The City of Twinsburg requested a performance audit in order to obtain data backed analyses and recommendations so that it could continue to provide quality services to residents in a fiscally responsible manner. The Ohio Performance Team identified five recommendations that could result in improved operational efficiency for the City.

**City Finances**

» Twinsburg provides services to residents while collecting minimal property taxes compared to other cities in Summit County.

» The majority of the City's revenues are obtained through an income tax, the rate of which is comparable to other cities within Summit County.

» Unlike other cities in the county, Twinsburg does not charge a fee for trash and recycling services.

**Human Resources**

» Twinsburg maintains staffing which is comparable to peers based on appropriate metrics such as workload or population. This includes areas within the City's administration as well as the Police, Fire, Public Works, and Parks & Recreation Departments.

» The City has negotiated a new pay scale for all collective bargaining agreements (CBAs). Based on data from 2019, these new pay scales will result in salaries that are lower than or comparable to peer averages as new employees are hired which has reduced costs associated with personnel.

» Twinsburg maintains eight CBAs. We reviewed these contracts, and, in several key areas such as vacation or holiday leave, accumulated sick leave, and severance payouts, The City maintains consistency within the eight agreements and those benefits are similar to peer cities.

**Police & Fire Dept.**

» An in depth review of the Police and Fire Departments found that the Departments both handle more calls per full-time equivalent compared to peers.

» We also found that Twinsburg officials have already taken steps to reduce costs by negotiating new salary structures within the City's collective bargaining agreements.

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**Audit Summary**

**Recommendation 1** Implement a fee for refuse and recycling collection.

**Revenue Generation** Based on fees charged by other Summit County cities, Twinsburg could generate approximately $1 million annually in new revenue if a fee for refuse and recycling collection is implemented.

**Recommendation 2** Reduce the amount paid for shift differential within specific CBAs.

**Potential Impact** There are several opportunities to reduce costs associated with shift differential based on peer comparisons which would be subject to contract negotiations.

**Recommendation 3** Reduce employer cost of medical, dental, and vision insurance premiums.

**Potential Impact** The City could generate significant cost savings if they are able to reduce costs related to health insurance premiums. They should continue to work with their insurance broker to identify opportunities for potential cost savings.

**Recommendation 4** Renegotiate minimum manning requirement in firefighter CBA.

**Potential Impact** By renegotiating the minimum manning requirement, the City could increase efficiency and potentially reduce overtime costs.

**Recommendation 5** Reduce Parks and Recreation programs and services or increase fees to eliminate General Fund subsidies.

**Potential Impact** Twinsburg should review options related to the Parks and Recreation Department in order to limit the subsidization of programming.