



Municipal Benchmarking, LLC

MUNICIPAL YARDSTICK™

Revenue, Expenditure, Staffing, Salary and Debt Comparison

WILBRAHAM

Municipal Benchmarking, LLC

78 Dragon Court

Woburn, MA 01801

Phone: 781.224.9600

Fax: 781.224.9601

www.MunicipalBenchmarking.com

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INTRODUCTION

ABOUT MUNICIPAL YARDSTICK™

Each year, the 351 cities and towns of Massachusetts wrestle to set their budgets while dealing with competing constituent demands and tight fiscal constraints. Unlike private businesses, which have access to a wealth of resources, cities and towns have only limited comparative data with which to assess their resource-allocation options and guide their decision making.

This **Municipal Yardstick™** is a customized report that provides a breakdown of Wilbraham's revenues, expenditures and outcomes in a broad array of policy areas and compares those revenue, expenditure and outcome levels to a peer group of similarly situated cities and towns.

ABOUT OUR DATA

We have culled thousands of points of data on each municipality in Massachusetts from a myriad of public and proprietary sources to create our **Benchmark Database™**. These sources include surveys, analyses of collective bargaining agreements, the Massachusetts Departments of Revenue, Education, and Housing and Community Development, the Massachusetts Municipal Association, the Massachusetts Municipal Personnel Association, the U.S. Census Bureau, and the local offices of various cities and towns. We have taken steps to ensure that this data is as reliable as possible, such as directly transferring it into the Benchmark Database from electronic copies of the source data. Nevertheless, small portions of the data may be incorrect due to a keying or consistency error at some level. As such, you should confirm any material data before making a final budgeting decision based on that data.

ABOUT OUR METHODOLOGY

We believe that, in order to be meaningful, a comparison must be ‘apples to apples’. Throughout this Municipal Yardstick we compare Wilbraham against its **Benchmark Peer Group™**. Wilbraham’s Benchmark Peer Group consists of the twenty most similar cities and towns in Massachusetts and, therefore, provide the most meaningful basis of comparison. Part I of this Municipal Yardstick outlines how we derived Wilbraham’s Benchmark Peer Group.

This Municipal Yardstick is broken down into various sections. In each section, we tackle a different area of interest, such as Community Financing, Expenditures, or Departmental Analyses. Throughout this report, we compare Wilbraham to the median of its Benchmark Peer Group in a variety of analyses designed, in the aggregate, to provide a more complete picture of Wilbraham. These analyses include big picture financial indicators, granular operating metrics and outcome measures. Where applicable, we note those analyses that we believe to be the most relevant and useful.

HOW TO USE THIS REPORT

The analyses in this Municipal Yardstick are designed to help municipal or school officials, concerned citizens, union officials and other interested parties learn more about Wilbraham. Specifically, we hope that you will discover ways to improve all facets of Wilbraham’s operations and to become a more educated consumer of municipal services. Initially, you should review this report to get an overview of where Wilbraham stands relative to its Benchmark Peer Group median. You may then use the insights you gain from this Municipal Yardstick as part of Wilbraham’s overall review process to determine those areas where Wilbraham appears to be over- or under-investing resources.

WILBRAHAM

Part I: Benchmark Peer Group Creation

Every community in Massachusetts is unique. However, there are other communities that are similar. We believe that you can find insights into Wilbraham's municipal government by looking at how similar communities, facing similar issues have decided to act. The foundation of this Municipal Yardstick is Wilbraham's Benchmark Peer Group, a custom group of the twenty most similar cities and towns in Massachusetts.

Part I of this Municipal Yardstick walks through our methodology to derive Wilbraham's Benchmark Peer Group. To derive Wilbraham's Benchmark Peer Group, we compare it to the other 350 communities in Massachusetts on the basis of 15 socio-economic, demographic and geographic attributes. The chart on the following page lists the 15 variables that we use and breaks out Wilbraham's result for each. In addition, the chart sets out what percentile that result is within the Commonwealth and a "plain english" description for that percentile.

To find the Benchmark Peer Group, we use two different mathematical approaches to compare Wilbraham's percentile result for each attribute against those for every other city and town in Massachusetts. We then aggregate the results across both formulas and all 15 attributes into a **Variance Score** for each community. The Benchmark Peer Group comprises the twenty communities that have the lowest Variances Scores. The table on page 7 sets out the variance score for each of the top twenty communities.

WILBRAHAM

Benchmark Peer Group Creation

WILBRAHAM's Attributes			
	Value	Percentile	Relative Level
Socio-Economic Factors			
Income Per Capita (1999)	\$ 29,854	74%	Moderate to High
Median Family Income (1999)	\$ 73,825	72%	Moderate to High
Avg. Single Family Tax Bill (2006)	\$ 4,219	73%	Moderate to High
Residential Assessment Per Capita (2006)	\$ 99,112	36%	Low to Moderate
Comm. Tax Receipts as % of Total (2006)	9.5%	44%	About Average
Unemployment Rate (2006)	4.4%	21%	Low
Demographic Factors			
Population (2005 est.)	14,003	61%	Moderate to High
School Enrollment (2005)	2,852	69%	Moderate to High
Birth Rate Per Capita (2005)	0.008	17%	Low
Population Density (2005 est.)	632	55%	About Average
% Population over 65 (1999)	16.9%	82%	High
% English as 2nd Language (1999)	0.4%	28%	Low to Moderate
% Families Below the Poverty Line (1999)	5.1%	55%	About Average
Geographic Factors			
Land Area (Sq. Mi.)	22.2	57%	About Average
Public Roads (Mi.) (2004)	115.6	73%	Moderate to High

WILBRAHAM

Benchmark Peer Group Creation

Deriving WILBRAHAM's Benchmark Peer Group		
By looking for communities with:	Municipality	Variance Score
Moderate to High Income Per Capita	IPSWICH	6.4
Moderate to High Median Family Income	PEMBROKE	7.0
Moderate to High Single Family Tax Bill	GRAFTON	7.3
Low to Moderate Assessment per Capita	HOLDEN	7.4
About Average Commerical Tax Receipts as % of Total	CONCORD	7.5
Low Unemployment Rate	EAST LONGMEADOW	7.5
Moderate to High Population	WILLIAMSTOWN	7.6
Moderate to High School Enrollment	FOXBOROUGH	7.7
Low Birth Rate Per Capita	WRENTHAM	7.8
About Average Population Density	HOLLISTON	8.0
High % Population of 65	KINGSTON	8.1
Low to Moderate % English as 2nd Language	HINGHAM	8.1
About Average % Families below Poverty Line	SCITUATE	8.2
About Average Land Area	EAST BRIDGEWATER	8.3
Moderate to High Road Miles	NORTHBOROUGH	8.4
	EASTON	8.4
	DUXBURY	8.4
	NORTON	8.4
	SUTTON	8.7
	LONGMEADOW	9.0

We derive the following Benchmark Peer Group :

At Wilbraham's request, the Benchmark Peer Group has modified to remove Sandwich and Beverly, and replace them with Sutton and Longmeadow.

This chart shows the traits that we are looking for in Wilbraham's Benchmark Peer Group and sets out the twenty communities that best fit those qualifications. The Variance Score is our quantitative measure of how closely the community matches Wilbraham across the 15 socio-economic, demographic and geographic attributes. The chart on the following page details our evaluation of the attributes for each city or town in Wilbraham's Benchmark Peer Group.

WILBRAHAM

Municipal Yardstick Comparison of Wilbraham to its Benchmark Peer Group Median:

We have identified Wilbraham's Benchmark Peer Group. Each member of this group shares many, but not all, of Wilbraham's attributes. For the remainder of this report, with few exceptions, we will compare Wilbraham to the median result of its Benchmark Peer Group.

Why Use the Median of its Benchmark Peer Group?

We use the median of its Benchmark Peer Group for several reasons. First, the median, unlike the mean (or average), will not be distorted by an 'outlier' result from any of the cities or towns in its Benchmark Peer Group. Second, if a municipality is attempting to 'benchmark', or compare itself against the practices of its peers, the median reflects a standard which should be neither impossible to attain nor too low. Finally, our use of the median allows for the fact that our model is not perfect. Should a municipality be part of Wilbraham's Benchmark Peer Group but reflect a materially different environment, using the median minimizes the effect that the 'different' community will have on our results.

The Use of Per Capita data

We believe that one of the more useful ways to look at municipal metrics, such as revenues or expenditures, is on the basis of the group affected by the measured metric. For the most part, this means that we analyze items on a per capita because municipal services are provided to all the members of the community. By comparing per capita figures we eliminate the skew that the relative population sizes of the compared communities may create. Therefore, per capita comparisons allows us to analyze cities and towns of varying sizes on a more 'level playing field'. Despite our preference for per capita data, we also provide analyses based on other metrics that we think might offer other, useful ways to examine the issue.

WILBRAHAM

What Causes Differences with the Benchmark Peer Group?

There are three reasons why Wilbraham could differ from the median of its Benchmark Peer Group. First, Wilbraham could account for a given item in a manner different than the norm. For example, some towns use their town maintenance workers to maintain their school buildings. In these communities, the public building maintenance category includes the cost of maintaining the schools, making education spending look low and general government look high. Second, Wilbraham could differ structurally from its peers. If Wilbraham has a sewer system and its peers do not, naturally, its Sewer costs will be high in comparison.

Third, the difference reflects a choice by the community, conscious or not, on how to allocate its resources. These allocation differences could be the product of more or less efficient spending or a different mix of services. For example, if Wilbraham spent less on its fire department, it could be that Wilbraham does not offer a paramedic service with Advanced Life Support services whereas its peers do. Alternatively, Wilbraham might provide the same services, but does so with a smaller staff or with lower salaries. We hope that you will use the charts in this report to find areas rich for further exploration.

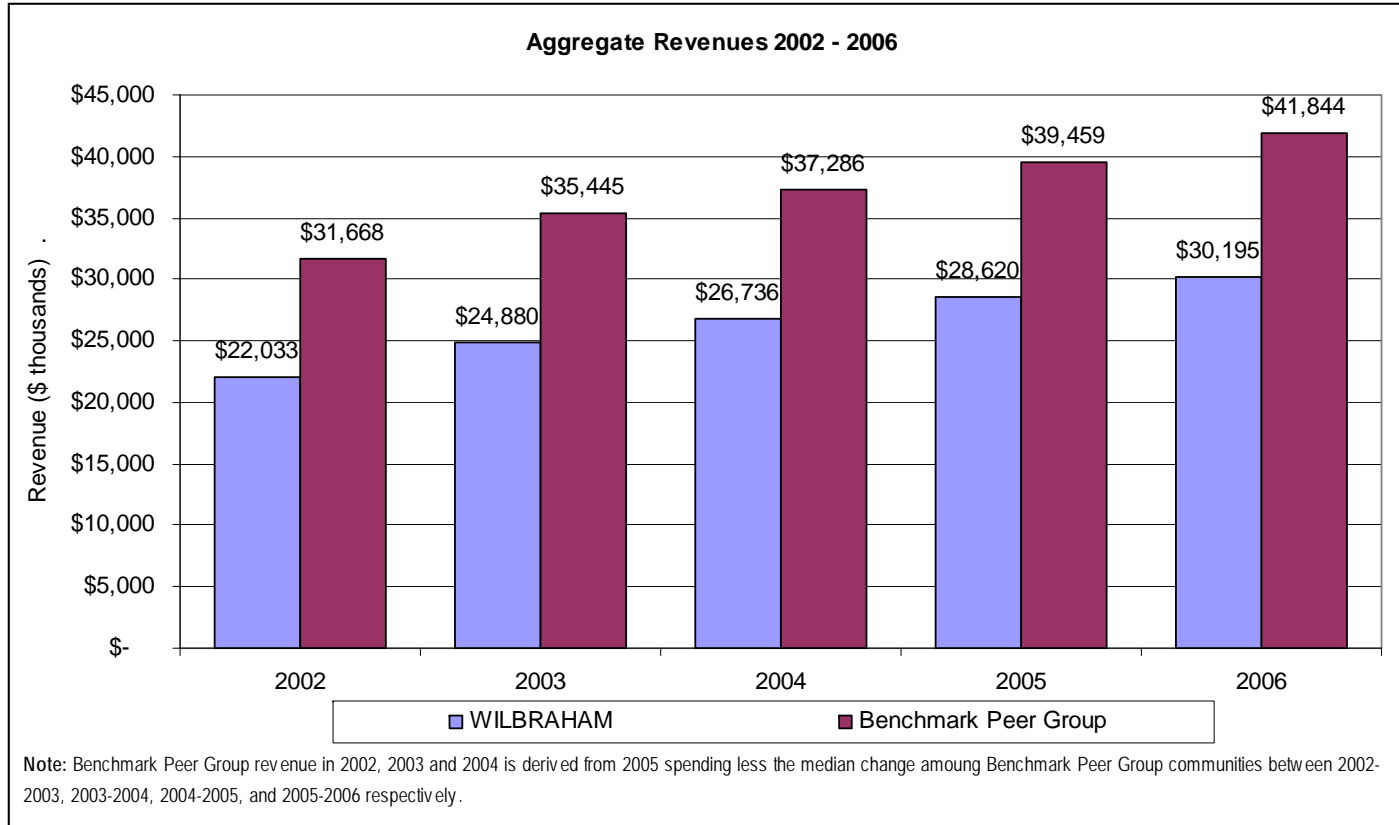
Please note that Municipal Benchmarking does not have a position as to whether more or less is good or bad. Our goal is to provide arms length data that describes what *is* being done in a community. We expect that community stakeholders will use this data to collectively determine what *should* be done, taking into account the goals, interests and preferences of the community.

Back-up Data

Our charts include a myriad of information concerning Wilbraham and its Benchmark Peer Group. In almost every case, a spreadsheet including data for Wilbraham and each individual community in its Benchmark Peer Group is included in the same section. If you would like the supporting data for a particular community, please refer to those data tables.

WILBRAHAM

Revenue Analysis

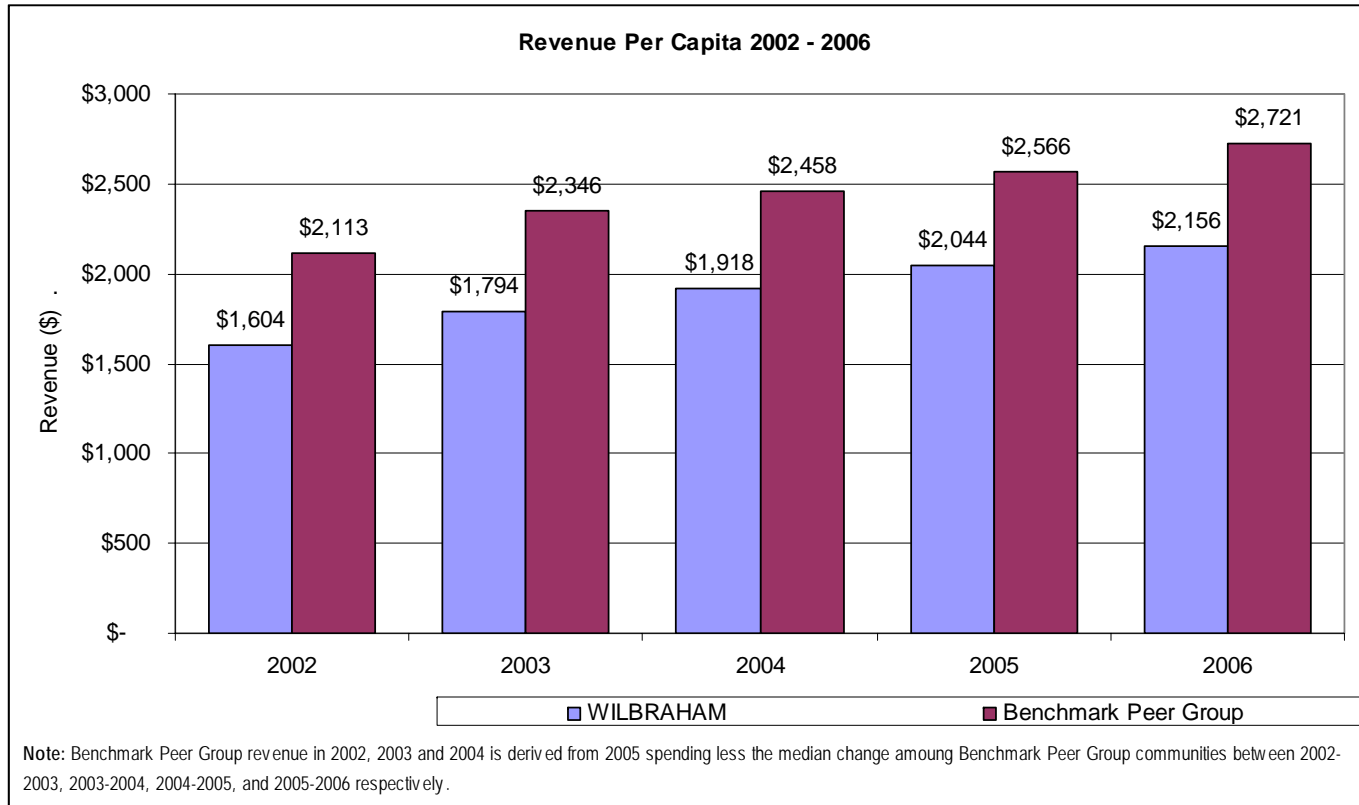


Community	Aggregate Revenue (\$mm)		Change (%)	
	2002	2006	Total	Annual
WILBRAHAM	\$ 22.0	\$ 30.2	37.0%	8.2%
Benchmark Peer Group	\$ 31.7	\$ 41.8	32.1%	7.2%

This chart analyzes the amount of Aggregate Revenue collected by Wilbraham between 2002 and 2006, as compared to the median of its Benchmark Peer Group.

WILBRAHAM

Revenue Analysis

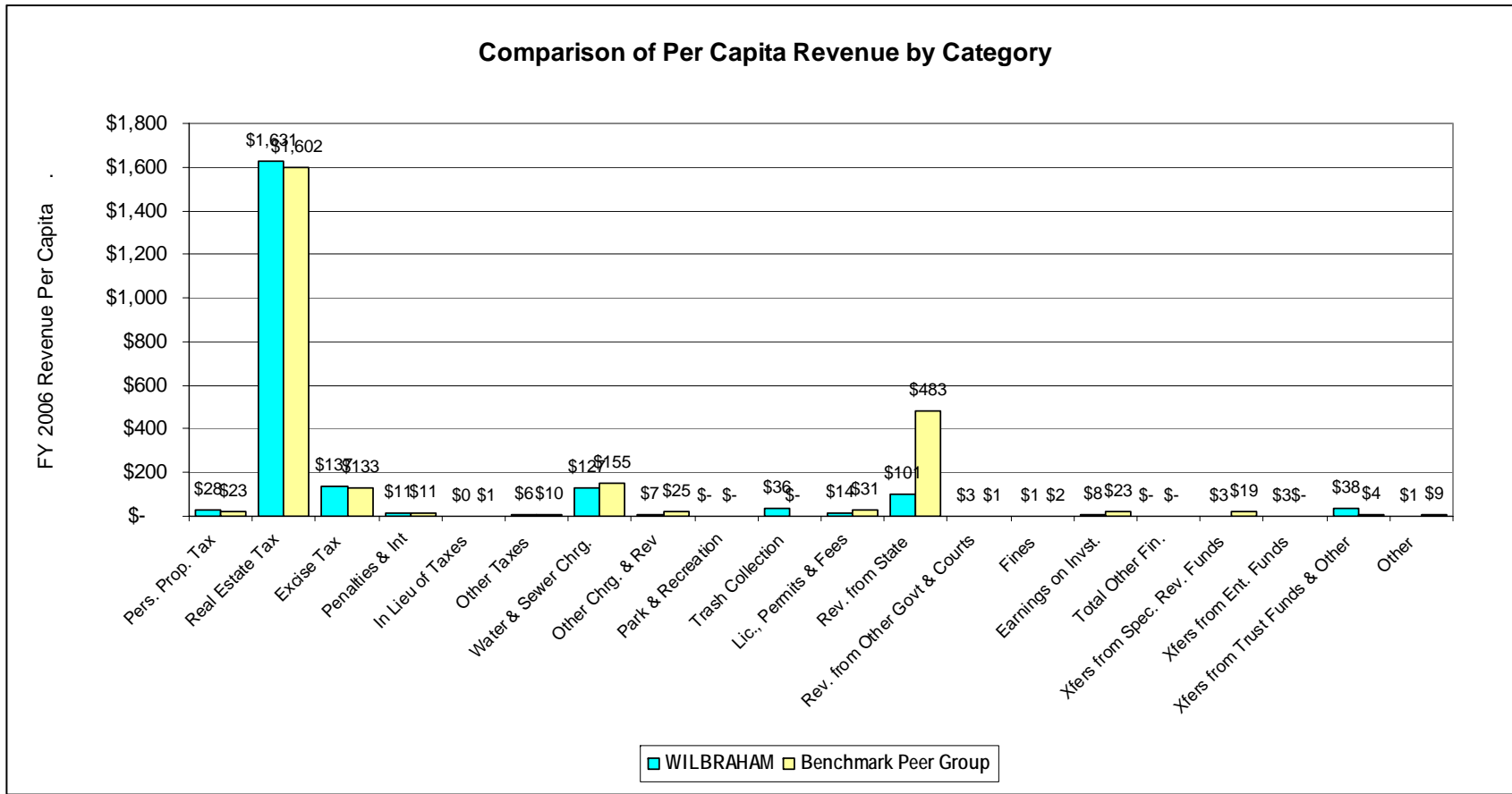


Community	Revenue Per Capita (\$)		Change (%)	
	2002	2006	Total	Annual
WILBRAHAM	\$ 1,604	\$ 2,156	34.5%	7.7%
Benchmark Peer Group	\$ 2,113	\$ 2,721	28.8%	6.5%

This chart analyzes Wilbraham’s Revenue per capita between 2002 and 2006. To adjust for differences in community size, we examine revenues on a per capita basis. Revenues per capita measure how much Wilbraham collects for each citizen and is a good basis of comparison with other similar communities.

WILBRAHAM

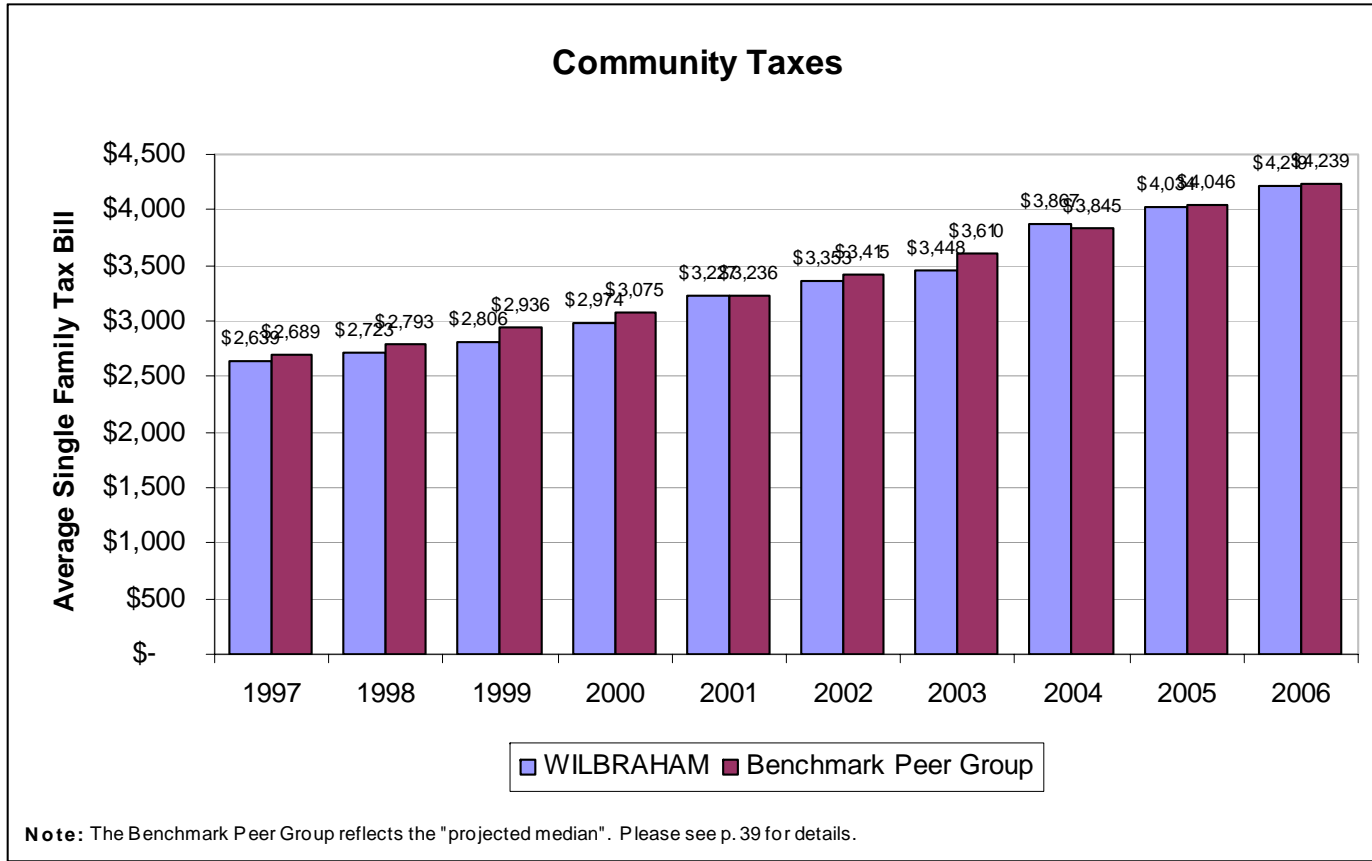
Revenue Analysis



This chart analyzes Wilbraham’s per capita revenue by category as compared to the median of its Benchmark Peer Group. Please refer to Appendix A for a more detailed analysis of revenues per capita for FY 2002, 2003, 2004, and 2005 as well as additional back up data.

WILBRAHAM

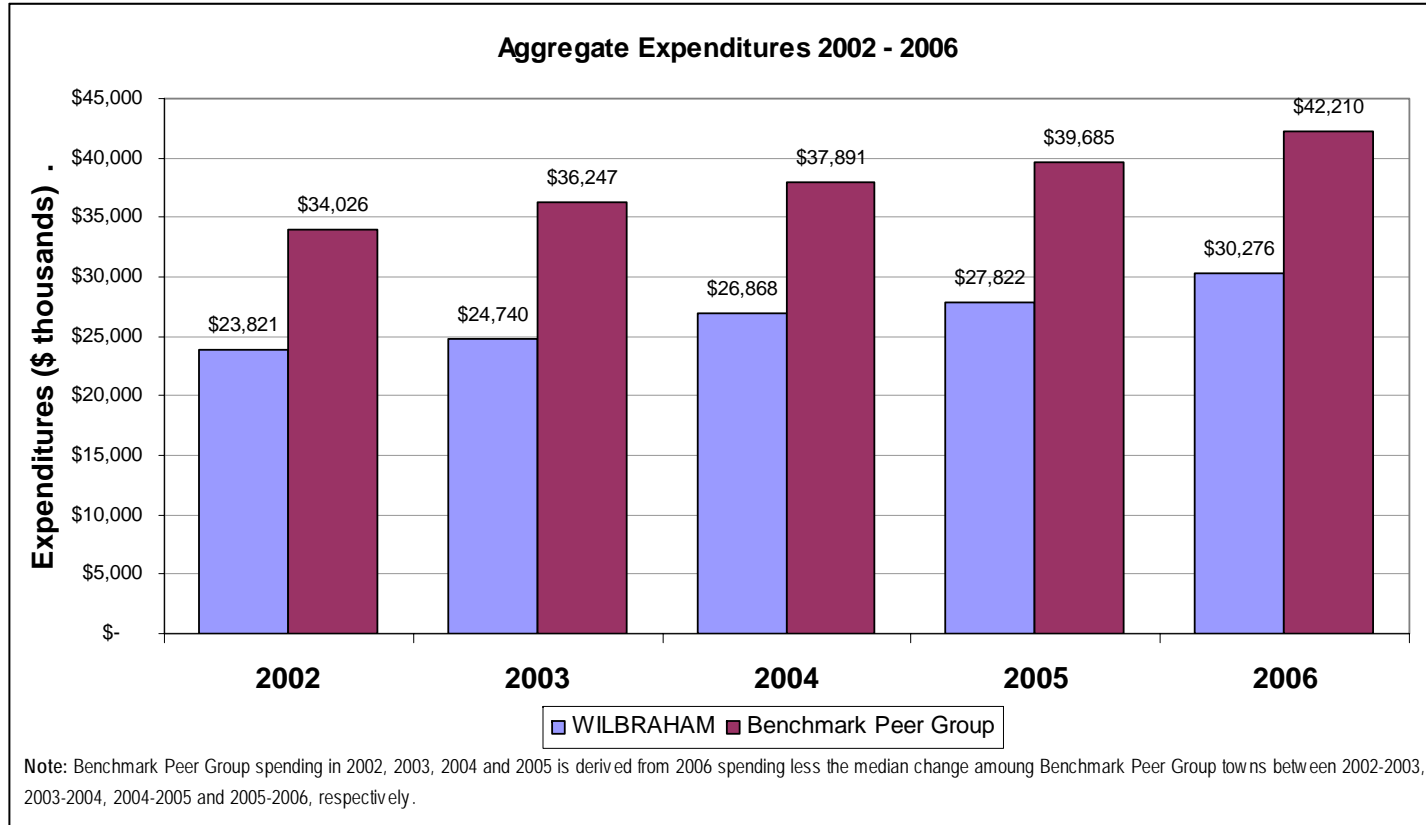
Taxes



Community	2004-2005	2001-2005		1996-2005	
	% Change	% Change Annualized		% Change Annualized	
WILBRAHAM	4.6%	25.8%	5.9%	59.9%	5.4%
Benchmark Peer Group	4.8%	24.1%	5.5%	57.6%	5.2%

WILBRAHAM

Expenditure Analysis

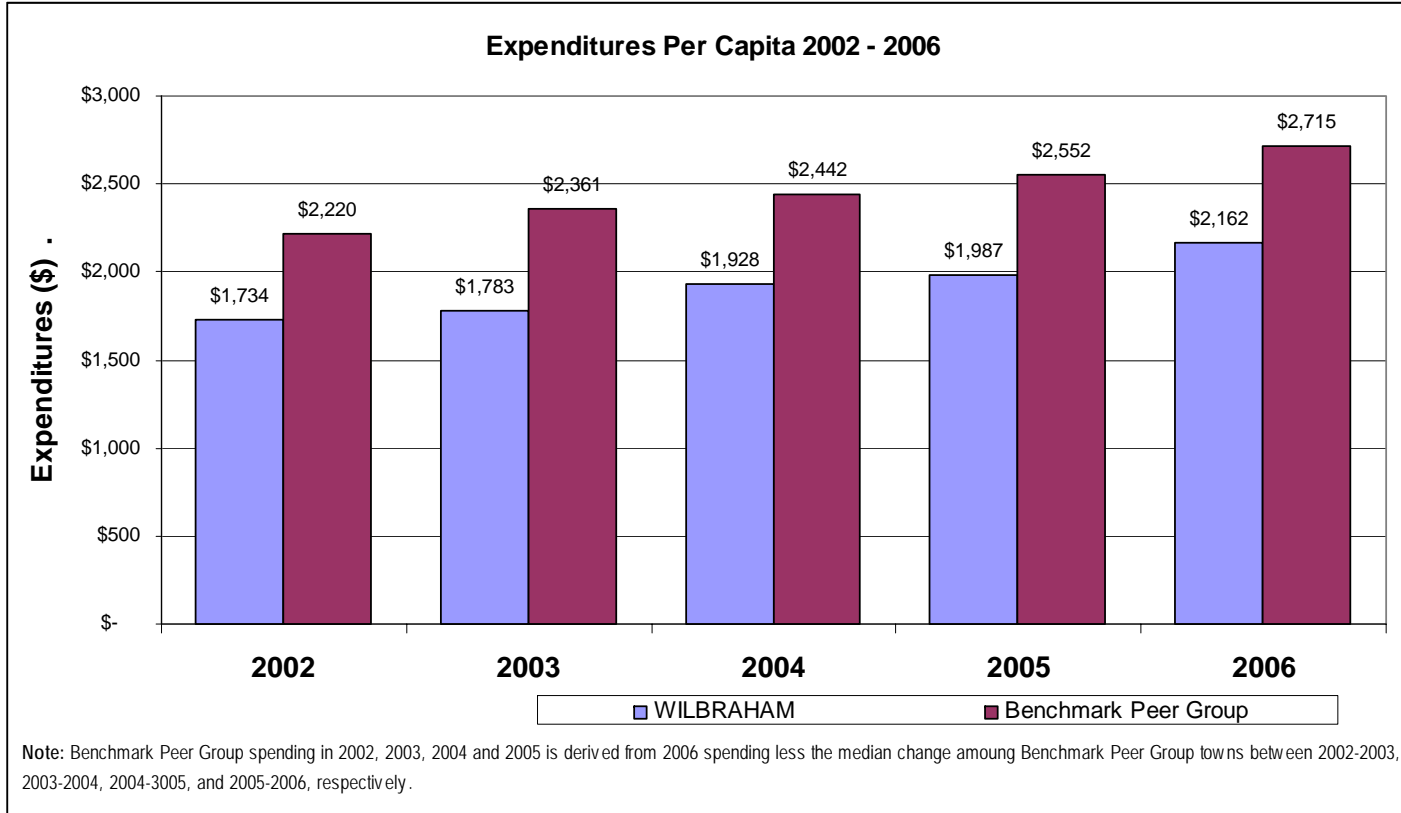


Community	Aggregate Expenditures (\$mm)		Change (%)	
	2002	2006	Total	Annual
WILBRAHAM	\$ 23.8	\$ 30.3	27.1%	6.2%
Benchmark Peer Group	\$ 34.0	\$ 41.8	23.0%	5.3%

This chart compares Wilbraham's aggregate expenditures between 2001 and 2005 to those of its Benchmark Peer Group median. Note in which years Wilbraham's aggregate expenditures differ significantly from the aggregate expenditures of its median Benchmark Peer Group.

WILBRAHAM

Expenditure Analysis

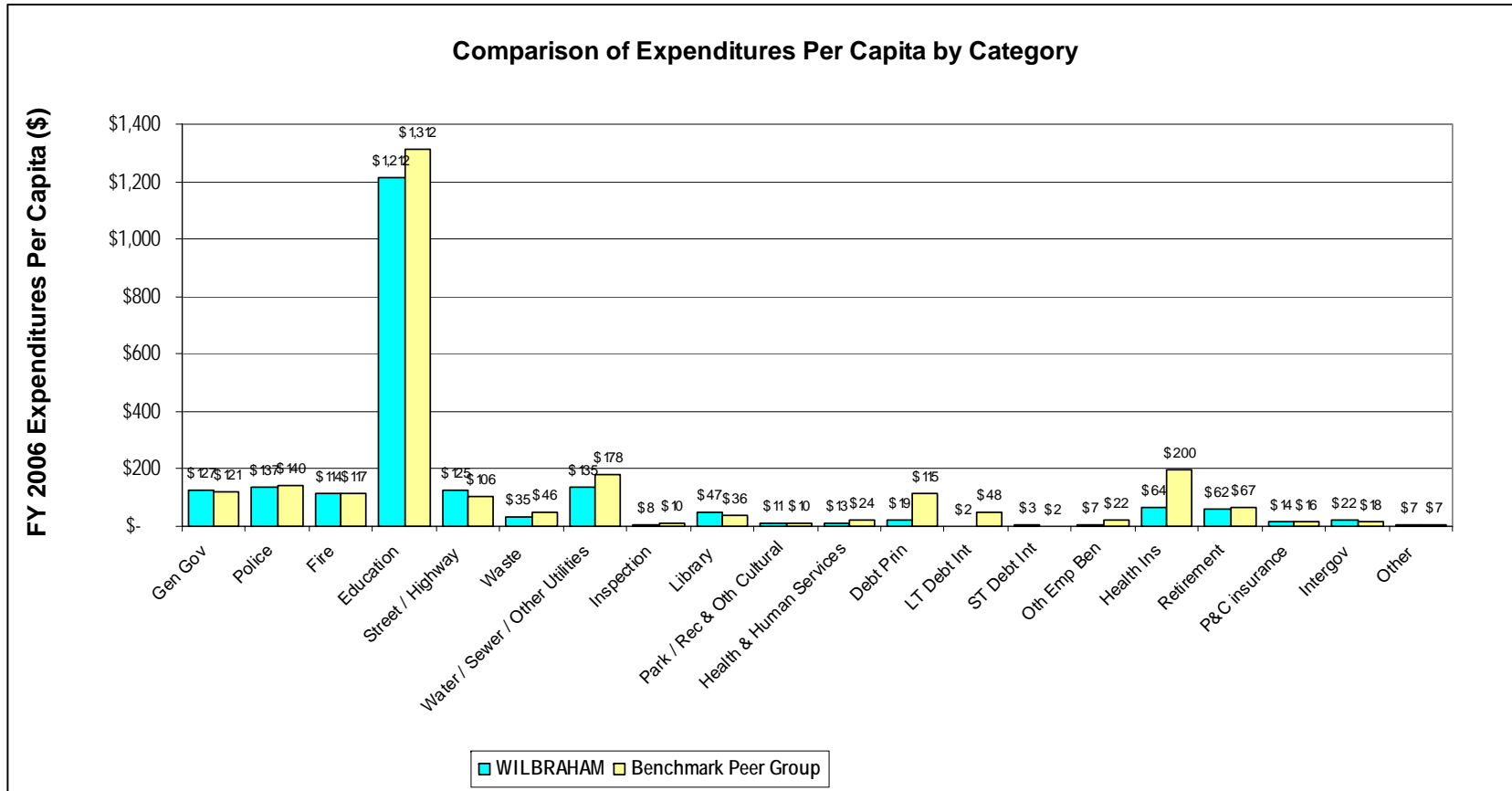


Community	Expenditures Per Capita (\$)		Change (%)	
	2002	2006	Total	Annual
WILBRAHAM	\$ 1,734	\$ 2,162	24.7%	5.7%
Benchmark Peer Group	\$ 2,220	\$ 2,715	22.3%	5.2%

This chart and those on the following two pages provide three ways to look at Wilbraham’s general fund expenditures per capita. Using per capita numbers eliminates any skewing effect that may be caused by the relative population sizes of the cities or towns in the Benchmark Peer Group. We find comparing various measures of expenditures per capita to be the most useful way to evaluate a city or town’s expenditures.

WILBRAHAM

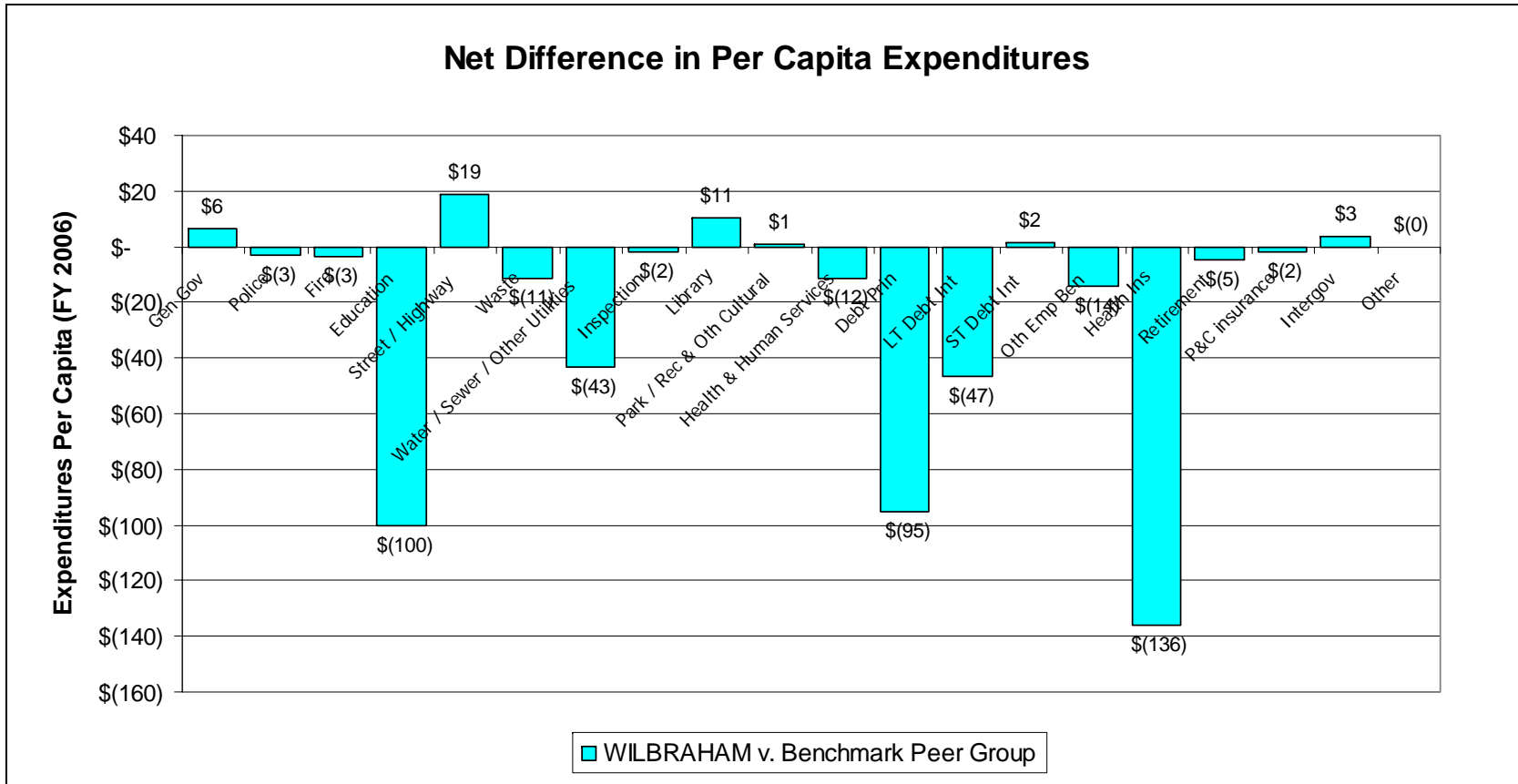
Expenditure Analysis



This chart analyzes Wilbraham’s per capita expenditure by category as compared to the median of its Benchmark Peer Group. Please refer to Appendix B for a more detailed analysis of expenditure per capita for FY 2002, 2003, 2004 and 2005, as well as back up data for each year.

WILBRAHAM

Expenditure Analysis

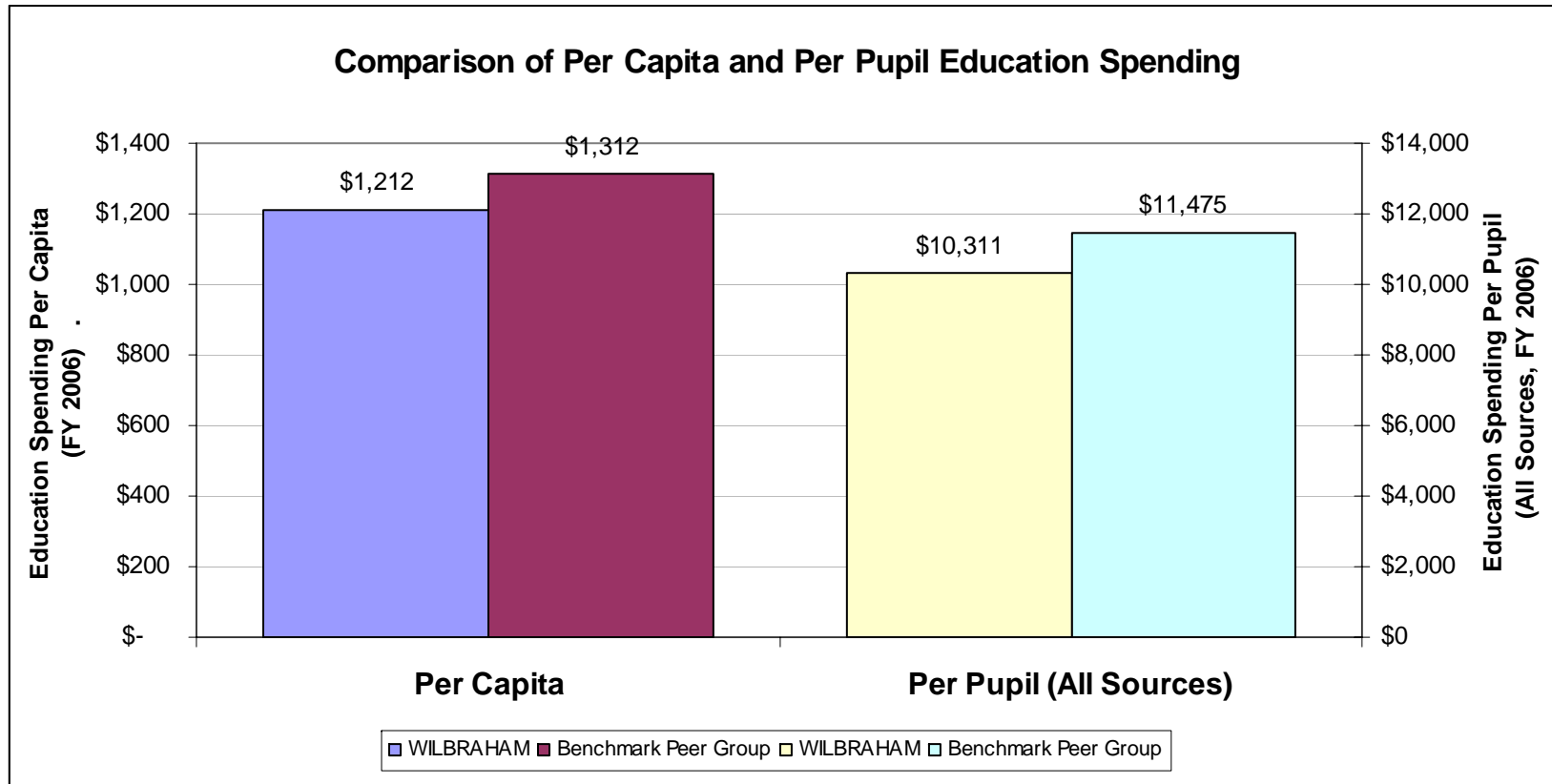


This chart directly plots the differences in expenditures per capita by category of general fund expenditures for 2006. The largest bars highlight those categories for which Wilbraham's expenditures differ the most from its Benchmark Peer Group median.

We view this as one of the most important charts in the entire Municipal Yardstick. Investigating the cause of these differences may provides areas where Wilbraham could improve the efficiency of its expenditures.

WILBRAHAM

Education: Overview

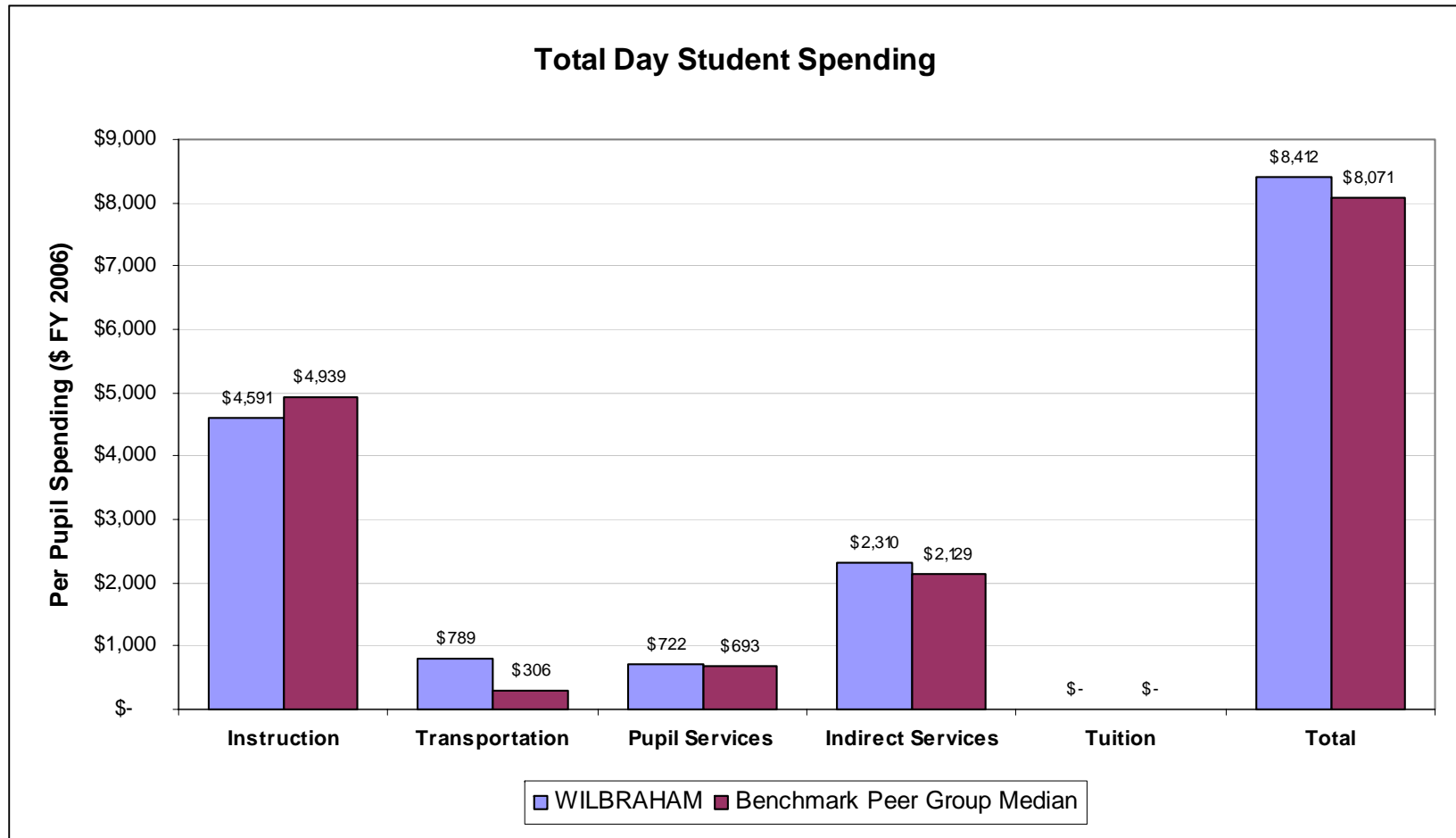


Education is the single largest category of expenditures for most municipalities. This chart compares Education spending per capita (what the municipal government oversees) with spending per pupil (what the school district oversees). Because it focuses on the recipient of the service, we believe that per pupil spending provides a more useful gauge of spending.

For many cities and towns there is a discrepancy in the relationship between its education expenditures per capita and per pupil. Note above if Wilbraham’s spending per capita and per pupil is consistently higher or lower than its Benchmark Peer Group. Please note that the per pupil spending number is All Sources spending. Please see p. 78 for a description of what All Sources spending entails.

WILBRAHAM

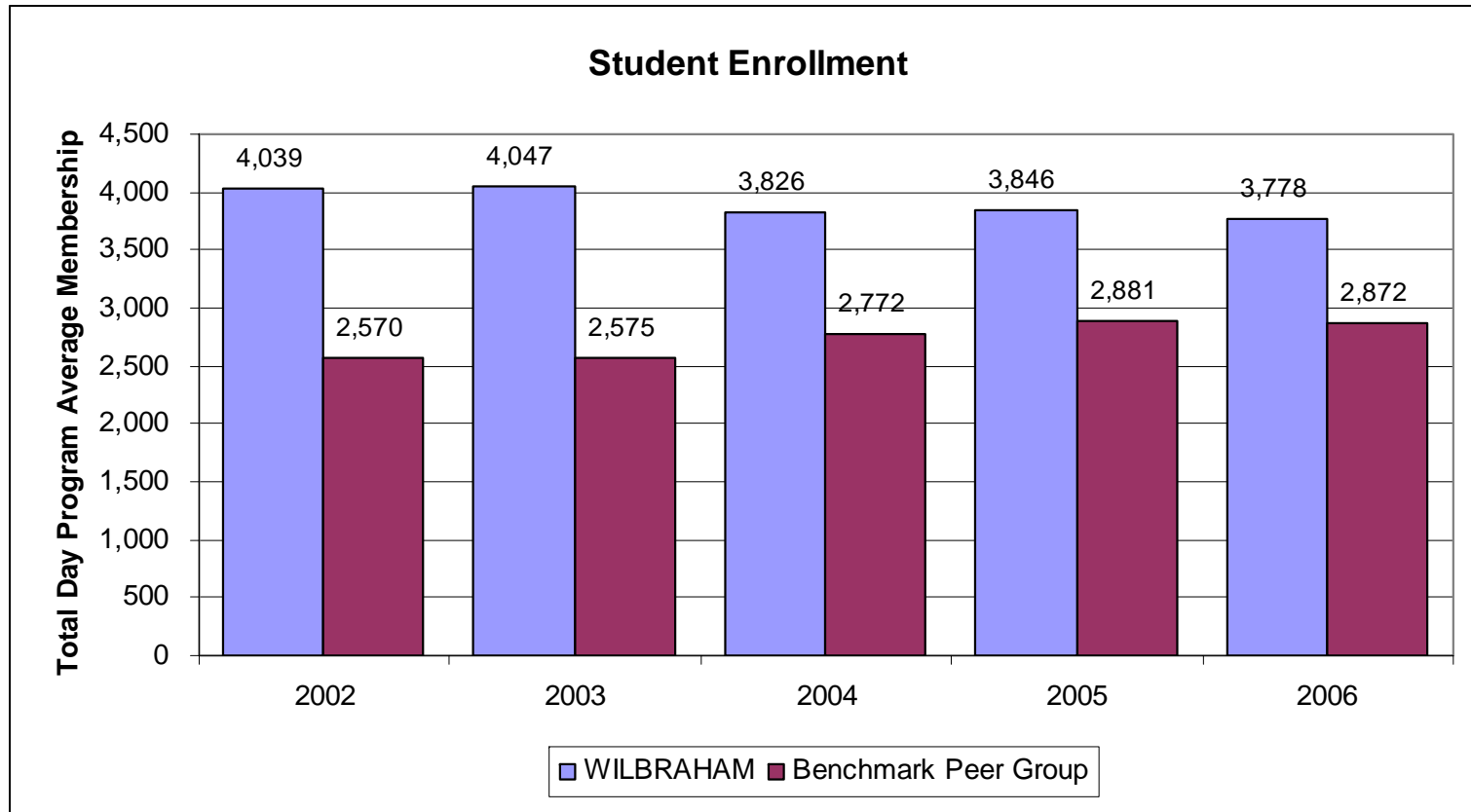
Education: Expenditures



This chart analyzes Wilbraham’s DOE spending per pupil versus its Benchmark Peer Group median. Note how Wilbraham compares to its peers in the various categories of spending.

WILBRAHAM

Education: Demographic Population



Community

WILBRAHAM

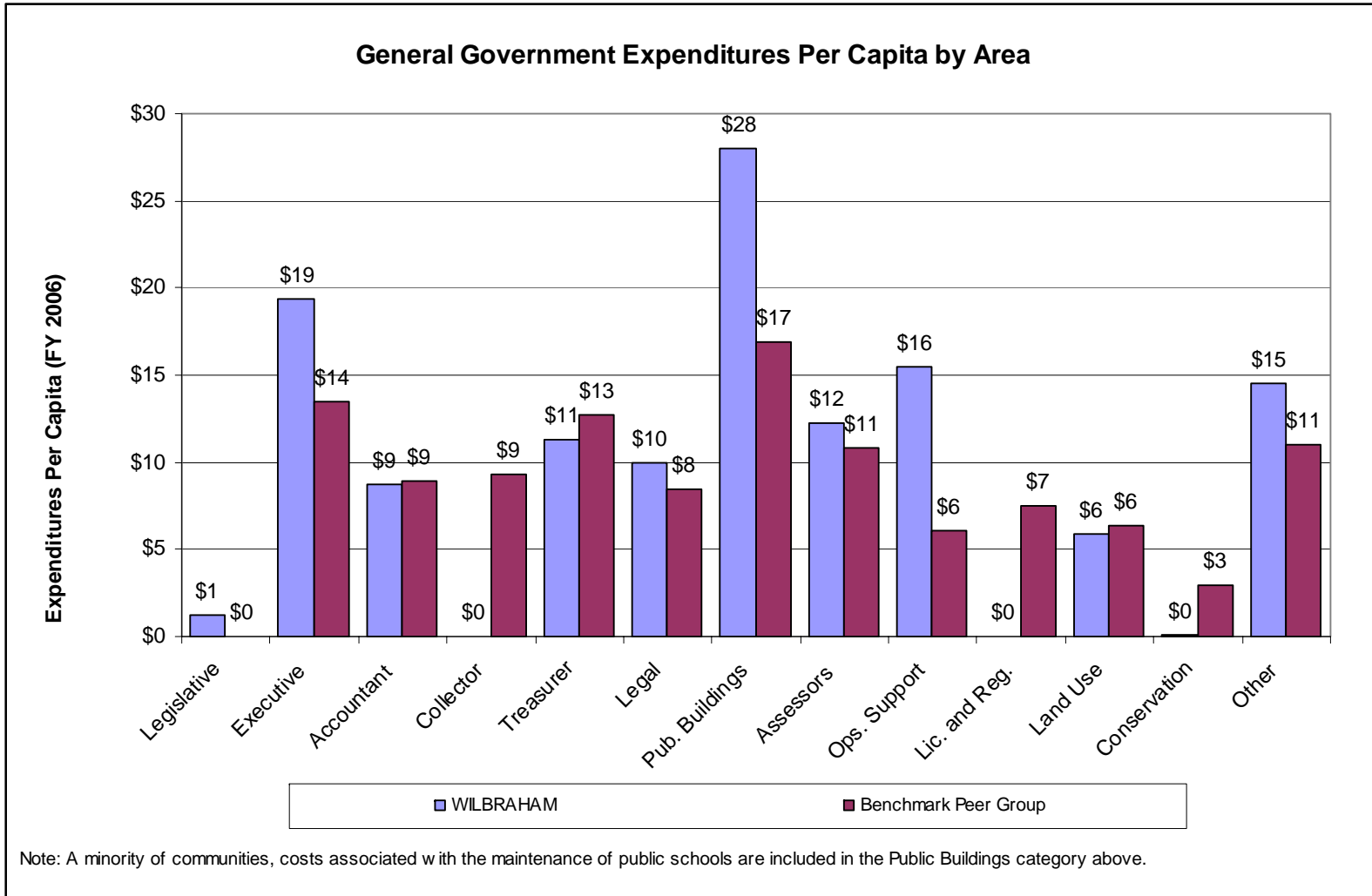
Benchmark Peer Group

Enrollment	
2002	2006
4,039	3,778
2,570	2,872

Change (%)	
Total	Annual
-6.5%	-1.7%
11.8%	2.8%

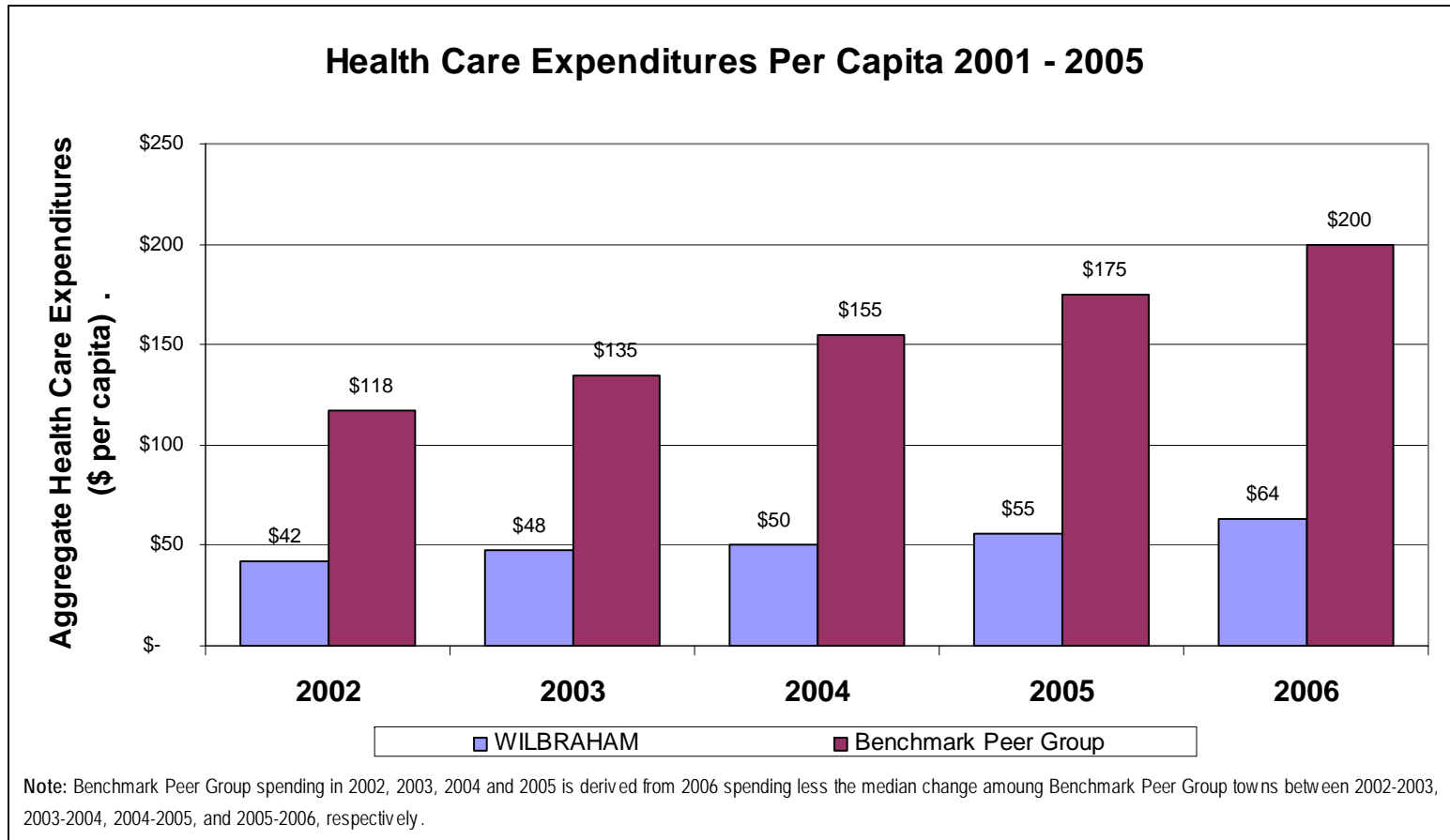
WILBRAHAM

General Government Expenditures



WILBRAHAM

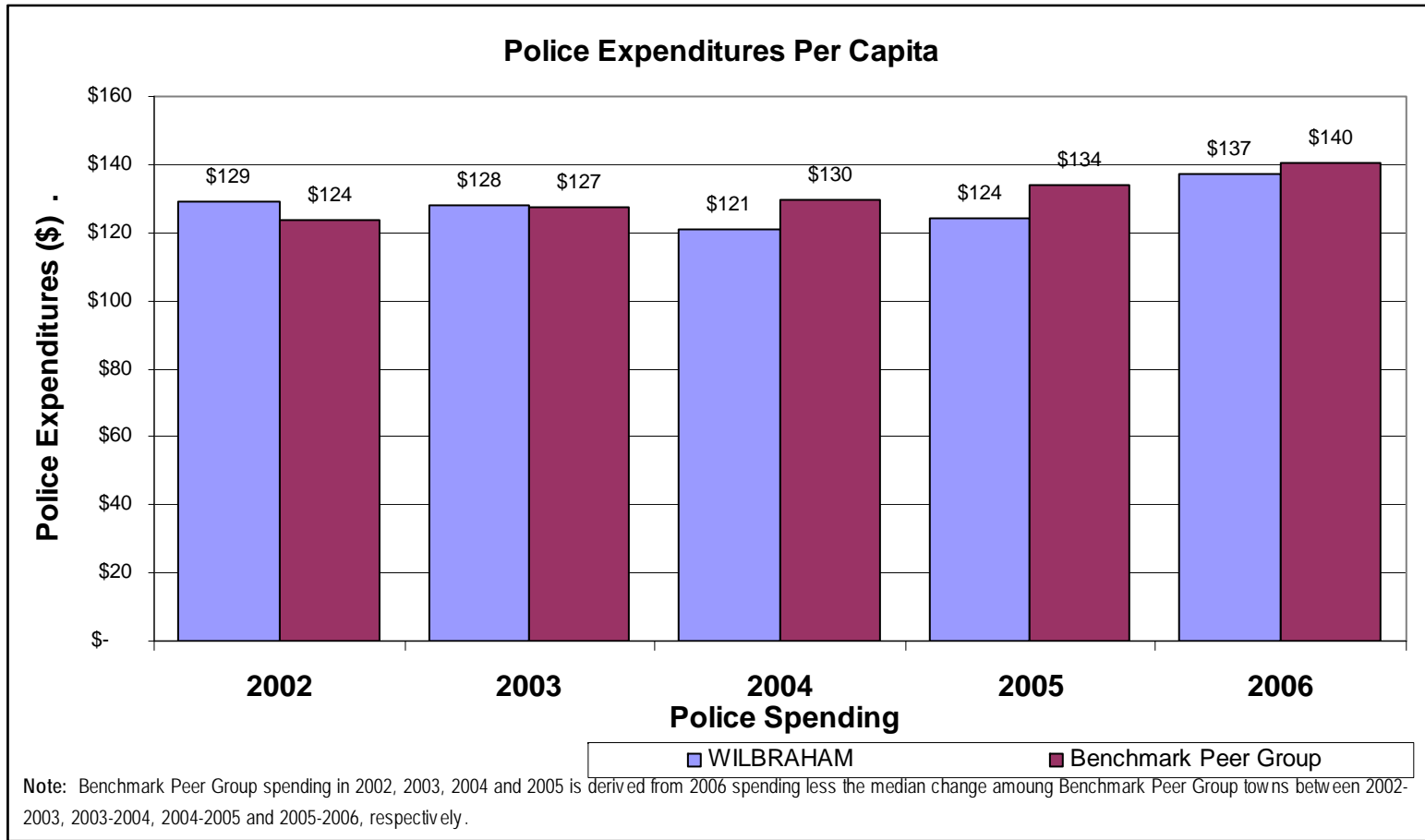
Health Care Expenditures



This chart sets out Wilbraham’s health care expenditures per capita in 2002, 2003, 2004, 2005 and 2006. Note how Wilbraham’s spending has changed relative to the median of its Benchmark Peer Group. The Benchmark Peer Group medians for 2002, 2003, 2004 and 2005 were derived using the median change between 2002 to 2003, 2003 to 2004, 2004 to 2005, and 2005 to 2006, respectively. This was done to focus on the change in spending. We like to look at per capita spending as it allows us to compare the cost to provide police services among communities of different sizes.

WILBRAHAM

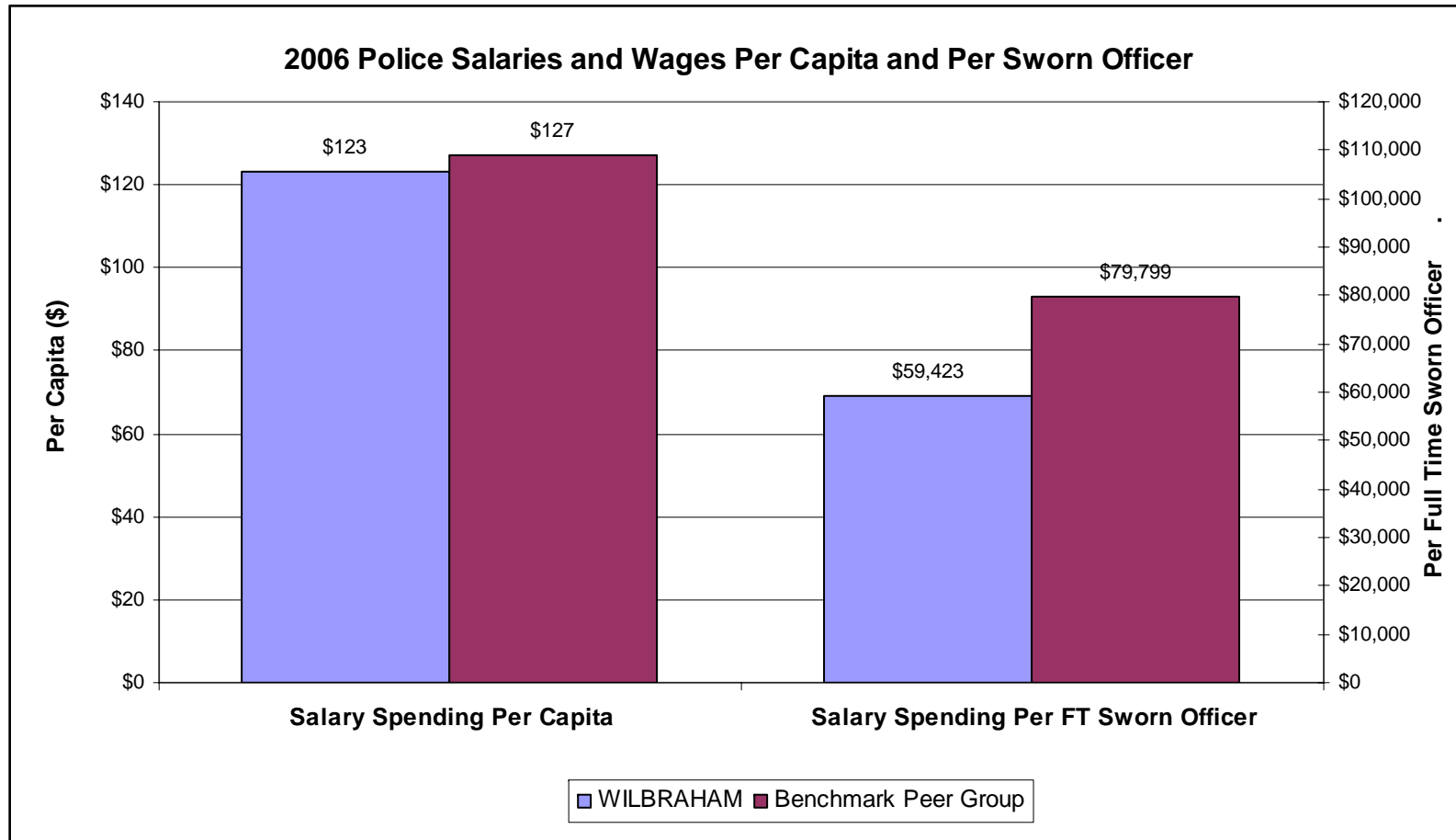
Police Expenditures



This chart sets out Wilbraham’s Police expenditures per capita in 2002, 2003, 2004, 2005 and 2006. Note how Wilbraham’s spending has changed relative to the median of its Benchmark Peer Group. The Benchmark Peer Group medians for 2002, 2003, 2004 and 2005 were derived using the median change between 2002 to 2003, 2003 to 2004, 2004 to 2005, and 2005 to 2005, respectively. This was done to focus on the change in spending. We like to look at per capita spending as it allows us to compare the cost to provide police services among communities of different sizes.

WILBRAHAM

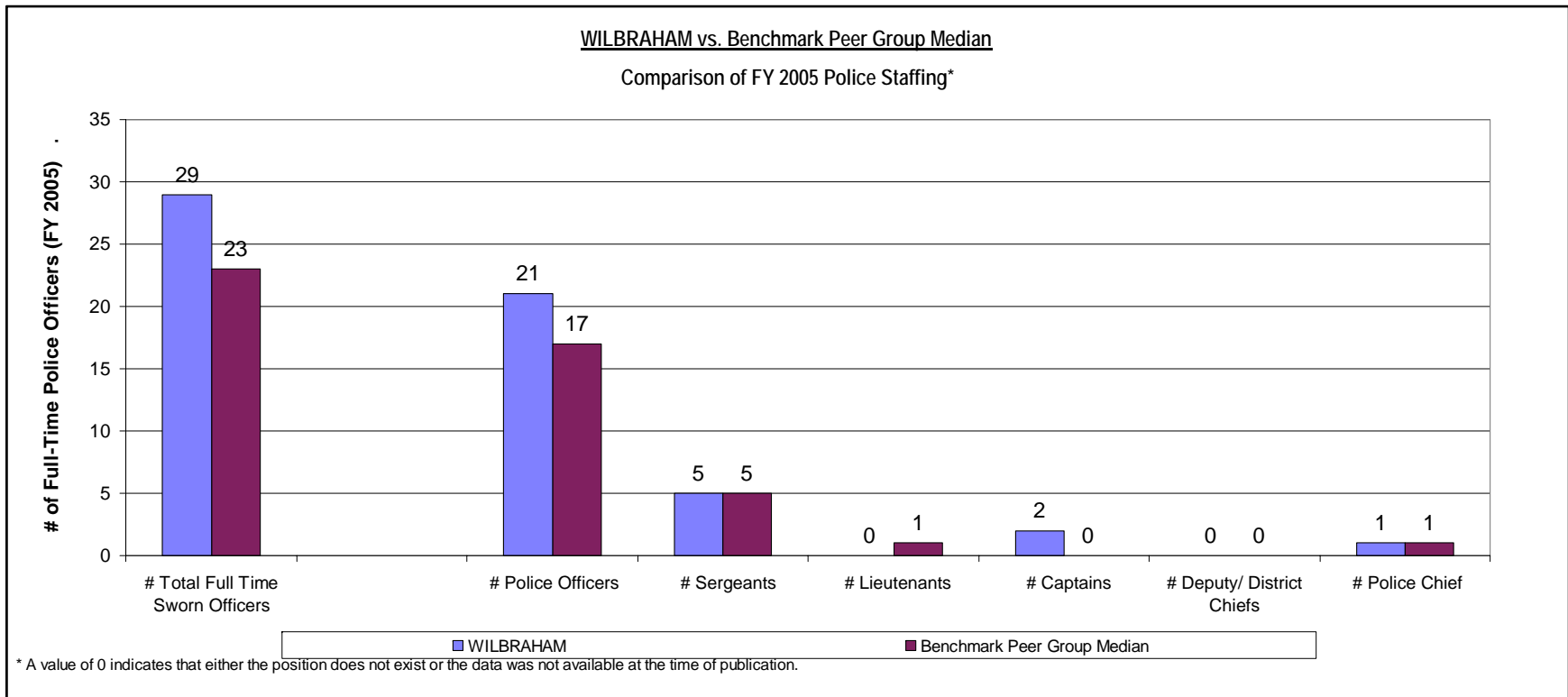
Salary and Wage Expenditures



This chart breaks down total Wage and Salary spending according to two different metrics: population and the number of sworn Police officers. The following sections will look in greater detail at the three primary elements that drive Wage and Salary spending: overtime, staffing level and salaries.

WILBRAHAM

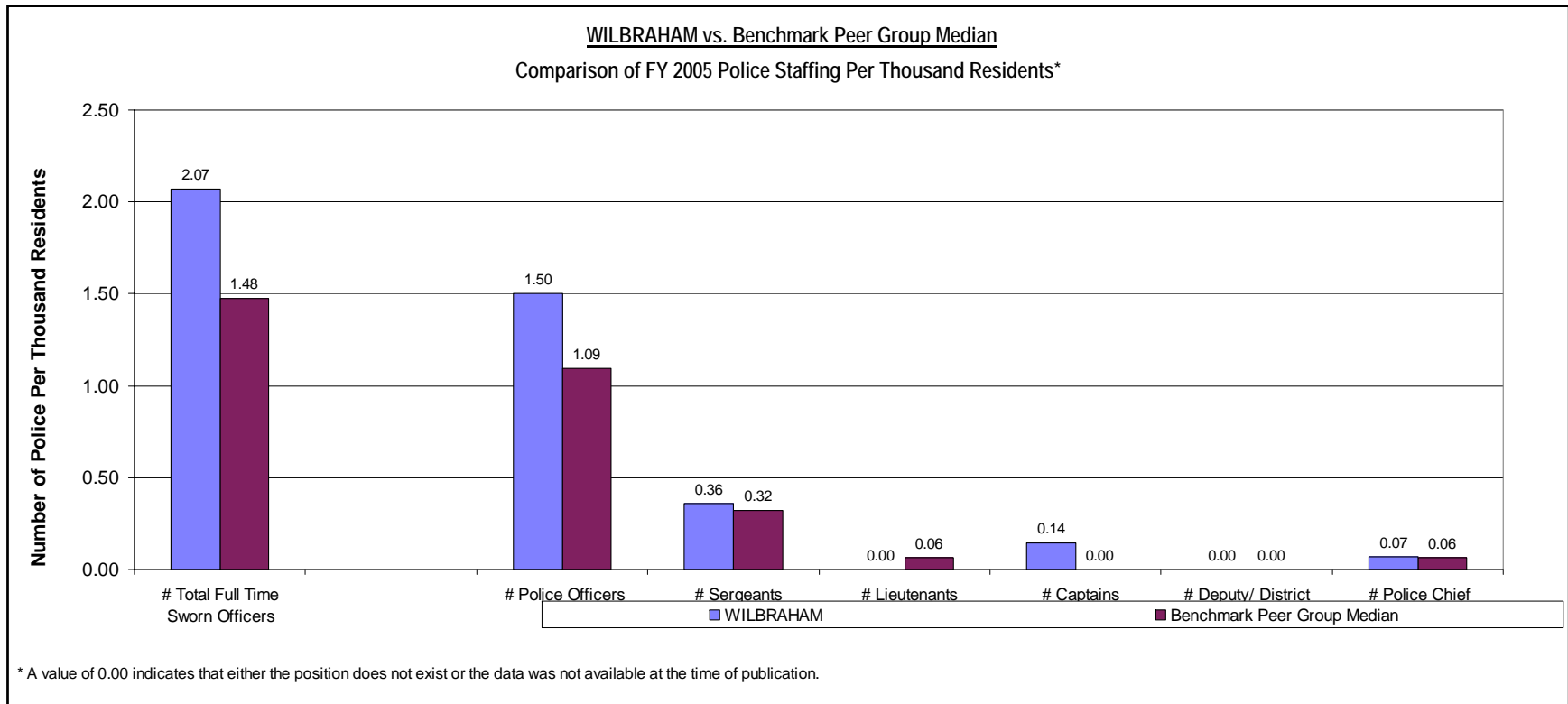
Police Department Staffing



A second element that drives total Wage and Salary spending is the total staffing for a given department. The chart on this and the following pages present a detailed breakdown of Wilbraham’s police-related staffing compared to its Benchmark Peer Group median. These numbers include full time sworn police officers. The numbers do not reflect reserve or special, non-full time officers, which are utilized in certain communities.

WILBRAHAM

Police Department Staffing

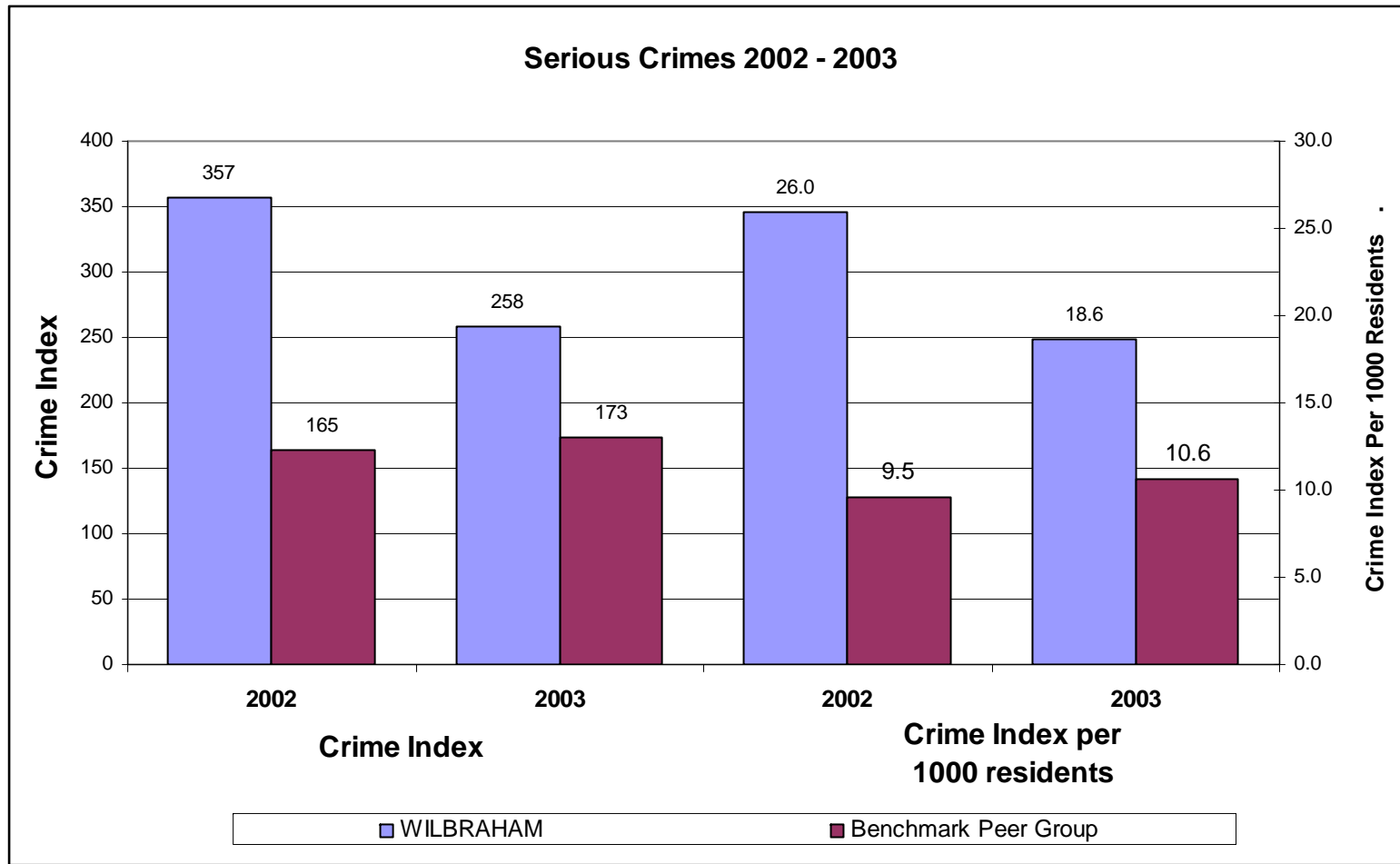


This chart breaks looks at the total police staffing per thousand residents by staff position. By looking at the staffing per thousand residents, we can adjust for differences caused by the relative sizes of the communities and get a more equivalent comparison.

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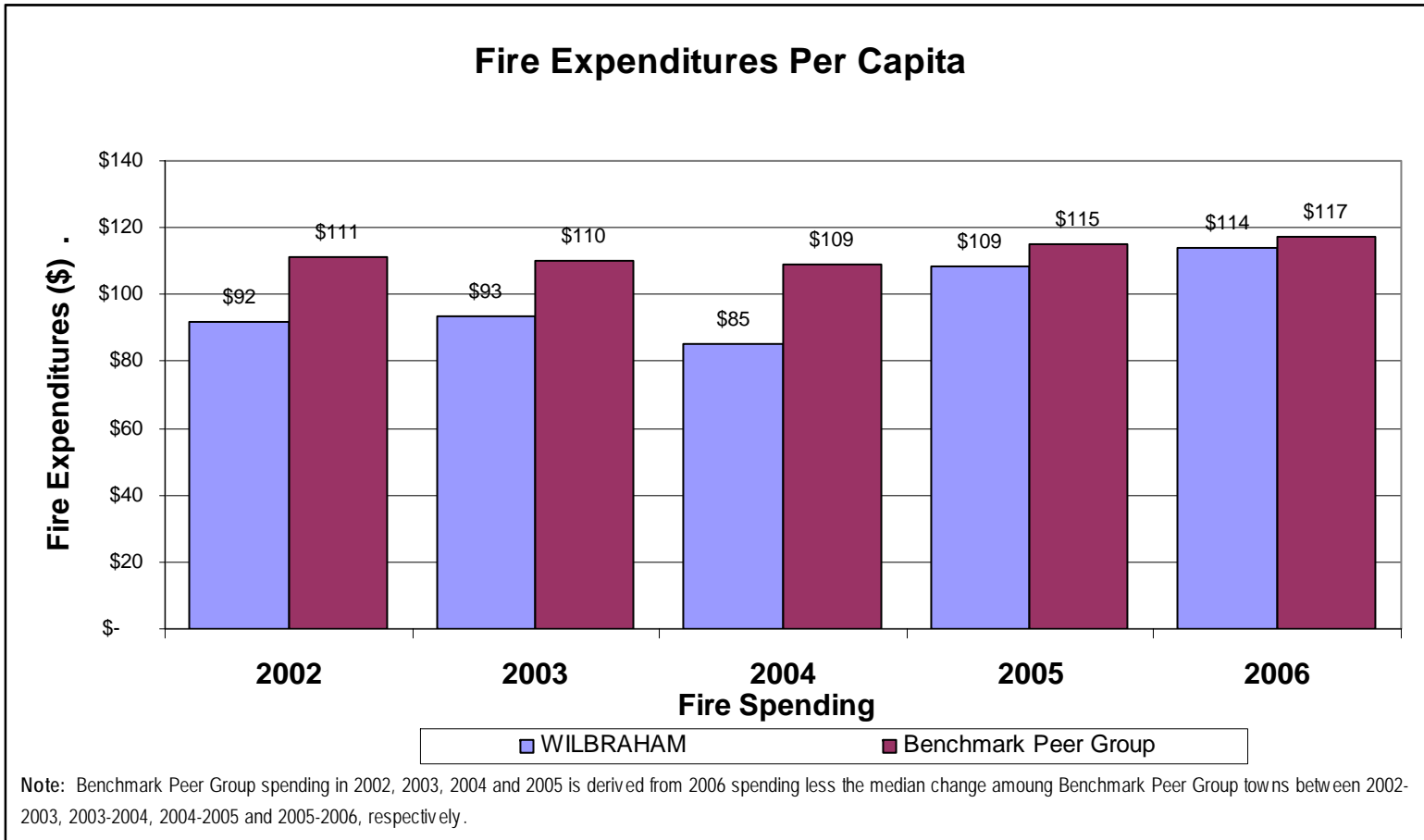
Community Crimes



Wilbraham's Police department is responsible for crime prevention and enforcement. In the final part of the section, we will look at historic crime within Wilbraham. This chart shows the total number of crimes committed and number of crimes committed per 1,000 residents in 2002 and 2003, the two most recent years for which data is available. Comparing the results for the number of crimes committed per thousand residents adjusts for the different sizes of the communities and provides a more equal basis of comparison.

WILBRAHAM

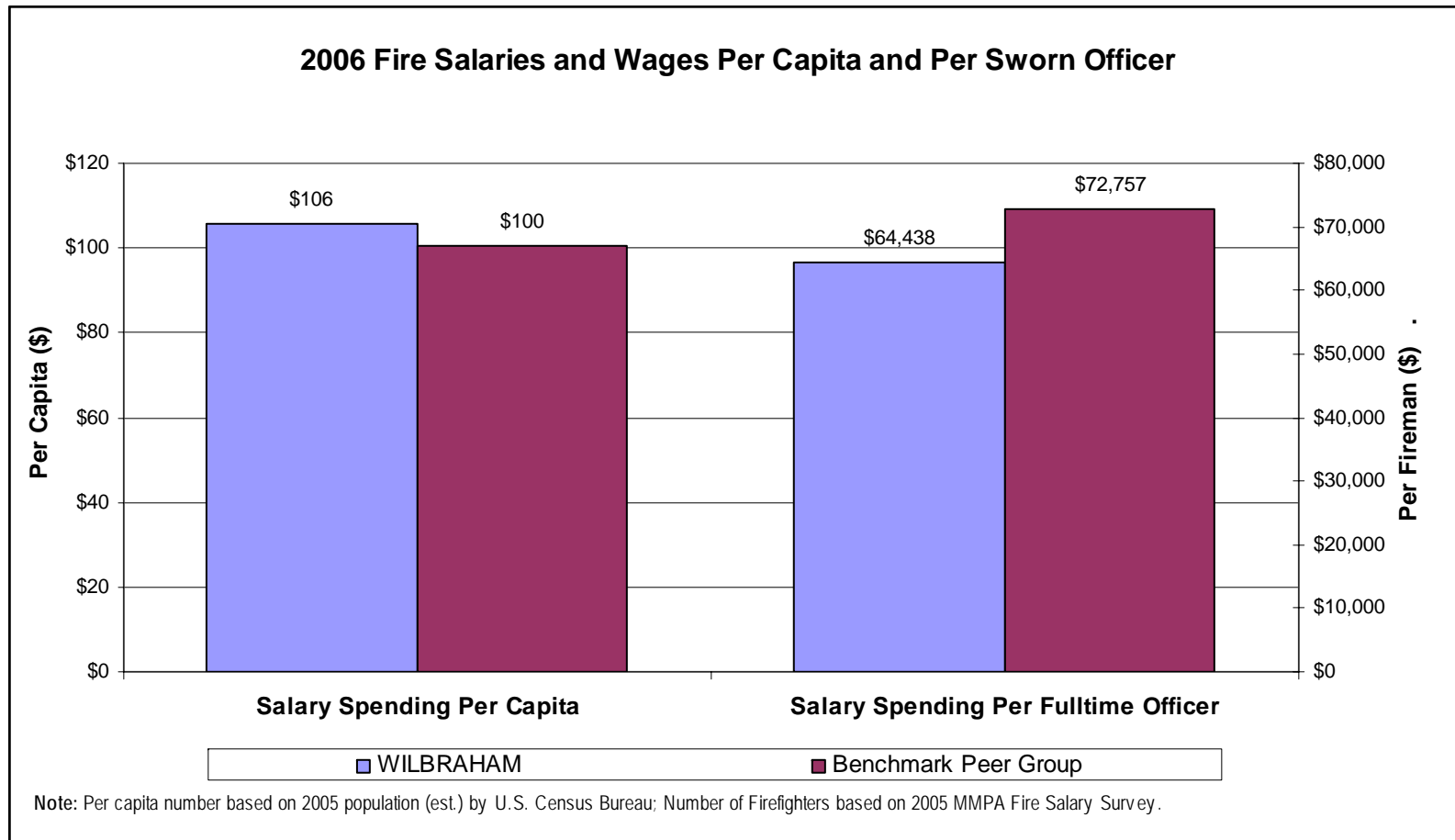
Fire and Municipal Budgets



This chart sets out Wilbraham’s fire expenditures per capita in 2002, 2003, 2004, 2005 and 2006. Note how Wilbraham’s fire spending has changed relative to the median of its Benchmark Peer Group. The Benchmark Peer Group medians for 2002, 2003, 2004 and 2005 were derived using the median change between 2002 to 2003, 2003 to 2004, and 2004 to 2005, and 2005 to 2006, respectively. This was done to focus on the change in spending. We like to look at per capita spending as it allows us to compare the cost to provide fire services among communities of different sizes.

WILBRAHAM

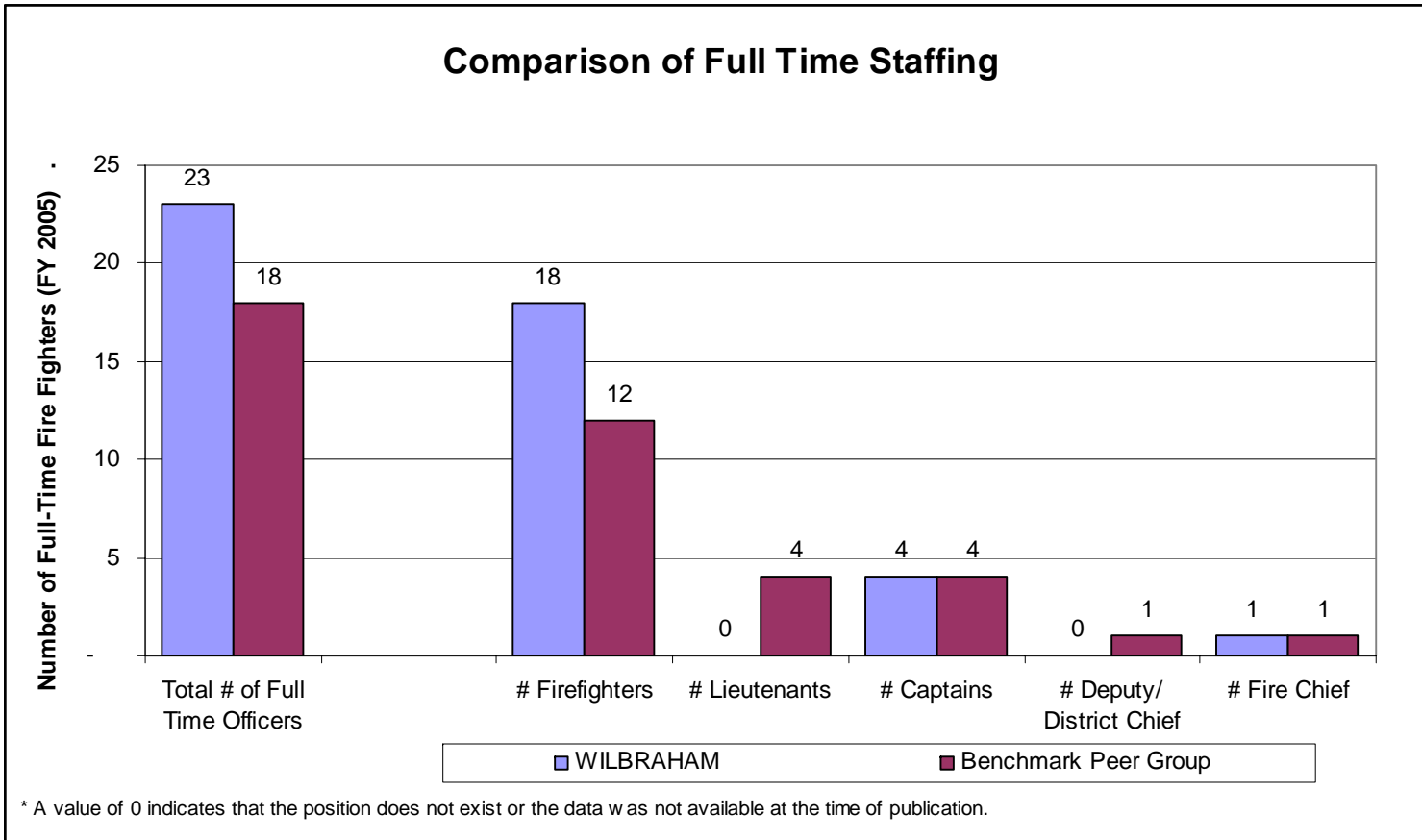
Salary and Wage Expenditures



This chart breaks down total Wage and Salary spending according to different metrics: population and number of full time fire officers. Note how Wilbraham compares to its Benchmarking Peer Group. The following section will break down staffing and salaries in more detail.

WILBRAHAM

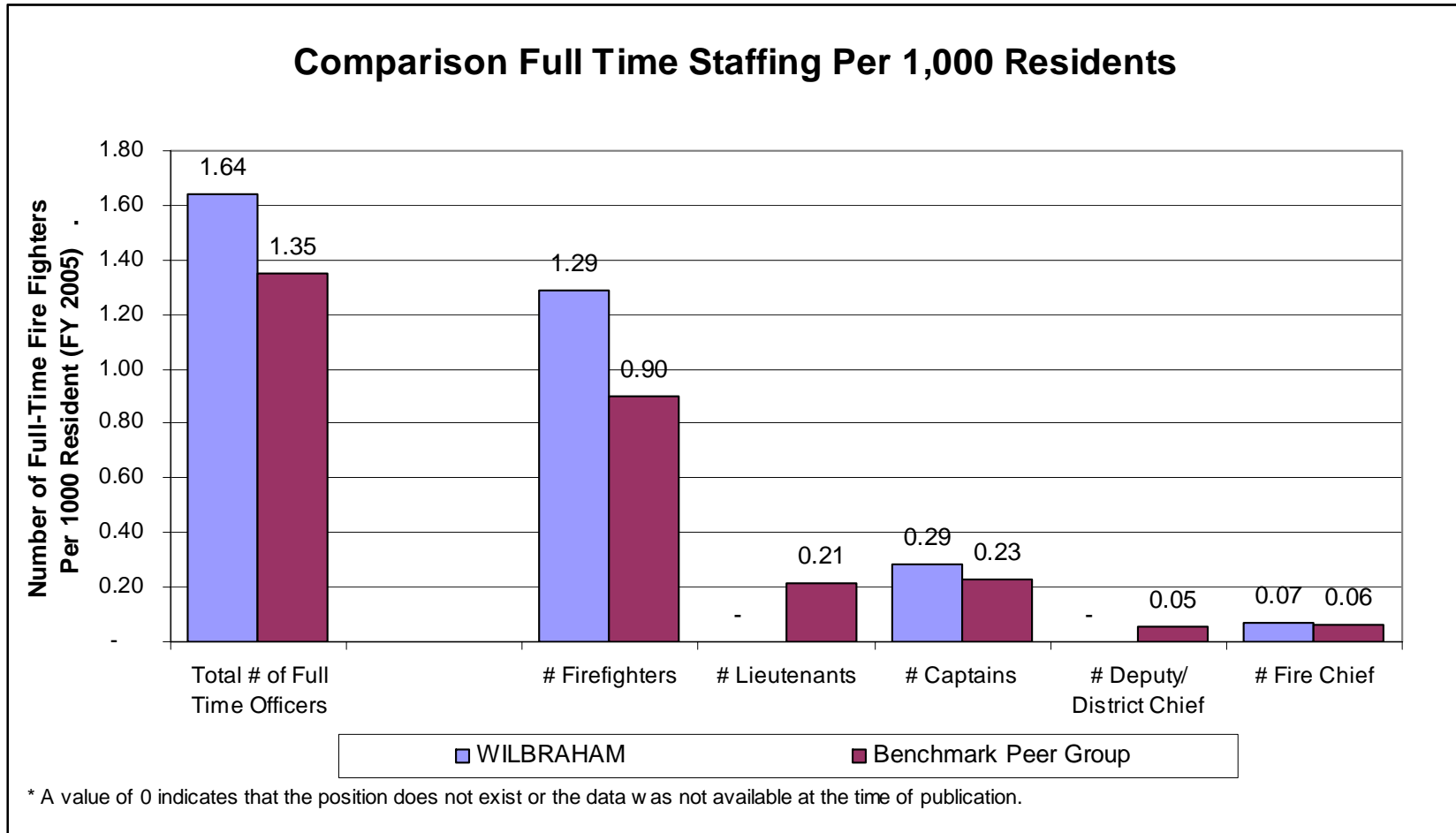
Fire Department Staffing



Now that we have examined the type of department in Wilbraham, we want to examine the staffing in that department. The charts on this and following pages provide a detailed breakdown of fire-related staffing in Wilbraham compared to its Benchmark Peer Group median. Communities tend to provide fire-related services with full time officers, call and volunteer officers, or a combination of both. This section will look first at full time staff, then call/volunteer and finally both together. In addition, we will look at staffing for each on a per thousand residents basis. We do this to adjust for the differences in sizes between the various communities that we are comparing.

WILBRAHAM

Fire Department Staffing

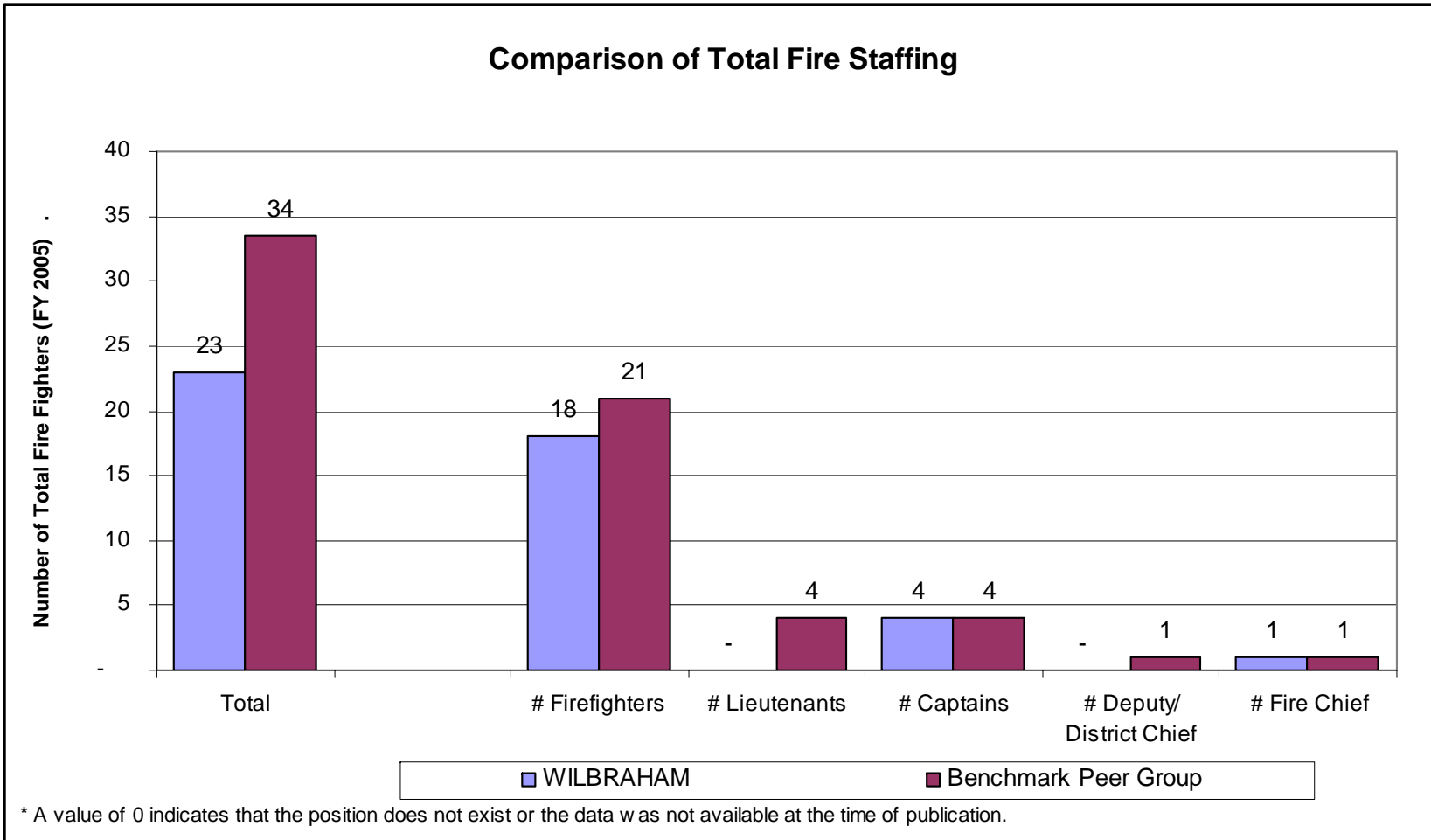


This chart looks at Wilbraham's full time fire officers per thousand residents. My looking at staffing per thousand residents. We do this to adjust for the differences in the size of the various communities. We believe that this is a more useful measure to use to analyze staffing.

Notes: _____

WILBRAHAM

Fire Department Staffing

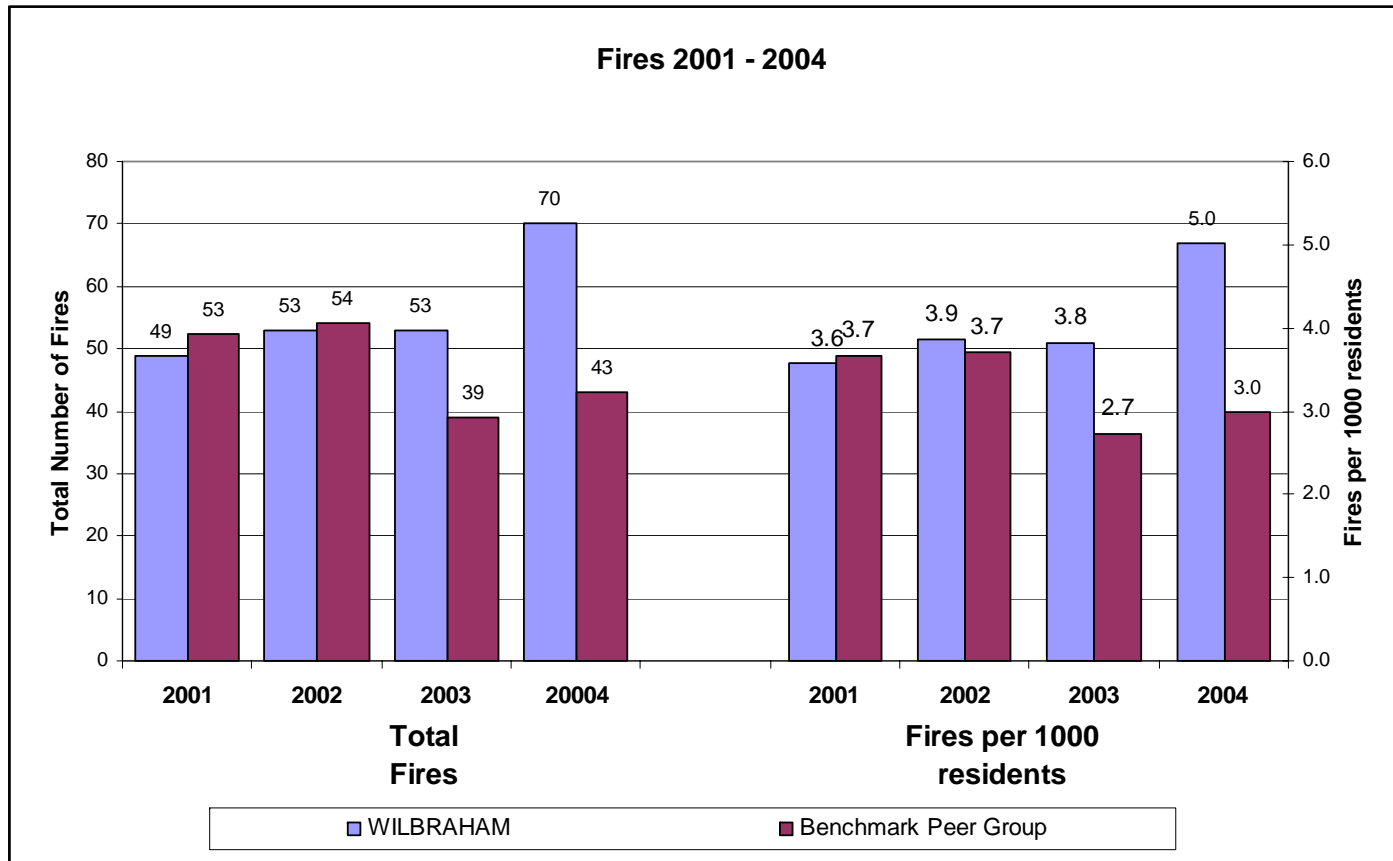


Finally, this chart shows the total fire staffing, including full time and call / volunteer fire fighters in Wilbraham.

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WILBRAHAM

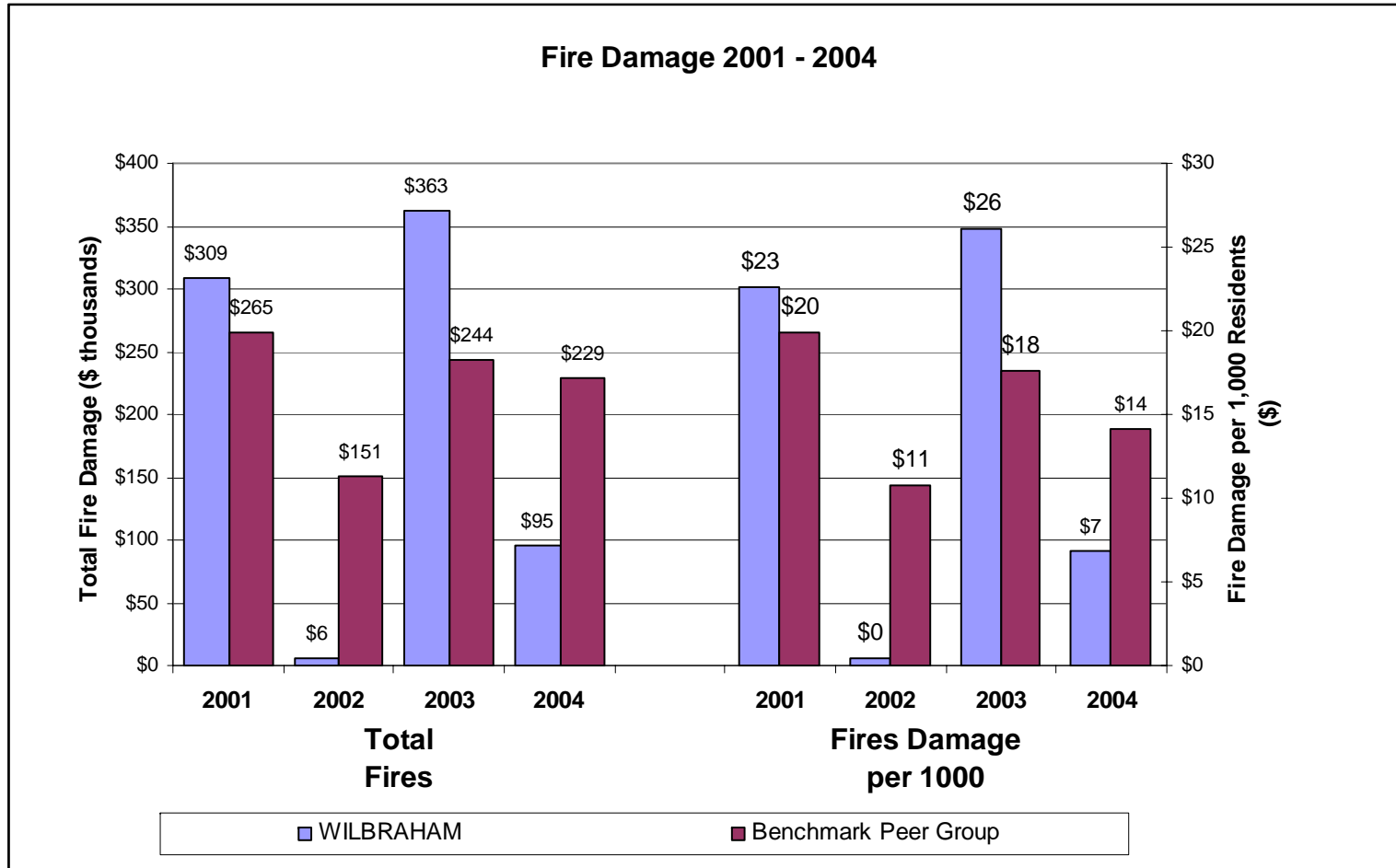
Fires and Property Damage



The fire department provides a range of services, including fire prevention and fire control. This chart looks at some outcome metrics related to the number of fires in Wilbraham. This chart shows the number of fires and fire per 1000 residents for 2001, 2002, 2003 and 2004, the four most years for which data is available. Please note that under Massachusetts law, a fire department is required to submit data about each fire or explosion that causes damage or an injury. However, certain departments voluntarily report all fires or explosions. As such, a department may appear artificially high or low depending on how it and its Benchmark Peer Group choose to report fires that cause neither an injury or damage.

WILBRAHAM

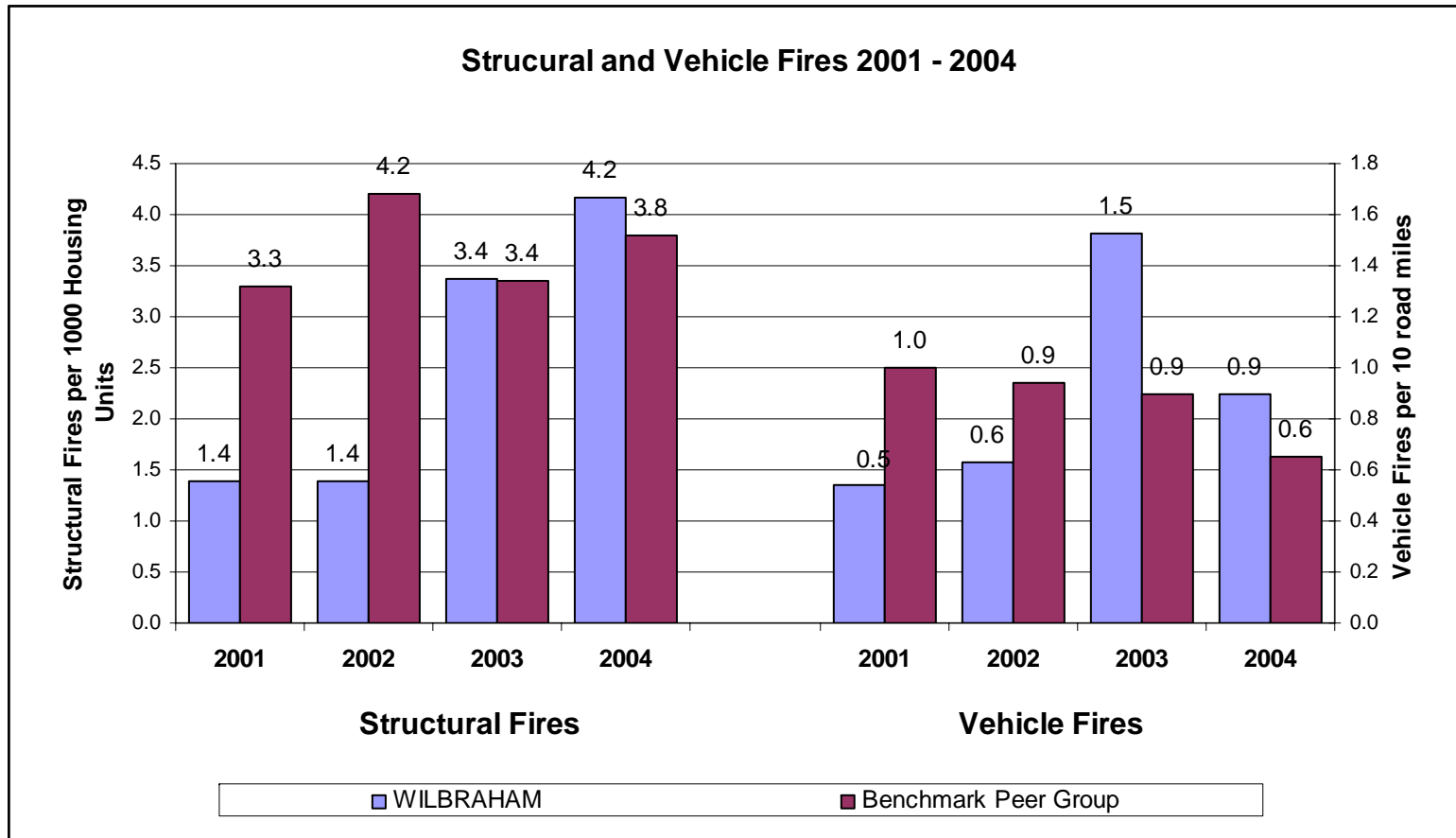
Fires and Property Damage



This chart breaks down the amount of damage caused by fires and the damage per capita for 2001, 2002, 2003 and 2004. Note how Wilbraham compares to its Benchmark Peer Group.

WILBRAHAM

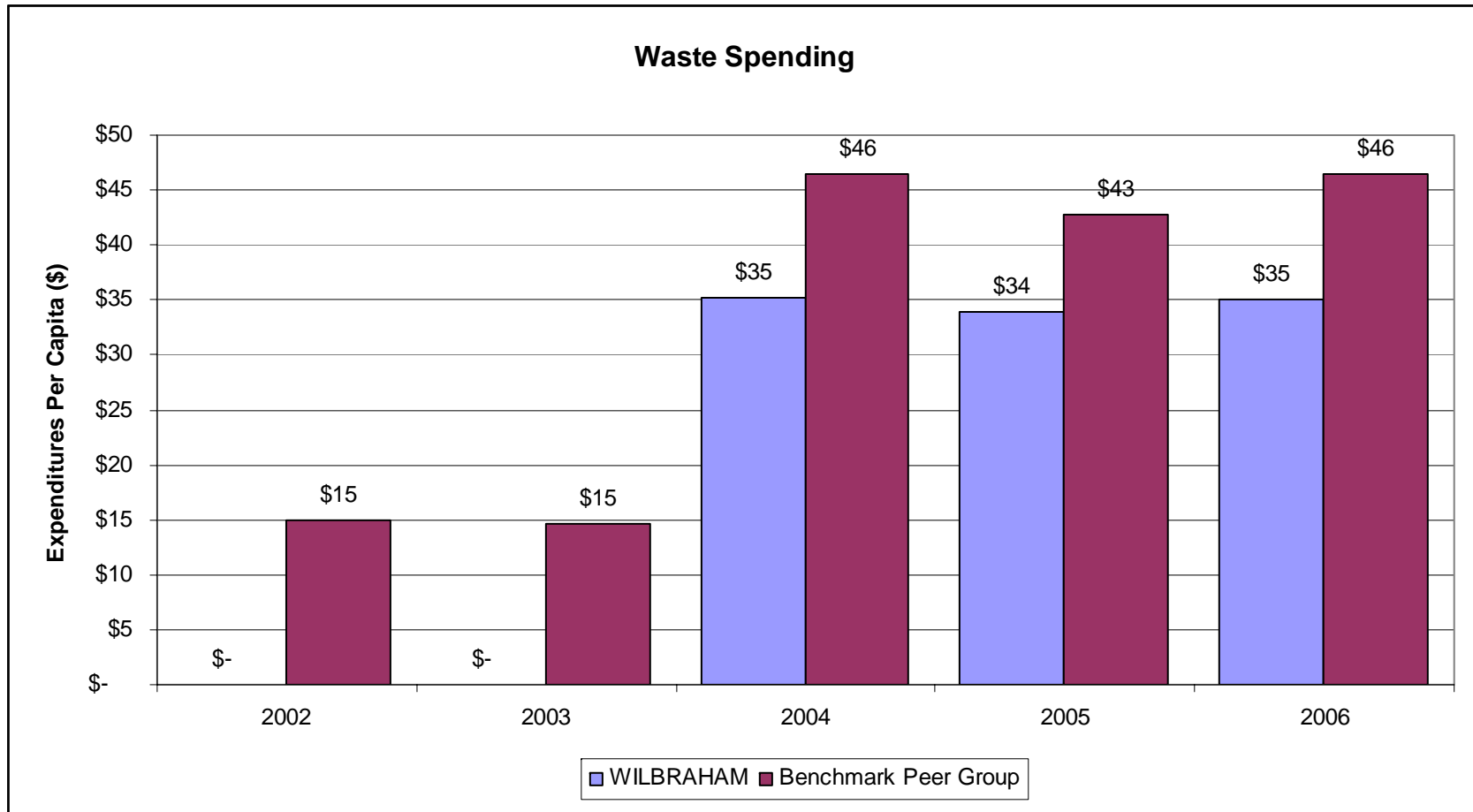
Fires and Property Damage



Two primary categories of fires are structural fires and vehicle fires. This chart compares the number of each type of fire against an applicable factor, the number of housing units in a community for structural fires and the number of road miles for vehicle fires. This chart provides those metrics for 2001, 2002, 2003, and 2004.

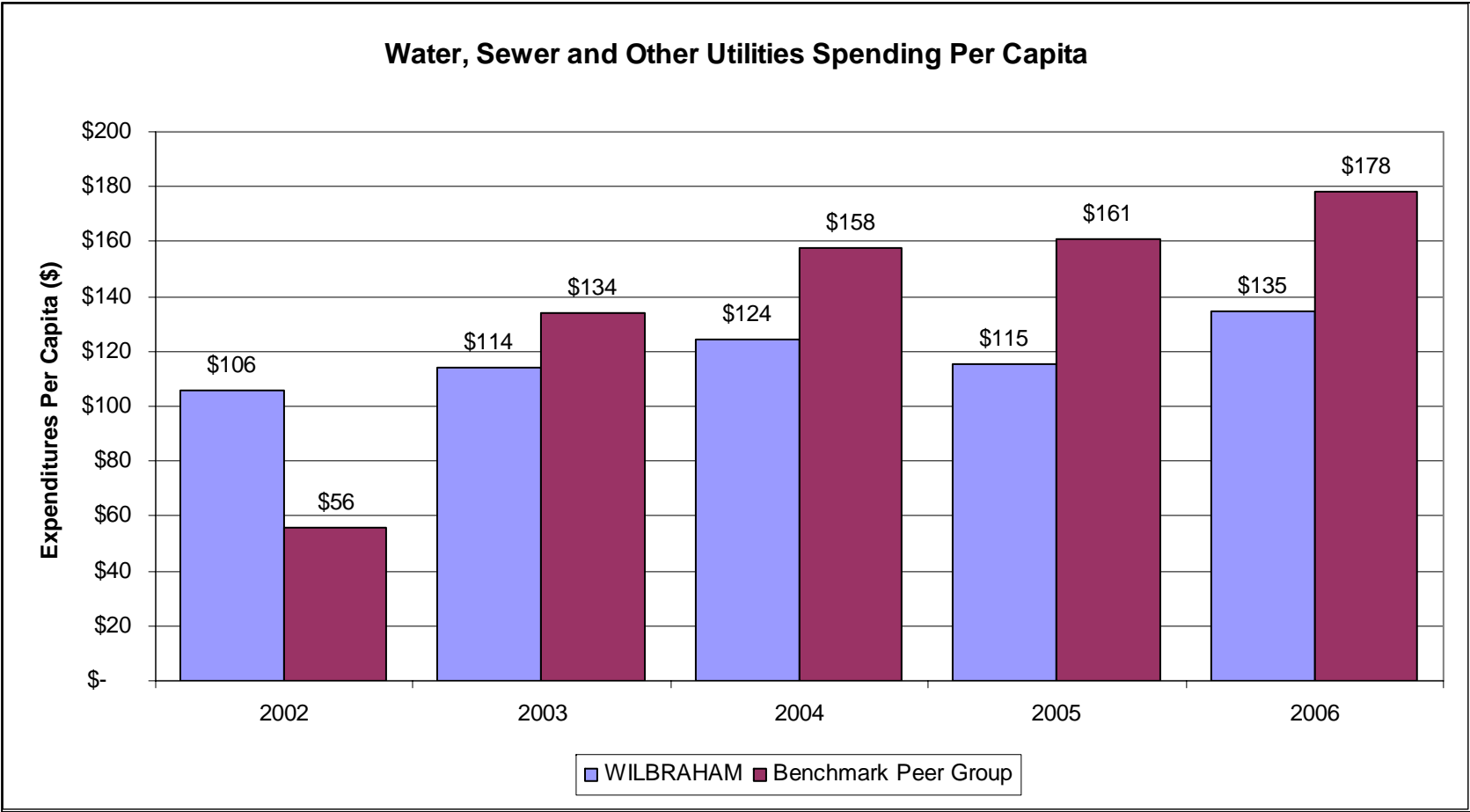
WILBRAHAM

Public Works: Expenditures



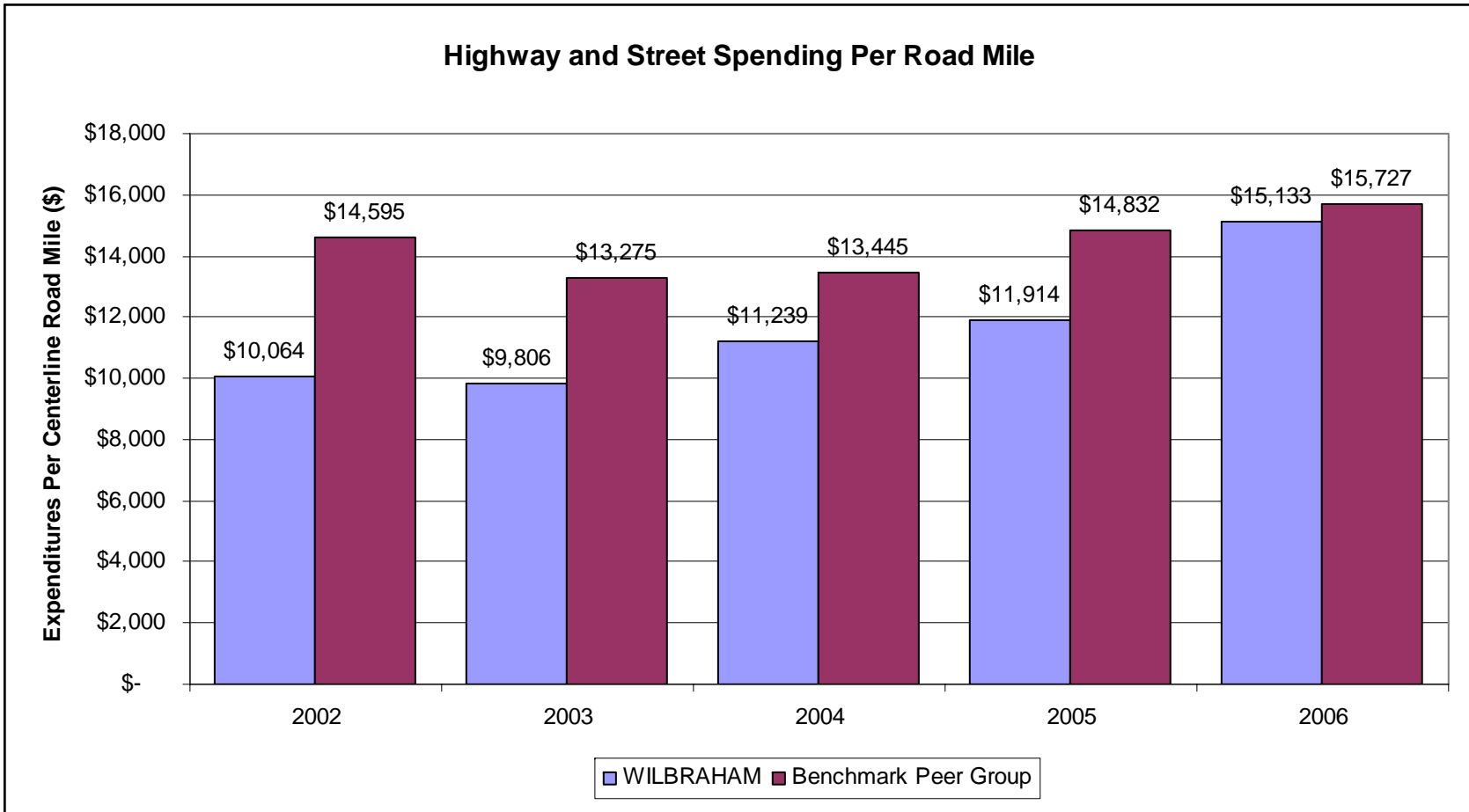
WILBRAHAM

Public Works: Expenditures



WILBRAHAM

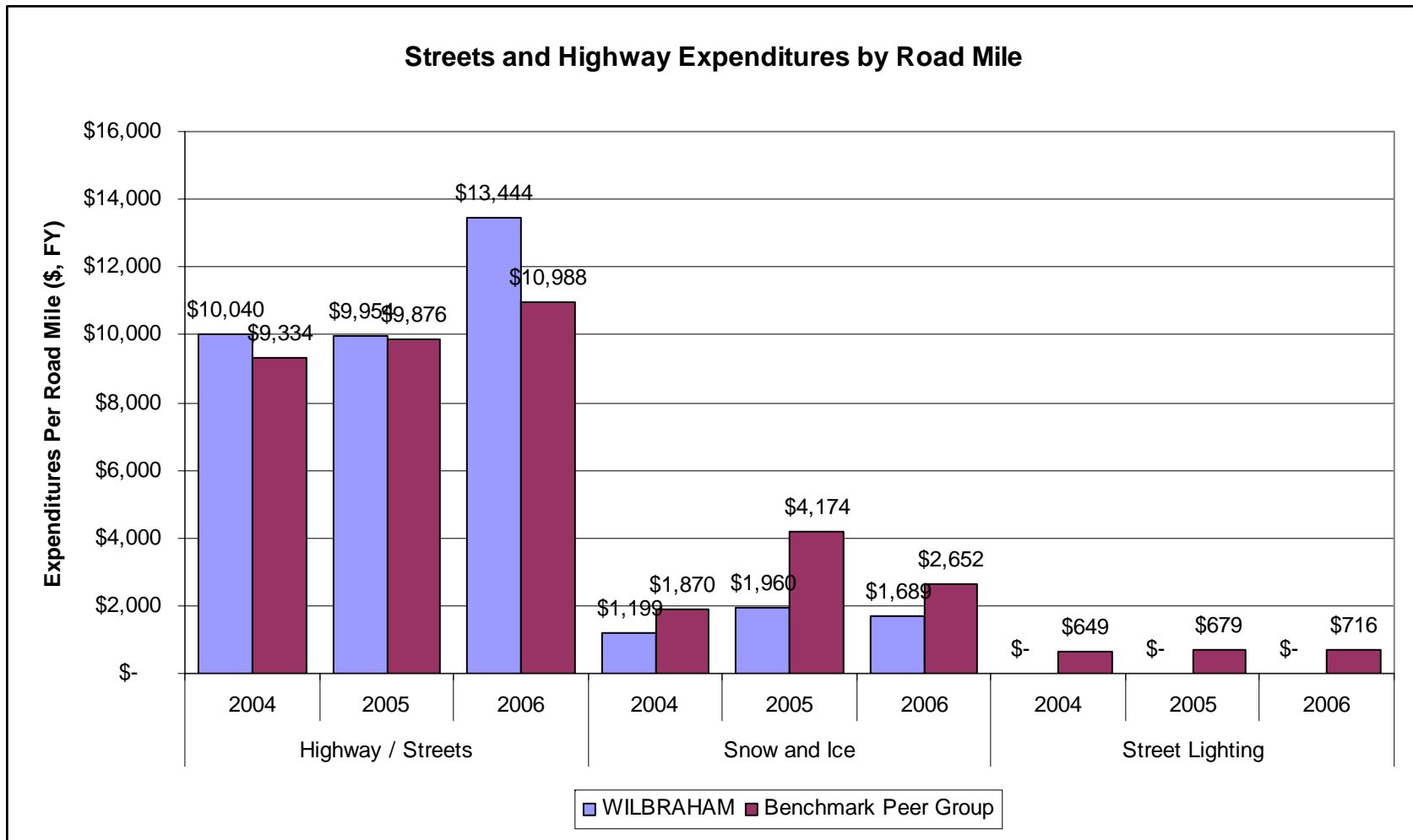
Public Works: Infrastructure



As noted before, one of the primary cost drivers for street and highway costs are the number of road miles that the town must maintain. The attached chart shows the cost per road mile over the period from 2002 to 2006 for Wilbraham and its Benchmark Peer Group.

WILBRAHAM

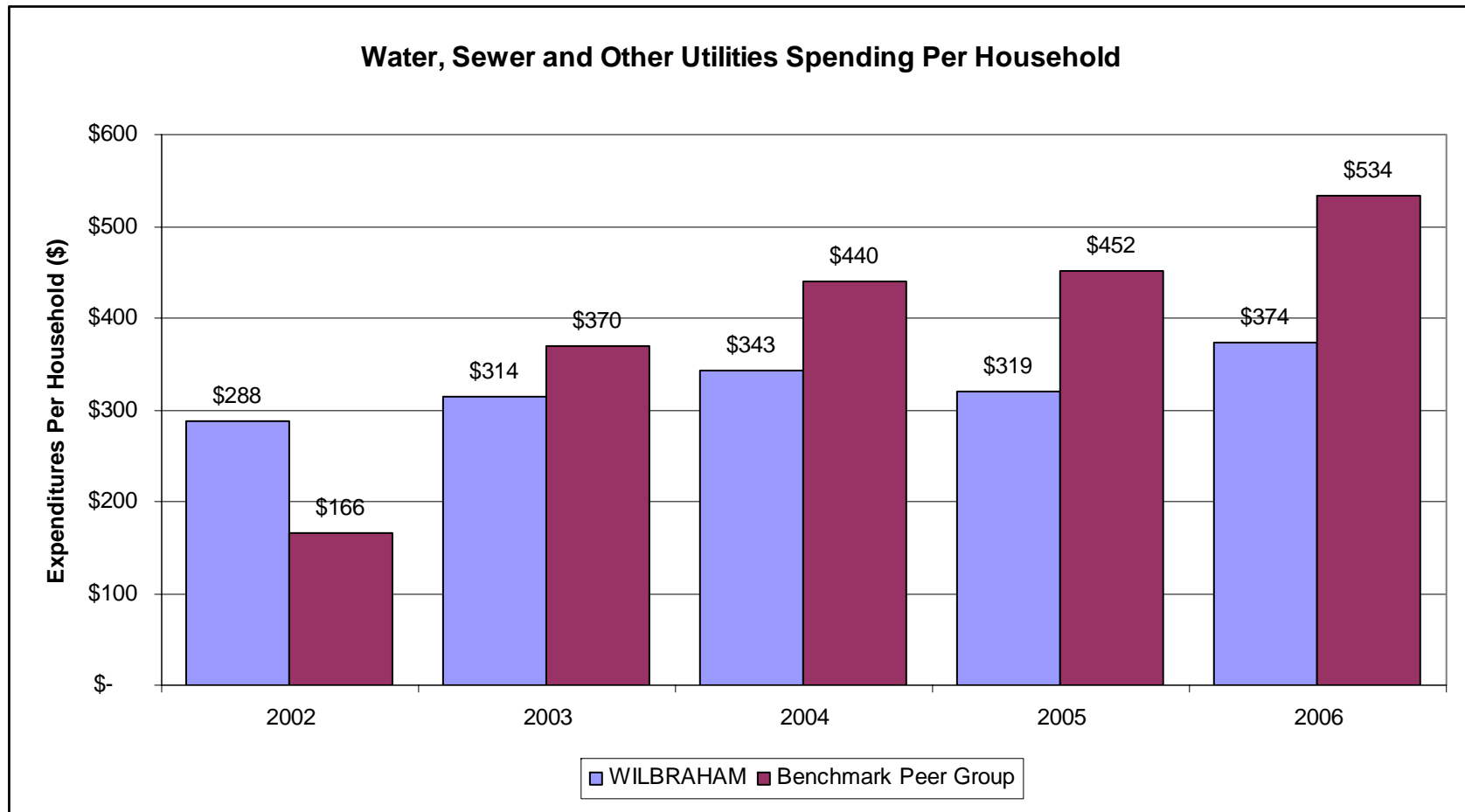
Public Works: Infrastructure



The chart above provides additional detail for street and highway spending. It breaks down the per road mile cost for Highway / Streets, Snow and Ice and Street lighting from 2003 to 2005 for Wilbraham and its Benchmark Peer Group.

WILBRAHAM

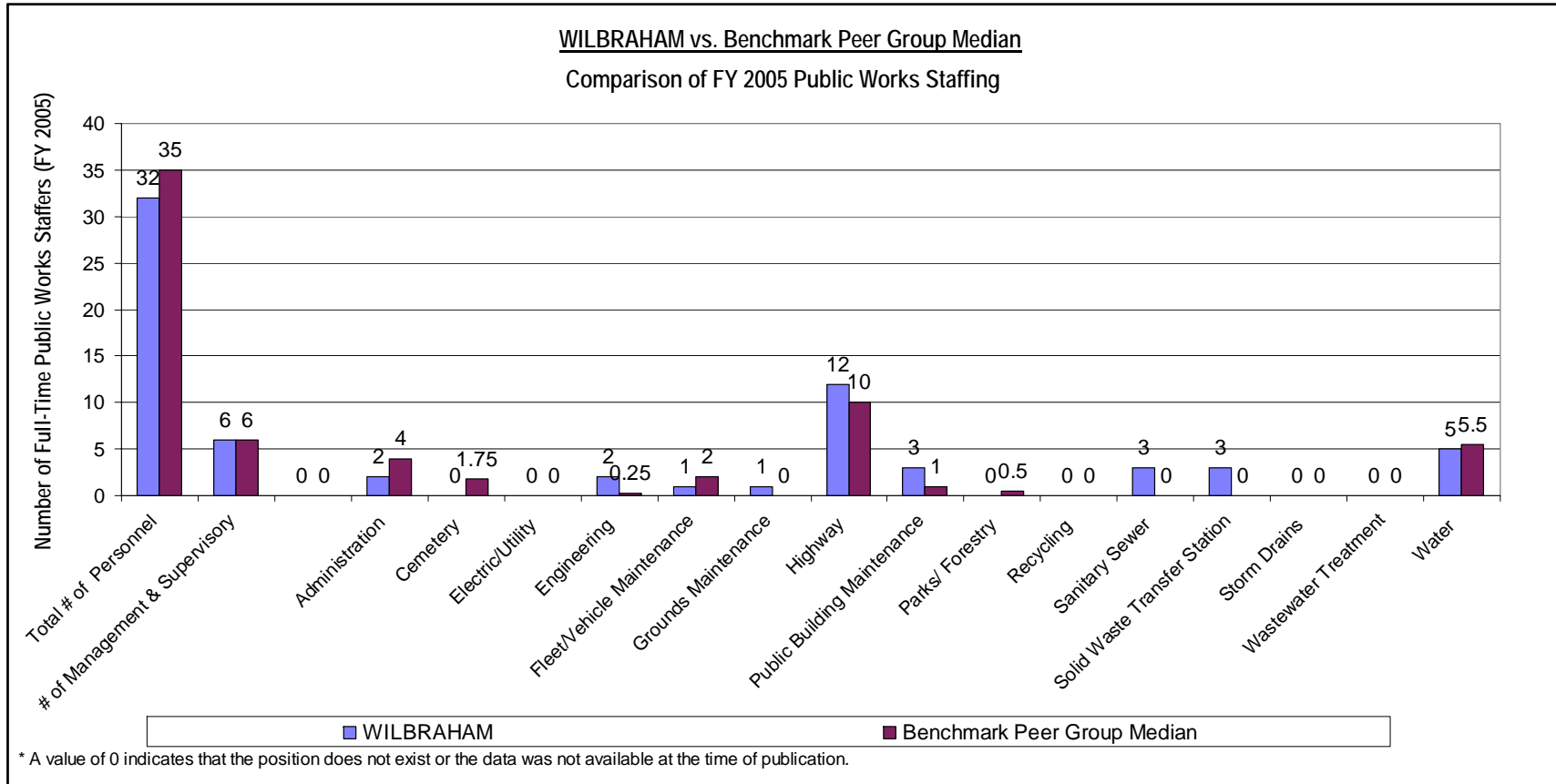
Public Works: Expenditures



The chart above looks at Water, Sewer and Other Utility spending from 2002 to 2006 per household in Wilbraham and its Benchmark Peer Group.

WILBRAHAM

Public Works: Salaries and Staffing

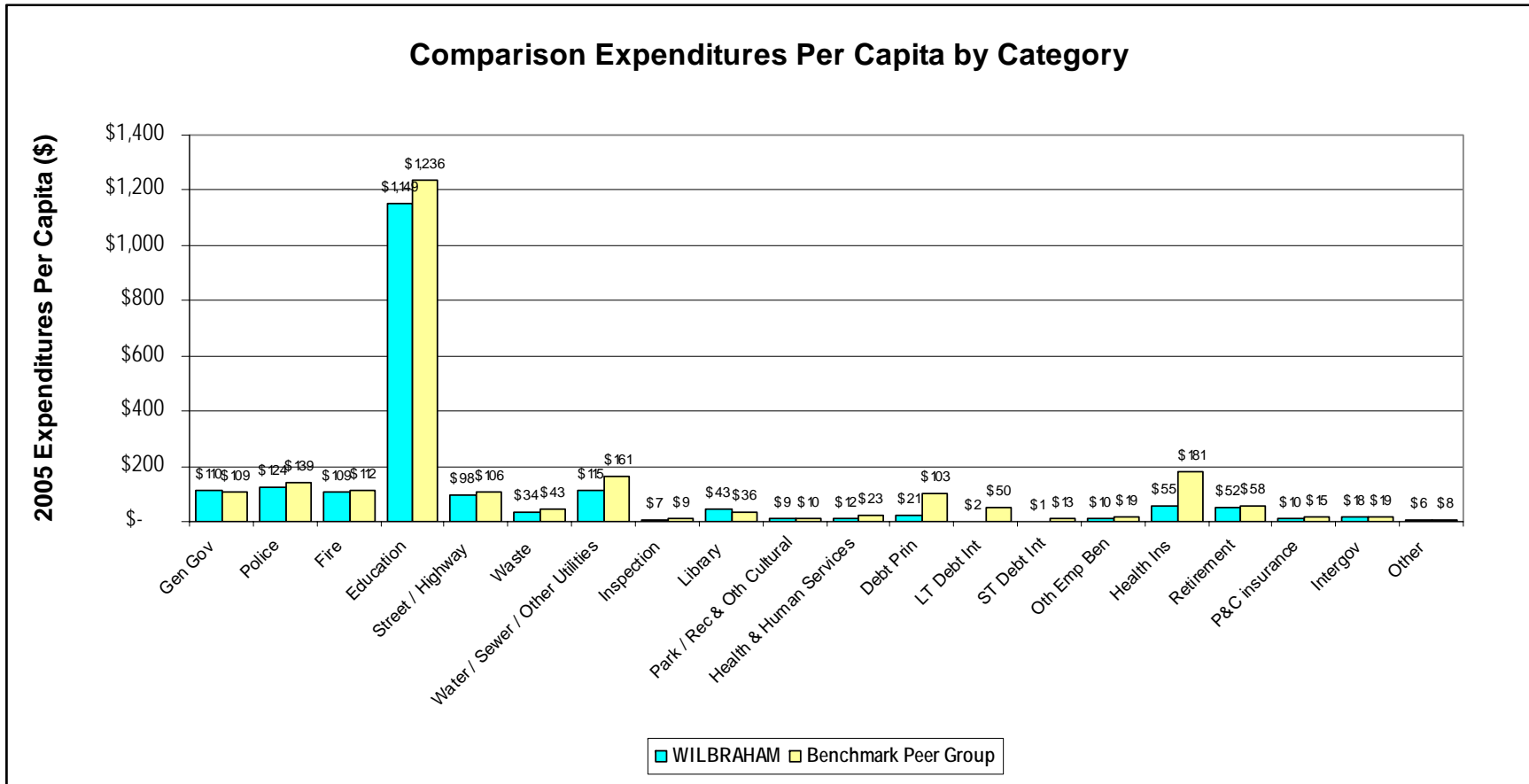


This chart provides an overview of full-time public works staff by position for Wilbraham and its Benchmark Peer Group median.

Notes: _____

WILBRAHAM

General Fund Expenditure Analysis



This chart and those on the following two pages break down Wilbraham’s expenditures by category for fiscal years 2002, 2003, 2004 and 2005. Note those categories for which Wilbraham is significantly above or below its peers. Compare them across the various years to see if it is a consistent difference or a one year blip.