

*Office of the Superintendent*  
Acton Public Schools  
*www.ab.mec.edu*  
(978) 264-4700 x3211

TO: Acton Public School Committee Members  
FROM: Dr. Stephen Mills  
ON: November 19, 2009  
RE: **ADDENDUM**

---

VI. UNFINISHED BUSINESS

1. ALG Report/Acton Finance Committee Report
  - ALG Packet for 11/18/09
  - FinCom Cost Reduction Task Force Findings – *Mary Ann Ashton and Steve Noone*
6. Integrated Preschool Q and A

VIII. FOR YOUR INFORMATION

6. Kindergarten Registration Schedule (*to be in 12/17/09 packet*)
7. November 1, 2009 Student Enrollment Numbers/Class Size Info
12. Sped PAC MCAS Concerns email
13. Response to a Citizen's Communication



# Acton Leadership Group Meeting

November 18, 2009

7:15 AM

Town Hall, Faulkner Hearing Room

Bart Wendell Facilitating




----- Agenda Topics -----

**Please Note 7:15 AM Start Time!**


1. Approval of Minutes 10/21/09	General Discussion	
2. FY 10 Town/School/State Budget Revenue Update	Steve Ledoux Steve Mills	
3. Split Allocation: School Debt and Police	John Murray Marie Altieri	
4. Review of ALG Spreadsheet	Marie Altieri	
5. Update on Minuteman Expansion	Dore' Hunter	
6. FY 11 Budget Process	Steve Ledoux	
7. Local Meals and Motel Tax, FY 2011 Budget	Peter Berry Steve Ledoux	
8. Other		






\*The next ALG meeting is scheduled for Wednesday, December 16, 2009

	Annual Cost	Total Bond	Issue Date	Length of Term
Douglas Modular	\$82,050	\$377,500	6/15/2007	5 Years
Douglas HVAC	\$35,772	\$300,000	11/1/2004	10 years
HVAC - Boilers for Conant, Douglas and Gates	\$125,000	\$1,244,130	June 2009 (short term) June 2010 (long term)	20 years
Douglas Roof	\$66,000	\$664,102	To Be Borrowed	20 years
	\$308,822	\$2,585,732		
COPS salary and health ins for one of the youth officers (School Pays)	\$70,132			
Salary of 2nd youth officer (Town Pays)	\$68,916			

From:  Stephen Barrett <sbarrett@acton-ma.gov> Thu, Nov 12, 2009 5:08:22 PM  

Subject: FY 2010 Tax recap - good news & bad news from 9/9/09 balanced FY 2010 Tax Re...

To:  Marie Altieri

Cc:  Karen Kucala <kkucala@acton-ma.gov>  
 Brian McMullen <bmcullen@acton-ma.gov>  
 Steve Ledoux <sledoux@acton-ma.gov>  smills@mail.ab.mec.edu  
 John Murray <jmurray@acton-ma.gov>

Attachments:  Attach0.html

3K

Marie:

We just received word from DOR that they will not continue their practice of letting Town's count tax title monies received prior to Tax Rate setting. They will now only allow interest on tax title monies.

They did however, review preliminary data with us and have agreed in principal to the following revisions which will keep us in balance for FY 2010:

- 1) We will recognize \$88,800 as a FY10 miscellaneous non-recurring revenue.
- 2) Our Motor vehicle excise will increase to \$2,595,000 as a result of "cash for clunkers".
- 3) Our fees will increase to \$940,000 based on Building Dept fee hikes in FY10.
- 4) Our interest income will increase to \$300,000.
- 5) We're forced to change the overlay account with a decrease to \$498,000.

These changes will keep us in balance for FY 2010.

Regards,

Steve Barrett

**DRAFT**

**11/18/2009 ALG Model FY '10 Voted State Budget**

**10% Cut in State Aid in FY '11 and 3% budget increases in FY '11 through FY '13**

\*All numbers are early projections and are subject to change

**Multi-Year Model**

**Revenues:**

	FY08	FY09	FY10	FY10	FY10	FY11	FY12	FY13
Tax Levy:	Actuals		Town Meeting	09/09/09	11/16/09			
Base	\$ 54,361	\$ 56,521	\$ 58,969	\$ 58,969	\$ 58,969	\$ 61,044	\$ 63,070	\$ 65,146
2 1/2%	\$ 761	\$ 1,413	\$ 1,474	\$ 1,474	\$ 1,474	\$ 1,526	\$ 1,577	\$ 1,629
New Growth	\$ 801	\$ 1,035	\$ 600	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500
Debt Excl.	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
Overlay	\$ (605)	\$ (900)	\$ (850)	\$ (565)	\$ (498)	\$ (600)	\$ (600)	\$ (600)
Total Tax Levy (excl. current yr. ove	\$ 58,650	\$ 61,172	\$ 63,258	\$ 63,543	\$ 63,610	\$ 65,488	\$ 67,564	\$ 69,693
Cherry Sheet	\$ 6,183	\$ 6,851	\$ 6,641	\$ 6,270	\$ 6,270	\$ 5,643	\$ 5,643	\$ 5,643
SBAB - Twin School	\$ 1,086	\$ 1,086	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009
Excise Taxes	\$ 2,870	\$ 2,870	\$ 2,730	\$ 2,520	\$ 2,595	\$ 2,520	\$ 2,520	\$ 2,520
Fees	\$ 1,056	\$ 1,080	\$ 1,080	\$ 835	\$ 940	\$ 835	\$ 835	\$ 835
Int. Income	\$ 712	\$ 400	\$ 400	\$ 275	\$ 300	\$ 275	\$ 275	\$ 275
Regional Revenue	\$ 4,825	\$ 5,787	\$ 5,817	\$ 5,733	\$ 5,733	\$ 5,160	\$ 5,160	\$ 5,160
Regional E&D Acton's share	\$ 286	\$ 511	\$ 355	\$ 355	\$ 355	\$ 300	\$ 331	\$ 331
Free Cash	\$ 1,594	\$ 450	\$ 1,142	\$ 1,142	\$ 1,142	\$ 800	\$ 900	\$ 900
NESWC for capital	\$ -	\$ 750	\$ 455	\$ 455	\$ 455	\$ 808	\$ 900	\$ 900
Tax Title				\$ 200	\$ 88			
Additional Tax Title				\$ 160				
Revenues before Overrides	\$ 77,262	\$ 80,957	\$ 82,887	\$ 82,497	\$ 82,497	\$ 82,837	\$ 85,137	\$ 87,266
Revenue incl override excluding	\$ 72,844	\$ 76,768	\$ 78,814	\$ 78,424	\$ 78,424	\$ 78,810	\$ 81,110	\$ 83,239
<b>Debt Exclusion:</b>								
Debt on APS	\$ 517	\$ 527	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608
Debt on JHS/SHS	\$ 1,778	\$ 1,612	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,500	\$ 1,500	\$ 1,500
Municipal Debt Incurred	\$ 520	\$ 454	\$ 439	\$ 439	\$ 439	\$ 420	\$ 420	\$ 420
Debt on Police station	\$ 517	\$ 509	\$ 501	\$ 501	\$ 501	\$ 490	\$ 490	\$ 490
Total Debt Exclusions	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
<b>Budgets Excluding Debt:</b>								
Municipal Operating Budget	\$ 22,325	\$ 23,614	24,276	24,276	24,276	25,004	25,754	26,527
Transfer to Muni for APS Debt		\$ 128				309	309	309
Transfer to Muni for COPS		\$ 68				70	70	70
Total Municipal Allocation		\$ 23,810				25,383	26,133	26,906
APS Allocation	\$ 23,310	\$ 25,170	25,754	25,754	25,754	26,906	27,713	28,544
Transfer from APS to Muni for Debt		\$ 128				309	309	309
Transfer from APS to Muni for COPS		\$ 68				70	70	70
APS Operating Budget		\$ 24,974				26,527	27,322	28,142
ABRSD Budget - Acton Share *	\$ 25,811	\$ 27,374	28,073	27,683	27,683	28,513	29,369	30,250
MM Assumption	\$ 787	\$ 771	\$ 711	\$ 711	\$ 711	\$ 732	\$ 754	\$ 777
Subtotal schools	\$ 49,908	\$ 53,119	\$ 54,538	\$ 54,148	\$ 54,148	\$ 55,772	\$ 57,446	\$ 59,169
<b>TOTAL</b>	\$ 72,233	\$ 76,929	\$ 78,814	\$ 78,424	\$ 78,424	\$ 81,156	\$ 83,200	\$ 85,696
% increase		6.5%	2.5%	1.9%	1.9%	3.5%	2.5%	3.0%
Subtotal NET POSITION	\$ 611	\$ (161)	\$ (0)	\$ (0)	\$ (0)	\$ (2,345)	\$ (2,090)	\$ (2,457)
<b>NET POSITION</b>			\$ (0)	\$ (0)	\$ (0)	\$ (2,345)	\$ (2,090)	\$ (2,457)
<b>Reserves:</b>								
Free Cash	\$ 1,900	\$ 2,455	\$ 1,402	\$ 2,334	\$ 2,334	\$ 1,784	\$ 1,134	\$ 484
NESWC	\$ 4,886	\$ 4,469	\$ 4,014	\$ 4,014	\$ 4,014	\$ 3,206	\$ 2,306	\$ 1,406
E&D	\$ 1,100	\$ 971	\$ 766	\$ 1,183	\$ 1,183	\$ 1,033	\$ 852	\$ 671
<b>TOTAL</b>	\$ 7,886	\$ 7,895	\$ 6,183	\$ 7,531	\$ 7,531	\$ 6,023	\$ 4,292	\$ 2,561
<b>Tax Impact:</b>								
Existing Valuation ('000s)	\$ 3,851,376	\$ 3,751,255	\$ 3,751,255	\$ 3,751,255	\$ 3,787,553	\$ 3,787,553	\$ 3,817,093	\$ 3,845,972
New Growth value ('000s)			\$ 36,298	\$ 36,298	\$ 35,449	\$ 29,541	\$ 28,879	\$ 28,211
Total Valuation ('000s)	\$ 3,851,376	\$ 3,751,255	\$ 3,787,553	\$ 3,787,553	\$ 3,823,001	\$ 3,817,093	\$ 3,845,972	\$ 3,874,183
Tax Rate	\$ 15.39	\$ 16.53	\$ 16.93	\$ 16.93	\$ 16.77	\$ 17.31	\$ 17.72	\$ 18.14
SF Value	\$ 523,109	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466
SF Tax Bill	\$ 8,051	\$ 8,388	\$ 8,589	\$ 8,589	\$ 8,510	\$ 8,786	\$ 8,994	\$ 9,207
% Change	1.29%	4.19%	2.39%	2.39%	1.45%	2.29%	2.37%	2.37%
\$ Change	\$ 123	\$ 337	\$ 201	\$ 201	\$ (80)	\$ 197	\$ 208	\$ 213

The FY '09 Turnbacks are \$600K from the Municipal Budget; \$400K APS budget; and \$525K from the Regional Budget (Acton Share = \$414)

The AB Regional Budget was decreased by \$494K (\$390 Acton Dollars) on 10/1/09 to balance FY '10 Revenues.

**DRAFT 11/18/2009 ALG Model FY '10 Voted State Budget**

**10% Cut in State Aid and 0% budget increase in FY '11**

\*All numbers are early projections and are subject to change

**Multi-Year Model**

**Revenues:**

	FY08 Actuals	FY09	FY10 Town Meeting	FY10 09/09/09	FY10 11/16/09	FY11	FY12	FY13
Tax Levy:								
Base	\$ 54,361	\$ 56,521	\$ 58,969	\$ 58,969	\$ 58,969	\$ 61,044	\$ 63,070	\$ 65,146
2 1/2%	\$ 761	\$ 1,413	\$ 1,474	\$ 1,474	\$ 1,474	\$ 1,526	\$ 1,577	\$ 1,629
New Growth	\$ 801	\$ 1,035	\$ 600	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500
Debt Excl.	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
Overlay	\$ (605)	\$ (900)	\$ (850)	\$ (565)	\$ (498)	\$ (600)	\$ (600)	\$ (600)
Total Tax Levy (excl. current yr. ove	\$ 58,650	\$ 61,172	\$ 63,258	\$ 63,543	\$ 63,610	\$ 65,488	\$ 67,564	\$ 69,693
Cherry Sheet	\$ 6,183	\$ 6,851	\$ 6,641	\$ 6,270	\$ 6,270	\$ 5,643	\$ 5,643	\$ 5,643
SBAB - Twin School	\$ 1,086	\$ 1,086	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009
Excise Taxes	\$ 2,870	\$ 2,870	\$ 2,730	\$ 2,520	\$ 2,595	\$ 2,520	\$ 2,520	\$ 2,520
Fees	\$ 1,056	\$ 1,080	\$ 1,080	\$ 835	\$ 940	\$ 835	\$ 835	\$ 835
Int. Income	\$ 712	\$ 400	\$ 400	\$ 275	\$ 300	\$ 275	\$ 275	\$ 275
Regional Revenue	\$ 4,825	\$ 5,787	\$ 5,817	\$ 5,733	\$ 5,733	\$ 5,160	\$ 5,160	\$ 5,160
Regional E&D Acton's share	\$ 286	\$ 511	\$ 355	\$ 355	\$ 355	\$ 300	\$ 331	\$ 331
Free Cash	\$ 1,594	\$ 450	\$ 1,142	\$ 1,142	\$ 1,142	\$ 800	\$ 900	\$ 900
NESWC for capital	\$ -	\$ 750	\$ 455	\$ 455	\$ 455	\$ 808	\$ 900	\$ 900
Tax Title				\$ 200	\$ 88			
Additional Tax Title				\$ 160				
Revenues before Overrides	\$ 77,262	\$ 80,957	\$ 82,887	\$ 82,497	\$ 82,497	\$ 82,837	\$ 85,137	\$ 87,266
Revenue incl override excluding	\$ 72,844	\$ 76,768	\$ 78,814	\$ 78,424	\$ 78,424	\$ 78,810	\$ 81,110	\$ 83,239

**Debt Exclusion:**

Debt on APS	\$ 517	\$ 527	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608
Debt on JHS/SHS	\$ 1,778	\$ 1,612	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,500	\$ 1,500	\$ 1,500
Municipal Debt Incurred	\$ 520	\$ 454	\$ 439	\$ 439	\$ 439	\$ 420	\$ 420	\$ 420
Debt on Police station	\$ 517	\$ 509	\$ 501	\$ 501	\$ 501	\$ 490	\$ 490	\$ 490
Total Debt Exclusions	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018

**Budgets Excluding Debt:**

Municipal Operating Budget	\$ 22,325	\$ 23,614	\$ 24,276	\$ 24,276	\$ 24,276	\$ 24,276	\$ 25,004	\$ 25,754
Transfer to Muni for APS Debt		\$ 128				\$ 309	\$ 309	\$ 309
Transfer to Muni for COPS		\$ 68				\$ 70	\$ 70	\$ 70
Total Municipal Allocation		\$ 23,810				\$ 24,655	\$ 25,383	\$ 26,133

APS Allocation	\$ 23,310	\$ 25,170	\$ 25,754	\$ 25,754	\$ 25,754	\$ 26,133	\$ 26,917	\$ 27,724
Transfer from APS to Muni for Debt		\$ 128				\$ 309	\$ 309	\$ 309
Transfer from APS to Muni for COPS		\$ 68				\$ 70	\$ 70	\$ 70
APS Operating Budget		\$ 24,974				\$ 25,754	\$ 26,527	\$ 27,322
ABRSD Budget - Acton Share *	\$ 25,811	\$ 27,374	\$ 28,073	\$ 27,683	\$ 27,683	\$ 27,683	\$ 28,513	\$ 29,369
MM Assumption	\$ 787	\$ 771	\$ 711	\$ 711	\$ 711	\$ 732	\$ 754	\$ 777
Subtotal schools	\$ 49,908	\$ 53,119	\$ 54,538	\$ 54,148	\$ 54,148	\$ 54,169	\$ 55,794	\$ 57,468

TOTAL	\$ 72,233	\$ 76,929	\$ 78,814	\$ 78,424	\$ 78,424	\$ 78,824	\$ 80,799	\$ 83,223
% increase		6.5%	2.5%	1.9%	1.9%	0.5%	2.5%	3.0%
Subtotal NET POSITION	\$ 611	\$ (161)	\$ (0)	\$ (0)	\$ (0)	\$ (14)	\$ 311	\$ 16

**NET POSITION**

Reserves:			\$ (0)	\$ (0)	\$ (0)	\$ (14)	\$ 311	\$ 16
Free Cash	\$ 1,900	\$ 2,455	\$ 1,402	\$ 2,334	\$ 2,334	\$ 1,784	\$ 1,134	\$ 484
NESWC	\$ 4,886	\$ 4,469	\$ 4,014	\$ 4,014	\$ 4,014	\$ 3,206	\$ 2,306	\$ 1,406
E&D	\$ 1,100	\$ 971	\$ 766	\$ 1,183	\$ 1,183	\$ 1,033	\$ 852	\$ 671

TOTAL	\$ 7,886	\$ 7,895	\$ 6,183	\$ 7,531	\$ 7,531	\$ 6,023	\$ 4,292	\$ 2,561
-------	----------	----------	----------	----------	----------	----------	----------	----------

**Tax Impact:**

Existing Valuation ('000s)	\$ 3,851,376	\$ 3,751,255	\$ 3,751,255	\$ 3,751,255	\$ 3,787,553	\$ 3,787,553	\$ 3,817,093	\$ 3,845,972
New Growth value ('000s)			\$ 36,298	\$ 36,298	\$ 35,449	\$ 29,541	\$ 28,879	\$ 28,211
Total Valuation ('000s)	\$ 3,851,376	\$ 3,751,255	\$ 3,787,553	\$ 3,787,553	\$ 3,823,001	\$ 3,817,093	\$ 3,845,972	\$ 3,874,183
Tax Rate	\$ 15.39	\$ 16.53	\$ 16.93	\$ 16.93	\$ 16.77	\$ 17.31	\$ 17.72	\$ 18.14

SF Value	\$ 523,109	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466
SF Tax Bill	\$ 8,051	\$ 8,388	\$ 8,589	\$ 8,589	\$ 8,510	\$ 8,786	\$ 8,994	\$ 9,207
% Change	1.29%	4.19%	2.39%	2.39%	1.45%	2.29%	2.37%	2.37%
\$ Change	\$ 123	\$ 337	\$ 201	\$ 201	\$ (80)	\$ 197	\$ 208	\$ 213

The FY '09 Turnbacks are \$600K from the Municipal Budget; \$400K APS budget; and \$525K from the Regional Budget (Acton Share = \$414)

The AB Regional Budget was decreased by \$494K (\$390 Acton Dollars) on 10/1/09 to balance FY '10 Revenues.

**DRAFT 11/18/2009 ALG Model FY '10 Voted State Budget**  
**10% Cut in State Aid and Level Service Budget in FY '11**

\*All numbers are early projections and are subject to change

**Multi-Year Model**

**Revenues:**

	FY08 Actuals	FY09	FY10 Town Meeting	FY10 09/09/09	FY10 11/16/09	FY11	FY12	FY13
<b>Tax Levy:</b>								
Base	\$ 54,361	\$ 56,521	\$ 58,969	\$ 58,969	\$ 58,969	\$ 61,044	\$ 63,070	\$ 65,146
2 1/2%	\$ 761	\$ 1,413	\$ 1,474	\$ 1,474	\$ 1,474	\$ 1,526	\$ 1,577	\$ 1,629
New Growth	\$ 801	\$ 1,035	\$ 600	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500
Debt Excl.	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
Overlay	\$ (605)	\$ (900)	\$ (850)	\$ (565)	\$ (498)	\$ (600)	\$ (600)	\$ (600)
Total Tax Levy (excl. current yr. ovr)	\$ 58,650	\$ 61,172	\$ 63,258	\$ 63,543	\$ 63,610	\$ 65,488	\$ 67,564	\$ 69,693
Cherry Sheet	\$ 6,183	\$ 6,851	\$ 6,641	\$ 6,270	\$ 6,270	\$ 5,643	\$ 5,643	\$ 5,643
SBAB - Twin School	\$ 1,086	\$ 1,086	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009
Excise Taxes	\$ 2,870	\$ 2,870	\$ 2,730	\$ 2,520	\$ 2,595	\$ 2,520	\$ 2,520	\$ 2,520
Fees	\$ 1,056	\$ 1,080	\$ 1,080	\$ 835	\$ 940	\$ 835	\$ 835	\$ 835
Int. Income	\$ 712	\$ 400	\$ 400	\$ 275	\$ 300	\$ 275	\$ 275	\$ 275
Regional Revenue	\$ 4,825	\$ 5,787	\$ 5,817	\$ 5,733	\$ 5,733	\$ 5,160	\$ 5,160	\$ 5,160
Regional E&D Acton's share	\$ 286	\$ 511	\$ 355	\$ 355	\$ 355	\$ 300	\$ 331	\$ 331
Free Cash	\$ 1,594	\$ 450	\$ 1,142	\$ 1,142	\$ 1,142	\$ 800	\$ 900	\$ 900
NESWC for capital	\$ -	\$ 750	\$ 455	\$ 455	\$ 455	\$ 808	\$ 900	\$ 900
Tax Title				\$ 200	\$ 88			
Additional Tax Title				\$ 160				
<b>Revenues before Overrides</b>	\$ 77,262	\$ 80,957	\$ 82,887	\$ 82,497	\$ 82,497	\$ 82,837	\$ 85,137	\$ 87,266
<b>Revenue incl override excluding</b>	\$ 72,844	\$ 76,768	\$ 78,814	\$ 78,424	\$ 78,424	\$ 78,810	\$ 81,110	\$ 83,239
<b>Debt Exclusion:</b>								
Debt on APS	\$ 517	\$ 527	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608
Debt on JHS/SHS	\$ 1,778	\$ 1,612	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,500	\$ 1,500	\$ 1,500
Municipal Debt Incurred	\$ 520	\$ 454	\$ 439	\$ 439	\$ 439	\$ 420	\$ 420	\$ 420
Debt on Police station	\$ 517	\$ 509	\$ 501	\$ 501	\$ 501	\$ 490	\$ 490	\$ 490
<b>Total Debt Exclusions</b>	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
<b>Budgets Excluding Debt:</b>								
Municipal Operating Budget	\$ 22,325	\$ 23,614	\$ 24,276	\$ 24,276	\$ 24,276	\$ 26,025	\$ 26,806	\$ 27,610
Transfer to Muni for APS Debt		\$ 128				\$ 309	\$ 309	\$ 309
Transfer to Muni for COPS		\$ 68				\$ 70	\$ 70	\$ 70
<b>Total Municipal Allocation</b>		\$ 23,810				\$ 26,404	\$ 27,185	\$ 27,989
APS Allocation	\$ 23,310	\$ 25,170	\$ 25,754	\$ 25,754	\$ 25,754	\$ 27,292	\$ 28,111	\$ 28,954
Transfer from APS to Muni for Debt		\$ 128				\$ 309	\$ 309	\$ 309
Transfer from APS to Muni for COPS		\$ 68				\$ 70	\$ 70	\$ 70
APS Operating Budget		\$ 24,974				\$ 26,913	\$ 27,720	\$ 28,552
ABRSD Budget - Acton Share *	\$ 25,811	\$ 27,374	\$ 28,073	\$ 27,683	\$ 27,683	\$ 28,929	\$ 29,797	\$ 30,690
MM Assumption	\$ 787	\$ 771	\$ 711	\$ 711	\$ 711	\$ 732	\$ 754	\$ 777
<b>Subtotal schools</b>	\$ 49,908	\$ 53,119	\$ 54,538	\$ 54,148	\$ 54,148	\$ 56,574	\$ 58,271	\$ 60,019
<b>TOTAL</b>	\$ 72,233	\$ 76,929	\$ 78,814	\$ 78,424	\$ 78,424	\$ 82,978	\$ 85,077	\$ 87,629
% increase		6.5%	2.5%	1.9%	1.9%	5.8%	2.5%	3.0%
<b>Subtotal NET POSITION</b>	\$ 611	\$ (161)	\$ (0)	\$ (0)	\$ (0)	\$ (4,168)	\$ (3,967)	\$ (4,390)
<b>NET POSITION</b>			\$ (0)	\$ (0)	\$ (0)	\$ (4,168)	\$ (3,967)	\$ (4,390)
<b>Reserves:</b>								
Free Cash	\$ 1,900	\$ 2,455	\$ 1,402	\$ 2,334	\$ 2,334	\$ 1,784	\$ 1,134	\$ 484
NESWC	\$ 4,886	\$ 4,469	\$ 4,014	\$ 4,014	\$ 4,014	\$ 3,206	\$ 2,306	\$ 1,406
E&D	\$ 1,100	\$ 971	\$ 766	\$ 1,183	\$ 1,183	\$ 1,033	\$ 852	\$ 671
<b>TOTAL</b>	\$ 7,886	\$ 7,895	\$ 6,183	\$ 7,531	\$ 7,531	\$ 6,023	\$ 4,292	\$ 2,561
<b>Tax Impact:</b>								
Existing Valuation ('000s)	\$ 3,851,376	\$ 3,751,255	\$ 3,751,255	\$ 3,751,255	\$ 3,787,553	\$ 3,787,553	\$ 3,817,093	\$ 3,845,972
New Growth value ('000s)			\$ 36,298	\$ 36,298	\$ 35,449	\$ 29,541	\$ 28,879	\$ 28,211
<b>Total Valuation ('000s)</b>	\$ 3,851,376	\$ 3,751,255	\$ 3,787,553	\$ 3,787,553	\$ 3,823,001	\$ 3,817,093	\$ 3,845,972	\$ 3,874,183
<b>Tax Rate</b>	\$ 15.39	\$ 16.53	\$ 16.93	\$ 16.93	\$ 16.77	\$ 17.31	\$ 17.72	\$ 18.14
SF Value	\$ 523,109	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466
SF Tax Bill	\$ 8,051	\$ 8,388	\$ 8,589	\$ 8,589	\$ 8,510	\$ 8,786	\$ 8,994	\$ 9,207
% Change	1.29%	4.19%	2.39%	2.39%	1.45%	2.29%	2.37%	2.37%
\$ Change	\$ 123	\$ 337	\$ 201	\$ 201	\$ (80)	\$ 197	\$ 208	\$ 213

The FY '09 Turnbacks are \$600K from the Municipal Budget; \$400K APS budget; and \$525K from the Regional Budget (Acton Share = \$414)

The AB Regional Budget was decreased by \$494K (\$390 Acton Dollars) on 10/1/09 to balance FY '10 Revenues.

	<u>FY 10</u>	<u>FY 11 - zero</u>	<u>FY '11 plus 3%</u>	<u>FY 11 Level Service</u>	<u>FY '11</u> <i>What if</i> 0.00%
Revenues without reserves, Debt Exclusions & SBAB	76472	76902	76902	76902	76902
Municipal Allocation without Debt Exclusions and SBAB	24276	24685	25426	26025	24685
APS	25754	25754	26527	26913	25754
ABRSD without Debt Exclusions and including the FY 10 adjustment to date for FY 10	27683	27683	28513	28929	27683
Minuteman	711	711	732	745	711
Total Expenses	78424	78833	81198	82612	78833
Reserves Required to Balance	1952	1931	4296	5710	1931
Free Cash Balance as of 7/1/09	2334				
NESWC Balance as of 7/1/09	4270				
E&D	1033				
Total Reserves Avail for FY 11	7637	7637	7637	7637	7637
<b>Net Reserve Position</b>	<b>5706</b>	<b>5706</b>	<b>3341</b>	<b>1927</b>	<b>5706</b>
<b>Cut from Level Service Required</b>	<b>-3779</b>	<b>-3779</b>	<b>-1414</b>	<b>0</b>	<b>-3779</b>

**Note: Four municipal side unions have been working without contracts since -- FY '07 in one case and '09 in the other three cases. The associated wage increases not paid out were returned to Free Cash. Consequently, retro-active pay increases will need to be funded by reserves in excess of the amounts indicated above.**

Required reserves	
NESWC	455
Free cash	1142
E&D	355
total	1952



ALG Meeting  
11/17/09 (1)

Draft Minutes

ALG --October 21, 2009.

Present: Bart Wendell, Facilitator. Paulina Knibbe, Peter Berry, BoS; Sharon McManus, SC; Herman Kabakoff, Mary Ann Ashton, FC; Steve Ledoux, Dr. Mills, John Murray, Marie Altieri, staff. Absent Xuan Kong

Audience: Denise Kelly, Tess Summers, school staff, Ruth Kohls, LWV; Dick Calendrella, Clint Seward, Robert Ingram, Mr. Hoff, Charlie Kadlec.

**Mr. Calendrella** rose to a point of order. He stated when he arrived in 204; the tables were in a "U-shape" and were moved to the rectangular shape over his protest. He said that the placement was "disrespectful to the public and they cannot hear."

Mary Ann countered that there was no proscribed format for the meeting. We have made all the materials accessible, added microphones & I like to look into the eyes of the others. We are having a conversation, it is more important to be a group, I am happy with the way the tables are arranged.

**Bart** suggested that those who were having trouble hearing pull their closer, which they did.

8. Other—there were no others

1. Minutes were approved with a minor correction on page 1 next to last para: APS was changed to AB.
2. FY10 Town/School/State budget revenue update—Steve Ledoux, Steve Mills

**Steve Ledoux** reported that he is in a "holding pattern"---waiting for the Governor. It has been reported that 2,000state jobs will be cut but at approx. \$60k/job the \$600m deficit is not greatly reduced. Steve has a hiring and spending freeze on the Town.

**Dr. Mills** reported that the SC voted to reduce the AB budget by \$494K---but is worried about the pending 9c cuts that are due next week. There has been "talk" about an across the board cut of 10%for Ch. 70. Mills does not think that will happen because the poorer districts, such as Lawrence get \$90M in Ch. 70 funds & a 10% cut would be draconian. He thinks that other districts, like Acton [more affluent] will get a greater cut.

**Discussion**

**Herman** asked if there was a strategy for this cut & if there was a need for a Special Town Meeting.

**Paulina:** it depends on the revenue & the DOR requirements. If the cuts in AB can be covered by the region and those in APS can cover the cuts to the school, covered by the overlay.

**Steve L** the timing is important---if the cuts come after Jan. 1

**John M:** the Legislature has yet to give the Governor the power to make 9c cuts---last time it did take them three days.

3. Review of ALG Spreadsheet Marie Altieri

Extra information: a corrected spreadsheet

**Marie:** (reading down the sheet) there was a \$600k deficit in revenue; we then got \$160k in taxes; \$440k on sheet; added \$135k from overlay reduced AB assessment by \$305 [Acton's portion]

Additional AB revenues

Transportation aid at Town Meeting was \$768k---we actually got \$924k. We used the difference to offset loss in Ch.70. The \$768k has been cut to \$603k

We have been able to put the "excess" in E&D to use in FY 12. The DOR has ruled that we may not do that in the future. E&D is also capped at 5% of the budget---\$1.8M we now have \$1.5M

### **Discussion**

**Mary Ann** What % is the \$603k of the costs? Ans: 40%

One area where we knew the numbers with certainty is no longer certain. We've added FY 13 [to the sheet] with all revenues level---that may be a mistake---new growth has dropped from \$600k to \$500k

**Marie:** FY11, 12 & 13 \$2-2.4M deficit with @ \$6M in reserve. Next Friday we should know from the state about FY 11

**Steve L:** we are keeping the excise the same---we did not seem to profit from "Cash for Clunkers" and it is a depreciating revenue

**MA:** why only \$500k for new growth?

**Steve L** Brian wanted \$400---so we split the difference.

**MA** in FY 09 it was \$1M. Assuming that \$500 is safe and perhaps could pick-up in FY 12 & 13---I think we need to consider a lower scenario for state aid---several tiers of revenue for FY 11

**JM** I think we need a paradigm shift at look at the expense levels and see the impacts of increases of 5 & 3%--what does that say of the use of the reserves & then we can start working on expenses---everyone knows where the cuts are.

**Sharon:** I agree that we need different scenarios—3% & 5%?

Discussion continued as to what % should be shown---utilities are likely to rise by 3% but it was agreed that there should be two.

**Bart:** we are in favor of 0% & 3% and level service. These numbers will be worked into the spreadsheet & taken back to the boards for review

**Clint Seward** commented that there were 800 unemployed people in Acton—a range of 6% (?) tax revenues? He suggested that the ALG look for a 6% overall budget reduction

**Mr. Kadlec** noted that the scenarios did not mean much when the contracts still had to be negotiated.

**Marie** asked if she should change the state aid by a 20% reduction. It was determined that move was a bit early.

### 3. Split Allocation—Paulina, Steve Ledoux

Paulina said that she and Sharon met to discuss the APS debt issue. There is general agreement that when the local schools take on debt inside Prop 2 ½, the split should move so that the revenues to cover that expense is shifted from the schools to the town. However, there is some disagreement about whether or not that shift has occurred for the recent APS debt obligations.

**Proposal:** John Murray, Steve Barrett, Marie & Tess are to go back & look at the debt obligations & find out the facts.

In addition there has been a long-standing agreement that the schools would provide the revenue to cover one of the two police officers in the COPs in schools. The schools need to make a determination if they want to continue this program. If not, the town needs to decide if they want to fund the full program or cut the program.

**It was agreed to find out the facts first & then come back & discuss the split.**

## **7. Schedule**

**Extra info:** a sheet with outlining the dates that the ALG needs to discuss issues, reach consensus, go back to respective boards, final ALG consensus and confirmation by boards

On the issues side was override

**Bart:** I do not see anyone talking about an override-correct? (yes)

The COPs discussion needs to be brought before the community before it is stopped.

### **Discussion:**

During the general discussion it was noted that the decision to pay for major capital projects inside Prop 2 ½ was putting a great deal of pressure on the operating budgets. Should this decision be revisited?

**Herman** was opposed to revisiting noting that the votes at Town Meeting put the debt outside 21/2 & in the operating budgets.

As part of the COPs decision Steve L & the police chief need to meet with Steve Mills and possibly the school committee..

**Peter** wanted to know if stopping the COPs program means cutting safety staff. The answer is not known. The costs for the program are \$67k from both sides---two officers. Cutting the program could mean transferring those officers to patrol duty or cutting the officers

**Bart:** how do we proceed? COPs/split/overall spending?

**Paulina:** we do not expect any major capital projects this year but I do not think it[the idea of moving debt out of the operating budgets] should be off the table.

**Sharon:** we visited this topic two years ago & are now finding that it is unsustainable.

John Murray refinanced \$2.5M loans recently

Mary Ann was thanked for the schedule & there will be an effort to follow the listed dates.

**Mr. Kadlec** stated that taking the debt from the operating budget was a tax increase

## 6 Minuteman

Extra info: 52 pages on the condition of the Minuteman building; budget numbers; Acton's portion; report to the Town of Needham about the planned construction

**Herman** reported that the Minuteman project has two phases---design; construction. They are asking for design money now (FY11) Acton's portion is \$53-54k. Construction costs are expected to be in the \$30M range. There is a breakfast on Friday (Oct 24) to show the plans to the member towns.

Acton is one of 16 member towns & all have to approve the assessments before the projects can go forward. This is a high hurdle. Arlington, the town with the greatest number of students will be assessed the lion's share.

At present Acton pays \$711k assessment for students & programs at the junior high

### **Discussion**

There were no definitive answers about state aid for construction. Mary Ann said she thought it might be as (high/low) as 40%. It is hoped that all the questions will be answered at the breakfast.

Some expressed the opinion that if the town is not doing any capital improvements---it will be a difficult sell for a regional project.

### **Agenda**

Minuteman; facts about the school debt; following The Schedule

**Bart**: "As an outsider, it is heartwarming to see the attendees at this early hour. There may even be more than at my Town Meeting [Bart is the elected Town Moderator]. I need to keep this meeting moving quickly---I know the public wants to talk but we will have the full conversation at the table first. I will make sure that the public is heard."

Next Meeting Nov. 18

Adjourned 8:20 AM

Ann Chang

N.B.

I will be out of Town until Nov. 10. After that date I will process your comments & corrections before the next meeting

ALG Meeting 11/17/09  
# 7

**Maryjane Kenney**

**From:** Peter J. Berry [PBerry@dwbboston.com]  
**Sent:** Tuesday, November 10, 2009 1:54 PM  
**To:** Maryjane Kenney; Acton Leadership Group  
**Subject:** RE: Agenda  
**Attachments:** Peter J. Berry.vcf

I propose adding a discussion about the local meals and motel taxes and how they might affect the 2011 budget. Although I believe the decision about whether or not to present the issue to Town Meeting is up to the Selectmen, it would be helpful to have ALG's perspective on the issues . I'd ask Steve to prepare info about the process under the statute and the amounts of revenue DOR projects. Thanks.

Peter J. Berry, Esq.  
Shareholder  
Deutsch Williams Brooks  
DeRensis & Holland, P.C.  
One Design Center Place  
Suite 600  
Boston, MA 02210  
pberry@dwbboston.com  
617-951-2300 - W  
508-423-0467 - C  
617-951-2323 - Fax

---

**From:** Maryjane Kenney [mailto:mkenney@acton-ma.gov]  
**Sent:** Tuesday, November 10, 2009 1:45 PM  
**To:** Acton Leadership Group  
**Subject:** Agenda

This is a reminder of the upcoming ALG Meeting on November 18th and a request for Agenda items that might need to be added. Thank you

Maryjane Kenney  
Town Manager/Board of Selectmen  
Secretary  
(P) 978-264-9612  
(F) 978-264-9630

*When writing or corresponding, please be aware that the Secretary of State has determined that most email is a public record and, therefore, may not be kept confidential.*

\*\*\*\*\*  
NOTE:  
The information contained in this electronic mail document is attorney-client privileged material. If you believe you have received it in error, we would be grateful if you called us at (617) 951-2300. Non-clients are hereby advised that any use, dissemination, distribution or reproduction of this communication is strictly prohibited.  
\*\*\*\*\*

**Maryjane Kenney**

---

**From:** Doug Tindal [doug\_tindal@hotmail.com]  
**Sent:** Friday, July 10, 2009 8:20 PM  
**To:** Board of Selectmen; Finance Committee  
**Cc:** Economic Development Committee  
**Subject:** EDC review of proposed Meals Tax

Town of Acton  
Board of Selectmen  
Finance Committee  
cc: Economic Development Committee

Subject: Proposed Local Option Meals Sales Tax

At its meeting of Thursday July the 9th, the Economic Development Committee discussed at length the potential for the Town to participate by redistribution in the levy by the Commonwealth of a .75% increase in the sales tax applicable to sales in restaurants in Acton.

In anticipation of this discussion the Committee had arranged to submit the question to the Middlesex West Chamber of Commerce which has two regular member seats on the Committee. The Chamber circulated the question among its Acton membership and received a number of responses. The Chamber sent back to us in advance of our meeting the following response from Dave Didriksen which according to the Chamber was typical of the responses they received from their affected members.

As a general matter, the EDC is opposed to levying this tax, mostly for the same reasons expressed in Mr. Didriksen's email. Inasmuch as Mr. Didriksen was both eloquent and concise in expressing the business perspective, we will not repeat those reasons here.

However, after some discussion about the root causes of this tax initiative, including the failure of the Commonwealth to meet its Local Aid obligations, the likelihood of further erosion of state aid, and the consequent impacts on Acton's ability to operate without painful reductions in service levels, the Committee was willing to entertain the possibility of such a tax provided that it was limited as to duration and as to the method of distribution of the proceeds.

Accordingly, the position of the EDC is that the Committee is opposed to the levy, but could live with it provided that it was limited to a term of no more than three years, at which time, hopefully in better economic times, the levy would be re-submitted to the voters at Town Meeting for re-approval.

In addition, noting that the Acton schools have been somewhat protected during this fiscal crisis by the availability of federal stimulus funds, the Committee felt that the proceeds of the tax should be distributed to the Town rather than to the schools. This is based on the assumption that the tax proceeds need to go where the pain is greatest.

Please feel free to contact me our our Vice Chairman, Nicholas Francis, if you have any questions about the Committee's conclusion.

Doug Tindal  
Chairman  
Economic Development Committee

11/10/2009

---

Hi Doug,  
I feel that David's response speaks for the Chamber. Thank you.  
Sarah Fletcher

---

**From:** David Didriksen [mailto:[ddidriksen@willowbooks.net](mailto:ddidriksen@willowbooks.net)]  
**Sent:** Monday, June 29, 2009 9:46 AM  
**To:** 'Sarah Fletcher'  
**Subject:** RE: optional meals tax increase - your opinions are needed

Hi, Sarah,

My response is as follows:

An increase in the meals tax in Acton would be both counter-productive and punitive. It would punish both the citizens and the businesses in Acton and make no significant impact on town revenues. In fact, it would likely decrease revenues because Acton restaurants could suffer a drop in business as diners might curtail their dining habits to save money. A sales tax is also the most regressive tax in existence, as it disproportionately penalizes consumers of lower income. Finally, adding yet another layer of local government bureaucracy to already financially-strapped local businesses would place an unwelcome burden at a very difficult time.

This proposal was originally designed as a way for large urban tourist markets like Boston to capitalize on out-of-town business. It may make sense there, but it makes absolutely no sense in a small local market like Acton, where we would only be hurting ourselves.

David Didriksen  
Willow Books & Café

selectmen's business

#8

Page 1 of 1

Alg Meetings  
11/17/09 #7

**Maryjane Kenney**

---

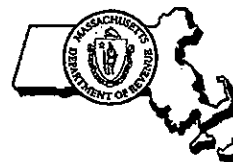
**From:** DLS\_Alerts@dor.state.ma.us  
**Sent:** Friday, July 10, 2009 10:40 AM  
**To:** Board of Selectmen  
**Subject:** New Local Meals Excise and Amended Room Occupancy Excise Rate

This *Bulletin* provides preliminary information about the procedures for implementing sections of the Fiscal Year 2010 state budget regarding local option excises on restaurant meals and room occupancies.

Click on or copy and paste the following link to your Internet browser:  
[http://www.mass.gov/Ador/docs/dls/publ/bull/2009/2009\\_15B.pdf](http://www.mass.gov/Ador/docs/dls/publ/bull/2009/2009_15B.pdf)

095





# Bulletin

2009-15B

## LOCAL OPTION EXCISES

TO: Assessors, Accountants, Auditors, Clerks, Mayors, Selectmen, City/Town Managers, Finance Directors, City/Town Councils, City Solicitors and Town Counsels

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: July 2009

SUBJECT: New Local Meals Excise and Amended Local Room Occupancy Excise Rate

This *Bulletin* provides preliminary information about the procedures for implementing sections of the Fiscal Year 2010 state budget regarding local option excises on restaurant meals and room occupancies. The Department of Revenue (DOR) collects the local excises in addition to the state taxes on the occupancies or meals and distributes the collections on a quarterly schedule.

The FY10 state budget:

- Adds a new local option excise of .75 percent on sales of restaurant meals originating within the municipality.
- Increases the maximum rate of the existing local option room occupancy excise from four to six percent (four and one-half to six and one-half percent for Boston).

Local excises become operative only if accepted by a city or town. Acceptance is by majority vote of the municipal legislative body, subject to local charter. G.L. c. 4, § 4. Questions about the charter requirements in your community should be referred to municipal counsel. As further explained in this *Bulletin*, acceptance of either local excise, or amendment of the local room occupancy excise rate, must occur at least 30 days in advance of the first day of a calendar quarter in order to become operative for that quarter. **Communities must report their acceptance or amendment of these local excises to the Division of Local Services (DLS) in the manner prescribed by this *Bulletin*.**

Additional guidance on implementation issues and procedures will be issued in the future.

If you have questions about these notification requirements, please contact the Municipal Data Bank at [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

**LOCAL OPTION MEALS EXCISE**  
**Chapter 27, §§ 60 and 156 of the Acts of 2009**  
**Adding General Laws Chapter 64L**  
**Effective for sales of restaurant meals on or after October 1, 2009**

A city or town may now impose an excise of .75% on the sales of restaurant meals originating within the municipality by accepting G.L. c. 64L, § 2(a). As with the existing local option room occupancy excise, the DOR will collect the local meals excise at the time it collects the state tax on the sale. Therefore, the local excise applies to all meals subject to the state sales tax. A community may not vary the rate or the meals subject to the excise.

The DOR will distribute the collections to the city or town on the same quarterly schedule that applies to the local room occupancy excise. G.L. c. 64L, § 2(b). The distribution schedule is found in Attachment A. A community may dispute its distribution by notifying the DOR, in writing, within one year of the distribution. G.L. 64L, § 2(b).

To assist in the administration of the excise, the DOR may provide cities and towns with certain information, including the total collections in the prior year and the identity of vendors collecting the tax locally. G.L. c. 64L, § 2(d).

**Acceptance Procedure**

Acceptance of the local option meals excise is by majority vote of the municipal legislative body, subject to local charter. To accept G.L. c. 64L, § 2(a), the following or similar language may be used:

VOTED: That the city/town of \_\_\_\_\_ accept G.L. c. 64L, § 2(a) to impose a local meals excise.

**Acceptance Effective Date**

A community's acceptance of the local meals excise becomes operative on the first day of the next calendar quarter after the vote, provided that date is at least 30 days after the vote to accept. If not, the acceptance becomes operative on the first day of the second quarter after the vote. **As a result, October 1, 2009 is the earliest an acceptance can become operative for FY10. A community must accept on or before August 31, 2009 in order for the DOR to begin collecting the excise on that date.**

For the start dates of each quarter and last date an acceptance vote will take effect for that quarter, please see the schedule in Attachment A.

A city or town may make the acceptance operative at the start of a later quarter by including the later start date in the vote ("to take effect on January/April /July/October 1, 2\_\_\_\_.")

## Notification Requirements

### **(1) Notice of Acceptance**

The city or town clerk must notify the Municipal Data Management/Technical Assistance Bureau within the DLS whenever the statute is accepted or rescinded. (“Notification of Acceptance/Rescission–Meals Excise”). The notice is to be submitted **within 48 hours** of the vote. **Without timely notice, the DOR cannot begin collecting the excise for the city or town.**

### **(2) List of Restaurants**

After the clerk notifies the DLS of the community’s acceptance, the local licensing board or official will be asked to verify the restaurants or other establishments that serve meals in the community. The verified information will be used by the DOR to notify vendors of their obligations to collect and pay over the local excise and to ensure that sales are properly sourced to the community. More detailed instructions will be provided, but local officials should be prepared to review and verify this information on an expedited basis.

## Revenue Estimates

Within the next few weeks, the DOR expects to **release estimates** of the amounts each city or town could collect from imposing the local meals excise. At that time, we will provide further information about the use of meals excise revenue as an estimated receipt in the FY10 tax rate. **No community will be allowed to use new local meals excise revenues in the FY10 tax rate, however, unless it has accepted the statute before the rate is set.**

**LOCAL OPTION ROOM OCCUPANCY EXCISE**  
**Chapter 27, §§ 51, 52 and 154 of the Acts of 2009**  
**Amending General Laws Chapter 64G, § 3A**  
**Effective for occupancies on or after August 1, 2009**

A city or town may impose, up to a maximum rate, a local excise on the rental of rooms in hotels, motels, lodging houses and bed and breakfast establishments by accepting G.L. c. 64G, § 3A. The maximum rate communities may now impose is 6% (6.5% for Boston). Previously, the maximum rate was 4% (4.5% for Boston). The local excise applies to all room occupancies subject to the state room occupancy excise. A community may not vary the occupancies subject to the excise, but may adopt any rate up to the maximum. A city or town that accepts the local room occupancy excise may also amend its excise rate, but it can only revoke or amend the rate once a year.

**Acceptance or Amendment Procedure**

Acceptance of the local option room occupancy excise, or amendment of the local excise rate, is by majority vote of the municipal legislative body, subject to local charter. To accept, the city or town must vote to accept G.L. c. 64G, § 3A and specify the local excise rate. The following or similar language may be used:

VOTED: That the city/town of \_\_\_\_\_ accept G.L. c. 64G, § 3A to impose a local room occupancy excise at the rate of \_\_\_\_\_ percent.

The following or similar language may be used to amend the local rate:

VOTED: That the city/town of \_\_\_\_\_ impose the local room occupancy excise under G.L. c. 64G, § 3A at the rate of \_\_\_\_\_ percent.

or

VOTED: That the city/town of \_\_\_\_\_ amend its local room occupancy excise under G.L. c. 64G, § 3A to the rate of \_\_\_\_\_ percent.

**Acceptance or Amendment Effective Date**

A community's acceptance of the local room occupancy excise, or amendment of its excise rate, becomes operative on the first day of the next calendar quarter after the vote, provided that date is at least 30 days after the vote to accept or amend. If not, the acceptance or amendment becomes operative on the first day of the second quarter after the vote. **As a result, October 1, 2009 is the earliest an acceptance or amendment can become operative for FY10. A community must accept or amend on or before August 31, 2009 in order for the DOR to begin collecting the excise or new excise rate on that date.**

For the start dates of each quarter and last date an acceptance vote will take effect for that quarter, please see the schedule in Attachment A.

A city or town may make the acceptance or amendment operative at the start of a later quarter by including the later start date in the vote ("to take effect on January/April /July/October 1, 2 \_\_\_\_.")

### Notification Requirements

The city or town clerk must notify the Municipal Data Management/Technical Assistance Bureau within the DLS whenever the statute is accepted or rescinded, ("Notification of Acceptance/ Rescission-Room Occupancy") or the excise rate is amended ("Notification of Acceptance-Room Occupancy Rate Change"). The notice is to be submitted **within 48 hours** of the vote. **Without timely notice, the DOR cannot begin collecting the excise or new excise rate for the city or town.**

### Revenue Estimates

Within the next few weeks, the DOR expects to release estimates of the amounts each city or town could collect from imposing or increasing the local room occupancy excise. At that time, we will provide further information about the use of room occupancy excise revenue as an estimated receipt in the FY10 tax rate. **No community will be allowed to use new local room occupancy excise revenues in the FY10 tax rate, however, unless it has accepted the statute or amended its excise rate before the tax rate is set.**

ATTACHMENT A

LOCAL OPTION EXCISE TIMETABLE

FY QUARTER	QUARTER START DATE	ACTION DEADLINE	DISTRIBUTION DATE	REVENUE COLLECTED DURING
Q1	July 1	May 31 <sup>1</sup>	September 30	June, July, August
Q2 <sup>2</sup>	October 1	August 31	December 31	September, October, November
Q3	January 1	December 1	March 31	December, January, February
Q4	April 1	March 1	June 30	March, April, May

<sup>1</sup> Latest date to accept or amend in order to implement for full fiscal year. In first year, community will receive collections from July – May (11 months). Community will receive full year collections thereafter.

<sup>2</sup> Earliest Quarter acceptances or amendments can become operative for FY10. If community implements in this quarter, it will receive collections from October – May (8 months) during FY10.

Ally Mechanics #7  
11/17/09

Municipality	Telecomm Revenue @ \$26 M	2% Rooms Local Option @ \$34.5 M (Assumed Effective Date of 8/1/2009)	.75% Meals Local Option Using DOR Returns @ \$60.7 M (Assumed Effective Date of 10/1/2009)	Conf. Chapter 70	Conf. Unrestricted General Government Aid	Potential ARRA Funds	Totals
ABINGTON	50,749	0	114,274	7,652,405	1,733,200	0	9,550,628
ACTON	163,146	0	155,826	5,123,578	1,232,453	357,131	7,032,134
ACUSHNET	36,475	0	35,421	6,380,293	1,335,880	0	7,788,069
ADAMS	39,695	0	31,952	8,958	2,062,686	39	2,143,330
AGAWAM	79,492	0	302,426	16,156,816	3,245,836	1,382,649	21,167,219
ALFORD	1,911	0**	0	0	12,364	0	14,275
AMESBURY	65,625	29,666	80,775	8,897,607	1,714,037	0	10,787,710
AMHERST	42,350	32,654	226,241	6,141,373	7,417,544	0	13,860,162
ANDOVER	409,531	320,588	275,819	7,318,616	1,574,331	0	9,898,885
ARLINGTON	111,121	42,754	145,834	6,104,708	6,684,280	938,832	14,027,529
ASHBURNHAM	31,766	0	7,812	0	700,522	0	740,100
ASHBY	16,216	0	1,527	0	385,788	0	403,531
ASHFIELD	16,949	0	6,319	97,305	163,569	0	284,142
ASHLAND	31,016	0	75,078	4,502,102	1,191,467	279,333	6,078,996
ATHOL	40,172	0	46,645	0	2,332,579	0	2,419,396
ATTLEBORO	166,960	0	299,972	29,646,276	5,026,357	739,405	35,878,970
AUBURN	108,362	131,580	134,482	5,691,647	1,508,896	560,100	8,135,066
AVON	32,368	0	61,552	862,748	610,660	0	1,567,328
AYER	51,366	0	45,229	4,168,122	666,985	0	4,931,702
BARNSTABLE	71,951	588,856	776,464	7,589,756	1,853,262	0	10,880,289
BARRE	23,231	0	20,323	17,501	792,398	21,991	875,444
BECKET	21,699	0	4,465	79,753	80,012	0	185,929
BEDFORD	175,262	124,742	229,848	2,964,642	1,011,392	0	4,505,886
BELCHERTOWN	73,858	0	58,438	12,900,818	1,499,115	886,159	15,418,388
BELLINGHAM	71,718	0	85,361	8,389,773	1,495,008	91,110	10,132,970
BELMONT	86,458	0	76,942	4,511,739	1,989,365	1,373,659	8,038,163
BERKLEY	21,487	0	28,900	5,426,422	536,079	0	6,012,888
BERLIN	22,077	0	4,693	528,296	177,633	0	732,699

## Report of the Cost Savings Subcommittee

PRESENTED TO THE ACTON PUBLIC SCHOOL COMMITTEE

BY

MARY ANN ASHTON AND STEVE NOONE  
ACTON FINANCE COMMITTEE

NOVEMBER 19, 2009

## Overview of Presentation

- Process overview
- Overview – what this is, what it is not
- Description of items evaluated
- Finance Committee actions to date
- Next steps – we need your help!

## Overview of Process

- Gathering of Ideas – January- March
  - Over 100 ideas gathered from many sources
  - Opportunity for public to actively participate in budget prioritization, process
- Finance Committee presentation to this committee – March
  - “We need buy-in and we need a plan”
  - “Critical elements of success:
    - ✦ Agreement that there is a valid need to move in that direction
    - ✦ That the specific items/projects to be looked at are both practical and have a payoff commensurate with the implementation effort.”

## Overview of Process

- Town Manager and Superintendent reviewed – April
  - Many items already being done to some extent – 41 Town and 33 Schools
  - Recommended items be pursued further, even if already being done – 44 Town and 53 Schools
  - Town recommended that 21 not be pursued, and Schools 9
- Remaining suggestions fell into 7 groups
  - Staffing – 13 suggestions
  - Employee salary, benefits – 9 suggestions
  - Energy savings, water savings – 4 suggestions
  - Capital purchases, improvements – 4 suggestions
  - Fees – 3 suggestions
  - Government structure – 8 suggestions
  - Other categories – 27 suggestions

## Overview of Process

- Formation of Subcommittee – May
  - List culled based on feedback – June
  - Format of analysis developed – June
  - Members assigned ideas to analyze – June
  - Data gathering and analysis July – September

## Overview of Process

- Process has been productive but no easy choices
  - There's not much for “low-hanging fruit”
  - Savings can be achieved, but will require choices
    - Service levels
    - Cooperation with bargaining units
    - Local control versus shared services
    - Most items will take some time to implement
- Relied upon data provided as part of FY10 budget process
- Thank you to staff for support and answers to questions!
- Analysis and conclusions are ours



### Overview – What this **is not**

- **Not** Reengineering 1998 redux
- **Not** ideas generated from the Finance Committee
- **Not** detailed business cases
  - Not vetted by staff for practicality
  - Not vetted by staff for detailed financial analysis
  - Not assessed for the risk of implementation
- **Not** the result of a collaborative process of decisionmakers

### Overview – What this **is**

- Ideas generated from taxpayers –significant outreach to engage taxpayers in budget setting
- Estimates of potential cost savings created using data provided to Fincom as part of budget process
  - Estimates designed to provide a glimpse of the scale of potential savings
- Recognition that town and school staff are continually evaluating ways to do things cost effectively
- A good starting point for further collaborative action by Fincom, BOS, SC

### Government Structure

- Several suggestions dealt with combining functions
  - Between Town and Schools – back office, community ed/recreation
  - Within Town – Water District and Town of Acton
  - Between Acton and neighboring towns
- Other suggestions involved new models of doing business
  - Changing library hours, Town Hall hours
- Analyzed 8 suggestions
  - If pursued, will require additional in-depth analysis
- Some suggestions to combine would require legal action, negotiation
- Some suggestions imply a service reduction

### Government Structure

CS#	Description	First Yr Savings
26	Combine Water District with Town of Acton	Unknown
27	Combine Community Education and Recreation	\$75,000
28	Combine school and town financial "back office" functions	\$200,000
29	Consider regionalization of various functions (including emergency, education, more)	
29 a.	K-12 Regionalization with Boxborough	\$152,422
29 b.	Dispatch	\$20,773
29 c.	Police Supervision	Unknown
30	Consider expansion of joint purchasing consortia for schools, town	\$0
31	Close library one weekday and open on Sunday 1-5	\$133,321
32	Close Town Hall one day per week and have extended hours two days until 8 or 9	\$258,824
33	Make Recreation Dept self-funding	\$75,000

### Fees, Other

- Fees
  - Updating municipal and school fees
  - Instituting new fees
  - Preliminary analysis – more can be done to analyze how to match fees with expenses
- Other
  - The "potpourri" category – includes various ideas to outsource, reduce, eliminate
- Analyzed 11 suggestions for both categories

### Fees, Other

CS#	Description	First Yr Savings
22	Evaluate overlay account for possible surplus	\$1,275,000
23	Charge fee for bus service for schools	\$195,500
24	Increase commuter lot parking fee	\$0
25	Increase all fees on regular, uniform, predictable basis	Unknown
34	Shift additional functions out of operating budgets to revolving, enterprise funds	Unknown
35	Defer spending on COA, Fire	\$0
36	Move Employee Day to NARA	\$25,000
37	Outsource landscaping	\$0-\$56,000
38	Reduce town/schools print and mailing 80% - e-mail items	\$190,860
39	Hold elections in one location - ask schools to schedule days off	\$1,430
40	Create wish lists for things schools need for classrooms and ask for donations.	\$0

## Compensation and Staffing

- Town and Schools pay \$44 million in Salaries and \$11 million in Healthcare. Together these represent 71% of the budget
- 19 ideas in all, 11 on compensation, 8 on staffing
- Most involve changes to collective bargaining agreements, however most of these agreements are under negotiation
- This area *must* be addressed if we are to avoid service reductions or tax overrides

## Compensation and Staffing Results

- The next two slides summarize the results of the analysis
- These numbers are not additive
- Each number is based on assumptions which are contained in the report

## Compensation

CS#	Description	First Yr Savings
1	Investigate single-parent family HI plans for employees	\$0
2	Freeze all salaries - no new contracts with increases	\$441,080
3	Freeze all non-union salaries	\$452,525
4	Evaluate tradeoff between wage increases and HI shift	\$1,124,924
5	Implement 1.5% increase on steps only on collective bargaining; base increases = 0	\$441,080
6	Encourage more employees to sign up for lower-cost HI plans.	\$1,351,252
7	Replace High Cost Indemnity HI Plan with lower cost plan	\$564,736
8	Open up all contracts and get everyone to agree to a solution for bad economic times.	\$441,080
15	Implement HI "per Governor"	\$440,000
16	Examine HI co-pays	\$269,093
21	Increase the employee share of health insurance	\$1,345,464

## Staffing

CS#	Description	First Yr Savings
10	Require all teachers, including administrators, to teach	\$68,116
11	Use volunteers as teacher aides	Range of \$0-\$68,116
12	Reduce size of Acton town government, employees, contracts, etc.	\$62,400
13	Ask employees to choose pay cut versus layoffs	Unknown
14	Implement attrition policy	\$1,100,000
17	End early retirement incentive	Unknown
18	Consider minimum class sizes for electives at middle and high schools	Range of \$0-\$68,116
19	Examine staffing levels for police and fire.	Range of \$0-\$42,000
20	Examine overtime levels for police and fire.	\$0

## Time to Implement

	Short-Term	Long-Term
Large Value	22	13 17
	38	25 26
		34 6
		4 14
		7 3
		2 5
		8 15
		29 16
		32 28
		23 31
Small Value		27 33
	30	10 11
	36	18 12
	41	37 19

- Five could be initiated immediately
  - 2 are large value
  - 3 are small value
- Remainder will require longer-term to implement
- Blue shading indicates those that must be bargained

## Fincom Action to Date

- Report of Subcommittee – November 10
- Fincom votes to separate items requiring collective bargaining – November 10
  - Intend to vote on a "Point of View" with respect to these items
  - Send to Board of Selectmen, School Committees for their actions
- Fincom votes to request the formation of subcommittee – November 17
  - Membership: 2 members each from Fincom, BOS, SC
  - Tasked with selecting business cases and developing detail for implementation
    - Detailed business case, risk analysis, five-year projection of savings
  - Each idea selected must have sponsorship, staff member, Fincom member

## Next Steps

- **Subcommittee will complete work by mid-January**
  - Recommendations return to BOS, SC for action, further development
- **We need your support and assistance**

## Conclusion

- **Thank you to town and school staff for answering our questions**
- **We look forward to your comments and suggestions about next steps**

			√	X	
<b>FINCOM PRIORITIZED LIST OF COST SAVING SUGGESTIONS</b>					
11/19/09					
<b>CS #</b>			<b>Est Savings</b>	<b>BOS</b>	<b>SC</b>
3	Freeze all non-union salaries		\$452,525	X	X
9	Institute hiring freeze		\$400,000	X	X
10	Require all teachers, including administrators, to teach		\$68,116		X
11	Use volunteers as teacher aides		Range of \$0-\$68,116		X
12	Reduce size of Acton town government, employees, contracts, etc.		\$62,400	X	X
14	Implement attrition policy		\$1,100,000	X	X
17	End early retirement incentive		Unknown		X
18	Consider minimum class sizes for electives at middle and high schools		Range of \$0-\$68,116		X
19	Examine staffing levels for police and fire.		Range of \$0-\$42,000	X	
20	Examine overtime levels for police and fire.		\$0	X	
22	Evaluate overlay account for possible surplus		\$1,275,000	X	
23	Charge fee for bus service for schools		\$195,500		X
24	Increase commuter lot parking fee		\$0	X	
25	Increase all fees on regular, uniform, predictable basis		Unknown	X	X
26	Combine Water District with Town of Acton		Unknown	X	
27	Combine Community Education and Recreation		\$75,000	X	X
28	Review school and town back office functions to see if combining, other streamlining opportunities exist		\$200,000	X	X
29	Consider regionalization of various functions (including emergency, education, more)		Various		
	<i>29 a. K-12 Regionalization with Boxborough</i>		\$416,835		X
	<i>29 b. Dispatch</i>		\$20,773	X	
	<i>29 c. Police Supervision</i>		Unknown	X	
30	Consider expansion of joint purchasing consortia for schools, town		\$0	X	X
31	Close library one weekday and open on Sunday 1-5		\$133,321	X	
32	Close Town Hall one day per week and have extended hours two days until 8 or 9		\$258,824	X	
33	Make Recreation Dept self-funding		\$75,000	X	
34	Shift additional functions out of operating budgets to revolving, enterprise funds		Unknown	X	X
35	Defer spending on COA, Fire		\$0	X	
36	Move Employee Day to NARA		\$25,000	X	
37	Outsource landscaping		\$0-\$56,000	X	X
38	Reduce town/schools print and mailing 80% - e-mail items		\$190,860	X	X
39	Hold elections in one location - ask schools to schedule days off		\$1,430	X	X

			√	X	
<b>FINCOM PRIORITIZED LIST OF COST SAVING SUGGESTIONS</b>					
<b>11/19/09</b>					
	<b>CS #</b>		<b>Est Savings</b>	<b>BOS</b>	<b>SC</b>
	40	Create wish lists for things schools need for classrooms and ask for donations.	\$0		X
	41	Turn off school campus parking lot lights	\$20,000		X
<u>Not Evaluated List</u>					
	1	Eliminate non-essential administrative positions	N/A	X	X
	2	Reduce all expenses so that increase is 4% over actual	N/A	X	X
	3	Reduce administrative staff	N/A	X	X
	4	Regulate expenses for all extracurricular activities	N/A		X
	5	Develop and enforce guidelines for care and maintenance of all computers, uniforms, instruments, sports equipment, etc.	N/A		X
	6	Lower temperature in library (and all school and municipal buildings?)	N/A	X	X
	7	Combine town and schools utilities contracts	N/A	X	X
	8	Partner with Water District on retrofit of municipal buildings for water conservation.	N/A	X	X
	9	Establish bus capacity (fuller buses = fewer buses)	N/A		X
	10	Make informed spending and maintenance decisions, specifically about roofs	N/A	X	X
	11	Reduce amount of money spent on maintaining and paving streets	N/A	X	
	12	Have students purchase and provide own computer	N/A		X
	13	Defer capital requests until economy improves.	N/A	X	X
	14	Evaluate town-owned lands to see if any can be sold	N/A	X	
	15	Investigate use of municipal land for cell tower rental	N/A	X	X
	16	Eliminate year-end spending	N/A	X	X
	17	Hold all consultant studies	N/A	X	X
	18	Manage trash and recycling for schools in a better way for healthier and more cost-effective solution.	N/A	X	X
	19	Forego capital items as a way to avoid layoffs.	N/A	X	X
	20	Examine budgets and ask each department to provide 10%, 20%, 30% reductions	N/A	X	X
	21	Determine a pay-as-you-go prioritization - eliminate programs that cannot fund themselves, e.g., NARA, school programs. Only keep essential services.	N/A	X	X
	22	Services for seniors, veterans, and library patrons even more essential during economic bad times.	N/A	X	
	23	Increase number of volunteers to provide services to more vulnerable citizens.	N/A	X	X
	24	Curb growth in departments, e.g., IT	N/A	X	X
	25	Implement pay-as-you-go/appropriate group fundraising for extracurricular activities at schools.	N/A		X

			√	X	
<b>FINCOM PRIORITIZED LIST OF COST SAVING SUGGESTIONS</b>					
11/19/09					
<b>CS #</b>			<b>Est Savings</b>	<b>BOS</b>	<b>SC</b>
Collective Bargaining List - to be handled separately					
1	Investigate single-parent family HI plans for employees		\$0		
2	Freeze all salaries - no new contracts with increases		\$441,080		
4	Evaluate tradeoff between wage increases and HI shift		\$1,124,924		
5	Implement 1.5% increase on steps only on collective bargaining; base increases = 0		\$441,080		
6	Encourage more employees to sign up for lower-cost HI plans.		\$1,351,252		
7	Replace High Cost Indemnity HI Plan with lower cost plan		\$564,736		
8	Open up all contracts and get everyone to agree to a solution for bad economic times.		\$441,080		
13	Ask employees to choose pay cut versus layoffs		Unknown		
15	Implement HI "per Governor"		\$440,000		
16	Examine HI co-pays		\$269,093		
17	End early retirement incentive		Unknown		
21	Increase the employee share of health insurance		\$1,345,464		
	<b>Total Number</b>			45	42

**TO:** Acton Public School Committee  
**FROM:** Liza Huber, Director of Pupil Services  
**DATE:** November 19, 2009  
**RE:** Integrated Preschool Tuition Q and A

---

From a historical perspective, it is important to note that the District only collects on-going tuitions from families of typically developing students; just half of our preschool population. In other words, this monthly fee is comparable to any family whose children are developing typically, who choose a private community preschool experience. This revenue has never been viewed as a way to sustain or pay for the program, instead, it has been used for supplies, substitutes, consultants, one teacher assistant, staff training, etc. It should also be noted that the original tuition rate was calculated to be competitive with other community preschool programs. In general, staff salaries have always been included in the district's appropriated personnel budget and to my knowledge have not been influenced by the amount of tuition collected.

A second "group" of students also exists; an entitlement for students who have been found eligible for special education services, who require the level of support provided in this preschool environment to make effective progress.

When the program began in 1994, the program was not fully enrolled and the district considered the idea of accepting out-of-district (OOD) preschool students. In this regard, a tuition rate was established (and voted). This is consistent with the tuition document I have presented for tonight's school committee meeting.

Our exercise of determining a preschool tuition rate is important to establish a fair and objective tuition rate for potential OOD students. However, in reviewing the records, the historical rate has applied to only one student in the last eight years (from Boxborough). Why? School communities have and will continue to establish their own integrated preschool programs as a cost-effective move. Additionally, we have not projected any openings because we now have so many students of our own. The only exception may be the Applied Behavior Analysis (ABA) program in which highly trained staff, experience, and the availability to other resources may be needed. In the latter case, it may not be effective for the home community to establish such a program. This was my reasoning in establishing a tuition rate for potential ABA out-of-district students in FY07.

While the exercise at hand is salient to understanding tuitions, it will probably not be used extensively, now and in the future. That said, to accurately pinpoint tuition, actual costs will be used in the future. To predict costs over the future years, we factored in the same estimated rate of increases to our out-of-district (OOD) population to account for economic up ticks.

The differences between FY 09 and FY10 and the rate increase of 0.8% and 0.05% for the two programs were formulated by using the combined formulas above. It is prudent to

add a range to offset the severity of the handicapping condition as we cannot predict the exact student needs until an evaluation is done and an IEP is accepted.

As already mentioned, we are now shifting from estimating figures to pinpointing the exact amounts by using the actual values; counting FTEs and benefits, dividing by the number of enrolled students, and considering the degree of severity of the disability. Depending on the needs of the students this may mean returning to the total FTE and adding as needed.

Please do not hesitate to contact me with any additional questions you may have.



# Staff Children  
Case [ ]  
CAD, DAD, GAD, TAD, and MAD - ALL DAY PROGRAMS

**Actual**  
**Acton Public Schools**  
**2009-2010**  
**November 1, 2009**

11/20/2009  
11:29 AM

Grade YO	Conant				Total	Douglas				Total	Gates				Total	McCarthy-Towne				Total	Merriam					Total	#Sec.	Avg. Siz	
Rm	CAD	CB	CC			DAD	DB	DC	I#		GAD	GB	GC	I#		TAD	TB	TC	2# [1]		MAD	MB	MC	MC2	2#	6#			
<b>K-22</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>65</b>		<b>22</b>	<b>21</b>	<b>22</b>	<b>65</b>		<b>22</b>	<b>19</b>	<b>22</b>	<b>63</b>		<b>22</b>	<b>22</b>	<b>20</b>	<b>64</b>		<b>22</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>84</b>	<b>341</b>	16	21.3	
Rm 3	4	5				3	4	5			1	3	8	2#		113	311	312	[1]		135	231	321	1#	3#				
																Case +	24	23	23	70									
<b>Gr. 1-2</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>69</b>		<b>23</b>	<b>23</b>	<b>23</b>	<b>69</b>		<b>23</b>	<b>23</b>	<b>23</b>	<b>69</b>		<b>23</b>	<b>23</b>	<b>23</b>	<b>69</b>		<b>22</b>	<b>22</b>	<b>23</b>	<b>67</b>	<b>343</b>	15	22.9		
Rm 6	7	8				6	7	8			5	6	10			114	301	302	[2] 1#		322	323	234	1#	2#				
																Case +	24	24	24	72									
<b>Gr. 2-2</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>70</b>		<b>22</b>	<b>22</b>	<b>23</b>	<b>67</b>		<b>24</b>	<b>24</b>	<b>21</b>	<b>69</b>		<b>22</b>	<b>24</b>	<b>24</b>	<b>70</b>		<b>23</b>	<b>24</b>	<b>24</b>	<b>71</b>	<b>347</b>	15	23.1		
Rm 9	10	17				9	10	11			7	9	17	1#		212	213	314	[2]		230	330	224	4#	5#				
																Case +	24	24	26	74									
<b>Gr. 3-1</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>72</b>		<b>25</b>	<b>24</b>	<b>24</b>	<b>73</b>		<b>25</b>	<b>25</b>	<b>24</b>	<b>74</b>		<b>24</b>	<b>24</b>	<b>24</b>	<b>72</b>		<b>24</b>	<b>24</b>	<b>25</b>	<b>73</b>	<b>364</b>	15	24.3		
Rm 18	19	20				12	13	14	1#		18	19	20	no boys		115	210	310	[3]		331	233	222	1#	2#				
																Case +	27	24	24	75									
<b>Gr. 4-1</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>70</b>		<b>25</b>	<b>24</b>	<b>24</b>	<b>73</b>		<b>23</b>	<b>24</b>	<b>24</b>	<b>71</b>		<b>24</b>	<b>24</b>	<b>24</b>	<b>72</b>		<b>24</b>	<b>25</b>	<b>25</b>	<b>74</b>	<b>360</b>	15	24.0		
Rm 14	15	16				19	20	21			14	15	16			211	303	313	[4]		333	324	334	232	1#	1#			
																Case +	24	29	24	77									
<b>Gr. 5-1</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>78</b>		<b>24</b>	<b>24</b>	<b>25</b>	<b>73</b>		<b>24</b>	<b>24</b>	<b>25</b>	<b>73</b>		<b>24</b>	<b>25</b>	<b>24</b>	<b>73</b>		<b>23</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>94</b>	<b>391</b>	16	24.4	
Rm 11	12	13				15	16	17			11	12	13	no boys		112	214	215			325	335	332	323	1#	1#			
<b>Gr. 6-1</b>	<b>25</b>	<b>25</b>	<b>26</b>	<b>76</b>		<b>26</b>	<b>26</b>	<b>26</b>	<b>78</b>		<b>24</b>	<b>25</b>	<b>24</b>	<b>73</b>		<b>26</b>	<b>26</b>	<b>26</b>	<b>78</b>		<b>26</b>	<b>26</b>	<b>25</b>	<b>25</b>	<b>102</b>	<b>407</b>	16	25.4	
Total Staff				0#					2#					4#					3#						11#	20#			
																Case +	[13]	Average	24.3	511									
<b>Total</b>	21 Sec. Average 23.8				<b>500</b>	21 Sec. Average 23.7				<b>498</b>	21 Sec. Average 23.4				<b>492</b>	21 Sec. Average 23.7				<b>498</b>	24 Sec. Average 23.5					<b>565</b>	<b>###</b>	<b>108</b>	<b>23.6</b>
Range	21 26					21 26					19 25					20 26					20 26						19	26	

From: **nsherburne** <[nsherburne@mindspring.com](mailto:nsherburne@mindspring.com)>

Date: Mon, Nov 16, 2009 at 10:32 PM

Subject: PAC MCAS Concerns & Preliminary District SGP Analyses

To: [XuanKongSC@gmail.com](mailto:XuanKongSC@gmail.com), APS School Committee <[apsc@acton-ma.gov](mailto:apsc@acton-ma.gov)>, ABR School Committee <[abrsc@acton-ma.gov](mailto:abrsc@acton-ma.gov)>, [lhuber@mail.ab.mec.edu](mailto:lhuber@mail.ab.mec.edu), [shorn@mail.ab.mec.edu](mailto:shorn@mail.ab.mec.edu), [maltieri@mail.ab.mec.edu](mailto:maltieri@mail.ab.mec.edu)

Cc: Bill Guthlein <[william.guthlein@verizon.net](mailto:william.guthlein@verizon.net)>, [cwhitbeck@mail.ab.mec.edu](mailto:cwhitbeck@mail.ab.mec.edu), [dkrane@mail.ab.mec.edu](mailto:dkrane@mail.ab.mec.edu), [ekaufman@mail.ab.mec.edu](mailto:ekaufman@mail.ab.mec.edu), [acallen@mail.ab.mec.edu](mailto:acallen@mail.ab.mec.edu), [chardimon@mail.ab.mec.edu](mailto:chardimon@mail.ab.mec.edu), [cprice@mail.ab.mec.edu](mailto:cprice@mail.ab.mec.edu), [lnewman@mail.ab.mec.edu](mailto:lnewman@mail.ab.mec.edu)

Nov. 16, 2009

Dear School Committee Members,

We are very concerned about the MCAS performance of students with disabilities as seen in our districts' recent MCAS results. While we recognize the difficulties teachers must overcome in raising test scores for this group of students, we worry that the district is not reaching its potential for this subgroup despite excellent staff and committed parents. As only 1% of our 2009 special education population was identified as having cognitive challenges, we believe the vast majority of students with special needs are capable of achieving proficiency in all required subject areas given appropriate learning supports and accommodations.

We would specifically like you to consider the MCAS performance of students with disabilities at Conant and R. J. Grey Junior High and share with us the districts' plan to improve performance for this student subgroup. We are actively seeking a better understanding of the underlying issues and the common approaches that will be implemented to ameliorate the current performance challenges.

A preliminary evaluation of Student Growth Model data suggests that special education student progress was at or below the state average for 7th and 8th grade special education students in both ELA and Math at the Junior High School. Of particular concern the 7th grade special education student growth in Math and 8th grade special education student growth in ELA were in the bottom 15% in the state.

A number of families have contacted us to express their concern about Conant and R. J. Grey's designation as schools that "Need Improvement" under No Child Left Behind for this subgroup of students. Importantly for the district, if a school or district fails to make Adequate Yearly Progress (AYP) on MCAS for two years in a row for either the aggregate population or any subgroup they are designated for improvement by the state. Both Conant and R. J. Grey find themselves in this

situation due to the performance of the special education subgroup on the 2009 MCAS.

We understand the tremendous amount of information you're asked to deal with and how difficult many of those issues are at this time. However, we wish to see our students improve each year and go on to lead happy and productive lives. We're not interested in a quick fix, such as increased alternative testing or accommodations, but in substantive planning to achieve student proficiency for this subgroup.

We'd like to share a few concerns about the increasingly negative consequences for both individual schools and the district if this subgroup's performance doesn't improve. With each successive year that a school carries a "Needs Improvement" designation the consequences become more severe. For example:

1. As a first year school needing improvement Conant must:
  - A. Notify parents of its failure to make AYP and explain how it will address the problem and involve parents in the improvement process;
  - B. Develop or revise its two-year school improvement plan to address the subjects, grade levels and subgroups that didn't make AYP;
  - C. If it were a Title 1 school it would also need to dedicate 10% of its Title 1 funds to professional development in the area(s) needing improvement.

In addition to the above requirements, the district must:

- Provide technical assistance and resources to support the school's improvement efforts.
2. As a second year school needing improvement R. J. Grey must also, in addition to the above requirements:
    - Provide free tutoring in math, reading, language arts and science to all low-income students at a cost to the school of up to 20% of its Title 1 funding. Note: These may or may not be the students who scored below proficient on MCAS. If R. J. Grey were to not make AYP for special education students again this spring (2010), the school would then be designated as needing "Corrective Action." This would require R. J. Grey to, in addition to the above requirements:
      - Take one specific corrective action from a list provided by the state, which includes: instituting a new curriculum; extending the length of the school day or year; replacing school staff; or decreasing management authority at the school.

The final category, if a school were to fail to achieve AYP for a fourth straight year, would be a classification of "Restructuring," which would involve a major reorganization of the school's staffing and governance.

These additional requirements, should they be imposed, would put undue strain on tightly stretched human and financial resources during this difficult economic time as well as tarnish our schools' excellent reputation. However, a program that successfully raised MCAS scores for the special education subgroup, which constitutes about 15% of our total student population, would not only avoid this, but also improve the aggregate school and district scores, allowing our district to continue to demonstrate AYP over the coming years.

We appreciate your consideration of our concerns on this issue and look forward to working with the district to improve student proficiency in this MCAS subgroup to the benefit of all.

Sincerely yours,

William J. Guthlein & Nancy E. Sherburne  
AB SpEd PAC Co-Chairs

P.S. We've attached preliminary district student growth model data analyses below for your review (one for the elementary schools, one for the junior high and one for the high school). An additional analysis of 2009 district AYP data is available on our website at [www.apsedpac.org](http://www.apsedpac.org)

**TO:** Acton and Acton-Boxborough Regional School Committees  
**FROM:** Dr. Stephen Mills, Superintendent of Schools  
**DATE:** November 18, 2009  
**RE:** School Administrators' Compensation

---

As you are aware, communications have circulated in our community recently relative to the compensation of Acton and Acton-Boxborough Schools' administrators. As Superintendent, and the person to whom these school administrators report, I feel compelled to share my perspective.

For anyone to suggest, or even explicitly state, that any school administrator in this community received a 25% increase in wages during the past fiscal years is misleading and inaccurate to say the least.

School Administrators in this district have received modest and very typical cost of living pay raises of 2 or 3% during the past couple of years. These raises have been consistent with those of other school administrators in other districts and our own teachers. Nine of the 28 administrators who are singled out retired recently and were replaced with lower salary administrators, saving the district money.

One example of this misleading characterization is that *The Forum* states that my predecessor, Mr. Bill Ryan, received 18% pay raises during the past couple of years. In fact, he received a 4% pay raise in 2007-08 and 4% in 2008-09. Like anyone else who retires in this district, Bill Ryan was contractually entitled to a one time retirement incentive and he was also contractually entitled to per diem pay for some remaining unused vacation days. This is typical for anyone who retires. In my judgment it is extremely unfair to characterize Bill Ryan as overpaid after 34 years of serving this community. His compensation package remained well within the average range for veteran superintendents in Massachusetts. When his early retirement incentive and unused vacation days are factored in, he may have received an 18 % increase in total compensation for his last year of service, due to the unique circumstance around retirement. This is also true of the other retired Administrators. In fact, because so many administrators retired, the *Forum* actually compares 29 administrators receiving compensation in 2006 to 36 in 2008 - not because we added any administrative positions, but because some of them moved from teaching positions, or because their compensation overlapped in 2008. These "overlaps" are one source of the increases in 2008.

During these difficult financial times, the School Committee has already tightened up on the Administrators benefits package now allowing the accumulation of only 10 unused vacation days for new administrators. As the new Superintendent to this district, I believe the administrators are paid well within the average range of similar positions in other school districts. My central office management team is paid less than the last central office management team that I supervised in Worcester. The elementary principals are also paid less than many of Worcester's elementary principals and other colleagues around the state.

Finally, during these very difficult budget times, I have the responsibility to supervise the compensation package of our school administrators. Consequently, as superintendent, I will not ask for, nor accept, any increase in my own compensation package as we move forward through the next difficult school year. I also have no intention of changing the compensation package of the 28 administrators here in this community until a teacher contract is ratified. The administrators past and present of this school community are talented, dedicated professionals and it is my honor to serve as their superintendent.

Respectfully submitted,  
Dr. Stephen E. Mills

**Acton Public/Acton-Boxborough Regional Schools**  
**W-2 Gross Wages**

<u>Employee</u>	<u>2008 Total Earnings</u>	<u>2008 Non-Salary Included</u>	<u>Description</u>
Marie Altieri	\$95,159		
Susan Atwater-Rhodes	\$113,653	\$7,844	Vacation
Erin Bettez	\$37,846		
Alexandra Callen	\$64,751		
JoAnne Campbell	\$58,753		
Steven Desy	\$105,983		
Stephen Donovan	\$162,252	\$45,315	ERI
		\$22,336	Vacation
		\$6,282	Overlap
Lawrence Dorey	\$105,606	\$3,850	Stipends for extra ev
Mary Emmons	\$90,617		
Marcia FitzGerald	\$112,930	\$35,000	ERI
		\$23,230	Vacation
		\$767	Overlap
Steven Hall	\$112,724		
Craig Hardimon	\$119,198		
John D Head	\$102,684	\$2,500	Mileage Stipend
		\$3,731	Coaching
Mark Hickey	\$99,253	\$10,839	Advisor
Susan Horn	\$124,395		
Elizabeth Huber	\$116,584		
John Hughes	\$50,862	\$3,252	Vacation
Edward Kaufman	\$104,435	\$55,558	Jan-June Tchr
Denise Kelly	\$60,768		
Matthew Kidder	\$90,794		
Nancy Kolb	\$52,299		
Priscilla Kotyk	\$91,106	\$1,500	Webmaster
James Marcotte	\$73,173	\$37,700	Jan-June Tchr
Linda Mathinos	\$88,645		
Walter McGrail	\$91,648	\$35,000	ERI
		\$1,476	Vacation
		\$774	Overlap
Lynne Mulrooney	\$92,879		
Lynne Newman	\$51,801		
Christine Price	\$107,129		
William Ryan	\$191,057	\$6,746	Vacation
		\$4,045	Disability Insurance
Andrew Shen	\$42,447	\$1,458	Overlap
		\$1,653	HS SWAP Tchr

**Acton Public/Acton-Boxborough Regional Schools  
W-2 Gross Wages**

Elizabeth Sullivan	\$76,892		
Sharon Summers	\$111,668		
Allison Warren	\$88,155		
Christopher Whitbeck	\$109,494		
Sandra Wilensky	\$101,311	\$35,000	ERI
		\$23,044	Vacation
Diana Woodruff	<u>\$89,864</u>	<u>\$388</u>	R&D
	<b>\$3,388,813</b>	<b>\$369,288</b>	

