some school sites kept receipts/funds for several weeks/months before turning over to the Treasurer or depositing the funds. Some schools submit cash and checks to the School Business Office instead of to the Treasurer, which adds an unnecessary layer and delay to the process.

Recommendation:

There should be clear procedures for the timely turnover or deposit of all funds (i.e. music fees, parking fees, school activity funds etc.) by the School Department or any Town department. There are risks when receipts are kept at various sites. Cash and checks should be safeguarded and turned over to the Treasurer at least once a week. We do note that the Town Finance Department has sent out notices in the past to the School Department and to Town departments as to the importance of timely turnover of receipts; it is important that some greater training and/or monitoring efforts continue.

Implementation Timeline: Within sixty days.

3. Inadequate Segregation of Duties – Accounts Payable

Finding:

The current combination of duties and MUNIS authorities as assigned to two individuals presents a weakness in internal controls and presents a risk for misappropriation of assets due to the lack of segregation of duties. Specifically, the School Accounts Payable Manager has MUNIS authority to set up new vendors, to process purchase orders, to process accounts payable checks, and to pick up vendor checks when they are printed by the Town Finance Department. The combination of these responsibilities presents a risk for the set up of a false vendor and the misappropriation of assets. Also, the Town Finance Department Accounts Payable Assistant has the same MUNIS authorities and access to the checks, which presents the same risk.

Recommendation:

No one individual should have authority to process payables, set up vendors, then access and pick up and control the actual distribution of the check. In order to provide for the correct segregation of duties, we recommend that the set up of vendors in MUNIS be solely the responsibility of a person who will not actually process accounts payable.

The set up of vendors should also be removed from the School Department as no Town department has this authority. It should be centralized and no vendor should be set up without adequate documentation including the receipt of a W-9 from vendors in this category before set up as a Town/School vendor. A person in Finance/Accounting who does not participate in the accounts payable process could set up new vendors or the responsibility could be reassigned to the Town Administrator's Office to totally segregate the responsibility within a separate unit/office.

We recommend that the Treasurer's Office be responsible for control, printing and distribution (mailing) of vendor checks as an additional segregation of duties. This responsibility should not be in Accounting. The Treasurer's Office should mail the checks to the remittance address on the invoice; checks should not be distributed to municipal or school staff for distribution to vendors. We also recommend that the MUNIS authorities of all staff in the Town Finance Department be reviewed and redesigned to assure controls and sound division of responsibility.

Implementation Timeline: Within sixty days.

4. School Bank Accounts not under Custody of Treasurer and Not recorded on the General Ledger**Finding:**

Each of the five schools has a Principal's Discretionary Fund. This "fund" is principally funded by donations from the PTOs, parent donations and some other organizations. The checks are received by the school, are deposited by school staff in the Bank (Middlesex Bank for Loker, Happy Hollow and Middle School and the High School, and Village Bank for Claypit Hill). The deposits are not reported to the Treasurer and the bank accounts are not under the custody of the Town Treasurer. The checks are signed by the school principal and in two cases; the secretary at the school has authority and signs the checks. In addition this secretary also makes deposits and reconciles the bank statements. The funds/accounts are not audited. This situation is a significant internal control risk that presents the potential for misappropriation of assets.

In addition, Massachusetts General Law 71:47 provides that schools can have student activity bank accounts (with specific protocols recommended by MASBO, the Massachusetts Association of School Business Officials) but no other bank accounts are allowed as all funds of any entity/department of the municipality must be in bank accounts under the custody of the Treasurer. Also all gifts, donations, receipts to any department must be recorded on the general ledger of the municipality, consistent with MGL 44:53a.

Recommendation:

The Town and School Department should close out the "Discretionary Fund" bank accounts. All receipts to the schools must be turned over on a *Schedule of Departmental Payments to the Treasurer* and simultaneously one copy must be submitted to the Finance Director/Accountant for recording on the general ledger. This dual reporting of the receipts assures that the proper "checks and balances" are in

place that the Treasurer and Finance Director/Accountant reconcile cash on the general ledger and cash in the bank which they are required to do. Closing the bank accounts will eliminate the situation where one school employee has combined check signing, deposit and bank statement reconciliation duties.

The funds will still be available to the schools for expenditure, the expenditure in accordance with Massachusetts General Law will have to go through the accounts payable and warrant process and the town will disburse the check to the vendor. Also it is important that all funds expended for the benefit of the schools be captured on the general ledger for accurate reporting of all school spending to DESE on the End of the Year Report (EOYR). Under current practice these funds are not reported as they are not recorded on the general ledger.

We do note that shortly after the publication of our report, the five bank accounts were closed out and the School Business Manager has provided evidence that the accounts are closed. The School Department has indicated that the funds are recorded on the Town's general ledger in three areas: gift accounts/funds; student activity accounts and the lost book account. We have not reviewed the close out of these accounts.

Implementation Timeline: Within sixty days.

5. Need Additional Controls for Student Activity Accounts

Finding:

The School Department can maintain and oversee Student Activity Accounts for field trips and various activities per Massachusetts General Law. The student activity accounts can have their own bank accounts and the principals can sign and issue checks for payments for these student activities. This allows schools in the Commonwealth to have access to funds more quickly than having to go through the formal warrant process for each transaction for authorized student activities. We also note that the School Department has Student Activity Account Procedures and that includes a school committee standard to allow up to \$10,000 of spending in a checking account.

The bank accounts are set up appropriately as there is a bank "savings"/agency account where the deposits are made and there is also a separate checking account. The current practice is that the Town Treasurer will transfer funds from the "savings/agency" account to the checking account when the school staff requests such a transfer.

Based on current practice there is no periodic review throughout the fiscal year of expenditures made from the student checking accounts at the school sites. Specifically expenditures in the checking account are not reviewed before transfers are made from the "agency/savings" account to the checking account, which is the basic reason why the two distinct bank accounts are required. Additional controls should be implemented consistent with MASBO guidelines.

Recommendation:

We recommend that the School Department implement or refine policies and procedures that require:

- That school staff understand that no more than \$10,000 can be expended from the checking account without a formal reauthorization involving the School Business Office, and Town Accounting before the Treasurer is then authorized to release up to another \$10,000 from the 'agency/savings' account. Also the School Committee can reconsider the maximum level of

spending from the checking account without formal reauthorization. They may set different levels for each school.

- That in order to replenish the checking account, the school must submit the documentation of everything that was paid from the checking account (at the checking account limit set by the School Committee). The School Business Office should review the documentation for the expenditures made by the school and review for consistency with the activities and that they were allowable and appropriate for payment. If appropriate documentation is submitted then the reauthorization request will be placed on the School Department's "Schedule of Bills Payable"/Warrant and be expensed on the general ledger.
- The Finance Department/Accounting would have final review of the documentation and if appropriate include on the warrant. When the warrant is signed by the Board of Selectmen, the Treasurer would only then disburse a check from the savings/agency account authorized via the warrant approval process and deposit it in the respective school's student activity fund checking account.

We also recommend that large student activity expenditures/checks of a certain dollar amount (say \$1,000) should be placed directly on the warrant and paid to the vendor instead of paying through the student activity account. This expenditure limit may be established by a vote of the School Committee. This would provide that a large expenditure is an accounts payable for inclusion on the warrant and would only be paid based on the pre-approval of all appropriate parties in the warrant process.

Finally we recommend that procedures include that if any school staff is to receive remuneration related to a student activity that this be paid through the MUNIS payroll system for Internal Revenue Service reporting and not processed as a check through the student activity account.

Implementation Timeline: Within sixty days.

6. Need Independent Review of School Accounts Payable

Finding:

Based on current practices, the School Business Office's Accounts Payable Manager is responsible for the data entry, review and processing of all School Department invoices. Invoices are processed and paid on a bi weekly basis (sometimes in a 3 week cycles). The consolidation of data entry, review, and processing activities within one position does not assure the best review and scrutiny practices. In addition, all invoices (school and town) must be reviewed for exclusion of sales tax, correct arithmetic and extensions of item prices, that it is not a duplicate invoice, that the actual invoice amount has not been transposed in MUNIS, and that the remittance address matches that on the invoice. The current practice provides that the Finance Department/Accounting reviews all Town department invoices but does not review School Department invoices. The actual invoices are submitted to the Finance Department/Accounting after the payables batch is posted and checks are printed by Finance.

Specifically the MUNIS batch and a cover sheet of the grand total amount to be paid are sent to the Finance Department/Accounting, no invoices are sent to the Finance Department/Accounting with the MUNIS batch. The school MUNIS payables batch is posted to the general ledger and checks are printed without provision of invoices. In a review of the dates of the batches and posting to the general ledger, all of this happens before the School Committee signs the school accounts payable warrant.

In addition, since the School Department does not provide a "tape" to assure that the invoices on the warrant "totals" to actual invoices in the batch, there is no independent verification that what is paid out by the Town is based on the actual dollar amounts invoiced and that the check is to the actual vendor on

the invoice etc. In brief, the school payables do not receive the same independent review as Town department payables. The Finance Director as the official accounting officer of the Town is the municipal official that signs the warrant authorizing the payment of invoices which should only happen after an independent review process.

Recommendation:

The School Department should enter invoices into MUNIS and run a “tape” of all invoices as a check. The batch should be presented to the School Committee for signature. The School Department should attached the standard MUNIS account balances report showing that all budget accounts have a positive balance. This demonstrates to the School Committee that the payment of the warrant is based upon adequate funds in each budget account charged.

After signature by the School Committee, the complete school’s MUNIS batch and all original invoices and related documentation should be provided to the Finance Department/Accounting. This department should do the independent review of the payables batch to assure that” there are no transpositions in MUNIS vs. the amount on the invoice, it is not a duplicate invoice, that the remittance vendor and address in MUNIS is the same as on the invoice, that unit price extensions are correct, sales tax is excluded etc.

Any invoices that would not be paid based on the review of the Finance Department/Accounting would be reported to the School Committee.

With the independent review of the payables batch by the Town’s Finance Department combined with the provision of the MUNIS account balances report showing all accounts have a positive balance with payment of the invoices in the batch, then this should provide sufficient controls to allow School Committee members to sign the warrant.

After this review, then the payables should be posted to the general ledger and the checks can be printed. In order to facilitate timely payment to vendors and the needs of the school for some checks. the school payables should be processed on a weekly basis.

At the point that the Town and School Department decentralize MUNIS to school users, and with a phased in approach, then MUNIS Batches can be presented from the schools/responsibility centers to Finance/Accounting. In the *Section II.f* of this report we discuss more coordination and consolidation of functions between the Town Finance/Accounting Office and the School Business Office.

Implementation Timeline: Within sixty days.

7. Need to Implement a Personnel Control/Action Form for School Personnel Actions

Finding:

The School Department does use a *Personnel Requisition* form with sign offs prior to hiring. The department also has forms for sign off by school officials when a person is hired. There are many personnel actions that can create changes in payroll: hires, cost of living adjustments, step increases, lane changes for teachers, and change in hours. Currently all new staff and all changes to payroll are entered to the MUNIS system by the School Human Resources Director. The documentation or authorization that a new person is to come on the payroll or the reasons for a change in pay are not provided to the Finance Department/Payroll to document the authorization of the new staff or the authorization for the change to their pay. The Town does use a Personnel Control Form.

Recommendation:

The School Department should use a Personnel Control/Action Form similar to the one used by the Town. The Town Human Resources Department provides a Personnel Control Form signed by the department head, the Human Resources Director and the employee as to the specific personnel transaction that will affect pay.

The form provides the evidence to payroll that it is an authorized position, provides evidence that appropriate officials have authorized the change in hours or the change in grade or step etc. The form signed by the appropriate parties when submitted to payroll allows a “checks and balance” on any pay related transactions entered to the MUNIS system by the School’s Human Resources Director.

Implementation Timeline: Within three to six months.

8. School Payroll, Overtime and Extra Hours**Finding:**

All school payroll exceptions (extra hours, overtime) for each biweekly payroll are submitted on “slips of paper” by the specific employee in various departments to the School Department’s Human Resource Director. The Human Resource Director signs/approves the payroll exceptions (extra hours worked and includes on the time and attendance, hours work data that is submitted to Payroll (in Town Finance Department).

The employees do not work at the central office where the Human Resources Director is located nor do they report to the Human Resources Director.

Recommendation:

To assure sound controls over the payment of wages and any overtime and extra hours for hourly workers, the hours should be approved/signed by the supervisor of the respective employees and this should be submitted to Human Resources (as currently Human Resources enters to MUNIS). As part of the current payroll processing practices, the final MUNIS proof of the payroll for each department/school should be signed/authorized by the respective department head or principal as the supervision authority for the employees at their site/responsibility center. This sign off can be done electronically.

The approval and certification of payroll by the respective principals or department heads should be the basis for the School Committee to sign the payroll warrant. The School Committee should note that the payroll has been signed off by the appropriate official as a prerequisite to their signature/approval.

Implementation Timeline: Within sixty days.

II.d FINANCIAL/BUDGET POLICY

Our *Part I Report* per the scope of services for this project addressed budget and interim financial reporting for the Town and for the School Department. As part of this Part 2 report, we are presenting some additional recommendations regarding budgeting, financial management and financial reporting.

1. Capital Project Balances

Finding:

Our review of the School Department “Non-General Fund” Funds shows old capital project funds with positive balances as the projects were completed under budget. Capital projects are normally funded through bond authorizations and some instances smaller capital projects are funded through special articles.

Recommendation:

Capital project balances should be closed out on a regular basis. Both the Town and School Department should have a process where the project manager for the specific project declares it complete with no outstanding liabilities/obligations.

At that point the remaining funds if funded by debt can be made available for another capital project of an equal or longer term (term of the bond authorization, 5, 10, 20 years), or, if less than \$1,000, to reduce debt service, consistent with MGL 44:20. For example if it was 10 year debt, the funds could be used for another project that could be bonded over 10 years or a longer term per Massachusetts General Law. The importance of closing out the projects and having the funds available to Town meeting for appropriation is simply if other capital projects had to be funded through borrowing; it would reduce the amount of borrowing for the subsequent project, which is the prudent approach.

In the event of any completed capital project through a special article that was not bonded, then timely reviews should be done to assure that the funds close out to Free Cash. Those funds would then be available for re appropriation for any purpose.

Implementation Timeline: Within one to sixty days.

2. Need for Financial Reporting and Clarification of Reserve Policies

Finding:

In our *Part I Report* we presented seven recommendations for improved budgeting and financial reporting for Town revenues and for expenditures in all appropriated funds (general, water, sewer and capital projects).

With respect to the general fund, the Town has certified free cash, which is the unreserved fund balance certified annually by the Department of Revenue (DOR). In addition, the Town has a stabilization fund, water retained earnings, and other fund balances.

Many municipalities have overlay reserve policies and interim financial reporting of the balances in overlay. Overlay (Allowance for Abatements and Exemptions) is a reserve that is not appropriated, it is estimated by the Assessors in order to have a source to fund abatements (for valuation errors) and exemptions that they approve. Also, there should be policies regarding the declaration of the Reserve for Expenditures Released by the Assessors, the “old” overlay reserve balances, as “surplus” by the Board of Assessors such that the overlay reserve that was never needed for abatements and exemptions to taxpayers will then become available during the year to be used for any legal purpose or to close to free cash at the end of a fiscal year.

Recommendation:

The Town currently has \$1.4 million in the Overlay reserve account per the annual filing on the Tax Recapitulation Sheet to DOR. The \$1.4 million is from fiscal years prior to FY 2011 that have not been declared surplus and for which there are no pending Appellate Tax Board (ATB) cases (per the town’s certification filed with DOR at the time of setting the FY 11 tax rate). These funds are available to close out to and supplement Free Cash. We are recommending an Overlay Reserve Balance Report as presented in *Appendix II.2* to be published on a quarterly basis for any party interested in the Town’s finances to monitor the level in overlay reserve. The Town should have a policy to then transfer unneeded overlay reserves to the Reserve for Expenditures Released by the Assessors or to Free Cash at the end of the year based on the Board of Assessors declaring these funds “surplus”. The reserves are unneeded after abatements/exemptions are granted by the Board of Assessors and, based on the fact that for prior fiscal years’ overlay, there are no Appellate Tax Board cases per Town certifications filed with DOR.

The Assessor provided communications to us in recent weeks showing pending ATB cases and pending telecommunications court cases (which had not been reported to DOR). This document is included as Appendix II.2.a. Our recommendations regarding the need for quarterly reporting of the Overlay Reserve Balance Report remains unchanged as this is important financial information for interested residents and local officials and when ATB etc. cases are resolved in the town’s favor more overlay can be declared surplus. It is important that the Board of Assessor monitor overlay reserves and release that which is surplus.

Implementation Timeline: Within one to sixty days.

3. Need Policy and Greater Transparency in Setting of the Annual Tax Rate

Finding:

In the spring of 2010 when the budget was prepared a total of \$1,175,000 per the Town warrant was identified as the FY 11 Overlay reserve. On the Tax Recapitulation Sheet (for the setting of the tax rate) the overlay reserve was increased by \$501,000 to a total of \$1,678,988. Since our draft report the Assessor has provided information that the Board of Assessors did not have any role in determining overlay, the reserve for abatements and exemptions.

Recommendation:

Consistent with Massachusetts General Law the Board of Assessors must be the authority responsible for the development of the amount needed for the overlay reserve each year based on historic true overlay utilization.

When the budget was developed for town meeting it was \$501,000 less than on the Tax Recapitulation Sheet which then creates a higher tax rate. Our scope did not include a review and audit of the Town's FY 11 Tax Recapitulation Sheet.; however based on increased revenues (principally new growth and state aid) the town had additional revenues. The Town should have a policy relative to a special town meeting when there increased revenues are available as it becomes a policy decision as to how to utilize the additional capacity: 1. Reduce the tax rate, 2. Provide additional services, 3, increase the overlay reserve only if the Board of Assessors presents basis based on actual history.

We also note that subsequent to the issuance of our report, the Department of Revenue, Division of Local Services has posted an Informational Guidance Release (IGR) to its website on Overlay and Overlay Surplus. IGR 11-101 explains the standard for maintaining an appropriate Overlay, the process for transferring excess Overlay to Overlay Surplus and actions the Commissioner of Revenue may take to ensure compliance.

We recommend that the Town present a revenue budget each year in the Tax Recapitulation format at the same time that the proposed expenditure budgets are presented such that there is a full understanding of the financial picture. If there are major changes between the factors affecting the annual budget between the spring and the fall when the tax rate is set, then there should be an opportunity for the Town's policy makers to have a final presentation of the Tax Recapitulation and all revenues before the tax rate is set.

We also recommend that the activity of \$1.6 million in the overlay reserve (for this fiscal year) be reported no less often than quarterly and that a policy be developed to declare excess overlay as surplus to be transferred to the Reserve for Expenditures Released by the Assessors or to Free Cash at the end of the year.

Implementation Timeline: Within one to sixty days.

II.e STAFFING ANALYSIS AND COMPARATIVE

Overview

The staff positions that have been reviewed in this study are listed in *Appendix II.3*. The positions are listed by location and by full time equivalency (FTE). For example if a person is full time for 12 months of the year at 35 hours they are shown as a 1.0 FTE. Positions that work less than full time or that work on a ten month schedule are converted to a partial FTE.

Appendix II.3 shows staffing for FY 2011 compared to FY 2010. *Appendix II.4* presents a comparative of staffing for each school or area reviewed compared to three other school systems: Weston, Bedford and Medfield. Weston was selected based on the history in Wayland of comparisons to its neighboring school system. Medfield and Bedford were selected as they are DESE comparative school districts based on income, equalized valuation and enrollment. Other DESE comparative school districts were contacted and only Medfield and Bedford agreed to participate.

Our staffing analysis is based on the comparisons and our observations and analysis of staff's responsibilities and work activities, from site visits and meetings with each person. Finally, since Claypit Hill is one of the largest enrollment elementary schools in the Commonwealth, this section also includes Appendix II.e.3 which presents principal and assistant principal staffing at large enrollment elementary schools.

Summary

Our overall finding with respect to staffing of the school's business and management functions (at the school sites, central administration and the business office) is that the staffing levels are appropriate. We have made recommendations for some changes principally in special education support staffing. The following provides our review of staffing at each school, central administration and the business office. It also includes the staffing review for the town business and finance staff that were included in the scope of this study. It concludes with opportunities for cooperation and sharing of Town staff with the School Department for better efficiency.

High School

The High School has reduced administrative and support staffing in FY 2011 to 7.93 FTEs versus the FY 2010 staffing levels of 12.93 FTEs.

The principal's office is staffed by three education professionals and 2.66 support staff. Based upon the management, student discipline needs, enrollment and administrative support needs in the principal's office the staffing levels are appropriate. In comparison to the three other school systems, Wayland's principal's office had the lowest staffing at 5.66 FTEs; it had the second highest enrollment.

There are 2.27 other administrative FTEs located at the High School. Two are ten month employees; one provides support in the library to one librarian; the other is a special education secretary supporting the special education teachers who directly utilize and compose IEPs in the ESPED software in support of a total of 165 special education students. These positions are appropriate. The remaining one FTE is a

guidance secretary supporting seven guidance counselors. The 2.27 support staff outside of the principal's office at High School is the lowest staffing of the three comparative school systems.

Middle School

The Middle School is staffed with 2 education professionals, 2.61 FTE administrative support and a .2 position that provides coverage in the principal's office after other staff have left for the day for a total of 4.81 FTEs. The coverage position could be eliminated if the administrative staff worked on a staggered schedule over the course of the day (one starts later and stays later).

There is .66 special education secretary who also works at the school. This position supports special education teachers with IEPs and all the annual documents, evaluations and reports that are required per state requirements. The teachers at the Middle School currently do not utilize the eSPED software as effectively as at the High School. As this occurs, the position could not be eliminated but there could be a reduction in hours for this position.

Claypit Hill Elementary School

The school has an enrollment of 571 students (last school year, enrollment was over 600 students) and the principal's office is staffed by one education professional and 1.46 administrative staff. In terms of enrollment, this is a very large elementary school and ranks in the top 15% in terms of enrollment of elementary schools in the Commonwealth and has more students than many Middle Schools.

In our comparative survey, the staffing is less than other elementary schools with much lower enrollments. In Bedford, which has "larger" elementary schools but smaller than Claypit Hill. Additionally we looked at large enrollment elementary schools (with 544 to 571 students) (see Appendix II.5) and seven of these nine schools with this magnitude of enrollment had both a principal and an assistant principal. The Principal and administrative staff at Claypit Hill should be commended for overseeing and supporting this high level of staff and students.

Also for reference the enrollments by school and by grade for the schools referenced as comparative districts are presented in Appendix II.6.

Currently the special education teachers at this school are not utilizing eSPED the education software that facilitates the writing and production of IEPs and related evaluations and reports. Since there is a lot of data entry and typing responsibility for this position, some workload could be reduced when the teachers utilize eSPED directly.

Happy Hollow Elementary School

The school has an enrollment of 440 students which again is a large enrollment for an elementary school. The principal's office is staffed by one education professional and 1.29 support staff.

There is also a .56 FTE special education secretary. This is the only special education secretary in the School Department that works out of a principal's office and as such is able to provide some coverage and assistance to the other administrative staff. Currently the special education teachers at this school are not utilizing eSPED the education software that facilitates the writing and production of IEPs and related evaluations and reports. Since there is a lot of data entry and typing responsibility for this position, some

workload could be reduced when the teachers utilize eSPED directly. Based on the overall enrollment and staffing, the position could assist with other administrative needs as the special education teachers become more fluent in the software; or there could be a reduction in the position's hours.

Loker School – Kindergarten

We did not compare Loker as it is somewhat unique. The staffing levels total .6 of an FTE for management and administrative assistance is appropriate. Both positions also manage and support fee based programs in the school system. The SPED secretary located at the central Special Education Department assists with IEPs for Loker students and with IEPs for out of district tuition students and the early education program. As SPED teachers and coordinators utilize the eSped software to develop IEPs and evaluations, there could be a reduction in hours of the SPED secretary.

Central Administration and Business Office Staffing levels

Wayland has a total of eight FTEs in the central administration and business office functions. Other business offices in the comparison have more FTEs than Wayland. It is important to note that the other business offices have payroll, benefits and other human resource responsibilities, whereas in Wayland these functions are not handled by the Business Office but rather by the central administration's Human Resource Director (new position for FY 2011) and the human resource secretary. Central administration does benefit administration, time and attendance in MUNIS, set up of new employees, etc. and the town finance department processes, reviews and balances the school payroll.

The central administration staffing is consistent with other school systems and based on our review there is a need for the positions. The support staff should work in a pooled approach such that they can also support the School Business Manager when there are peaks in business office activity (i.e. budget time).

Town Finance and Town Human Resources Department Staff

Within the finance and business functions, we have reviewed the positions of:

- Finance Department Assistant – Payroll
- Finance Department Assistant – Benefits
- Finance Department Assistant – Accounts Payable
- Accountant (assistant as the Finance Director is the Accountant per the responsibilities of Massachusetts General Law)
- Human Resource Assistant

The four finance positions representing 3.5 FTEs report to the Finance Director. The Human Resource Assistant reports to the Town's Human Resource Director.

The Finance Department assistant for payroll is responsible for the review, audit, processing and balancing of school and town payroll. The Town/Schools are in the advantageous position and should be commended for having a bi-weekly payroll with most staff paid via direct deposit. As such the payroll assistant position has time for other duties and responsibilities.

The Town does not perform significant “accounting” and financial reporting; for example month end and quarterly “closes” are not done and financial statements are not prepared, formal budgetary basis accounting statements are not produced, year-end financials are not produced, this is currently the role of the audit firm. The MUNIS system based on monthly transactions and some journal entries provides expenditure and revenue reports, there are limited periodic reports such as *Schedule A* and the Tax Recap Sheet. In brief, we believe that there is capacity within the Town’s Finance Department to assist the School Department. The Town Finance staff performs accounting and financial reporting functions, but not to the extent that these functions fully utilize their time.

Cooperation and Sharing of Staff

We recommend that the Finance Assistant – Payroll Position provide support for book keeping and budget administration for the school business office for 50% of the time, principally in non-payroll weeks. We recommend that the Town Finance Director and the School Business Manager cooperate such that the accountant position supports both Town and School needs. The position should be shared to assist with the School Department End of the Year Report (EOYR) and some school budget reporting and assistance in review of school transfers and journal entries.

Also with respect to School Business Office staffing, if the School Department (and it will take some time) decentralizes MUNIS for purchase orders, budget transfers and fifty to seventy percent of the payables this will free up a significant portion of the School Business Office’s accounts payable managers time for other duties as assigned by the business manager.

We recommend that the School Business Manager and function have additional support as summarized below in order to prevent the addition of staff:

- Effective support from the school Human Resource Director and through use of MUNIS HR module for position control and population of the annual personal service budget
- Decentralization of MUNIS to the schools and responsibility areas and better utilization of the time of the accounts payable manager (after decentralization).
- Cooperation between the Town Finance Department and School Business Office which includes sharing of the payroll assistant and the accountant position for school needs and purposes in the range of a .75 FTE arrangement.

Based on the work assignments of the Town Human Resource Assistant this position should continue to report to the Town Human Resource Director. The human resource function of the town and School Department can continue based on the current division of responsibility (no change) as it is more important for the school human resource staff to focus on MUNIS improvements, efficiencies and budget controls that will benefit school budget management and administration in support of the School Business Manager.

The Town’s Finance Assistant for Benefits is responsible for enrolling all Town employees in health, life, dental insurances, long term disability and long term care. This position keeps the official record of all

enrollments for both Town and School employees. The position also administers benefits for all Town and School retired employees.

Within the School Department, the School Human Resource Director is the position with responsibility for assisting School employees with their insurance and benefit selections and enrollments. This position provides one copy of the enrollment to West Suburban Health Group and a copy to the Town's Finance Assistant for Benefits.

The School Human Resource Director also assists School employees with their 403b and 457 deferred compensation arrangements and provides assistance on retirement system issues (Massachusetts Teachers Retirement and Middlesex County Retirement System).

With respect to benefits administration and the current division of responsibility, we are not recommending any changes as:

- Benefits activities performed by the School Department are not duplicative of the Town, rather they are the upfront enrollment steps and all information flows to the Town. It is a core component of the job design of the School Human Resource Director and their workflow is logical and sequential. The Town maintains all the enrollment records in order to assure accuracy.
- Also a transfer of responsibilities to the Town would result in additional hours/staffing at additional cost.

The current division of responsibility is sound, does not result in duplication of effort and the removal of the duties from the School Department would not eliminate the need for the School position but would require additional hours for Town staff.

II.f COORDINATION OF EFFORTS

Town and School Financial and Business Functions

With respect to Finance and Business Functions there are three levels of staff and activities within the overall organization:

- The school sites and responsibility centers
- The School Business Office and
- The Town Finance/Accounting Office

In prior sections of this study we have addressed various redundancies due to the current design of systems and work processes, the intermediary (and processing) role of the School Business Office and the final review/control role of the Town finance function, which in our opinion needs redesign and reprioritization of focus and priorities. The purpose of the recommendation is to:

- Promote and develop a review and “pre audit” role of the SBO and Town Finance (instead of acting as a “processor” of data)
- Improve the accuracy of information
- Create and improve internal controls
- Promote accountability
- Provide transparent and understandable financial and management information reports to upper management, committees and residents in order to promote and allow effective policy making

We believe that instead of a three tier organizational approach (sites/responsibility centers to School Business Office to Town Finance) the efforts of the SBO and Town Finance should be coordinated with sharing of staff to assist the School Business Manager, so it is more of a two tiered structure/organization. An overview of the recommended structure is presented in Appendix II.7.

Based upon the recommendations in this report, the School Accounts Payable Manager, the Town Payroll Financial Assistant, the Town’s Accountant position can be available to assist the School Business Manager with accounting and financial reporting requirements and address the identified needs and reforms. Based on the issues presented in this report, focused on both the Town and the School Department, we recommend a coordinated effort of the Finance Director and the School Business Manager for the redeployment of existing staff to support needs on both sides of the organization and turn around the budget in terms of transparency (both Town and school), produce timely budget and financial reports, implement internal controls, bring MUNIS to the schools for more effective processing and management of information and control of information and finally reporting of information.

Option I. Informal Coordination and Cooperation and Sharing of Staff

Over the next year the Finance Director and School Business Manager and staff should operate in a coordinated manner in order to make improvements in work processes to allow transactions to be entered at the source, to enhance review and pre audit of the same transactions, to improve internal controls and to prepare and issue financial reports, budget reports, cash reconciliation reports and audit

and compliance supplement review results to appropriate policy makers. At the one year mark, an assessment should be done to determine progress made with respect to many of the recommendations presented in this report.

If after one year significant progress has not been made, the Town policy makers could then consider a formal consolidation of School and Town finance functions.

Option II. Formal Consolidation of the School – Town Finance Function per Adoption of MGL Chapter 71, Section 37M.

A formal consolidation would be a step to force improvement through a reorganization that would need to be voted by a majority vote of Town meeting and a majority vote of the School Committee consistent with Massachusetts General Law Chapter 71, Section 37M.

A formal consolidation would require a formal structure and organization, formal responsibilities of the top positions in the consolidated structure and definition of the reporting relationships to the Superintendent versus the Town Administrator. We recommend this only as a future option and that the first initiative be cooperative efforts and redeployment of existing resources to accomplish the recommended change.

III. FOOD SERVICES

We have analyzed the Wayland Food Services Department to recommend ideas to improve the efficiency and effectiveness of the current system to include alternative service delivery. Many districts have privatized their Food Service with vendors with the objectives of improving both finances and efficiency. One important aspect is determining whether the operation is self-sufficient financially. Thus our focus is to develop recommendations to improve the efficiency and effectiveness of the Wayland Food Service Department to include ideas to attain self-sufficiency.

1. Self Sufficiency

We have reviewed financial statements for FY 2008, 2009 and 2010. In 2008 the Food Services Fund began with an opening balance of \$235,632, a high, but not excessive balance in the operating fund. The recommended maximum balance is three month's expenditures, roughly \$250,000. This balance has been reduced to \$170,924 at the end of FY 2010 due to operational losses in FY 2008 and FY 2009 as well as capital equipment purchases during the three year period. In FY 2010 the Food Service program appeared to be self-sufficient, with the fund balance increasing by \$46,032. While Wayland considers the program to be self-sufficient, we sought to determine whether the full cost included employee benefits.

Findings:

We found that only the employer cost of health benefits was included. Our analysis shows that no assessment was made for the employer cost of Medicare, Life Insurance or an allocation for the Middlesex Contributory Retirement System. If this assessment was made, the program would have had an annual operating loss of \$19,000. The line item "Equipment" includes capital equipment purchases, small equipment purchases and equipment repairs. There also appears to be some confusion at year end in determining in which fiscal year June State and Federal reimbursements should be recorded. At present the Food Services Department posts June reimbursements as a July receipt, recognizing the reimbursements to be receipts of the next fiscal year, when they are actually received. On a cash basis, the Town would record the July receipts in the subsequent year. Under the modified accrual basis, the Town would accrue the July receipts in the then current year. Refer to Appendix III.1 for a summary of Food Service costs.

Recommendation:

Whether Wayland chooses to charge the full cost of benefits to the Food Service fund is a local decision, but if the School Department wishes to characterize the program as self-sufficient, they should acknowledge that some benefits are not allocated to the fund. The losses in two of the three years were minimal, and we therefore believe that implementing the efficiency recommendations outlined below could make the fund actually self-sufficient under a full cost basis.

The line item "Equipment" should only be used for capital equipment, so that annual operating profit and loss can be better determined.

The Town Finance Director, School Business Manager, and Food Services Director should reach an agreement on how to account for reimbursements received in the fiscal year subsequent to the operating year. We recommend that the reimbursements be shown in the year they were earned rather than the year

received, in order to accurately show the balances for that operating year. This recommendation is consistent with Governmental Accounting Standards Board's (GASB) pronouncements matching revenues that are measurable and available at June 30; that is the accounts receivable is measurable at June 30 and the amount is available to meet the then current year expenditures.

Implementation Timeline: 3 to 6 months

2. Benefit Savings

Government managers have become acutely aware that employee benefits are a major contributor to costs and cost increases. In many cities and towns, management has tried to control these costs in part by making sure that part-time employees are employed for less than 20 hours per week wherever possible. Under Massachusetts law, persons employed for 20 hours or more per week are entitled to full benefits. The Wayland School's Food Services Department employs 20 part-time employees and has begun to look at this option for cost savings.

Findings:

In FY 2011, the Food Services Department replaced one 20 hour per week employee with a 15 hour week employee, saving the program \$15,000 in benefits. There are an additional four (4), 20 hour employees in the program. Reducing their hours could save close to \$50,000. There are an additional six (6) part-time employees working between 22.5 and 27.5 hours per week. Reducing their hours to less than 20 hours per week could save on average \$8,000 per employee.

Recommendation:

Whether immediately or by attrition, the four (4), 20 hour a week employees should be reduced to no more than 19 hours per week. Since these employees are essentially servers and or cashiers and the lunch hours are generally 1.5 hours or less, 3.5 hour days (17.5 hours per week) should be sufficient to handle their duties. If extra setup or cleaning time is deemed to be needed, those employees in the 30 hour per week range could pick up the hours without impacting the benefit savings.

The other 6 positions in the 22.5 to 27.5 range should be thoroughly examined to see if they can be reduced to less than 20 hours. In some instances it is possible that one could be reduced while another is increased to balance the work hours needed.

Of the 6 positions at 27.5 hours or less, 3 are at Wayland Middle School. As will be noted in a later recommendation, there is a one hour gap in the Middle school lunch schedule. Elimination of this gap could possibly reduce all three of these positions to less than 20 hours.

Implementation Timeline: Within two years.

Estimated Savings of Implementation: We believe that seven (7) positions could be reduced to 20 hours or less for a total savings in benefit costs of \$70,000 (\$10,000 per employee average). In addition, there may be wage savings.

3. Staffing Levels

One of the key areas to analyze when reviewing a school lunch program is the staffing levels for the district and the individual schools. There are two key statistics to look at: the ratio of students to food service workers (FTE) and the ratio of meals sold to food service workers (FTE). We have looked at FTE's per student for the purpose of comparing staffing levels between schools and meals per labor hour (MPLH) to make comparisons between schools and to compare Wayland's production standards with recommended levels. The standard for MPLH is from a low of 14 meals per labor hour to a high of 24.

Findings:

In looking at the ratio of food service staff to students in a school we found considerable disparity. At the elementary level Claypit Hill has only slightly more FTE staff than Happy Hollow (1.94 vs. 1.75) even though Claypit Hill has roughly 40% more students than Happy Hollow. The Middle School has significantly more staff than Claypit Hill (3.84 vs. 1.94) but has only about 10% more students. Finally the Middle School has roughly the same staff as the High School (3.84 vs. 3.99) even though it has only 70% of the High School's student population. Refer to Appendix III.2 for more details.

Appendix III.3 compares Wayland's Food Service Staff with the three comparable districts, Weston, Medfield and Bedford. There isn't a significant difference, but Wayland has slightly more staff than Medfield and Bedford. Weston has significantly more staff than the other three.

With regard to meals per labor hour there are somewhat different findings. Both Claypit Hill (21.75) and Happy Hollow (18.42) have excellent MPLH's. The Middle School (8.88) and High School (6.73) have very poor levels. The system's overall level of 11.58 is slightly below the "low" standard (14), but is pulled down by somewhat irrelevant statistics from Loker (Loker School is a very small school and many of the Kindergarten students at Loker go home prior to lunch), and the very low levels at the two secondary schools. Refer to See Appendix III.4 for more detail.

The Food Service Department should be commended for the excellent production rates at the two elementary schools. Happy Hollow's production rate is lower than Claypit Hill, which is probably a reflection of the lower student / staff ratio at Happy Hollow. It could be argued that this difference is a result of economies of scale at Claypit Hill. Perhaps the staffing at Happy Hollow cannot be reduced given the facilities and relatively small size of the kitchen and serving area at Happy Hollow.

The MLPH at the secondary schools is very low, and this should be a major area of concern for the department. The High School number is most likely a result of the low participation rate and the open campus system allowing students to leave school at lunch time. The Middle School number appears to be the result of staffing that is much higher per student than all of the other schools and a somewhat low participation rate. Based on discussions with the Department's director, the high staffing problem may be the result of the Middle School schedule (discussed below) and an inefficient cafeteria design.

Recommendation:

The Wayland administration must seriously look at the low production rates at the High School and Middle School to determine the reasons and the possible solutions. Part of the problem is an extremely low participation rate at the High School and a somewhat low rate at the Middle School.

Recommendations on this problem are discussed below. The Middle School problem is caused by the very high staffing level relative to the school's size. We recommend that Wayland consider various solutions to these problems, outlined below, in order to improve the production rate. Simply put, the system must find a way to increase the number of meals the existing staff sells, or must find ways to reduce the current staff. Raising the production rate to 15 meals per hour would require cutting the staff of these two schools almost in half. It would save in excess of \$100,000.

Implementation Timeline: Within two years.

Estimated Savings of Implementation: If the Wayland Public Schools staffed the High School and Middle School based on the number of meals being served and an MPLH of 15, they would save roughly \$100,000 in wages and benefits.

4. Participation Rate

The participation rate is a standard that is important in two ways. First the participation rate is a measure of the degree to which the students find the food appealing. If a high percentage of students buy the food, it is an indication that the students like the food. Secondly, the participation rate is a measure of the likelihood that a food service operation will be a financial success. If students are not buying the meals, it is almost impossible to keep per meal costs at a reasonable level.

Findings:

While the overall participation rate is very low at 42%; Claypit Hill has a low acceptable rate at 55% and Happy Hollow has a medium acceptable rate at 62%. However, one expects the overall participation rate to be low due to two built in factors. First, high income communities tend to have lower participation rates. One factor is that most lunches are full price. In communities with a high level of free and reduced price lunches, the participation rate tends to be higher. Second, the open campus system at Wayland High School allows students to leave during the lunch period. This is the major contributor to the High School's poor participation rate (24%). While not statistically verified, we have been told that the rate is much higher on those days when students cannot leave the campus freely. Refer to Appendix III-5 for more detail.

Another factor is the Department's introduction of more nutritious meals. While this is an admirable goal, and is dictated by state and federal regulations, it often reduces the participation rate. Some of the top selling items such as French fries and hamburgers have been cut back, while less popular items such as a salad bars and fresh fruit and vegetables have been added.

Appendix III-6 shows the participation rates for the four comparable districts. While Weston has a much higher rate than the three other districts, those three districts are quite similar. It should be noted that Wayland High School's participation is significantly lower than any other school in the four districts.

Recommendations

Wayland should continue to actively promote their healthy food offerings to parents and students. They appear to be doing a good job with results showing at Claypit and Happy Hollow. Nothing can be done about the income level issue, and nothing can be done about the open campus problem unless the School

Department changes its policy. It is not within our scope to make a recommendation on whether the Wayland High School should or should not have an open campus, but if they do change their policy it will definitely increase the high school participation rate, and that will improve the bottom line.

One unknown is what affect the new high school cafeteria will have on participation. The old “Commons” building is not particularly inviting, and is in a separate building from the classrooms at the old Wayland High School. Perhaps the modern cafeteria facility in the new building will entice students to eat their lunches in the school facility.

Implementation Timeline: Within one year.

5. Food and Labor Costs, Revenue

It is also typical to analyze the various aspects of the total cost, and to look at the amount of revenue generated per student. We have therefore looked at the cost of food, labor, benefits and other expenses relative to established norms. We have also calculated the amount of revenue generated per student compared to the norm and the cost of each meal served.

Findings:

All of Wayland cost percentages are close to the norms. Food cost is 34% versus a norm of 35%; labor costs are 38% versus a norm of 39%; benefits are 23% vs. a norm of 19% and other expenses are 6% vs. a norm of 8%. Revenue per student calculates to \$2.02 compared to a norm of \$2.00. The cost per meal served, however, is very high at \$5.06 per meal. This reflects the low participation rate. Refer to Appendix III.7 for more detail.

Recommendations:

The statistics here are so close to normal that no recommendation is needed. The one observation is that benefits are slightly high and would come back toward normal if our recommendations on reducing benefits were implemented. The benefit reduction and an improved participation rate will bring down the cost per meal.

Implementation Timeline: Within two years.

Estimated Savings of Implementation: The savings are included in III.2, benefit savings.

6. Public Relations

One important aspect in operating a successful Food Services operation is the degree to which the parents and students respect the program and are willing to purchase the food. As we have seen above, it is necessary to have a high participation rate if you are to have a financially successful program. In order to have a high participation rate the Wayland Public Schools need to have and promote good public relations through quality food, good marketing and responsiveness to parent and student needs.

Findings:

The Food Service Department seems to be doing a good job of satisfying the students and parents. As the Department transitions from the traditional school lunch menu to a healthier and more nutritional menu, it

seems to be striking a good balance between what students like to eat and what they should be eating. The department does periodic surveys and works with the parents through PTA's and school wellness committees. The menus are appealing, nutritious and varied. There is a significant amount of information available on the Food Service web site. One parent we talked to strongly commended the department for its ability to address her children's allergy problems. In talking to staff, and reviewing web sites, we have not found any negative feedback on the program from the school staff or the public.

Recommendations:

Since the main problem in participation seems to be with the secondary schools, we recommend the department concentrate its efforts on marketing the program to the students in this age group. The Department needs to appeal to the students that the foods being served are good for them, while presenting those foods and other options in a way that is appealing to them. Other than this concentration, the Department is doing a good job and should continue their effort.

Implementation Timeline: Within one year.

Estimated Cost of Implementation: We estimate a cost of \$2,000 for producing marketing materials.

7. Cash Management

The Food Services Department handles close to \$1 million, thus making cash handling a priority. Department income falls into two main categories, State and Federal Aid and food sales. Since all of the aid money is electronically transferred to the Town treasury, the main concern is with sales.

Findings:

With regard to aid, there does not seem to be any problem with applying for or receiving aid.

With regard to sales, the Nutrikids software system has allowed cash handling to be at a minimum. Most student and staff meals are paid for on a debit card type basis. Participants pay into a personal Nutrikids account in advance, either by a check or an on-line credit card payment. The purchaser then pays for meals by entering a pin number at the cash register. The account is automatically debited, and the necessary accounting details are recorded by the software. Young children using the system are taught how to buy lunches by their teachers and Food Service staff using a card system. The small amount of cash and the checks to be credited to accounts are kept in a locked office until deposited. Secondary school staff makes daily bank deposits and elementary staff makes weekly deposits. Deposits are reconciled with the Nutrikids system.

Recommendations:

The Department should continue to encourage their customers to create Nutrikids accounts and should require it as much as possible. While the method of storing cash is not very secure, we would suggest storing the cash in the main office safe. Since there is very little cash, and most is deposited daily, this is not a major concern. The Department may want to investigate, with their bank and Nutrikids, the possibility of "check imaging" and "remote deposit" as a better way of entering and depositing checks.

Implementation Timeline: Within one year.

8. Lunch Prices

Lunch prices are a major component of the financial operation of any school food service operation. It is a major determinant of the ability to be self-sustaining, and as well as having a major role in the participation rate.

Findings:

Lunch prices do not seem to have major impact in Wayland. According to a 2009-2010 study by the TEC collaborative and the Norwood Public Schools (See Appendix III-8), Wayland has the highest school lunch prices in the study at \$3.00 for a secondary school lunch and \$2.75 for an elementary school lunch. However, they are not the only schools at that level, and many other school systems are only \$.25 less, and there are no complaints that the meals are overpriced and a least one comment, from a parent, that they were “cheap”. The low participation rates do not seem to be related to price. The prices do seem to be supporting adequately an almost self-sustaining program. It was reported that the last price increase was approved by the School Committee without any input from the Food Services Department.

Recommendation:

Wayland should continue to monitor prices being charged in other districts and remain competitive. Since raising prices could have a negative impact on participation, prices should be kept as low as possible while maintaining sufficient revenue to be self-sustaining. Future price increase requests to the School Committee should come from the School Business Manager and Food Service Director after a thorough study of the pros and cons.

Implementation Timeline: 3 to 6 months.

9. Loker School

The Loker School’s size and “Kindergarten only” structure makes for an inefficient food service operation.

Findings:

The Loker School has a very low meal per labor hour rate and participation rate. The participation rate is impacted by many students leaving before lunch. However, there is only one ½ time employee, and the production level is still very low. The Department has saved money by not having a separate Nutrikids license for the Loker School, rather operating the program under Happy Hollow’s software license.

Recommendation:

In future studies of the use of the Loker building, the School Committee should consider the inefficient cost of the current lunch program. In future collective bargaining with the Food Service staff, the Department should evaluate whether the single worker at Loker should be receiving manager’s pay.

Implementation Timeline: Within one year.

10. Elementary Schools

The Claypit Hill and Happy Hollow schools seem to be operating efficiently with no noticeable problems.

Findings:

Participation rates and cost levels are close to, and in some areas better than acceptable norms. Equipment and facilities are somewhat dated, but they have full operating kitchens that function well.

Recommendations:

Continue the positive outreach to parents that has led to more nutritious meals, good participation rates and efficient costs. The School Committee should consider major upgrades to these facilities in their long-term capital budget.

Implementation Timeline: Within two years.

Estimated Cost of Implementation: We estimate that it would cost \$10,000 to have an architect do a facilities study of these two cafeterias.

11. Middle School

Wayland Middle School has a very inefficient food services operation due to the layout of the facility as well as the school schedule.

Findings:

As mentioned previously, the Middle School has many more food service staff in relation to the student population than any other school. Also, while having a low, but not unacceptable, participation rate for a middle school, they have an unacceptably low MPLH.

First, the cafeteria design necessitates having two serving lines with two cashiers, rather than having the two lines feed to a single cashier.

Secondly, the school schedule leaves half hour gaps between lunch periods when no one is in the cafeteria. Thus the time from the beginning of first lunch to the end of the last lunch is 2 ½ hours as opposed to 1 ½ hours at the High School. If the 5 part time lunch workers could work 1 hour less per day, each, it would save \$15,000. It would also make it easier to create non-benefited positions.

Recommendations:

The Food Services Department, Facilities Department and possibly an architect should look at ways to improve the design of the Middle School Cafeteria in order to cut down staffing.

The Middle School Principal should try to redesign the School schedule to eliminate the hour of dead time in the cafeteria.

Implementation Timeline: Within two years.

Estimated Cost of Implementation: We estimate that it would cost \$5,000 to have an architect do a facilities study of this cafeteria.

12. High School

Wayland High School has an extremely low participation rate in an outmoded facility. This leads to extremely inefficient lunch production. This facility, however, will be replaced in September 2012 by a state of the art facility

Findings:

The participation rate at WHS is extremely low due to the open campus system, and possibly the outmoded facility. The low participation rate leads to a very high MPLH.

The new High School facility has been designed with input from the school staff including the Principal, Food Service Director and High School cafeteria manager. It will be a modern food court “servery” with grab and go stations and other state of the art amenities.

Recommendations:

In considering the future of the open campus in the new High School, the School Department should consider the impact of this system on food service costs.

In opening the new High School cafeteria, the High School staff and Food Service Department should make a major effort to “sell” the student body on eating in school.

Implementation Timeline: Within two years.

13. Other Issues

In addition to the above, several other areas were looked at. Reviews, audits and late notices from the Massachusetts DESE Child Nutrition Program, use of Commodity Foods, and the level of staff training were reviewed.

Findings:

The Child Nutrition Program has only conducted one review in the recent past (2008), which had only minor findings which have since been corrected. There is no record of late filings or any other negative input from the Bureau. The Bureau has approved the program for 2010-2011. Commodity Foods are being taken from USDA and used appropriately in menus. The bulk of the purchasing is done through the TEC collaborative who has had an excellent reputation for collaborative purchasing for over 30 years. The staff is regularly trained in all of the mandated areas as well as some optional disciplines. Training is given in Servsafe, CPR, First Aid, Sanitation, Allergy Awareness, HACCP, and Nutrikids software. Staff also takes courses at the John Stalker Institute.

Recommendations:

The Department seems to be doing an excellent job in these areas and should be commended for their successes.

14. Alternative Service Delivery

School systems typically privatize their food service when they are unhappy with the quality of the program, or it is losing money. A private company has much more experience in marketing and public relations than an in-house service. They also have some advantages in buying power. Their staffing are typically very efficient and the employees will receive less benefits than Wayland offers their employees.

Findings:

Wayland does not seem to be unhappy with the quality of its food service operation and it appears that by implementing the recommendations we have made, that the Food Services Department could be fully self-sufficient. We therefore don't have any reason to recommend privatizing the current system. Doing so could have negative effects in terms of controlling the program and might negatively impact the benefits received by the employees.

Recommendation:

If the Wayland Public Schools wishes to further investigate privatization they should use this study as a basis for interviewing private contractors to see what the contractors would offer them. They should review several proposals to other communities to see what types of private structures are available. They should talk to peer communities who have privatized. Finally they should decide on the level of service they want. They could simply hire a company to manage the current operation or they could bring in a whole private company to completely replace the existing operation. There are many options in-between these two extremes.

If after this analysis the School Department wishes to proceed, they should design an RFP, advertise it and review the results. They may find a company they are interested in or they may decide to stay with the in-house system.

Implementation Timeline: Within two years.

IV. Transportation Services

The analysis of the Wayland Public Schools' transportation services is designed to examine the efficiency and appropriateness of the current system while considering alternative ways of providing the same transportation services. Included in this analysis is the current routing, loading and scheduling of the current operation. Wayland owns one of the busses being operated, while First Student (the private contractor) owns the majority of the busses (Wayland also owns two spare busses). We have reviewed the current contract and looked at its appropriateness, making recommendations on how the contract should be modified prior to the next bid. We have also looked at the use of the bus routing software, Transfinder, making suggestions on its use.

Wayland's special needs transportation is handled separately from the regular school transportation by the Student Services department. Most, but not all, special needs transportation is provided to out-of-district special needs students. We have reviewed how this transportation is provided, making recommendations on improving the operation.

Finally we will consider alternative methods of providing both forms of transportation. Should Wayland purchase more busses and operate their own system? Should Wayland have the contractor have a larger role in administering the service? Can Wayland reduce costs by collaborating with other districts through the G4 Working Group, or the TEC, EDCO, CASE or Accept collaboratives? These options have a series of advantages and disadvantages.

1. Staff

Staff typically consists of management, drivers, safety personnel and mechanics. Some staff is employed by the Town and some by the bus contractor. Refer to Appendix IV.1 for details.

Findings:

Wayland employs one bus driver who is also the Transportation Coordinator. The main job of the Transportation Coordinator is to design routes and publish a bus schedule for the school year. She is also responsible for running the bus pass system. The Transportation Coordinator is supervised by the Business Manager.

All other staff is employed by First Student, the contractor. This includes a dispatcher, based at the Middle School, and approximately 20 regular and substitute bus drivers. First Student has a major facility in Marlborough. The Marlborough office provides a manager for Wayland, mechanics and safety personnel. They support Wayland on a part time basis.

Because the Town's Transportation Coordinator is also a bus driver, she is not available during bus runs to answer questions. There is no one else, other than the Business Manager, in the Central Office who can respond to these calls. The Wayland Schools expect parents and school staff to call First Student's dispatcher or manager.

Recommendation:

With the exception of the communication problem noted above, the staff seems appropriate for a system this size. We would recommend that the School Department continue to emphasize that transportation calls be made to First Student. In our experience, however, we find that parents and staff want to talk to someone in the Central Office. We recommend that one of the staff in the Central Office be trained to take these calls and route the message to the appropriate person whether it be to the Business Manager or to First Student.

Implementation Timeline: 3 to 6 months.

2. Routing, Scheduling, Loading

The best way to reduce bussing costs is to reduce the number of busses needed. The best way to that is through efficient routing, scheduling and loading of busses. We have reviewed the Wayland bus operations and interviewed the staff in order to assess this efficiency.

Findings:

Wayland operates a two tier bus system (two routes per bus morning and afternoon). High School and Middle School students ride the same busses arriving at the two schools five to ten minutes apart (13 busses). The two school Principal's had no problem with this arrangement. Loker Kindergarten students ride Claypit Hill's nine busses and Happy Hollow's four busses in the morning and ride home at noon (half-day students) on four of their own and in the afternoon (full day student) on two of their own busses. Refer to Appendix IV.2 for details.

Wayland transports 1,534 students per day, an average of 47 students per bus. With the exception of the Loker busses, the average bus load appears to be in the 75 to 90% range. Loker's busses have lighter loads due to the large area that the busses have to cover.

The main complaints we heard on scheduling were with problems during the first month of school. This is a complicated bus schedule with the High School / Middle School mix and the Loker Kindergarten schedule. This will lead to problems at the beginning of the year in fine tuning the schedule.

We were not made aware of any routing problems by the school staff. The First Student staff felt that they could make the routes more efficient if they had more input, and were allowed access to Transfinder.

Recommendation:

Given the current school schedule, the routing, scheduling and loading seems reasonably efficient. We recommend giving First Student access to Transfinder and more input on scheduling. We do not, however, recommend having First Student do the scheduling. Our experience is that when bus companies do the scheduling they often solve problems by adding busses at a cost to the school district.

We recommend that Wayland periodically look at the possibility of running a three tier system, particularly with the possible schedule changes at Loker. In a three tier system, each bus does three routes each morning and three routes each afternoon. If Wayland could schedule their 29 in-town routes to a three tier system they would need 10 busses instead of 15. A three tier system would reduce the number

of busses needed at a savings of approximately \$54,000 per bus per year. It would also have the advantage of putting High School and Middle School students on separate busses. However, it would be difficult, if not impossible, to schedule given the current configuration and time schedule of the five schools. Under the current schedule where Happy Hollow and Claypit busses deliver students to Loker, all three schools need to be on the same time schedule. Even if the High School and Middle School were on a first and second tier, the third tier for the three elementary schools would still require 13 busses in the morning and 15 in the afternoon. Therefore there would be no savings.

Implementation Timeline: 3 to 6 months

Estimated Savings of Implementation: We estimate that with improved scheduling of the two tier system that is likely that Wayland could save one bus at a cost of \$49,860.

3. Contractual Concerns

One of the best ways to reduce costs is to have a clear contract that allows bidders to know what their responsibilities are, and what they will get paid extra for. Unclear or unnecessary language in a contract will lead bidders to increase their bid to cover the possible financial impact of this language. It can also lead to potential bidders not bidding, leading to lack of competition.

Findings:

We have reviewed the Wayland contract and bid specifications. We find that it has many provisions that could lead a contractor to increase their bid. Of particular concern to us are the following:

- The contract is for one year followed by two, two year renewals. There is a significant cost for a company to move into a new school district. This cost cannot be recovered in one year at a reasonable bid rate. Thus, the incumbent contractor has an unfair advantage and can increase their bid without the fear of viable competition.
- In the bid specification, the contractor fuels the busses at a local gas station. The Wayland Schools, not the contractor, pays for the fuel. Since this is a non-standard arrangement, new prospective bidders may not understand the cost implications and therefore not lower their bids commensurate with their savings. With this system, it is also virtually impossible to monitor whether the bus company is using the busses inappropriately.
- The bid specification has confusing language on where busses are “garaged” and what is provided for the contractor’s office space. In fact the School Department provides free office space in the Middle School and a parking lot on Town property. Once again the incumbent vendor would know this, while a new vendor may not, thus giving the incumbent an advantage.
- The contract only guarantees the contractor that Wayland will run seven busses, yet Wayland runs 15. A prospective bidder would be spreading his overhead over the revenue from seven busses; an incumbent might spread his overhead over a higher number of busses.
- The contract calls for First Student to have two spare busses, yet First Student uses Wayland’s two spare busses. The contract doesn’t address this arrangement. A prospective bidder would not be aware of this possibility.
- In the extensive bid specification we found numerous items that are incorrect, unnecessary or confusing. These items may give an incumbent bidder an unfair advantage and could lead to a

bid protest. For example there are references to a seven bus minimum and a 10 bus minimum, it appears that the difference is three METCO busses, but the language is confusing. There is no reference to bus evacuation drills that the School Department is required to conduct. It is not clear if the vendor is paid for these services or are they required under the contract? Also, the requirement for CORI checks may not be in compliance with state regulations. The language is confusing, may be wrong, and should be checked with DESE.

Recommendations:

We recommend several enhancements to the existing contract:

- The entire bid specification should be re-written with the advice of someone who is expert on school bus transportation contracts and Massachusetts bid laws.
- The contract should be for at least 3 years in order to attract new bidders as noted above.
- The Town should require the bus contractor to purchase their own fuel. We see no benefit in having the Town purchase the fuel, and a significant opportunity for the vendor to misuse the fuel.
- If the School Department is going to provide office space and “garaging” for the busses, it should be clearly stated in the bid specifications.
- The specification should guarantee that an appropriate number of busses will be contracted for. If a low number of busses is guaranteed, the prospective bidder will use that number to calculate his overhead recovery.

If Wayland’s spare busses are available to be used as spares by the contractor, language addressing this possibility should be in the specification.

Implementation Timeline: 3 to 6 months.

Estimated Savings of Implementation: We estimate that implementation of these contractual improvements would lower the bid prices by at least \$10 per bus per day, or \$27,000 for 15 busses.

4. Routing Software

The software provides a database of students, schools, schedules, drivers and vehicles along with a computerized map of the Town. It is a great tool for an experienced operator to manipulate all of this data into efficient bus routes where the routes are a minimal length and the busses are loaded in such a way that the number of vehicles needed is minimized. It also assists on a day to day basis for tweaking problems and making changes as needed.

Findings:

Wayland uses the bus routing software Transfinder, a well-regarded product in the field. The software is operated by the Transportation Coordinator and the Business Manager. It is not available to the Principal’s offices or the bus contractor First Student.

The student data base is updated by manual data transfer from iPass every summer. Transfinder is SIF certified, iPass is not at this time.

Recommendation:

Transfinder should be made available to Principal's offices over the school network. Ordinarily the school staff will only be using the software to look up information, but there is so much information available that it could cut down on calls to the Central Office and the bus company. The schools could also quickly make student data changes without waiting for an iPass file transfer. In some instances the availability of data may allow the Principal to anticipate and solve a problem.

Transfinder should be made available to the bus company, First Student. Since their office is in a school building, it would cost little to provide them with network access. The network administrator should be able to restrict their access to other network information. The First Student staff are school bus professionals who should be able to use Transfinder to improve routes and loading. They have experience with bus routing software and some have actual experience with Transfinder.

As mentioned in the Technology analysis, school staff should push IMG to make iPass SIF certified or consider changing to a different SIF certified student data base. It would be much easier and less labor intensive to keep the Transfinder student data up to date.

Implementation Timeline: 3 to 6 months

Estimated Savings of Implementation: These savings are included in the above estimate that one bus could be saved by using better scheduling techniques. We estimate it would cost about \$2,000 to wire the bus dispatch office and provide a Transfinder license for First Student.

5. Transportation Fees

Wayland collects fees from all students desiring bus transportation who are not entitled to free transportation per Massachusetts law. This is a common practice in Massachusetts cities and towns. Students in grade K to 6 are entitled to free transportation if they live two miles or more from their school. Students in grades 7 to 12 are not entitled to any free transportation under Massachusetts' law.

Findings:

Wayland acknowledges that it does not charge residents the full cost of school bus transportation. They subsidize the cost from the school budget. The charge is \$180 per student with a rate of \$500 for families of three or more.

Wayland spent \$877,431 in FY 2010 to transport 1,534 students, which translates to \$572 per student per year. Because the busses are already being provided by law, the marginal cost of adding students is less than \$572 per student.

The bus fee subsidized the \$877,431 cost by \$258,758., netting to a budget expenditure of \$618,673.

Appendix IV.3 presents a survey of bus fees charged in other Massachusetts districts.

Recommendation:

We recommend that the School Committee make an informed decision, each year, on what the bus fee should be, given the cost of providing the service. Prior to setting the rate for each upcoming school year,

the Transportation Department should provide a financial analysis of what the non-mandated transportation is costing, along with an estimate of how many students will purchase the service. The School Committee can then use this analysis to set the rate, knowing to what extent the budget is subsidizing the cost.

Implementation Timeline: 3 to 6 month

Estimated Savings of Implementation: Our recommendation is to make an informed decision on the fee. The decision to charge full cost is a matter of public policy to be decided by the School Committee. We estimate that Wayland could increase revenues by \$400,000 if they choose to charge full cost.

6. Alternative Transportation Options

There are essentially three models for operating school busses:

- 1) A school district can own and operate its own busses.
- 2) A district can own (or lease) its own busses and hire accompany such as First Student to operate the busses. Boston did this for many years.
- 3) The district can hire a company such as First Student to own and operate its busses.

Wayland combines method 1 and 3, owning some of its busses while having most of the bussing owned by First Student.

Wayland could also investigate collaborating with other districts to provide some or all of their services.

Findings:

In the school year 2009-2010, Wayland operated 13 busses in the morning and 15 at afternoon dismissal. They also operated four busses at noon time for Kindergarten dismissal. In addition they operated three busses to and from Boston for the METCO Program. This required 18 vehicles plus spares.

According to the FY 2010 End of Year Pupil and Financial Report, Wayland expended \$877,431 for regular transportation, or about \$277 per vehicle per day.

Wayland does not have a facility that could service school busses; the current busses owned by Wayland are serviced by First Student. The Town plans to build a new DPW center with a new garage. This garage could service busses if so designed. The planning/feasibility study for the DPW center is in the Long-Range Capital Budget, but has yet to be funded.

A new school bus costs in the area of \$90,000. If Wayland were to buy its own busses they would need to buy 18 with their 3 existing busses being used as spares. Thus Wayland would have to purchase or lease \$1,620,000 for busses.

Because Wayland owns their own busses and has employed a driver, they have an extremely low cost for athletic and field trips provided by this bus and driver combination. The bus is 10 years old and will need to be replaced in the next few years.

Appendix IV.4 details the costs associated with running Wayland's one bus (assuming it is replaced). We have calculated that it costs \$290 per day or \$68.33 per hour to operate the bus. If it is assumed that the

bus will last more than five years (the standard depreciation period), then the daily cost drops significantly. We previously calculated that it is costing \$277 per bus per day to operate First Student's busses. The significant savings comes when the bus is used for after school charters such as athletic trips. The cost per hour to operate a charter is only \$26.25 / hour. Thus a 3 ½ hour athletic trip would cost about \$91.00. We estimate it would cost over \$200 for a similar trip provided by First Student.

Recommendation:

The average bus cost of \$277 per bus per day is reasonable in today's market for a two tier system. Our most recent study of bus rates yielded a range of \$225 to \$277 (See Appendix IV.5). We would hope that a better designed bid specification would yield more competitive rates in the future.

We would not recommend that Wayland go into the business of owning and operating its own busses until such time as they can service them. Our recent study in Beverly, MA indicated that it is possible to save money operating your own busses if you do not have to pay benefits to drivers. Therefore, if Wayland feels they can accomplish the benefits savings and finance 18 busses they could study this possibility as part of the DPW feasibility study.

Wayland should include the purchase of one or more replacement busses in its Capital Budget. The current savings in athletic and field trips justify this purchase. Whether or not they should purchase more than one bus depends on their daily need for athletic trips.

The Weston Public Schools operate their own busses from a facility adjacent to Weston High School. We recommend that Wayland inquire if the Weston School Department would consider contracting to service their busses. Wayland could also inquire whether Weston would be interested in contracting for charter and athletic trips. If Weston is interested, it is likely that they could provide these services at rates lower than First Student. The City of Beverly, which also operates its own busses, is considering providing such a service to the Hamilton-Wenham School District.

Finally we would recommend that Wayland participate in collaborative studies with G4, TEC (Wayland's educational collaborative) and any other regional organization to investigate possible cost saving methods. The G4 Transportation group recommended studying the possibility of joint bids for regular and METCO bus service.

Implementation Timeline: Within two years.

7. Special Needs Transportation

Special Needs transportation is managed by the Student Services Department in Wayland. As part of our analysis we interviewed the Director and her Administrative Assistant who performs many of the day to day tasks. Special needs transportation consists of providing the type of transportation mandated in a special needs student's Individualized Education Plan (IEP). The transportation may be as simple as regular school bus, or can be by small vans or sedans up to 8 passenger (7D vehicles), larger 16-20 passenger mini-busses or wheel chair lift vehicles. The wheel chair vehicles can be any size. The transportation can be to the students regular school, a special program in the Wayland Schools or an out-of-district program provided by another public school, an educational collaborative or a private special needs approved program.

Findings:

The Wayland Public Schools transport most of their in-district special needs students on regular school busses. Only 4 students are transported in-district by special small vehicles at a cost of \$29,439. Approximately 28 students are transported out of district, at a cost of \$254,602. The average cost per pupil is \$5,976 compared with a state average of \$1,866. The vast majority of the transportation is provided by two vendors, Waltham Central School Transportation (WCST) and CMK, with some specific routes assigned to other carriers. The services are not bid, but are assigned by receiving verbal quotes from the various vendors. Coordination of routes among neighboring communities sending students to like facilities is done by the transportation contractors. While the G4 Working Group has discussed coordinating services, this is not currently done. Wayland does not use any of the local special needs collaboratives to assist in providing transportation services.

Recommendations:

While we agree that the Student Services Department should assure that their students are being properly transported under their IEP, we do not feel that it is their role to hire and manage transportation contractors. While we feel this role belongs in the Business Managers office, we acknowledge that he does not have staff to handle this role. The Wayland Schools should consider adding hours to the Transportation Coordinator's part-time job to accomplish this task.

Special Education transportation is exempt from bidding under state law. However, it is not a good business practice to continue to get only two quotes from the existing contractors. We recommend that Wayland bid transportation from Wayland to an established list of out of district schools every three years. We further recommend that Wayland encourage collaborative contractors such as CASE, EDCO/LABB and Accept to participate in the bid. When a new school is added during the three year bid period, Wayland should obtain quotes from WCST and CMK as well as others such as Waltham's JSC Transportation and Norwood's YCN Transportation.

We strongly feel that out of district transportation should be managed by a regional collaborative so that efficient trips can be arranged across several towns. Lower Pioneer Valley and other educational collaboratives have demonstrated substantial savings using this method. Wayland should reference the DESE study of collaboration. http://finance1.doe.mass.edu/transport/pilot_evaluation.pdf. The TEC collaborative did not participate in this study and does not provide this service. We suggest that Wayland encourage TEC to either add this service or collaborate with Accept to do so. Wayland could also investigate working with the EDCO/LABB transportation collaborative in Waltham or CASE collaborative in Concord.

Implementation Timeline: 3 to 6 month

Estimated Savings of Implementation: The Lower Pioneer Valley Collaborative has found they can reduce out-of-district transportation costs by 50% through collaboration. Based on their study we believe Wayland could save \$100,000 in this area

V. BUILDING MAINTENANCE

The Town of Wayland and the Wayland School Department maintain the various town buildings and schools with a consolidated Facilities Department. The head of the department is a Town employee, the Public Buildings Director. He is assisted by the Facilities Manager, a School Department employee who among other duties is the supervisor of all school custodians. There are 18 school custodians, and a maintenance person in the School Budget, and full and part-time custodians for the Town Building, Library, and Public Safety Building (3.5 FTEs) (See Appendix V.1). We have analyzed the Facilities Department in order to recommend ideas to improve the efficiency and effectiveness of the current system including alternative delivery services. Many school districts have privatized their custodial services to various degrees ranging from total management and operation to simply supplementing a reduced custodial staff with a cleaning service. Thus our focus is to develop recommendations to improve efficiency and effectiveness in the Facilities Department while considering alternative ways of providing this service.

1. Current Custodial Operations

The function of the custodial operation is to keep the building clean while making sure that it is properly heated, maintained and secured. The custodian will perform some minor maintenance and heating tasks and will keep the Facilities Department aware of any maintenance needs over and above their duties. They will likewise make sure that the building is properly furnished and supplied, once again doing some of this on their own, while making their managers aware of anything beyond their scope.

One of the main “efficiency” concerns is whether there are too many custodians for the size of the building. We have looked at comparisons with like districts, a square footage standard presented by *American School & University* (AS&U), and a more complicated formula from the North Carolina Department of Public Instruction (NCDPI) that considers the number of teachers and students, as well as the square footage.

Findings:

The quality of the custodial care in the buildings appears to be good to excellent. We did not notice any problems in our visits to buildings, nor did we receive any negative feedback from the staff we interviewed.

The *American School and University Magazine* standard is based on its 2009 Maintenance & Cost Study for Schools. The study found that the median level of area cleaned per custodian was 32,100 square feet. This standard is consistent with the National Center for Education Statistics’ *Planning Guide for Maintaining Schools*. The NCES states that “level 3 cleaning (the middle level) is the norm for most school facilities...a custodian can clean approximately 28,000 to 31,000 square feet in 8 hours.” Loker and the Middle School are in that range. The other 3 schools and the total system average is significantly under 32,100, approaching a level that NCES describes as “the uppermost standard for most school cleaning”. (See Appendix V.2)

Since many factors other than square footage play into determining the number of custodians needed, we have also compared Wayland’s numbers with the peer communities of Weston, Bedford, and Medfield

(see Appendix V.3). In most cases the custodial level for similar size schools is comparable in all the districts. All the school systems are well below the AS&U standard.

The NCDPI calculation is very interesting since it predicts the number of custodians needed based on the square footage, number of students, and number of teachers. We chose to use this standard because we feel that the number of students and classrooms (teachers) is an important factor in determining the space a custodian can clean. For Wayland, the formula calls for approximately the same FTE of custodians for all the schools except the Middle School. For the Middle School the formula indicates that Wayland should have one (1) more custodian than the current staffing. Refer to Appendix V.4 for more detail.

Recommendation:

The Town and Schools should be commended for running a successful custodial operation that appears to be doing a good job of cleaning and maintaining the schools with numbers that are comparable to the peer districts. It should also be noted that they meet or exceed favorably the NCDPI standard.

While Wayland (and the peer districts) custodians do not clean the square footage standard in the AS&U study, the different nature of the schools, students and teachers, indicate this should not be a major concern, but should be tracked in the future. It should also be noted that Wayland staffs the schools 16 hours per day.

The Public Buildings Director and Facilities Manager should continue to monitor the staffing and look for ways to improve the operation and reduce costs.

Implementation Timeline: 3 to 6 months

2. Current Maintenance Operations

This Department is also responsible for day to day and long-term maintenance of the schools. This includes emergency repairs, scheduled maintenance, preventive maintenance and long-term capital planning. The basic maintenance can be performed by town staff or private contractors. The preventive maintenance, scheduling, and long-term planning must be done by the two managers with occasional assistance from consultants such as architects and engineers.

Findings:

The Department has one maintenance man who performs some of the plumbing, heating, carpentry, painting and other general maintenance work. The Town has contracts with several firms covering the building trades such as Plumbing, Electrical, HVAC, etc. These contractors must pay their workers Massachusetts prevailing wage, a wage much higher than the Town's wage rates.

The Department spends approximately \$100,000 on electrical contractors. Both department administrators recommend hiring a Town electrician in order to reduce this cost.

The two administrators use School Dude, work order management software, to assist in managing the maintenance role. This software plays a major role in the preventive maintenance program.

The Public Buildings Director is responsible for the Long Range Capital Plan for all Town and School Buildings.

Recommendation:

The Facilities Department has done a good job of maintaining older buildings with minimal staffing. They have used the Long-term Capital Plan to retrofit these buildings to keep them functioning in a way that does not interfere with the educational process.

While the rationale for hiring an electrician is sound, the Town should conduct a thorough cost analysis before proceeding. Our analysis (see AppendixV.5) indicates that an electrician with benefits could cost \$77,000 to \$84,000. This hiring would only initially save \$16,000 to \$23,000 and then additional work in all likelihood would still need to be contracted out. The Department should continue to use the latest versions of appropriate software such as SchoolDude to support the facilities function. Emphasis should be put on training staff to use this software.

Implementation Timeline: 3 to 6 months.

Estimated Savings of Implementation: While hiring an electrician may save \$20,000, a thorough analysis, as indicated above, should be carried out prior to hiring.

3. Purchasing and Supplies

The purchasing function is very important since the Facilities Department is one of the largest purchasers of biddable items. The Facilities Department is responsible for purchasing all of the fuel, cleaning supplies, and custodial paper goods. In addition the Department bids the contracted maintenance services from the various trades.

Findings:

The Public Buildings Director is a certified procurement officer (MCPPO) by the state Inspector General's office. In that role he purchases facilities supplies and fuel in compliance with state law. He uses collaborative bids and the State bid list to attain better pricing without going to the expense of doing his own bids. He bids building trades services for the Town.

Recommendation:

The Department should be commended for using good purchasing practices. We recommend that they continue to use collaborative purchasing and the state bid system for major purchases. The Department should also monitor the bids from the TEC collaborative to determine if the bids would benefit the Town.

Consistent with our recommendations for decentralized use of MUNIS requisitions and purchase orders, we recommend that for school facility purchases that the purchase order be submitted electronically to the School Business Office for review and approval as to adequacy of procurement compliance and to immediately encumber funds for the purchase.

Implementation Timeline: 3 to 6 months.

4. Professional Development

Modern technology in facilities maintenance software, direct digital control HVAC systems (DDC) and the need to use environmentally acceptable chemicals has made the training of custodians and maintenance personnel imperative.

Findings:

It appears that the custodians receive some training on chemical usage. Both managers acknowledged that custodians do not have good computer skills and that with the coming of DDC heating systems and SchoolDude type software, this may become a problem. At the moment these systems are not operated by custodians. There are no formal computer training classes for the custodians at the moment.

Recommendations:

The Facilities Department should make sure that custodians are being trained in the proper use of environmentally safe cleaning supplies, pesticides and other chemicals. Included in this training would be knowledge of banned chemicals and pesticides, integrated pest management (IPM), pesticide treatment notices and Material Safety Data Sheets (MSDS), and the proper portioning of chemicals used.

Given the educational level of most custodians, they will not come into the Facilities Department with computer skills. It is therefore important that the Department work with the Technology Department or private training facilities to train custodians in basic computer skills along with the use of specific applications such as DDC and SchoolDude. It is particularly important that head custodians and those who seek promotion to head custodian achieve a level of computer literacy.

Implementation Timeline: 3 to 6 months.

Estimated Cost of Implementation: We estimate that a budget of \$10,000 would be appropriate for providing this training.

5. Rental of Facilities

The Town of Wayland owns a multi-million dollar collection of buildings with numerous facilities that should be made available for rent. Many of the facilities are currently rented, but it is imperative that these facilities be made available in an efficient manner and that they be rented for appropriate rates that pay for the cost of the rental while earning additional funds toward overhead cost.

Findings:

The Facilities Department is implementing SchoolDude's facilities scheduling module in order to better manage the scheduling of Town facilities.

Several facilities personnel have indicated that the rates for renting a building are outdated and excessively low.

Recommendation:

The implementation of the SchoolDude Software is an important step in maximizing the appropriate use of the valuable Town facilities.

The Town and School Department should establish policies on building uses determining who has priority in building use, such as youth groups vs. private groups. The policy should determine whether any groups such as school groups, PTA's or private youth groups should get any reduction from the established fee schedule.

The Department should establish a new rate schedule. The schedule should be based on a survey of what other districts are charging, along with an analysis of what it is costing the Town to provide these facilities. Rates should be reflective of related costs.

While outside the scope of this study, it appears that the increased hours proposed for the Facilities Department clerk would help in implementing this recommendation.

Implementation Timeline: 3 to 6 months.

6. Outsourcing Opportunities

There are several models for the outsourcing of facilities functions.

1. There are companies who have management teams, trade maintenance services, and cleaning services who could replace the entire Facilities Department.
2. Wayland could contract out its custodial function, but continue to oversee the contractor with its current management.
3. Likewise, the Town could contract out all of its maintenance work to a maintenance service company or several firms representing each trade.
4. Wayland could reduce the number of custodians to a minimum, so that buildings are still being overseen and maintained by Town employees. The Town would then hire a cleaning service to do the day to day cleaning.

Findings:

There does not seem to be any desire in the Town or School Administration to outsource the facilities function. They are very satisfied with the consolidated Facilities Department and feel that outsourcing this function would cause them to lose needed control of their facilities. The School Department indicated that they had studied the matter in the past and felt outsourcing was not cost effective. School management wanted custodians who were part of the system and its discussions and plans in order to provide the non-educational support necessary to run the schools.

It is the opinion of many school business managers that outsourcing of cleaning services may be a necessary evil in order to save money, but that it is not cost effective. They feel that they lose control of their facilities and have security issues. The contractors have substantial staff turnover, and the contract staff does not have an ownership relation to the building nor does it relate well to outside users such as parent groups and after school programs. There are also school systems that have used cleaning services for many years and are happy with the service and the savings.

One study (Berkshire Hills Regional) estimated that a cleaning service would cost around \$20 per hour. Since that is roughly the average wage for a Wayland custodian, one might conclude that there are no savings. However, Wayland custodians are receiving health and pension benefits that could cost the Town as much as \$20,000 per year per employee (see custodian example in Appendix V.5). If a cleaning service employee receives benefits, the cost is included in the \$20 per hour figure; there is no added cost to the community.

The Amesbury School Department has used an interesting approach where they employ two custodians in each building with an overlap during lunch time. They are also responsible for many maintenance functions.

Amesbury Public Schools also contracts out for a cleaning service at night to supplement the custodians. The cleaning service is responsible to clean the buildings after hours. Amesbury estimates the cleaning service costs \$.77 per square foot. Our analysis (Appendix V.6) indicates this approach would save Wayland money. This approach would not be cost beneficial at Loker which currently has only 1.5 custodians and Happy Hollow where the savings of .5 FTE custodians would not justify the cost. However, there would be substantial savings (over \$225,000) at the three other schools.

Locally, Lincoln-Sudbury Regional High School has a similar system that Wayland could investigate through the G-4 initiative.

There is a state contract for janitorial services available at:

<https://www.ebidsourcing.com/displayPublicContSummView.do?docUserId=3152&docViewType=ACTIVE&doValidateToken=false&docId=119025&userType=PUBLIC&docStatus=ACTIVE>

Recommendation:

It is our conclusion that outsourcing custodians would save money, particularly in the area of benefits. However, there are also risks involved including possible loss of control and quality. If Wayland wishes to further examine this matter they should do a thorough cost-benefit analysis covering the following areas.

- 1) Review the State contract and RFP's from other districts.
- 2) Interview School Districts who have outsourced services.
- 3) Determine the negative aspects of the program (benefit analysis).
- 4) Decide on the level of services desired.
- 5) Establish quality standards in the RFP and contract.
- 6) Obtain price quotes for this mix of services.
- 7) If Wayland wants to proceed beyond this point they should analyze what the State contract would cost or develop their own RFP and get firm prices.
- 8) Make a final decision on whether the cost savings offset the negatives determined in step 3.

Implementation Timeline: Within one year.

Estimated Savings of Implementation: Based on Amesbury's experience, we estimate that Wayland could save approximately \$225,000 by implementing a system similar to Amesbury's.

VI. TECHNOLOGY

The Town of Wayland and the Wayland School Department operate separate technology departments to provide various technology services including system operation, network administration, data processing, email, internet access and other tasks. In addition, the School Department operation also oversees Instructional Technology, including classroom instruction, teacher training in technology as well as other classroom oriented technology functions which are beyond the scope of this study, but is sometimes addressed as it relates to the provision of the non-classroom functions. It should also be noted that “IT” refers to the Town’s Department of Information Technology, not the Schools’ instructional technology function. The purpose of this analysis is to determine if the two operations are operating efficiently and effectively and if it would be desirable to consolidate them into one department. Key to this analysis is the Town’s Technology Strategic Plan prepared by Berry, Dunn, McNeil & Parker (BDMP), http://www.wayland.ma.us/Pages/WaylandMA_IT/it.pdf.

The BDMP study lays out a plan for improving the Town’s technology services. The plan does not consider consolidating the Town’s IT Department with the School Department’s. Our analysis is intended to assist both Town and School collaboratively improve their services in a cost effective way.

1. Staffing

Current administrative technology staffing is presented in Appendix VI.1. We have interviewed all of the School Department staff and the Town IT manager for the purpose of analyzing their duties and function in the overall technology environment of the Town and School Department. School Instructional Technology Specialists and the various IT support staff in various Town departments (i.e., Library, Police) are beyond the scope of this study.

Findings:

The BDMP IT study conducted for the Town of Wayland concluded in part that the one IT professional managing the Town’s system was inadequate. We concur. The plan goes to great lengths to lay out the service improvements needed in the Town’s domain and recommends adding an additional technology position.

The current School IT staff of 6.7 FTE staff members is high. While acknowledging that the Director and Secretary spend part of their time on the administration of Instructional Technology, it still appears that the Wayland Public Schools have more IT administration staff than all of their peer systems, except Weston (see Appendix VI.1). It should be noted that Weston’s IT department is consolidated with the Town. In a survey conducted by the Ashland Public Schools, (see Appendix VI.2), no other district had as large a technology staff as Wayland.

In interviewing the School IT staff, we asked each if their training and skills were specific to educational institutions. With the exception of the Director, who is a DESE licensed technology specialist, all acknowledged that they were computer IT specialists who could perform Town and School functions.

While they were not interviewed, we considered the role of other various positions in the School Department (Instructional Technology Specialists) and Town staff in various departments. These staff members have an important role in the overall technology operations of the Town and Schools.

Recommendation:

We recommend that the School Department staff expand their duties to the entire Town. This is more fully described below in our consolidation recommendation. We recommend that at this time the School help desk staffer be the help desk for the whole Town, removing that function from the Town's current IT manager. Likewise the systems administrator, the network administrator, and the technician would serve the whole Town. The data base manager in all likelihood would not have time to take on more data bases, but her expertise could help the Town data managers (in departments) better manage their data.

With this increased level of staffing on the Town side, the library, police and fire professionals who are providing IT services could reduce their IT duties. These departments will still need staff members with IT expertise, but the reduced role may allow for small staff savings in these departments and the ability to deploy these "line" staff for the real purpose of their department. We would also recommend that the GIS specialist in the Survey Department be transferred to IT in order to fully integrate the GIS system with all of the departments that use it. Not being fully aware of this person's role in the Survey Department we would suggest the Town further study the matter.

The School Instructional Technology Specialists would continue to be in the forefront of maintaining the School's computer operation by fixing minor problems, training staff and interfacing their knowledge with the help desk.

It should be noted that the School network administrator already assists the Town department on an informal basis.

Implementation Timeline: Within one year

Estimated Savings of Implementation: We feel that this recommendation would avoid the \$50,000 cost for additional staff recommended in the BDMP study. The cost options are detailed in VI.6.

2. Software

This section focuses on the deployment and support of software that is used to manage the Town and Schools. It is important that this software be appropriate, up to date, and supported by the technology staff. We are primarily interested in the School Department's various data bases and the use of office software such as MS Office. We have made our own specific recommendations on the use of MUNIS, the Town's financial management, accounting and reporting software, elsewhere in this report.

Findings:

The BDMP study details the use of several software packages on the Town side and makes recommendations that should be considered by the staff. The School Department has a student database, iPass, for the DESE's Student Information Management System. This data base is also used for attendance, grading and several other functions. The Schools also operate student data bases for transportation (Transfinder), food services (Nutrikids), and special education (eSped).

These data bases need to "talk" to each other so that student data is up to date. Typically the iPass system is maintained on a daily basis, and the data is periodically shared with the other data bases. A standard

called Schools Interoperability Framework (SIF) has been developed to simplify this task. MUNIS, eSped, Nutrikids and Transfinder are SIF certified. iPass currently is not.

SchoolDude is a facilities management software that is used primarily by the School Department, but is beginning to be used by the Town. The Facilities Department uses SchoolDude for work order management and preventive maintenance and is implementing its use for facility scheduling. The School Department uses it for help desk management. The Town IT department is considering using SchoolDude for help desk management.

In general the Town and Schools use MS Office for day to day office tasks. The School Department has the ability to use OpenOffice or Google Docs.

Recommendation:

We have recommended elsewhere in this report that MUNIS should be deployed to more staff members, be kept up to date and be fully utilized. This is also a recommendation of the BDMP report

The administrative software applications eSped, Nutrikids, and Transfinder are not supported by the School Technology Department. There is no reference to these applications in the various technology reports or the Job Analysis Questionnaires. While the users of these specialized softwares must be expert in their use, the Department should be able to support them with technical advice and assistance in problem solving. We therefore recommend that the Department adopt a policy on supporting the various administrative software applications in the School Department so that the users can more effectively utilize these applications.

We recommend that the main student data base, iPass, be SIF certified in order to keep the other data bases updated without the time consuming file transfers being used today. The School Department should impress upon IMG, iPass' provider, the necessity of this upgrade. If the School Department does not receive a satisfactory answer from IMG, they should consider switching to a SIF certified and DESE SIMS certified product such as Redeker Administrators +.

SchoolDude appears to be an excellent product for automating the help desk function. We understand that it is only available to the technical staff and is not presently used by the Town IT department. We recommend that the product be gradually made available to Principals' offices and other school staff if this use is deemed to be appropriate. We further recommend that the Town IT department fully implement its use.

MS Office is very expensive software to provide to all of the Town's users, particularly the students. OpenOffice and Google Docs are free to the School Department and inexpensive for the Town. Experts in the field agree that OpenOffice and Google Docs are excellent office suites that exceed the needs of all but the savviest users. The School Department should be commended for piloting OpenOffice with the students and both School and Town should investigate the possibility of using these office suites in the future. A Google cost estimator tool estimates that the Town could save \$30,000 per year by switching to Google Apps for Government.

Implementation Timeline: Within one year

3. Network, Email and Internet Connection

The actual network, servers and network software, the email system and the internet access are extremely important. The network needs to provide reliable connectivity between users on the network and the outside world. The Email system must provide efficient messaging both within and outside the organization. The internet system needs to be fast and reliable especially as more software becomes internet or “cloud” based.

Findings:

Wayland currently operates two different networks from two different locations. The Town’s is located in the Town Building and the School Department’s is located in the old High School building. The Town uses Microsoft Exchange for Email; the Schools use Google Aps for Education. The Town uses the Merrimack Educational Collaborative (MEC) as an internet provider. The Schools connect to the internet over Verizon high speed fiber. The Town is converting to the School Department’s Verizon system and will be discontinuing their relationship with MEC.

Recommendation:

We believe that it would be efficient to run both data centers out of the same server room (see Facilities below) and believe that this location could be the new High School’s network room. The two networks should be interconnected to allow School – Town communication with software such as MUNIS. Proper firewalls should be in place to protect both networks, and in particular to protect Town data from student hacking.

Google Aps for Education provides an excellent, free, email system for the Schools along with the other included features. It also allows the schools to easily be CIPA (Child Internet Pornography Act) compliant. The Town should investigate with Google how they can efficiently use Google Aps for their Email. This should be less expensive than Microsoft Exchange and the spam filter, Postini, is part of the package. With both networks using similar Email systems maintenance of the systems will be easier.

The Schools and Town should be commended for moving in the direction of a common system for providing internet access. The Town’s MEC service was cited in the BDMP study for being slow and unreliable. The School Department’s system that the Town is converting to appears to be much more robust and state of the art. The Town will save the cost of the MEC fee.

Implementation Timeline: Within one year

Estimated Savings of Implementation: The elimination of MEC as ISP will save approximately \$10,000, Google estimates that a government facility such as Wayland will save around \$30,000 by switching to Google Aps for Government. We believe there will be an additional \$10,000 in savings by eliminating duplications, and there will be a cost of \$10,000 to make the changeover.

4. Professional Development

Everything in the technical end of running a municipal network changes on a day to day basis. It is therefore important that the technical staff be properly trained and certified and that regular professional development opportunities are scheduled.

Findings:

Staff has indicated that there is very little professional development for them. They indicate that they are self-trained and occasionally go to workshops. From reviewing the JAQ's it appears that no one has upper level certifications such as A+, MS Gold, Google Aps for Education or similar. While there is extensive reference to teacher professional development in the various technology plans and reports, there is no reference to training technical staff. The funds are not properly allocated to technical staff training; rather they are allocated heavily to teachers.

Recommendations:

The Town and School should allocate professional development funds to assure that all of the technical staff is properly trained to do their jobs. They should also aggressively schedule this training and insist that employees advance in their knowledge if they are to advance in their job. More of the money budgeted should be allocated to technical staff training.

Implementation Timeline: 3 to 6 months

Estimated Cost of Implementation: \$5,000 should be budgeted for upper level training of the technical staff.

5. Facilities

Proper facilities are required for the stable operation of an IT network. The BDMP study recommends many upgrades to the Town's facility including better climate control, security and upgraded equipment. The BDMP report sets a budget of \$43,400. The School Department will be opening a new Network center in the new High School.

Findings:

We have recommended above that the School Department Network manager manage both the Town and School networks. Given the two departments use of virtual servers, there may be room in the new High School for both network's equipment. The new High School network facility should be properly climate controlled and secure.

Recommendation:

The Town should investigate the possibility of relocating its network hardware to the new High School network room. This would make it easier for the Schools' network manager to manage both networks. It could save \$10,000 or more of the \$43,400 budget recommendation of BDMP. It should not affect the operation of the High School. Having the Town's IT manager and the Schools' network manager in the same facility should solve some of the current coverage problems. A side benefit would be freeing up space in the Municipal Office Building.

Implementation Timeline: Within two years.

Estimated Savings of Implementation: We estimate that moving into the new High School data center will save at least \$15,000 of the estimated \$43,400 upgrade budget. We estimate it will cost \$5,000 to move the Town data center to the High School.

6. Consolidation

Key to this study is whether the Town and School Technology Departments can be merged into a single department. One important consideration is the Instructional Technology function, which is important to the School Department, but is not part of the Town's operations at all. Other than this particular area we are looking at non-educational support services such as network administration, systems administration, data base management, e-mail, internet and other related areas.

Findings:

In meeting with the staff, no one other than the School Department Director had skills and duties that were specific to either the School or Town side. The School Department Director is a licensed Instructional Technology Specialist by DESE and in that specialty manages and supervises the staff in the Instructional Technology area of the School Department curriculum.

The findings on staff indicate that the Town is understaffed with only one employee managing the entire system. The School Department on the other hand has 6.7 FTE staff members, all of whom are capable of providing services to either Town or Schools. The School staffing is higher than any other district, except Weston, in the comparative study.

The findings on Network, Email, and internet connection indicate that there is a duplication of services in this area. The School Department has the more up to date system using Google Apps along with a Verizon internet connection. Both Town and School networks run over the same Town owned fiber optic cable. Alternatives to consider include:

- The Town of Brookline, a much larger municipality, has merged its technology operation exclusive of instructional technology.
- The Town of Andover is currently implementing a similar system, <http://andoverma.gov/publish/strategicit.pdf>.
- The Town of Weston has a system where the Town IT operation is operated by the School Department's Director of Technology and Libraries. Appendix VI.3 shows the existing staff for FY 2010 and FY 2011 along with reference to a \$50,000 Town position recommended by the BDMP study. This position has not been created.

Recommendation

Based on our findings above, there is a staffing imbalance between Town and School and there is a duplication of network services. Given that we have seen no drawbacks to consolidation and many savings, we recommend that the Town and School Department Technology Departments be merged into one. The existing staff would continue with their current duties with the exception of the School

Department's Director of Technology who would continue in her role as the Director of Instructional Technology under one of the following models. The plans are detailed in Appendix VI.4.

- Brookline Plan: Instructional Technology and Libraries would be a separate department in the schools with a director. Several other school systems follow this organization. A consolidated municipal department would run the network operations. One of the existing staff members could head this department or a new Chief Information Officer (CIO) could be hired.
- Alternate to above: Instructional Technology would be separate department with a part-time director with Instructional Technology teaching duties.
- Weston Plan: Instructional Technology, Libraries and Town and School IT operations are under the School Department's Technology Director.

Implementation Timeline: Within one year

Estimated Savings of Implementation: The cost savings are outlined in the above recommendations.

Summary

In summary we recommend that the Town and School Department adopt a consolidation plan that suits their needs and eliminates the current duplication of services. The consolidation of the network and email systems should generate substantial savings. As IT service needs expand on the Town side it is imperative that staff be added to cover the needs. The Town cannot reasonably expect one person to provide the expanded services. By consolidating the Town and School Departments the service needs could be met with minimal new staff.

Plan 1 would require hiring the \$50,000 technician, but would allow the School Department to have a Library Director at no additional cost.

Plan 2 would also require the hiring of the \$50,000 technician, but would save money in the School Department by having the current Director become part time director and part time instructional technology specialist. This could save \$20,000 or more depending on the School Departments determination of needs.

Plan 3 would not require any new hiring and thus would save the \$50,000 new position plus benefits.

Wayland should begin the process of deciding on a plan and beginning its implementation.

VII. Implementation Timeline

Recommended Timeframe and Accountability

Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

Recommendation No.		IMMEDIATE		Within	Within	Accountability
		1- 60 Days	3 to 6 Months	1 Year	2 Years	
Section II.b	BUSINESS AND ADMINISTRATION ACTIVITIES WORKPROCESSES AND WORKFLOW: Decentralization of MUNIS Financial Management System					
1	Decentralize Requisitions and Purchase Order Entry to School Responsibility Centers to School Sites		✓	✓		School Business Manager and Town Finance Director
2	Decentralize Staff Time and Attendance Entry to School Responsibility Centers to School Sites		✓	✓		School Business Manager and Town Finance Director
3	Decentralize Budget Development and Entry to School Responsibility Centers to School Sites			✓ ✓		School Business Manager and Town Finance Director
4	Decentralize Budget Administration and Monitoring (retain Central Control) to School Responsibility Centers to School Sites			✓ ✓		School Business Manager and Town Finance Director
5	Decentralize Accounts Payable Entry to School Responsibility Centers to School Sites (Phase in - Start at Middle School)			✓	✓	School Business Manager and Town Finance Director
6	Transfer from ISTAFF to MUNIS H.R. as Human Resource System of Record and Principal EPIMS Database				✓	School H. R. Director
7	Transfer from ISTAFF and Excel Personal Services Budget Calculations to MUNIS Self Populate				✓	School Business Manager and School H. R. Director
8	Town decentralization of time and attendance and P.O.s			✓		Town Finance Director
9	Enhanced Online Utilization of eSped by Teachers			✓		Supt. and Special Educ. Dir.
B.	Transfer or Elimination of Responsibility					
1	Eliminate SBO from any Intermediary Role in Depositing Recording Receipts to the Town Treasury		✓			School Business Manager and Town Finance Director
2	Educate and Utilize Town Finance/Accounting for Review and Posting of Routine Transfers		✓			School Business Manager and Town Finance Director

VII. Implementation Timeline

Recommended Timeframe and Accountability

Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

<i>Recommendation No.</i>		IMMEDIATE		Within	Within	Accountability
		1- 60 Days	3 to 6 Months	1 Year	2 Years	
3	Eliminate Excel Based Time and Attendance		✓			School Business Manager and Principals/RC Managers
4	Eliminate Excel Based Budget Tracking and Recording of POs			✓		School Business Manager and Principals/RC Managers
5	Eliminate Manual 4- Part POs		✓			School Business Manager
6	Eliminate School H.R. from Data Entry of "Time and and Attendance" and Transfer Payroll Communications from School Dept. directly to Town Finance		✓			School H.R Director and Town Finance Director
7	Eliminate Discretionary Bank Account, Deposits, Record keeping and Reconciliations at School Sites	✓				Treasurer and School Business Manager
8	Transfer SBO P.O Entry to Schools/RCs			✓		School Business Manager and Principals/RC Managers
9	Transfer Large Portion of AP Entry to R/Cs and School Sites			✓	✓	School Business Manager and Principals/RC Managers
10	Transfer Review Role of Invoices/Accounts Payable to Town Finance/Shared Role		✓			School Business Manager and Town Finance Director
Section II.c INTERNAL CONTROLS:						
1	Initiate Independent Reporting of all Departmental Receipts (Cash and Checks) to the Town Finance Director/Accountant	✓				Town Finance Director
2	Improve/Monitor Cash Receipts and Enforce Reporting Guidelines		✓			Treasurer
3	Correct the Inadequate Segregation of Duties - Accounts Payable	✓				Town Finance Director
4	Close Bank Accounts not under Custody of Treasurer and not recorded on General Ledger	✓				School Business Manager Town Treasurer
5	Need Student Activity Accounts Controls and Appropriate Reauthorizations	✓				Finance Director/ School Business Manager

VII. Implementation Timeline

Recommended Timeframe and Accountability

Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

Recommendation No.		IMMEDIATE	3 to 6 Months	Within 1 Year	Within 2 Years	Accountability
		1- 60 Days				
6	Need Independent Review of School's Payables	✓				Town Finance Director
7	Need Personnel Control/Action Form for Payroll System		✓			School H.R Director and Town Finance Director
8	Improve Payroll Approvals of Overtime and Extra Hours	✓				School H.R. Director and Finance Director
Section II.d FINANCIAL MANAGEMENT/POLICY:						
1	Close out or Resolution of Capital Project Balances	✓				Town Finance Director and School Business Mgr.
2	Reporting of all Reserves including Funds in Overlay Reserve and Declaration of Overlay Surplus	✓				Town Finance Director and Board of Assessors
3	Greater Transparency in the Setting of the Tax Rate	✓	✓			Town Finance Director and Finance Committee
Section III FOOD SERVICES						
1	Self-Sufficiency accounting and reporting		✓			Finance Dir., School Business Mgr. & Food Srv. Dir.
2	Reducing hours to non-benefitted levels				✓	School Business Mgr. & Food Service Director
3	Reducing Staff to MPLH of 15				✓	School Business Mgr. & Food Service Director
4	Increasing Participation Rate			✓		Food Service Director
5	Food and Labor Cost Ratio				✓	School Business Mgr. & Food Service Director
6	Public Relations			✓		Food Service Director
7	Cash Management			✓		School Business Mgr. & Food Service Director

VII. Implementation Timeline

Recommended Timeframe and Accountability

Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

<i>Recommendation No.</i>	IMMEDIATE		Within	Within	Accountability
	1- 60 Days	3 to 6 Months	1 Year	2 Years	
8 Lunch Prices		✓			School Business Mgr. & Food Service Director
9 Loker School Schedule			✓		School Committee
10 Elementary School Capital Improvements				✓	School Committee & Food Service Director
11 Middle School Schedule					Middle School Principal
12 High School Open Campus Problem					High School Principal & School Committee
13 Commended					
14 Privatization				✓	School Business Mgr. & School Committee
Section IV TRANSPORTATION SERVICES					
1 Staffing Communication		✓			School Business Manager
2 Scheduling Improvements		✓			School Business Manager
3 Contractual Improvements					School Business Manager
4 Use of Transfinder		✓			School Business Manager
5 Adjust School Bus Fees to Full Cost		✓			School Committee
6 Alternative Service Options				✓	School Business Manager
7 Special Needs collaboration		✓			School Business Manager
Section V FACILITIES DEPARTMENT					
1 Staffing levels		✓			Facilities Manager
2 Hiring of Electrician		✓			Public Buildings Director & School Business Manager
3 Professional Development for Computer Skills and Chemical Use		✓			Facilities Manager

VII. Implementation Timeline

Recommended Timeframe and Accountability

Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

Recommendation No.		IMMEDIATE	Within 1 Year	Within 2 Years	Accountability
		1- 60 Days			
Section VI	4 Update Facilities Rental Schedule			✓	Public Buildings Director & School Business Manager
	5 Outsourcing of School Cleaning		✓		School Business Manager & Facilities Manager
	TECHNOLOGY SERVICES				
	1 Consolidation of Staff		✓		Town Administrator & Superintendent of Schools
	2 Use of Software		✓		Director of Technology
	3 Consolidation of Network, Email and ISP		✓		Director of Technology
PART 1 Report (Timeline)	4 Professional Development for Professional Staff			✓	Director of Technology
	5 Move Town Network Hardware to WHS Network Center				Director of Technology
	6 Consolidation of Town and School Departments				Town Administrator & Superintendent of Schools
	SCHOOL BUDGET AND FINANCIAL REPORTING				
	1 Develop and publish an integrated, comprehensive and meaningful Proposed Budget Document		✓		Superintendent of Schools
	2 Control and Manage Budget by Site/Department and by Activity/Subject	✓			School Business Manager
	3 Institute formal Budget Order for vote of school committee and institute Policy level transfers by School Committee (for FY 12 Budget Control)		✓		School Committee
	4 Strengthen role of Principals and Department heads in the Budget Process (Development of Budget and Administration of Adopted Budget)		✓		Superintendent
	5 Clarify the Reporting Relationship of the School Business Manager to the School Committee	✓			School Committee
	6 "Turn on" MUNIS Financial System Budget Controls (For FY 12)			✓	School Business Manager
	7 Institute wide spread use of encumbrance (obligation) accounting			✓	School Business Manager

VII. Implementation Timeline

Recommended Timeframe and Accountability

Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

<i>Recommendation No.</i>		IMMEDIATE		Within	Within	Accountability
		1- 60 Days	3 to 6 Months	1 Year	2 Years	
8	Institute Process to assure Required DESE reports are submitted to DESE	✓				School Committee
9	Develop and Execute Indirect Cost Agreement (per DESE requirements)	✓				School Business Manager
10	Institute interim budget and financial reporting to the school committee and Publish on website	✓				School Business Manager
11	Institute Reporting on the Non-General Fund Funds of the School Committee	✓				School Business Manager
12	Determine Authorized/Unauthorized Expenditure	If Necessary				School Committee
13	Make minor refinements in chart of accounts to support Department/Site and “Activity” budgeting, accounting and reporting.	✓				School Business Manager
TOWN BUDGET AND FINANCIAL REPORTING						
1	Develop and publish narratives, staffing and indicators for municipal departments			✓		Town Finance Director
2	Expand Revenue Information (sub-categories) included in the Revenue Budget			✓		Town Finance Director
3.a	Record the Revenue Budget on the General Ledger	✓				Town Finance Director
3.b	Provide Quarterly Revenue Reports to Finance Committee, Town Administrator and Community and Reserve Balances (all Reserves)	✓				Town Finance Director
3.c	Provide Quarterly Expenditure Reports to Finance Committee, Town Admin. and Community	✓				Town Finance Director
4	Record Capital Project Budgets on Ledger and Report Activity to Finance		✓			Town Finance Director
5	Report Non-General Fund/Non Appropriated Funds to Finance Committee	✓				Town Finance Director
6	Consider an Annual Financial Report (Budgetary Basis)				✓	Town Finance Director and Finance Committee
7	Consider a Comprehensive Annual Financial Report (CAFR)				✓	Town Finance Director

VII. Implementation Timeline

Recommended Timeframe and Accountability

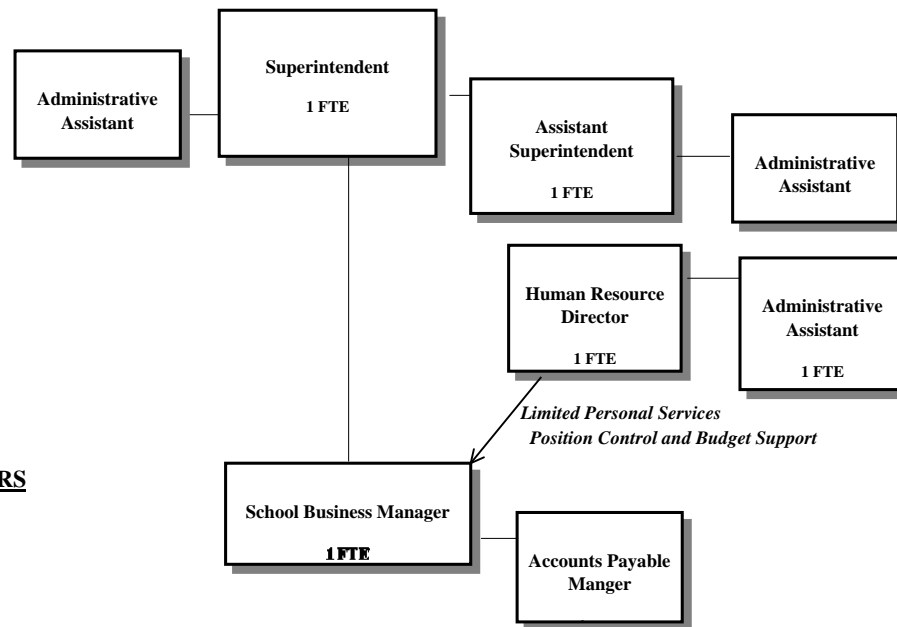
Note: Cost savings, additional costs and implementation comments are referenced in each recommendation of the Report, where applicable

Recommendation No.	IMMEDIATE		Within	Within	Accountability
	1- 60 Days	3 to 6 Months	1 Year	2 Years	
					and Finance Committee
			Note 1	4 Training Topics: Requisitions/P0s, Time and Attendance, Payables and Budget Admin. 10 to 12 staff in each session; Total 8 - 1/2 day sessions	

APPENDICES

**Wayland Public Schools
Business and Administrative Functions
Current Overview**

Appendix II.1



SCHOOLS and RESPONSIBILITY CENTERS

Principals or Directors
Administrative Assistants/Secretaries

- Manual Requisitions
- Manual Purchase Orders
- Budget Administration in Excel
- Budget Development - Manual
- Recording of Obligations and Purchases in Excel
- Staff Time and Attendance in Excel
- Cash Receipts in Excel or QuickBooks (non SAA)
- No Access to Budget Accounts of Record/Officials Balances

- Manual Development of Personal Services Budget
- Data Entry of Purchase Orders
- Data Entry of Transfers
- Data Entry of Cash Receipts/Deposits
- Provision of Budget Status Print-outs to Schools
- Data Entry of all Accounts Payable
- Data Entry of New Vendors
- Review Authorization of Manual P.O.s

TOWN FINANCE

Finance Director/Accountant	1 FTE
Accountant	1 FTE
Assistant - Payroll	1 FTE
Assistant - Accts. Payable	.8 FTE
Assistant - Benefits	.75 FTE

- Payroll Review, Balancing and Processing
- Limited Review, Audit, Assistance for Other School Financial Transactions

Note: This Overview does not present all functions/activities; focus is on areas recommended for change.

TOWN OF WAYLAND, MASSACHUSETTS
GENERAL FUND

Appendix II.2

ANALYSIS OF PROPERTY TAX ABATEMENT AND EXEMPTION RESERVE ("Overlay") ACTIVITY
January 31, 2011

	Fiscal Year 2011	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Original Allowance for Abatements & Exemptions	\$	\$	\$	\$
Deficits Raised				
Abatements & Exemptions thru June 30, 2010				
Senior Work Program Credits thru June 30, 2010				
Overlay Surplus Declarations thru June 30, 2010				-
				<u> </u>
June 30, 2010 Balances	-	-	-	-
Less: FY 2011 Abatements & Exemptions				
Less: FY 2011 Senior Work Program Credits				
Less: FY 2011 Overlay Surplus Declarations				
				<u> </u>
Total abatements & exemptions thru January 31, 2011				
Total Senior Work program credits thru January 31, 2011				
Total Overlay surplus declarations thru January 31, 2011				
January 31, 2011 Balances	\$			
				<u><u> </u></u>
Gross tax levy for the year				
Budgeted Abatement/exemption reserves as % gross levy				
Abatement/exemption reserves used as % of gross levy				
% of overlay actually used				

Wayland Public Schools
Comparison of Staffing (FTEs) FY 11 vs. FY 10

Appendix II.3

High School:	<u>Historical:</u>		Change
	FY 11	FY 10	
Principal's Office			
Principal	1	1	0
Assistant Principal (Acting)	1	1	0
Dean of Students	1	1	0
Administrative Asst.	2	2	0
Dean of Student's Secretary	0.66	0.66	0
Sub-total Principal's Office	5.66	5.66	0
Other Support Staff at Site			
<i>Secretarial /Administrative</i>			
Academic Dept. Secretary		4	-4
Student Supervisor-Monitor		1	-1
Health Services			0
Media/Library	0.66	0.66	0
Guidance	1.00	1.00	0
SPED Secretary	0.61	0.61	0
Sub-total Other Admin. Staff	2.27	7.27	-5
Total High School	7.93	12.93	-5
Middle School:			
Principal's Office			
Principal	1	1	0
Assistant Principal	1	1	0
Administrative Asst.	2	2	0
Secretary	0.61	0.61	0
Part time Receptionist	0.20	0.2	0
Sub-total Principal's Office	4.81	4.81	0
Other Support Staff at Site			
<i>Secretarial /Administrative</i>			
SPED Secretary	0.66	0.66	0
Sub-total Other Admin. Staff	0.66	0.66	0
Total Middle School	5.47	5.47	0

Wayland Public Schools
Comparison of Staffing (FTEs) FY 11 vs. FY 10

Appendix II.3

Elementary Schools

	<i>Claypitt Hill:</i>		<i>Happy Hollow:</i>		<i>Loker:</i>	
	FY 11	FY 10	FY 11	FY 10	FY 11	FY 10
Principal	1	1	1	0.8	0.3	0.2
Administrative Asst.	1	1	1	1	0.3	0.3
Secretary	0.46	0.46	0.24	0.24		
Sub-total Principal's Office	2.46	2.46	2.24	2.04	0.6	0.5
Other Support Staff at Site						
<i>Secretarial /Adminsitrative</i>						
SPED Secretary	0.61	0.61	0.56	0.56		
Sub-total Other Admin. Staff	0.61	0.61	0.56	0.56		
Total School	3.07	3.07	2.80	2.60	0.60	0.50

Wayland Public Schools
Comparison of Staffing (FTEs) FY 11 vs. FY 10

Appendix II.3

	FY 11	FY 10	Change
Central Management and Administration			
Superintendent	1	1	0
Administrative Asst. to Superintendent	1	1	0
Assistant Supt. for Curriculum and H.R.	1	1	0
Secretary - Curriculum	1	1	0
Human Resources Director	1	0	1
Administrative Asst. for Human Resources	1	1	0
<i>Sub-Total Central Administration</i>	6	5	1
Business Office			
Business Manager	1	1	0
Accounts Payable Manager	1	1	0
Payroll Manager		1	-1
Benefits Manager		0.5	-0.5
Secretary		0.4	-0.4
<i>Sub-total Business Office</i>	2	3.9	-1.9
<i>Total Mgt and Business Function</i>	8	8.9	-0.9

Comparative Staffing - School Sites

Appendix II.4

High School

Enrollment

	891	748	937	795
Principal's Office	Wayland High	Weston High	Medfield High	Bedford High
Principal	1	1	1	1
Assistant Principal	1	1		2
Dean of Academics			1	
Dean of Students	1		1	
Principal's Secretary			1	
Administrative Asst.	2	2		3.4
Secretarial Aides		3.75	1.7	
Dean of Student's Secretary	0.66			
Sub-total Principal's Office	5.66	7.75	5.7	6.4
Other Support Staff at Site				
<i>Secretarial /Administrative</i>				
Health Services		0.14		
Media/Library	0.66	1.67	1.5	1
Guidance	1.00	1	0.8	1.5
World Language				1
SPED Secretary	0.61			0.4
Sub-total Other Admin. Staff	2.27	2.81	2.30	3.90
Total High School	7.93	10.56	8.00	10.30

Middle School

Enrollment

	638	575	722	568
Principal's Office	Wayland Middle	Weston Middle	Medfield Middle	Bedford Middle
Principal	1	1	1	1
Assistant Principal	1	1	1	1
Administrative Asst.	2	1		2
Principal's Secretary			1	
Secretary	0.61		0.8	
Bookkeeper		0.8		
Receptionist		0.8		
Part time Receptionist	0.20			
Sub-total Principal's Office	4.81	4.60	3.80	4.00
Other Support Staff at Site				
<i>Secretarial /Administrative</i>				
Health Services		0.14		
Media/Library			1	1
Guidance		0.75	0.8	
Science		1.00		
Social Studies		1.00		
World Language		0.58		0.80
English		1.00		
SPED Secretary	0.66			0.40
Sub-total Other Admin. Staff	0.66	4.47	1.80	2.20
Total Middle School	5.47	9.07	5.60	6.20

Comparative Staffing - School Sites

Appendix II.4

Elementary Schools

<i>Enrollment</i>	<i>571</i> <i>Grades 1 to 5</i>	<i>440</i> <i>Grades 1 to 5</i>	<i>364</i> <i>Grades 4 to 5</i>	<i>355</i> <i>Grades K to 3</i>	<i>323</i> <i>Grades K to 3</i>	<i>448</i> <i>PreK to 2</i>	<i>454</i> <i>Grades 4 to 5</i>	<i>408</i> <i>Grades 2 to 3</i>	<i>486</i> <i>K to 2</i>	<i>534</i> <i>Grades 3 to 5</i>
	Wayland Claypitt	Wayland Happy Hollow	Weston Field	Weston Country	Weston Woodland	Medfield Memorial	Medfield Dale	Medfield Wheelock	Bedford Lt. E. Davis	Bedford Lt. J. Lane
Principal	1	1	1	1	1	1	1	1	1	1
Assistant Principal									0.5	0.5
Administrative Asst.	1	1	0.92	0.92	1	1	1	1		
Secretary	0.46	0.24	0.83	0.83	0.83	0.5	0.6	0.5	1.4	1.4
Sub-total Principal's Office	2.46	2.24	2.75	2.75	2.83	2.5	2.6	2.5	2.9	2.9
Other Support Staff at Site										
<i>Secretarial /Adminsitative</i>										
SPED Secretary	0.61	0.56							0.4	0.4
Health Services			0.14	0.14	0.14					
Media/Library			1	1	1	0.5	1	0.5	1	1
Kindergarten				0.5	0.5					
Grade 1				0.5	0.5					
Grade 2				0.5	0.5					
Grade 3				0.5	0.5					
Grade 4			1							
Grade 5			1							
Sub-total Other Adm. Staff	0.61	0.56	3.14	3.14	3.14	0.50	1.00	0.50	1.40	1.40
Total School	3.07	2.80	5.89	5.89	5.97	3.00	3.60	3.00	4.30	4.30

Comparative Staffing

Staff Measured in FTEs

Appendix II.4

Enrollment

Central Management and Administration

	Wayland <u>2817</u>	Weston <u>2414</u>	Medfield <u>2939</u>	Bedford <u>2383</u>
Superintendent	1	1	1	1
Administrative Asst. to Superintendent	1	1	1	1
Secretary			1	
Assistant Superintendent for Curriculum and H.R.	1			
Assistant Superintendent		1		1
Admin. Asst. to Asst. Superintendent				1
Secretary - Curriculum	1	1		
Human Resources Director	1	1		
Administrative Asst. for Human Resources	1	1		
<i>Sub-Total Central Administration</i>	<i>6</i>	<i>6</i>	<i>3</i>	<i>4</i>

Business Office

Business Manager	1	1	1	1
Accounts Payable	1	1	1	1
Administrative Asst.		1.313	1	0.8
Office Manager - Payroll and Benefits				1
Financial Analyst				1
Bookkeeper - Payroll		1	1	
<i>Sub-total Business Office</i>	<i>2</i>	<i>4.313</i>	<i>4</i>	<i>4.8</i>
<i>Total Administration and Business Functions</i>	<i>8</i>	<i>10.313</i>	<i>7</i>	<i>8.8</i>

**Principal and Assistant Principal Staffing
at High Enrollment Elementary Schools**

Appendix II.5

Community	Elementary School	2010-2011 Enrollment	Assistant Principal
Wayland	Claypitt Hill	571	No
Taunton	Elizabeth Pole	571	Yes
Middleborough	Mary K. Goode	568	Yes
Adams-Cheshire	Plunkett	568	Yes
Northbridge	Northbridge Elementary	567	No
Falmouth	Morse Pond	565	Yes
Bourne	Bournedale	551	No
Dover	Chickering	548	Yes
Ashland	Henry E. Warren	547	Yes
Westport	Westport Elementary	544	Yes

Comparative School Systems

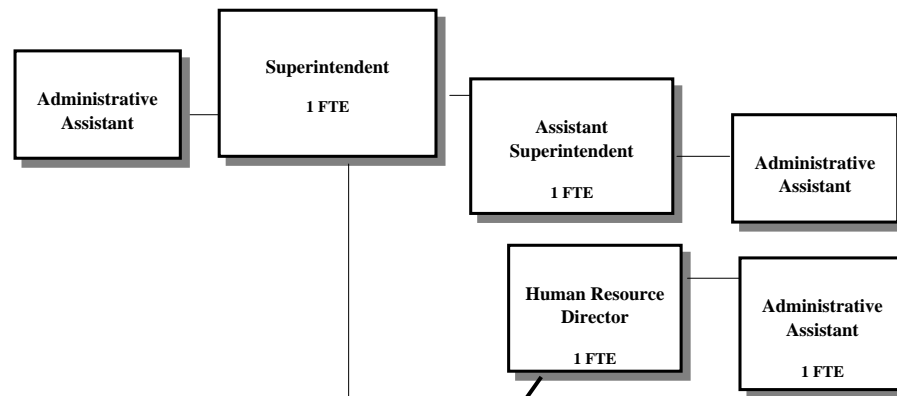
Enrollment by School Site and Grade (10-1-10)

Appendix II.6

School Name	School Total	PK	K	Gr.1	Gr.2	Gr.3	Gr.4	Gr.5	Gr.6	Gr.7	Gr.8	Gr.9	Gr.10	Gr.11	Gr.12
WAYLAND															
Claypit Hill School	571	0	0	86	125	119	116	125	0	0	0	0	0	0	0
Happy Hollow School	440	0	0	83	96	85	93	83	0	0	0	0	0	0	0
Loker School	174	6	168	0	0	0	0	0	0	0	0	0	0	0	0
Wayland Middle School	634	0	0	0	0	0	0	0	197	225	212	0	0	0	0
Wayland High School	867	0	0	0	0	0	0	0	0	0	0	202	225	213	227
Total	2,686		168	169	221	204	209	208	197	225	212	202	225	213	227
WESTON															
Country	355	25	77	76	98	79	0	0	0	0	0	0	0	0	0
Field Elem School	364	0	0	0	0	0	198	166	0	0	0	0	0	0	0
Woodland	323	25	61	75	81	81	0	0	0	0	0	0	0	0	0
Weston Middle	575	0	0	0	0	0	0	0	181	208	186	0	0	0	0
Weston High	748	0	0	0	0	0	0	0	0	0	0	214	173	181	179
Total	2,365	50	138	151	179	160	198	166	181	208	186	214	173	181	179
MEDFIELD															
Memorial School	418	52	163	203	0	0	0	0	0	0	0	0	0	0	0
Dale Street	454	0	0	0	0	0	222	232	0	0	0	0	0	0	0
Ralph Wheelock School	408	0	0	0	194	214	0	0	0	0	0	0	0	0	0
Thomas Blake Middle	722	0	0	0	0	0	0	0	248	256	218	0	0	0	0
Medfield Senior High	937	0	0	0	0	0	0	0	0	0	0	240	235	226	236
Total	2,939	52	163	203	194	214	222	232	248	256	218	240	235	226	236
BEDFORD															
Lt Elezer Davis	486	0	148	196	142	0	0	0	0	0	0	0	0	0	0
Lt Job Lane School	534	0	0	0	0	170	183	181	0	0	0	0	0	0	0
John Glenn Middle	568	0	0	0	0	0	0	0	190	183	195	0	0	0	0
Bedford High	795	0	0	0	0	0	0	0	0	0	0	209	218	186	182
Total	2,383	0	148	196	142	170	183	181	190	183	195	209	218	186	182

**Wayland Public Schools
Business and Administrative Functions
Current Overview**

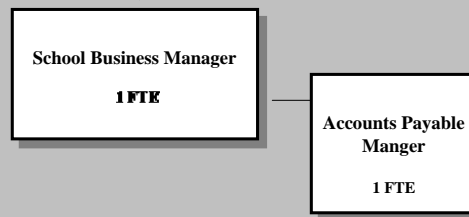
Appendix II.7



SCHOOLS and RESPONSIBILITY CENTERS

Principals or Directors
Administrative Assistants/Secretaries

- Automated MUNIS Requisitions
- Automated MUNIS Purchase Orders
- Budget Administration via MUNIS (online)
- Budget Development - in MUNIS
- Recording of Obligations and Purchases in MUNIS
- Staff Time and Attendance in MUNIS
- Cash Receipts in Excel or QuickBooks (non SAA)
- Total Access to Budget Accounts of Record/Officials Balances



- Automated Self Population of Personal Services Budget
- Elimination of Data Entry of Purchase Orders
- Elimination of Entry of Transfers
- Elimination of Entry of Cash Receipts/Deposits
- Elimination of Provision of Budget Status Print-outs to Schools
- Elimination of 50% Plus of Data Entry of all Accounts Payable
- Elimination of Data Entry of New Vendors
- Review Authorization of Automated P.O.s

TOWN FINANCE

Finance Director/Accountant	1 FTE
Accountant	1 FTE
Assistant - Payroll	1 FTE
Assistant - Accts. Payable	.8 FTE
Assistant - Benefits	.75 FTE

- Cooperation and Coordination of Financial Functions with SBO

Note: This Overview does not present all functions/activities; focus is on areas recommended for change.

2009-2010 Food Services Data Summary***Appendix III.1***

Enrollment	2,554	
Total Meals Served	194,893	
Total Revenue		\$ 994,864
Food Expense	\$ 340,285	
Management Expense	\$ 73,993	
Labor Expense (Wages Only)	\$ 304,261	
Benefit Expense	\$ 233,134	
Other expenses (includes equip.)	<u>\$ 62,209</u>	
Total expense		<u><u>\$ 1,013,882</u></u>
Net Revenue		\$ (19,018)
Management FTE	1.8	
Production FTE	12.0	
Cost per meal	\$ 5.20	
Participation Rate	42%	
Revenue per student per day	2.16	
Meals per production hour	11.28	

Financial Summary

Description	2007-2008		2008-2009		2009-2010	
Revenue	\$	941,332	\$	921,008	\$	994,864
Expenditures	\$	976,761	\$	996,320	\$	1,013,882
Surplus (Loss)	\$	(35,429)	\$	(75,312)	\$	(19,018)

Food Service Staff Levels 2010-2011

Appendix III.2

	Enrollment	Café Manager	Lead Worker	Worker	Total FTE	Pupil/Staff
Wayland High School	891	0.55	0.88	2.56	3.99	223.59
Wayland Middle School	638	0.45	0.75	2.64	3.84	166.15
Claypit Hill	609	0.94		1.00	1.94	313.92
Happy Hollow	416	0.75		1.00	1.75	237.71
Loker	184	0.50			0.50	
Production Staff		3.19	1.63	7.20	12.02	
Admin		1.00		0.75	1.75	
Total	2,738	4.19	1.63	7.95	13.77	198.91

Description	FY 11	FY 10	Change
Manager	1.00	1.00	0.00
Secretary	0.50	0.50	0.00
Truck Driver	0.25	0.25	<i>Changed from bus driver wage to food service wage</i>
<i>At Sites:</i>			
High School	3.99	3.99	0.00
Middle School	3.84	4.13	-0.29
Claypitt Hill	1.94	1.94	0.00
Happy Hollow	1.75	1.88	-0.13
Loker	0.50	0.50	0.00
Total Food Service	13.77	14.19	-0.42

Comparative Staffing

Appendix III.3

Staff Measured in FTEs

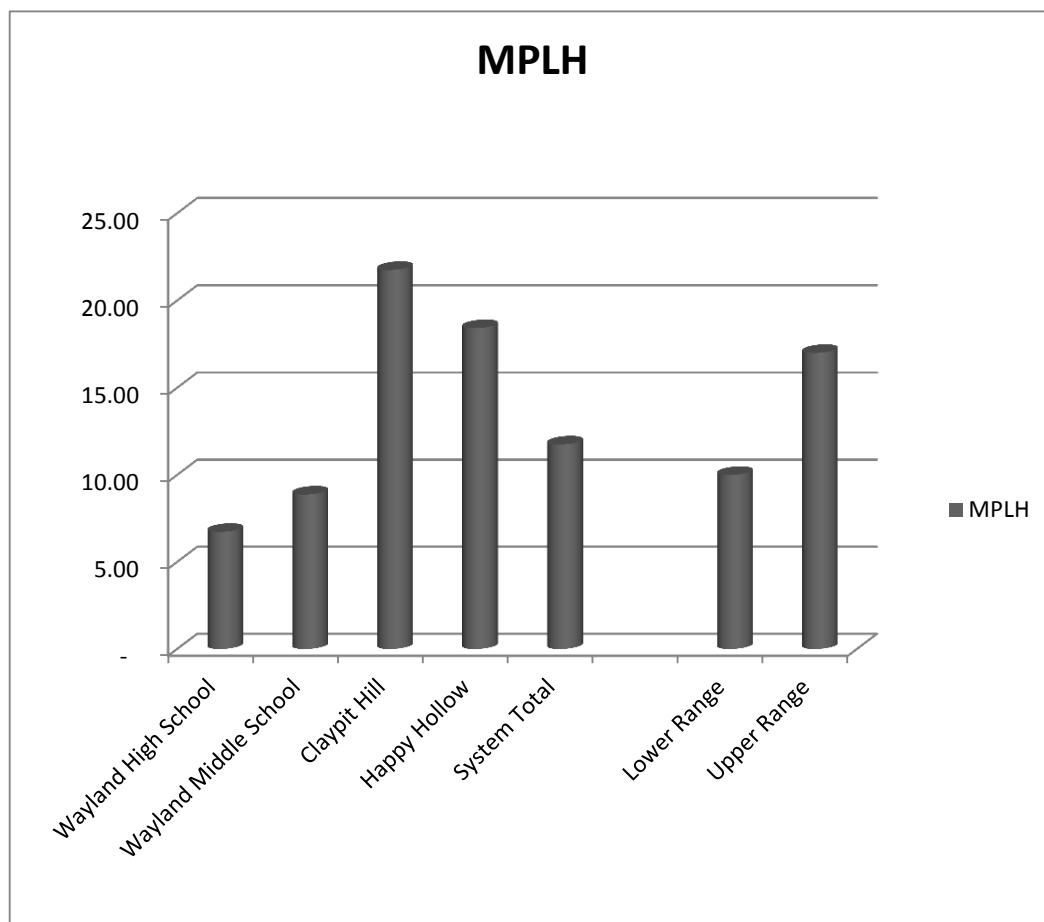
	Wayland	Weston	Medfield	Bedford
<i>Enrollment</i>	2,817	2,414	2,939	2,383
Food Service				
Manager	1.00	1.00	1.00	1.00
Secretary	0.50	1.00	0.50	1.00
Truck Driver	0.25			
<i>At Sites:</i>				
High School	3.99	6.25	3.25	3.38
Middle School	3.84	4.75	2.47	2.25
Claypit Hill	1.94			
Happy Hollow	1.75			
Loker	0.50			
Weston Country		2.23		
Weston Woodland		2.23		
Weston Field		0.75		
Medfield Memorila			1.03	
Medfield Dale			1.97	
Medfield Wheelock			1.97	
Bedford Lane				2.25
Bedford Davis				2.25
<i>Total</i>	13.77	18.20	12.19	12.13

Meals per Labor Hour (MPLH)

Appendix III.4

School	MPLH	Meals/year	Meals/day	Staff FTE
Wayland High School	6.73	38,612	214.51	3.99
Wayland Middle School	8.88	49,086	272.70	3.84
Claypit Hill	21.75	60,772	337.62	1.94
Happy Hollow	18.42	46,423	257.91	1.75
System Total	11.75	194,893	1,082.74	11.52

Lower Range	10.00
Upper Range	17.00

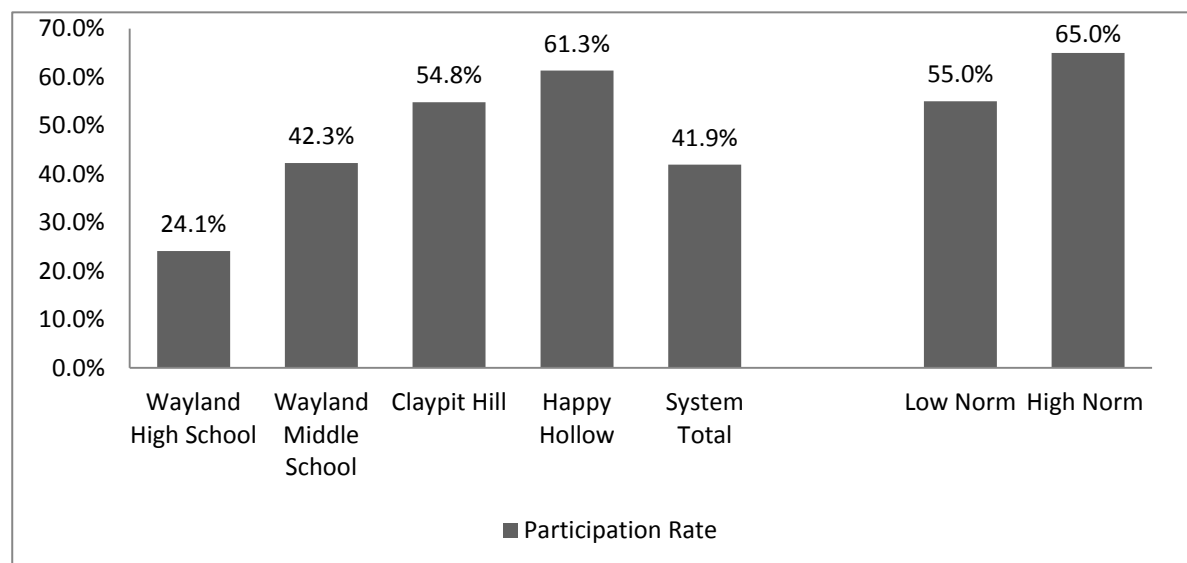


Ranges per School Food Service Management for the 21st Century, Dorothy Pannell-Martin

Participation Rate - Wayland

Appendix III.5

School	Participation Rate	Enrollment	Meals per year	Meals per Day
Wayland High School	24.1%	891	38,612	214.51
Wayland Middle School	42.3%	638	49,086	272.70
Claypit Hill	54.8%	609	60,772	337.62
Happy Hollow	61.3%	416	46,423	257.91
System Total	41.9%	2,554	194,893	1,082.74
Low Norm	55.0%			
High Norm	65.0%			



Norms per Sodexo School Services

Participation Rate - Comparative

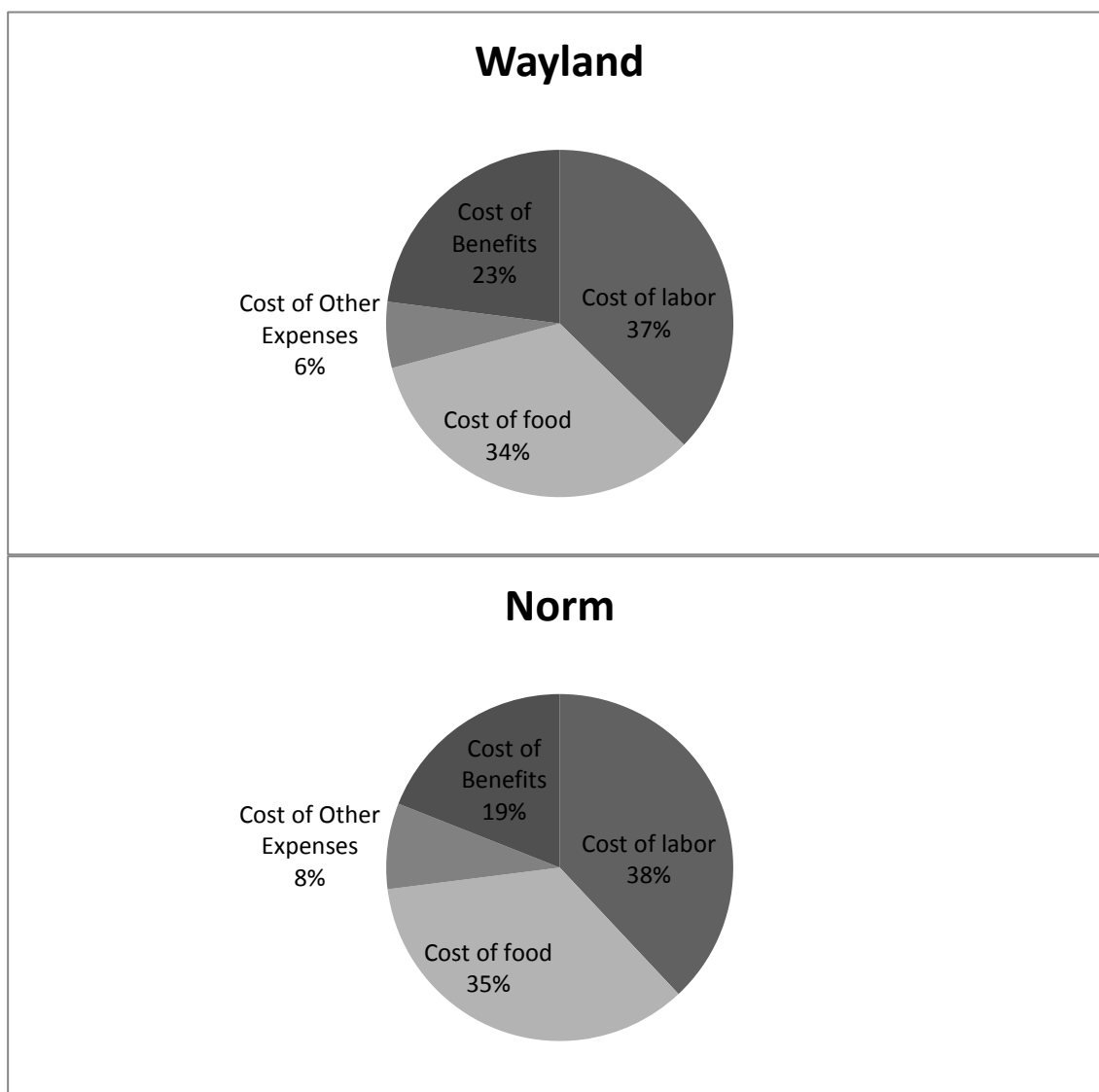
Appendix III.6

	Wayland	Weston	Medfield	Bedford
<i>Enrollment</i>	2,817	2,414	2,939	2,383
<i>At Sites:</i>				
High School	24.1%	44.1%	37.6%	34.0%
Middle School	42.3%	60.5%	37.8%	45.0%
Claypitt Hill	54.8%			
Happy Hollow	61.3%			
Weston Country		61.6%		
Weston Woodland		61.4%		
Weston Field		46.7%		
Medfield Memorila			49.6%	
Medfield Dale			42.2%	
Medfield Wheelock			41.8%	
Bedford Lane				54.0%
Bedford Davis				45.0%
Total System	41.9%	53.7%	40.0%	43.3%

Breakdown of Production Costs

Appendix III.7

Description	Wayland	Norm
Cost of labor	37%	38%
Cost of food	34%	35%
Cost of Other Expenses	6%	8%
Cost of Benefits	23%	19%
	100%	100%



Norms per Sodexo School Services

TEC Food Service Survey

Appendix III.8

TOWN:

2009-10 TEC MEAL & CATERING PRICING SURVEY

	Acton-Boxborough	Bedford, MA	BELLINGHAM	BLACKS/MILV	Berlin-Boylston	BV TECH
ELEM LUNCH	\$2.25	\$1.75	2	2	2.25	na
SEC LUNCH	\$2.00-\$3.00	2.00-2.25	2.25	2.25	2.5	2
PREMIUM LUNCH	\$2.00-\$3.00	N/A	2.5	2.25		
ELEM BREAKFAST	N/A	N/A		1	1.00-1.50	na
SEC BREAKFAST	N/A	N/A		1	1.00-1.50	1.25
8 oz milk	\$0.50	0.5	0.45	0.4	0.5	
10 oz milk	\$0.75	N/A				0.5
FACULTY LUNCHES	\$3.25	\$3.45-\$4.25	3.01	3	4	3.5

Anticipated Meal/Milk Increase 2010-11

ELEM LUNCH	same prices	\$1.75				
SEC LUNCH	same prices	2.00-2.25				2.25
PREMIUM LUNCH	same prices	N/A				
ELEM BREAKFAST	same prices	N/A				
SEC BREAKFAST	same prices	N/A				
8 oz milk	same prices	0.5				
10 oz milk	same prices	N/A				0.5
FACULTY LUNCHES	same prices	\$3.45-\$4.25				3.5

2009-10 TEC MEAL & CATERING PRICING SURVEY Cont'd

	Canton	Concord	Carlisle	Dedham	Dennis/Yarmouth	Dover/Sherborn
ELEM LUNCH	2.00	3	2	\$2.25	\$2.00	\$2.00
SEC LUNCH	2.25	3	2	2.50/2.75	\$2.00	\$2.75
PREMIUM LUNCH	2.50			\$2.75	\$3.00	\$3.50
ELEM BREAKFAST	n/a			\$1.00	\$1.00	NA
SEC BREAKFAST	n/a	2		\$1.50	\$1.00	NA
8 oz milk	0.5	0.5	50	\$0.50	\$0.35	\$0.50
10 oz milk	n/a			\$0.75	n/a	\$0.60
FACULTY LUNCHES	3.00	4	3	\$3.50	\$3.50	\$3.50

Anticipated Meal/Milk Increase 2010-11

ELEM LUNCH			none	No change	0	\$2.25-\$2.50
SEC LUNCH	? .25 cents			No change	0	
PREMIUM LUNCH	? .25 cents			No change	0	
ELEM BREAKFAST	n/a			No change	0	
SEC BREAKFAST	n/a			No change	0	
8 oz milk	no			No change	0	
10 oz milk	n/a			No change	n/a	
FACULTY LUNCHES	? .25 cents			No change	\$4.50	

2009-10 TEC MEAL & CATERING PRICING SURVEY Cont'd	FOXBORO	Hudson	Littleton	Mansfield	Maynard	MEDFIELD
ELEM LUNCH	2.00	2.75	2.75	\$ 2.50	2.25	2.35
SEC LUNCH	2.25	3	2.75	\$ 2.75	2.5	2.75
PREMIUM LUNCH	2.25	3.5	3.75		3.00-3.50	n/a
ELEM BREAKFAST	1.50			\$ 2.00	1.25	n/a
SEC BREAKFAST	1.50			n/a	1.25	n/a
8 oz milk	0.5		0.5	\$ 0.50	0.5	50
10 oz milk	0.65		0.65	\$ 0.65	375	50
FACULTY LUNCHES	3.50 - 3.85		3.55	\$ 3.50	3.5	3.25

Anticipated Meal/Milk Increase 2010-11

ELEM LUNCH	NO		0.05		2.25	no increase yet
SEC LUNCH	NO		0.05		2.5	
PREMIUM LUNCH	NO		0		3.00-3.50	
ELEM BREAKFAST	NO				1.5	
SEC BREAKFAST	NO				1.5	
8 oz milk	NO				0.5	
10 oz milk	NO				0.75	
FACULTY LUNCHES	NO		0.2		3..50	

2009-10 TEC MEAL & CATERING PRICING SURVEY Cont'd	MILFORD	Milton	Minuteman	Needham	Norfolk	Norwood
ELEM LUNCH	\$ 2.00	\$1.75		\$2.00	\$ 2.25	\$ 1.75
SEC LUNCH	\$ 2.50	\$2.00	\$2.75 - \$4.25	\$2.25		\$ 2.00/2.25
PREMIUM LUNCH		\$2.25		\$3.00		
ELEM BREAKFAST	\$ 1.25	\$1.25		\$1.25		\$ 1.00
SEC BREAKFAST	\$ 1.25	\$1.25	\$2.00	na		
8 oz milk	\$ 0.40	\$0.50		\$0.50	\$ 0.50	\$ 0.50
10 oz milk	\$ 0.50	na	\$0.50	\$0.75		
FACULTY LUNCHES	A LA CARTE	.80 includes ta	\$3.75 - \$5.25	\$3.75 ish	\$ 3.15	\$ 2.99

Anticipated Meal/Milk Increase 2010-11

	NO					
ELEM LUNCH	SAME			\$2.00		
SEC LUNCH	SAME		\$3.00 - \$4.50	\$2.25		
PREMIUM LUNCH	SAME			\$3.00		
ELEM BREAKFAST	SAME			\$1.25		
SEC BREAKFAST	SAME		\$2.25	na		
8 oz milk	SAME			\$0.50		
10 oz milk	SAME		???	\$0.75		
FACULTY LUNCHES	SAME		\$4.00 - \$5.25	\$3.75 ish		

2009-10 TEC MEAL & CATERING PRICING SURVEY Cont'd	Shrewsbury	Uxbridge	Wayland	Wrentham
ELEM LUNCH	2.75	\$ 2.75	\$2.75	\$2.00
SEC LUNCH	3	\$ 3.00	\$3.00	
PREMIUM LUNCH	none			
ELEM BREAKFAST	none	\$ 1.25		
SEC BREAKFAST	1.25	\$ 1.25		
8 oz milk	none	\$ 0.50	\$0.60	\$0.50
10 oz milk	0.6	\$ 0.65	\$0.75	
FACULTY LUNCHES	3.75	\$ 3.50	\$4.00	\$2.50

Anticipated Meal/Milk Increase 2010-11

ELEM LUNCH		UNSURE	UNSURE	\$2.00
SEC LUNCH				
PREMIUM LUNCH				
ELEM BREAKFAST				
SEC BREAKFAST				
8 oz milk				\$50.00
10 oz milk				
FACULTY LUNCHES				\$2.50

POINT OF SALE SYSTEMS

	TOWN:	TOWN:	TOWN:	TOWN:	TOWN:	TOWN:
	Acton-Boxboro	Bedford	BELLINGHAM	LACKS/MIL	Berlin-Boylston	BV TECH
WHAT POS SYSTEM DO YOU USE?	N/A	Nutrikids	horizon	nutrikids 6/1		Comalex
ARE YOU HAPPY/SATISFIED WITH THE SYSTEM?	new this year;1 school only					yes
WHAT ARE THE ANNUAL SUPPORT FEES?		\$1500 +				
IF YOU HAVE POS, DO YOU OFFER ONLINE PAYMENTS?		Yes	yes			yes
IF YES, DO YOU CHARGE A TRANS FEE TO PARENTS TO USE ONLINE PAYM		No	yes			no

POINT OF SALE SYSTEMS

	TOWN:	TOWN:	TOWN:	TOWN:	TOWN:	TOWN:
	Canton	Concord	Carlisle	Dedham	Dennis/Yarmouth	Dover/Sherborn
WHAT POS SYSTEM DO YOU USE?	Nutrikids	Nutrikids	MEALTIME	Nutrikids	N/A	WinSnap - SL
ARE YOU HAPPY/SATISFIED WITH THE SYSTEM?	Very	love it	YES	YES		Yes
WHAT ARE THE ANNUAL SUPPORT FEES?	\$2,500	2123	750	\$1,766.11		
IF YOU HAVE POS, DO YOU OFFER ONLINE PAYMENTS?	yes	yes	YES	YES		No
IF YES, DO YOU CHARGE A TRANS FEE TO PARENTS TO USE	yes \$1.75	1.75	YES	1.75		

POINT OF SALE SYSTEMS

	TOWN:		TOWN:	TOWN:	TOWN:	TOWN:
	FOXBORO	Hudson	Littleton	Mansfield	Maynard	Medfield
WHAT POS SYSTEM DO YOU USE?	EVER LUNCH SOON		Lunchbox	Nutrikids	Café Terminal	none
ARE YOU HAPPY/SATISFIED WITH THE SYSTEM?			lukewarm	yes	No	
WHAT ARE THE ANNUAL SUPPORT FEES?			1500	\$ 1,500.00	2,000	
IF YOU HAVE POS, DO YOU OFFER ONLINE PAYMENTS?			yes	yes	no	
IF YES, DO YOU CHARGE A TRANS FEE TO PARENTS TO USE ONLINE PAYMENT?			\$1.50	75 per transac	no	
					Nutrikids-5/2010 Yes-onlinepmt 1.75 fee	

POINT OF SALE SYSTEMS

	TOWN:		TOWN:	TOWN:	TOWN:	TOWN:
	MILFORD	Milton	Minuteman	Needham	Norfolk	Norwood
WHAT POS SYSTEM DO YOU USE?	PCS	Nutrikids	NutriKids	Meal Magic	none	do not have pos
ARE YOU HAPPY/SATISFIED WITH THE SYSTEM?	YES	very	yes	very		
WHAT ARE THE ANNUAL SUPPORT FEES?	2300			\$4,000		
IF YOU HAVE POS, DO YOU OFFER ONLINE PAYMENTS?	SOON	not yet	yes	not YET!!		
IF YES, DO YOU CHARGE A TRANS FEE TO PARENTS TO USE ONLINE PAYMENT?			yes			

POINT OF SALE SYSTEMS

	TOWN:		TOWN:	TOWN:
	Shrewsbury	Uxbridge	Wayland	Wrentham
WHAT POS SYSTEM DO YOU USE?	None	PCS REVENUE	NutriKids	NutriKids
ARE YOU HAPPY/SATISFIED WITH THE SYSTEM?		YES	Yes	Yes
WHAT ARE THE ANNUAL SUPPORT FEES?		\$ 2,200.00	\$405.60	\$1,400.00
IF YOU HAVE POS, DO YOU OFFER ONLINE PAYMENTS?		YES	Yes	not yet
IF YES, DO YOU CHARGE A TRANS FEE TO PARENTS TO USE ONLINE PAYM		\$ 1.50	Yes	

Source: The Education Collaborative, Norwood Public Schools & Jane McLucas

Transportation Staff

Appendix IV.1

40 Hours = 1 FTE

Wayland Staff	<i>Stipend</i>	<i>Hourly Wage</i>	<i>Hours FY10</i>	<i>Cost</i>	<i>FTE</i>
Transportation Coordinator	\$ 7,500			\$ 7,500	0.20
Regular Bus Driver		\$ 19.19	765	\$ 14,680	0.37
Field Trip / Athletic Bus Driver		\$ 19.19	523	\$ 10,036	0.25
Bus Driver Over-time		\$ 28.79	127	\$ 3,656	0.06
				\$ 35,872	0.88

First Student Staff		
Dispatcher	Based at Wayland Middle School	1
Manager	Based at Marlborough terminal	PT
Safety Coordinator	Based at Marlborough terminal	PT
Mechanics	Based at Marlborough terminal	PT
Drivers	Based at Wayland Middle School	17 (PT)
Substitute Drivers	Based at Wayland Middle School	3 (PT)

Two Tier Bus Schedule

Appendix IV.2

	First Student	Wayland	Total
Tier 1 AM 6:30-7:30			
HS / Middle School	12	1	13
Tier 2 AM 7:45-8:45			
Claypit Hill / Loker	8	1	9
Happy Hollow / Loker	4	0	4
Tier 2 Total	12	1	13
Loker Mid-day 12:20 - 1:00	4		4
Tier 1 PM 2:20-3:10			
HS / Middle School	13	1	14
Tier 2 AM 7:45-8:45			
Claypit Hill	8	1	9
Happy Hollow	4	0	4
Loker	2	0	2
Tier 2 Total	14	1	15
METCO			
AM	3		
PM	3		

Bus Fee Survey

Appendix IV.3

District	Contact	Base Fees	Requirement	Family Discount	Family Max.	Late Penalty
Carlisle	Susan Pray	\$395	7-8	yes	yes	
Chelmsford	Kathleen McWilliams	\$200	MGL		yes	yes
Duxbury	S. Nauman	\$250			yes	yes
E. Bridgewater	Patricia Lugo	\$250	MGL	yes	yes	yes
E. Longmeadow	Theresa Olejarz	\$270	MGL		no	
Milton	Matt Gillis	\$350	MGL		yes	
Pembroke	Erin Sullivan-Obey	\$150	7-12		yes	yes
Swansea	Randi Arruda	\$150	7-12	yes	yes	yes
W. Bridgewater	Sarah Amaral Smith	\$180	1.5 miles			
Wayland	Geoff McDonald	\$180	MGL	yes	yes	yes
Westford	Kathy Auth	\$250	MGL		yes	
Winchester	John D'Anzio	\$525	MGL	yes	yes	yes

Notes: MGL Requirement: Students K-6 living under 2 miles from school pay fee, all 7-12 students pay fee
Family discount: Fee is reduced for second child on
Family max: There is a maximum fee regardless of number of children
Late penalty: There is a penalty for paying and/or registering after a certain date.

Source: DOECOA ListServe (DESE School Business Management ListServe)

Cost Analysis per Day and per Hour

Appendix IV.4

Cost of full size busses from First Student	\$277/ DAY	\$ 65.18	Cost per hour
Cost to own and operate a full size bus		\$ 90,000	
Cost per year (5 year depreciation)		\$ 18,000	\$ 18,000
Drivers			
# of Drivers	Hours/day	Hourly Rate	Annual Cost
1	4.25	\$ 19.19	\$ 14,680
Benefits			\$ 2,904
			\$ 9,785
			<hr/>
			\$ 27,369
			\$ 27,369
Other Expenses			
Gas (see formula below)		\$ 1,500	
Maintenance (See below)		\$ 1,000	
Insurance		\$ 3,600	
License Expense		\$ 200	
Medical Exams for Drivers		\$ 200	
Inspections		\$ 200	
Training Expense		\$ 200	
		<hr/>	
			\$ 6,900
			<hr/>
Total			\$ 52,269
Cost per bus per day			\$ 290.38
Cost per hour			\$ 68.33
Marginal Cost / hour (total cost less cost of bus, insurance, license, medical, inspections, training & benefits)		\$ 20,084	\$ 26.25

Gas cost

In town miles per day	40
Bus Miles per gallon	12
Gallons consumed/Day	\$3.33
Fuel Cost/Gallon	\$2.50
Daily Cost	\$8.33
Annual Cost	\$1,500

Maintenance

	Annual
Oil Change	200
Misc maint.	300
Tires	500
	1000

Bus Rate per Day Survey

Appendix IV.5

			3 tier rate	mid day K	2 tier	charter minimum	comments
Amesbury	Mike Bergeron	978-388-0507		no		\$ 168.00	
Gloucester	Tom Markham	978-281-9802	na	na			Run own busses
Grafton	Teresa Terry	508-839-5421	\$280.00	\$44.00			
Lynn	Kevin McHugh	781-593-1680 x232					
Marblehead	Brian Salzer	781-639-3140	na	na			1 owned
Masconomet	Susan Givens	978-887-2323			\$277.75		1 tier
Methuen	Glenn Fratto	978-722-6605	\$232.00				Twombly Bus
Millbury	Rick Bedard	508-865-9501	\$289.00				
Needham	Anne Gullati	781-455-0400	\$265.00			\$ 230 average	Connolly
Peabody	Eileen Bresnahan	978-536-6581	\$277.75	no		\$162-270 range	Salter
Pentucket	Amy Pocsik	978-363-2280	\$244.34				
Saugus	Sam Rippin	781-231-5046		\$65.00	\$259.00		Atlantic Ex 3 busses
Swampscott	Ed Cronin	781-596-8800			\$225.00		North Reading 1 bus
Triton	Brian Forget	978-465-2397	\$227.75				
Tyngsboro	Joe Messina	978-649-7488	\$310.00				
Waltham	Leanne Wilcinski	781-314-5415	\$317.00	no		\$ 200.00	Eastern
Westford	Kathy Auth	978-692-5560	\$268.00				

Consolidated Facilities Organization

Appendix V.1

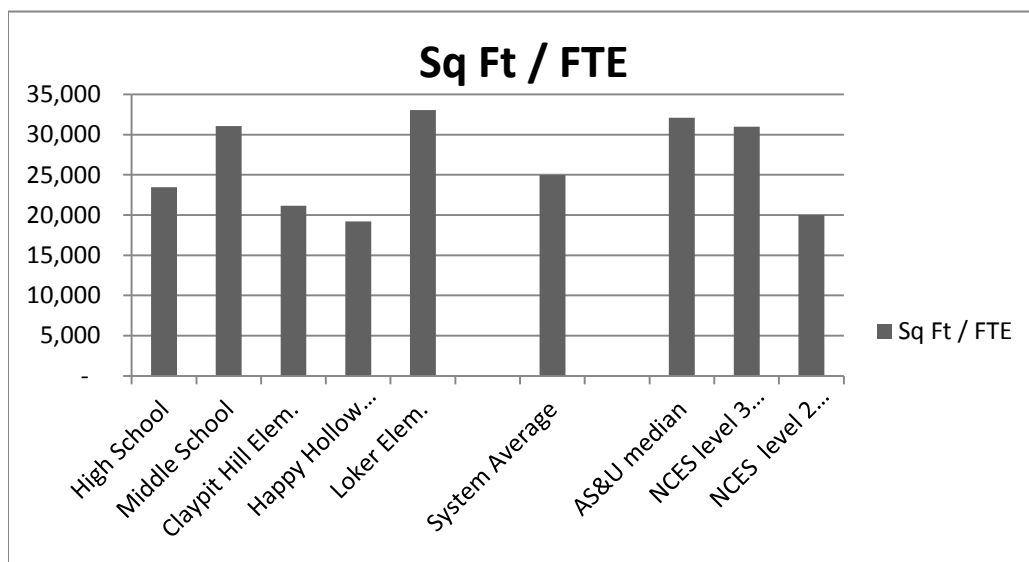
Custodial at Sites		40 Hours = 1 FTE	
	FY10	FY11	Organization
Director of Public Buildings	1.00	1.00	Reports to Town Manager & School Superintendent
Facilities Manager	1.00	1.00	Reports to Director, primarily supports schools, assists Town
Secretary	0.75	0.75	Supports Director & Manager
Maintenance	1.00	1.00	Reports to Facilities Manager, serves Town & Schools
School Custodians			
High School	7.00	7.00	includes 1.0 Head Custodian, reporting to Facilities Manager
Middle School	4.00	4.00	includes 1.0 Head Custodian, reporting to Facilities Manager
Claypit Hill	3.00	3.00	includes 1.0 Head Custodian, reporting to Facilities Manager
Happy Hollow	2.50	2.50	includes 1.0 Head Custodian, reporting to Facilities Manager
Loker	1.50	1.50	includes 1.0 Head Custodian, reporting to Facilities Manager
School Custodians	18.00	18.00	
Central Office	2.00	2.00	Cost shared between Town & School
Public Safety	0.50	0.50	Town employee
Library	1.00	1.00	Town employee
Total Staff	25.25	25.25	

Square Feet per Custodian

Appendix V.2

LOCATION	Sq Ft / FTE	Gross Sq. Ft.	FTE Custodians
High School	23,456	164,192	7
Middle School	31,078	124,311	4
Claypit Hill Elem.	21,135	63,405	3
Happy Hollow Elem.	19,197	47,992	2.5
Loker Elem.	33,040	49,560	1.5
System Average	24,970	449,460	18

AS&U median	32,100
NCES level 3 (norm)	31,000
NCES level 2 (uppermost)	20,000



Source:

American School & University Magazine

38th Annual Maintenance & Operations Cost Study for Schools

National Center for Educational Statistics, School Facilities Task Force

Planning Guide for Maintaining School Facilities

Comparative Staffing

Appendix V.3

LOCATION	Gross Sq. Ft.	FTE	Sq Ft / FTE	Students	Students /FTE
Wayland					
High School	164,192	7	23,456	891	127
Middle School	124,311	4	31,078	638	160
Claypit Hill Elem.	63,405	3	21,135	609	203
Happy Hollow Elem.	47,992	2.5	19,197	416	166
Loker Elem.	49,560	1.5	33,040	184	123
Total / Average	449,460	18	24,970	2,738	152
Medfield					
High School	160,473	6	26,746	937	156
Middle	122,819	4.5	27,293	722	160
Memorial	58,584	3	19,528	408	136
Dale	53,029	3	17,676	454	151
Wheelock	61,307	3	20,436	418	139
Total / Average	456,212	19.5	23,395	2939	151
Weston					
High School	161,231	8.34	19,332	748	90
Middle	145,583	7.32	19,888	575	79
Field	61,200	3.1	19,742	323	104
Country	74,419	3.09	24,084	364	118
Woodland	73,348	2.62	27,995	355	135
Total / Average	515,781	24	21,078	2,365	97
Bedford					
High School	228,800	8	28,600	795	99
Middle	114,750	4.5	25,500	568	126
Lane	82,670	3.5	23,620	534	153
Davis	77,750	3	25,917	486	162
Total / Average	503,970	19	26,525	2,383	125

NCDPI Custodial Calculation

Appendix V.4

LOCATION	Gross Sq. Ft.	FTE	Sq Ft / FTE	Students	Teachers	NCDPI FTE
High School	164,192	7	23,456	891	74.6	7.3
Middle School	124,311	4	31,078	638	51.6	5.3
Claypit Hill Elem.	63,405	3	21,135	609	43.4	3.6
Happy Hollow Elem.	47,992	2.5	19,197	416	35.6	2.8
Loker Elem.	49,560	1.5	33,040	184	8.7	1.6
Wayland System wide	449,460	18	24,970	2,738	213.8	20.6

Source: North Carolina Department of Public Instruction

Examples of Benefit Costs

Appendix V.5

Electrician	Single health	Family Health
Base Salary	\$60,000	\$60,000
Health Benefits	\$5,398	\$12,490
Medicare	\$870	\$870
Middlesex Retirement	\$10,998	\$10,998
Life Insurance	\$31	\$31
Potential full cost	\$77,297	\$84,389

Custodian	Single health	Family Health
Base Salary	\$40,000	\$40,000
Health Benefits	\$5,398	\$12,490
Medicare	\$580	\$580
Middlesex Retirement	\$7,332	\$7,332
Life Insurance	\$31	\$31
Potential full cost	\$53,341	\$60,433

Cleaning Service Model

Appendix V.6

LOCATION	Gross Sq. Ft.	FTE	Cleaning Service	FTE Savings	Salary Savings	Benefit Savings	Net Savings
High School	164,192	7.0	\$ 126,428	5.0	\$220,000	\$92,276	\$185,848
Middle School	124,311	4.0	\$ 95,719	2.0	\$88,000	\$36,910	\$29,191
Claypit Hill Elem.	63,405	3.0	\$ 48,822	1.0	\$44,000	\$18,455	\$13,633
Happy Hollow Elem.	47,992	2.5	\$ 36,954	0.5	\$22,000	\$9,228	-\$5,726
Loker Elem.	49,560	1.5	\$ 38,161	NA	NA		NA
	449,460	18.0	\$ 346,084	8.5	\$ 374,000	\$ 156,869	\$ 222,946

The Amesbury Model calls for two custodian / maintenance workers covering two shifts approximately 6:30 to 10:30 PM.

The custodian /maintenance staff (School employees) are supplemented by a contract cleaning service at approximately \$.77 per square foot cleaned.

Source: Michael Bergeron, Amesbury Public Schools

Comparative Staffing

Appendix VI.1

Administrative Technology

<u>Enrollment</u>	Wayland <u>2817</u>	Weston <u>2414</u>	Medfield <u>2939</u>	Bedford <u>2383</u>
Director (of Curriculum, Assessment and Technology)			0.3	
Director	1.0	1.0		
Network Manager				1.0
Database Manager		1.0		
Data Analyst	1.0			
Technology Secretary	0.7			
Systems Administrator-Help Desk	1.0	0.9		
Network Administrator	1.0	1.0	0.8	
Assistant Network Manager		1.0		
Computer Technician	1.0		1.0	3.5
PC Systems Admin. School to School	1.0			
Technology Specialists at Schools		2.8		
Technology Aides located at School Sites			4.3	
<i>Sub-total</i>	<u>6.7</u>	<u>7.7</u>	<u>6.4</u>	<u>4.5</u>

Weston's Department also oversees Town IT with an additional 2 town employees.

+2 town

Notes:

All above staff are 12 month employees with the exception of Weston's Technology Specialists and Medfield's Technology Aide's who are 10 month.

10 month employee's FTE is entered as .8

Weston estimates the Technology Specialists to be .7 network administration, .3 instructional technology

Medfield Aides duties include monitoring of student computer labs

SURVEY OF IT STAFF			Appendix VI.2	
District	# of Bldgs	Students	IT Staff	
Pembroke	5	3400	4	Director, Data Manager, 2 Techs
N. Attleboro	10	4700	5	Director, Tech Specialist(Teacher), 3 Techs
Berkshire Hills	3	1400	2	Tech/Network Supervisor, Tech
Shirley	2	800	2	Director (\$52,000) Tech Asst (\$37,000)
Nantucket	2	1300	3.5	Director, Tech Specialist (2 @ .50), Repair, Application Support (.75), Help Desk (.75)
Seekonk	4	2142	5	Director, Network Administrator, 2 Techs, 1 Data Clerk
Woburn	11	4800	6	Director, 1 Data, 1 Network Spec.,3 Techs
Swansea	6	2051	4	1 Network Admin/Finance Dept., 2 Techs, 1 Data Manager
W. Bridgewater	4	1300	0	IT Consultant, EPIMS/SIMS/SIF-school secretaries and Business Manager
Amesbury	5	2400	3	Director, 2 staff @ 220 days, stipend to City Wide Administrator to assist w/networking issues, etc.
Medfield	5	2888	2 (7.3)	Network Administrator, Media Tech (classroom= 1 Media Tech Integration Specialist and 4.3 Tech Aides)
Holliston	3	3000	3+	Business Mgr is Tech Director, 3 Network Engineers
Source: Barbara Durand, Director of Finance & Services, Ashland Public Schools				

Technology Staff Levels 2010-2011

Appendix VI.3

School Administrative Technology	FY10	FY11
Director	1.0	1.0
Data Analyst	1.0	1.0
Technology Secretary	0.7	0.7
Systems Administrator-Help Desk	1.0	1.0
Network Administrator	1.0	1.0
Computer Technician	1.0	1.0
PC Systems Admin. School to School	1.0	1.0
<i>Sub-total Administrative Tech</i>	<i>6.7</i>	<i>6.7</i>
Town IT Department		
IT manager	1.0	1.0
	<i>7.7</i>	<i>7.7</i>
The BDMP IT study recommends adding a new \$50,000 town position. (not filled)		1.0
		<i>8.7</i>

Consolidation Proposals

Appendix VI.4

Proposal 1, "Brookline" Consolidation

Director	Becomes Director of Instructional Technology & Libraries	
Data Analyst	Manages School Data, provides expertise to Town	1.0
Technology Secretary	Serves Director	0.7
Systems Administrator-Help Desk	Town / School Help Desk	1.0
Network Administrator	Town/School Network Administrator	1.0
Computer Technician	Town/School Computer Technician	1.0
PC Systems Admin. School to School	Town / School Systems Administrator	1.0
Town IT Department		
IT manager	Becomes Chief Information Officer	1.0
New Technician	\$50,000 BDMP position	1.0
Consolidated Total		<hr/> 7.7

No savings, but School Department gains a Library Director with no additional cost.

Proposal 2, Alternative to #1 Consolidation

Director	Becomes PT Director of Instructional Technology / PT Technology Specialist	
Data Analyst	Manages School Data, provides expertise to Town	1.0
Technology Secretary	Serves Director	0.7
Systems Administrator-Help Desk	Town / School Help Desk	1.0
Network Administrator	Town/School Network Administrator	1.0
Computer Technician	Town/School Computer Technician	1.0
PC Systems Admin. School to School	Town / School Systems Administrator	1.0
Town IT Department		
IT manager	Becomes Chief Information Officer	1.0
New Technician	\$50,000 BDMP position	1.0
Consolidated Total		<hr/> 7.7

Saves part time Instructional Technology Specialist, to be determined

Proposal 3, "Weston" Consolidation

Director	Chief Information Officer Heads Consolidated Department	1.0
Data Analyst	Manages School Data, provides expertise to Town	1.0
Technology Secretary	Serves Director	0.7
Systems Administrator-Help Desk	Town / School Help Desk	1.0
Network Administrator	Town/School Network Administrator	1.0
Computer Technician	Town/School Computer Technician	1.0
PC Systems Admin. School to School	Town / School Systems Administrator	1.0
Town IT Department		
IT manager	Assistant IT Director	1.0
Consolidated Total		<hr/> 7.7

New town position not needed, savings \$50,000 + benefits

List of Wayland Officials and Staff Interviewed

Appendix VII.

Name	Department/School Site	Title
<i>School Department:</i>		
Gary Burton	Central Administration	Superintendent
Diane Marobella	Central Administration	Administrative Assistant to Superintendent
Brad Crozier	Central Administration	Assistant Superintendent
Carol Lucenta	Central Administration	Administrative Assistant - Curriculum
Sharon Batten	Central Admin. - Human Resources	Administrative Assistant - Human Resources
Reid Lyons	Central Admin. - Human Resources	Human Resource Director
Geoff MacDonald	Business Office	Business Manager
Lisa Dana	Business Office	Accounts Payable Manager
Debbie Fumicello	Transportation	Transportation Coordinator and Bus Driver
Brian Jones	Loker School	Principal
Christine Eisnor	Loker School	Administrative Assistant
Jim Lee	Happy Hollow Elementary School	Principal
Debi Madden	Happy Hollow Elementary School	Administrative Assistant
Betsy Meindl	Happy Hollow Elementary School	Secretary
Francine Perodeau	Happy Hollow Elementary School	Special Education Secretary
Debbie Bearse	Claypitt Hill Elementary School	Principal
Debbie Besso	Claypitt Hill Elementary School	Administrative Assistant
Rena Sarasohn	Claypitt Hill Elementary School	Secretary
Nancy Dagostino	Claypitt Hill Elementary School	Special Education Secretary
Betsy Gavron	Middle School	Principal

List of Wayland Officials and Staff Interviewed

Appendix VII.

Name	Department/School Site	Title
Karen Brennan	Middle School	Assistant Principal
Ramah Hawley	Middle School	Administrative Assistant
Phyllis Roys	Middle School	Administrative Assistant
Edie Bracken	Middle School	Secretary
Barbara Brocado	Middle School	Special Education Secretary
Ruth Rojas	Middle School	Receptionist
Pat Tutwiler	High School	Principal
Anne Gray	High School	Administrative Assistant
Bayard Klimasmith	High School	Assistant Principal
Lorraine Keegan	High School	Administrative Assistant
Scott Parseghian	High School	Dean of Students
Judy Courchine	High School	Secretary
Pam Miller	High School - Library	Assistant
Ann Fratto	High School - Guidance Department	Secretary
Pat Geary	High School	Special Education Secretary
Leisha Simon	Information Technology	Director
Eva Santos	Information Technology	Data Analyst
Rose Dunn	Information Technology	Secretary
Susan Ginsberg	Information Technology	Systems Administrator
Albie Cincotti	Information Technology	Network Administrator
Joe Anselmi	Information Technology	Computer Technician

List of Wayland Officials and Staff Interviewed

Appendix VII.

Name	Department/School Site	Title
Augusto Saviatto	Information Technology	PC Systems Administrator
Marlene Moskowitz-Dodyk	Special Education Department	Director
Karen Manty	Special Education Department	Administrative Assistant
Maria Fitzpatrick	Special Education Department	Special Education Secretary
Cherly Judd	Food Services	Director
Toni Kearns	Food Services	Manager - Happy Hollow
Marie Dorr	Food Services	Worker - Happy Hollow
John Moyihan	Facilities	Director
Pat Morris	Facilities	Manager
Neil Westgate	Facilities	District Maintenance
Ed Konopka	Facilities	Head Custodian (High School)
John Winkleman	Facilities	Head Custodian (Town Hall)
<i>Town:</i>		
Fred Turkington	Town Administrator's Office	Town Administrator
John Senchyshyn	Human Resouces	Human Resource Director
Paula Dettorre	Human Resouces	H. R. Assistant
Mike Dipietro	Finance	Finance Director
Paul Keating	Finance	Treasurer
Susan Shaw	Finance	Accountant
Marilyn Carr	Finance	Finance Assistant - Payroll
Donna Lemoyne	Finance	Finance Assistant - Benefits

List of Wayland Officials and Staff Interviewed

Appendix VII.

Name	Department/School Site	Title
Gayle Stahl	Finance	Finance Assistant - Accounts Payable
Gwen Sams Lynch	Information Technology	Manager
<i>Other:</i>		
Louis Jurist	School Committee	
Barb Fletcher	School Committee	
Shawn Kinney	School Committee	
Malcolm Astley	School Committee	
Cherry Karlson	Finance Committee	
Gig Michaud	First Student (Bus Company)	
Linda Quinn	First Student (Bus Company)	
Scott Perkins	First Student (Bus Company)	