

# **MARTHA'S VINEYARD PUBLIC SCHOOL DISTRICTS**

## **HUMAN RESOURCES & PAYROLL REVIEW**

**August 5, 2026**

Edward J. Collins, Jr. Center for Public Management

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McCORMACK GRADUATE SCHOOL OF POLICY AND GLOBAL STUDIES

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## Introduction

The Martha's Vineyard Public School District (MVYPS) is a Superintendency Union located on the Island of Martha's Vineyard. There are five school districts across the six towns located on the island. The school districts include Martha's Vineyard Regional High School (MVRHS), Up-Island Regional (Chilmark, Aquinnah and West Tisbury), Tisbury, Oak Bluffs, and Edgartown. Each of these districts is governed by their own School Committee. There is also an All-Island School Committee which includes all committee members from each of the five districts. The Superintendent reports to all six School Committees.

As of October 1, 2025, the districts serve 2,144 students across six school buildings, with approximately 550 staff members, 280 of whom are teachers. Human resources (HR) and financial functions are distributed across the schools and the towns of Tisbury, Oak Bluffs, and Edgartown. Consequently, there are many different payroll, budgeting, and accounts payable systems used.

| District                                 | Grades | Student Enrollment | Number of Teachers |
|------------------------------------------|--------|--------------------|--------------------|
| Martha's Vineyard Regional High School   | 9-12   | 703                | 82.6               |
| Up Island Regional – Chilmark School     | K-5    | 74                 | 10.2               |
| Up Island Regional – West Tisbury School | K-8    | 334                | 47.2               |
| Edgartown                                | K-8    | 355                | 49.2               |
| Oak Bluffs                               | K-8    | 390                | 50.8               |
| Tisbury                                  | K-8    | 288                | 40.0               |
| Totals                                   |        | 2,144              | 280                |

\*Source: Massachusetts Department of Elementary and Secondary Education 2025-2026

The MVYPS (District) administrative team oversees island-wide shared services for transportation, facilities, grants management, accountability/reporting, finance, curriculum, and special education. The District administration contacted the Edward J. Collins Center for Public Management to request a proposal to conduct a review of the current HR and payroll systems and processes, which are partially handled by the school district, and partially handled by the member municipalities.

The purpose of the review is to assess the effectiveness of the current payroll and HR practices, identify areas for improvement, identify efficiencies and possible cost saving measures, and propose recommendations to be implemented over the next few years.

## Scope of Work

The review covers HR and payroll functions such as new hire paperwork, new hire portals, payroll processing, payroll coordination with Towns, leave time accruals, retirement, and health benefits. With the following areas of focus:

- Assess the efficiency of the current system for handling new hire paperwork and explore the potential need for a digital new hire portal.
- Review the current HR practices and policies to ensure full compliance with applicable federal, state, and local laws and regulations.
- Identify opportunities for efficiencies between multiple town and school finance and payroll departments.
- Examine the coordination between the school payroll department and the town payroll departments to ensure smooth payroll processing and identify any areas for improvement.
- Evaluate the effectiveness of the current leave time system.
- Review the current process for managing employee retirement benefits.
- Evaluate the structure and effectiveness of current health benefit offerings.

## Methodology

The Collins Center project team visited school and town offices over three days, meeting with staff across the island. Meetings with additional staff were conducted via zoom over several weeks. The meetings included district and school-based staff, finance, and payroll staff in the various municipalities on the island, as well as a representative of the Dukes County Retirement Board, the incoming superintendent of schools and the authors of a recently completed regionalization study (cited below). Approximately 25 interviews were conducted to discuss practices, accomplishments, challenges, and areas for improvement.

Additionally, the project team reviewed several documents, including payroll forms, job descriptions, collective bargaining agreements, and organizational chart(s). The team gathered public data from the Massachusetts Department of Elementary and Secondary Education (DESE), and the Department of Revenue (DOR). The team also received copies of two other related studies that have been completed recently – *The Oak Bluffs Financial Management Report* conducted by the Division of Local Services in February 2025; and *The Independent Study of Martha's Vineyard All-Island Schools Regionalization*. Excerpts from these two studies that relate to HR and payroll are included in Appendix B at the end of this report.

## Summary of Findings

From these conversations, review of policies, practices and procedures, along with extensive experience and knowledge of best practices, the project team developed this report which describes the findings and recommendations that, if implemented, will improve systems, increase efficiency, and provide cost savings for the schools and the towns.

The project team's recommendations include three primary areas:

1. **Update Payroll Processes**

Payroll processing systems and procedures should be updated to consolidate functions within District staff.

2. **Create MVYPS Human Resources Department**

Consolidate school staff roles and responsibilities, eliminate redundancies, and ultimately create a human resources department that would oversee functions and be responsible for accurate and complete human resources processes, systems, and communications across the island.

3. **Software Solutions**

- a. Implement an electronic attendance tracking system for school staff and substitute placement
- b. Implement an electronic applicant tracking and onboarding software solution
- c. Create an HR portal to create efficiencies in HR and finance, and increase employee access to information, including payroll and benefits.

The following sections detail the review and serve as the foundation of these recommendations. It is likely they can be implemented within or below current budgetary levels, provide future savings, and increase efficiency. The project team's recommendations are also consistent and build upon the two previously mentioned studies.

## Payroll Staffing and Processing

### Staffing

The District Superintendent's office employs three full-time payroll staff. Payroll and HR functions are also distributed across several staff members in each school and the corresponding town offices.

The chart below lists positions involved with school payroll and human resources functions across the schools and towns, along with an estimate of what percentage of a Full Time Equivalent (FTE) position is spent on payroll and human resources functions. For FTE below 1.0, the time is estimated based on interviews across each of the schools and municipal staff.

| Location                       | Position                           | FTE | Responsibilities                                                                                                                      |
|--------------------------------|------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------|
| <b>Superintendent's Office</b> | Payroll Administrator              | 1.0 | Up Island RSD<br>Edgartown                                                                                                            |
| <b>Superintendent's Office</b> | Payroll Administrator              | 1.0 | Oak Bluffs K-8<br>Tisbury K-8<br>Supt Office<br>Shared Services                                                                       |
| <b>Superintendent's Office</b> | Payroll Administrator              | 1.0 | High School<br>Enters payroll into ERP Pro<br>and Harpers for other<br>departments                                                    |
| <b>Superintendent's Office</b> | Receptionist                       | .7  | CORI, SORI, fingerprints,<br>postings, onboarding,<br>printing and filing contracts,<br>coaches' contracts                            |
| <b>Superintendent's Office</b> | Financial Administrative Assistant | .5  | Up Island RSD Benefits,<br>Worker's Comp, etc.<br>Enrolling, setting up<br>deductions, paying invoices<br>for benefits and retirement |
| <b>MVRHS</b>                   | Outside Contractor                 | .2  | State Reporting                                                                                                                       |
| <b>Superintendent's Office</b> | Outside Attorney                   | N/A | HR questions, investigations,<br>Payroll/FSLA questions,<br>labor questions, contracts,<br>and collective bargaining                  |

| Location                                             | Position                  | FTE     | Responsibilities                                       |
|------------------------------------------------------|---------------------------|---------|--------------------------------------------------------|
| <b>MVRHS</b>                                         | HS Business Administrator | .5      | Onboarding, contracts, payroll, transportation payroll |
| <b>MVRHS</b>                                         | HS Financial Assistant    | .5      | HS Attendance Substitute placement and pay             |
| <b>Oak Bluffs K-8</b>                                | Financial Assistant       | .5      | Payroll and Attendance                                 |
| <b>Tisbury K-8</b>                                   | Financial Assistant       | .5      | Payroll and Attendance                                 |
| <b>Edgartown K-8</b>                                 | Financial Assistant       | .5      | Payroll and Attendance                                 |
| <b>West Tisbury and Chilmark Schools</b>             | Financial Assistant       | .5      | Payroll and Attendance                                 |
| <b>Town of Oak Bluffs</b>                            |                           | .4      | Payroll                                                |
| <b>Town of Tisbury</b>                               |                           | .4      | Payroll                                                |
| <b>Town of Edgartown</b>                             |                           | .4      | Payroll                                                |
| <b>Total FTE for school payroll and HR functions</b> |                           | 8.6 FTE |                                                        |

### Payroll Processing

Currently there are numerous steps involved with processing payroll in each school, the MVYPS offices, and then the affiliated towns.

The recording of absence requests, staff sign in and out of buildings, and substitute assignments begins with administrative staff in each of the individual school offices. Since each municipality handles payroll differently, the default has become to record everything on paper. When an employee requests time off, the school-based staff member records the absence request and the substitute assignment in a book. School principals approve absence requests as needed.

If the position requires a substitute, the substitute is assigned, and the amount of time the substitute works is also recorded. When payroll is submitted every two weeks, the school-based staff transfers the information to notecards, which are then laid out in groups to be copied and scanned to the District payroll office.

Ultimately, the paper notecards are physically dropped off at the district payroll office and stored in boxes. The school-based staff member also keeps records of the employees and the substitutes' time and attendance.

Evidence that the current practice of maintaining attendance on index cards and manual sign-in sheets is not working, and requires many hours of staff time, was immediately clear. Interviews revealed that tracking attendance and using paper is an enormous time burden sacrificing both accuracy and efficiency. Triple checking multiple sources, maintaining large binders and books that

contain notes and records from various sources are the norm across the schools. The administrative staff not only do not understand the rationale behind this process, but they are also frustrated by it.

Below is a sample of the notecards that are used:

**SUBSTITUTE VOUCHER**

Date: \_\_\_\_\_

Substitute: \_\_\_\_\_

Full day: \_\_\_\_\_ Half day: \_\_\_\_\_ (AM) (PM)

For Teacher/Asst: \_\_\_\_\_

Full day: \_\_\_\_\_ Half day: \_\_\_\_\_ (AM) (PM)

Reason: \_\_\_\_\_

Approved: \_\_\_\_\_

Once the schools have sent payroll information to the District's payroll staff member, the payroll information is then entered into either Harper's Payroll, or Tyler's ERP Pro, or both. For staff who work for Martha's Vineyard Regional High School, Up-Island Regional School District, the District Superintendent's Office or Shared Services, payroll is completed, balanced, and paychecks are distributed. Almost all school staff receive their checks through direct deposits.

For employees of the Tisbury School, the Edgartown School, and the Oak Bluffs School, the payroll information is then sent over to the respective Town Offices. Tisbury and Edgartown payroll staff enter the bottom-line payroll information into their financial system (Munis). In Edgartown, payroll is manually entered into Harper's Payroll. The printed payroll report that is sent from the District office to the Edgartown Municipal staff has handwritten explanations for payroll exceptions or reductions, absences, etc. Each time an absence, extra hours, substitute assignment, and other payroll related information is recorded or entered from another source, the possibility of errors increases. Errors in attendance and accruals can result in over-paying or under-paying employees. The project team learned of many examples when there were inaccuracies that resulted in pay and deduction errors. In some cases, the district discovered the issue after the fiscal year closed, which could not be corrected.

### Staff Accruals

Employees available sick, personal, and vacation leave (accruals) are recorded in systems separate from the payroll systems. At the District, accruals are kept in the financial system (ERP Pro), and not in the payroll system (Harper's Payroll). The attendance information and accrual balances are not transmitted to Harper's payroll system. As a result, school employees, administrators, and office staff cannot see current leave balances. Instead, detailed attendance reports are printed from ERP Pro and sent by the MVYPS payroll office to each school office a few times a year with a listing of each employee and data indicating their available personal, sick, and vacation days. When an employee

is requesting time off, there are often phone calls and emails between the schools and the district staff to inquire if an employee has available time for absences.

For extended employee absences that may qualify under the Family Medical Leave Act (FMLA), school principals generally approve the leave upon receiving staff requests. This was stated as an area of concern given the complexities of these legal and contractual requirements.

## Banking Time

The District allows a practice of “banking time” which equates to letting staff take time that may or may not be recorded or deducted from their leave entitlement. For example, staff logs of entering and exiting the buildings during work hours are used to “bank time.” Staff may come and go from the building by signing in and out and the absences are recorded up to a half day. Once the half day is reached, the staff's leave balance is debited by that amount. If these occurrences do not reach the half-day threshold, no leave time is deducted from the staff's accruals. The time is “lost” by the District and the staff member's accrued time is not impacted.

At the same time, school staff keep track of substitutes and ESP's who cover for a staff member who leaves the building for some period of time during the school day, or if they attend a meeting outside of the classroom. Once the substitute or ESP has reached the half-day threshold, the administrative assistant adds the information to payroll for that week. In some cases, if a staff member works through lunch, they can “bank” that time and take time off at another time. This process is very time-consuming and may result in payroll inaccuracies. Practices such as this should be reviewed for legal and contractual compliance. The collective bargaining agreements reviewed by the project team did not document any provisions for banking time. Typically, districts record absences and substitute pay on a half day or full day basis.

## Human Resources Functions

Through meeting with the Central Office staff, we discovered that routine yet vital HR functions are spread across multiple jobs and locations. HR functions that have proven to be essential to a successful organization are either managed by the Superintendent of Schools, the building principal, the individual town's HR staff, or not identified as part of anyone's responsibility at all. Personnel and payroll documents are stored in various separate locations. In addition, there is no common communication mechanism across the island municipalities and staff. Separation alone can lead to inadequate and problematic HR practices and decision making. The inconsistent implementation of human relations, inconsistent communication with both school staff and town staff, absence of equitable implementation of policies and procedures appear to be impacting the success of the district and the morale of the staff.

As the various towns' structures enlist the use of different software to track payroll and financials, they also vary in their reporting structures. Since the recommendation to regionalize the island is unlikely to be implemented in the near future, the creation of a human resources department can provide some stability in the processes of both the school and town staff.

Currently, many HR related decisions are made by principals, department leaders, school administrative staff, as well as others who may not have expertise in these areas, or the lens of the decisions made by leaders in other schools across the Island. Examples include requests for leaves of absence, including the Family Medical Leave Act, implementation of contract language, employee discipline, adding positions, etc. The Superintendent is also deeply involved with day-to-day HR-related decision making and approvals. Generally, most of these decisions are delegated, and the Superintendent is involved in more serious HR issues. In our experience, if there is a personnel issue, the HR Director is the first point of contact for questions related to employee behavior or contractual language. It is consistent and informed.

Below is a list of HR functions (outside of payroll) that are generally led by a member of a school HR department:

- Family Medical Leaves of Absence (FMLA)
- Onboarding and offboarding all staff
- CORI/SORI/Fingerprinting
- Employee attendance, accruals, and substitute hiring
- Generating annual contracts and contractual notices for all staff
- Contract negotiations and interpretation of contract language
- Responding to employee grievances
- Worker's Compensation
- Recruitment and Hiring
- Unemployment
- Benefits Administration
- Retirement enrollment and support
- Personnel Investigations and Discipline
- Legal Compliance (Title IX, FMLA, Background checks, ADA, etc.)
- Annual mandatory employee training
- Oversight, implementation and rollout of HR related software solutions

Multiple town staff expressed concerns around notification and communication when staff are hired and separated, when a workplace injury occurs, when someone goes out on an extended leave of absence, and when employees may qualify for unemployment. The lack of clarity and communication impacts cost at every level, and it can have a serious impact on staff when they may be in a vulnerable personal or financial situation.

Although regionalization is not immediately pending, if staff across all schools interacted directly with the District for human resources and payroll questions and concerns, there could be efficiencies and more accuracy in how they are paid, how their time is accrued, and their access to benefits.

It is not uncommon for MVYPS staff to work for more than one municipality or department. Some staff transfer from one school to another from year to year or work some days each week in one school and other days in another school that is part of a different municipality. Given the fractured

communication and lack of cohesive practice, our concern is that these staff may not be receiving their full entitlement to benefits.

Potential areas of concern include, but are not limited to:

- Do the staff who work in multiple locations and transfer across the island receive the appropriate credited pensionable time?
- Are pension and health insurance records and deductions accurate over time?
- Are they appropriately provided benefits in accordance with MGL?
- Are staff granted Professional Teacher Status appropriately?
- How is time being tracked under the existing practices?
- Who tracks and collects payments from the unpaid staff member?
- Are there mistakes made with terminating employees from one town or district, and then hiring them for another?

During interviews, the project team learned of examples demonstrating the above concerns. In one instance, a teacher who works .8 at MVRHS, also services student(s) at an elementary school one day a week (.2). In this case, it is possible that the staff member's deductions could be incorrect since it spans multiple districts.

A teacher who works at one school for one year and moves to another school the following year can also face employment-related issues. The employee would need to be terminated from one municipality and then hired as a new employee at the second municipality. While there is a single MVYPS collective bargaining agreement, how is time tracked for seniority, longevity, FMLA entitlement, and other benefits?

Many ESP positions and portions of some teachers' salaries are charged to grants. In some cases, there are separate grants for individual schools and districts. One suggestion the project team heard was that staff charged to grants be part of the current "shared services" staffing, so they don't have to be "terminated" from one district and then re-enrolled and on-boarded when they move to a different school to meet student needs, thus requiring a redistribution of grants across the districts within the island.

A centralized human resources department with oversight of all staff could manage onboarding and offboarding, the tracking of staff, state reporting, benefits enrollment and control, disciplinary actions, collective bargaining implementation, leave entitlement and medical records. Staff could be managed consistently and equitably and communication with towns should improve as well.

It was reported that some administrators are managing staff issues as they see appropriate, impacting leave decisions, using varied approaches to discipline, and perhaps disparate implementation of policies and procedures.

It is recommended that when and if a centralized HR department is established, the HR manager/director meet regularly with school and town staff across the island to communicate and hear concerns, share best practice, answer concerns and questions, trouble shoot issues, standardize practices and procedures.

Multiple staff reported that the current practice is to contact the district's legal counsel if there is an HR question, which is costly and inefficient. With a centralized HR department, the HR Director would become the first point of contact for employee personnel issues, questions about collective bargaining agreements, and other legal and compliance questions. The HR Director would serve as a resource for principals and other administrators, as well as someone that staff can reach out to with questions or concerns. Many HR issues can be resolved through an HR Director quickly and without using an attorney, which would save time and money, and can create positive employee morale.

The project team anticipates that the HR functions described can be centralized within an HR department with two or three District HR Staff positions, which is consistent with other school districts in the state. The chart in appendix A shows HR staffing and position titles for school districts across Massachusetts.

The project team also recommends the District centralize the full payroll function for all of the 550 school employees. This change could significantly reduce the redundancy of payroll tasks being performed in the elementary schools and the individual towns. In evaluating the current distribution of roles and responsibilities, it is anticipated a shifting of payroll responsibilities to the District could occur without adding staff.

## Software Systems

The project team recommends reviewing and implementing new electronic software solutions.

The highest priority is to implement a system for *Absence Management and Substitute Placement*, eliminating the manual process. This type of electronic system enables the employee to enter their time electronically (some systems offer an app that can be used from a cell phone), approval or denial is made by the appropriate administrator, the time is debited and the report is electronically tracked and ultimately can be transmitted to the payroll software.

Substitutes can also automatically be assigned and their time can be transmitted to the payroll system. This would eliminate the handwriting of each absence on a card, photocopying, scanning, and delivering them regularly to the Superintendent's Office. It would provide records in real time to the departments that are responsible for awarding, tracking, and resolving time for staff. Staff can also track their available sick, personal, and vacation time. If they do not have the time available, the system will not allow them to submit the time-off request.

There is also onboarding software available for schools. Vacancies are easily posted within the district, on the district's website, and on a national educators' job board (School Spring). Applicants apply electronically. Hiring managers can review applications, schedule interviews, and recommend candidates to be hired through the software. Once a candidate is selected, the HR department can automatically transfer the new hire information to an electronic onboarding and records system. The onboarding system can be set up to send all of the onboarding paperwork to the person being hired. This can include their contract, background check forms, payroll forms, and benefit enrollment forms.

Some systems also provide an Employee “Self-Service” portal component. This would enable staff to see their pay stubs, historical W2 data, receive routinely utilized forms, view their attendance records, etc. These efficiencies are enormous and not only positively impact morale, but they also impact the workload of the administrative staff who are currently manually responding to requests related to these areas.

This inter-operability or data integration between software solutions can be critical to the success of new systems. If set up correctly, most software solutions can automatically download information from one system or module and upload it into another system. Whichever products are selected, data integration should be planned for from the beginning.

The chart below shows some commonly used systems, and the modules and functionality that are available.

| Vendor                        | Product Categories                                                                                                              | HR Functions                                                                                                        |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Tyler Tech<br/>ERP Pro</b> | Finance<br>Payroll<br>Human Resources                                                                                           | HR Modules<br>Ready Sub                                                                                             |
| <b>PowerSchool</b>            | Student Info Systems<br>Special Education<br>Human Resources                                                                    | Applicant Tracking<br>Onboarding (Talent Ed)<br>Records and Forms (Records)<br>Employee Portal                      |
| <b>Frontline</b>              | Posting and Hiring<br>Absence Management<br>Time Clocks<br>Prof Development<br>Employee Portal<br>Special Ed<br>Employee Portal | Applicant Tracking<br>Absences and Sub Placement<br>Time and Attendance<br>Professional Growth<br>Frontline Central |

## Additional Opportunities to Centralize Functions

Through interviews, the team identified additional functions that could benefit from becoming more centralized through the Superintendent’s office. These include food services, custodial services, and state reporting. Staff in each of the schools are involved in some food services functions and reporting, and state reporting of information. Custodial services are provided in an inconsistent manner across schools. Some staff use time clocks or phone applications to report time; others do not. Centralizing all custodial services under a supervisor of the District Facilities Director could improve efficiency and consistent leave and pay processes.

## Recommendations

### Primary Recommendations

- Consider completing payroll centrally for all school staff within the school district.
- Reconfigure and consolidate Central Office staff positions to create an HR Department with a Director (or Manager) of Human Resources and one or two HR Generalists.
- Implement new software solutions
  1. Absence Management and Substitute Placement
  2. Onboarding and record keeping
  3. Employee Portal

### Additional Recommendations

- Consider further centralization of school district functions such as food services, custodial services, and state reporting.
- Give District payroll staff access to additional software systems that contain information related to staff so that they can see more complete staffing information.
- Evaluate the part time and multiple positions across districts and schools to Eliminate remote or hybrid work, or develop and implement a consistent policy.
- Eliminate the process of “banking” time establishing a standard of half-day or whole day increments for absences and substitute assignments.
- Evaluate the use of stipends for school office staff assisting with attendance and substitute placement.

## Closing

It has been a pleasure for the Collins Center for Public Management project team to work with the leadership and staff of the school districts and towns on Martha’s Vineyard. It is clear through our meetings that the staff and leadership have a strong commitment to the schools, the towns, the staff, and students. The project team believes implementing and working towards the implementation of the recommendations contained herein will move the organizations forward with improved process, efficiencies, and cost savings.

## Exhibit A

The chart below shows the number of HR staff in Massachusetts school districts. The information includes enrollment and staffing data provided by DESE using their RADAR data tool. The HR staffing data was provided by the school districts. In some cases, payroll staff is part of the HR department. In those cases, the name of the school district has an asterisk (\*).

| School District                          | Enrollment | Number of Teachers | Type of School District | Total number of FTE in HR Department | HR Position Titles                                                                                 |
|------------------------------------------|------------|--------------------|-------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------|
| Bridgewater-Raynham                      | 5682       | 332                | Regional                | 2.5                                  | HR Director<br>HR Assistant<br>.5 Admin Assistant                                                  |
| Hopkinton*                               | 4227       | 230                | Local                   | 4.0                                  | Director of HR<br>Admin Assistant to Director of HR<br>Payroll Coordinator<br>Benefits Coordinator |
| Northborough-Southborough                | 4074       | 355                | Locals and Regional     | 3.0                                  | Executive Director of HR<br>HR Administrator<br>HR Generalist                                      |
| Wellesley                                | 4000       | 381                | Local                   | 3.0                                  | Director of HR<br>HR Manager<br>HR Coordinator                                                     |
| Westborough                              | 3887       | 345                | Local                   | 3.0                                  | Director of HR<br>HR Associate<br>HR Admin Assistant                                               |
| Hingham                                  | 3837       | 291                | Local                   | 3.0                                  | HR Coordinator<br>Benefits & Payroll Clerk<br>Executive Assistant                                  |
| Dudley-Charlton RSD                      | 3476       | 263                | Regional                | 1.0                                  | Director of HR                                                                                     |
| Mansfield                                | 3283       | 289                | Local                   | 3.0                                  | Director of HR<br>HR Specialist<br>HR Assistant                                                    |
| Dennis-Yarmouth*                         | 3054       | 283                | PK-12 Regional          | 3.5                                  | .5 HR Director<br>Admin Assistant to HR<br>Benefits Coordinator<br>Payroll Coordinator             |
| Nashoba Regional School District*        | 2990       | 246                | PK-12 Regional          | 3.0                                  | Director of HR<br>Payroll/HR Specialist<br>HR Specialist                                           |
| North Middlesex Regional School District | 2914       | 229                | PK-12 Regional          | 2.0                                  | Director of HR<br>Admin Benefits Support                                                           |

| School District                            | Enrollment | Number of Teachers | Type of School District | Total number of FTE in HR Department | HR Position Titles                                                       |
|--------------------------------------------|------------|--------------------|-------------------------|--------------------------------------|--------------------------------------------------------------------------|
| Holliston*                                 | 2689       | 207                | Local                   | 2.5                                  | Exec Assistant/HR Supervisor<br>HR Admin Assistant<br>HR/Payroll Analyst |
| Dighton-Rehoboth                           | 2541       | 194                | PK-12 Regional          | 0.5                                  | HR and Student Services Director                                         |
| Wilmington                                 | 2756       | 270                | Local                   | 1.5                                  | Director of HR<br>.5 Admin Assistant                                     |
| North Reading Public Schools               | 2327       | 205                | Local                   | 1.0                                  | HR Administrator                                                         |
| Martha's Vineyard Combined Districts/Towns | 2308       | 286                | Locals and Regional     | TBD                                  | TBD                                                                      |
| Groton-Dunstable                           | 2300       | 240                | PK-12 Regional          | 1.3                                  | Director of HR<br>.3 Admin Assistant                                     |
| Pentucket Regional                         | 2238       | 188                | PK-12 Regional          | 2.0                                  | HR Coordinator<br>HR Specialist                                          |
| Sandwich Public Schools                    | 2118       | 189                | Local                   | 1.0                                  | N/A                                                                      |
| Dover-Sherborn*                            | 2053       | 112                | Regional                | 1.5                                  | Payroll<br>.5 Supt's. Admin Assistant                                    |
| Swampscott Public Schools*                 | 2094       | 184                | Local                   | 1.5                                  | HR Director<br>Payroll Coordinator/HR Admin Assistant                    |
| Triton Regional*                           | 2274       | 108                | PK-12 Regional          | 1.5                                  | HR and Payroll Coordinator<br>.5 Payroll and Business Assistant          |
| Nantucket                                  | 1719       | 171                | Local                   | 1.5                                  | HR Specialist<br>.5 Admin Assistant                                      |
| Blackstone-Millville                       | 1500       | 106                | PK-12 Regional          | 1.0                                  | HR Specialist                                                            |
| Masconomet Regional                        | 1477       | 127                | Locals and Regional     | 1.5                                  | HR Benefits Coordinator<br>.5 Exec Assistant to Superintendent           |
| Quaboag Regional School District           | 1115       | 85                 | PK-12 Regional          | 1.0                                  | HR Coordinator                                                           |
| Maynard                                    | 1217       | 112                | Local                   | 1.0                                  | Exec Assistant to the Superintendent                                     |
| Monomoy Regional                           | 1728       | 167                | Locals and Regional     | 1.0                                  | HR Coordinator                                                           |

## Exhibit B

Excerpt from the ***Independent Study of Martha's Vineyard All-Island Schools Regionalization*** conducted by the MARS Consulting Group and Academic Discoveries and published in January 2026 (page 51):

*There is a great need for a Human Resources function. Regional teachers work with the Central Office Business Office, and the three independent district teachers work with their respective town office staff.*

Excerpts from the ***Oak Bluffs Financial Management Report*** conducted by the Division of Local Services in February 2025 (page 19):

*Despite momentum that has sputtered in the past, we encourage local officials to continue to be proactive in exploring opportunities to regionalize services with other towns on the island. For six small towns coexisting on a 96-square-mile land mass, there have not been many determined attempts to regionalize services, apart from the regional school district and a few agreements among the three very small, up-island towns. All the same, Oak Bluffs has various leaders who deserve credit for promoting a break from that history and pushing for dialogue with neighbors in the interest of finding creative, progressive solutions to the challenges of providing required services economically and sustainably.*

Furthermore, on pages 27-28 of the Oak Bluffs Financial Management Report, it states:

### **16. Implement Enhancements in Payroll Management**

*Our review revealed opportunities to make payroll processing more efficient. The current process involves much duplicative data entry, which is not only inefficient but also increases opportunities for human errors. Without sacrificing control oversight, the town could take greater advantage of technology to streamline these otherwise very time-consuming procedures.*

*Currently, department heads submit summary payroll reports to the treasurer/collector's office and retain on file their employees individually completed and approved biweekly time sheets. The assistant treasurer/collector reviews the summary sheet data for account coding accuracy and then, for every submitted employee, data enters their hours worked and/or leave time used for the period in the PayrollForward application. When all her data entry is complete, she prints out a preprocess file report and sends it along with the department submissions to the acting town accountant. The accountant reviews the submissions and preprocess report and contacts the assistant treasurer/collector, and possibly the department head, about any questions or discrepancies. When the accountant is satisfied, she enters all of the same information again into a Munis payroll warrant. We were told that, in combination, the process between the treasurer/collector's office and accountant typically takes one-and-a-half to two days.*

*We recommend the town work with Harpers to implement the following procedural changes.*

*Expand the Remote Entry of Employee Time Sheet Data:*

*It is our understanding that, presently, only the staff in the police department enter their own hours in Payroll Forward time sheets. The town should embark on a project to expand the remote data entry of employee time and attendance (T&A) to other town departments, gradually rolling out the change one after the other. To comply with M.G.L. c. 41, department heads would still be responsible for reviewing and approving each employee's online time sheet, and legally, this can be accomplished by an electronic signature within Payroll Forward. However, for ease of review by the finance officers, the 27 department heads could also continue to forward printed summary reports to the treasurer/collector's office and put their wet signatures on these documents. The assistant treasurer/collector will continue to review the submitted information for accuracy and compliance, but she will be relieved of hours- or days-long data entry tasks, which time could be directed to other duties.*

*At some point since our last FMR report for Oak Bluffs in 2002, the town implemented our recommendation to decentralize the data entry in Munis of accounts payable and revenue turnover submissions to the departmental level. No doubt this transition involved some learning curve frustrations at the time, but the town now benefits from what have become routine procedures. We would expect a similar scenario to unfold in this roll-out Upload Biweekly Payroll to Munis. Harpers can design a Payroll Forward export file that the town accountant could directly load into a Munis payroll warrant and has done this for many client towns. The necessary advance work would entail discussions and information exchanges between a Harpers representative and the town accountant to ensure the individual payroll accounts in the company's system precisely match with the Munis chart of accounts. Whatever effort is involved in doing this will be worth it for the efficacy and accuracy gains attained from having only one data entry routine.*