Ipswich Public Schools:

Operational and Efficiency Evaluation

Draft Report

The Abrahams Group

March 2015

THE ABRAHAMS GROUP

FOR BETTER GOVERNMENTS

March 31, 2015

Mr. Kevin Murphy
Mr. Lawrence Seidler
School Audit Ad Hoc Committee
Town Hall
25 Green Street
Ipswich, MA 01938

Dear Messrs. Murphy and Seidler:

I am pleased to submit the attached Draft Report - Ipswich Public Schools: Operational and Efficiency Evaluation. This report provides an external review of the educational and non-educational services delivered and the efficiency with which they are delivered and supported, and identifies short- and long-term costs and/or savings that can be gained through the implementation of best practices, including potential collaboration with municipal departments.

This version incorporates our responses to the Committee's March 19, 2015 comments.

We are pleased to serve the Committee and the Town of Ipswich on this most important project. We look forward to discussing our report with you on March 31, 2015.

Sincerely yours,

Mark D. Abrahams

Mark D. Abrahams, CPA
President

Attachment

52 FLANAGAN DRIVE • FRAMINGHAM, MA 01701

BETTERGOV@AOL.COM • WWW.THEABRAHAMSGROUP.COM • PHONE (508) 788-9172 • FAX (508) 788-6217

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1. INTRODUCTION

Background and Objectives

The Ipswich Public Schools serve the North Shore Massachusetts Town of Ipswich, located approximately 25 miles north of Boston and having a population of approximately 13,175 residents. The Ipswich Public Schools provides educational services to the towns' school age children, comprising approximately 1,986 students, including approximately 70 school choice students and 23 tuitioned out/collaborative students. The schools include Ipswich High School (9-12), Middle School (6-8), Doyon School (K-5), Winthrop School (K-5), and Lord Sq. administrative offices housing the Superintendent and other central administrative functions.

The Town of Ipswich, Massachusetts, acting through an Ad Hoc School Audit Committee (Committee), sought to conduct an Operational Review of the Ipswich Public Schools. The Town is seeking an external review, of the adequacy of the educational and non-educational services delivered and the efficiency with which they are delivered and supported, and to identify short- and long- term costs that should be expended and/or savings that can be gained through the implementation of best practices, including potential collaboration with municipal departments.

The Town compiled a significant amount of data that served as a part of the basis to evaluate the efficiency and effectiveness of School Operations. We have requested extensive data, documents and reports from the school system over the course of the project and the data/document that we have reviewed appears in the Appendix of this report.

Scope

The operational review was performed in the following areas and disciplines within the Ipswich School System and within relevant Town departments. The following area~~s~~ were reviewed for efficiency and effectiveness with efficiencies highlighted and potential cost savings identified.

- Salaries and Staffing
- Curriculum Management
- Information Technology (IT)
- Purchasing and Purchased Services
- Transportation
- Collaboration: Processes, Practices, Systems and Controls
- Outside Funding and Per Pupil Spending
- Professional Development
- Feoffee Funding

The Purchased Services scope is covered in multiple sections of the report. This report is structured consistent with the above scope areas.

WORKPLAN OVERVIEW

We conducted this project consistent with the proposed phased approach for this project.

PHASE 1 – PLANNING AND DATA GATHERING

Task 1 – Conduct Planning Meeting

The objective of this task was to conduct a planning meeting with our project team and the School Audit Ad Hoc Committee. This meeting was conducted within the first week of project start-up. During this meeting we:

- Introduced project team members
- Confirmed project scope and our approach and workplan
- Confirmed the project's timetable and schedule
- Discussed up-front concerns and issues to be addressed in the study, including how to approach benchmark community data gathering
- Identified the positions to be included in the study and those to be interviewed
- Agreed to a process to interview Town and School personnel
- Agreed to a process for the Job Analysis Questionnaire
- Agreed to a schedule for feedback with the Committee to resolve issues and to provide progress updates and scheduling plans.
- Agreed to a schedule for planned meetings or conference calls with the Committee

Task 2 – Assemble and Review Relevant Data and Reports

Following the initial planning meeting, we focused our efforts in assembling and reviewing available reports and materials relevant to the project. Our intent was to obtain and review materials that document the organization, management approaches, staffing, financial policies and procedures, budgeting practices, personnel policies and the like. The Committee provided a significant amount of data that were critical to the analysis, as follows:

1. Ipswich Public Schools FY2015 School Department Budget
    a. Override Budget (Exhibit 1a)
    b. 3.65% Budget (Exhibit 1b)
2. Finance Committee Annual Report For the Town Meeting Tuesday, May 13, 2014
3. Ipswich School Department, Review of Facilities Department Operations, February 24, 2014
4. Analysis of the Administration of Human Services, October, 2010
5. Energy Audit Reports, Part I & II, January 19, 2010
6. Clinical & Educational Services (Special Education) Analysis
7. District Food Service Operation Review, May 2013
8. Current teacher salary schedule,
9. Current contractual salaries, by position, for, clerical, teacher assistants, bus and van drivers, food service, custodians, and coaches
10. Staffing levels at each school, plus the central office, showing position title and quantity at each position
11. Curriculum Development Policies and structure of curriculum committees
12. Class schedules for students at each grade level including elementary, middle and high school
13. List of last purchase date for new textbooks, at all grade levels in all core subjects
14. Recent IT consultant recommendations, current purchases and status of implementation.

15. Age and condition of all classroom technology equipment,
16. IT staffing by school and central office, including quantity and position title
17. Time with Joanne Cuff, School System Director of Finance and Operations to discuss purchasing practices
18. FY15 budget and FY14 actual costs for regular and special education transportation.
19. Current enrollment chart
20. Currently expected grant listing showing description and amount,
21. Community Use of School Facilities, Policy KG & KG-A, showing how rentals and associated fees are tracked
22. FY15 planned and FY14 actual listing of professional development activities including description, funding level and level of participation
23. FY15 budgeted and FY14 actual listing of outside purchased services including description and funded amount, $20K and above
24. Feoffee Settlement Agreement, Dec 23, 2009.
25. Principle Elements for Future Feoffee Distributions, Policy DDA
26. List of FY14 and FY15 Feoffee Trust funded projects
27. Transportation Contract

We requested subsequent data and documents for reviews; the data and documents list is provided in Appendix I.1of this report.

PHASE 2 – OPERATIONAL AND ORGANIZATIONAL ASSESSMENT

The objective of this phase was to develop a thorough understanding of the background, processes, workload and results impacting the efficiency and effectiveness of the Ipswich Public Schools.

Some of the scope items involve support services for information technology, purchasing, purchased services, payroll, human resources, transportation, buildings and grounds, food services, vehicles and finance. For these functions, we conducted an operational review of each function with a focus to potential systems or organizational consolidation with the town (Information Technology, Purchasing, and Finance) or alternative service delivery options (Transportation and Food Services). Note that some of these functions are not specifically included in the scope of services but may provide cost savings through an operational review.

Some of the functions reviewed focused on education including Curriculum Management, and Professional Development. These functions were reviewed with a focus on the District's major goals as identified in the RFP:

1. To prepare students for college acceptance and completion
2. To provide a current, well defined, and comprehensive K-12 curriculum delivered by well trained, highly competent instructors
3. To limit class sizes such that goals (1) and (2) can be reasonably accomplished given the diversity of student capabilities within each classroom
4. To offer and provide a superior fine and performing art program within the curriculum
5. To offer a diverse program of extra-curricular and athletic programs

Thus our workplan included an organizational and operational review of all the aforementioned functions. The objective of this phase was to:

- Conduct an analysis of potentially redundant non-educational operational and administrative service delivery structures within the School department and like areas within Town operations.

- Review of the administrative structure throughout the Ipswich Public Schools to determine where opportunities for improvement can be created.
- Review the operational relationships between administration officials, principals and department heads and make recommendations for operational efficiencies.
- Benchmark comparable School Departments for staffing and salary levels and funding levels plus comparative data in some of the functional areas to be analyzed. Amesbury, Georgetown, Lynnfield, Newburyport, North Reading and Rockport were the selected school systems

Town and School Functions

Part of the scope was to identify efficiencies within the School department and like areas within Town operations, including recommendations for areas for potential alternative service delivery methods and cost saving strategies. School department non-educational functions that were reviewed included:

- Information Technology
- Purchasing
- Purchased Services
- Payroll
- Finance
- Custodial and Building Maintenance
- Student Transportation;
- Information Technology Maintenance and Support Services
- Food Services
- Grounds Maintenance
- Vehicle Maintenance

Conduct Operational Review

We conducted an operational evaluation of the various agreed-upon functions. We met with the Committee to identify School and Town individuals to interview. The interviews focused principally on the staff's work activities and responsibilities, how they perform key activities as well as the organizational, administrative, operational and staffing capabilities of their department to deliver services. We interviewed many but not all of the positions. We also issued Job Analysis Questionnaires (JAQ) to facilitate the review. Refer to Appendix I.2 for a listing of interviewees and I.3 for a listing of individuals who received a JAQ.

PHASE 3 - PREPARE AND DELIVER FINAL REPORT

We have prepared this draft report and will be making a formal presentation to the Committee on March 31, 2015 of the findings and recommendations with supporting data. The presentation will be open to the public and attendees, along with the Committee, and may include the Ipswich School Committee, the Ipswich Board of Selectmen and the Ipswich Finance Committee.

Once the Committee has completed their review of the report and submitted written comments to us, we will prepare the final report. A final report will be submitted to the Towns' representative no later than April 13, 2015 which documents the findings, recommendations, supporting rationale, and projected costs or cost savings associated with the recommendations.

We will deliver a camera-ready copy of the final report suitable for photocopying together with an electronic version suitable for electronic distribution in a format agreeable to the Committee. Twelve (12) copies of the final report will also be provided.

II. STAFFING COMPARATIVE ANALYSIS

Introduction

This section of our report compares staffing in the Ipswich Public Schools to the six comparative school systems selected by the Committee: Amesbury, Georgetown, Lynnfield, Newburyport, North Reading and Rockport for FY 14, the FY 14 data has passed through DESE edits and checks. The staffing data is from the EPIMS reports provided by each school system to the Department of Elementary and Secondary Education (DESE). EPIMS stands for the Education Personnel Information Management System, a data collection system developed by DESE to collect individual educator data, from all public school districts and charter schools. The data collected is linked with the licensure data, which the Department currently maintains in ELAR, the Educator Licensure and Recruitment database.

Each person in each school system is given a unique identifier, the Massachusetts Education Personnel ID (MEPID) which helps ensure the accuracy and integrity of the data. All school system staff are reported in EPIMS except operational and maintenance staff and coaches.

This review compares categories of staff to the six comparative school systems as follows:

- **Administrators**: district Administrators, district instructional leaders and school level administrators
- **Special Education**: teachers, paraprofessionals, instructional support and other SPED related staff
- **General Education**: teachers and instructional support staff
- **Medical/Health**
- **Clerical/Secretarial**
- **Technology Support**

This comparative also includes ratios of students to staff. The student data is from the Student Information Management System (SIMS) which is a student-level data collection system that allows DESE to collect more accurate and comprehensive information from each school system to inform policy and programmatic decisions. Each student in the Commonwealth has a State Assigned Student Identifier (SASID) which remains with the student throughout their educational life. The comparison of Ipswich staff to the six other school systems is presented in Appendix II.1.

1. Administrators

The Ipswich Public Schools in FY 14 had 12.5 administrators:

- 2.6 district administrators including the superintendent, business manager and pupil services/special education director,
- 10 school level administrators including the principals, assistant principals and four special education program managers.

It is important to note in FY 14 that the school system had only a .6 FTE pupil services/special education director which was filled by part time consultants. The school system has no instructional leaders such as curriculum directors or any academic department heads. Ipswich is

the only school system without Instructional Leadership staff. It is also important to note that on a stipend basis in addition to their teaching responsibilities ten teachers serve as a department chairs but carry a full teaching schedule.

The Ipswich student to administrator staff ratio of 158 to 1 indicates that actual staffing is lower than the comparative school systems principally due to the fact that there are no instructional leadership positions and the fact that there was a part time pupil services/special education director. In the current year, there is a full time pupil services/special education director who is an employee of the school system.

Recommendations with respect to staffing are presented in the relevant sections of the report and are summarized in Section XI.

2. Special Education Instruction, Professional and support staff

In this section we will discuss the special education staffing in comparison to the six school systems selected for comparison. The comparisons are for 2013 – 2014; after the comparisons we will discuss current year, 2014-2015 SPED staffing and finally the trends in special education staffing over the past four years.

A. Comparative

In 2013-2014 the Special Education department was responsible for educational and support services for 239 students provided by teachers, paraprofessionals, psychologists and social workers, occupational therapists, physical therapists, speech pathologists and behaviorists. The schools in the Commonwealth report all special education staffing to DESE in four major categories to then determine a ratio of students with disabilities (SWDs) to SPED staff.

Special Education Teachers

Ipswich employs 18.4 special education teachers for a ratio of 13 students for each SPED teacher. This is a sound ratio and when compared to the six comparative communities only Lynnfield and Newburyport school systems have lower ratios. The level of teachers also must be taken into the context of the various other SPED staff that supports the student to understand the total resources available to the student, including paraprofessionals, therapists and behaviorists.

SPED Paraprofessionals

Paraprofessionals are non-certified teaching assistants who provide extra support in the classroom and assistance to students with disabilities. The Ipswich Public Schools in 2013-2014 employed 60.2 paraprofessionals for a 4:1 ratio of students to paraprofessionals. Of the six comparative school systems, all had a ratio about double the Ipswich student to staff ratio; the only one that had a ratio in this range was Newburyport at 4.3 to 1. Ipswich has one paraprofessional for every four students with disabilities; this is one of the lowest student to paraprofessional staffing ratios in the Commonwealth per DESE data.

SPED Related Staff

DESE defines other SPED related staff as audiologists, occupational therapists, physical therapists, speech pathologists and behaviorists. The Ipswich Public Schools have 21.4

behaviorists and therapists for a ratio of one specialist for every 11 students. No comparative school system has anywhere near this level of staffing per student. Lynnfield for example is 27 to 1, North Reading is 63:1. Georgetown is 41:1. Newburyport is the closet at 18:1. This level of specialist staffing and ratio of students to staff is one of the lowest in the Commonwealth per DESE data

SPED Instructional Support

DESE defines Instructional Support as school adjustment counselors, psychologists, and social workers. The comparison is of the FTEs in these positions who are dedicated to SWDs. Ipswich has 3.1 staff; for a ratio of 77 to 1. The other school systems have ratios of between 102 to 1 and 152 to 1. Again Ipswich has a very low ratio of students to instructional support staff.

B. Ipswich SPED Staffing FY 12 through FY 15

Based on the comparison of SPED staffing we have also reviewed, SPED staffing levels from FY 12 through FY 15 staffing. Appendix II.2 presents the SPED staffing by the same categories and includes the SPED enrollment

The teaching ratio has followed the same pattern over the four-year period and is similar to other school systems. The student to paraprofessional ratio is consistently low; in the current year it is 5 to 1 which is higher for the school system than FY 14 but still a low student to paraprofessional ratio compared to other school systems. In FY 15, SPED related staff (specialists and behaviorists) is the lowest student to staff ratio over the four year period. This year there was an increase of 16 students and there are two additional specialists/behaviorists for a student to staff ratio of 10.9 to 1.

C. Additional SPED Staffing Comparisons

Based on the low student to SPED staff ratios we also have compared the school system's SPED staffing to staffing levels in some high performing school systems in order to present a broader comparison. Appendix II.3 presents the SPED staffing and ratios for Brookline, Newton, Wayland, Wellesley and Weston as well as the state average of students to the respective category of SPED staff. This comparison is similar to the comparison in Section A in that it also shows Ipswich's low student to staff ratio in various categories of SPED staffing and specialists which is an indicator of high staffing levels.

3. General Education

In this section we will discuss the general education staffing in comparison to the six school systems selected for comparison. The comparisons are for 2013 – 2014; after the comparisons we will discuss current year, 2014-2015 general education staffing and finally the trends in general education staffing over the past four years. DESE classifies general education teachers into three categories for comparison: 1. ELA/ Reading/Math/Science/Social Studies, 2. Arts and Languages, 3. Other Subjects.

ELA/ Reading/Math/Science/Social Studies Teachers

The Ipswich School System has 53.9 teachers in this category and based on an enrollment this represents a students to subject teacher ratio of 36.8 to 1. This is in line with the comparative group; only Lynnfield and Rockport have lower ratios.

Arts and Languages

The Ipswich School System has 19.4 teachers in this category and based on an enrollment this represents a students to subject teacher ratio of 102.1 to 1. This is in line with the comparative group; Rockport has a lower ratio.

Other Subjects

The Ipswich School System has 56.6 teachers in this category and based on an enrollment this represents a students to subject teacher ratio of 35.7 to 1. This is in line with the comparative group; only Amesbury and North Reading have a lower ratio.

Overall General Education

The school system has a total of 129.6 general education teachers for a student to staff ratio of 15.4 to 1; this is the lowest of the comparison group with the exception of Rockport.

4. Medical/Health

DESE defines medical and health staff as physicians, psychiatrists and school nurses. Ipswich has 4 FTE nurses, one nurse at each of the four schools. The nurse staffing levels are consistent with the nurses at the comparative school systems.

5. Clerical/Secretarial

DESE define this category of staff as administrative staff, clerks and secretaries which support the principals, support the superintendent and finance director and who support special education professional staff. The district has consistently had approximately 17 FTE administrative staff including the administrative director that supports the superintendent. The administrative staffing levels are in line with the staffing levels of the comparison school systems.

6. Technology Support

The technology support category represents staff that is responsible for the school system's administrative information technology including systems operations, network management, data processing, email and internet. The school system has three (3) FTES for technology support which is consistent with staffing levels at comparative school systems. The director of administrative technology for the school system is included within Administrators in Section 1.

Changes in Ipswich School Staffing from FY 14 to FY 15

All comparisons in this report are for FY 14; Appendix II.4 presents the changes in staff in the Ipswich school system between FY 14 and FY 15 and presents ratios based on the current year student enrollments. The general education students declined by 84 versus last year and the special education students increased by 16 for an overall enrollment decline of 68. In areas of staff reduction such as general education teachers, there was not a significant change in student to staff ratios as it was paralleled by the significant decline in general education students.

Staffing Recommendations

The school systems staff and various staffing recommendations are presented in the relevant Chapters of this report. Also this section has compared all DESE EPIMS reported staff, which excludes school lunch staff, custodians and drivers; these lunch staff are discussed in the school lunch section of the report, the custodians are discussed in the facilities section and the drivers are discussed in the transportation section.

II. COMPENSATION COMPARATIVE ANALYSIS

Personal services costs (salaries and wages) are the principal component and key driver of total costs and cost increases. The vast majority of employees with the exception of management and exempt employees are paid consistent with the requirements of collective bargaining contracts.
This section of our report reviews the pay plans of the Ipswich Public Schools and compares them to six other school systems: Amesbury, Georgetown, Lynnfield, Newburyport and North Reading and Rockport for 2014-2015. The specific staff classifications and pay plans reviewed include: teachers, paraprofessionals, secretarial/clerical, food service workers, custodians, coaches and drivers. For any school system that has a split increase for 2014-2015, this comparison presents the annualized (or blended) compensation.

1. Teacher Compensation

This comparison analyzes Ipswich's Teacher Pay Plans and Compensation (Steps and Lanes) to the Pay Plans of Amesbury, Georgetown, Lynnfield, Newburyport and North Reading for 2014-2015. Ipswich teachers per the contract received an increase at day 1 and day 91, Newburyport had the day 1 and day 91 split increases and North Reading had increases at day 1 and day 46, the splits have been annualized in the comparisons.

Lanes and Steps

The Teacher Pay Plans in all of the school systems are based on the educational degree of the teacher (Bachelors, Masters, Masters plus 30 etc.) and within each education level the teachers are compensated at a specific step based on years of service.

Appendix II.5 presents a summary chart of the "lanes" (education levels) for teachers in each of the comparative school systems. Ipswich has eight (8) lanes (education levels) which provides for increases in salary as the teacher takes more courses, i.e. BA + 15, BA + 30 or attains their Master's degree or beyond.

The change in compensation between each lane is presented in Appendix II.6. A teacher moving from a Masters to Masters Plus 15 will on average receive an increase of $1,791 (the exact lane increase is also a function of which step they are in). A teacher who attains a Masters Plus 30 would receive an increase (on average) of $3,564.

Within each "lane", Ipswich has a thirteen-step pay plan. The other comparative school systems have between 10 and 12 steps in their pay plans. On average an annual step increase within a "lane" for Steps 1 to 9 is $2,060, representing an annual increase of 3.3% to 4%. Teacher "step" compensation for Steps

10 to 12 of the plan increases at a rate of 5.6% to 6% for those three steps representing increases of $2,861 to $4,097, depending on the "lane".

Comparative Teacher Compensation

Appendix II.7 presents the Teacher Pay Plan lanes and steps for 2014-2015 for the comparative school systems for four lanes in each plan: Bachelors, Masters, Masters Plus 30 and Masters Plus 45.

Ipswich teachers with a Bachelor's Degree have the lowest compensation of the comparative group at each step in the plan. It should be noted that an Ipswich Bachelor's degree teacher can progress to higher compensation over time than an Amesbury Bachelor's degree teacher as Ipswich has more steps in the pay plan/lane.

Ipswich teachers with a Master's Degree have the lowest compensation of the comparative school systems through Step 9 of the pay plan. The Ipswich Master's degree pay plan provides a 5.6% increase at Step 9, 6% at Step 10 and 5.7% at Step 11; these increases move the Ipswich teacher ahead of the Amesbury and Newburyport teacher with the same degree at the higher end of the pay plan. The same is true for an Ipswich teacher with a Masters Plus 15; they are paid lower comparatively until Step 11 and with the higher increases at Step 9, 10 and 11 they then exceed Amesbury and Newburyport.

An Ipswich teacher with a Masters Plus 30 is consistently compensated more than their peer in Georgetown and Newburyport. By Step 11 with the sound increases at Steps 9, 10 and 11 they exceed all their peers except in Lynnfield.

We have also compared an Ipswich teacher with a Masters Plus 60, the highest lane in the Ipswich Pay Plan to the highest lane in the other Pay Plans. Teachers at this level in the Pay Plan are paid competitively with the top steps and lanes of the other Pay Plans.

Distribution of Teachers across Lanes and Steps

Appendix II.8 presents the distribution of teachers across all the lanes and steps of the pay plan. This lane/step distribution represents an annual cost of $11.2 million dollars. Of this total compensation, 87% is compensation for teachers with a 'degree or above. Ipswich has a total of 161 teachers (and nurses, guidance counselors) and 84.8% have a Master's Degree or higher level of education.

Sixty percent of all teachers are in the top step of their respective lane (Bachelors, Masters, etc.); the aggregate compensation for top step teachers is $6.7 Million or 54% of all compensation. Seventy-one percent of all teachers are in the top three steps of the various lanes representing 64% of all teacher regular compensation.

Summary of Teacher Compensation

The Ipswich Public Schools teacher compensation plan does not exceed other school systems. In various areas, we have indicated where Ipswich provides lower level of compensation (Bachelors and Masters' lower steps). The Ipswich Teacher pay plan rewards teachers for service with sound increases at Steps 9, 10 and 11 based on longevity with the school system. Teachers with higher levels of education, Master Plus 30, Masters Plus 45 and Masters Plus 60 are paid commensurate with their peers in the comparative school systems. If the strategy is to reward longevity within the system and higher levels of education, it would appear that the teacher pay plan supports those objectives.

2. Paraprofessional Compensation

The paraprofessionals, also referred to as teaching assistants, provide teachers additional support in the classroom in the instruction of the students, most of the Ipswich paraprofessionals provide support for special education students.

Ipswich has a five-step pay plan for paraprofessionals, a paraprofessional can only reach step 5 of the pay plan after ten years of service. Ninety-three percent of the paraprofessionals are at Step 4 or 5 of the pay plan.

Appendix II.9 presents the comparison of the paraprofessional pay plans. Ipswich Step 1 to 3 Paraprofessionals are paid more than the comparative school systems with the exception of Amesbury which structures the compensation to three lanes with four steps based on levels of education. The Ipswich Step 4 and 5 paraprofessionals are paid more than the peer group with the exception of Amesbury and Newburyport. The majority of the paraprofessionals have a Bachelor's degree.

Summary

The Ipswich Public School paraprofessional pay plan is consistent with the structure of most of the peer group, a simple five-step plan and it pays more per hour than those plans with the exception of Newburyport. Amesbury's plan is a lane and step plan which pays more for paraprofessionals with a Bachelor's degree. It also is important to note that Ipswich only has two paraprofessionals at step 5, which they can reach after ten years, paraprofessionals are also promoted to a position called behaviorist. The average school year direct cost of a paraprofessional is $20,000, the average direct cost of a behaviorist is $35,000.

3. Secretarial and Clerical Compensation

Ipswich has a five-step plan for administrative, secretarial and clerical employees. The comparison is presented in Appendix II.10. The comparison is a comparison of the classification of secretary for each school system. For each of the five steps of the plan, Ipswich secretaries are paid slightly ahead of their peers with the exception of Lynnfield. It is important to note that the Ipswich pay plan provides an increase at six months whereas the other school system pay plans provide for increases after one year.

Lynnfield and North Reading have a nine-step plan, so those school systems provide greater opportunity for increases over time.

The Appendix also presents the pay plans for the other Ipswich classifications: secretarial assistant, clerk, head school secretary, administrative secretary, accounts payable assistant and payroll assistant.

Summary

Ipswich secretaries are paid ahead of their peers on the basis of a five-step plan and the fact that they move to the second step after only six months; two of the comparative school systems provide nine-step pay plans which provide greater compensation for secretaries who have worked for the school system for several years.

4. Food Services Compensation

Ipswich Cafeteria staff are paid according to a six-step plan. The staff increases to the next step each school year. Appendix II.11 presents a comparison of the plans of the various school systems for cafeteria workers and for cooks/bakers. Both classifications of cafeteria staff receive greater compensation than their peers in other school systems. In terms of hourly rates, it appears that Rockport pays more, but it is important to note that a school lunch employee in Rockport only increases to the next step based on three years of service. Also, North Reading has a nine -step pay plan for school lunch employees; the hourly wage of their employees at step 9, is lower than that of an Ipswich school lunch employee at step 6.

Summary

Ipswich school lunch program staff have the highest compensation of the comparative group.

5. Custodian Compensation

Ipswich school custodians are paid according to a four-step pay plan. Refer to Appendix II.12. It is important to note that the custodians receive increases after 6 months of employment, after 18 months of employment and after 30 months of employment, whereas the comparative group receive increases on an annual basis.

Over an eighteen-month period and over a thirty-month period, the custodians are paid more than their peers in Lynnfield and Newburyport, but less than the other school systems. Two of the school systems have pay plans with five-steps and Newburyport has a nine-step plan for custodians.

Summary

The Ipswich school custodian classification staff earn more than their peers in Lynnfield and Newburyport but less than other school systems.

6. Coaches

Appendix II.13 presents a comparison of five classifications of coaches that the majority of the school systems employ, Amesbury did not provide a coaching pay plan. The coach positions that are compared are football head coach, football assistant coach, football freshman coach, head coach for other sports and head coach cheerleading.

The three classifications of football coaches are paid less than Georgetown, Lynnfield and North Reading. Newburyport's football coaches are paid less than Ipswich.

The head coaches for other sports are paid less than Rockport, Georgetown, Lynnfield and North Reading. Newburyport's head coaches are paid less than Ipswich.

Ipswich's pay plan for head coach for cheerleading compensates the position more than the other school systems with the exception of North Reading.

7. Drivers Compensation

Drivers' compensation is presented in Appendix II.14; a full discussion of driver compensation is presented in the Transportation section of this report.

III. CURRICULUM MANAGEMENT

This section discusses the efficiency of existing curriculum management practices including curriculum policy, improvement plans, curriculum, schedules and class sizes, athletics and fine arts offerings, and special education services.

1. Curriculum Policy

The Ipswich Curriculum Policy does not reflect the current curriculum structure that is being established and implemented.

Recommendation

Ipswich should rewrite the Curriculum Policy to reflect the elimination of the Subject Area Committees and the establishment of the Compass Committee.

2. Improvement Plans

In accordance with the Office of Planning, Research, and Delivery Systems within the Department of Elementary and Secondary Education: "*Create—Align—Implement* represent the three phases of a planning process that is designed to strengthen coherence and support school and district success. This planning process centers on the creation of a multi-year School Improvement Plan that is grounded in analysis of a wide array of data; sets specific, measurable school outcomes that are aligned with the District Plan; and identifies the objectives and initiatives to accomplish them. The District Plan, which is the district's official roadmap for improvement, guides all systems and impacts Educator Evaluation goal setting and budget, technology, and grant and resource allocation for all schools."

A School Improvement Plan is in essence an annual action plan that is intended to support success. It should identify benchmarks that schools can use to monitor progress and measure impact while implementation is underway. Activities and resulting plans for each phase should be depicted. The District Plan is laid out in a template that clearly states the vision, theory of action, strategic objectives and initiatives. The objectives and initiatives are divided into four areas: integrated technology, curriculum, instruction and professional culture. (Appendix III. 1). The schools all provided plans, some more in depth than others, but all supported some aspect of the district's plan. There is no consistent format between the District Plan and the School Improvement Plans.

Recommendations

The School Improvement Plans should be working documents that address goals set by each school and/or the district. They should clearly document how the school plans on improving instruction and raise achievement for all students. They should have a consistent format so that all the plans are mapped out the same but address the individual goals developed by each school and relate to the District Goals. An effective School Improvement Plan is developed with input from staff, families, and partners; supports the District Plan; and includes the same elements as a District Plan, according to legislation. The outline below, from the DESE website, identifies a proposed structure for the multi-year School Improvement

Plan. These components reflect legislative requirements, educator evaluation expectations, and best practices in planning and are currently not part of the School Improvement Plans in Ipswich.

I. School Mission, Vision, Core Values

a. The school's **core values**
b. The school's **mission**
c. The school's **vision**

II. Data analysis and theory of action for improvement

a. **Data analysis** of student achievement and gaps between student groups in core subjects
b. The school's **theory of action** for improvement

III. Strategic Objectives and Initiatives

a. **Strategic objectives** for improvement (3-5 recommended, to support focus)
b. The **strategic initiatives** that will achieve these objectives
c. The **professional development** that will support each initiative
d. **Teacher induction** and **mentoring activities** that support successful implementation

IV. Outcomes

a. **Performance benchmarks—**interim and final outcomes—and processes for evaluating initiative effectiveness

The annual action plan which supports the implementation of the multi-year School Improvement Plan should be developed and posted on the Ipswich website under each school with the School Improvement Plan. The outline below identifies action plan components, as stated on the DESE website.

I. Implementation Benchmarks

a. **Implementation benchmarks** for the year, defining specific activities, persons responsible, and timelines for action to be taken to accomplish plan initiatives

II. Resources Supporting Implementation

The Massachusetts Planning and Implementation Framework identifies two types of implementation benchmarks: process and early evidence of change. Process benchmarks help monitor progress, specifying what will be done when and by whom. Early evidence of change benchmarks help monitor impact during implementation, specifying changes in practice, attitude, or behavior one should begin to see if the plan is having its desired impact. This provides the opportunity to indicate the progress of each item cited in the evaluation or evidence completed section. The District and all schools should follow the outline provided from DESE.

3. Curriculum

It has been reported that the school system's curriculum has been aligned with the Massachusetts Curriculum Frameworks for many years. Updated hard copies are not accessible for all grades nor are online versions. That being said, this year the system is working diligently to "ensure every Ipswich

Public School Teacher develops one curriculum unit that blends the Massachusetts Common Core Standards with the district Successful Habits of Mind." (Appendix III. 2). Each unit developed is expected to have a performance assessment which will be used to evaluate student work for that given curriculum unit. A large amount of the units have been composed on Atlas, a curriculum-mapping program. Almost all the units on Atlas were from the middle school or high school, there were very few from the elementary schools, as of the beginning of March. The teachers assisted each other by conducting peer reviews of the units when possible. We understand that by the end of this school year, each teacher will have developed a unit either individually or within a team. The units are to be reviewed with a protocol developed in conjunction with The Center for Collaborative Education.

The review process is not clear as to when and how it will happen. Once the curriculum units are completed and reviewed, it would be expected that the district's curriculum would have incorporated the Successful Habits of the Mind into the Common Core Standards and have appropriate performance assessments. This will provide the district with a horizontally aligned curriculum. The need to vertically align the curriculum will most likely remain.

The Compass Committee, which was developed during the 2013-2014 school year, to strengthen existing professional learning in the Ipswich Public Schools, with a focus on aligning curriculum, improving instructional practice, and increasing student learning and achievement. The nineteen members of this committee are dedicated teachers who love what they do and want to give the love of learning to the children of Ipswich. Their task to oversee curriculum and professional development (Appendix III. 3) is an enormous task especially for those who are teaching full-time and are serving as department chairs.

Currently, the nineteen individuals who make up the Compass Committee are being trained to be facilitators for Curriculum Development/Alignment and Professional Development. One can see how this group overtime can work to engage students, other teachers, and administrators simultaneously in learning, thus exemplify a PLC (Professional Learning Community). Continuously seeking and sharing learning and then acting on what was learned enhances school staff effectiveness for the benefit of the students. This is also known as inquiry and improvement. Darling-Hammond (1996) cited shared decision making as a factor in curriculum reform and the transformation of teaching roles in some schools. This fits with the Successful Habits of Mind (Collaboration, Communication, Creativity, Critical Thinking and Self-Management). It is understood why peer feedback on the curriculum units is part of the process but more is needed. The process is not simple and the work is involved and time consuming.

The issue is who should oversee Curriculum; can the Compass Committee and Principals alone do it? As a guide we looked to the comparative communities to see who manages Curriculum and Instruction in their districts (Appendix III. 4). There is no standard way of managing the ever changing Curriculum and Instruction. Within the communities, we see the Superintendent doing the job, an Assistant Superintendent assigned to the task, or a Director of Curriculum and Instruction. There is no right way or wrong way but with the Ipswich's model there is no vertical accountability unless the Superintendent has the time to take on that role.

Recommendations

This recommendation has two phases:

Phase 1 - A Director of Curriculum and Instruction at a minimum is needed. This person would have the ability to oversee (a) curriculum development, (b) improvement of instruction, and (c) administration – limited to what is essential to the implementation of (a) and (b). The individual would have seven major duties within the scope of the job:

1. Design and/or modify and direct an operational framework for any curriculum change and instructional improvement.
2. Plan, organize, direct and implement specific activities such as trainings and professional development related to curriculum change and instructional improvement.
3. Provide for the evaluation of both existing and new curriculum and instructional practices.
4. Work with Principals and Department Chairs regarding textbooks and supplies to enhance instruction. Develop a long-term plan the purchase of textbooks and supplies related to curriculum and instructional needs. (See our textbook comments in this section).
5. Conduct research relate to problems in the area curriculum and instruction.
6. Develop and coordinate proposals for funding projects related to curriculum and instruction.
7. Serve as an assistant to the Superintendent in matters effecting curriculum and instruction.

This position would help lead the vertical alignment of the curriculum and make sure that all the horizontal alignment pieces are in place.

- **Phase 2** – Once the Director of Curriculum and Instruction is part of the leadership team he/she will assess the effectiveness of having the Department Chairs also work as full time teachers. It is believed that they should have some time assigned within the school day to do their job as a Chair and not be expected to fit it in when they can, mostly before and after school. Problems do not wait until there is a time in which they can be addressed. As part of the assessment of the Chair positions, it should be determined if they cover just the High School or both the High and Middle School.

- The Director of Curriculum and Instruction may be able to lead some of the Compass Committee training so that there would be some savings in this area. The District would incur the salary of $110,000 plus benefits for a total cost of $125,100 to provide this leader for the school district.

- The district needs to address the elementary report card. The two elementary schools use two different report cards. To align the curriculum, the two schools should work together to develop one standard based report card. This would also help to assure that both schools have vertically aligned the curriculum which is important especially as students move on to middle school.

4. Textbooks

There is no long-term plan in place for the purchase of textbooks. The Department Chairs at the High School work with staff to determine need. They then contact publishers to receive samples and begin the process to determine which is the best fit. This process is similar throughout the State. Many systems pilot with a class or two before purchasing, since the textbook prices are so high. The Middle School Principal and Assistant Principal work with the teachers in much the same manner. The Elementary Schools do not use textbooks but use consumables for two programs (Everyday Math and Fundation) that are purchased yearly.

Recommendations

Develop a long-term plan and procedures for the review and purchase of textbooks. Ipswich should develop a list prioritizing need as the textbooks range from being 11 years old to new this year. It should be noted that the school system would potentially need to purchase textbooks at the Middle School level

with a change in schedule. A least $20,000 should be set aside per year to purchase textbooks until all the needs are met.

5. Schedules and Class Size

The use of block scheduling in high schools has increased dramatically over the last decade. Although there are numerous types of block schedules, all are intended to enhance the student learning experience by providing longer periods of instructional time. Proponents of block scheduling claim that it reduces fragmentation of instruction, accommodates more effective teaching practices, and expands opportunities for individualized instruction. Critics, on the other hand, maintain that instructional time over the school year is actually reduced; teacher and student concentration is weakened over a 90-minute period; and learning retention is undermined by gaps between sequential courses that can last more than a year. To date, research on the effects of block scheduling has shown very mixed results in key areas of student performance, including attendance; dropout rates, and test scores.

A study conducted at North Reading High School, a comparative community, showed that the change to block scheduling had a positive effect on student achievement. It also showed that the change was expensive. "The school had to increase its course offerings, hire more faculty and staff, and increase the amount of instructional materials teachers need." (Forman, 2009, p.8)

Findings from other studies suggest that school context is much more closely related to overall student performance than the particular types of schedules high schools used. Broadly, block scheduling refers to the practice of organizing the school day into larger blocks of time — class periods lasting longer than the traditional 45 to 50 minutes. There are a number of forms of block scheduling:

- A/B (Alternate Day) offers between six and eight extended classes that meet every other day throughout the school year (i.e., half of the classes meet one day, and half meet the following day). A "modified" A/B block schedule usually includes one or two periods that meet every day, in much the same way as a traditional schedule.
- 4 x 4 (Accelerated or Semester) is when the standard 180-day school year is divided into two 90-day semesters. Students attend four 90-minute classes daily in each semester.
- Reconfigured School Year (e.g., 75-75-30 or 75-15, 75-15) - Longer academic terms are combined with shorter terms focused on activities such as student enrichment and remediation.
- Intensive (e.g., trimester or quarter-on/quarter-off) - Students receive concentrated instruction in a small cluster of related subjects through a series of shorter terms during the school year (Imbimbo and Gilkes, 2009).

A study published in 2006 by the American Educational Research Association looked at 58 research projects relating to block scheduling. The overall finding on whether block scheduling was beneficial was inconclusive. There are a number of pro and cons (Appendix III.5) about block scheduling but there was no sense that teachers were changing their practices or students changing how they learned as a result of the implementation of block scheduling.

Ipswich High School uses a modified 4 x 4 adding a Directed Study period in for 47 minutes, four days a week. Core content areas meet for 87 minutes per period per day for a full semester (90 days), which equals a full year, if it is compared to yearlong traditional schedule. Electives also meet for 87 minutes per period per day but for one-half a semester (45days) that equals a semester in a year-long traditional schedule.

The Middle School has historically worked within a traditional middle school schedule, which is made up of clusters. A cluster is a team of teachers that all work with the same group of students. Each team is usually comprised of core subject teachers. They have some common planning time during the week where they can discuss successful instructional strategies, student needs, and other educational related issues. Due to budget issues, over the past few years, the teams have been altered so that there are two clusters with two teachers, one cluster with three teachers and the other three clusters, one at each grade level remain with four teachers. As a result, class sizes have increased.

To reduce class size within the budget given to the Principal of the Middle School, he has worked with staff to alter the schedule again. The 6th grade will remain a traditional configuration but the 7th and 8th grade students would have vertical team members. This would mean that some teachers would teach both 7th and 8th grade students (moving from one team to another and being a member of two different teams). This will provide for flexibility without increasing class size.

The need to change the middle school schedule is driven by the large class size. At the 6th grade level there are 26 to 30 students in most core classes (Language Arts, Math, Social Studies, Science and Related Arts). In the 7th grade, the same high numbers of students are seen in Social Studies and Science and Related Arts. Yet, when compared to other communities (Appendix III. 6), four communities have a larger student/teacher ratio. The ratios speak to the overall teacher to student in the school but the column on the number of classes in the core academic areas reveals that Ipswich has the least number of classes in that area. This most likely is the reason the classes are so high in number.

The two elementary schools have reasonable class sizes: the 4 Pre-K classes, which are half-day range from 11 to 14 (2 teachers and 5 teaching assistants work in both the morning and afternoon sessions). At Winthrop Elementary, the kindergarten through grade 5 have classes ranging from 16 to 23 students. There are 20 classes with 15 teaching assistants and a substantially separate special education class with five students, one teacher and four teaching assistants. At Doyon Elementary, the picture is similar, the kindergarten through grade 5 have 19 to 25 students in the 18 classes with 12 teaching assistants. In addition, both schools have students pulled out of classes on a regular basis to receive additional service.

Recommendations

With regard to scheduling, it is important to remember that a good teacher is just that, no matter what schedule they teacher under. They adapt. That being said, teachers need to be provided with professional development to enhance their teaching skills and help drive their curriculum needs. Beyond that they need to have reasonable class size. The class size at the High School is reasonable in most cases, many of their honors and advanced placement class range from 26 to 36 students. Currently, a committee is looking at a scheduling change to address this. It is not known if the changes will have a cost associated with them as they are just beginning their work.

The class size at the Middle School does not provide the best environment for instruction to take place. When classes reach numbers of more than 25 students space becomes an issue. The ability to check on student work and provide individual help becomes difficult without disrupting the lesson or work activity that the students are engaged. To keep high expectations and constantly engage student the class size needs to be reduced, it is not unusual to see some classes over 25 students but it is to see such a large number of them. The middle school schedule changes to create vertical teams may be appropriate but will it enhance student achievement rather than just the bottom line? We recommend reinstating the equivalency of three teaching positions, which may be used in fractions to maintain the Professional

Learning Community and the 21st Century Skills that the district is working to achieve. The average teacher's salary and benefits is $84,520, thus the total cost would be $253,560.

6. Athletic and Fine Arts Offerings

A comparison of Athletic offerings of Ipswich to Amesbury, Georgetown, Lynnfield, Newburyport, North Reading and Rockport shows that only one community offers 17 sports (Appendix III. 7). Ipswich, like two other communities, offers 16 sports. Three communities offer 14 or less sports. All the communities have user fees. Ipswich has a user fee of $650.00 per year, which allows for a student to play multiple sports for the one fee and provides a family maximum of $900.00.

Within the comparative communities not all user fees are structured the same. Two communities have a flat rate per year both lower than Ipswich, the other four communities provide a per sport fee. Only two of the four have a family maximum amount, which is bit high than Ipswich's. Ipswich athletics have found that they need to offer a payment plan to assist parents in paying the user fees and for some students the fees need to be waived. Beyond the user fees and gate receipts, the athletic programs relies on contributions in order to fund programs.

The Fine Arts Program, which includes an award winning musical program, has seen numerous cuts but some staff members have continued to teach despite the cuts in order to keep the program intact. An example is two High School music teachers are presently covering the Middle School choirs during their contracted prep time. This will not happen next year and has not been resolved in the proposed new Middle School schedule. The school district needs to determine the value they place on the fine arts programs. If they cut music classes on the elementary level, it becomes harder to rebuild. As cuts happen on the Middle and High School level, it impacts the overall program. The arts are perceived as positively contributing to student achievement and success, they are vital to providing a well-rounded education.

The arts are considered a core academic subject in the NCLB (No Child Left Behind) legislation, which brought about accountability and the narrowing of the achievement gap. Yet arts programs are cut in many school systems as a method to save money.

Recommendations

Only the Ipswich community can determine the value of Athletics and Fine Arts in the overall school system. As the offerings become more costly or are reduced, will parents begin to look at other educational options, which will further impact the enrollment and operations of the School Department? An athletic strategic plan was written for the Superintendent, which is being reviewed. Since we do not know what the cost of the programs with in the strategic plan is we cannot make a recommendation any amount of money needed. What we do know is the Athletic Department would like to add a Volleyball team at the cost of $15,000 for the first year to the program but without additional funds this would be impossible. The $15,000 would cover a Varity and JV Coach, busses, officials, uniforms, and equipment.

A plan for the Fines Arts needs to be developed. The parents need to have input as to the value of the programs for their children. To keep the continuum of the Music Program in the system will mean keeping teachers at the elementary level. To maintain the 4th and 5th grade band and orchestra at both schools would require a .8 FTE teacher for band and a .7 FTE teacher for orchestra. To have chorus and Pre-K music taught at Doyon Elementary School would require a .4 FTE teacher. The total for all elementary music positions would be 1.9 FTE teachers at the cost of $160,588. If the Middle School

choir program were to continue, Ipswich needs to add the equivalency of a .6 FTE teacher at a cost $56,505.

7. Special Education

As part of Curriculum Management, we reviewed Special Education to determine what has been accomplished since Futures Education's comprehensive assessment of Special Education Services in Ipswich. This report made a number of recommendations that were not implemented; in fact it appears that the issues addressed in the report are still noticeable today. The new Pupil Services Director has taken the report and made her own assessment as to what recommendations to implement and has begun to do so. The following are in various stages of implementation as reported by her:

- Discussion of detailed guidelines for entrance and exit criteria as well as what data is needed to drive the decision-making.
- The DESE publication "*Is Special Education the Right Service?*" is being used as guidance on the distinction between "required" and "beneficial."
- An establishment of a district-wide protocol regarding how to run IEP meetings.
- The Director runs weekly 2-hour meetings with the Program Managers and has been working to train them on the meeting process. They have developed templates and checklists to follow so that there is consistency. It is currently a work in progress. Additional topics covered with the Program Managers consist of post-IEP meeting survey, IEP checklist of items, progress monitoring tools, Circuit Breaker preparation, Stay Put, N-1's and N-2's (these are notices added to the IEP), Rejected IEP's, Transportation, Entry and Exit Practices, Writing Consistent and Compliant IEP's, Child Find, sharing information from SEPAC (Special Education Parent Advisory Council) meeting, and Bullying.
- Professional Development has begun to build consistency and best practices. This includes training for Teaching Assistants (understanding IEP language, fostering independence, techniques for dealing with ASD (Autism Spectrum Disorder), supports for SLD (Speech Language Disorder), CPI training (Crisis Prevention Intervention), Technology Training for Preschool through Easter Seals, 504 Training with Special Education Attorney, Van Driver Training, and new instrument training for school psychologists.
- With the support of the Principals, the Pupil Services Director has begun to work with general education staff at faculty meetings about their contributions to special education team meetings.
- Grouping students for small group "pull out" rather than 1:1 is being looked at as has increasing the number of co-teaching dyads.
- The term "Behaviorists" is used very generically in the District, quite different than in other districts. The school system has only one certified BCBA. The other "behaviorists" are enhanced TAs (with only slightly more training). Program Managers and Principals are working on some guidelines as to when they need a behaviorist versus a teaching assistant/paraprofessional.
- To promote further consistency in the District, the Pupil Services Director has monthly School Psychologist meetings covering various topics such as school refusal, new WISC-V, Transition Planning Assessment, Storage of Protocols and Records.
- There is also monthly ELL (English Language Learner) teacher meetings covering best practices, service delivery, and consultation with general education teachers.
- The District is developing a data collection tool for all teaching assistant (TA) and behaviorist positions. The tool will specifically target any areas where the student can function without assistance. The information gathered from the tool will help to reduce the number of students receiving teaching assistant and/or behaviorist support by identifying those who have a genuine

need for the service. As of March 25th, it is reported that 240 of the now 246 students receiving Special Education Services within the Ipswich District have TA or behaviorist in class support written into their IEPs.

It should be noted that all the data used in this report on staff and students was from EPIMS and DESE. The data reported on what is written into an IEP as noted above, is not data that is reported to DESE. The data information regarding the 240 students' IEP took time and effort from the Director of Special Education to gather.

Recommendations

As mentioned above, the Special Education Director has begun to address areas of concern in the comprehensive report done by *Future Education* and change how services are received and addressed. As stated in the aforementioned report, "the District may want to re-visit the number of behavioral specialists and if these professionals can be more efficient by being assigned to specific classrooms to support teachers and paraprofessionals in the implementation of strategies via a consultation model; in this manner, students will have teachable moments throughout the whole day. Only in exceptional cases should students have an IEP designating a behavioral specialist." This process will take time but seems to be on the right path and potentially could save the system money with a reduction in staff and establishment of new procedures, protocols, and the way services are delivered.

There is no standard outside training or certification for those individuals who are referred to as a "behaviorist", thus the term can be misleading. One could assume that they are BCBA (Board Certified Behavior Analyst). In 2012, the Behavior Analyst Certification Board began providing training for paraprofessionals as Registered Behavior Technicians to correct the issue that is occurring here and elsewhere. This certification would allow teaching assistants/paraprofessionals the ability to implement behavior plans directly with students under the ongoing supervision of a BCBA or a BCaBA (Board Certified Assistant Behavior Analyst. It is strongly recommended that the individuals providing the services are reclassified and not identified as Behaviorists in an IEP. Savings should occur with a reduction in these positions. The reduction will take time, as it is not possible to remove a service from a child's IEP without documentation that the service is no longer needed. Once that documentation is obtained, the Special Education Team would need to reconvene and present the information to the parents and amend the IEP. When the parents sign the amended IEP the services can be removed. Since all but six students receiving Special Education services in District have an in class support to be provided by a TA or "behaviorist", the task to gather data and reduce these services will be challenging. The data needs to be checked or gathered by individuals other than those who potentially could lose their position.

As the Director of Special Education assesses the true needs for in class support by either a teaching assistant or a behaviorist, it should be safe to reduce the staff by minimum of four positions and continue to provide services as specified in each student's IEPs without moving into non-compliance. Since there is a great deal of room with which to work from a programmatic perspective, reducing the paraprofessional staff by two should be safe and would save the district approximately $76,070 (the average saving would be $38,035, including benefits per position). The number of behavioral specialists was noted in the Future Education Report to be very high for the number of special education student enrollment and that appears to have not changed. The Special Education Director may have discovered the reason for this when she recently reviewed all the IEPs and found that 240 students had teaching assistants or behaviorists written into their IEP for in class support. Again, it should be safe to reduce the uncertified behaviorist positions by two without creating a non-compliance issue. The average salary for a non-certified behavioral specialist including health benefits is $56,433. This would allow the District to

save $112,866. The role and utilization of both categories of positions should be a priority and should show additional saving over time as new service delivery models are examined along with the true needs of the students who receive services under today's model.

We were asked by the Audit Committee to draw some correlation between the low number of out-of-district placements and the higher than typical Special Education student to staff ratio. One can only speculate that as some students with behavioral or safety issues get older their needs may become greater which will require them to move to a more secure program (out of district). In addition, having discovered that almost all of the Special Education Population has in class support written into their IEPs, which is rare, it is impossible to determine the true need of the services. The Director is providing guidance on the distinction between "required" and "beneficial" with regard to services and a number of other issues that were mentioned above which should resolve over servicing students and keep the out-of-district population at the low level Ipswich has seen in the past. Using the collaborative placements for good programs at a lesser cost when placing out is a cost saving measure. In addition, providing one-to-one instruction for 16 students within the district saves money while providing good education but this is not always possible. Each child in Special Education has an educational plan that provides a free appropriate education and the Team determines where the student's educational needs can be met. That is why the training that is being put in place is very important. Well-trained and supported staff ultimately is a school system's first line of defense for providing an excellent education and meeting all a child's needs.

IV. TECHNOLOGY

The Town of Ipswich and the Ipswich School Department operate separate technology departments to provide various technology services including system operation, network administration, data processing, email, internet access and other tasks. The Town has an electric light department, but they aren't heavily involved in Information Technology. In addition, the School Department has a person in charge of classroom instruction of technology, who is not part of the IT department. This person is responsible teacher training in technology as well as other classroom oriented technology functions which are beyond the scope of this study, but are sometimes addressed as it relates to the provision of the non-classroom functions. The purpose of this analysis is to determine if the two operations (Town and School) are operating efficiently and effectively and if it would be desirable to consolidate them into one department. Our analysis is intended to assist both Town and School collaboratively improve their services in a cost effective way.

1. Current Status

The School technology infrastructure fell behind acceptable levels over the past several years. In FY2014, a Foeffee grant of $912,975 was dedicated to rebuilding this infrastructure. In FY2015, another $599,928 was dedicated to connecting this new infrastructure to classroom devises. On the Town side, there has been a reorganization to better address departmental needs and to concentrate on upgrading the Town's Geographic Information System (GIS).

Findings

The Schools have been working diligently to upgrade the infrastructure with the funds provided. A new Director of Technology was hired to oversee this task and assure that it was done properly. While there have been some problems with the huge change in the technology culture, and also some communication problems, the implementation seems to be going well. Principals have told us that initial problems they encountered have been rectified and the new system is a tremendous improvement over the past one.

The Town has reorganized the IT department by moving the Utilities IT manager from the Utilities office to the Town Hall IT office. On top of his main function supporting the utilities department, he has been tasked with upgrading the GIS operation.

Recommendation

These two initiatives seem extremely important to the Schools and Town and we recommend that the staff dedicate their efforts to accomplishing the planned upgrades.

2. Staffing

Current administrative technology staffing is presented in Appendix IV.1. We have interviewed all of the School Department and Town staff for the purpose of analyzing their duties and function in the overall technology environment of the Town and School. School Instructional

Technology Specialists and IT support staff in various Town departments (i.e., Library, Police) are beyond the scope of this study.

Findings

The current School IT staff of 4.0 FTE staff members is slightly higher than other districts in the peer communities based on staff per student ratio. See Appendix IV.2. We have included two other staffing studies for reference in Appendices IV.3 and IV.4.

In interviewing the School IT staff, we asked each if their training and skills were specific to educational institutions. All acknowledged that they were computer IT specialists who could perform Town and School functions, but indicated they had particular experience in dealing with classroom issues.

The Town staff of 2.4 employees seems somewhat low, but we have found that small town IT staffs are usually only two (2) or three (3) people and sometimes only one (1).

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

Recommendations

We feel that the current IT staff is sufficient to support a district the size of Ipswich, particularly once the massive upgrade that has been in progress for the last year is complete. The Town staff has emphasized in their interviews that they are understaffed and do not have time to do adequate planning because they are always responding to immediate needs.

We feel that once the current big projects are dealt with, the Town and Schools should consider merging their operations into a single department. We believe that combining the School's three technicians with the Town staff would solve some of the Town staff's perception of being understaffed and overworked.

3. 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 databases 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, separately.

Findings

The School Department has a student database, Aspen X2 for the DESE's Student Information Management System. This database is also used for attendance, grading and several other functions. It is new and it is still being implemented and staff is still being trained.

The Special Needs Department uses ESped for Individual Education Plans (IEPs), but will be converting to Aspen in the future.

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 Office Suite and has been investigating other Google applications.

The Schools currently use an automated help desk system, the Town It department does not.

Recommendations

Many school districts have started using Aspen X2 in the last few years and seem to be happy with it. Most of those districts use the Aspen Special Education module for writing IEPs. We recommend that Ipswich continue with its plan to convert their ESped records to Aspen. This would avoid the problem of integrating Special Needs data with Student Information Data for DESE reporting.

MS Office is very expensive software to provide to all of the Town's users, particularly the students. OpenOffice and Google Docs Office Suite are free to the School Department and inexpensive for the Town. Experts in the field agree that OpenOffice and Google Docs Office Suite are excellent office suites that exceed the needs of all but the savviest users. Both the Town and the School Department should continue investigating the possibility of using these office suites and other Google applications in the future.

We recommend that both departments use the same automated help desk system and that one of the staff members be designated as the help desk coordinator.

4. 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

Ipswich currently operates at least two different networks from two different locations. The Town's network is located in Town Hall and the School Department's is located in the High / Middle School building. The Town uses Zimbra, an open source email system. The Schools use

GMail. The Town uses Comcast and MECNET as an internet provider. The Schools connect to the internet over Verizon high speed fiber.

We also understand that the Schools and Town have two different phone systems under the supervision of the Facilities Director.

Recommendations

We believe that it would be efficient to run all networks out of the same server room (see Facilities below) and believe that this location could be the High / Middle School's network room. The two networks should be interconnected to allow Town wide communication. Proper firewalls should be in place to protect both networks, and in particular to protect Town data from student hacking.

We further believe that the Schools and Town should have one VOIP phone system which should be managed by the IT department.

Google Aps for Education provides an excellent, free, email system for the Schools along with 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 (the Town's) Email. This may be less expensive than the Zimbra system. Google Aps includes Postini, a security and archiving service. With both networks using similar Email systems, maintenance of the systems will be easier. Google estimates that a government facility such as Ipswich will save around $30,000 by switching to Google Aps for Government.

5. Professional Development

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

We have noted elsewhere in this report that professional development in technology is extremely important for the teachers and should be included in their professional development program. It is also very important for the technical staff which is often ignored.

Recommendations

The Town and School should allocate professional development funds for technology to assure that all of the professional and 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.

6. Facilities and Equipment

Proper facilities are required for the stable operation of an IT network. Up-to-date computer equipment and adequate student stations are also a necessity.

Findings

The High / Middle School has had a state of the art infrastructure upgrade. There may be room in the High / Middle School for both the Town and the School network equipment. The High / Middle School network facility should be properly climate controlled and secure.

The $1.5 million technology upgrade program has refreshed the equipment in the Schools to an appropriate level.

The Town staff did not indicate that they were in need of any equipment upgrades.

Recommendations

The Town should investigate the possibility of relocating its network hardware to the High / Middle School network room in the future This would make it easier for a consolidated network manager to manage all networks. It should not affect the operation of the High School. A side benefit would be freeing up space in the Municipal Office Building.

The Town and Schools must continue to make significant allocations for technology equipment and infrastructure refreshes in order to keep up with advances. It is essential that a five-year capital improvement plan for technology be developed to fund a proper refresh cycle

7. Consolidation

One 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

The findings on Network, Email, and internet connection indicate that there is a duplication of services in this area. These areas would be addressed better in a consolidated department.

Alternatives to consider include:

- Continue with two separate departments
- The Town of Brookline, a much larger municipality, has merged its technology operation exclusive of instructional technology.

- The Town of Andover has recently implemented 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.

Recommendations

We do not recommend a consolidation at this time. We feel that the major initiatives in the two departments need to be addressed before a consolidation could be successfully managed. However, we feel the Town should continue to look at consolidation and move in that direction in the future.

Based on our findings above, there is a need to consolidate the various Ipswich technology operations at some future time. 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 once the current initiatives are complete. We recommend that a Chief Information Officer (CIO) be appointed for both Town and School. One of the current directors may be appropriate for the position. The existing staff would continue with their similar duties under the direction of the CIO. The plans are detailed in Appendix IV.4.

- Brookline Plan: Instructional Technology would be under the direction of the School's K-12 curriculum department as currently implemented. Several other school systems follow this organization. A consolidated municipal department would run the network operations. A Chief Information Officer (CIO) could be hired or promoted from within to run the consolidated IT department.
- Weston Plan: Instructional Technology, Libraries and Town and School IT operations are under the School Department's Technology Director.

In terms of staff there may be little sayings, but the more efficient organization should lessen any need to add staff. Both directors' positions would be eliminated. Hiring or promoting a person as CIO would probably cost an additional $10,000 to $20,000 over the current directors' salaries. The second position would now be the network manager, who would probably cost $10,000 to $20,000 less than the current directors' salaries.

Ipswich should talk to these and other districts that have consolidated IT and design a plan that is best for Ipswich's needs.

V. REVIEW OF PROCUREMENTS AND CONTRACTS

The school director of financial operations is responsible for school procurements consistent with the requirements of M.G.L. Chapter 30B. The purchasing function is decentralized in that various departments or school sites can obtain quotations, issue bids or requests for proposals and tabulate the results for approval by the Business Manager. The town has a purchasing director who is responsible for town procurements.

1. Town and School Cooperation and Shared Procurements

There are many services that the town bids for both the town and the school department. In this manner there is one bidding process, the bidders know they are bidding to perform work for all town and all school needs which can have a positive impact on pricing and there is one contracting process with the vendor on the town side. This is a positive accomplishment and has been enhanced with the recent consolidation of facilities under the town's director of facilities. Currently the town and school share bids and contracts for:

- General building maintenance and repairs
- Sprinkler maintenance
- Elevator maintenance
- Electrician services
- Plumbing services
- HVAC services
- Fire Extinguisher maintenance
- Generator maintenance
- Alarm monitoring
- Pest control
- Drain cleaning
- Locksmith and
- Elevator maintenance
- Office Supplies (state bid)

We commend the town and schools for the cooperation and resulting efficiencies of using the same vendors.

2. Ipswich Public Schools Participation in Collaboratives

The school system participates with twenty other area schools systems in a combined bid by the Metro North Collaborative for milk, paper products, ice cream, bread and groceries. Under this arrangement the Collaborative bids mass quantities of milk etc. receives bids, awards to the lowest bidder and then each school system buys from the annual bid for the respective product.

The school system participates in the Crest Collaborative which is a special education services collaborative. The intent of these collaboratives is to provide special needs programs for low

incidence special needs students at a cost that is less expensive than a private out of district school. While our scope is not to review special education services, it provides an option to the school system in its overall management of special needs placements.

The school system also participates in a bid with the City of Gloucester for heating fuel.

3. Review of Bids, Payments in Accordance with Bids and Contracts

We sampled and reviewed approximately 90 payables transactions on the general ledger to test for compliance with bid/contract prices and to verify that equipment and services were procured in compliance with MGL Chapter 30 B across all funds.

We were provided with evidence of bids or that the equipment was on the state bid or that the procurement was exempt per Chapter 30 B for all areas with one exception. The procurement documentation for the special needs transportation vendors had not been retained so we were not able to validate the procurement. The transportation vendors that were selected are billing in compliance with their bid.

We also asked for copies of contracts and insurance certificates with the special needs transportation providers and were informed that the school system does not execute contracts with these providers. The insurance certificates were not on file and when they were provided to us one of the provider's coverage for workers compensation had expired. We recommend that all bid documentation be filed with the school director of financial operations to document procurements and that all insurance certificates be provided to the pupil services department prior to the start of service and be provided directly by the vendor's insurance agent. A staff member should also be responsible for monitoring the expiration dates on the various vendor's insurance coverage.

In terms of exempt procurements such as the arrangement with the Center for Collaborative Education for extensive professional development activities costing $205,000 over FY 14 and FY 15, we agree that it is exempt; our recommendation is that large investments of any kind could possibly lead to a more competitive price if the services were procured through a request for proposal process.

4. Purchased Services

Our scope of work and original exhibits provided a listing of the school system's outside contracts in excess of $20,000 for review. The Salter transportation contract is reviewed in the Transportation section of this report; the Pro Turf field maintenance procurement was reviewed and it was competively bid, the services themselves are discussed in the facilities and grounds section of this report.

We have commented on the Center for Collaborative for Education's procurement, which is exempt but could have been subject to a request for proposal process. We commented on the lack of documentation on the approximate $200,000 of Special Needs transportation procurements awarded to the three FY 15 transportation vendors. The Advanced Air Services

procurement was a shared procurement with the town and was bid. There are agreements with the audit firm for audit and compliance supplement EOYR services and with Tyler Technologies for maintenance of the MUNIS financial management system, these annual payments for services are consistent with those in other school systems. The remaining outside services for speech, hearing and physical therapy services are exempt per Chapter 30 B.

5. Need for Standardized Contracts and Contract Language to Protect the Town/Schools

We have reviewed a number of agreements with vendors and consultants. The agreements are on the vendors' letterhead with language prepared by the vendor or their attorney.

The town and schools should work to develop a standardized formal contract document. The town and school should oversee the contract process and prepare the contract; the school system should eliminate the practice where consultants and vendors are allowed to draft the contract language.

We also recommend when that contracts be prepared for and signed with the special needs transportation vendors.

6. Need for Additional Signatures on the Contracts to Bind the Town/School System

Various contracts that we reviewed were only signed by the superintendent, or a consultant pupil services director. Some were signed by the superintendent and funds and the school finance director signed so as to certify funds.

Most municipalities and school systems have a process in place where multiple signatures (approvals) are required on the contract to assure that there are relevant checks and balances so contracts are not entered into by just a superintendent or a superintendent and school finance position. We recommend that there be at a minimum one signature by a town official; the town finance director/town accountant is required under MGL to certify funds for all municipal/school contracts. Normally the review on the town/city side in a municipality is a check and balance to assure that the language protects the town (or is standardized and has been reviewed by the town attorney), there is a bid advertisement, evidence of competition or a sole source procurement memo, certificated of non-collusion, certificate of tax compliance, bond if applicable, certificate of insurance, if applicable. A town official would sign after that independent check. At a minimum, this should be the town finance director/town accountant.

7. Need to Segregate Duties of Staff that Can Set Up Vendors in MUNIS and Process Payments to Vendors

Currently within the school department and on the town side, staff that can process payments in the MUNIS system to vendors can also create vendors. This is a weakness in internal controls.

Within the school business office and the town finance/accountant's office, we recommend that there be a clear segregation of duties and anyone that can process payments have no authority within the system to create vendors.

8. Policy and Use of Credit Cards

The school system has a credit card policy and procedure. The document lists eight officials who hold credit cards and the principals have a credit limit of $4,000 each. The total authorization for credit cards of the various employees is $24,500.

The use of credit cards should be tightly controlled. One person in the school department should have control of one credit card and only use for situations (on line purchases) that require the use of a credit card and only when the procurement meets procurement standards. Also each principal pursuant to Massachusetts General Law has a checking account for student activity purchases, which provides them with the flexibility to purchase for student activities expeditiously and then process the documentation through the warrant. On the town side, only the procurement official has a credit card and controls the use of the credit card.

VI. TRANSPORTATION SERVICES

The analysis of the Ipswich Public Schools' transportation services is designed to examine the efficiency and appropriateness of the current system while considering alternative ways of providing the same services. Included in this analysis is the current routing, loading and scheduling of the current operation. Ipswich owns some of the busses being operated, while Salter Transportation (the private contractor) owns the majority of the busses. We have examined the current contract and looked at its appropriateness, making recommendations on how the contract should be modified prior to the next bid.

Ipswich's special needs transportation is handled separately from the regular school transportation by the Pupil Personnel Services Director. We have reviewed how this transportation is provided, and will make recommendations on improving the operation.

Finally, we will consider alternative methods of providing both forms of transportation. Should Ipswich purchase more busses and operate their own system? Should they have the contractor have a larger role in administering the service? Can the district save money by collaborating with other districts through the CREST collaborative or other resources?

1. Staff

IPS does not employ any staff for transportation other than drivers and monitors for the special needs and field trip vehicles. Regular transportation is managed by the Director of Finance and Operations and her staff, special needs transportation is managed by the Pupil Personnel Services director and her staff with some assistance from the Business Office. Salter Transportation has their own management team that runs the daily operations of the bus service.

Findings

The Business Office works with Salter to design routes and publish a bus schedule for the school year. They also are responsible for running the bus pass system and collecting the bus fees. IPS employs five (5) bus drivers and has three (3) vacant positions. They drive eight (8) different vehicles (see Vehicles below). Of the eight (8) vehicles, five (5) require the driver to hold a Commercial Driver's License (CDL). All drivers are paid on the same pay scale whether or not they have a CDL. IPS has had trouble finding CDL drivers to hire. The wage scale seems to be appropriate and possibly slightly high for non-CDL drivers, but maybe low for CDL drivers. See Appendix VI.1.

All other staff, for regular busses is employed by Salter Transportation, the contractor. This includes a dispatcher, based in Newbury but dedicated to Ipswich, and approximately ten (10) regular and substitute bus drivers. Salter has a major facility in Newbury. The Ipswich dispatcher takes and resolves complaints from IPS and their parents. The Newbury office provides shared staff including the president, general manager, and safety officer. The safety officer trains drivers, enforces safety procedures and investigates accidents.

IPS has not been able to fully utilize its full sized school busses for field trips and athletics due to an inability to hire CDL drivers. They are therefore paying a premium to Salter to provide these services.

Recommendation

The staff seems to be appropriate for the size of the school bus system. The major problem is that IPS's owned buses are sitting idle due to a lack of drivers. IPS should consider increasing wages to attract drivers, estimated at $5,000. However, it should be noted that while other districts are generally paying more than IPS, Salter Transportation is paying about the same. See Appendix VI.1. The district should aggressively seek drivers, perhaps contacting local retirement associations for police, fire and truck drivers. We have often found an interest in part time jobs in those sectors. Finally IPS should investigate working with Salter to train unlicensed drivers to attain their CDL.

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 Ipswich bus operation and interviewed the staff in order to assess this efficiency.

Findings

Ipswich operates a two-tier bus system (two routes per bus, morning and afternoon) with some single-tier busses. High School and Middle School students ride the same busses arriving at the school at approximately 7:35. The two school Principal's had no problem with this arrangement. Busses arrive at the two elementary schools at 8:35. The average bus load appears to be over 90% of capacity. We did not hear any complaints on the bussing operation other than the lack of drivers for the district owned busses.

Recommendation

Given the current school schedule, the routing, scheduling and loading seems reasonably efficient. We recommend that Director of Finance and Operations continue to be involved in the scheduling of busses. Our experience is that when bus companies do the scheduling, they often solve problems by adding busses at a cost to the school district.

Ipswich covers over 42 square miles and has only 818 bus students. The task of scheduling these students efficiently is a very difficult task. IPS and Salter should be commended for keeping route times to between 30 and 40 minutes while loading the busses to over 90% of capacity.

In a three-tier bus system, each school bus operates three routes in the morning and three in the afternoon. If this schedule is possible, less busses can be used to operate the needed number of routes. Appendix VI.2 shows a possible three-tier system that could save in the area of $150,000. Given the large area covered by IPS busses this may not be feasible. Since IPS is in the process of awarding a new three-year contract that does not anticipate a three tier system, it

would be difficult to implement until a new contract is bid. We recommend that IPS further study this possibility before bidding its next contract.

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 Ipswich contract and bid specifications. We find that it is generally a good document but has some provisions that could lead a contractor to increase their bid. Of particular concern to us are the following:

- There is no pre-bid conference where prospective bidders can seek clarification of contract language.
- The listing of actual busses to be used in the future contract gives the incumbent bidder an unfair advantage. A new bidder would not necessarily have the busses they intend to use for the contract. The incumbent bidder would have those busses.
- Ipswich's per bus cost appears to be reasonable compared to the current market. See Appendix VI.3. We note that athletic and charter trips are bid separately. While we do not find Salter's bid rates to be unreasonable, we feel that it is preferable to bid the athletic and charter rates as part of the main regular transportation bids. In general, the successful regular bus bidder is the only company that can successfully operate athletic and charter trips. We have seen instances where bus companies have bid excessively high athletic and charter rates when they are bid separately from the regular contract.
- Ipswich determines the low bidder for athletic and charter rates by adding together all the various rates. We do not find this sum to be meaningful.

Recommendations

We recommend that the bid specifications be reviewed before each rebid with emphasis on making all language clear, eliminating unnecessary and/or confusing language and ensuring compliance with M.G.L. Chapter 30B.

We recommend that a pre-bid conference be held one week prior to the bid date in order to further clarify the specifications.

We recommend that the method for determining the low bidder be clearly stated as required by M.G.L. Ch. 30B with an illustration of the calculation involved. See Appendix VI.4.

We recommend that rather than requiring a list of actual busses to be used for the contract, that bidders should provide evidence that they can provide the necessary busses. It is unreasonable to expect prospective bidders to own eight (8) busses prior to having a contract for them. The current requirement gives the incumbent contractor an unfair advantage. The successful bidder should be required to provide an actual list by August 1 of the contract year.

We recommend that Part I and Part II be combined in a single bid as indicated above. Ipswich should develop a model year of athletic and charter use based on past history and use that model to determine the low bidder for the Part II section of the main bid. See Appendix VI.4. Many districts have found that offering a three-year contract with two option years has attracted more bidders since they have a better chance of recouping their initial investment. IPS should consider this option prior to bidding their next contract.

These suggestions would yield a minimum of $25,000 savings, $10,000 in contract amendments and $15,000 for using owned busses to provide charter routes.

4. Transportation Fees

Ipswich 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.

Findings

Ipswich 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 $225 per student with a rate of $450 for families of three or more. This is the early registration charge. There are higher charges for regular and late registration.

IPS spends $429,709 per year (FY14) to transport 818 students, $525 per student per year. Because the busses are already being provided by law, the marginal cost of adding students is less than $525 per student.

The bus fee subsidized the $429,709 cost by $75,336.

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. Appendix VI.5 shows fees in peer districts

5. Alternative Transportation Options

There are essentially three models for operating school busses:

1) A school district can own (or lease) and operate its own busses.

2) A district can own (or lease) its own busses and hire a company such as Salter Transportation to operate the busses. Boston did this for many years.
3) The district can hire a company such as Salter Transportation to own and operate its busses.

Ipswich combines method 1 and 3, owning some of its busses while having most of the bussing done by Salter Transportation.

Findings

In the school year 2013-201, 4Ipswich operated eight () busses in the morning and at afternoon dismissal. According to the Ipswich End of Year Pupil and Financial Report, Ipswich expended $429,709 for regular transportation. This works out to about $296 per vehicle per day.

Ipswich does not have a facility that could service school busses; the current busses owned by IPS are serviced by private garages. If the Town planned to build a new DPW center with a new garage, this garage could service busses if so designed. There is no current plan for such a facility.

A new school bus costs in the area of $90,000. If Ipswich were to buy its own busses they would need to buy eight (8) with their 2 existing busses being used as spares. Thus Ipswich would need to purchase or lease $720,000 worth of busses.

Because IPS owns their own busses and employs drivers, they have an extremely low cost for athletic and field trips done by this bus and driver combination. The one of the full size busses is 15 years old and has close to 150,000 miles. This bus probably should be replaced or retired and used as a spare.

Recommendations

The average bus cost of $296 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 $301 to $350 per bus. We would hope that an improved bid specification would yield more competition in the future.

We would not recommend that Ipswich go into the business of owning and operating its own busses until such time as they can service them themselves. 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 Ipswich feels they can accomplish the benefits savings and finance eight (8) busses, they could study this possibility as part of a plan to build a maintenance garage.

Ipswich 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, however the amortized cost of a new bus will reduce those savings.

Finally, we would recommend that Ipswich participate in collaborative studies with CREST and any other regional organization or neighboring towns to investigate possible cost saving methods.

6. Special Needs Transportation

Special Needs transportation is managed jointly by the Pupil Services Department and the Business Office. As part of our analysis, we interviewed the Pupil Services Director. 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 eight (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 Ipswich Schools or an out-of-district program provided by another public school, an educational collaborative or a private special needs approved program.

Findings

The Ipswich Public Schools transport many of their in-district special needs students on regular school busses. Only 34 students are transported in-district by IPS's special small vehicles. Of those, 11 were in the 3-5 year old category. Approximately 10 students are transported out of district, at a cost of $307,390. The in-district transportation is provided by IPS's owned special education vehicles. The out of district transportation is provided by IPS vehicles if available. Otherwise transportation is provided privately based on a bid every three years. When, during the three years, there are new placements in schools not bid, then price quotations are attained. Coordination of routes among neighboring communities sending students to like facilities is done by informally and http://spedtranssavings.org/

Recommendations

We recommend that the Special Education Department should assure that their students are being properly transported under their IEP. However, we recommend that the Business Office should be the primary monitor of the operation of the services.

The current cost of out of district transportation is extraordinarily high. While we understand this is the result of extraordinary situations among a small number of students, IPS must explore every option to bring down this cost.

We strongly feel than 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. Ipswich should reference DESE's study of collaboration: http://finance1.doe.mass.edu/transport/pilot_evaluation.pdf IPS should investigate whether CREST or the North Shore Education Consortium can provide any assistance.

VII. COLLABORATION AND EFFICIENCIES

Introduction

This section of our report discusses processes, practices, systems and controls in the business and finance functions of the school system in order to provide efficiencies and assure a sound division of responsibilities in business and finance functions at the school sites/departments, at the school Business Office and at the town level. This section of our report also reviews and makes recommendations with respect to facilities and grounds functions and the school lunch program.

Business and Finance Functions

The business, administrative and functions of the school department are performed at three levels:

- 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 Business Office
- The town finance department, the town purchasing agent and the human resource position in the town manager's office

The major functions and activities include:

- Budget development
- Budget administration and reporting
- Maintenance of the general ledger
- Grant administration and reporting
- Entry of all accounts payable invoices
- Accounts payable reviews and processing
- Procurement authorization and processing
- Administration of cash receipts/payments in revolving funds
- Oversight of student activity accounts
- Oversight and coordination of student data collection and reporting
- Oversight and coordination of teacher data collection and reporting
- Preparation and submittal of End of Year Report to DESE
- Labor contract negotiations and contract administration
- Entry of Payroll and Time and Attendance
- Oversight of Payroll and Time and attendance
- Personnel administration and processing
- Administration of teacher column/lane changes

- Administration of tuition reimbursements
- Employee benefits administration
- Administration of CORI checks
- Preparation of agendas, packets, reports for the School Committee

Current Sound Practices and Controls

One of the purposes of the operational audit is to identify improvements in systems, processes and controls. It is important to acknowledge many of the current sound practices and controls.

The Ipswich Public Schools:

- Effectively utilize encumbrance accounting including very importantly encumbrance of personal services (salaries and wages) to provide more effective management of the budget
- General fund school budget to actual reports per the MUNIS general ledger are published on the town website
- Principals are actively involved in the preparation, development and administration of the their budgets for sounder site based management
- School receipts are reported on AD9/AD10 forms with an independent copy submitted to the town treasurer and a separate copy filed with the town accountant.
- Student activity accounts at the school sites are audited in compliance with Massachusetts General Laws.
- Student activity expenses which are paid by the school principals as allowed by Massachusetts General Laws are reported with supporting documentation through the town warrant process so the accounts can be replenished by the treasurer.
- There is a sound journal entry process whereby the school department submits well documented journal entries to the finance director/town accountant and only the town accounting staff can post the transaction to the general ledger.
- The finance/town accountant's office posts all school revenue and expense transactions to the general ledger.
- The school department has a well-structured chart of accounts for purposes of more efficiently filing the End of Year Report (EOYR) pursuant to the Department of Elementary and Secondary Education's (DESE) requirements.

Business and Finance Job Design in Perspective

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 simply of the current workflow design and current set up of systems.

The MUNIS Accounting, Reporting and Financial Management System

The Town of Ipswich and the school department utilize the MUNIS integrated financial management system. MUNIS access is decentralized to various town departments, the school central office and to principals and administrative staff at the school sites. At the school sites MUNIS is utilized for the entry for purchase requisitions (except for Feoffee procurements) which the central office converts to MUNIS purchase orders and the school sites utilize MUNIS for budget administration and monitoring their account balances.

It is advantageous that the town and school department utilize an integrated system and that MUNIS access is decentralized to school sites. MUNIS is a batch processing system with many layers of access and controls to allow various authorized users to perform a relevant portion of an activity (accounts payable, procurement, payroll, time and attendance) in MUNIS when the transaction happens and to also insure appropriated controls. There are some additional opportunities for enhanced use of MUNIS functionality and to provide more efficiency in some work processes.

1. Time and Attendance

Findings

The administrative assistants at the school sites maintain time and attendance records in Excel spreadsheets for the staff at their respective school. They receive time sheets from hourly employees and also record absences. The Excel time record are updated weekly to adjust sick, vacation, personal day, bereavement day balances in Excel.

The payroll assistant in the central office receives these Excel print outs from each school each week and adjusts the balances of employees each week in the central office Excel leave balance spreadsheet. There are multiple Excel records of time and attendance. Employees receive one annual update as to their leave balances and accruals per the central office Excel records.

Recommendations

We recommend that the school department eliminate the multiple Excel records and save this time and duplication and simply utilize the time and attendance functionality of MUNIS. Each administrative assistant at each school site should have access to time and attendance entry in MUNIS, the front end of the process, such that there is one entry of time and attendance to the one, official system of record: MUNIS, they will not be doing new work, they will just enter the

activity to MUNIS, instead of Excel. This will eliminate entry of time and attendance by the central office to their Leave Balance spreadsheet as MUNIS will be the sole system of record.

It is important to note that town employee leave balances are all recorded and maintained in MUNIS, as leave is used the time is deducted and as the town employee accrues more leave the additional time is credited to them per tables built into MUNIS, so the process is automated. Also each pay period the employee automatically gets the record of their leave balances on their pay stub. This prevents any confusion from manual or Excel records and provides updates to the employee each pay period instead of once a year as is the current practice in the school department.
In addition, we further recommend that town departments have front end access in MUNIS for entry of time and attendance to minimize duplications of entry on the town side.

2. Record and Control Leave Balances in MUNIS

Findings

As a supplement to the efficiency issues with the multiple Excel spreadsheets discussed, multiple Excel records of accrued leave balances can lead to discrepancies between leave balances at the school site versus at the school central office requiring time to for unnecessary reconciliations. Manual/Excel records also present more risk that employees' balances are overstated. If leave is overstated and then actually used it results in unauthorized costs.

Recommendations

From a controls perspective the transfer of all school employee leave balances is essential to assure sound recordkeeping. The balances are available per today's central office records; they should be recorded in MUNIS and employees' records would have to be linked to the respective accrual tables so that their balances are updated for new accruals.

The town of Ipswich is required to report the accrued compensated absences liability to the certified public accounting firm for disclosure on the town's annual GAAP Financial Statements, all of the compensated absences (leave balances) should be reported to the audit firm from the MUNIS system.

3. Payroll Administration

Findings

Eighty eight percent (88%) of Ipswich school employees are paid bi-weekly. The major benefit of a biweekly payroll is that the transactions and entry of the payroll and the reporting are done twenty six times a year vs. every week for weekly payrolls.

Currently employees in the school department who are hourly submit weekly time sheets to the administrative assistants at the school sites; the weekly hours (for exception based staff) are entered into Excel at the sites. The same hours are entered into Excel at the central office, then for each employee a two week total is calculated in the central office and entered to MUNIS.

The recording of weekly time is not necessary as the payroll and the transactions are a bi weekly event.

Recommendations

In the future, hourly staff should submit their hours on a bi-weekly basis as the payroll is a bi-weekly payroll. Consistent with our "leave" recommendations above, the bi-weekly hours should be entered directly into MUNIS by the administrative staff at the school sites. This eliminates all of the unnecessary weekly duplicate entry of time in Excel and the totaling of weekly activity to make it biweekly. The distribution of entry of time/hours at the sites spreads out the MUNIS data entry. The principal and their assistants at each site are the ones with the knowledge of who worked and who was in the building on specific dates.

4. Town side Time and Attendance, Payroll and Pay Period

Findings

The town processes a weekly payroll. Currently each department is responsible for transmitting the attendance and hours to the finance department and the payroll assistant enters it to MUNIS.

Recommendations

Decentralize the front end, time and attendance entry in MUNIS to the various departments to enhance efficiency and redistribute the data entry to the various administrative assistants throughout the town side. The supporting documentation (time sheets) for hourly staff would be transmitted to the finance department as part of the finance department review and verification.
In addition, and it would require negotiation with the town side employees, the town could transition in the future to a bi-weekly payroll so that only twenty six payrolls are processed each year.

5. Set Up of New Employees in MUNIS

Findings

Currently the payroll assistants (town and school) who have authority to process the payroll also have authorities in MUNIS to set up a new employee in MUNIS. This is a weakness in internal controls as there should be a segregation of duties between the person who can create a new employee in MUNIS and who has authority to compensate the employee.

Recommendations

Transfer the responsibility of setting up new employees in MUNIS to the town human resources function and transfer the responsibility on the school side to the director of administration and administrative assistant who support the Superintendent with human resource responsibilities.

Summary of Payroll, Time and Attendance

In brief, the implementation of the five recommendations presented above could allow for a cooperative payroll and time and attendance process from the school sites to the town finance department. The finance department responsibilities could be assisted by decentralized MUNIS time and attendance entry at the various town departments. Payroll could be further streamlined with the transition to a town wide and school wide bi weekly payroll. We do note that some coordination on the school side would be needed regarding substitutes. The recommendations would also provide stronger controls on leave balances and creation of new employees in the system.

6. Budgetary Control and Documentation of Personnel Actions/Changes

Findings

The superintendent's director of administration and administrative assistant coordinate personnel administration for the school system and maintain personnel records.

The school system has new hire posting request form and process that is administered by the superintendent's office where it is determined if it is an internal posting or posted in School Spring. The form requires the principal or department head to indicate if it is a new position to the school system or a replacement position. The documentation process also includes a new hire recommendation form documenting lane/step for teacher and hours and salary for other school system staff and other relevant information. The new hire recommendation forms are signed by the superintendent and the department head/principal. Also the superintendent's office administers and documents notification of "lane' changes when a teacher will be moved at the appropriate time to the new salary classification/lane. The personnel administration process appears sound and documented with the exception that staffing additions and staff changes which may mean the replacement person is compensated at a higher wage as well as lane changes of existing staff all have budgetary impacts and the current process does not include sign offs as to budgetary capacity.

Recommendations

Before a position is posted, new or replacement, the hiring request should be submitted to the school finance director for assurance of sufficiency of funds and the school finance director should sign off on the personnel action as a check and balance. The intention of lane changes should also be submitted to the school finance director for sign off in order to assure planning for the budgetary impact of the lane change.

The School Department should consider the use a Personnel Control/Action Form similar to the one used by the Town, in this way all payroll transactions hires, cost of living adjustments, step increases, lane changes for teachers, and change in hours are documented and should include the signature of the employee as well.

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. We further recommend that the Personnel Control/Action form be forwarded to the town finance department/payroll for documentation of payroll changes.

We also recommend that when there are changes in school pay related to collective bargaining increases that the contract be filed with the town finance/accountant/payroll as a check and balance that the wage tables are set up in accordance with the contract.

7. Accounts Payable and Invoices

Findings

School accounts payable activity is performed by one person for the entire school system: the Accounts Payable Assistant in the School Business Office. This position is responsible for the data entry of thousands of invoices each year as for the entire School Department. The position is also responsible 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.

Recommendations

As discussed above the school sites have MUNIS access. The MUNIS accounts payable process is a batch processing system with controls that allows staff at sites who receive the goods/materials to also enter the appropriate invoice/payables fields/data to the MUNIS accounts payable module. Similarly all the Special education tuition bills and Special education transportation bills etc. could be entered by the Special Education administrative assistant when received and approved by the SPED Director. The model of decentralized payables is common and is currently being done by the facilities department, the police department and the electric, water and sewer departments.

The delegation of data entry simply assures 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 totally centralized approach. This accounts payable invoice entry is already utilized by the Facilities Department for school related facilities and maintenance.

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.

Also over time with their can be more coordination the payables could directly flow from the schools/responsibility centers to the Town Finance/Accounting Office, this office also must

review all invoices as the Town Accountant has responsibility under the general laws to assure that only valid invoices are paid.

8. Transition from Multiple Systems of Record for Students

Findings

Currently administrative staff at the school sites have multiple systems of record for accessing student information including ASPEN, ESped (for special needs students) and Filemaker Pro. So for some students there have been up to three systems for data entry. For example, a special needs students' information and updates are entered to ASPEN and then manual data sheets are provided by the Sped administrative assistants to the school site administrative staff or re-entry to ASPEN. The multiple systems also results in time (at the school sites) being spent reconciling the data in both systems.

In addition the administrative staff have to provide print outs and information on students, especially at the elementary schools to the teachers.

Recommendations

First it is important to note that the school system has recently purchased ASPEN as its integrated student and employee database. It is a fully integrated database and this is the first year that various modules and functions are being used and additional training needs to be done.

The system has various levels of access for the various users and has the capacity once a student's data is entered for the data to flow to Nutrikids and the Blackboard system. The school system plans to fully implement the system over the course of another year and to eliminate ESped. Also there is the opportunity for teachers at all levels to access the database and to utilize grade books and features that will reduce dependence on administrative staff at the school site. The plans appear very sound and with training at all levels, including the teachers there will be less duplication and coordination of student information by the administrative staff.

9. Eliminate Inefficiencies in the Administration of the Feoffee Funds

In the Feoffee section of this report we make several recommendations to streamline the procurement, budgeting, administration and financial reporting of the Feoffee funds, we reference it here as those recommendations can further reduce Business Office workload and processing.

10. Staffing for Business and Finance Functions (Site, Central/Business Office and Town)

The business and functions of the school department are staffed by two (2) full-time, full-year administrative staff at each school site (principal's office), by two (2) administrative staff that support the superintendent, by the school director of finance and three (3) Business Office staff. The town business and finance functions are staffed by the purchasing director, the town finance director/account and three (3) staff, and a human resource administrator.

The recommendations outlined above relative to payroll, time and attendance, accounts payable processing and the administration and accounting of the Feoffee funds reduce the workload of the school Business Office. The recommendations will take time to implement. If the school system and town change the distribution of responsibilities in the future we recommend that there be no changes in the numbers of staff.

Based upon the more effective utilization of the administrative staff at each school site, who have the skill sets to accomplish these recommendations, the redistribution of work from the Business Office, we recommend that over a longer term one position from the Business Office could be reassigned to the town side to address contracting and procurement activities in support of the town purchasing director (working on efforts that benefit school and town) perhaps a .5 FTE and also for a portion of the time could work in support of town (and school) human resources as a .5 at town hall in support of personnel actions and control enhancements.

VII. FACILITIES AND MAINTENANCE

During the 2013-2014 school year NESDEC conducted a review of the Ipswich School's Facility Department. At the time this was a separate department, but during the study the school's department was consolidated with the Town under the Town's facility director. We have analyzed the consolidated Facilities Department in order to recommend ideas to improve the efficiency and effectiveness of the current system including consolidation with the Town DPW and other alternative delivery services. This section primarily deals with looking at that consolidation and analyzing how it should be structured in the future. We have also looked at some of the key recommendations of the NESDEC study and commented on their implementation.

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 or too few custodians for the size of the building. We have looked at square footage standards presented by *American School & University* (AS&U) and the National Center for Educational Statistics (NCES), 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. 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." The High School is well over this level with custodians cleaning 60,000 square feet each. The two elementary schools are significantly under 32,100, approaching a level that NCES describes as "the uppermost standard for most school cleaning". (See Appendix VII.1)

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 Ipswich, the formula calls for approximately the same FTE of custodians for the two elementary schools. For the High School /Middle School the formula indicates that Ipswich should have approximately six (6) more custodian per building than the current staffing. Refer to Appendix VII.2 for more detail.

The NESDEC study also points out that High/Middle is severely understaffed and calls for adding two (2) custodians. They indicate that one of these custodians could be added at no cost by reducing each elementary school from two and one-half (2.5) custodians to two (2). The person filling the two one-half time positions would be reassigned to the High / Middle.

Recommendations

The Schools should be commended for running a custodial operation that appears to be doing an adequate job of cleaning and maintaining the schools with minimum staffing.

We concur with the NESDEC report where they indicate it would be desirable to keep the current staffing level at the elementary schools, but that if funding is not available to add custodians at the High / Middle, then the two half-time elementary positions should be moved to the High /Middle to adjust the large discrepancy in square footage cleaned. The Facilities Director also acknowledged that he could get by with two (2) custodians at each elementary school along with some overtime.

NESDEC has also recommended a second additional custodian for the High / Middle. We concur with this and recommend that this be achieved by adding a custodian who will be partially assigned to the athletic department with grounds keeping responsibilities. The full description of this position is in the Grounds Maintenance section below.

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

2. Current Consolidated Facilities Operations

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

Findings

The Department only employs custodians for school and town buildings. See Appendix VII.3. The Town has contracts with several firms covering the building trades such as Plumbing, Electrical, HVAC, Security, etc. These contractors must pay their workers Massachusetts prevailing wage, a wage much higher than the Town's wage rates. However, the cost of benefits for public employees sometimes offsets these higher wage rates.

The Department uses a paper work order system.

The Facilities Director is responsible for overseeing the facilities piece of the Capital Plan for the Town Manager and Superintendent of Schools.

Recommendations

The Facilities Department has done a good job of maintaining the older buildings with minimal staffing. They have retrofit these buildings to keep them functioning in a way that minimally interferes with the educational process.

The Department should evaluate whether it would be more efficient to hire private contractors to do maintenance work. The average cost of benefits and wages for the maintenance staff is around $73,000 per person ((Appendix XII.4). For example, could a private plumber provide the same level of service for less than $73,000?

The Department should consider adopting the DPW's automated work order system (VUEWorks) to support the facilities function. If adopted, emphasis should be put on training staff to use this software.

3. Senior or Head Custodians

Typically one custodian per building and/or one custodian per shift have supervisory authority over the other custodians in the building or on the shift. This allows for an appropriate chain of command from the Facilities Director and/or Principal to the Head Custodian and then on to the staff.

Findings

The NESDEC study recommends that there be a lead custodian at each building who supervises and has authority over the other custodians.

We found that there currently are informal head custodians at each building, but technically they have no supervisory authority under the collective bargaining agreement. They also receive no pay for this service.

Recommendations

We recommend that the Superintendent take whatever action is needed under the collective bargaining agreement to create the position of head custodian at each building with full supervisory authority. We further recommend that the head custodian be properly compensated for this duty.
We recommend that a policy and /or procedure be developed to delineate the supervisory relationship of the Facilities Director and the Principal to the custodial staff.

4. 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 School Director of Finance and Administration and the Town Purchasing agent manage purchasing for Facilities Department under the Chapter 30B procurement laws. They use local bids and the State bid list to attain effective pricing while still obtaining quality products. They bid building trades services for the Town and Schools.

Recommendations

We did not observe any serious problems with this function given how recently the consolidation has taken place. Proper coordination and communication between the two procurement officers and the Facilities Director will be necessary to maximize joint bidding opportunities while avoiding budgetary issues. We did receive one complaint, from a principal, that the Department did not communicate as well as they would like on setting priorities and scheduling repairs.

5. Capital Plan and MSBA Project

Ipswich has two aging elementary schools and a “new” high / middle school that is beginning to need capital repairs.

Findings

The Town has begun to keep a long- term capital plan and is funding what it can afford. The Town and Schools have received permission from MSBA to do a feasibility study on building and/or renovating an elementary school.

Recommendations

The Facilities Director must continuously work with the Superintendent and Principals to assure that all of the School's "major maintenance" and capital facilities needs are cataloged in the Town's long-term capital plan. The Director must also play a major role in assisting the Superintendent and Principals advocate for funding for those needs. The Facilities Director needs to be actively involved in the MSBA feasibility study,

6. 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

The NESDEC report indicated that proper training was lacking, and …"the issue of training, especially mandatory training, must be addressed as soon as possible". Custodians, who were interviewed, reported that the Facilities Director has been getting them training since he took over.

Ipswich does not have DDC controls at this time.

Recommendation

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.

Custodians often come into employment with limited computer skills. It is particularly important that head custodians and those who seek promotion to head custodian achieve a level of computer literacy.

7. 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. Ipswich could contract out its custodial function, but continue to oversee the contractor with its current management.
3. Likewise, the Schools could contract out all of its maintenance work to a maintenance service company or several firms representing each trade.
4. Ipswich could reduce the number of custodians to a minimum, so that buildings are still being overseen and maintained by Town employees. The Schools would then hire a cleaning service to do the day to day cleaning.

Findings

It is the opinion of many school business managers and facilities directors 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 an Ipswich junior custodian, one might conclude that there are no savings. However, Ipswich custodians are receiving health and pension benefits that could cost the Town as much as $22,000 per year per employee (see custodian example in Appendix XII.4). 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. We estimate the cleaning service costs $1.00 per square foot. Our analysis (Appendix XII.5) indicates this approach would not save Ipswich money. This is due to the fact that not enough positions would be eliminated to cover the cleaning service costs if two supervisory custodians, one day, one night are kept on staff.

Recommendations

We do not recommend going to a cleaning service, nor does the Facilities Director. We do not believe it would save money unless total control of the custodial function was given over to a contractor. We feel that giving up that much control of the buildings is not advisable.

8. Further Consolidation of Town and School Facilities Departments

The Town Facilities Department has been consolidated with the School Department and now is responsible for all building operation and maintenance for the Town and Schools. Town and Schools also need grounds maintenance, vehicle maintenance, and street maintenance. All three functions are handled to some extent by the Town's Department of Public Works. The Schools contract out vehicle and grounds maintenance and rely on DPW for most snowplowing and the repair of their roadways.

A. Facilities Maintenance

Findings

Other than custodians, the Facilities Department consists of a Director and an Assistant Director. The Director stated that his department could be reorganized under the DPW. The DPW director indicated that Facilities could go under DPW if properly organized.

Recommendations

We have recommended that School Custodians be reorganized with lead custodians in each building providing supervision. We have also recommended that the role of the Principal in supervising custodians be better defined. We feel these improvements will reduce the amount of time the Facilities Director needs to spend supervising custodians and will allow him to spend more time on the maintenance function.

We recommend that Facilities be reorganized under the DPW. With this change Facilities should begin using VUEWorks for work orders. This will lead to better communication with the School Custodians, Principals and Central Office staff. It will also lead to better communications with the other DPW divisions that will be providing support to Facilities. We believe with these changes the position of Assistant Facilities Director can eventually be eliminated and replaced with a clerical position. This position could conceivably assist other DPW divisions under a reorganization.

B. Grounds Maintenance

Findings

The School Department currently contracts out grounds maintenance at a cost of $125,000 per year.

The DPW's Cemetery / Parks Department maintains Town parks and fields. And has a staff of a Superintendent and four (4) workers.

We have been told the Cemetery/Parks Department did a study that indicated they could not save the Town money by taking over School field maintenance. We have not seen that study, and therefore cannot comment on it.

The Ipswich Athletic Playing Fields Committee has called for expanding the number of playing fields and converting the main high school field into an artificial turf facility.

Recommendations

We have recommended above that a custodian be added to the High / Middle School Complex who is partially assigned to the Athletic Director. This person would be responsible for maintaining the School athletic fields in the growing season and the gymnasium complex in the winter. He would also assist the Athletic Director with equipment control and maintenance. He would also have other duties as determined by the Facilities Director, Principal and lead custodian.

In order to do this the Schools will have to purchase appropriate equipment. At a minimum they will need to spend in the area of $10,000 - $15,000 for a commercial mower. They should work with the Cemetery / Parks Department to determine what is needed and what equipment is already owned by the Town. We suggest an initial budget of $25,000 for equipment.

The Playing Fields Committee indicated that if an artificial turf field is built there will be a savings of $7,750 in field maintenance costs. We believe the bulk of this savings can be translated into man hours for mowing. The subject and cost of this field is outside the scope of this study, but if the Town does choose to build the field, it will reduce the number of hours needed for field maintenance.

We believe with these changes the School Department will enhance the custodial staff at the High / Middle and eliminate the bulk of the $125,000 annual field maintenance contract. There will still be a need for some annual contracted service, but we estimate that $100,000 per year can be saved.

There will be a need for additional help at the two elementary schools and for lining of fields where more than one person is needed. We feel this can be accomplished by scheduling of Cemetery / Park staff, additional seasonal helpers and overtime. See Appendix VII.6

We have discussed this proposal with the High School Principal and the Athletic Director and they are both enthusiastic about the possibilities.

It should be noted that under our recommendation, both custodians in the Facilities division and groundskeepers in the Cemetery / Parks division will be under the DPW Director. This should enhance the workability of our recommendation for field maintenance.

This recommendation is based on a system used by the City of Waltham for many years. If Ipswich wishes to pursue this further, they may wish to Contact the, Athletic Director and or the Assistant Director of Consolidated Public Works in Waltham.

C. Vehicle Maintenance

Findings

The Town and Schools have a fleet of vehicles that need servicing.

The Town DPW has two employees with the title of mechanic, one in the Operations section and one in the Cemetery / Park division. The mechanics provide maintenance services primarily to their own divisions' equipment, but do perform some other minor maintenance. Other maintenance beyond their scope is contracted out.

The Town does not have a major garage that could service larger vehicles such as busses. The Schools owns a delivery truck and eight busses of varying sizes. All maintenance is provided by contractors. Fuel is purchased through the DPW's fueling station.

Recommendations

We recommend that under a consolidated DPW that the Town investigate whether it is feasible to provide any servicing of school department vehicles. The current school budget for vehicle maintenance is $25,000, so it is obvious that this would not support an additional mechanic.

D. Consolidated Public Works Department

Recommendations

In many district's some or all of these services are consolidated under the DPW. We recommend that the Town Manager, Superintendent of Schools, DPW Director and Facilities Director work with our recommendations to determine what is feasible for Ipswich.

We are aware that the DPW Director is seeking an Assistant Director, while this position is outside the scope of our study, it should play a role in Ipswich's deliberations.

Several communities have consolidated one or more of these functions under DPW. Danvers has consolidated all of these functions, including their electric light department. The Town of Weston has consolidated most of these functions under DPW and is in the process of adding grounds maintenance to the consolidation. There are many other examples such as Natick, Needham, and Wellesley, but most of these communities and school systems are significantly larger than Ipswich.

VII. FOOD SERVICES

The Massachusetts Association of School Business Officials (MASBO) conducted a District Food Service Operational Review of Ipswich's Food Services in May of 2013. Our review

revisits the MASBO report and comments on its implementation as well as providing our own incites on the Food Services program;

1. Self-Sufficiency

The MASBO report looked at various ways to cut costs and increase revenues to overcome the deficit that they observed. We have looked at those efforts, but have also looked at the costs reported in the financial report. We were particularly interested in employee benefits, lunch monitor and custodial costs.

Findings

We have reviewed the Food Services financial statement for FY 2014. We have adjusted the actual statement to reflect our interpretation of current USDA / DESE regulations. See Appendix VII.7. During this period, the School Lunch revolving fund had a profit of $26,076. As explained in the appendix, $135,440 in benefits cannot be charged to the fund by regulation, but are in fact a cost of the program. Thus including benefits, there was an overall loss of $109,364. In compliance with the regulations, IPS does not allocate custodial costs to Food Services.

Recommendations

Ipswich cannot charge the cost of benefits to the Food Service fund, but if the School Department wishes to characterize the program as self-sufficient, they should acknowledge that fringe benefits are not allocated to the fund.

Total Revenue		$ 533,595
Food Expense	$ 168,476	
Labor Expence (Wages Only)	$ 290,436	
Benefit Expense	$ 135,440	
Other expenses	$ 48,607	
Total expense		$ 642,959
Excess of Costs over Revenues		$ (109,364)

Refer to Appendix VII.7 for further detail.

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 ensuring 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.

Findings

The Ipswich School's Food Services Department currently employs 12 workers, 8 are scheduled for 6.5 hours per day, 2 work 3.5 hours per day and 2 work 4.5 hours per day (Appendix VII.8). The two 4.5 hour positions will be reduced to 3.5 hours without benefits through attrition.

Recommendation

It appears that once attrition takes place, all benefits that can be eliminated will be eliminated.

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 (Appendix VII.8). 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). MASBO 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 Ipswich's production standards with recommended levels.)

Findings

MASBO recommended lowering High / Middle School staff hours from 49.5 hours/week to 37.5 hours. IPS has reduced the hours to 40.5 and will further reduce the hours to 39.5 through attrition.
MASBO recommended lowering Doyon staff hours from 20 hours/week to 15.5. IPS is currently operating this program with 12.5 hours.

MASBO recommended lowering Winthrop staff hours from 18.75 hours/week to 16.5. IPS has reduced the hours to 16.5

Recommendations

IPS has essentially followed the MASBO recommendations with some adjustments. The district should continue to monitor these levels and MPLH statistics.

4. Lunch Prices

This section discusses lunch prices and the School Department's ability to mitigate the deficit. 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

The MASBO report did not address lunch prices. We found that IPS's prices are lower than every other peer district. See Appendix VII.9.

Recommendations

Ipswich should investigate raisings their prices a small amount annually, $.15 to $.25, to begin to reduce the deficit. A $.50 increase could generate an additional $50,000 or more in revenue. However, lunch price increases can lead to lower participation and lower meals served, thus cutting into the revenue increase. It is important that any price increases be done gradually.

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. The Department is doing a good job in this aspect and should continue their effort.

5. Management

The MASBO study stated that "the district would benefit by hiring a Foodservice Coordinator."

Findings

The district has unsuccessfully sought to partner with another district to share a Food Service Coordinator. IPS is continuing this approach. The district has added 1.5 hours per day to the Doyon manager's job to perform some of the duties of a coordinator.

Recommendations

If the attempt to find a shared Coordinator is , we would recommend that one of the school managers be trained to be a Coordinator and that her serving hours be supplemented by additional food service staff hours, while her management hours are increased.

6. Technology

The MASBO study recommended the point of sale (POS) system be upgraded and expanded.

Findings

IPS has implemented the Nutrikids system. Principals have reported that they are very happy with that system.

Recommendation

We commend IPS for implementing this system and recommend that they keep the system up to date.

7. Other Issues

In addition to the above, we also looked at reviews, audits and late notices from the Massachusetts DESE Child Nutrition Program, the use of Commodity Foods, and the level of staff training.

Findings

The Child Nutrition Program has only conducted one review in the recent past (2010), 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. Commodity Foods are purchased from USDA and used appropriately in menus. MASBO recommended that staff be regularly trained in all of the mandated areas as well as some optional disciplines. Training is needed in Servsafe, CPR, First Aid, Sanitation, Allergy Awareness, HACCP, and Nutrikids software.

Recommendation

It appears that additional training is still needed. Hiring a Full or Part time Food Service Director would improve this area.

8. 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 is typically very efficient and the employees will receive less wages and/or benefits than Ipswich offers their employees.

Findings

A gradual increase in lunch prices could eventually increase annual sales revenue by approximately $50,000. Cost wise, this would cover the cost of health benefits, but not all benefits. A positive balance would be produced in the School Lunch revolving fund that could be used for equipment and facility upgrades.

Ipswich may want to investigate privatizing the program if they can obtain a contract that yields an operating surplus that provides sufficient funds for capital improvements. They should realize that by doing so could they could lose local control of the program and might negatively impact the benefits and/or wages received by the employees.

Districts who switch from “self-op” to private contractors expect their bottom line eventually, if not immediately, to be a surplus that can be used for capital improvements. This budget balancing by private firms is often accomplished by price increases and benefit cuts along with staff reductions, better purchasing power, and better marketing that leads to better participation rates.

Recommendations

The MASBO study offered plausible ways that Ipswich can balance their "self-op" budget, but even these measures may fail, and there may not be funds for much needed capital improvements.

Ipswich has preliminarily investigated privatizing food service and has found little interest from the vendors they have talked to. If the Ipswich Public Schools wishes to further investigate privatization, they should use the MASBO study as a basis for interviewing private contractors to see what the contractors would offer them (See Appendix VII.10). 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. And there are many options in-between these two extremes.

Private companies are willing to have the employees remain Town of Ipswich employees if that is desired. They are also willing to hire all current employees who meet minimum standards.

If after this analysis the Schools wish 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.

Many private companies will guaranty a surplus in the Food Service operation that can go to capital improvements in the cafeterias as well as certain other allowable related costs.

The private vendors recommend that you look at the following:

- What employment model do you wish to pursue? Do you want to retain the employees or have them work for the contractor? Do you want to do this immediately or through attrition?
- Compare Town benefits versus the benefits offered by the vendor?
- Determine policies the vendor would need to adhere to.

The vendors will also look at MLPH, participation rates and food costs to assess whether they are currently at acceptable levels, and whether they can be improved.

One negative is the age of the elementary buildings and the cafeteria facilities. The planned replacement or renovation of one or both elementary schools may impact any decision.

VIII. OUTSIDE FUNDING AND PER PUPIL SPENDING

This section of our report discusses outside funding which all non-general fund is spending for the school system. It also includes a presentation and discussion of per pupil spending.

The general fund appropriation is the principal funding source for the Ipswich Public Schools, in FY 14 the appropriation represented 85% of all school spending. The schools also receiving funds from:

- The Feoffee Trust funds
- School Choice funding from the state for out of district student
- State and Federal grants,
- Revolving fund programs and activities that Massachusetts General Laws allow for such purposes as extended day programs, pre-kindergarten, transportation, building rental etc.
- Gifts and Donations
- Student Activity Accounts

In this section of our report we will discuss funding that supports the Ipswich Public Schools in addition to the general fund appropriation of town meeting. We will discuss the issues with the various funding sources or mechanisms.

This section also discusses Chapter 70 Aid, the Education Aid from the Commonwealth which is revenue to the town, not the schools, but which impacts the annual budget funding available for appropriation to the school department.

1. Chapter 70 Funding (Education Aid to the General Fund)

IPS Status and Trends with Chapter 70

Over the past decade the town's Chapter 70 aid has consistently remained at approximately 13% of actual net school spending, so there has been no increase in the share of state education aid in the town's actual school spending. The annual Chapter 70 increases have averaged $107,000; the FY 16 Chapter 70 aid increase proposed in the Governor's Budget for Ipswich is $ 37,300. Appendix VIII.1 presents the Chapter 70 history and trends.

The vast majority of Education Aid in the Commonwealth benefits Foundation Aid Communities meaning those communities that each year are below Foundation Budget Spending and require large amounts of financial support from the Commonwealth; communities such as Salem, Springfield, Lawrence, Lowell, etc.). Ipswich is a below target share community meaning any increases in aid (over future years) are intended to bring Ipswich to a point where the Chapter 70 will pay no less than 17.5% of foundation. Currently Chapter 70 is paying 16.59 of foundation; this will increase to 16.95% in FY 16, principally due to decrease in foundation budget due to the decrease in enrollment.

Given the state's financial position, the need to bring many school systems simply to Foundation Budget (adequacy of the Education Reform Law) there is no reason to anticipate that Ipswich will receive any more than its average Chapter 70 historical trend of $107,000, or even less as a function of enrollment in the coming years.

Comparison of Chapter 70 with the Six Comparative School Systems

Ipswich receives the lowest Chapter 70 aid per Foundation enrollment at $1,579 with the exception of Newburyport. Ipswich is third lowest at 13% of the % that Chapter 70 Aid comprises of the actual net school spending. Refer to Appendix VIII.2.

The Chapter 70 formula includes "wealth" and equity provisions which are further determinants of the annual aid allocated to a school system; so for instance equity provisions help a community such as Amesbury with receives $3,610 in Chapter 70 Aid per enrollment. Ipswich should generally stay consistent with history with small annual increases in Chapter 70 Aid representing approximately only 13% of actual net school spending; there is no basis to assume that the state will provide any substantial allocations of aid, in coming years.

Ipswich Public Schools and Future Chapter 70 at Full Equity

The State enacted the so called "Local Contribution Equity" provisions in 2007 with the objective to bring all districts' local required contributions to their local target effort. Ipswich is one of many districts whose local required contribution is greater than their local effort target. The State is attempting to reduce the local required contributions of districts that are above their local effort target; conversely, the State is trying to increase the local required contributions of districts that are below their local effort target. The following table presents Ipswich's estimated Chapter 70 distribution, local required contribution, and required net school spending based on the FY16 preliminary numbers.

Description	Chapter 70	Local Contribution	Net School Spending
FY16 Preliminary	$ 3,070,725	$ 15,561,274	$ 18,631,999
At Full Equity	$ 3,170,681	$ 14,947,496	$ 18,118,177
Difference	$ 99,956	$ (613,778)	$ (513,822)

Thus, Ipswich can expect at full equity an estimated increase in Chapter 70 of about $100,000, an estimated decrease in local required contribution of about $600,000 resulting in an estimated reduction in required net school spending of about $500,000. These numbers are based on the FY16 preliminary Chapter 70 and Net School Spending numbers published this month by DESE and as such these numbers may change. A district may, and Ipswich does, spend above their minimum required contribution. There is no guarantee that full equity will be achieved; the State has attempted to achieve full equity since 2007.

2. Non- General Fund Funding including Feoffee Support

School systems are funded based on a combination of the general fund appropriation for the schools and all the non-general fund sources (grants, revolving funds, trust and gift funds etc.)

We have compared Ipswich's FY 14 general fund versus non-general fund spending to the six comparative school systems in Appendix VIII.3.

It is important to note that Ipswich does have Feoffee Trust fund funding in FY 14. The Feoffee Trust fund is discussed in Section X. of this report. In the comparison of FY 14 spending by function for each school system, DESE excludes capital spending from the comparison so it is more "apples to apples" and to eliminate non-recurring capital from the comparison; as such the $649,698 that the Ipswich schools spent on Capital Technology is excluded from the comparison. The $617,008 of Feoffee funding that the school system used non-capital technology and for professional development and instructional materials is included in the comparison. Appendix VIII.4 presents the use of Feoffee funds by the two major DESE classifications.

Very simply without any Feoffee funding, 13.4% of all Ipswich spending is from other funds (grants, revolving, etc.). This is very sound in comparison to the other school systems; it is very consistent with Georgetown, Newburyport and Rockport, and significantly ahead of Lynnfield and North Reading. So overall without Feoffee funding, the comparisons are very sound to the other school systems.

When only the $617,008 of Feoffee non-capital funds are included in the comparison per DESE comparative standards, Ipswich rises to 15.4% of annual spending supported by non-general fund sources.

We also note that in FY 15 there is the same relative split Feoffee capital vs. non-capital. In other words the school system has been able to utilize $1.2 million for capital (nonrecurring spending) and each year has used approximately $600,000 for annualized needs and going forward the Feoffee's are anticipated to generate an approximate $600,000. So going forward the Feoffee funds could be considered recurring to the extent they are not used for capital purchases.

The Ipswich spending by function for FY 14 shows that the non-capital Feoffee funding has funded 82% of professional development and 46% of Materials and Technology.

3. School Choice

The School Choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Ipswich receives $5,000 for each Choice student. Districts may elect not to enroll School Choice students if no space is available. The sending district must pay the full cost of special education students. Ipswich parents can also send their children to schools in other communities and Ipswich is responsible to pay these tuition payments to the receiving communities.

Appendix VIII.5 presents historical Choice enrollments, School Choice revenues and School Choice assessments. Out of town students enrolled in Ipswich public schools peaked in 2009 with a receiving enrollment of 166.7 FTE students and only 6 FTE students going out of district.

The net receiving/sending benefit was $ 879,744. Since then the Choice in students have significantly declined and Choice out students have increased. The net FY 14 revenue was $332,345 and for FY 15 is projected to be only $267,345.

Each year the average student cost (per the Choice formula) increases; in FY14 the Choice average student cost was $7,983 and the revenue is $5,000. Each year the average cost increases and there is a greater gap between the cost and the $5,000 received from the state. Ipswich can receive 75% of average student cost or $5,000 whichever is lower. This does not mean that there is a loss to the school system, as the school system may be able to educate the tuitioned in student without incremental costs or incremental costs much less than $5,000. For example, if the student can be accommodated in an existing classroom and as such there is no need for additional staffing then the Choice revenue is beneficial to the school system.

For the current school year, the school system did not allow the option for students to come into the school system. It is a policy decision of the school committee in each community; we note only the decline in revenue to the school system. If more Ipswich students and their parents decide to attend another school system (Choice Out) then the town's assessment from the state will increase.

4. State and Federal Grants

State and Federal Grants represent 18 % of Non-General fund spending. The school system has received educational grants in the range $770,000 to $880,000 in the past three years. All of the grant money is used for instructional purposes. The majority of the federal grant funds, for example the Title 1 funds are entitlement funds which are determined by formulas based on number of Title I students multiplied by statewide average per pupil spending in the Commonwealth and then subject to annual federal funding levels to all states.

Our review of educational grant funding to the Ipswich Public Schools shows a decline in grant funding since FY 11; however this decline is consistent with the pattern in most school systems. The Ipswich Public Schools peaked in grant funding between FY 09 and FY 11 with total grant funding between $1.2 and $1.4 million due to the significant Federal Stimulus – American Recovery and Reinvestment Act (ARRA) of 2009 grant funding that was available but which was nonrecurring aid. Stimulus funding for the school system in FY 10, for example, totaled $535,000. Appendix VIII.6 presents the trends in grant funding.

The non-educational federal funding to the school department is from the U.S. Department of Agriculture as passed through the Commonwealth's Department of Elementary and Secondary Education for school lunch program assistance; this funding in recent years on average is $160,000 and is formula based.

The Ipswich Public Schools have been effective in utilizing grant funds within the time lines authorized and virtually no funds have had to be returned to the Commonwealth at the end of the grant period.

Overall the state and federal grants are an important funding source but for planning purposes should not be expected to grow as a component of the revenue base; state grants are more limited based on the state's funding pressures. Also, state grants often are project specific and nonrecurring.

5. Special Revenue and Revolving Funds

The School Department has several revolving funds. Revolving funds are classified as special revenue funds and are established by statute or special act. They contain revenues and expenditures that are restricted for operating expenses consistent with the purpose of the fund. Revolving funds are established for a specific purpose (i.e. extended day program, transportation, building rentals, school lunch). The establishment of these special funds allows the School Department to raise revenues (i.e. fees) for a specific purpose and use those revenues (fees) to support the service without further appropriation.

This section of our report discusses specific revolving funds and cost recovery.

A. Performing Arts Center Revolving Fund and Building Use Fund

The school system accounts for costs associated with the rental of the Performing Arts Center in a revolving fund and has a separate revolving fund for the rental of other school facilities. The fee schedule, adopted by the school committee, is a matrix structure and provides for rental rates by facility (the PAC, various PAC facilities, gym, auditorium etc.) and by classification of user (local non-profit, local for profit, non-local). The fee structure and amounts are consistent with fee structures and rate schedules of other school systems.

The PAC Revolving fund had revenues of $14,138 in FY 14 and in FY 15 revenues are $9,235 year to date. The Building Use Fund had revenues of $10,405 in FY 14 and in FY 15 revenues are $ 8,494 year to date. In a review of rental applications and interviews, it appears that for the most part the same groups (dance groups, sports groups) are using the facilities based on the same pattern each year. One church group stopped using the PAC about two years ago which caused a decline in annual revenue to the fund.

In a review of expenses charged to each fund and in interviews of staff, we noted that direct costs associated with the rentals for example the custodians who provided coverage for the event were not always charged to the revolving fund and were charged to the general fund (school appropriation) so that the revolving fund would not show a deficit position.

We recommend that there be a policy to account for all direct costs for the PAC rentals and other building rentals even if it results in a temporary deficit; it is important to know the true financial position of each fund consistent with a cost recovery policy (of the school committee).

The bookings, calendar of bookings and invoicing of users of the facilities is a manual, paper system. Some school systems have automated facilities work order systems; we do not recommend this as the rental activity each year is not significant to justify such a system. We recommend that an electronic calendar be maintained, and be accessible for monitoring by the

Business Office. We recommend that the administrative staff at the Middle School and High School use the MUNIS Miscellaneous invoicing module to bill the users through MUNIS to create and book a receivable in MUNIS. Then the Business Office should be responsible for overseeing the receivable to confirm that all users pay.

We also note that the fee schedule allows a reduced fee for non-profits; we saw a few nonprofit status letters in the file. We recommend that before anyone is billed at the nonprofit rate that a nonprofit status be on file in the Business Office.

B. Extended Day Program Fund and Tiger Tots Fund

These funds are full cost recovery funds. Each fund recovers the health insurance costs of the full time employees but not the other benefits (retirement costs). We are noting this as it is important to present all costs in the fund and recover them, and we note that at the current time there are only three benefited employees.

6. Fringe Benefits and Special Revenue Funds

It is a policy decision to recover the cost of fringe benefits of staff who are paid for by fees within certain revolving funds, grant funds and the school lunch fund. A recent ruling from DESE indicated that the school lunch fee should not recover fringe benefits if grant funds are not charged benefit costs of relevant staff. For grants, charging the benefits is appropriate but then less grant dollars are available for the programmatic purpose of the grant.

We recommend that the school committee establish a policy; and with respect to the school lunch fund if fringe benefits are not recovered they should still be charged to the fund to show the required subsidy to support the lunch program

7. Transparency for Subsidies to the Non-General Fund Funds

Currently as discussed above some direct costs are not charged to the PAC fund or to the building use fund. Some lunch program costs are not charged to the lunch fund.

We recommend that all appropriate costs be charged to the correct segregated fund on the general ledger, this may result in temporary deficits, but the accurate costs will be in the correct fund. The temporary deficit simply represents the amount of the subsidy that is required from the general fund -school appropriation. The request for subsidy should be brought to the school committee for vote so there is a clear understanding of subsidy required for any non-general fund.

8. Appropriateness of a Part time Grant Writer

In the scope of services we were asked to determine the appropriateness of adding a part time grant writer to the school system. The school system has many staff who can write grant applications very well as evidenced by many of the Feoffee grant applications and their interim and final grant reports.

Normally staff is aware of grant opportunities in their respective areas. The best approach for prospective project specific grants would be applications written by relevant staff or if necessary by a vendor/consultant for a specific purpose and for limited hours.

9. Per Pupil Spending

We are adding a discussion of the school system's per pupil spending to this section including a discussion of per pupil spending with and without the Feoffee funding. Per pupil information is presented in Appendices VIII.7 and VIII.8.

We have reviewed the per pupil spending for FY 13 vs. FY 14 per DESE standards of what is classified as included in the calculation. In FY 14 DESE excludes the $649,698 of capital Feoffee spending as capital in any school system is not included in the calculation. The DESE calculation has only the $617,008 of Feoffee for annual DESE functional spending for per pupil spending of $13,160; without Feoffee funds, Ipswich Public School's per pupil spending in FY 14 was $12,858 or 7.2% over FY 13.

We have forecasted FY 15 spending in conjunction with the school finance director, with major assumptions being full expenditure of the appropriation, full use of federal and state grants, the reduced use of Choice funds, and similar patterns in revolving fund spending to last year's levels. In FY 15 without Feoffee funding per pupil spending is forecasted to increase to $13,545, with the Feoffee $470,761 allocable to DESE annual functions, the forecasted per pupil spending increases to $13,785.

A significant component of FY 13 and FY 14 per pupil spending increases has been the decline in enrollment. Appendix VIII.8 presents the trends in per pupil spending as well as enrollment trends.

Appendix VIII. 9A and 9B present a comparison of the Ipswich Public Schools spending to the peer school systems. With or without Feoffee funds, the Ipswich Public Schools is the second lowest in per pupil spending of these school systems.

We have done an additional analysis of special education in district spending per pupil compared to the other school systems. It is important to note that that the DESE in district expenditure presented in Appendix 9B is a composite of special education, general education and non-educational in district costs (school committee, superintendent, business office, building maintenance etc.) In FY 14 without Feoffees, just solely special education spending, the per pupil cost was $19,308; this was the highest in district special education spending of the peer group, the others ranged from $12,623 to $18,800. Refer to Appendix VIII.10.

We also note that the Ipswich out of district spending (again no Feoffee funds) is $36,596 per pupil which is the second highest per pupil of the comparative group. Also the out of district spending is a weighted amount based on the much lower spending for out of district Choice and

out of district Aggie tuitions. The segregated out of district special education spending is $77,249 per pupil. Refer to Appendix VIII.10.

IX. PROFESSIONAL DEVELOPMENT

Professional development refers to ongoing learning opportunities available to administrators, teachers and other education personnel through their district. Effective professional development is seen as vital to school system's success and a teacher's instructional growth. We have discussed professional development in two other parts of this Report: Curriculum Management and Feoffee Funding. Refer to those sections for additional comments.

With the array of complex challenges—from integrating new technology in the classrooms, to increasing State mandates, to working with an increasingly diverse learning population, to meeting rigorous academic standards and goals—Ipswich is stressing the need for teachers to be able to enhance and build on their instructional knowledge. This happens mainly with Feoffee funds in Ipswich. The Center for Collaborative Education (CCE) has been hired to work with staff to provide appropriate professional development under two separate contracts, which will help move the district toward their goals – Professional Learning Community and 21st Century Skills. They have worked with the Leadership team, the Compass Committee and planned and facilitated three days of Professional Development for the staff. In addition, CCE planned and facilitated a curriculum design summer course.

In looking for feedback on the professional development, we reviewed the TELL Survey which is a Statewide survey to gather feedback form educators on teaching and learning conditions (Appendix IX. 1). The 2014 survey shows a slight improvement in opinions over the 2012 survey in this area. Only 25.3% of those who took the survey felt an appropriate amount of time is provided for professional development. The district goals need to move forward, but the individual needs must still be address.

When one looks at the overall spending on professional development as compared to five of the peer communities who reported the information, three spent more funds on professional development than Ipswich. Their money came from their general fund appropriation and 8.65% or lower came of the grants or other funding sources (Appendix VIII. 3). Ipswich is in a unique position of having a substantial amount of money from the Feoffee fund to fund professional development, thus not impacting the general fund. This being said, the professional development movement is progressing slowly and not everyone feels ownership.

Recommendations

Since Ipswich has time every Thursday in which the district can provide professional development and additional contractual time, it is recommended that at the very least one time a month be given to meet individual needs either through using online professional development or onsite training. A Director of Curriculum and Instruction would be able to coordinate this need with the Principals. A schedule should be produced defining all professional development activities for the staff at the beginning of the school year or at the least twice a year. The money to cover the cost could continue to be taken from Feoffee funds since the district initiatives should begin to require less contracted time from CCE.

X. Feoffee Funding

In December 2011, the probate court allowed for the sale of "Little Neck" property in Ipswich and created a new Trust with the proceeds of the sale. The sales of the parcels were completed in August 2012 and a new trustee governing board known as the "New Feoffees" was created and has been in place for three years. The seven member board has two members appointed by the Board of Selectmen, two by the Finance Committee and two by the School Committee and the seventh member is appointed by the old Feoffees.

The *Feoffees of the Grammar School in the Town of Ipswich Trust* is an agency of the Town of Ipswich. The entity manages the trust fund, the trust fund is not under the custody of the town treasurer and its activity is not recorded on the general ledger of the town. The financial position of the fund and its investments are reported on the Town's GAAP financial statements as prepared by Powers & Sullivan, CPAs and as of June 30, 2014 had a balance of $26.9 million held in various investments.

Per the Trust Administration Order, a total of $2.4 Million plus accrued interest is to be paid to the Ipswich Public Schools: $800,000 in FY 13, in FY 14 and FY 15. Each distribution is to be expended by the schools in the respective fiscal year. Per the Trust Administration Order, the Trust purpose is to support the Ipswich Public Schools and the educational uses of the funds shall be determined by the Ipswich School Committee, *for supplemental enrichment programs and uses that provide education enhancement for Ipswich public school students.*

The school committee annually determines what percent of the Feoffee distribution will be available for Payne Grants (major grants) for school needs and the percent that will be available for Mini grants, individual grants with a maximum award of $5,000. The Feoffee funds were first expended in FY 14. The Allocations Committee reviews the Payne Grant applications and makes decisions as to awards. This committee awarded $1,237,892 of grants for FY 14 and $927,503 of grants for FY 15. A second committee, the Mini-Grant Committee reviews applications from individuals or teams of educators for an educational initiative with budgets of $5,000 or less. The committee awarded a total of $166,679 in FY 14 and $185,735 in FY 15.

The Town of Ipswich has two funds on the general ledger to account for Feoffee School Funding. One fund was established to pay bills of the *Feoffees of the Grammar School in the Town of Ipswich Trust* for bookkeeping and other services as *the Feoffees share* the same tax identification number as the town. These invoices are only paid by the town after receipt of the funds for payment from *the Feoffees.*

The principal Feoffee fund on the general ledger of Ipswich is for the purpose of recording the receipts from the trust and for recording the expenditures of these funds by the Ipswich Public Schools.

The Feoffee funding section of this report discusses the uses of the Feoffee funds over the past two years and presents recommendations for improved grants administration, and financial

management and reporting of the funds. Section VIII. Per Pupil Costs and Outside Funding discusses non-recurring and recurring uses of the Feoffee funding.

1. Funding for Technology

The principal use of the $2.4 million of total Feoffee Funding (Payne Grants and Mini Grants) has been for technology. In FY 14 the Allocations Committee awarded $912,975 in funding for system wide infrastructure and in FY 15 the Allocations Committee awarded $599,928 for Teaching and Learning, virtually all of these funds have been expended or are encumbered.

The major infrastructure investments provided the back bone of the upgraded network operation. The funds were used to purchase items such as wiring, servers, switches, system software, thin client software, and remote management software.

The FY 15 Teaching and Learning grant has allowed the school system to use the upgraded infrastructure by getting technology devices into the classroom. The funds were used to purchase items such as lap tops, Chromebooks, iPads and projectors. In our opinion this has allowed the school system to upgrade their antiquated infrastructure and also upgrade the hands-on devices that student use. The infrastructure grant was an important first step in making sure the classroom equipment functioned properly, was relevant to current needs and was secure.

Moreover we want to note that the school system had to expend $2.4 million of Feoffee funds in a two year period and future annual Feoffee funding will be in the range of $600,000, accordingly it is also a sound strategy that this one time infusion over the two years was to a significant degree for non-recurring or capital technology. There is a need to consistently invest in technology but the Feoffee funds invested in technology infrastructure and equipment will provide benefits over multiple years.

2. Funding for Professional Development Activities

Findings

The Allocations Committee awarded $550,691 of Feoffee funding for professional development activities; $265,716 for FY 14 and $284,975 for FY 15.

The funds were used to provide training as part of the Professional Learning Community and the 21st Century Skills. During the two years, a number of training sessions have been conducted for the Leadership Team and Compass Committee. In addition three full days were provided for the full staff and during the summer of 2014 a Curriculum Design course was offered to staff.

Recommendations

We believe that the best utilization of Feoffee Funds for Professional Development would be to structure it so that more teachers receive training related to their areas of expertise in curriculum as well as instructional strategies. This does not mean that the school system has to abandon their Professional Learning Communities and the 21st Century Skills but there is a need to

involve the whole community more, whether it is on Thursday afternoons or by seeking additional time that is noted in the teacher contract. The larger community needs to feel that they are part of the whole picture and have more ownership in Professional Development.

3. Grant Record Keeping and Documentation

Finding

The School Business Office maintains grant documentation for all Payne grants and all mini-grants in binders which contain the grant application, the award letter (for mini –grants), the interim grant report, the final grant report, manual requisitions for procurements under the grant, MUNIS system generated requisitions, MUNIS purchase orders and invoices. The documentation maintained in the binders, that we reviewed for select grants was complete, well organized and up to date.

Recommendations

We have no recommendations with respect to the current organization and documentation of grant award and grant administration files. In the following sections we will make recommendations regarding enhanced use of the MUNIS general ledger and financial management system for grant accounting, grant administration and grant financial reporting.

4. Grant Budgets and Expenditures

Findings

The grant budgets are maintained on paper or in Excel. The interim and final grant reports which also report spending activity present a handwritten or typed presentation of spending in relation to budget. The spending reports prepared by the teachers etc. that we tested did reconcile with the invoices in the file. This method of reporting is time consuming and is not from the general ledger of Ipswich, the official record of financial activity for the schools or any department or agency. Currently, any interested party cannot refer to the MUNIS general ledger for spending activity by grant, some expenses by grant are in Excel and some grant expenditures (not all) have notes in the memo field in MUNIS as to which grant they are for, but it is not structured to allow financial reporting of the status of the grant.

The key issue is that staff who are awarded grants including the technology director have to maintain and track spending in Excel, which is not an efficient use of their time or an advisable practice.

Recommendations

In the future, the grants awarded by the Allocations Committee and by the Mini Grant Committee should be recorded as individual grants with the approved budget on the MUNIS general ledger, the official budget, accounting and reporting system. The budget would include amount for stipends, substitutes, instructional supplies, professional education expense and software etc. In brief, the practice would be similar to the recording of a state or federal grant on

the general ledger and capture the full activity of the grant and clearly present any turn back of grant funds, and real time available balances. This would have to be structured by the designation of segment on the chart of accounts to identify each grant; the grants for a fiscal year could be sub funds within one major fund for that fiscal year.

We recognize that some of the grant awards are very small amounts and we have further recommendations later in this section.

5. Grants by Fiscal Year on the General Ledger

Findings

There is language in the Court's Feoffee Trust Administration Order that distributions will be made by fiscal year and the distribution should be spent within the fiscal year. Currently there is no way to report the status of expenditures by fiscal year as the grants are not set up on the general ledger with any fiscal year coding or structure on the general ledger.

Recommendations

In the future the grants should be set up to link them by their respective fiscal year. For instance there could be an FY 16 Feoffee Fund, that would record the receipt of the FY 16 Feoffee distribution and then record each awarded grant as a sub fund with the approved grant budget. If there were 12 grants there would be 12 grant budgets with activity and balances and all would be reported in aggregate as FY 16 with an overall status for FY 16 spending compared to the FY 16 Feoffee distribution and as compared to each budget award.

This method would provide a clear MUNIS budget to actual report from the general ledger of Ipswich as to the status of all FY 16 activity compared to the distribution of the New Feoffees, the specific grant awards of the Allocation Committee and of the Mini Grant Committee.

6. Feoffee Fiscal Year Reserve Account

Findings

Currently there is no Reserve Account within the Feoffee Fund on the general ledger. As such there is no way to report New Feoffee funds received that are yet unallocated/awarded to a purpose and to accumulate the unused grant balances as the grant projects are completed.

Recommendations

A reserve account should be established on the Feoffee fund general ledger. The receipts of the Feoffee distributions are recorded on the revenue ledger; the reserve would report the full distribution from the New Feoffees, as the respective Committees vote and award grants, then transfers would be made from the Reserve to establish a budget for each grant approved. As the year progresses and grant projects are completed, then any available balance by grant should be transferred back to the reserve to timely and accurately report the unallocated/available Feoffee resources related to each fiscal year.

7. Feoffee Fund Transfer Authority

Findings

It is normal that a grant project could need supplemental funds due to an increase in the cost of the item after grant award, shipping costs or some unanticipated issue. Currently there is no written policy as to the authority of the administration (the school finance director) to allow spending over the grant amount and what has to be communicated back to the two committees (Allocations Committee and Mini-Grant Committee).

Recommendations

The "Principle Elements for Future Feoffees' Distributions" Policy should be revised to document the amount of funds (in total for individual grants) that the school finance director is authorized to transfer from the Reserve Account for unanticipated needs and what is the threshold for transfer by the committee(s).

In brief transfers from the Reserve Account to Grant Budgets would be done 1. Based on vote of the Allocations Committee or the Mini Grant Committee and 2. Based on approved authority of the business manager. Transfers to the Reserve Account would be from completed grants based on the approval/sign off of the person in charge of the respective grant.

8. Feoffee Grant Budget and Financial Reporting

Findings

Currently there is no reporting from the MUNIS General Ledger Feoffee fund budget to actual activity for grants or the financial position of the fund to the Allocation Committee, the Mini Grant Committee, the School Committee or the New Feoffees. There is the handwritten or typed spending that is included in the teachers/individual's status report that goes to one member of the respective committee that coordinates with that teacher on their project.

Recommendations

We recommend that the Allocation Committee, the Mini Grant Committee, the School Committee or the New Feoffees receive MUNIS Grant Budget to Actual report as well as the financial position of the reserve account each quarter. This report would be system generated and would eliminate the need for the teacher/technology director etc. to monitor and report spending in Excel. This would also provide transparency on use of the funds coming from the Trust and the timeliness of spending and unallocated/available balances.

9. Eliminate the Manual/Paper Requisitions for Feoffee Procurements

Findings

The school department utilizes the automated functionality of MUNIS requisitions and purchase orders for all purchases except the Feoffee procurements. The vast majority of Feoffee grant is expense spending (not salaries) and the automated process should be used; requisitions should be initiated by the respective grant manager/department/school in MUNIS. Currently for Feoffee purchasing, the person who oversees the grant is asked to submit paper requisitions (typed or hand written). The paper requisition is then entered into MUNIS by the Business Office.

Recommendations

The establishment and recording of grant budgets for each grant account in MUNIS will make it possible for the teacher or school staff etc. to enter requisitions directly to MUNIS to eliminate duplication. Also the establishment of budgets will allow the MUNIS system to control/prevent any potential grant overspending without a transfer from the Reserve account, discussed above.

10. Technology and Professional Development Grant Applications and Awards

Findings

In our review of the Feoffee grant awards, there are the Payne Grant awards (the large dollar grants) for major technology initiatives and professional development activities. We have also identified that in the Mini Grants there are awards for technology and there are awards for professional development activities. The Mini Grant technology requests and awards in some instances are not consistent with the technology standards and objectives of the School IT Department. Also there can be Mini Grants for $560 of Professional Development, basically the cost of the substitutes. In addition each Mini Grant requires a fair amount of administrative time and reporting.

Recommendations

We recommend that all technology grants for equipment, software etc. be developed and prepared and submitted by only the technology department as they are responsible, for consistent standards and integrated systems. In addition, we believe that professional development activities should be coordinated through the professional development Committee or Superintendent so there is a more comprehensive approach through a major grant award and eliminate Mini Grants for professional development.

11. Structuring of Grants for Similar Purposes and Dollar Amount of Grant Awards

Findings

In our review of some grant applications/awards there may be an award for curriculum or some purpose for Grade 2 and then a separate grant/application award for the same purpose but for

Grade 3. So there is the same purpose and objective for two grade levels. There are several grants for very small dollar amounts: $500, $450, $998 etc.

Recommendations

We recommend when there are similar missions/purposes (but for multiple grades etc.) that the school or principal submit one grant application and if approved the award would be for a larger amount. There would only have to be one interim report, one final report and one larger grant recorded on the general ledger. These are policy decisions for the school committee with respect to Mini Grants and as to increasing the maximum amounts of Mini Grants.

XI. Estimated Savings or Costs of Recommendations

Section		Estimated Savings*	Estimated Costs
III	**Curriculum Management**		
	3. Director of Curriculum and Instruction		$125,100
	4. Annual Text Book Investment		$20,000
	5. Teachers for the Middle School - 3 FTEs		$253,560
	6. Athletics - Volleyball		$15,000
	6. Fine Arts - Music at the Middle School - .6FTE		$56,505
	6. Fine Arts - Elementary Music		
	Band - .8 FTE		$67,616
	Orchestra - .7 FTE		$59,164
	Chorus and Pre-K music at Doyon - .4 FTE		$33,808
	7. Reassessment of Teaching Assistants Staffing Levels (Full Cost of 1 FTE is $38,035)	$76,070	
	7. Reassessment of "Behaviorist" Staffing Levels (Full Cost of 1 FTE is $56,433)	$112,866	
IV	**Information Technology**		
	3. Convert Esped to Aspen	TBD	
	3. Reduce use of MS Office, use OPEN Office instead	$10,000	
	4. Consolidate Phone Systems	TBD	
	4. Use Google Docs for Government	$30,000	
	5. Training of Technicians		$20,000
	7. Consolidation of IT Departments	TBD	
	7. One director position eliminated changed to CIO estimated salary increase		$20,000
	7. One director position changed to Network manager estimated savings	$20,000	
VI	**Transportation**		
	1. Increase bus driver wages		$5,000
	2. Three-tier bus schedule	$150,000	
	3. Bus contract improvements	$10,000	
	3. Using owned bus for charter routes	$15,000	
VII	**Business Functions**		
	10. Staffing - No Additions, After Redesign of Job Activities and Work processes Could Transfer one Position to Town HR and Procurement Functions		
	10. Possible upgrade of position if/when transferred to Town HR and Procurement		$5,000

XI. Estimated Savings or Costs of Recommendations

Section		Estimated Savings*	Estimated Costs
VII	**Facilities and Maintenance**		
	1. Add 1 High/Middle School Custodian (from Elementary)		$58,608
	1. Cut .5 Doyon Custodian move to High/Middle School	$29,304	
	1. Cut .5 Winthrop Custodian move to High/Middle School	$29,304	
	1. & 8B. Add 1 High /Middle School Custodian / Groundskeeper to reduce Field Maintenance Contract		$58,608
	1. Reduce High School Overtime by adding custodians	$10,500	
	3. Compensate Senior / Head Custodians		$4,000
	6. Training		$10,000
	8A Eliminate Assistant Facilities Director through attrition	$25,000	
	8A Add DPW / Facilities Clerk to replace assistant facilities director and support DPW operations		$62,565
	8B. Reduce Annual Field Maintenance Contract	$100,000	
	8B Add Field Maintenance Overtime to reduce Field Maintenance Contract		$10,500
	8B Add Seasonal Field Maintenance Help to reduce Field Maintenance Contract		$8,000
	8B First year grounds equipment purchase		$25,000
VII	**School Lunch**		
	4. Increase Lunch prices .50	$50,000	
	5. Shared Food Service Coordinator		$30,000
	8. Outsource Food Service	$109,000	

* All staffing costs include benefits
TBD - To be determined
Note that School Choice (a policy decision) of the School Committee could provide $5,000 per student

Data and Documents List

APPENDIX I.1

GENERAL

List of Names, Titles, Classifications for each Position under Review

Town Organization Charts

School Organization Charts

Job Descriptions

By laws regarding school/town organization

FY 13 and FY 14 Audited Financial Statements, Management Letters

FY 13 and FY 14 SEFA

FY 13 and FY 14 EOYR as submitted to DESE

Compliance Supplement Audit for FY12 and FY 13 (FY 14 if done)

Town's Schedule A filed for FY 14

SALARIES AND STAFFING

Salary Schedule - Clerical

Salary Schedule - Coaches

Salary Schedule - Custodians

Salary Schedule - Drivers

Salary Schedule - Food Services

Salary Schedule - Teachers

Salary Schedule - TAs

All Related Salary Schedules for Amesbury, Georgetown, Lynnfield,

Staff List as of 9/3/14 -- FTEs, Categories, Step (no names)

Staffing Levels at Each School by Position Title

Number of Teachers at each point/grade in Pay Scale

Total Number of Teachers (FTEs)

Teachers with Masters

Teachers with Masters Plus 15

PURCHASING

Purchasing Manual

Purchasing Policies and Procedures

Listing of Town/School Procurement Officials

Listing of Consortiums for Cooperative Purchasing

Standard Contract Form

Sampled @ 80 Procurements, Bids or Contracts

List of Outside Services costing at least $20,000

TRANSPORTATION

Transportation FY 14 Actual Expense

Transportation FY 15 Budget

Bus routing software used, if any

Most recent bus lease bid specifications / contract language

Number of route tiers

Number of busses operated by size and program

Current contractors by program

Transportation provided by collaboratives, if any

Bus schedule

Multi Year Contract with Salter

COLLOABORATION and EFFICIENCIES

List of any School systems and software used in addtion to MUNIS

List of MUNIS Modules used by the School Department

Number of MUNIS users in the School Dept and at each site/location

Analysis of HR by The Collins Center

Number of Benefitted Employees

Teachers with Masters Plus 30

Teachers with CAGS or Doctorates

Number to Teachers Aides at top point in Scale

FY 14 DESE EPIMS Detail Staffing

FY 15 DESE EPIMS Detail Staffing

CURRICULUM MANAGEMENT

A Clinical and Education Services Analysis of IPS by Futures Education

Policy - Curriculum Management

Textbook Purchase Information - Doyon Elementary

Textbook Purchase Information - Winthrop Elementary

Textbook Purchase Information - Middle School

Textbook Purchase Information - High School

Textbook Purchase Information -High School Science Dept. Textbook Update

Student Schedules all Schools and Bell Schedule - High School

Distirict Improvement Plan

Specific School Improvement Plans

Curriculum Material which shows alignment to Mass. Curr. Frameworks and/or Common Core Per Subject and Grade, as available

Class Size

INFORMATION TECHNOLOGY

Techology Purchase and Status of Implementation

Techology Equipment Inventory

Non instructional IT staff school & town

List of town IT Staff

Internet service provider town & school

Number of Personnel Action Forms Processed Annually

Town Personnel/H.R. Policies and Procedures

School Personnel/H.R. Policies and Procedures

Review of Facilities Dept. Operation dated 2/24/14

Energy Audit Part 1

Energy Audit Part 2

Community Use of School Facilities Policy

Facilities Use Application Process

Energy Audit Part 1

Energy Audit Part 2

Community Use of School Facilities Policy

Capital Improvement Program

OUTSIDE FUNDING

Grant Status Sheet

Complete Application Forms for 11 Grants

FY 10 to FY 14 Audited Report on Federal Awards (SEFA)

Fee Schedules (Buildings, Transporation, Lunch etc)

List of Staff responsible for Writing Grant Applications

DESE Comparative Data various

Choice Funding History

Chapter 70 History

PROFESSIONAL DEVELOPMENT

Feooffee PD Grant Applications

How is Professional Development determined?

CCE Summaries of Grant funded activities and status

E-mail system town & school

IT Related Reports submitted to DESE within past 2 Years

Other IT studys

Number/Types of Work orders for past 3 Years

IT Policies and Procedures

MUNIS Security Policy

Number of Town Users (Town and Utilities Users)

List of all Systems and Software in addition to MUNIS

Number of School Users

Number of desktops

Number of Laptops

Number of Printers

Number of Blackberries, I Phones, etc.

Number of Servers

Remote Locations Served

Number of PCs Replaced Annually

IT expenditures, various line items

FEOFFEE FUNDING

Final Settlement Agreement - Feoffees

Probate Court Trust Order

Policy - Feoffees' Distribution

FY 14 Feoffee Trust Funded Projects

FY 15 Feoffee Trust Funded Projects

Feoffee Trust Fund - Balance Sheets - FY 12 to FY 13

Feoffess Statement of Revenues, Expenditures and Change in Fund Balance

Feoffee Grant Binders

Feoffee MUNIS Reports FY 14 and FY 15

FOOD SERVICES

IPS Food Services Operations Review (MASBO & Nutrition Association)

Annual Profit and loss statement for FY 11, FY 12, FY 13 and FY 14

List of Staff Interviewed

APPENDIX I.2

School:

Central Office:

William Hart
Joanne Cuff
Beverly Hegedus
Lynette Occhipinti
Katherine Carleton
Pamela Lynch
Janet Higgins
Elizabeth Valentine
Brenda Spiridigliozzi

Office Staff at School Sites:

Debra Burgess
Jeanne Vlahos
Amy Digby
Rene Costoplus
Megan Donovan
Eileen Young
Angel Hopping

School Facilities/Custodial:

Ed Ogden
Richard Tubbs
Terry Thomas

Teachers:

Group Meeting - 6 Winthrop Teachers
Group Meeting - 17 Middle and High Teachers

School:

Principals and Assistant Principals:

David Dalton
Jeffrey Carovillano
David Fabrizio
Kathleen McMahon
Sheila Conley
Sheila McAdams

Fine Arts:

Gerald Dolan

Technology:

Jeannie Frash
Derek Deacon
Diane Arsenault
Bill Ford

Athletics:

Tom Gallagher

Others:

Compass Committee
Stephen Gadd - Salter Transportation
Stacy Young -CCE
Barry Hopping, Chair, School Committee
William Craft, Chair, Board of Selectmen

Town:

Town Managers Office:

Robin Crosbie
Jen Breaker, HR and Special Assistant

Finance:

Rita Negri (partial interview)
Cori Thurlow
Stephanie Frontiera
Laurie Rice
Kevin Merz

Techonolgy:

Greg Parachojuk
Jeff Civitarese
Bob Stone

Purchasing:

Frank Antonucci

Facilities:

Bill Hodge
Jane Spellman

Public Works:

Rick Clarke
Frank Ventimiglia
Jeff Putur

List of Staff that received a Job Analysis Questionaire (JAQ)

APPENDIX I.3

93% Response Rate

Name	Title
Central Office	
William Hart	Superintendent
Joanne Cuff	Dir. of Admin and Finance
Beverly Hegedus	Director of Pupil Services
Pamela Lynch	Admin. Secretary
Lynette Occhipinti	Sec. to Dir of Pupil Services
Janet Higgins	Accounts Payable
Brenda Spiridigliozzi	Payroll
Elizabeth Valentine	Business Office Clerk
Katherine Carleton	Director of Admin
Principals & Assistant Principals	
David Dalton	Principal - HS
Jeffrey Carovillano	Asst. Principal - HS
David Fabrizio	Principal - MS
Kathleen McMahon	Asst. Principal - MS
Sheila Conley	Principal - Doyon
Sheila McAdams	Principal - Winthrop
Department Chairs	
Scott Ames	Social Studies
Gregory Chmura	Science
Gerald Dolan	Fine Arts
Judy Hoyle	Health/PE
Richard Ladd	Foreign Language
Justine May	Guidance Counselor
Timothy Sidmore	English
Colleen Werner	Math
Guidance Counselors	
Laura Ananian-Randall	Guidance Counselor - MS
Melissa Karpinsky	Guidance Counselor HS
Jennifer Starrett	Guidance Counselor- HS

Name	Title
School Office Staff	
Debra Burgess	Winthrop
Jeanne Vlahos	Winthrop
Rene Costoplus	Doyon
Amy Digby	Doyon
Eileen Young	Middle School
Angel Hopping	Middle School
Eileen, Micki Nylen	High School
Diane Ciolek	High School
Megan Donovan	High School and Doyon
Techonology	
Jeannie Frash	Technology Director
Derek Deacon	Techology Specialist
Diane Arsenault	Techology Specialist
Bill Ford	Techology Specialist
SPED Program Managers	
Margaret Madeiros	Program Manager - Winthrop
Cindy Currier	Program Manager MS
Susan Fitchett	Program Manager - HS
Debra Harris	Program Manager - Doyon
School Nurses	
Debra Cole	Doyon
Jon Stafford	Winthrop
Deborah Watson	Middle
Food Service	
Tony Kmiec	Middle School
Meghan Persson	Doyon
Lisa Stottlemyer	Winthrop

List of Staff that received a Job Analysis Questionaire (JAQ)

APPENDIX I.3

93% Response Rate

Name	Title	Name	Title
Social Workers		**Head Custodians**	
Dominie Piaseczynski	Social Worker	Dick Tubbs	
Deborah Trevarrow	Social Worker	Terry Thomas	
		Ed Ogden	
Athletics			
Thomas Gallagher	Athletic Director		

The JAQ was also provided to the School Committee:

Barry Hopping
Carl Nylen
Jennifer Bauman
Hugh O'Flynn
Sean Gresh
Sarah Player
Feruza Krason

Town Staff			
Robin Crosbie	Town Manager	Frank Antonucci	Purchasing Agent
Jen Breaker	HR and Asst. to Town Manager	Greg Parachojuk	IT Director
Bill Hodge	Director of Facilities	Jeff Civitarese	IT
Jane Spellman	Asst. to Director of Facilities	Bob Stone	IT
Rita Negri	Finance Director	Rick Clarke	Director of Public Works
Cori Thurlow	Accounts Payable	Frank Ventimiglia	DPW Operations Manager
Stephanie Frontiera	Asst. Town Accountant	Jeff Putur	Director Parks and Cemetaries
Laurie Rice	Payroll and Benefits	Chief Nikas	Police Chief
Kevin Merz	Treasurer	Chief Gagnon	Fire Chief

Staffing Comparative

APPENDIX II.1

Source: DESE EPIMS filings of each School System

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport
Number of schools	4	4	4	5	5	5	3
All Students	1,986	2,348	1,506	2,220	2,329	2,611	968
SPED Students	239	425	207	315	303	440	165
ADMINISTRATORS:							
District administrators	2.6	2.4	3.0	5.2	2.0	3.8	2.0
Other district instructional leaders	0.0	1.0	6.3	8.8	3.2	1.3	1.0
School administrators	9.9	13.0	6.0	6.1	9.0	7.3	4.3
Total Administrators	**12.5**	**16.4**	**15.3**	**20.1**	**14.2**	**12.3**	**7.3**
Ratio of Students to Staff	***158.6***	***143.2***	***98.4***	***110.7***	***164.0***	***211.7***	***132.6***
SPECIAL EDUCATION STAFF:							
Special education teachers	**18.4**	**21.4**	**15.6**	**27.0**	**30.2**	**30.2**	**7.2**
Ratio of SWDs:SPED teachers	***13.0: 1***	***19.8: 1***	***13.3: 1***	***11.7: 1***	***10.0: 1***	***14.6: 1***	***23.1: 1***
SPED paraprofessionals	**60.2**	**57.1**	**12.2**	**38.1**	**70.9**	**46.4**	**21.2**
Ratio of SWDs:SPED paras	***4.0: 1***	***7.4: 1***	***17.0: 1***	***8.3: 1***	***4.3: 1***	***9.5: 1***	***7.8: 1***
SPED instructional support	**3.1**	**2.8**		**3.1**	**2.0**	**3.5**	
Ratio of SWDs:SPED support	***77:1***	***152:1***		***102:1***	***152:1***	***126:1***	
SPED related staff*	**21.4**	**8.4**	**5.0**	**11.7**	**16.5**	**7.0**	**3.6**
Ratio of SWDs:SPED related staff	***11:1***	***50:1***	***41:1***	***27:1***	***18:1***	***63:1***	***46:1***
Total SPED Staff	**103.1**	**89.7**	**32.8**	**79.8**	**119.6**	**87.1**	**32.0**
Ratio of SWDs:SPED related staff	***2.32***	***4.74***	***6.32***	***3.95***	***2.53***	***5.05***	***5.16***
SPED Related Staff by Position							
Detail of SPED Related Staff							
Audiologist	0	0	0	0	0	0	0
Occupational Therapist	2.13	1	1	1	2.1	2	0
Physical Therapist	1.166	1.3	0.5	1	1.4	0	0
Orientaion and Mobility Instructor	0	0	0	0	0	0	0

Staffing Comparative

APPENDIX II.1

Source: DESE EPIMS filings of each School System

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport
Speech Pathologist	4.9	4.2	3	4	4	5	1.6
Other Sped (Behaviorists)	13.179	1.9	0.5	5.7	9	0	2
Total SPED Related Staff	**21.4**	**8.40**	**5.00**	**11.70**	**16.50**	**7.00**	**3.60**
Ratio of SWDs to Each SPED Job Category							
Audiologist							
Occupational Therapist	112.21	425.00	207.0	315.0	144.29	220.0	
Physical Therapist	204.97	326.92	414.0	315.0	216.43		
Orientaion and Mobility Instructor							
Speech Pathologist	48.78	101.19	69.00	78.75	75.75	88.0	103.13
Other Sped (Behaviorists)	**18.1**	**223.7**	**414**	**55.3**	**33.7**		**82.5**
Total Ratio of Specialists	**11**	**51**	**41**	**27**	**18**	**63**	**46**
	11 to 1	*51 to 1*	*41 to 1*	*27 to 1*	*18 to 1*	*63 to 1*	*46 to 1*
GENERAL EDUCATION:							
Teachers	129.6	134.5	91.4	137.3	149.0	162.0	70.8
Ratio of All Students to Teachering Staff	***15.4***	***17.5***	***16.5***	***16.2***	***15.6***	***16.1***	***13.7***
Ratio of Non SWD Students to Teaching Staff	***13.48***	***14.3***	***14.2***	***13.9***	***13.6***	***13.4***	***11.3***
Teachers: ELA/Reading/Math/Science/SS	53.9	53.9	38.7	68.1	62.6	57.0	46.6
Ratio of Students to Staff	***36.8:1***	***43.6:1***	***38.9:1***	***32.6:1***	***37.2:1***	***45.8:1***	***20.8:1***
Teachers: Arts and Language	19.4	11.2	13.3	17.6	17.6	18.3	10.6
Ratio of Students to Staff	***102.2:1***	***210.0:1***	***113.0:1***	***125.8:1***	***132.3:1***	***142.6:1***	***91.3:1***
Teachers: Other Subjects	56.6	69.4	39.4	51.5	68.7	86.7	13.6
Ratio of Students to Staff	***35.1:1***	***33.8:1***	***35.5:1***	***43.1:1***	***33.9:1***	***30.1:1***	***71.1:1***

Staffing Comparative

APPENDIX II.1

Source: DESE EPIMS filings of each School System

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport
General Ed Instructional Support							
Guidance Counselor	3.95	3	4	2.6	4.2	4.9	4
Librarians and Media Center	1	3.8	0	3.1	3	1	1
Adjustment Counselor	0.5	4	1	0.3	2.9	0	0
Diagnostice and Eval Staff			2				0.8
Psychologist	0.8	0	0	2.5	4	0.5	0
Social Worker	1.2	0	1	0	0	0	0
Total	7.45	10.8	8	8.5	14.1	6.4	5.8
Ratio of Students to Staff	***266.6:1***	***217.4***	***188.3:1***	***261.2:1***	***165.2:1***	***408.0:1***	***166.9:1***
MEDICAL/HEALTH	4	4	4	4	5	5	4
Ratio of Students to Staff	***496.5:1***	***587.0:1***	***376.5:1***	***584.2:1***	***465.8:1***	***567.5:1***	***225.1:1***
SECRETARIAL/CLERICAL	17	18	16	21	18	15	11
Ratio of Students to Staff	***114.8:1***	***130.4:1***	***92.4:1***	***105.0:1***	***131.6:1***	***172.9:1***	***90.5:1***
TECHNOLOGY SUPPORT	3	4	3	3	4	4	
Ratio of Students to Staff	***662.0:1***	***670.9:1***	***602.4:1***	***740.0:1***	***582.3:1***	***629.2:1***	

SPED Staffing - Trends for 2012 to 2015

APPENDIX II.2

		2012	2013	2014	2015
	SPED Enrollment	*275*	*249*	*239*	*255*
Staff Category:					
Special education teachers		20.4	19.0	18.4	18.5
	SWDs:SPED teachers	***13.5: 1***	***13.1: 1***	***13.0: 1***	***13.7:1***
SPED paraprofessionals		57.6	60.0	60.2	50.0
	SWDs:SPED paras	***4.8: 1***	***4.2: 1***	***4.0: 1***	***5.1:1***
SPED instructional support		2.6	3.3	3.1	3.0
	SWDs:SPED support	***106:1***	***75:1***	***77:1***	***85:1***
SPED related staff		18.5	16.5	21.4	23.4
	SWDs:SPED related staff	***15:1***	***15:1***	***11:1***	***10.9:1***

SPED Staffing Comparison
Additional SPED Staffing Comparative

APPENDIX II.3

	Ipswich	Brookline	Newton	Wayland	Wellesley	Weston	State Average
Students with disabilities in-district (SWDs)	***239***	***1,148***	***2,338***	***488***	***808***	***361***	***153,715***
SPED Teachers	18.4	81.3	189.7	29.4	46.7	30.7	8,784
SWDs:SPED teachers	***13.0: 1***	***14.1: 1***	***12.3: 1***	***16.6: 1***	***17.3: 1***	***11.8: 1***	***17.5: 1***
SPED Paraprofessionals	60.2	159.1	448.0	67.7	153.0	46.0	17,525
SWDs:SPED paras	***4.0: 1***	***7.2: 1***	***5.2: 1***	***7.2: 1***	***5.3: 1***	***7.8: 1***	***8.8: 1***
SPED Instructional Support	3.1	9.0	22.5	4.7	9.1	3.8	1,312
SWDs:SPED support	***77:1***	***128:1***	***104:1***	***105:1***	***89:1***	***96:1***	***117:1***
SPED Related staff *	21.4	41.9	52.4	7.5	28.3	14.2	4,626
SWDs:SPED related staff *	***11:1***	***27:1***	***45:1***	***65:1***	***29:1***	***25:1***	***33:1***

*** Specialists and IPS defined Behaviorist positions***

Comparison of Ipswich EPIMS Reported Staff
Current Year vs. Last Year with Ratios

APPENDIX II.4

	Current Year 2014-2015 FTE	Last Year 2013-2014 FTE	Change in Staff	2014-2015 Enrollment Ratios	2013-2014 Enrollment Ratios
Enrollments for Ratios:			***Change***		
All Students	**1918**	**1986**	**(68)**		
Special Education Students	**255**	**239**	**16**		
General Education Students	**1663**	**1747**	**(84)**		
Administrators					
1200 Superintendent of Schools	1	1			
1201 Assistant/Associate/ Vice Superintendents	0	0			
1202 School Business Official	1	1			
1205 Other District Wide Administrators	0	0			
1210 Supervisor/Director of Guidance	0	0			
1211 Supervisor/Director of Pupil Personnel	0.5	0.3	**0.20**		
1212 Special Education Administrator	0.5	0.3	**0.20**		
1213 Supervisor/Director/Coordinator: Arts	0	0			
1214 Supervisor/Director/Coordinator of Assessment	0	0			
1215 Supervisor/Director/Coordinator of Curriculum	0	0			
1216 Supervisor/Director/Coordinator: English Language Learner	0	0			
1217 Supervisor/Director/Coordinator: English	0	0			
1218 Supervisor/Director/Coordinator: Foreign Language	0	0			
1219 Supervisor/Director/Coordinator: History/Social Studies	0	0			
1220 Supervisor/Director/Coordinator: Library/Media	0	0			
1221 Supervisor/Director/Coordinator: Mathematics	0	0			
1222 Supervisor/Director/Coordinator: Reading	0	0			
1223 Supervisor/Director/Coordinator: Science	0	0			
1224 Supervisor/Director/Coordinator: Technology	0.85	0	**0.85**		
1225 Supervisor/Director/Coordinator of Professional Developmen	0	0			
1226 School Nurse Leader	0	0			
1305 Principal/Headmaster/Headmistress/Head of School	4	4			
1310 Deputy/Associate/Vice-/Assistance Principal	1.92	1.92			
1312 School Special Education Administrator	4	4			
1320 Other School Administrator/Coordinator	0	0			
Total Administrators	**13.77**	**12.52**	**1.25**	***139.3***	***158.6***

Comparison of Ipswich EPIMS Reported Staff
Current Year vs. Last Year with Ratios

APPENDIX II.4

	Current Year 2014-2015 FTE	Last Year 2013-2014 FTE	Change in Staff	2014-2015 Enrollment Ratios	2013-2014 Enrollment Ratios
Instructional Staff - Teachers					
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: General Ed.	**122.6**	**129.6**	**-7.00**	***15.6***	***15.3***
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: Special Ed.	**18.547**	**18.449**	**0.10**	***13.7***	***13.0***
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: CVTE	**0.536**	**0.6**	**-0.06**		
2305, 2306, 2307, 2308, 2310, 2325 by Program Area: ELL	**3.001**	**0.75**	**2.25**		
Total Instructional by Program	**144.68**	**149.40**	**-4.72**		
Instructional Support Staff					
3323 Tutor	0	0			
3324 Educational Interpreters	0	0			
3325 Diagnostic and Evaluation Staff	0	0			
3326 Recreation and Therapeutic Recreation Specialists	0	0			
3327 Rehabilitation Counselor	0	0			
3328 Work Study Coordinator	0	0			
3329 Guidance Counselor	**3.95**	**3.95**			
3330 Librarians and Media Center Directors	**1**	**1**			
3340 Junior ROTC Instructor	0	0			
Total Instructional Support Staff	**4.95**	**4.95**	**0**	***387.5***	***401.2***
Instructional Support and SPED Shared Staff					
3350 School Adjustment Counselor -- Non-Special Education	**0.4**	**0.5**			
3351 School Adjustment Counselor -- Special Education	**0.4**	**0.5**			
3360 School Psychologist -- Non-Special Education	**0.8**	**0.8**			
3361 School Psychologist -- Special Education	**1.8**	**1.8**			
3370 School Social Worker -- Non-Special Education	**1.2**	**1.2**			
3371 School Social Worker -- Special Education	**0.8**	**0.8**			
Total Instructional Support and Non-Special Education Staff	**2.4**	**2.5**			
Total Instructional Support and Special Education Staff	**3**	**3.1**		***85.0***	***77.1***
Total Instructional Support & SPED and Non-SPED Shared Staff	**5.4**	**5.6**	**-0.20**		

Comparison of Ipswich EPIMS Reported Staff
Current Year vs. Last Year with Ratios

APPENDIX II.4

	Current Year 2014-2015 FTE	Last Year 2013-2014 FTE	Change in Staff	2014-2015 Enrollment Ratios	2013-2014 Enrollment Ratios
Paraprofessional					
401 Title I	**0.67**	**0.67**			
402 English Language Learner (ELL)	0	0			
403 Career and Vocational Technical Education (CVTE)	0	0			
404 Special Education	**49.996**	**60.197**		***5.1***	***4.0***
405 Other	**5.336**	**3.28**			
Number of instructional paraprofessionals who work in targeted assistance or school wide Title I programs	**0.67**	**0.67**			
406 Non-Instructional	**1**	**1**			
Total Paraprofessional Staff	**57.002**	**65.817**	**-8.82**		
Special Education Related Staff					
3411 Audiologist	0	0			
3421 Occupational Therapist	**2.44**	**2.13**	**0.31**	***104.5***	***112.2***
3431 Physical Therapist	**0.78**	**1.166**	**-0.39**	***326.9***	***205.0***
3451 Speech Pathologist	**5.3**	**4.9**	**0.40**	***48.1***	***48.8***
3461 Other Related Special Education Staff	**14.833**	**13.179**	**1.65**	***17.2***	***18.1***
Total Special Education Related Staff	**23.353**	**21.375**	**1.98**	***10.9***	***11.2***
Medical / Health Services					
5010 Physician	0	0			
5015 Psychiatrist	0	0			
5020 School Nurse -- Non-Special Education	**2**	**2**			
5021 School Nurse -- Special Education	**2**	**2**			
Totals Medical / Health Services	**4**	**4**	**0**	***479.5***	***496.5***
Office / Clerical / Administrative Support					
6110 Administrative Clerks and Secretaries	**13.775**	**14.2**			
6120 Special Education Administrative Aides	0	0			
6130 Special Education Administrative Clerks and Secretaries	**2.1**	**2.1**			
6150 Other Administrative Support Personnel	**1**	**1**			
Totals Office / Clerical / Administrative Support	**16.875**	**17.3**	**-0.43**	***15.1***	***13.8***
6140 Information Services & Technical Support	**3**	**3**	**0**		
Total EPIMS Categories of Staff	**273.034**	**283.96**	**-10.93**	***7.0***	***7.0***

Overview of Structure of Comparative Pay Plan: Lanes and Steps

Appendix II.5

	Number of STEPS in Plan:	*LANES:* **Bachelors**	B + 6	B + 12	BA +15	B + 18	B + 24	BA + 30	B + 36	**Masters**	MA+15
Ipswich	13	**Yes**			Yes			Yes		**Yes**	Yes
Amesbury	11 (8 for Bacherlors)	**Yes**				Yes			Yes	**Yes**	Yes
Georgetown	10	**Yes**	Yes	Yes		Yes	Yes	Yes	Yes	**Yes**	
Lynnfield	11	**Yes**			Yes					**Yes**	
Newburyport	11	**Yes**			Yes					**Yes**	Yes
No. Reading	12	**Yes**								**Yes**	
Rockport	9 Plus 4 Additional based on years of service	**Yes**								**Yes**	Yes

		M + 18	**MA+30**	MA + 36	**MA+45**	MA+60	MA+75	MA+90	2 Masters	Doctorate
Ipswich	13		**Yes**		**Yes**	Yes				
Amesbury	11 (8 for Bacherlors)		**Yes**		**Yes**					
Georgetown	10	Yes		Yes	**Yes**	Yes		Yes		
Lynnfield	11		**Yes**							Yes
Newburyport	11		**Yes**		**Yes**	Yes	Yes	Yes		
No. Reading	12									Yes
Rockport			**Yes**		**Yes**	Yes	Yes			

Ipswich Teachers Agreement **Appendix II.6**

Change in Lanes (Change from one Education Level to Next Level)

LANES:

Step	**Bachelors**	**Bachelors Plus 15**	**Bachelors Plus 30**	**Masters**	**Masters Plus 15**	**Masters Plus 30**	**Masters Plus 45**	**Masters Plus 60**
1	$40,070	$42,191	$44,821	$45,695	$47,409	$50,849	$52,568	$54,195
2	$41,667	$43,788	$46,765	$47,762	$49,572	$52,907	$54,624	$56,342
3	$43,260	$45,388	$48,707	$49,815	$51,534	$54,970	$56,676	$58,403
4	$44,856	$46,979	$50,651	$51,873	$53,593	$57,032	$58,751	$60,466
5	$46,453	$48,577	$52,599	$53,941	$55,656	$59,091	$60,810	$62,525
6	$48,046	$50,170	$54,541	$56,001	$57,715	$61,150	$62,871	$64,585
7	$49,642	$51,768	$56,486	$58,061	$59,781	$63,214	$64,932	$66,650
8	$51,236	$53,363	$58,435	$60,125	$61,839	$65,276	$66,994	$68,709
9	$54,097	$56,363	$61,746	$63,475	$65,288	$68,915	$70,732	$72,544
10	$57,303	$59,725	$65,403	$67,296	$69,156	$72,881	$74,744	$76,606
11	$60,534	$62,915	$69,090	$71,147	$73,057	$76,881	$78,792	$80,703
12	$61,140	$63,543	$69,780	$71,858	$73,786	$77,651	$79,580	$81,511
13	$61,751	$64,179	$70,478	$72,577	$74,525	$78,427	$80,376	$82,326

Change in Lanes (Additional Compensation for Education levels)

Step		**Bachelors Plus 15**	**Bachelors Plus 30**	**Masters**	**Masters Plus 15**	**Masters Plus 30**	**Masters Plus 45**	**Masters Plus 60**
1		$2,121	$2,630	$874	$1,714	$3,440	$1,719	$1,627
2		$2,121	$2,977	$997	$1,810	$3,335	$1,717	$1,718
3		$2,128	$3,319	$1,108	$1,719	$3,436	$1,706	$1,727
4		$2,123	$3,672	$1,222	$1,720	$3,439	$1,719	$1,715
5		$2,124	$4,022	$1,342	$1,715	$3,435	$1,719	$1,715
6		$2,124	$4,371	$1,460	$1,714	$3,435	$1,721	$1,714
7		$2,126	$4,718	$1,575	$1,720	$3,433	$1,718	$1,718
8		$2,127	$5,072	$1,690	$1,714	$3,437	$1,718	$1,715
9		$2,266	$5,383	$1,729	$1,813	$3,627	$1,817	$1,812
10		$2,422	$5,678	$1,893	$1,860	$3,725	$1,863	$1,862
11		$2,381	$6,175	$2,057	$1,910	$3,824	$1,911	$1,911
12		$2,403	$6,237	$2,078	$1,928	$3,865	$1,929	$1,931
13		$2,428	$6,299	$2,099	$1,948	$3,902	$1,949	$1,950
	Average of Increase within the Lane	***$2,223***	***$4,658***	***$1,548***	***$1,791***	***$3,564***	***$1,785***	***$1,778***

2014-2015 School Year Payout

Appendix II.7

School System:

Degree:

Bachelors

Step:

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport	*% of Increase in Ipswich*	Ipswich	Amesbury	Georgetown	Lynnfield	Newburypor	No. Reading	Rockport
									Change between Steps						
1	$40,070	$46,411	$43,747	$47,358	$43,282	$43,426	$40,614								
2	$41,667	$47,968	$46,215	$49,480	$44,737	$45,878	$41,968	***4.0%***	$1,597	$1,557	$2,468	$2,122	$1,454	$2,452	$1,354
3	$43,260	$49,576	$48,110	$51,552	$46,239	$48,332	$44,671	***3.8%***	$1,593	$1,608	$1,895	$2,072	$1,502	$2,454	$2,703
4	$44,856	$51,158	$50,000	$54,062	$47,793	$50,787	$47,846	***3.7%***	$1,596	$1,582	$1,890	$2,510	$1,554	$2,454	$3,175
5	$46,453	$52,739	$51,887	$56,789	$51,487	$53,239	$50,550	***3.6%***	$1,597	$1,581	$1,887	$2,727	$3,694	$2,453	$2,704
6	$48,046	$54,321	$53,971	$59,928	$53,218	$55,692	$52,577	***3.4%***	$1,593	$1,582	$2,084	***$3,139***	$1,731	$2,453	$2,027
7	$49,642	$55,905	$55,667	$63,071	$55,006	$58,145	$54,604	***3.3%***	$1,596	$1,584	$1,696	***$3,143***	$1,788	$2,453	$2,027
8	$51,236	$56,654	$57,567	$67,053	$56,854	$60,600	$57,578	***3.2%***	$1,594	$749	$1,900	***$3,982***	$1,848	$2,455	$2,974
9	$54,097		$60,292	$69,400	$59,492	$64,036	$61,091	***5.6%***	***$2,861***		$2,725	$2,347	$2,638	***$3,436***	$3,513
10	$57,303		$65,902	$70,614	$61,491	$65,365		***5.9%***	***$3,206***		**$5,610**	$1,214	$1,999	$1,329	
11	$60,534			$71,829	$64,565	$68,491		***5.6%***	***$3,231***			$1,215	**$3,074**	$3,127	
12	$61,140					$69,490			$606					$999	
13	$61,751								$611						

Degree:

Masters

Step:

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport		Ipswich	Amesbury	Georgetown	Lynnfield	Newburypor	No. Reading	Rockport
1	$45,695	$51,685	$46,441	$50,502	$46,488	$48,630	$44,333								
2	$47,762	$53,267	$49,189	$52,603	$48,051	$51,251	$45,954	***4.5%***	$2,067	$1,582	$2,748	$2,101	$1,563	$2,621	$1,621
3	$49,815	$54,849	$51,375	$54,689	$49,664	$53,873	$47,980	***4.3%***	$2,053	$1,582	$2,186	$2,086	$1,613	$2,622	$2,026
4	$51,873	$56,432	$53,509	$57,203	$51,333	$56,496	$50,008	***4.1%***	$2,058	$1,583	$2,134	$2,514	$1,669	$2,624	$2,028
5	$53,941	$58,013	$55,667	$59,721	$55,302	$59,119	$53,929	***4.0%***	$2,068	$1,581	$2,158	$2,518	$3,969	$2,623	$3,921
6	$56,001	$59,595	$57,832	$62,866	$57,159	$61,742	$55,955	***3.8%***	$2,060	$1,582	$2,165	$3,145	$1,857	$2,622	$2,026
7	$58,061	$61,178	$59,996	$66,003	$59,081	$64,365	$58,660	***3.7%***	$2,060	$1,583	$2,164	$3,137	$1,922	$2,624	$2,705
8	$60,125	$62,761	$62,159	$69,362	$60,974	$66,988	$61,904	***3.6%***	$2,064	$1,583	$2,163	$3,359	$1,893	$2,623	$3,244
9	$63,475	$64,343	$64,594	$72,716	$63,898	$70,589	$68,052	***5.6%***	**$3,350**		$2,435	$3,354	$2,924	$3,601	***$6,148***
10	$67,296	$65,924	$68,923	$76,695	$66,046	$72,014		***6.0%***	**$3,821**		***$4,329***	$3,979	$2,148	$1,424	
11	$71,147	$68,259	$73,951	$79,380	$69,347	$75,371		***5.7%***	**$3,851**			$2,685	***$3,301***	$3,358	
12	$71,858					$76,441			$711					$1,070	
13	$72,577								$719						

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport		Ipswich	Amesbury	Georgetown	Lynnfield	Newburypor	No. Reading	Rockport
Degree:															
Masters Plus 15			*Note: M + 18*												
Step:															
1	$47,409	$53,662	$47,251	$51,971	$47,557		$45,661								
2	$49,572	$55,245	$50,000	$54,062	$49,155		$47,332	***4.6%***	$2,163	$1,583	$2,749	$2,091	$1,598		$1,671
3	$51,534	$56,828	$52,161	$56,159	$50,807		$49,421	***4.0%***	$1,962	$1,583	$2,161	$2,097	$1,652		$2,089
4	$53,593	$58,409	$54,326	$58,678	$52,513		$51,509	***4.0%***	$2,059	$1,581	$2,165	$2,519	$1,706		$2,088
5	$55,656	$59,991	$56,479	$61,187	$56,572		$55,546	***3.8%***	$2,063	$1,582	$2,153	$2,509	$4,059		$4,037
6	$57,715	$61,573	$58,645	$64,331	$58,474		$57,633	***3.7%***	$2,059	$1,582	$2,166	$3,144	$1,901		$2,087
7	$59,781	$63,156	$60,812	$67,476	$60,438		$60,419	***3.6%***	$2,066	$1,583	$2,167	$3,145	$1,964		$2,786
8	$61,839	$64,739	$62,971	$70,829	$62,470		$63,760	***3.4%***	$2,058	$1,583	$2,159	***$3,353***	$2,032		$3,341
9	$65,288	$66,320	$65,404	$74,185	$65,367		$70,092	***5.6%***	***$3,449***		$2,433	***$3,356***	$2,897		***$6,332***
10	$69,156	$67,902	$69,750	$78,155	$67,564			***5.9%***	***$3,868***		***$4,346***	***$3,970***	$2,197		
11	$73,057	$70,237	$74,836	$80,890	$70,942			***5.6%***	***$3,901***			$2,735	***$3,378***		
12	$73,786								$729						
13	$74,525								$739						

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport		Ipswich	Amesbury	Georgetown	Lynnfield	Newburypor	No. Reading	Rockport
Degree:															
Masters Plus 30			*M Plus 36*			*No M Plus 30*									
Step:															
1	$50,849	$55,640	$48,068	$54,062	$48,626		47716								
2	$52,907	$57,223	$50,807	$56,159	$50,260		49463	***4.0%***	$2,058	$1,583	$2,739	$2,097	$1,634	$0	$1,747
3	$54,970	$58,805	$52,970	$58,262	$51,948		51644	***3.9%***	$2,063	$1,582	$2,163	$2,103	$1,688	$0	$2,181
4	$57,032	$60,387	$55,135	$60,772	$53,693		53826	***3.8%***	$2,062	$1,582	$2,165	$2,510	$1,745	$0	$2,182
5	$59,091	$61,969	$57,301	$63,490	$57,844		58044	***3.6%***	$2,059	$1,582	$2,166	$2,718	$4,151	$0	$4,218
6	$61,150	$63,551	$59,455	$66,426	$59,788		60229	***3.5%***	$2,059	$1,582	$2,154	$2,936	$1,945	$0	$2,185
7	$63,214	$65,133	$61,618	$69,572	$61,796		63138	***3.4%***	$2,064	$1,582	$2,163	***$3,146***	$2,008	$0	$2,909
8	$65,276	$66,715	$63,780	$72,925	$63,873		66629	***3.3%***	$2,062	$1,582	$2,162	***$3,353***	$2,076	$0	$3,491
9	$68,915	$68,298	$66,190	$76,273	$66,837		73246	***5.6%***	***$3,639***		$2,410	***$3,348***	$2,964	$0	***$6,617***
10	$72,881	$69,881	$70,590	$80,256	$69,083			***5.8%***	***$3,966***		***$4,400***	***$3,983***	$2,246	$0	
11	$76,881	$70,237	$75,734	$83,068	$72,537			***5.5%***	***$4,000***			$2,812	***$3,454***	$0	
12	$77,651								$770					$0	
13	$78,427			4.0%					$776						

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport
Highest Degree (Lane) in each School							
System's (	**M + 60**	**M + 45**	**Doctor/M + 9**	**Doctor**	**M + 90**	**Doctor**	**M + 75**
1	$54,195	$57,618	$51,372	$57,419	$54,183	$51,122	$51,884
2	$56,342	$59,199	$54,110	$59,510	$56,004	$53,784	$53,786
3	$58,403	$60,783	$56,271	$61,609	$57,885	$56,447	$56,157
4	$60,466	$62,365	$58,437	$64,121	$59,830	$59,110	$58,530
5	$62,525	$63,947	$60,604	$66,843	$64,455	$61,771	$63,116
6	$64,585	$65,529	$62,757	$69,779	$66,620	$64,436	$65,491
7	$66,650	$67,111	$64,921	$72,925	$68,860	$67,099	$68,655
8	$68,709	$68,693	$67,083	$76,484	$71,173	$69,763	$72,451
9	$72,544	$70,276	$69,494	$79,624	$74,476	$73,404	$79,648
10	$76,606	$71,858	$73,891	$83,613	$76,977	$74,851	
11	$80,703	$74,192	$79,037	$86,538	$80,826	$78,265	
12	$81,511					$79,352	
13	$82,326						

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburypor	No. Reading	Rockport
	M + 60	**M + 45**	**octor/M + 9**	**Doctor**	**M + 90**	**Doctor**	**M + 75**
4.0%	$2,147	$1,581	$2,738	$2,091	$1,821	$2,662	$1,902
3.7%	$2,061	$1,584	$2,161	$2,099	$1,881	$2,663	$2,371
3.5%	$2,063	$1,582	$2,166	$2,512	$1,945	$2,663	$2,373
3.4%	$2,059	$1,582	$2,167	$2,722	$4,625	$2,661	$4,586
3.3%	$2,060	$1,582	$2,153	$2,936	$2,166	$2,665	$2,375
3.2%	$2,065	$1,582	$2,164	**$3,146**	$2,239	$2,663	$3,164
3.1%	$2,059	$1,582	$2,162	**$3,559**	$2,314	$2,664	$3,796
5.6%	***$3,835***		$2,411	**$3,140**	$3,302	$3,642	***$7,197***
5.6%	***$4,062***		**$4,397**	**$3,989**	$2,501	$1,447	
5.3%	***$4,097***			$2,925	**$3,849**		
	$808						
	$815						

* Rockport also pays an additional $1,000 each year after 10 years of service
Rockport also pays an additional $2,000 each year after 15 years of service
Rockport also pays an additional $3,000 each year after 20 years of service
Rockport also pays an additional $4,000 each year after 25 years of service

IPS 2014-2015 School Year Payout

APPENDIX II.8

		Degree/Lane: Bachelors	B+15	B+30	Master	M+15	M+30	M+45	M+60	TOTALS	FTE %	Wage %
FTE												
	1	$40,070	$42,191	$44,821	$45,695	$47,409	$50,849	$52,568	$54,195			
Cost		$0	$0	$0	$0	$0	$0	$0	$0	$0		
FTE		***1***			***6***					***7***	***4.3%***	
	2	$41,667	$43,788	$46,765	$47,762	$49,572	$52,907	$54,624	$56,342			
Cost		$41,667	$0	$0	$286,572	$0	$0	$0	$0	$328,239		***2.9%***
FTE		***3***	***1***		***4***			***1***		***9***	***5.6%***	
	3	$43,260	$45,388	$48,707	$49,815	$51,534	$54,970	$56,676	$58,403			
Cost		$129,780	$45,388	$0	$199,260	$0	$0	$56,676	$0	$431,104		***3.9%***
FTE		***2***	***0.5***		***5.4***					***7.9***	***4.9%***	
	4	$44,856	$46,979	$50,651	$51,873	$53,593	$57,032	$58,751	$60,466			
Cost		$89,712	$23,490	$0	$280,114	$0	$0	$0	$0	$393,316		***3.5%***
FTE		***1***			***4***					***5***	***3.1%***	
	5	$46,453	$48,577	$52,599	$53,941	$55,656	$59,091	$60,810	$62,525			
Cost		$46,453	$0	$0	$215,764	$0	$0	$0	$0	$262,217		***2.3%***
FTE		***1***			***3***					***4***	***2.5%***	
	6	$48,046	$50,170	$54,541	$56,001	$57,715	$61,150	$62,871	$64,585			
Cost		$48,046	$0	$0	$168,003	$0	$0	$0	$0	$216,049		***1.9%***
FTE				***1***	***4***		***1***			***6***	***3.7%***	
	7	$49,642	$51,768	$56,486	$58,061	$59,781	$63,214	$64,932	$66,650			
Cost		$0	$0	$56,486	$232,244	$0	$63,214	$0	$0	$351,944		***3.1%***
FTE					***2***					***2***	***1.2%***	
	8	$51,236	$53,363	$58,435	$60,125	$61,839	$65,276	$66,994	$68,709			
Cost		$0	$0	$0	$120,250	$0	$0	$0	$0	$120,250		***1.1%***
FTE		***1***			***8.8***		***1***	***1.25***		***12.05***	***7.5%***	
	9	$54,097	$56,563	$61,746	$63,475	$65,288	$68,915	$70,732	$72,544			

IPS 2014-2015 School Year Payout

APPENDIX II.8

		Degree/Lane:										
		Bachelors	**B+15**	**B+30**	**Master**	**M+15**	**M+30**	**M+45**	**M+60**	**TOTALS**	**FTE %**	**Wage %**
Cost		$54,097	$0	$0	$558,580	$0	$68,915	$88,415	$0	$770,007		***6.9%***
FTE					***3.2***		***2***			***5.2***	***3.2%***	
	10	$57,303	$59,725	$65,403	$67,296	$69,156	$72,881	$74,744	$76,606			
Cost		$0	$0	$0	$215,347	$0	$145,762	$0	$0	$361,109		***3.2%***
FTE			***0.8***			***2***	***4***		***1***	***7.8***	***4.8%***	
	11	$60,534	$62,915	$69,090	$71,147	$73,057	$76,881	$78,792	$80,703			
Cost		$0	$50,332	$0	$0	$146,114	$307,524	$0	$80,703	$584,673		***5.2%***
FTE		***1***			***3.58***		***1***	***2***	***1.1***	***8.68***	***5.4%***	
	12	$61,140	$63,543	$69,780	$71,858	$73,786	$77,651	$79,580	$81,511			
Cost		$61,140	$0	$0	$257,252	$0	$77,651	$159,160	$89,662	$644,865		***5.8%***
FTE		***4.34***	***3***	***4***	***10.1***	***8.65***	***18.55***	***11.2***	***27.25***	***87.09***	***53.9%***	
	13	$61,751	$64,179	$70,478	$72,577	$74,525	$78,427	$80,376	$82,326			
Cost		$267,999	$192,537	$281,912	$733,028	$644,641	$1,454,821	$900,211	$2,243,384	$6,718,533		***60.1%***
Total FTE		***14.34***	***5.3***	***5***	***54.08***	***10.65***	***27.55***	***15.45***	***29.35***	***161.72***		
Total Cost		**$738,894**	**$311,747**	**$338,398**	**$3,266,414**	**$790,755**	**$2,117,887**	**$1,204,462**	**$2,413,749**	**$11,182,305**	**100%**	**100%**

Compensation of Paraprofessionals

APPENDIX II.9

	STEP: 1	2	3	4	5	6
Ipswich	$15.70	$16.32	$16.96	$18.02	$18.39	
Amesbury						
Para with High School Diploma	$12.88	$13.52	$14.10	$14.75		
education or 4 year degree in other field	$19.47	$21.53	$23.44	$24.14		
Para with 4 year degree in educatio	$21.46	$23.31	$24.71	$25.46		
Georgetown						
Para	$12.31	$12.79	$13.15	$14.21		
Instructional Para	$15.30	$15.91	$16.54	$17.21		
Lynnfield	$14.50	$15.18	$15.76	$16.37		
Newburyport	$14.54	$14.54	$16.41	$20.63		
No. Reading	$15.37	$15.83	$16.30	$16.94	$17.34	
Rockport	$15.13	$16.12	$16.79	$17.43	$18.15	$18.33

Ipswich Paraprofessionals only reaches Step 5 after 10 years

Ipswich

Distribution of Paraprofessionals ***STEP:***

1	2	3	4	5
None	**3%**	**3%**	**67%**	**26%**

Compensation of Secretarial/Clerical Staff

APPENDIX II.10

	STEP:								
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
Ipswich	$19.43	$20.07	$20.60	$21.24	$21.76				
Amesbury	$18.55	$19.43	$20.30	$21.17					
Georgetown	$16.86	$17.63	$18.10	$19.72					
Lynnfield	$19.36	$20.23	$21.14	$21.95	$22.87	$23.76	$24.76	$25.30	$25.55
Newburyport	$17.64	$18.11	$20.30	$20.60					
No. Reading	$18.83	$19.56	$20.31	$21.05	$21.78	$22.53	$23.27	$25.37	$25.88
Rockport	$17.45	$18.26	$19.01	$19.98	$20.81	$21.00			

Hourly Earnings based on Ipswich increase at 6 months	**Hourly Rate over 18 Months**	**Hourly Rate over 30 Months**
Ipswich	$19.85	$20.15
Amesbury	$18.84	$19.25
Georgetown	$17.12	$17.42
Lynnfield	$19.65	$20.06
Newburyport	$17.79	$18.36
No. Reading	$19.07	$19.42
Rockport	$17.72	$18.09

Additonal Admin/Secretarial Classifications

	STEP:								
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
Secretarial Assistant	$17.79	$18.36	$18.88	$19.43	$19.95				
Clerk	$18.36	$18.88	$19.43	$20.07	$20.59				
Head School Secretary	$20.07	$20.60	$21.24	$21.88	$22.40				
Administrative Secretary	$20.60	$21.24	$21.88	$22.41	$22.92				
Accounts Payable and Payroll	$21.90	$22.41	$23.39	$23.89	$24.40				

Compensation of Food Services Staff

APPENDIX II.11

Cafeteria Workers	***STEP:***								
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
Ipswich	$12.67	$13.51	$14.24	$14.51	$15.27	$15.79			
Amesbury									
Georgetown	$14.56								
Lynnfield	$11.83	$12.25	$12.72	$13.06					
Newburyport	$13.63	$13.75	$13.95						
No. Reading	$11.35	$11.60	$12.09	$12.56	$12.99	$13.15	$ 13.41	13.6	$13.80
Rockport	$13.90	$14.44	$15.00	$15.84	$16.63	$17.45			

Rockport increases to next step with every 3 years of service

Cooks/Bakers	***STEP:***								
	1	**2**	**3**	**4**	**5**	**6**	7	8	**9**
Ipswich	$14.09	$14.85	$15.55	$15.82	$16.58	$17.06			
Amesbury									
Georgetown	$14.78								
Lynnfield	$12.56	$13.02	$13.48	$13.79					
Newburyport	$14.05	$14.17	$14.33						
No. Reading - Middle School	$12.78	$13.03	$13.58	$14.16	$14.45	$14.59	$ 14.92	15.14	$15.36
No. Reading - High School	$13.24	$13.49	$14.04	$14.58	$14.94	$15.18	$ 15.43	15.65	$15.88
Rockport									

Compensation of Custodial Staff

APPENDIX II.12

	STEP: 1	2	3	4	5	6	7	8
Ipswich	$36,774	$38,022	$39,062	$40,269				
Amesbury								
Georgetown								
Elementary Custodians	$40,526	$41,558						
Middle and High Custodians	$42,308	$43,341						
Lynnfield	$34,483	$35,661	$37,231	$39,454	$41,339			
Newburyport	$36,291	$37,868	$40,674	$41,216				
No. Reading	$38,916	$40,497	$43,729	$43,923	$44,363	$44,806	$45,702	$45,388
Rockport	$39,213	$39,755	$40,173	$40,653	$41,070			

**** Ipswich Custodians receive a raise at 6 months and then every 12 months and progress to the 4th step over 30 months***

	Earnings for 18 months	**Earnings for 30 months**
Ipswich	$56,410	$95,472
Amesbury		
Georgetown		
Elementary Custodians	$61,305	
Middle and High Custodians	$63,979	
Lynnfield	$52,314	$88,760
Newburyport	$55,225	$94,496
No. Reading	$59,165	$101,278
Rockport	$59,091	$99,055

Compensation of Coaches

APPENDIX II.13

A. High School

1. Football Headcoach	STEP: 1	2	3	4	5	6	7
Ipswich	$5,865	$6,487	$7,109	$7,731	$8,352	$8,976	$9,597
Amesbury							
Georgetown *	$8,489	$8,989					
Lynnfield	$8,864	$9,706	$10,631	$11,639	$12,745		
Newburyport	$4,386	$4,752	$5,119	$5,609	$6,221	$7,054	
No. Reading	$8,361	$8,580	$8,793	$9,003	$9,294		
Rockport							

** Georgetown Coaches move to Level 2 with 4 years of Experience*

2. Footbal Assistant Coach	STEP: 1	2	3	4	5	6	7
Ipswich	$3,573	$3,882	$4,195	$4,506	$4,814	$5,272	$5,437
Amesbury							
Georgetown	$5,193	$5,643					
Lynnfield	$6,203	$6,726	$7,367	$8,069	$8,834		
Newburyport	$1,835	$2,202	$2,569	$2,937	$3,303	$3,751	
No. Reading	$4,211	$4,510	$4,812	$5,067	$5,429		
Rockport							

3. Football Freshman Coach	STEP: 1	2	3	4	5	6	7
Ipswich	$2,405	$2,639	$2,871	$3,105	$3,337	$3,573	$3,806
Amesbury							
Georgetown	$2,979	$3,279					
Lynnfield	$3,546	$3,885	$4,251	$4,658	$5,100		
Newburyport	$1,468	$1,835	$2,202	$2,569	$2,937	$3,303	
No. Reading	$3,208	$3,558	$3,760	$3,940	$4,224		
Rockport							

4. Head Coach - Other Sports	STEP: 1	2	3	4	5	6	7
Ipswich	$3,961	$4,273	$4,531	$4,892	$5,205	$5,516	$5,825
Georgetown: Field Hockey, Soccer, Basketball, Lacrosse and Softball	$5,286	$5,786					
Georgetown: Basketball	$5,747	$6,247					
Lynnfield	$5,426	$5,945	$6,505	$7,124	$7,800		
Newburyport	$1,835	$2,202	$2,569	$2,937	$3,668	$5,026	
North Reading	$5,354	$5,578	$5,805	$6,027	$6,335		
Rockport: Baseball, Field Hockey and Soccer	$5,433						
Rockport: Basketball and Ice Hockey	$6,037						

5. Head Coach - Cheerleading	STEP: 1	2	3	4	5	6	7
Ipswich	$2,536	$2,862	$3,184	$3,508	$3,833	$4,154	$4,479
Amesbury							
Georgetown - Fall Cheerleading	$2,695	$2,995					
Georgetown - Winter Cheerleading	$3,160	$3,460					
Lynnfield - Fall Cheerleading	$1,692	$1,869	$2,065	$2,283	$2,522		
Lynnfield - Winter Cheerleading	$1,692	$1,869	$2,065	$2,283	$2,522		
Newburyport	$525	$690	$865	$1,035	$1,296	$1,651	
No. Reading	$2,958	$3,192	$3,425	$3,623	$3,902		
Rockport - Winter Cheerleading	$2,265						

Compensation of Drivers

APPENDIX II.14

	STEP:					
	1	**2**	**3**	**4**	**5**	**6**
Ipswich (CDL licensed)	$16.61	$17.05	$17.51	$18.04		
Amesbury (non CDL licensed)	$16.00					
Lynnfield (CDL licensed)	$16.93	$17.45	$18.25	$19.32	$20.28	
No. Reading (non CDL licensed)						
Special Education Driver	$16.77	$17.19	$17.62	$18.06	$18.51	
Rockport (non CDL licensed)	$16.95					

Ipswich Drivers progress to Step 2 after 6 months; Step 3 after 18 months and Step 4 after 30 months

Instructional Vision			
To blend the Common Core Standards with our Successful Habits of Mind in Powerful Learning environments.			
Theory of Action			
If we develop Professional Learning Communities district-wide that blend the Massachusetts Common Core Standards with our Successful Habits of Mind, in a technology-rich Powerful Learning environment, then students will achieve academic success and be prepared to be contributing citizens in this century.			
Strategic Objectives			
Integrated Technology: Use technology as an instructional tool to support student growth.	**Curriculum:** Create a Pre K-12 curriculum that blends the Massachusetts Common Core Standards with our Successful Habits of Mind and is informed by assessment data.	**Instruction:** Define and implement Powerful Learning Environments that align with locally developed rubrics.	**Professional Culture:** Create a professional environment that supports reflective practice through regular collaboration.
Strategic Initiative			
Use locally developed Powerful Learning Rubrics as a lens for technology decisions that help focus, create and embed technology into the instructional environment : • Professional development • Lesson construction • Application selection • Equipment selection	Provide comprehensive curriculum design professional development for all staff: • Build curriculum teacher leader capacity to act in a train the trainer model in their PLC • Align the Common Core with Successful Habits of Mind • Create performance assessments that measure Common Core and Successful Habits of Mind	Develop district-wide rubrics that define and measure common elements of powerful learning. • Supported by the PLC process • Data driven decisions • Research based best practice • Differentiated • Responsive	Provide professional development that builds teacher leader/administrator capacity to use the PLC process to transform teaching and learning in Ipswich. • PLC Protocols • Inquiry Cycle • Data analysis • Instructional goals

Create job description for technology teacher leader positions for every PLC in the district. • Provide PD for teacher technology leaders • Plan for regularly embedded PD for teacher technology leaders during the school year. • Support technology leaders in facilitating a train the trainer model in their PLC.	Build systems for communication, collaboration and decision-making around curriculum. • District-wide • Building level • Team level	Regularly use PLC Protocols to support district-wide focus on instruction. • Instructional goals • Embedded use of Inquiry Cycle • Regular professionally reflective dialogue • Transparent professional sharing of work • Technology integration	Create teacher leader/trainer positions in: • PLC Facilitator • Curriculum design • Technology
Plan effective rollout for the major classroom technology purchase district-wide.	Use the District Determined Measures process to support the integration of Successful Habits of Mind into the curriculum.	Create instruction goal for the District Administrative Team PLC.	Develop the Administrative Team as a Professional Learning Community. • Instructional goals • PLC Protocols • Admin. Team Agendas

APPENDIX III. 2 - Dr Hart's Professional

Dr. William I. Hart

2014/2015 Professional Goals

Standard 1: Instructional Leadership

Work with building principals to ensure every Ipswich Public School Teacher develops one curriculum unit that blends the Massachusetts Common Core Standards with the district Successful Habits of Mind. Each curriculum unit will have an associated Performance Assessment to evaluate student work. Using teacher feedback, work with building principals to create a list of elements common to powerful learning with associated definitions that will guide teacher lesson development.

Actions/outcomes:

- Write an Ipswich Public Schools Curriculum Development Expectations document to guide the curriculum work (October 2014)
- Work with principals and the Center for Collaborative Education (CCE) to plan the November 10th professional workshop day as a launch for district curriculum (October/November 2014)
- Instruct principals to develop site-based curriculum unit development plans that use faculty meeting, early release days and curriculum days to support the curriculum work. (On-going)
- Work with the principals and CCE to allocate personnel (Compass Team Members) and fiscal resources (materials, additional PD, etc.) to support teachers in the curriculum development process (On-going)
- Ensure the two district elementary schools collaborate closely in the curriculum development process as evidenced by common curriculum units (On-going)
- Ensure each district school hosts a public work sharing event (June 2015)
- Instruct that all curriculum work is uploaded to the district student management system (April - June 2015)

Standard 11: Management and Operations

Create or enhance management and operational systems.

Actions/outcomes:

- Ensure that the Winthrop School Building Committee uses the district philosophy and vision as a lens when making major project decisions (On-going)
- Develop and strongly advocate for a five year budget that adequately funds the Ipswich Public Schools (Nov.2014 - January 2015)
- Supervise a complete technology infrastructure overhaul (Sept 2014 – Feb 2015)

- Participate in negotiation process with all local Unions ensuring district financial and programmatic goals are met (Sept 2014 - March 2015)
- Collaborate with IHS principal to establish a high school master schedule committee (June 2015)
- Collaborate with HIS principal to begin preparation for NEASC Accreditation Visit (Spring 2015)
- Collaborate with the Town to ensure IPS FY 15 capital project items are completed
- Implement recommendations outlined in the NESDEC Facilities/Maintenance Study (on-going)
- Work closely with NESDEC to support Choice Study (Dec. 2014 – February 2015)
- Begin implementing Operational Audit Recommendations when available

Standard 111: Family and Community Engagement

Develop systems that support on-going communication and collaboration with family and the community.

Actions/outcomes:

- Post a Superintendent Notes communique weekly on the District Website and Superintendent Blog (On-going)
- Produce a monthly Cable TV program that promotes Ipswich Public Schools. (On-going)
- Employ the district mass communication system, Blackboard Connect, to keep parents informed of important school events (On-going)
- Host a parent night each month in each building on a rotating basis.
- Support Ipswich parents/community members dedicated to adequately funding IPS by educating the broader Ipswich Community on the need to expand school funding (Jan – May 2015)
- Collaborate with New England BioLabs on a comprehensive K-12 STEAM initiative. (Nov 2014–May 2015)
- Expand collaboration with the Ipswich Education Foundation i.e., STEAM Strategic Plan and speaker series (On-going)

Standard 1V: Professional Culture

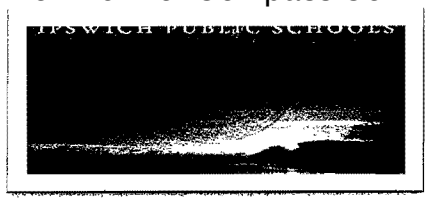
Use the curriculum development process to solidify a clear district vision, enhance professional collaboration and promote continuous learning for professional educators.

Actions/outcomes:

- Communicate expectation that all teachers develop one curriculum unit that aligns with the Mass. Common Core, integrates SHOM and is evaluated by a performance assessment (Oct – Nov. 2014)
- Focus the November 10th staff Professional Development Day on launching district-wide curriculum work. (Oct – Nov 2014)
- Create administrator expectations document that supports curriculum work (Oct 2014)
- Ensure each district building has a clear curriculum development plan that effectively utilizes staff meeting, early release and curriculum meeting time (Nov 2014)
- Support principals in creating building level professional collaboration capacity through PLC professional development (Dec 2014 – May 2015)
- Facilitate teacher public sharing of curriculum work (Jan – May 2015)
- Plan two celebratory events to recognize the outstanding work IPS employees do every day (Jan 2015 – June 2015)
- Implement regular monthly meetings with students "Subs with the Superintendent" (Jan 2015 – June 2015)

Student Learning Goal:

1. Every student in the district will learn from a curriculum unit that balances the Mass. Common Core with locally developed Successful Habits of Mind and evaluated by a performance assessment.



Ipswich Public Schools

Professional Development Sessions for Compass Committee

District-wide Goal: To establish and strengthen existing professional learning communities in Ipswich Public Schools, with a focus on aligning curriculum, improving instructional practice, and increasing student learning and achievement.

Goals of Professional Development Sessions

- To build district-wide capacity to redesign curriculum
- To enable the Compass Committee members to help lead the curriculum development efforts across the school district, and serve as instructional leaders at their respective schools
- To facilitate development of new curriculum at each school that include using protocols for looking at student learning to assess school progress and engaging in collaborative problem solving

Intended Outcome:

As a result of the professional development, Compass Committee members are empowered with a vision and practices for professional learning that guide instructional improvement district-wide.

Overview of Professional Development Sessions

January 6 & 7:

- Create a common understanding of "Habit" curriculum development effort
- Create a new name for curriculum development team
- Identify 5-7 "Habits" and associated descriptors

February 26: Gaining Agreement on "Habits" and Work Plan

- Review and revise list of identified "Habits" and "Values"
- Build consensus on outcomes and project plan for the committee's work.
- Provide common planning time for teachers to start work on this curriculum development effort (e.g., identify curricula to revise or build)

March 11: Embedding "Habits" and Cognitive Rigor into Curriculum Units

- "Unwrap" standards to identify content, teachable skill and rigor (DoK)
- Incorporate Essential Questions and "Habits" into revised/new units
- Prepare units for sharing with PLC Pilot Team on April 9

April 11: Creating Rubrics, Pre-, Post- and Self-Assessments – How do we know students are developing their skills and knowledge?

- Create multiple assessments that measure student performance in revised/new curricula (e.g., pre/post, progress monitoring, self-assessments/student reflection)
- Build rubrics and scoring guides

May 23: Habits Curriculum Work: Measuring Our Progress - Feedback Sessions

- Practice facilitating structured conversation on:
  - Curricula being developed
  - Criteria being measured in rubrics and self-assessments
- Share experience piloting unit #1 earlier in the month
- Provide feedback on Summer Academy agenda

June 6: Habits Curriculum Work: Vetting the New Curricula for Fall 2014 Pilot

- Final sharing and editing of units - Ready for use Fall of 2014
- Plan next steps in curriculum development process (e.g., vertical and horizontal curriculum mapping)

In addition, four (4) individual coaching sessions will be available to compass committee members. The dates of these sessions are: March 4, April 15, May 6 and June 3. Principals will coordinate time and location for coaching sessions within their respective schools, based on interest of Compass Committee members.

Responsibility for Curriculum Management

APPENDIX III.4

School System	Person or People Responsible for Curriculum and Instruction	Additional Adminstrators
Ipswich	Current building Curriculum Teams	
Amesbury	Assistant Superintendent	
Georgetown	Director of Curriculum and Instruction	
Lynnfield	Superintendent	
Newburyport	Assistant Superintendent of Curriculum and Instruction	PK-8 Literacy Curr. Coordinator PK-8 STEM Curr. Coordinator
North Reading	Assistant Superintendent	
Rockport	Superintendent	

	Advantages	Disadvantages
Students Report These Impressions about Block Scheduling	• The opportunity to take more classes and have more options within the program (allows for greater diversity in program of studies and permits student to take more elective courses) • More opportunities for individual attention from teachers • More opportunities to participate in class • Greater diversity in class activities • Fewer subjects to prepare for and homework that is easier to manage • More time for experiments and projects	• The lack of diversity in class activities offered by some teachers (students claimed that a few teachers simply do the same boring things loner) • Lack of adequate counseling (students reported needing better guidance in scheduling courses to balances the difficulty of their course loads across semesters • Ill-prepared substitute teachers (many students reported that substitute teachers were often confused and uncertain about how to handle 90 minute class periods) • Scheduling of Advanced Placement (AP) courses (studies showed students were concerned about taking AP course during fall semester because AP testing did not occur until spring)
Educators Report These Impressions about Block Scheduling	• Improved school climate • Better quality work from students • More opportunities for students to engage in group projects • Fewer textbooks needed, resulting in reduced costs • Fewer students per teacher at on time, allowing more individualized attention • More time for collaborative planning • Semester transition help avoid mid-year slump • Dropouts can reenter at mid-year as new classes are beginning	• Curriculum and course textbooks in many subjects are not designed for designed for 90 minute classes • The need for more supplies and equipment • Difficulty scheduling AP course (there was a time lag between teaching and testing) • Pressures to teach differently (need ideas and additional training) • Difficulties associated with student transfers from other schools • Retention of material in some subject areas like foreign languages.

Adapted from Zepeda and Mayer (2006)

Comparison of each IPS School to Counterpart in Comparative Communities

APPENDIX III.6

% of Teachers Licensed in Teaching Assignment
% of Core Academic Classes Taught by Highly Qualified Teachers
Student/Teacher Ratio

	Total Number of Teachers	% of Teachers Licensed in Teaching Assignment	Total Number of Classes in Core Academic Area	% of Core Acadmic Classes Taught by Teachers who are Highly Qualified	Student/Teacher Ratio
High Schools:					
Ipswich - Ipswich High	46	**100**	334	**96.7**	**13.2 to 1**
Amesbury - Amesbury High	43.2	**100**	281	**100**	**14.8 to 1**
Georgetown - Georgetown High School	34.2	**91.5**	157	**98.7**	**11.9 to 1**
Lynnfield - Lynnfield High	49.8	**100**	228	**100**	**12.5 to 1**
Newburyport - Newburyport High	61.1	**100**	562	**100**	**12.2:1**
North Reading - North Reading High	61.6	**100**	211	**100**	**12.3 to 1**
Rockport - Rockport High	27.2	**100**	153	**100**	**11.5 to 1**
Middle Schools:					
Ipswich - Ipswich Middle School	37	**100**	148	**100**	**12.3 to 1**
Amesbury - Amesbury Middle	52.5	100	309	92.2	14.1 to 1
Georgetown - Georgetown Middle School	32	98.1	175	98.3	12.1 to 1
Lynnfield - Lynnfield Middle School	52.5	100	248	100	14.3 to 1
Newburyport - Rupert A Nock Middle	39.2	100	224	100	13.7 to 1
North Reading - North Reading Middle	49	100	237	97.5	13.9 to 1
Rockport - Rockport Middle	22.8	100	150	100	11.2 to 1

Comparison of each IPS School to Counterpart in Comparative Communities

APPENDIX III.6

% of Teachers Licensed in Teaching Assignment
% of Core Academic Classes Taught by Highly Qualified Teachers
Student/Teacher Ratio

	Total Number of Teachers	% of Teachers Licensed in Teaching Assignment	Total Number of Classes in Core Academic Area	% of Core Acadmic Classes Taught by Teachers who are Highly Qualified	Student/Teacher Ratio
Elementary Schools					
Ipswich - Paul F Doyon Memorial	31.5	**100**	156	**100**	**14.6 to 1**
Ipswich - Winthrop	34.2	100	188	92	13.5 to 1
Amesbury - Amesbury Elementary	29.2	96.6	143	100	14.9 to 1
Amesbury - Charles C Cashman Elementary	31.9	100	143	96.5	16.7 to 1
Georgetown - Penn Brook	25.5	96.1	105	96.2	17.1 to 1
Georgetown - Perley Elementary	16.8	100	69	100	16.4 to 1
Lynnfield - Huckleberry Hill	30.4	100	128	100	12.5 to 1
Lynnfield - Summer Street	29.7	100	142	100	13.5 to 1
Newburyport - Edward G. Molin Elementary School	24.2	100	131	100	14.1 to 1
Newburyport - Francis T Bresnahan Elementary	38.5	100	192	100	12.8 to 1
Newburyport - George W Brown	18.1	100	82	100	11.8 to 1
North Reading - E Ethel Little School	22.9	100	186	100	15.5 to 1
North Reading - J Turner Hood	25.5	100	170	95.3	13.2 to 1
North Reading - L D Batchelder	34.1	100	202	100	14.1 to 1
North Reading - North Reading High	61.6	100	211	100	12.3 to 1
Rockport - Rockport Elementary	28	100	109	100	14.3 to 1

Athletic Comparison

APPENDIX III.7

H.S. Athletics	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	North Reading	Rockport
Baseball	X	X	X	X	X (B)	X	X
Basketball	X	X	X	X	X (C)	X	X
Cross Country	X	X	X	X	X (D)	X	
Field Hockey	X	X	X	X	X (C)	X	X
Football	X	X	X	X	X (A)	X	
Golf	X	X	X	X	X (D)	X	X
Gymnastics	X		X			X	
Ice Hockey	X	X	X	X	X (A)	X	X
Indoor Track	X	X	X	X	X (D)	X	
Lacrosse	X			X	X (B)	X	
Soccer	X	X	X	X	X (C)	X	X
Softball	X	X	X	X	X (B)	X	X
Spring Track	X	X	X	X	X (D)	X	
Swimming	X		X	X	X	X	
Tennis	X	X	X	X	X (D)	X	X
Volleyball			X	X		X	
Wrestling	X		X	X		X	
					( ) indicate Tier		
User Fees	$650.00 per yr	$325.00 per sport	$375-475 per sport	$400.00 per yr.	Tier A	$400 1 sport	$300 per yr
	$900.00 fam. Max	$1055 fam. Max	$1500 fam.max		gr 9 & 10 $400	$600 2 sports	Ice Hockey $350
					gr 11 &12 $465	$700 3 sports	Cheering $200
					Tier B		
					gr 9 & 10 $275		
					gr 11 &12 $340		
					Tier C		
					gr 9 & 10 $225		
					gr 11 &12 $290		
					Tier D		
					gr 9 & 10 $200		
					gr 11 &12 $265		

APPENDIX III.8

References:

Darling-Hammond, L . (1996, March). The quiet revolution: Rethinking teacher development. *Educational Leadership,* 53 (6), 4-10.

Forman, E. (2009). *Increased Percentage of Passing Grades on the Massachusetts Comprehensive Assessment System after Implementation of Block Scheduling.* Presented at the American Educational Research Association in San Diego, CA.

Imbimbo, J., & Gilkes, A. (2009, April) *Block Scheduling: Center for School Success Promising Practice Series.* New York: New Visions for Public Schools.

Zepeda, S. J. & Mayers, S. (2006, Spring). *An Analysis of Research on Block Scheduling*, Review of Educational Research, Vol. 76, No. 1, pp. 137-170.

Technology Staff Levels 2014-2015 APPENDIX IV.1

School Administrative Technology	**FY14**	**FY15**
Director	0.9	0.9
Technician / Data Base Manager	1.0	1.0
Technician / Network Administrator	1.0	1.0
Computer Technician	1.0	1.0
School IT Staff	**3.9**	**3.9**
Town IT Department		
IT Director	1.0	1.0
Utilities IT Manager / GIS	1.0	1.0
Technician	0.4	0.4
	2.4	**2.4**
Total	**6.3**	**6.3**

Peer Technology Staff Levels

APPENDIX IV.2

	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport
Technology staff	4	4	3	3	4	4	NA
Student: Staff ratio	496.5	670.9	602.4	740.0	582.3	629.2	--

ASHLAND SURVEY OF IT STAFF				APPENDIX IV.3
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				

Wayland Comparative Staffing

APPENDIX IV.4

Administrative Technology

	Wayland	Weston	Medfield	Bedford	Hanover
Enrollment	2,817	2,414	2,939	2,383	2,684
Director (of Curriculum, Assessment and Technology)			0.3		0.0
Director	1.0	1.0			
Network Manager				1.0	
Database Manager		1.0			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		1.0
Assistant Network Manager		1.0			
Computer Technician	1.0		1.0	3.5	1.0
PC Systems Admin. School to School	1.0				
Technology Specialists at Schools		2.8			
Technology Aides located at School Sites			4.3		
Sub-total	**6.7**	**7.7**	**6.1**	**4.5**	**3.0**

Weston's Department also oversees Town IT with an additional two 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 Specialist to be .7 network administration, .3 instructional technology

Medfield Aides duties include monitoring of student computer labs

Consolidation Proposals APPENDIX IV.5

Proposal 1, "Brookline" Consolidation

Curriculum department	Directs Curriculum Alignment for Educational Technology	
Chief Information Officer	Replaces School Technology Director, oversees Town and Schoo	1.0
Network Manager	Town/School Network Administrator	1.0
Data Manager	Manages School Data,Bases provides expertise to Town	1.0
Computer Technician	Town/School Computer Technician/Helpdesk	2.4
GIS manager	Manages GIS system and assists in other areas	1.0
Consolidated Total		6.4

Proposal 2, "Weston" Consolidation

Chief Information Officer	Replaces School Technology Director, oversees Town and Schoo	1.0
Network Manager	Town/School Network Administrator	1.0
Data Manager	Manages School Data,Bases provides expertise to Town	1.0
Computer Technician	Town/School Computer Technician/Helpdesk	2.4
GIS manager	Manages GIS system and assists in other areas	1.0
	Consolidated Total	6.4

Bus Driver Wage Survey

APPENDIX VI.1

District	CDL licensed	Non-CDL licensed	Monitors
Ipswich	16.61 - 18.04		14.17
Amesbury	NA	16.00	11.00
Beverly	18.49	12.96	11.44
Braintree	23.44		13.00 - 19.34
Concord-Carlisle	20.36-23.92		
Lynnfield	16.93-20.28		
Needham	21.00	17.00	
Norwood	18.28	14.21	
North Reading		16.77 - 18.51	
Rockport		16.95	
Weston	20.38 - 20.69		
Westford		13.59	12.00
Salter Trans.	17.30-18.00		

The un-highlighted rates are current, the shaded are older rates.

TwoTier Bus Schedule

APPENDIX VI.2

	Busses	
Tier 1 AM c. 6:55 - 7:35		
Ipswich Middle High	5	
Tier 2 AM c. 8:00 - 8:35		
Doyon Elementary	5	
2 Tier Total Routes	10	on 5 busses
Single Tier		
Winthrop Elementary	3	on 3 busses
Total Routes	13	on 8 busses

Proposed Three Tier Schedule

	Busses	
Tier 1 AM c. 6:50- 7:30		
Ipswich Middle High	5	
Tier 2 AM c. 7:45 - 8:15		
Doyon Elementary	5	
Tier 3 c. 8:25 - 8:45		
Winthrop Elementary	3 *	
3 Tier Total Routes	13	on 5 busses

* It is also possible to use all 5 busses at Winthrop to shorten the routes.

CURRENT BUS RATES PER DAY APPENDIX VI.3

Regular Day (AM & PM)	
District Name	
Ipswich	297
Amesbury	250
Georgetown	295
Newburyport	279
Lynnfield	309
North Reading	284
Rockport leases busses through Gloucester	
Auburn	301
Dracut	304
Easton	346
Groton-Dunstable	286
Salem	276
Seekonk	350
West Bridgewater	345
Wilmington	295

Sample Bus Bid Calculation APPENDIX VI.4

		Bid		Number of Busses		Number of Operations		Cost / Item	Cost / Year
FY 13	Rate for 2 tier busses	280	x	5	x	181 days	=	253400	
FY 13	Rate for 1 tier busses	264	x	3	x	181 days	=	143352	396,752
FY 14	Rate for 2 tier busses	288	x	5	x	181 days	=	259200	
FY 14	Rate for 1 tier busses	272	x	3	x	181 days	=	146880	406,080
FY 15	Rate for 2 tier busses	297	x	5	x	181 days	=	267300	
FY 15	Rate for 1 tier busses	280	x	3	x	181 days	=	151200	418,500
	In-town charters					trips / year			
FY 13	2 hour	119	x	trips		32	=	3808	
FY 13	4 hour	230	x	trips		40	=	9200	
FY 13	6 hour	325	x	trips		25	=	8125	21,133
FY 14	2 hour	123	x	trips		32	=	3936	
FY 14	4 hour	245	x	trips		40	=	9800	
FY 14	6 hour	345	x	trips		25	=	8625	22,361
FY 15	2 hour	127	x	trips		32	=	4064	
FY 15	4 hour	255	x	trips		40	=	10200	
FY 15	6 hour	380	x	trips		25	=	9500	23,764
	Outside-town charters								
FY 13	2 hour	125	x	trips		32	=	4000	
FY 13	4 hour	240	x	trips		40	=	9600	
FY 13	6 hour	359	x	trips		25	=	8975	22,575
FY 14	2 hour	130	x	trips		32	=	4160	
FY 14	4 hour	248	x	trips		40	=	9920	
FY 14	6 hour	370	x	trips		25	=	9250	23,330
FY 15	2 hour	132	x	trips		32	=	4224	
FY 15	4 hour	256	x	trips		40	=	10240	
FY 15	6 hour	382	x	trips		25	=	9550	24,014

Total Cost for Bid award 1,358,509

Column 3 is provided by the bidder
Column7 for charters is provided by the district based on past history.
The bid specifications should note that this is an estimate, not a guaranty.

Bus Fee Survey

APPENDIX VI.5

District	Base Fees	Requirement	Family Discount	Family Max	Late Penalty
Amesbury	$360	MGL	yes	yes	
Carlisle	$395	7-8	yes	yes	
Chelmsford	$200	MGL		yes	yes
Duxbury	$250			yes	yes
E. Bridgewater	$250	MGL	yes	yes	yes
E. Longmeadow	$270	MGL		no	
Georgetown	no fee				
Ipswich	$225	MGL	yes	yes	yes
Lynnfield	no fee				
Milton	$350	MGL		yes	
Newburyport	$300	MGL	yes		yes
North Reading	$300	MGL	yes	yes	
Pembroke	$150	7-12		yes	yes
Rockport	$100	MGL	yes	yes	
Swansea	$150	7-12	yes	yes	yes
W. Bridgewater	$180	1.5 miles			
Wayland	$180	MGL	yes	yes	yes
Westford	$250	MGL		yes	
Winchester	$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), 2011
Individual websites, 2015

Peer Transportation Cost Comparison APPENDIX VI.6

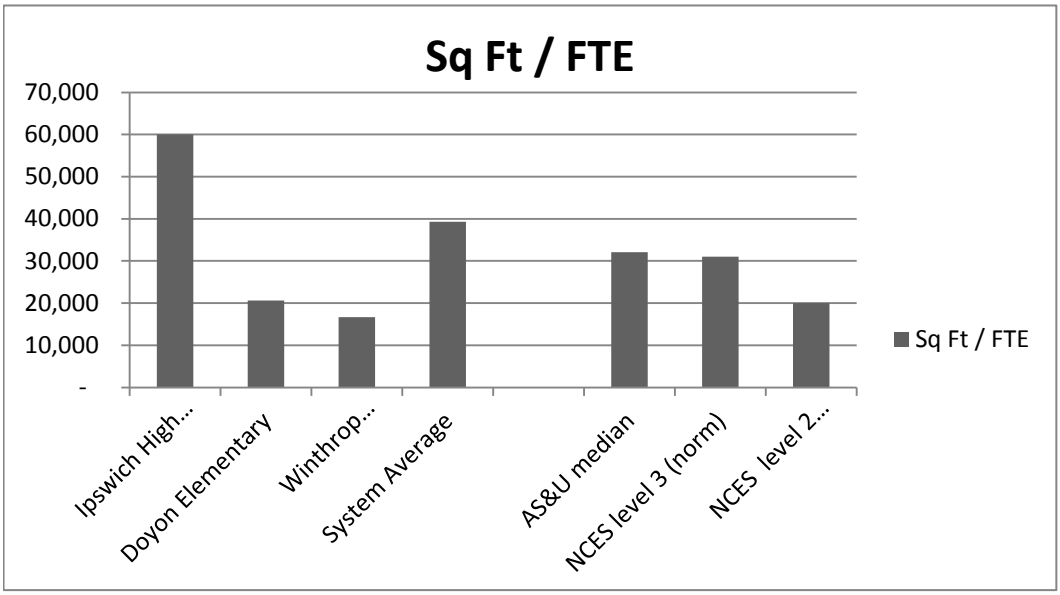
	Ipswich	Amesbury	Georgetown	Lynnfield	Newburyport	No. Reading	Rockport	State
In district per pupil cost	251	308	181	264	339	368	128	506
Out of District per pupil cost	3959	1325	5948	7266	1273	2793	3912	1938

Note: Per pupil cost is based on all students in the district.
Source: DESE

Square Feet per Custodian APPENDIX VII.1

LOCATION	Sq Ft / FTE	Gross Sq. Ft.	FTE Custodians
Ipswich High Middle School	60,000	300,000	5.0
Doyon Elementary	20,600	51,500	2.5
Winthrop Elementary	16,640	41,600	2.5
System Average	39,310	393,100	10.0

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

NCDPI Custodial Calculation

APPENDIX VII.2

LOCATION	Gross Sq. Ft.	FTE	Sq Ft / FTE	Students	Teachers	NCDPI FTE
Ipswich High Middle School	300,000	5.0	60,000	1,052	83.0	10.8
Doyon Elementary	51,500	2.5	20,600	433	31.5	2.7
Winthrop Elementary	41,600	2.5	16,640	433	34.2	2.6
Ipswich System wide	393,100	10.0	39,310	1918	148.7	16.2

Source: North Carolina Department of Public Instruction

Facilities / DPW Organization

APPENDIX VII.3

Facilities Director School & Town consolidated

TOWN

Custodial	Day	Night	Total
Town Hall	0.50	1.00	1.50
Police	0.50	1.50	2.00
Library	1.00	1.50	2.50
Utilities	does own		
DPW	does own		
Fire	does own		
Total	2.00	4.00	6.00

SCHOOL

Custodial	Head	Junior	Total
Ipswich High Middle School	1.00	4.00	5.00
Doyon Elementary	1.00	1.50	2.50
Winthrop Elementary	1.00	1.50	2.50
Total	3.00	7.00	10.00

No in house maintenance staff

DPW Staff	FTE
DPW Director	1.00
DPW Clerk	1.00
Recycling Coordinator	1.00
Operations Manager	1.00
Highway Foreman	1.00
Highway Staff	5.00
Forestry Foreman	1.00
Forestry Staff	1.00
Fleet Mechanic	1.00
Cemetary Superintendent	1.00
Cemetary Foreman	1.00
Cemetary Leader Mechanic	1.00
Cemetary Operator	1.00
Cemetary Truck Driver	1.00
Cemetary Seasonal Help PT	3.00
Total	**21.00**

Examples of Benefit Costs

APPENDIX VII.4

Maintenance worker	**Family Health**
Base Salary	$55,000
Health Benefits	$13,505
Medicare	$798
Retirement	$11,660
Potential full cost	$80,963

Junior Custodian	**Family Health**
Base Salary	$36,774
Health Benefits	$13,505
Medicare	$533
Retirement	$7,796
Potential full cost	$58,608

DPW Clerk	**Family Health**
Base Salary	$40,000
Health Benefits	$13,505
Medicare	$580
Retirement	$8,480
Potential full cost	$62,565

Cleaning Service Model

APPENDIX VII.5

LOCATION	Gross Sq. Ft.	FTE	Cleaning Service	FTE Savings	Salary Savings	Benefit Savings	Net Cost
Ipswich High Middle School	300,000	5	$ 300,000.00	3.0	$120,000.00	$69,411.00	-$110,589.00
Doyon Elementary	51,500	2.5	$ 51,500.00	0.5	$20,000.00	$11,568.50	-$19,931.50
Winthrop Elementary	41,600	2.5	$ 41,600.00	0.5	$20,000.00	$11,568.50	-$10,031.50
	393,100	10	$ 393,100.00	4.0	$160,000.00	$92,548.00	-$140,552.00

The Amesbury Model calls for two custodian / maintenance workers covering two shifts approximately 6:30 AM to 10:30 PM. The custodian /maintenance staff (School employees) are suplemented by a contract cleaning service at approximately $ 1.00 per square foot cleaned.

Source: Michael Bergeron, Amesbury Public Schools

Facilities / Maintenance Savings APPENDIX VII.6

New staff	Calculation	Cost	Total
2 High School custodians	2 @ $58,608	$ 117,216	
Additional Groundskeeping Overtime	300 hrs @ $35	$ 10,500	
Clerk FT	1 @ $62,565	$ 62,565	
Seasonal Help Position	640 hrs @ $12.50	$ 8,000	
Total new staff			$ 198,281
Savings			
.5 Custodian Doyan	.5 @ $58,608	$ 29,304	
.5 Custodian Winthrop	.5 @ $58,608	$ 29,304	
Assistant Facilities Director*		$ 25,000	
Field maintenance contract		$ 100,000	
Custodial overtime	300 hrs @ $35	$ 10,500	
Total savings			$ 194,108
Net Cost			$ 4,173
Additional capital cost for equipment			$ 25,000

*The Assistant Facilities Director is a PT employee who is retired and is already receiving health and pension benefits. We aren't recommending this position be replaced at this time, but we doubt if the current employee could be replaced for $25,000. Whenever that position becomes vacant we suggest eliminating it and replacing with a full time DPW clerk.

Note: Salary costs include benefits

Restated in compliance with DESE and USDA regulations

Total Revenue			$	533,595
Food Expense	$	168,476		
Management Expense	$	-		
Labor Expense (Wages Only)*	$	290,436		
Capital Equipment	$	-		
Other expenses	$	48,607		
Revolving Fund Expenditures			$	507,519
Revolving Fund Profit			$	26,076
Health Benefit Exp.(from general fund)**	$	69,708		
Other benefits ***	$	65,732		
Total Expenditures			$	642,959
Loss			$	(109,364)

* The original IPS statement includes $28,206 for cafeteria monitors. This has been adjusted out.
** The original IPS statement include health benefits for half the year. This has been adjusted.
*** Employer contribution to retirement fund (21.2%) and Medicare (1.45%)

Staffing

APPENDIX VII.8

Hours

Position	Previous staffing	MASBO recommendation	Current Staffing
High/Middle			
Head cook / Manager		7.5	6.5
Staff		7.0	6.5
Staff		6.0	6.5
Staff		6.0	6.5
Staff		5.0	6.5
Staff		3.0	3.5
Staff		3.0	4.5
Total Hours	49.50	37.5	40.5
Doyon			
Head cook / Manager		7.5	8.0
Staff		5.0	4.5
Staff		3.0	
Total Hours	20.00	15.5	12.5
Winthrop			
Head cook / Manager		7.5	6.5
Staff		6.0	6.5
Staff		3.0	3.5
Total Hours	18.75	16.5	16.5

Lunch Price Survey

APPENDIX VII.9

Current Peer Commnity Rates		Elementary	Middle	High
Ipswich		$ 2.50	$ 2.75	$ 2.75
Amesbury		$ 2.60	$ 2.85	$ 2.85
Georgetown		$ 2.75	$ 3.00	$ 3.00
Lynnfield		$ 3.00	$ 3.00	$ 3.00
Newbryport		$ 2.75	$ 3.00	$ 3.00
North Reading		$ 2.50	$ 2.75	$ 3.00
Rockport		$ 3.00	$ 3.00	$ 3.25
FY 2013 TEC Survey				
Acton-Boxborough		$ 2.50	2.20-3.25	$ 2.20-3.25
Acushnet		$ 2.25	$ 2.50	$ 2.50
Ashland		$ 2.25	$ 2.50	$ 2.50
Bedford		$ 2.25	$ 2.50	$ 2.75-3.50
Bellingham		$ 2.25	$ 2.50	$ 2.75
Belmont		$ 2.50	$ 3.00	$ 3.25
Berlin-Boylston		$ 2.50	$ 2.75	$ 2.75
Braintree		$ 2.10	$ 2.35	$ 2.35
Canton		$ 2.25	$ 2.50	$ 2.50-2.75
Concord		$ 3.00	$ 3.00	$ 3.50
Dedham		$ 2.50	$ 2.75	$ 2.75-3.00
Douglas		$ 2.15	$ 2.15	$ 2.40
Dover-Sherborn		$ 2.50	$ 3.00	$ 3.00
Foxborough		$ 2.50	$ 2.75	$ 2.75
Groton Dunstable		$ 2.75	$ 3.00	$ 3.00
Holliston		$ 2.75	$ 3.00	$ 3.00
Hopedale		$ 2.75	$ 3.00	$ 3.00
King Phillip		N/A	$ 2.50	$ 2.50
Lincoln (k-8)		$ 3.00	$ 3.00	N/A
Littleton		$ 2.85	$ 2.85	$ 2.85
Lunenburg		$ 2.75	$ 2.75	$ 3.00
Mashpee	K-2, 3-6	$2.30,$2.40	$ 2.50	$ 2.50
Maynard	K-3, 4-8	$2.50,$2.75	$ 2.75	$ 3.00-3.50
Medfield		$ 2.35	$ 2.75	$ 2.75
Milford		$ 2.25	$ 2.50	$ 2.75
Milton		$ 2.00	$ 2.25	2.25/2.50
Nashoba Regional		$ 2.75	$ 2.75	$ 2.75
Needham		$ 2.30	$ 2.55-3.30	$ 2.55-3.30
Norwood		$ 2.00	$ 2.50-2.75	$ 2.50-2.75
Tri County				$ 2.50
Uxbridge		$ 2.75	$ 3.00	$ 3.00
Walpole		$ 3.00		$ 3.25
Westford		$ 2.25	$ 2.50	$ 2.50/2.75
Weston		$ 2.25	$ 2.75-3.00	$ 2.75-3.00
Westwood		$ 2.75	$ 2.75	$ 3.00
Braintree		$ 2.10	$ 2.35	$ 2.35
Canton		$ 2.25	$ 2.50	$ 2.50-2.75
Milton		$ 2.00	$ 2.25	$ 2.25/2.50
Westwood		$ 2.75	$ 2.75	$ 3.00

References

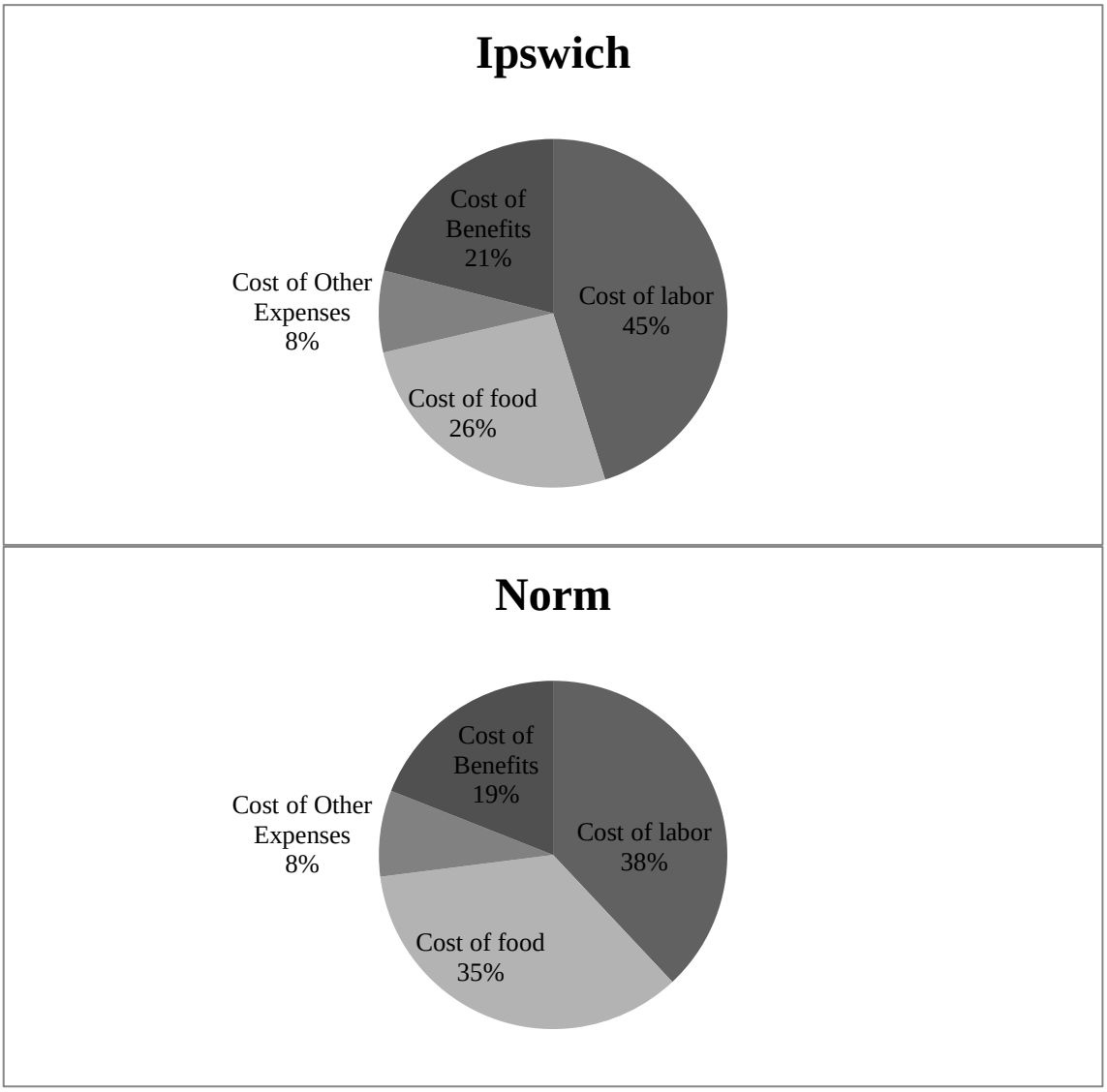
APPENDIX VII.10

Kim Gunn	Chartwells School Dining Services	203-731-9297	kim.gunn@compass-usa.
Ozzie Orsillo	Whitson's School Nutrition	978-521-6574	orsilloo@whitsons.com
Phil Bornstein	Sodexo School Services	860-217-1521	phil.bornstein@sodexo.com
Jay Gustaitis	Aramark Education	207-595-1207	gustaitis-jay@aramark.com
Susan Sacks	School Nutrition Assoc. of Mass.	617-738-8124	susan@bmssite.com
Peter Mikedis	Sidekim Foods	781-595-3663	pmikedis@sidekimfoods.com

Breakdown of Production Costs

APPENDIX VII.11

Description	Ipswich	Norm
Cost of labor	45%	38%
Cost of food	26%	35%
Cost of Other Expenses	8%	8%
Cost of Benefits	21%	19%
	100%	100%



Norms per Sodexo School Services

Ipswich - Historical Chapter 70 Aid

APPENDIX VIII.1

	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Local Con-tribution	Chapter 70 Aid	Pct Chg	Required Net School Spending (NSS)	Pct Chg	Actual Net School Spending	Pct Chg	Over/Under Requirement	Over/ Under
FY07	1,950	*-0.2*	14,992,138	6.8	13,156,596	2,232,902	8.1	15,389,498	4.1	17,421,628	7.7	2,032,130	13.2
FY08	1,956	*0.3*	15,825,234	5.6	13,644,898	2,393,856	7.2	16,038,754	4.2	17,899,940	2.7	1,861,186	11.6
FY09	1,925	*-1.6*	16,400,243	3.6	14,112,689	2,282,723	-4.6	16,395,412	2.2	18,926,246	5.7	2,530,834	15.4
FY10	1,929	*0.2*	16,957,085	3.4	14,253,296	2,499,977	9.5	16,753,273	2.2	19,194,668	1.4	2,441,395	14.6
FY11	1,956	*1.4*	16,906,352	-0.3	14,393,705	2,545,833	1.8	16,939,538	1.1	19,854,821	3.4	2,915,283	17.2
FY12	1,941	*-0.8*	17,102,813	1.2	14,677,975	2,559,500	0.5	17,237,475	1.8	20,046,936	1.0	2,809,461	16.3
FY13	1,944	*0.2*	17,797,548	4.1	15,205,869	2,722,402	6.4	17,928,271	4.0	20,808,858	3.8	2,880,587	16.1
FY14	1,938	*-0.3*	18,113,898	1.8	15,501,270	2,834,285	4.1	18,335,555	2.3	21,494,556	3.3	3,159,001	17.2
FY15	1,921	*-0.9*	18,277,939	0.9	15,616,820	3,032,975	7.0	18,649,795	1.7	23,287,348 *	8.3	4,637,553	25.3
FY 16	**1,865**	***-2.9***	**18,118,177**	**-0.9**	**15,561,274**	**3,070,275**	**1.2**	**18,631,549**	**-0.1**				

	Dollars Per Foundation Enrollment			Percentage of Foundation			Chapter 70
	Foundation Budget	Ch 70 Aid	Actual NSS	Ch 70	Required NSS	Actual NSS	Percent of Actual NSS
FY06	7,186	**1,058**	8,277	14.7	105.2	115.2	**12.78**
FY07	7,688	**1,145**	8,934	14.9	102.7	116.2	**12.82**
FY08	8,091	**1,224**	9,151	15.1	101.3	113.1	**13.37**
FY09	8,520	**1,186**	9,832	13.9	100.0	115.4	**12.06**
FY10	8,791	**1,296**	9,951	14.7	98.8	113.2	**13.02**
FY11	8,643	**1,302**	10,151	15.1	100.2	117.4	**12.82**
FY12	8,811	**1,319**	10,328	15.0	100.8	117.2	**12.77**
FY13	9,155	**1,400**	10,704	15.3	100.7	116.9	**13.08**
FY14	9,347	**1,462**	11,091	15.6	101.2	118.7	**13.19**
FY15	9,515	**1,579**	12,123	16.6	102.0	127.4	**13.02**

Comparison of FY 15 Foundation Budget, Chapter 70 Aid and Actual Net School Spending

APPENDIX VIII.2

	Foundation Enrollment	Foundation Budget	Local Contribution	Chapter 70 Aid	Required Net School Spending (NSS)	Actual Net School Spending	Dollars Over Requirement	Chapter 70 Percent of Actual NSS
Ipswich	**1,921**	**$18,277,939**	**$15,616,820**	**$3,032,975**	**$18,649,795**	**$23,287,348**	**$4,637,553**	***13%***
Amesbury	**2,440**	$23,277,124	$14,710,835	$8,807,407	$23,518,242	$29,341,341	$5,823,099	*30%*
Georgetown	**1,490**	$13,311,710	$8,894,215	$5,279,543	$14,191,758	$15,893,116	$1,701,358	*33.2%*
Lynnfield	**2,117**	$19,490,235	$17,091,539	$4,036,801	$21,128,340	$27,332,653	$6,204,313	*14.8%*
Newburyport	**2,420**	$22,313,845	$18,921,662	$3,658,992	$22,580,654	$31,980,552	$9,399,898	*11.4%*
No. Reading	**2,545**	$23,706,841	$19,832,830	$6,739,782	$26,572,612	$29,738,047	$3,165,435	*22.7%*
Rockport	**805**	$7,619,731	$6,857,758	$1,377,981	$8,235,739	$14,250,287	$6,014,548	*10%*

	Foundation Budget Per Enrollment	Ch 70 Aid Per Enrollment	Dollars over Required Per Enrollment
Ipswich	**$9,515**	**$1,579**	**$2,414**
Amesbury	**$9,540**	**$3,610**	**$2,387**
Georgetown	**$8,934**	**$3,543**	**$1,142**
Lynnfield	**$9,207**	**$1,907**	**$2,931**
Newburyport	**$9,221**	**$1,512**	**$3,884**
No. Reading	**$9,315**	**$2,648**	**$1,244**
Rockport	**$9,466**	**$1,712**	**$7,471**

FY 14 Grant, Revolving Fund and Other Special Funds Supporting the School System and % of Support by Function

APPENDIX VIII.3

Spending by Function	IPSWICH: General Fund Appropriation	Grants Revolving and Other funds*	Total Spending All funds	% of Spending from Grants and Other Funds	GEORGETOWN : General Fund Appropriation	Grants Revolving and Other funds	Total Spending All funds	% of Spending from Grants and Other Funds	LYNNFIELD: General Fund Appropriation	Grants Revolving and Other funds	Total Spending All funds	% of Spending from Grants and Other Funds
Administration	$948,651	$33,180	$981,831	3.4%	$666,940	$15,338	$682,278	2.2%	$1,006,662	$0	$1,006,662	0.0%
Instructional Leadership	$1,539,368	$113,925	$1,653,293	6.9%	$872,879	$65,149	$938,028	6.9%	$1,473,090	$109,474	$1,582,564	6.9%
Classroom and Specialist Teachers	$9,854,477	$387,111	$10,241,588	3.8%	$6,838,279	$418,663	$7,256,942	5.8%	$12,539,521	$123,525	$12,663,046	1.0%
Other Teaching Services	$2,457,385	$351,864	$2,809,249	12.5%	$1,161,136	$283,743	$1,444,879	19.6%	$1,682,536	$148,067	$1,830,603	8.1%
Professional Development	$67,057	$324,610	$391,667	82.9%	$150,604	$33,207	$183,811	18.1%	$502,900	$23,793	$526,693	4.5%
Instructional Mat., Equip. and Technology	$486,372	$422,854	$909,226	46.5%	$347,488	$110,728	$458,216	24.2%	$456,868	$223,125	$679,993	32.8%
Guidance, Counseling and Testing	$746,330	$2,399	$748,729	0.3%	$558,801	$43,999	$602,800	7.3%	$1,026,641	$0	$1,026,641	0.0%
Pupil Services	$1,018,326	$886,400	$1,904,726	46.5%	$696,757	$1,018,770	$1,715,527	59.4%	$1,768,976	$937,714	$2,706,690	34.6%
Operations and Maintenance	$1,081,503	$345,225	$1,426,728	24.2%	$727,598	$96,743	$824,341	11.7%	$2,666,781	$0	$2,666,781	0.0%
Insurance, Retirement Programs and Other	$3,047,277	$719,586	$3,766,863	19.1%	$2,599,147	$5,641	$2,604,788	0.2%	$4,483,088	$0	$4,483,088	0.0%
Expenditures Within The District	$21,246,746	$3,587,154	$24,833,900	14.4%	$14,619,629	$2,091,981	$16,711,610	12.5%	$27,607,063	$1,565,698	$29,172,761	5.4%
Expenditures Outside the District	$1,440,309	$546,862	$1,987,171	27.5%	$1,334,788	$392,108	$1,726,896	22.7%	$400,598	$304,787	$705,385	43.2%
TOTAL EXPENDITURES	**$22,687,055**	**$4,134,016**	**$26,821,071**	15.4%	**15,954,417**	**2,484,089**	**18,438,506**	13.5%	**$28,007,661**	**$1,870,485**	**$29,878,146**	6.3%
Without $617,008 of Feoffee (non capital)		**$ (617,008)**										
	$ 22,687,055	**$ 3,517,008**	**$ 26,204,063**	13.4%								

*** DESE has Excluded the $649,698 of Feoffee Capital Technology as DESE excludes all Capital (non-recurring) from this comparative**

*** DESE $617,008 of Feoffee used for Recurring needs per DESE standards leads to 15.4% statistic**

Spending by Function	NEWBURYPORT: General Fund Appropriation	Grants Revolving and Other funds	Total Spending All funds	% of Spending from Grants and Other Funds	NORTH READING: General Fund Appropriation	Grants Revolving and Other funds	Total Spending All funds	% of Spending from Grants and Other Funds	ROCKPORT: General Fund Appropriation	Grants Revolving and Other funds	Total Spending All funds	% of Spending from Grants and Other Funds
Administration	$994,903	$0	$994,903	0.0%	$1,121,125	$199	$1,121,324	0.0%	514,932	0	514,932	0.0%
Instructional Leadership	$2,179,999	$53,727	$2,233,726	2.4%	$1,963,124	$12,805	$1,975,929	0.6%	863,225	3,390	866,615	0.4%
Classroom and Specialist Teachers	$12,002,783	$2,558,014	$14,560,797	17.6%	$13,142,147	$453,347	$13,595,494	3.3%	5,227,217	806,024	6,033,241	13.4%
Other Teaching Services	$1,494,906	$530,044	$2,024,950	26.2%	$2,458,514	$345,697	$2,804,211	12.3%	817,988	256,002	1,073,990	23.8%
Professional Development	$168,645	$25,662	$194,307	13.2%	$537,746	$50,940	$588,686	8.7%	191,837	18,966	210,803	9.0%
Instructional Mat., Equip. and Technology	$633,292	$251,797	$885,089	28.4%	$501,257	$95,629	$596,886	16.0%	132,807	6,219	139,026	4.5%
Guidance, Counseling and Testing	$842,947	$1,728	$844,675	0.2%	$801,240	$481	$801,721	0.1%	367,747	49,184	416,931	11.8%
Pupil Services	$1,323,832	$1,169,657	$2,493,489	46.9%	$1,360,229	$1,484,460	$2,844,689	52.2%	488,586	499,766	988,352	50.6%
Operations and Maintenance	$1,910,576	$0	$1,910,576	0.0%	$2,254,834	$100,097	$2,354,931	4.3%	887,409	1,218	888,627	0.1%
Insurance, Retirement Programs and Other	$4,710,803	$0	$4,710,803	0.0%	$5,879,689	$0	$5,879,689	0.0%	2,836,806	27,122	2,863,928	0.9%
Expenditures Within The District	$26,262,686	$4,590,629	$30,853,315	14.9%	$30,019,905	$2,543,655	$32,563,560	7.8%	12,328,554	1,667,891	13,996,445	11.9%
Expenditures Outside the District	$4,424,215	$347,616	$4,771,831	7.3%	$1,745,345	$782,033	$2,527,378	30.9%	1,292,396	324,966	1,617,362	20.1%
TOTAL EXPENDITURES	**$30,686,901**	**$4,938,245**	**$35,625,146**	13.9%	**$31,765,250**	**$3,325,688**	**$35,090,938**	9.5%	**13,620,950**	**1,992,857**	**15,613,807**	12.8%

Note: Amesbury had not filed its EOYR Report as of March 2015

Outside Funding: Feoffee Funds

APPENDIX VIII.4

Recurring vs. Capital Spending Purpose

Feoffee Funding	FY 14	FY 15	Total Capital vs. Recurring DESE Function over 2 Years		Future Year Distributions @ $600,000			
Capital Technology/Non Recurring	$649,698 *	$613,275	**$1,262,973**	***A***	**?**	**?**	**?**	**?**
DESE Per Pupil Recurring Functions	$617,008	$470,761	**$1,087,769**	***B***	**?**	**?**	**?**	**?**
Total Annual Use of Feoffees	**$1,266,706**	**$1,084,036**						

* End of Year Report

A Does not count as Per Pupil Spending - Capital Investment

B. Funds a Recurring Educational Function and counts as Per Pupil Spending

School Choice - Analysis of Net Choice Revenue FY 04 to FY 15 APPENDIX VIII.5

	CHOICE RECEIVING REVENUE				CHOICE SENDING ASSESSMENT		NET	
Year	**FTE Pupils**	**Tuition**	**Change FTE Pupils**	**Annual Change Tuition**	**FTE Pupils**	**Tuition**	**Net Choice Revenue**	
2004	74.31	$388,726			14.48	82,539	$306,187	
2005	87.14	$480,968	*13*	*$92,242*	16.16	77,862	$403,106	
2006	98.45	$551,665	*11*	*$70,697*	16.61	88,446	$463,219	
2007	147.40	$781,941	*49*	*$230,276*	12.16	57,084	$724,857	
2008	151.52	$841,536	*4*	*$59,595*	11.72	55,826	$785,710	
2009	**166.68**	**$927,127**	***15***	***$85,591***	**6.00**	**47,383**	**$879,744**	Peak Years
2010	161.57	$893,477	*-5*	*-$33,650*	3.68	18,400	**$875,077**	Peak Years
2011	155.35	$841,438	*-6*	*-$52,039*	2.55	12,750	$828,688	Peak Years
2012	150.77	$803,382	*-5*	*-$38,056*	11.00	70,157	$733,225	
2013	113.58	$635,485	*-37*	*-$167,897*	21.32	115,605	$519,880	
2014	83.29	$440,964	*-30*	*-$194,521*	19.88	108,592	$332,372	
2015	70.00	$371,756	*-13*	*-$69,208*	19.00	104,411	$267,345	

Ipswich Grant Awards by Fiscal Year

APPENDIX VIII.6

	2015		2014		2013		2012		2011		2010		2009		2008	
NAME	INITIAL AWARDED	RETURNED TO STATE	INITIAL AWARDED	RETURNED TO STATE	TOTAL AWARDED	RETURNED TO STATE	TOTAL AWARDED	RETURNED TO STATE	TOTAL AWARDED	RETURNED TO STATE	TOTAL AWARDED	RETURNED TO STATE	TOTAL AWARDED	RETURNED TO STATE	TOTAL AWARDED	RETURNED TO STATE
TEACHER QUALITY (Title IIA)	$33,928.00		$34,891.00	0.00	$36,411.00	$0.00	$38,277.00	$0.00	$48,492.00	$0.00	$51,355.00	$0.00	$50,185.00	$0.00	$50,091.00	$0.00
ENHANCED ED THROUGH TECH											3,175.00	0.00	2,943.00	0.00	3,209.00	0.00
TECH ENHANCE. OPTIONS																
RACE TO THE TOP			64,722.00	0.00	51,629.00	2,217.25	35,727.00	6,343.55	2,849.00	253.85						
RTTT- MASS KNDGRTN ENTRY ASSESSMENT	4,290.00															
EDUCATION JOBS FUND PROGRAM							159,036.00	0.00	37,000.00	0.00						
SPED 94-142 ALLOCATION (I.D.E.A.)	422,938.00		423,142.00	0.00	444,300.00	0.00	441,469.00	0.00	443,943.00	2,007.23	438,019.00	0.00	414,962.00	0.00	410,613.00	175.00
SPED 94-142 ALLOC. CARRYOVER							2,007.00	0.00								
SPED ELECT. PORTFOLIO																
SPED CORRECTIVE ACTION																
SPED EARLY CHILDHOOD ALLOC	10,536.00		10,082.00	0.00	10,584.00	0.00	10,616.00	0.00	10,621.00	0.00	10,610.00	0.00	10,606.00	0.00	10,946.00	0.00
SPED PROGRAM IMPROVEMENT	16,891.00		8,806.00	0.00	15,716.00	644.71	24,530.00	0.00					6,762.00	0.00	12,618.00	1,196.20
LANGUAGE & LITERACY DEVELOPMENT											5,000.00	0.00				
CLOSING THE EARLY LITERACY GAP									10,000.00	543.56						
SPED ECC PROGRAM IMPROVEMENT	5,600.00															
TITLE V (FORMERLY TITLE VI)															2,965.00	0.00
TITLE I DISTRIBUTION	140,021.00		164,271.00	0.00	191,918.00	0.00	223,613.00	0.00	237,865.00	0.00	252,819.00	0.00	238,406.00	0.00	243,488.00	0.00
	$634,204.00	**$0.00**	**$705,914.00**	**$0.00**	**$750,558.00**	**$2,861.96**	**$935,275.00**	**$6,343.55**	**$790,770.00**	**$2,804.64**	**$760,978.00**	**$0.00**	**$723,864.00**	**$0.00**	**$733,930.00**	**$1,371.20**
M.T.C. CONTENT INSTITUTES																
COOR FAMILY & COMM ENGAGEMENT	69,500.00		61,223.00	107.45	63,173.00	0.00	61,223.00	0.00	64,279.00	0.00	68,382.00	0.00				
MASS FAMILY NETWORK (B TO 3)													124,673.00	0.00	124,673.00	0.00
COMMUNITY PRTNRSHP DIRECT SVC													39,452.00	19,917.99	51,742.52	521.70
COMMUNITY PRTNRSHP PLANNING													11,179.00	1,119.93		
MCAS SUMMER ACAD. SUPPORT	4,155.00		4,000.00	61.86					3,500.00	110.00			2,100.00	541.25		
ACAD SUPPORT ENHANCEMENT													5,000.00	0.00		
ACADEMIC SUPPORT SERVICES	1,745.00		4,145.00	170.53	3,500.00	184.55					4,000.00	464.24			4,372.00	1,260.16
KINDER. ENHANCEMENT PGRM	63,000.00		64,886.00	0.00	64,886.00	0.00	61,886.00	0.00	63,800.00	0.00	72,120.00	0.00	82,000.00	0.00	82,000.00	1,213.48
	$138,400.00	**$0.00**	**$134,254.00**	**$339.84**	**$131,559.00**	**$184.55**	**$123,109.00**	**$0.00**	**$131,579.00**	**$110.00**	**$144,502.00**	**$464.24**	**$264,404.00**	**$21,579.17**	**$262,787.52**	**$2,995.34**
STIMULUS																
IDEA STIMULUS PROGRAM									245,088.00	0.00	245,543.00	0.00				
IDEA EA CHILDHOOD STIMULUS									9,552.00	0.00	9,552.00	0.00				
TITLE I STIMULUS									96,320.00	0.00	76,869.00	19,323.00				
EMERGENCY RECOVERY (SFSF)									13,667.00	0.00	203,812.00	0.00	268,274.00	0.00		
	$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$364,627.00**	**$0.00**	**$535,776.00**	**$19,323.00**	**$268,274.00**	**$0.00**		
DISTRICT TOTAL:	**$772,604.00**	**$0.00**	**$840,168.00**	**$339.84**	**$882,117.00**	**$3,046.51**	**$1,058,384.00**	**$6,343.55**	**$1,286,976.00**	**$2,914.64**	**$1,441,256.00**	**$19,787.24**	**$1,256,542.00**	**$21,579.17**	**$996,717.52**	**$4,366.54**

Comparison of FY 13 and FY 14 Per Pupil by Function

APPENDIX VIII.7

	FY13	FY14	FY 13-14	
Administration	$975,541	$981,831	*0.6*	
Instructional Leadership	$1,748,239	$1,653,293	*-5.4*	
Classroom and Specialist Teachers	$10,039,233	$10,241,588	*2.0*	
Other Teaching Services	$2,673,986	$2,809,249	*5.1*	
Professional Development	$265,535	$391,667	***47.5***	*Impact of Feoffees*
Instructional Materials, Equipment and Technology	$509,637	$909,226	***78.4***	*Impact of Feoffees*
Guidance, Counseling and Testing	$694,772	$748,729	*7.8*	
Pupil Services	$1,936,798	$1,904,726	*-1.7*	
Operations and Maintenance	$1,328,450	$1,426,728	*7.4*	
Insurance, Retirement Programs and Other	$3,495,145	$3,766,863	*7.8*	
Expenditures Outside the District	**$1,487,351**	**$1,987,171**	***34%***	*See Note B (below)*
TOTAL EXPENDITURES	**$25,154,687**	**$26,821,071**	***7%***	
Membership				
in-district fte average membership	2,038.30	1,983.70		
out-of-district fte average membership	58.40	54.30		
Total average membership, in and out of district	**2,096.70**	**2,038.00**	***-2.8%***	
TOTAL EXPENDITURE PER PUPIL see Note A	**$11,997**	**$13,160**	***9.7%***	
Total Expenditures without Feoffee	**$30,153,374**	**$26,204,063**		
Adjusted TOTAL EXPENDITURE PER PUPIL (without Feoffiee)	**$11,997**	**$12,858**	***7.2%***	

Notes:

A. The Abrahams Group increased the school systems FY 13 Out of District costs by $112,275 which are the costs at Essex Aggie (now NSTHS) as they were not reported on FY 13 EOYR, this reduced the per pupil increase between FY 13 and FY 14 to 9.7% versus the DESE published increase of 10.2%

B. We discussed the 34% increase in out of distruct cost with the school administration and they indcicated that the increase was due to changes of some students to higher cost out of district placements

Comparison of Per Pupil Spending

APPENDIX VIII.8

I. Includes Recurring Feoffee Only to match DESE Published Per Pupil for Ipswich

	FY 10	FY 11	FY 12	FY 13	FY 14	Forecasted FY 15
Per Pupil Spending per DESE standard (includes Feoffee for recurring functions only)	$10,902	$11,369	$11,548	$11,997	$13,160	$13,785
In District FTE Membership	2131.8	2096.7	2100.1	2038.3	1983.7	1918
Out of District FTE Membership	23.6	35.9	43.7	58.4	54.3	50
Total FTE Membership	2155.4	2132.6	2143.8	2096.7	2038	1968
Change in Per Pupil		***$467***	***$179***	***$449***	***$1,163***	***$625***
Change in Total FTE Membership		***(22.8)***	***11.2***	***(47.1)***	***(58.7)***	***(70)***

II. Per Pupil - No Feoffee Funds

Per Pupil Spending per DESE standard - No Feoffee monies	$10,902	$11,369	$11,548	$11,997	$12,858	$13,545
In District FTE Membership	2131.8	2096.7	2100.1	2038.3	1983.7	1918
Out of District FTE Membership	23.6	35.9	43.7	58.4	54.3	50
Total FTE Membership	2155.4	2132.6	2143.8	2096.7	2038	1968
Change in Per Pupil		***$467***	***$179***	***$449***	***$861***	***$687***
Change in Total FTE Membership		***(22.8)***	***11.2***	***(47.1)***	***(58.7)***	***(70)***

In the above numbers DESE uses the FTE membership. For purpose of reference to some other areas of this report we are also provide actual October 1st enrollments

Indistrict							
Actual Enrollment	**2,137**	**2,111**	**2,114**	**2,048**	**1,986**	**1,918**	
Annual Change		**(26)**	**3**	**(66)**	**(62)**	**(68)**	
							Change
Special Education					**239**	**255**	**16**
General Education					**1,747**	**1,663**	**-84**
					1,986	**1,918**	**-68**

Comparison of FY 14 Per Pupil Spending **APPENDIX VIII.9A**

Spending by Function	*IPSWICH:* Total Spending All funds	Function as % of Total	Spending Per Pupil	*GEORGETOWN :* Total Spending All funds	Function as % of Total	Spending Per Pupil	*LYNNFIELD:* Total Spending All funds	Function as % of Total	Spending Per Pupil
Administration	$981,831	3.7%	**$495**	$682,278	3.7%	**$451**	$1,006,662	3.4%	**$459**
Instructional Leadership	$1,653,293	6.2%	**$833**	$938,028	5.1%	**$620**	$1,582,564	5.3%	**$721**
Classroom and Specialist Teachers	$10,241,588	38.2%	**$5,163**	$7,256,942	39.4%	**$4,797**	$12,663,046	42.4%	**$5,769**
Other Teaching Services	$2,809,249	10.5%	**$1,416**	$1,444,879	7.8%	**$955**	$1,830,603	6.1%	**$834**
Professional Development	$391,667	1.5%	**$197**	$183,811	1.0%	**$122**	$526,693	1.8%	**$240**
Instructional Mat., Equip. and Technology	$909,226	3.4%	**$458**	$458,216	2.5%	**$303**	$679,993	2.3%	**$310**
Guidance, Counseling and Testing	$748,729	2.8%	**$377**	$602,800	3.3%	**$398**	$1,026,641	3.4%	**$468**
Pupil Services	$1,904,726	7.1%	**$960**	$1,715,527	9.3%	**$1,134**	$2,706,690	9.1%	**$1,233**
Operations and Maintenance	$1,426,728	5.3%	**$719**	$824,341	4.5%	**$545**	$2,666,781	8.9%	**$1,215**
Insurance, Retirement Programs and Other	$3,766,863	14.0%	**$1,899**	$2,604,788	14.1%	**$1,722**	$4,483,088	15.0%	**$2,042**
Expenditures Within The District	$24,833,900	92.6%	**$12,519**	$16,711,610	90.6%	**$11,048**	$29,172,761	97.6%	**$13,289**
Expenditures Outside the District	$1,987,171	7.4%	**$36,596**	$1,726,896	9.4%	**$33,994**	$705,385	2.4%	**$30,016**
TOTAL EXPENDITURES	**$26,821,071**	100.0%	**$13,160**	**18,438,506**	100.0%	**$11,793**	**$29,878,146**	100.0%	***$13,466***

Spending by Function	*NEWBURYPORT:* Total Spending All funds	Function as % of Total	Spending Per Pupil	*NORTH READING:* Total Spending All funds	Function as % of Total	Spending Per Pupil	*ROCKPORT:* Total Spending All funds	Function as % of Total	Spending Per Pupil
Administration	$994,903	2.8%	**$428**	$1,121,324	3.2%	**$432**	514,932	3.3%	**$536**
Instructional Leadership	$2,233,726	6.3%	**$960**	$1,975,929	5.6%	**$762**	866,615	5.6%	**$902**
Classroom and Specialist Teachers	$14,560,797	40.9%	**$6,257**	$13,595,494	38.7%	**$5,243**	6,033,241	38.6%	**$6,278**
Other Teaching Services	$2,024,950	5.7%	**$870**	$2,804,211	8.0%	**$1,081**	1,073,990	6.9%	**$1,118**
Professional Development	$194,307	0.5%	**$83**	$588,686	1.7%	**$227**	210,803	1.4%	**$219**
Instructional Mat., Equip. and Technology	$885,089	2.5%	**$380**	$596,886	1.7%	**$230**	139,026	0.9%	**$145**
Guidance, Counseling and Testing	$844,675	2.4%	**$363**	$801,721	2.3%	**$309**	416,931	2.7%	**$434**
Pupil Services	$2,493,489	7.0%	**$1,071**	$2,844,689	8.1%	**$1,097**	988,352	6.3%	**$1,028**
Operations and Maintenance	$1,910,576	5.4%	**$821**	$2,354,931	6.7%	**$908**	888,627	5.7%	**$925**
Insurance, Retirement Programs and Other	$4,710,803	13.2%	**$2,024**	$5,879,689	16.8%	**$2,268**	2,863,928	18.3%	**$2,980**
Expenditures Within The District	$30,853,315	86.6%	**$13,258**	$32,563,560	92.8%	**$12,559**	13,996,445	89.6%	**$14,564**
Expenditures Outside the District	$4,771,831	13.4%	**$17,396**	$2,527,378	7.2%	**$53,433**	1,617,362	10.4%	**$30,062**
TOTAL EXPENDITURES	**$35,625,146**	100.0%	**$13,694**	**$35,090,938**	100.0%	**$13,291**	**15,613,807**	100.0%	**$15,386**

Note: Amesbury had not filed its EOYR Report as of March 2015

Comparison of FY 14 Per Pupil Spending **APPENDIX VIII.9B**

	Per Pupil
Ipswich Per DESE Per Pupil Calculation	**$13,160**
Ipswich without Feoffee	**$12,858**
Amesbury	Not finalized by DESE
Georgetown	**$11,793**
Lynnfield	**$13,466**
Newburyport	**$13,694**
No. Reading	**$13,291**
Rockport	**$15,386**

Special Education In District Per Pupil **APPENDIX VIII.10**

	Ipswich	Georgetown	Lynnfield	Newburyport	North Reading	Rockport
Indistrict Education	$4,523,415	$2,575,222	$4,258,360	$5,541,837	$5,488,561	$2,592,220
Indistrict Transportation	$91,164	$37,795	$13,314	$154,616	$115,832	
Total	$4,614,579	$2,613,017	$4,271,674	$5,696,453	$5,604,393	$2,592,220
Indistrict Special Education Students	239	207	315	303	440	165
Per Pupil In District	**$19,308**	**$12,623**	**$13,561**	**$18,800**	**$12,737**	**$15,710**

Special Education Out of District Per Pupil

	Ipswich
Out of district Education	$1,422,990
Out of district Transportation	$307,390
Total	**$1,730,380**
Out of District FTE membership	22.4
Per Pupil Out of District	**$77,249**

Information on Professional Development from the TELL (Teaching, Empowering, Leading and Learning) Survey

PROFESSIONAL DEVELOPMENT

Q8. 1 Please rate how strongly you agree or disagree with statements about professional development in your school

	% Agree TELL 2014	% Agree TELL 2012
a. Sufficient resources are available for professional development in my school.	27.8%	8.9%
b. An appropriate amount of time is provided for professional development.	25.3%	16.2%
c. Professional development offerings are data driven.	35.5%	33.7%
d. Professional development opportunities are aligned with the school's improvement plan.	75.3%	48.4%
e. Professional development is differentiated to meet the need of individual teachers.	37.5%	29.8%
f. Professional development deepens teachers' content knowledge.	57.6%	52.3%
g. Teachers are encouraged to reflect on their own practice.	89.4%	72.1%
h. In this school, follow up is provided from professional development.	50.0%	36.4%
i. Professional development provides ongoing opportunities for teachers to work with colleagues to refine teaching practices.	52.6%	43.6%
j. Professional development is evaluated and results are communicated to teachers.	45.5%	34.3%
k. Professional development enhances teachers' ability to implement instructional strategies that meet diverse student learning needs.	68.8%	50.9%
l. Professional development enhances teachers' abilities to improve student learning.	78.7%	57.3%

Ipswich (TELL Massachusetts 2014) 57.89% responded
Ipswich (TELL Massachusetts 2012) 58.03% responded

Full Cost of Positions

APPENDIX XI.1

	School Employees Teacher	Paraprofessional	Behaviorist	Director of Curriculum
Average Salary	**$70,000**	**$20,000**	**$35,000**	**$110,000**
Family Plan Health Insurance*	**$13,505**	**$13,505**	**$13,505**	**$13,505**
Essex County Retirement System		**$4,240**	**$7,420**	
Medicare	**$1,015**	**$290**	**$508**	**$1,595**
Cost of Position with Benefits	**$84,520**	**$38,035**	**$56,433**	**$125,100**

Town Full Year - 40 Hours

	Maint. Worker	Junior Custodian
Average Salary	**$55,000**	**$36,774**
Family Plan Health Insurance*	**$13,505**	**$13,505**
Essex County Retirement System	**$11,660**	**$7,796**
Medicare	**$798**	**$533**
Cost of Position with Benefits	**$80,963**	**$58,608**

This chart presents the full cost of positions with Family Plan Health Insurance, some employees have Individual Plans or do not take the Town's Health Insurance coverage.