

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: December 17, 2009
RE: **ADDENDUM**

III. APPROVAL OF MINUTES OF NOVEMBER 19, 2009

V. UNFINISHED BUSINESS

2.a. ALG Report

- i. Proposal to use additional reserve to reduce the debt/COPS impact on APS
FY2011 budget

2.b. Acton Finance Committee Report

- i. FinCom "Point of View" with respect to FY2011 Budget Planning
- ii. FinCom "Carve Out Letter" related to employee compensation

VII. FOR YOUR INFORMATION

3. Monthly APS Financial Reports

- b. Budget Status Summary – SPED

5. December 1, 2009 Student Enrollment Numbers/Class Size Info (replacing packet copy)

6. Wellness Action Plans

- a. Conant
- b. Douglas
- c. Gates
- d. McCarthy-Towne
- e. Merriam

8. Social Security Withholding vs OBRA Report

**ACTON PUBLIC SCHOOL COMMITTEE MEETING
MINUTES**

Library
McCarthy-Towne School/Parker Damon Building

**November 19, 2009
7:30 p.m.**

Members Present: Michael Coppolino, Xuan Kong, Terry Lindgren, Sharon Smith
McManus, John Petersen
Absent: Jonathan Chinitz
Others : Susan Horn, Liza Huber, Stephen Mills, Beth Petr, Tess Summers,

The meeting was called to order at 7:34 pm by Xuan Kong.

APPROVAL OF MINUTES

The minutes of October 15, 2009 were unanimously approved as written.

STATEMENT OF WARRANT

Warrant #201010 dated 11/17/09 in the amount of \$214,617.69 was signed by the chairperson and circulated to the Committee for approval.

PUBLIC PARTICIPATION

Superintendent Steve Mills read a statement regarding Administrators' compensation in response to an article circulated by an Acton citizen. (See addendum) Xuan Kong said that the School Committee fully supports his leadership, as well as that of Bill Ryan. He said that it is a moral and legal obligation to honor our employees' contracts. The School Committee and Administration will work together to continue improving our financial reporting system to minimize the possibilities of any misinformation and misinterpretation.

EDUCATION REPORT - McCarthy-Towne School - *Principal David Krane*

David talked about change and how children handle transitions and social skills/responsibilities. David is only the third principal in the 40 year history of the McCarthy-Towne School and the only outsider. He brings change just by being there. He intends to honor the value system that has been so important to this school. Giving students the tools and responsibilities to handle social problems is a priority. The Responsive Classroom is designed to be part of the whole day. One of the most compelling pieces is the language that it gives students to resolve conflicts. Buses can be one of the most difficult places to deal with because it is unstructured time without a lot of adult supervision. Bullying will always be an issue, but we need to teach students not to be a bystander while it is happening. They need to be part of the solution.

Liza Huber shared an Anti-Bullying Task Force handout. She feels we are ahead of the curve when it comes to addressing the issue. Officer Keith Campbell has worked with 6th graders and there is a cyber-bullying unit of the DARE program now. The schools work to build a partnership regarding the social curriculum language between students and parents/guardians. Cyber bullying peaks in 5th and 6th grade. Although much of it

happens outside of school, it disrupts the school day and the school ends up having to manage it. This is a major challenge for the subcommittee. It was asked how students' cultural backgrounds play into this behavior. The Principals said that it is seen across the board – girls and boys, young and old, quiet and loud children.

UNFINISHED BUSINESS

1. ALG Report/Acton Finance Committee Report

Mary Ann Ashton and Steve Noone gave a presentation from the Acton Finance Committee Cost Reduction Subcommittee. Much public input was involved. The next step is to turn the list of recommendations into implementations. The subcommittee will complete work by mid January. Dr. Mills thanked them for a great piece of work and said that they look forward to working together on it. He appreciated that they realize that most of these are long term items. Jonathan Chinitz and Xuan Kong agreed to join this new subcommittee. A meeting will be held with the Board of Selectmen on 11/30/09.

Sharon McManus reported on the FinCom. JD Head did a solar panel presentation for the Committee. They want the School Committee to be sure to write the agreement carefully to protect ourselves financially if the company has trouble. At the 11/10/09 meeting, it was unanimously agreed that the FinCom should present a POV document. This should include statements about reserves and taxes. The next FinCom meetings are 11/17, 12/8 and 12/22.

Sharon McManus reported on ALG. On 10/21, the consensus of ALG was that discussions on FY11 should move away from revenue because there was so much uncertainty around it. Focus should be on the expense side. Level service and 3% increase budgets should be looked at, as well as a 0% increase scenario.

ALG met again on 11/19. There are 3 columns now for FY 10 on the ALG Model spreadsheet. The DOR changes have had an impact on us. FY 11,12,13 columns do not reflect the new changes. Additional 9C cuts for this year are expected. A Level Service budget clearly isn't going to happen this year. Consensus of the ALG was for the boards to develop a 3% budget, document the impact and create a list of cuts that would be needed for a 0% budget increase. ALG also wanted the SC and BOS to ask for input on use of reserves. ALG will be talking about meals tax, and whether it should be proposed at Town Meeting at their next meeting on 12/16.

Representative Cory Atkins had her monthly meeting and Terry Lindgren reported that she asked them to consider a 15% cut in state aid for next year. He said that the experts are saying it will not be a \$600,000 but a billion dollar problem.

Terry Lindgren wants ALG to have a strong statement from the School Committee regarding their view of reserve use.

Catherine Seuss, a McCarthy-Towne teacher and local parent requested that the Committee continue to speak respectfully about the teachers and staff and remind others as well. She said, "We have a highly motivated group of teachers in Acton. We are one of the most hardworking faculty in the country." She expressed concern as private citizens come together to discuss the budget cuts and how the school staff may be referred to. The Committee assured her that they would emphasize the importance of respectful conversations and appreciating our valuable staff.

2. BOS Update

The BOS will not be doing a level service budget. They will be doing a cutting budget and looking at what to protect.

3. FY'10 and '11 Budget Update

Prevailing wisdom is that the governor will have more cuts. He also wanted to avoid communities going to special town meetings in the fall so he waited. Dr. Mills said that he will be prepared to make cuts if necessary in January. He would never bring any budget information to any other board before the School Committee sees it. He understands that his charge is to bring in a budget that resolves 70% of the \$2.2 million problem. He will present this proposal at the Regional SC meeting on 12/3 without professional staff layoffs. There would be paraprofessional layoffs. The other charge would be a 3% cut budget. Broader cuts will be required for this plan. It would involve professional cuts in all of the schools and Central Office.

4. Health Trust Report

The HIT meets tomorrow at 8 AM. Latest cash flow says we are negative about \$300,000 which means rates were probably 1% too low. This could be better or worse by year end. Marie used 10% and the Town used 8.5%. Must have the same assumptions in the town/school budgets.

5. Recommendation to Approve FY'10 Integrated Preschool Tuition Rate

It was decided not to vote on this rate this year because we do not have openings and are completely full. Liza Huber suggested that the Committee stop bringing this rate to a vote because it has not been used for a number of years. Xuan asked Liza to provide the info to the Committee as a case study for them to learn, while there is no consequence.

NEW BUSINESS

1. State Petition to Relieve Unfunded Mandates per Representative Corey Atkins – list of prioritized mandates

Representative Cory Atkins is gathering a list of unfunded mandates that could be eliminated by November 30. BOS chair Paulina Knibbe offered to write the

letter, ideally with 4 or 5 items on the list. Many examples were given, such as: curriculum frameworks, home schooling, rock wall educators that need to be licensed, SIMMS, building codes, CORI forms, new ethics training, etc. Rep. Atkins wants to hear about things that she can control. Some committee members want to send our entire list. Xuan Kong will get back to Paulina.

2. Recommendation to Approve Acton Public Schools' Tuition Rate for 2009-10

It was moved, seconded, and unanimously

VOTED: to approve Acton Public Schools' non-resident Tuition Rate of \$11,290 per pupil for 2009-10.

3. Recommendation to Approve 2010-2011 School Calendar

It was moved, seconded, and unanimously

VOTED: to approve the 2010-2011 School Calendar

It was agreed that a thorough discussion of holidays and vacations would take place next Fall regarding the school calendar.

4. Recommendation to Accept Gifts from the Friends of the Acton Libraries

It was moved, seconded, and unanimously

VOTED: to accept the gifts from the Friends of the Acton Libraries with gratitude.

5. Moving Forward with Capital Projects

Plans are being made to move forward with a new roof at Douglas next summer. Big projects remaining include: Admin building roof, and the Gates and Conant roofs. None of them are dire but they are outside of their useful life now.

Douglas has a bid with the SBA to be reimbursed in the future.

ISSUES FOR THE COMMITTEE

These two items were postponed until the next meeting due to time:

1. School Committee Liaison for each Elementary School
2. Long-range planning question from BOS member

At 10:44 pm, the Acton Public School Committee was polled and voted unanimously to go into Executive Session according to Chapter 39 Section 23A Paragraph 3, "To discuss strategy with respect to collective bargaining if an open meeting may have a detrimental effect on the bargaining position of the governmental body."

The Acton Public School Committee adjourned at 11:09 pm.

NEXT MEETING - December 17, 7:30 pm at R.J. Grey Junior High School

Respectfully submitted,
Beth Petr
Secretary

	A	B	C	D	E	F	G	H	I
1	DRAFT		12/15/2009	0% Budget Model No Transition					
2	10% Cut in State Aid and 0% budget increase in FY '11								
3	Multi-Year Model	*All numbers are early projections and are subject to change							
5	Revenues:	FY08	FY09	FY10	FY10	FY10	FY11	FY12	FY13
6	Tax Levy:	Actuals		Town Meeting	09/09/09	11/16/09			
7	Base	\$ 54,361	\$ 56,521	\$ 58,969	\$ 58,969	\$ 58,969	\$ 61,044	\$ 63,070	\$ 65,146
8	2 1/2%	\$ 761	\$ 1,413	\$ 1,474	\$ 1,474	\$ 1,474	\$ 1,526	\$ 1,577	\$ 1,629
9	New Growth	\$ 801	\$ 1,035	\$ 600	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500
10	Debt Excl.	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
11	Overlay	\$ (605)	\$ (900)	\$ (850)	\$ (565)	\$ (498)	\$ (600)	\$ (600)	\$ (600)
12	Total Tax Levy (excl. current yr. ove	\$ 58,650	\$ 61,172	\$ 63,258	\$ 63,543	\$ 63,610	\$ 65,488	\$ 67,564	\$ 69,693
13	Cherry Sheet	\$ 6,183	\$ 6,851	\$ 6,641	\$ 6,270	\$ 6,270	\$ 5,643	\$ 5,643	\$ 5,643
14	SBAB - Twin School	\$ 1,086	\$ 1,086	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009	\$ 1,009
15	Excise Taxes	\$ 2,870	\$ 2,870	\$ 2,730	\$ 2,520	\$ 2,595	\$ 2,520	\$ 2,520	\$ 2,520
16	Fees	\$ 1,056	\$ 1,080	\$ 1,080	\$ 835	\$ 940	\$ 835	\$ 835	\$ 835
17	Int. Income	\$ 712	\$ 400	\$ 400	\$ 275	\$ 300	\$ 275	\$ 275	\$ 275
18	Regional Revenue	\$ 4,825	\$ 5,787	\$ 5,817	\$ 5,733	\$ 5,733	\$ 5,160	\$ 5,160	\$ 5,160
22	Total Reserve Use	\$ 1,880	\$ 1,711	\$ 1,952	\$ 1,952	\$ 1,952	\$ 1,933	\$ 2,000	\$ 2,000
23	Tax Title				\$ 200	\$ 88			
24	Additional Tax Title				\$ 160				
25	Revenues before Overrides	\$ 77,262	\$ 80,957	\$ 82,887	\$ 82,497	\$ 82,497	\$ 82,862	\$ 85,006	\$ 87,135
26	Revenue incl override excluding	\$ 72,844	\$ 76,768	\$ 78,814	\$ 78,424	\$ 78,424	\$ 78,835	\$ 80,979	\$ 83,108
27									
28	Debt Exclusion:								
29	Debt on APS	\$ 517	\$ 527	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608	\$ 608
30	Debt on JHS/SHS	\$ 1,778	\$ 1,612	\$ 1,516	\$ 1,516	\$ 1,516	\$ 1,500	\$ 1,500	\$ 1,500
31	Municipal Debt Incurred	\$ 520	\$ 454	\$ 439	\$ 439	\$ 439	\$ 420	\$ 420	\$ 420
32	Debt on Police station	\$ 517	\$ 509	\$ 501	\$ 501	\$ 501	\$ 490	\$ 490	\$ 490
33	Total Debt Exclusions	\$ 3,332	\$ 3,102	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,018	\$ 3,018	\$ 3,018
34									
35	Budgets Excluding Debt:				Planned Increase:	➡	0.00%	2.72%	2.63%
36									
37	Municipal Operating Budget	\$ 22,325	\$ 23,614	\$ 24,276	\$ 24,276	\$ 24,276	\$ 24,276	\$ 24,936	\$ 25,590
38	Transfer to Muni for APS Debt		\$ 128				\$ 309	\$ 309	\$ 309
39	Transfer to Muni for COPS		\$ 68				\$ 70	\$ 70	\$ 70
40	Total Municipal Allocation	\$ 22,325	\$ 23,810	\$ 24,276	\$ 24,276	\$ 24,276	\$ 24,655	\$ 25,315	\$ 25,969
41									
42	APS Operating Budget (Total)	\$ 23,310	\$ 25,170	\$ 25,754	\$ 25,754	\$ 25,754	\$ 25,754	\$ 26,454	\$ 27,148
43	Transfer from APS to Muni for Debt		\$ (128)				\$ (309)	\$ (309)	\$ (309)
44	Transfer from APS to Muni for COPS		\$ (68)				\$ (70)	\$ (70)	\$ (70)
45	APS Operating Budget (Net)	\$ 23,310	\$ 24,974	\$ 25,754	\$ 25,754	\$ 25,754	\$ 25,375	\$ 26,075	\$ 26,769
46	ABRSD Budget - Acton Share *	\$ 25,811	\$ 27,374	\$ 28,073	\$ 27,683	\$ 27,683	\$ 28,073	\$ 28,836	\$ 29,593
47	MM Assumption	\$ 787	\$ 771	\$ 711	\$ 711	\$ 711	\$ 732	\$ 754	\$ 777
48	Subtotal schools	\$ 49,908	\$ 53,119	\$ 54,538	\$ 54,148	\$ 54,148	\$ 54,180	\$ 55,665	\$ 57,139
49									
50	TOTAL	\$ 72,233	\$ 76,929	\$ 78,814	\$ 78,424	\$ 78,424	\$ 78,835	\$ 80,979	\$ 83,108
51	% increase		6.5%	2.5%	1.9%	1.9%	0.0%	2.7%	2.6%
52	Subtotal NET POSITION	\$ 611	\$ (161)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ -	\$ -
53									
54	NET POSITION			\$ (0)	\$ (0)	\$ (0)	\$ -	\$ -	\$ -
55	Reserves:								
56	Free Cash	\$ 1,900	\$ 2,455	\$ 1,402	\$ 2,334	\$ 2,334	\$ 2,051	\$ 1,632	\$ 1,211
57	NESWC	\$ 4,886	\$ 4,469	\$ 4,014	\$ 4,014	\$ 4,014	\$ 2,914	\$ 1,914	\$ 916
58	E&D	\$ 1,100	\$ 971	\$ 766	\$ 1,183	\$ 1,183	\$ 1,033	\$ 852	\$ 671
59									
60	TOTAL	\$ 7,886	\$ 7,895	\$ 6,183	\$ 7,531	\$ 7,531	\$ 5,998	\$ 4,398	\$ 2,798
61									
62	Tax Impact:								
63	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
64	New Growth value ('000s)			\$ 36,298	\$ 36,298	\$ 35,449	\$ 29,541	\$ 28,879	\$ 28,211
65	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
66	Tax Rate	\$ 15.39	\$ 16.53	\$ 16.93	\$ 16.93	\$ 16.77	\$ 17.31	\$ 17.72	\$ 18.14
67									
68	SF Value	\$ 523,109	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466
69	SF Tax Bill	\$ 8,051	\$ 8,388	\$ 8,589	\$ 8,589	\$ 8,510	\$ 8,786	\$ 8,994	\$ 9,207
70	% Change	1.29%	4.19%	2.39%	2.39%	1.45%	2.29%	2.37%	2.37%
71	\$ Change	\$ 123	\$ 337	\$ 201	\$ 201	\$ (80)	\$ 197	\$ 208	\$ 213
72									
73									
74	The FY '09 Turnbacks are \$600K from the Municipal Budget; \$400K APS budget; and \$525K from the Regional Budget (Acton Share = \$414)								
75	The AB Regional Budget was decreased by \$494K (\$390 Acton Dollars) on 10/1/09 to balance FY '10 Revenues.								
76	The FY '11 0% Budget increase is 0% more than the Original Town Meeting approved budgets								

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57	NESWC	\$ 4,886	\$ 4,469	\$ 4,014	\$ 4,014	\$ 4,014	\$ 2,914	\$ 1,914	\$ 916
58	E&D	\$ 1,100	\$ 971	\$ 766	\$ 1,183	\$ 1,183	\$ 1,033	\$ 852	\$ 671
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60	TOTAL	\$ 7,886	\$ 7,895	\$ 6,183	\$ 7,531	\$ 7,531	\$ 5,619	\$ 4,019	\$ 2,419
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62	Tax Impact:								
63	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
64	New Growth value ('000s)			\$ 36,298	\$ 36,298	\$ 35,449	\$ 29,541	\$ 28,879	\$ 28,211
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68	SF Value	\$ 523,109	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466	\$ 507,466
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75	The AB Regional Budget was decreased by \$494K (\$390 Acton Dollars) on 10/1/09 to balance FY '10 Revenues.								
76	The FY '11 0% Budget increase is 0% more than the Original Town Meeting approved budgets								

Town of Acton Finance Committee

Memorandum

To: Town of Acton Finance Committee
From: Bill Mullin
Date: December 5, 2009
Re: **Our “Point of View” with Respect to FY 2011 Budget Planning**

Motion

I move that the Finance Committee adopt the following as a First Draft Point of View with Respect to Budget Planning for FY2011 (the “FY 2011 Point of View”) and, further, that the FY2011 Point of View be transmitted to all relevant interested parties, as determined by the Chair, with an invitation to comment.

FY 2011 Finance Committee Point of View with Respect to the 2011 Budget Planning Process

Background

Intent

- ☐ This memorandum is intended to describe the FinCom’s Point of View with respect to planning for the FY2011 Town and School Budgets.
- ☐ As with prior FinCom Points of View, we invite comments back from the relevant operating boards and administrators.

The Overall Economy

- ☐ The current macro-economic climate is 1) adverse, 2) volatile and 3) trending neutrally at a low performance level.
- ☐ The facts and data with respect to the Great Recession are well known and do not bear repeating in this setting.
- ☐ Recent news reports have quoted some economists who are saying that the recession will as a technical matter end soon. If we focus solely on GDP, the good news is that the longest sequence of negative numbers indeed reversed in the third quarter.
- ☐ However, few economists believe that this is the beginning of a robust recovery and that it will be years before our economy reaches anything like its recent good times.
- ☐ Uncertainty is high; confidence at all levels, but especially consumer confidence, is low. However, these numbers have bounced off the very low bottom and are trending up.
- ☐ Neither inflation nor deflation are a current concern for the immediate future.
- ☐ Governments lag behind overall private sector economic activity. It is likely that FY2011 will see the same degree of layoffs, cost reduction and economic contraction in state and local government that the private sector experienced in late 2008 and 2009.
- ☐ (Please see the chart at the end of this POV, entitled “Change in GDP vs. Change in State Aid” for some historical perspective.)

State of Massachusetts Fiscal Picture

- ☐ Overall, the picture remains bleak. DoR repeatedly has lowered projections of income and then has missed those lowered projections.

- ❑ Historically, when the state budget is strained, municipal finances are disrupted.
- ❑ Pressure on all Cherry Sheet revenues will be intense as the State attempts to maintain Chapter 70 school aid at current levels. The utilization of any remaining federal stimulus monies at the local level will not completely offset this pressure, especially in special education and transportation.

Point of View with Respect to Acton's FY 2011 Budget

Liquidity Assumptions

The following, rough liquidity assumptions were used in creating this document.

- ❑ Free cash in the range of \$2.3 million.
- ❑ E&D in the range of \$1.0 million.
- ❑ NESWC fund balance in the range of \$4.3 million.
- ❑ Overlay undeclared surplus of \$1.275 million. (There is currently \$0 in the Overlay Surplus account; however the figure here is the value of older account balances that have not been declared surplus.)

The Current State of Acton Finance

- ❑ There is good news: the strength of the Town of Acton's management and financial affairs was reflected by the receipt of a AAA bond rating from Standard & Poor's Ratings Service.
- ❑ The Town of Acton's financial position is strong, due to very prudent cost and expenditure controls. However, in the chaotic economic environment, shortfalls in state revenue forecasts continue to weigh heavily on our ability to plan for the future with confidence.
- ❑ With respect to the balance sheet, Acton is in strong shape with substantial reserves. Balance sheet sources of cash, such as free cash, E&D and NESWC fund balances continue to provide latitude with respect to financial decisions, although, with continuing deterioration in state revenues and a decline in federal stimulus supports, we should not assume that this latitude will always be there.
- ❑ With respect to the income statement:
 - Revenue from property taxes remains steady although it is clear that both FY10 and FY11 revenue is and will be under pressure. Excluding the use of reserves, the current, preliminary, ALG projection of revenue for FY2011 vs. FY2010 shows a 0.5% increase in revenue, which results in an unplugged gap.
 - Cost and spending control is a continuous focus. The leadership and management of the municipality and schools have embraced the spirit of the FinCom's Interim Point of View (aka "The 97% Solution").
 - Also, both the Town and the Schools have enthusiastically joined the FinCom program to lower expenditures through the Cost Savings Task Force.
 - The FinCom has confidence that the administrations of the operating entities understand the magnitude of the current fiscal problems and will vigorously take the appropriate actions related thereto.

Overall FY2011 Budget Planning

- ❑ The focus for FY2011 must be on cost reduction.
- ❑ There is no need for an operating override.
- ❑ Indeed, as with last year, this is not the time for any override of any kind, including capital or debt exclusion.
- ❑ Capital plans should focus on maintaining existing assets and, if essential, should be funded within Proposition 2 ½ limits, unless the dollar cost of the essential need is simply too large.
- ❑ The operating entities should target a 0% increase in the FY2011 budget over the FY2010 budget. We acknowledge that FY2010 final actuals may be below FY2010 budget numbers, but this latitude is essential in managing the enterprise.

- ❑ To achieve this objective, the operating entities should continue strict hiring restrictions, not pay any bonuses, and should allow attrition to reduce headcount where appropriate. .
- ❑ It must be acknowledged that some service level reductions, including layoffs, will be necessary to meet this goal.
- ❑ Continued effort must be maintained to identify cost savings through the efforts of the Cost Savings Task Force, in addition to internal operational efficiencies and policy changes.
- ❑ No more than \$2 million in reserves should be allocated to plug the revenue gap in the budget. Prudently this will leave approximately \$5.6 million in the primary reserves of Free Cash, E&D and NESWC, backed up by another \$1.275 million in Overlay undeclared surplus.

Driver Expectations

- ❑ Labor Costs. At more than three quarters of our total budget, this is the elephant in the room. The hard reality is manifested by the fact that, for example, a 0% increase in teacher salaries still results in an approximate 2% increase in total salary costs, due to built in merit and longevity increases (commonly referred to as “steps and lanes”.) The straight facts are that our current employees will need to make a choice about whether there will be reductions in force or lower overall compensation.
- ❑ Personnel. Growth in personnel for both major operating entities should be sharply curtailed. New personnel should only be hired to fill existing vacant, critical positions.
- ❑ Benefits adjustment. Of course, benefits are a component of overall compensation. Broadly speaking, the benefits supplied to our employees are more favorable than in other communities to which we benchmark. Something has to give. The most notable area is with respect to Health Care reimbursement. The levels that the Town and Schools pay for employee health care must be reduced. Early Retirement Incentive and tuition reimbursement benefits for all employees should be examined and reduced, as these items are significantly mis-aligned with the compensation structures of the tax paying citizenry.
- ❑ Chapter 70 funding is expected, at best case, to be funded at a level of 10% lower in FY 2011 than for FY 2010.
- ❑ Health insurance expense. The Trustees of the Health Insurance Trust believe that underlying health inflation is running at about 9-10%. We do not have any information to contradict this assumption about costs, although the Trust itself is in strong financial position. This could be an area of savings as certainty increases.
- ❑ Utilities Expense. Utility costs should be level funded.

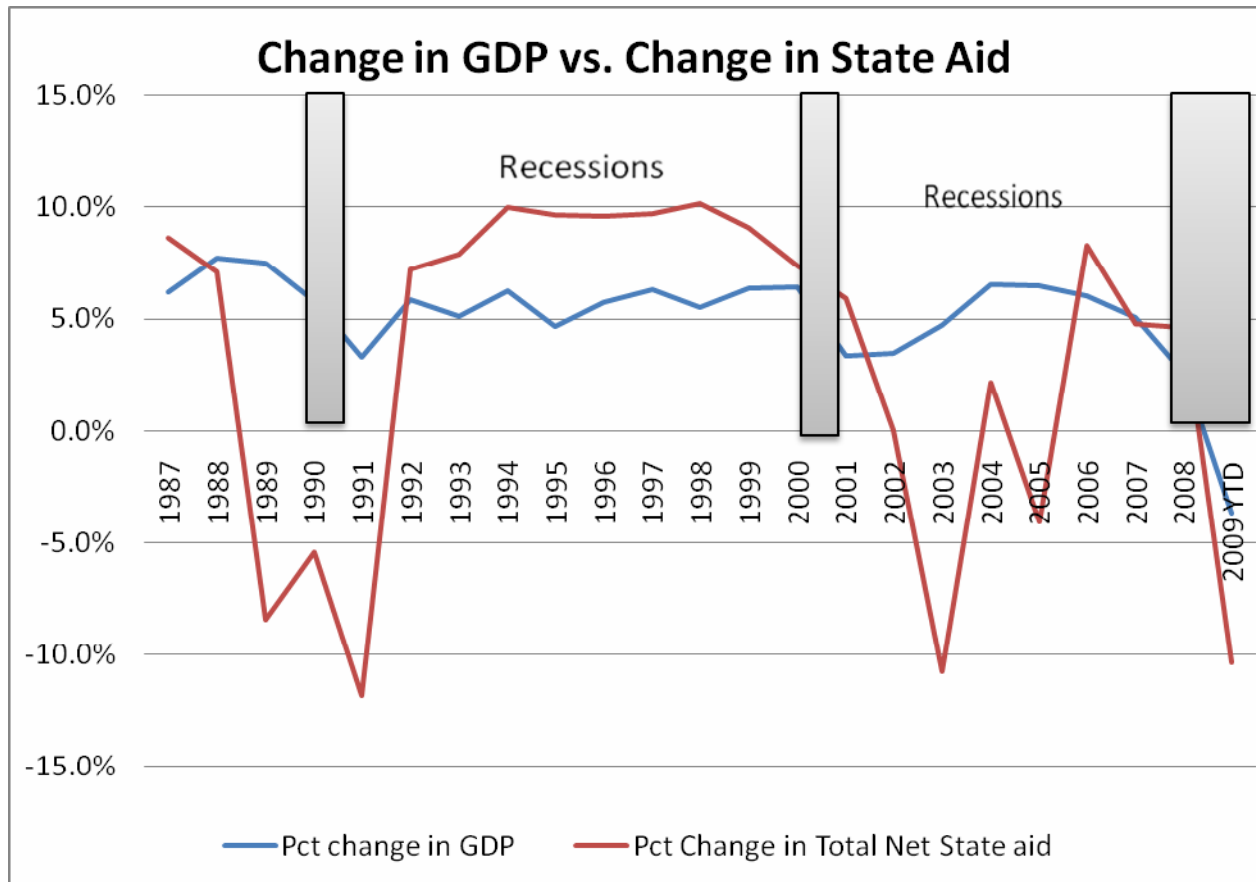
Revenue Split

- ❑ The revenue split in place should be maintained.
- ❑ As has been recent practice, “leftover, unspent dollars” from the prior fiscal year should be allocated off the top to the entity that did not spend those unspent dollars.
- ❑ As a general principle, the “Town” side of the revenue split should increase over time, as the Town has given up revenue over the last several years to accommodate the expansion in school age population growth.

Citizen Expectations with respect to Taxes and Services

- ❑ Revenue from property taxes is our most stable source. During these times of wild volatility, it is not prudent to consider a taxation level below the 2 ½% trigger point.
- ❑ It is important to emphasize that when we had a liquidity event (the NESWC balance conversion to free cash) three years ago, we took that opportunity to lower the tax increase. Put another way, when we had the prudent chance to lower the tax increase, we did so. Now, it is not prudent to consider a similar program of reduction.
- ❑ It is very likely that taxpayers will face increased difficulty in paying taxes, so all abatement programs must be actively advertised.

- ❑ Citizens should be prepared to experience service reductions in the short term as the policies of the operating entities engage. Similarly, all citizens should be aware that the capacity to respond to requests not contemplated in the annual budget will be limited in order to preserve flexibility necessary to accommodate the changing economic picture.



DECEMBER 11, 2009

FOR 2010 13

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
1005	GENERAL FUND SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED

05 SW SPECIAL EDUCATION								

05010501	52401 SPED LEGAL SERVICES	45,000	0	45,000	12,084.28	30,415.72	2,500.00	94.4%
11040501	51502 PS:SECRETARY	47,020	0	47,020	19,545.02	27,310.80	164.18	99.7%
14040501	51411 SPED CHAIRPERSON	88,013	0	88,013	34,404.69	54,498.31	-890.00	101.0%*
14040524	51419 COORDINATOR	27,571	0	27,571	11,422.95	15,680.55	467.50	98.3%
14050503	51433 SUMMER PROGRAM STIPE	40,000	0	40,000	55,732.28	.00	-15,732.28	139.3%*
14050504	51615 SUMMER SPED ASST	20,000	20,000	40,000	35,729.32	.00	4,270.68	89.3%
14050509	54305 SPED TEXTBOOKS	2,444	0	2,444	3,265.05	.00	-821.05	133.6%*
14050510	54302 OCCUPATIONAL THERAPY	847	0	847	494.89	378.00	-25.89	103.1%*
14050511	52409 IN SERVICE CONFERENC	1,188	0	1,188	285.00	.00	903.00	24.0%
14050517	58708 INSTRUCTIONAL EQUIPM	0	0	0	.00	392.90	-392.90	100.0%*
14050520	51409 REFERRAL TO SPECIALI	0	0	0	7,685.61	1,000.00	-8,685.61	100.0%*
14050521	52443 SPED REFERRAL TO SPE	118,130	0	118,130	34,996.05	51,709.43	31,424.52	73.4%
14050521	52452 SUMMER PROGRAM, CS	65,000	-20,000	45,000	14,333.75	30,952.00	-285.75	100.6%
14050522	52462 PS SEC 504 CONTR SVC	1,025	0	1,025	.00	.00	1,025.00	.0%
TOTAL SW SPECIAL EDUCATION		456,238	0	456,238	229,978.89	212,337.71	13,921.40	96.9%
18 SPECIAL EDUCATION								

05051801	52416 SPED INDEP EVALUATIO	4,990	0	4,990	.00	.00	4,990.00	.0%
05051802	52404 SPED PERIODICALS/SUB	808	0	808	608.40	100.00	99.60	87.7%
05051802	52406 SPED POSTAGE	2,695	0	2,695	2,768.00	.00	-73.00	102.7%*
05051802	52407 SPED INSVC CONFERENC	352	0	352	225.00	.00	127.00	63.9%
05051802	52408 SPED TRAVEL - LOCAL	181	0	181	.00	.00	181.00	.0%
05051802	52410 SPED DUES & FEES	305	0	305	348.57	.00	-43.57	114.3%*
05051802	52455 SPED MNT COPY EQUIP	3,475	0	3,475	3,230.55	2,528.21	-2,283.76	165.7%*
05051802	52456 SPED MNT OFFICE EQUI	283	0	283	.00	.00	283.00	.0%
05051803	54301 SPED OFFICE SUPPLIES	3,507	0	3,507	1,652.22	1,856.93	-2.15	100.1%
05051804	58708 SPED OUTLAY EQUIP	10,979	0	10,979	9,951.69	8,697.99	-7,670.68	169.9%*
05051805	52424 MEDICAID SERVICES	1,072	0	1,072	197.84	.00	874.16	18.5%
05051806	52413 SPED MEDICAL SERVICE	2,496	0	2,496	.00	.00	2,496.00	.0%
05051807	52425 SPED TUITION - CASE	645,131	0	645,131	349,656.00	.00	295,475.00	54.2%
05051808	52426 SPED TUITION PRIVATE	1,278,435	-259,556	1,018,879	243,151.91	995,748.50	-220,021.41	121.6%*
05051808	52465 CIRCUIT BREAKER TUIT	500,738	259,556	-241,182	.00	.00	-241,182.00	.0%*
05051809	51614 SPED TRANSP ASST	5,000	0	5,000	62.50	.00	4,937.50	1.3%
05051809	51627 SPED DRIVERS	3,500	0	3,500	.00	.00	3,500.00	.0%
05051810	52430 CO: SPED CASE TRANSP	517,997	0	517,997	258,998.50	258,998.50	.00	100.0%
06041801	51408 SPED TEACHER	278,571	0	278,571	74,999.89	203,571.11	.00	100.0%

DECEMBER 11, 2009

FOR 2010 13

ACCOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
1005	GENERAL FUND SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ	BUDGET	USED
<hr/>								
06041802	51418 SPEECH TEACHER	72,202	0	72,202	19,439.05	52,763.18	- .23	100.0%*
06041803	51624 SPED EDUCATION ASST	229,855	0	229,855	48,849.10	129,431.15	51,574.75	77.6%
06051801	54305 RES TEXTBOOKS	537	0	537	720.88	.00	-183.88	134.2%*
06051802	54332 EDUC NEEDS SUPPLIES	593	0	593	597.32	.00	-4.32	100.7%*
06051802	54333 SPEECH SUPPLIES	442	0	442	320.08	.00	121.92	72.4%
07041801	51408 SPED TEACHER	154,147	0	154,147	46,263.98	107,883.02	.00	100.0%
07041802	51418 SPEECH TEACHER	86,723	0	86,723	24,179.61	65,630.39	-3,087.00	103.6%*
07041803	51624 SPED EDUCATION ASST	68,272	0	68,272	18,112.34	42,733.12	7,426.54	89.1%
07051801	54305 RES TEXTBOOKS	537	0	537	425.96	.00	111.04	79.3%
07051801	54334 EDUC NEEDS TEXTS	0	0	0	341.78	.00	-341.78	100.0%*
07051802	54332 EDUC NEEDS SUPPLIES	593	0	593	678.68	.00	-85.68	114.4%*
07051802	54333 SPEECH SUPPLIES	436	0	436	598.76	.00	-162.76	137.3%*
08041801	51408 SPED TEACHER	230,758	0	230,758	53,354.59	144,819.44	32,583.97	85.9%
08041802	51418 SPEECH TEACHER	86,218	0	86,218	23,212.56	63,005.44	.00	100.0%
08041803	51624 SPED EDUCATION ASST	114,698	0	114,698	32,708.15	63,648.57	18,341.28	84.0%
08051801	54305 RES TEXTBOOKS	537	0	537	405.95	.00	131.05	75.6%
08051802	54332 EDUC NEEDS SUPPLIES	494	0	494	528.44	.00	-34.44	107.0%*
08051802	54333 SPEECH SUPPLIES	442	0	442	532.10	.00	-90.10	120.4%*
09041801	51408 SPED TEACHER	249,070	0	249,070	67,727.17	183,830.83	-2,488.00	101.0%*
09041802	51418 SPEECH TEACHER	85,341	0	85,341	24,154.90	62,224.70	-1,038.60	101.2%*
09041803	51624 SPED EDUCATION ASST	56,005	0	56,005	17,840.40	42,246.77	-4,082.17	107.3%*
09051801	54334 EDUC NEEDS TEXTS	641	0	641	662.91	.00	-21.91	103.4%*
09051802	54330 RESOURCE SUPPLIES	494	0	494	425.91	.00	68.09	86.2%
09051802	54333 SPEECH SUPPLIES	442	0	442	477.26	.00	-35.26	108.0%*
10041801	51408 SPED TEACHER	285,529	0	285,529	76,873.16	208,655.84	.00	100.0%
10041802	51418 SPEECH TEACHER	75,295	0	75,295	20,271.72	55,023.28	.00	100.0%
10041803	51624 SPED EDUCATION ASST	150,574	0	150,574	57,880.44	129,161.64	-36,468.08	124.2%*
10051801	54334 EDUC NEEDS TEXTS	641	0	641	625.79	.00	15.21	97.6%
10051802	54332 EDUC NEEDS SUPPLIES	589	0	589	1,490.82	.00	-901.82	253.1%*
10051802	54333 SPEECH SUPPLIES	442	0	442	478.90	.00	-36.90	108.3%*
14041801	51416 SPED OCCUP THERAPIST	205,399	0	205,399	53,688.39	154,162.53	-2,451.92	101.2%*
14041801	51417 PHYSICAL THERAPIST	74,398	0	74,398	20,030.43	54,367.82	- .25	100.0%*
14051801	51407 HOME INSTRUCT TEACHE	1,051	0	1,051	.00	.00	1,051.00	.0%
14051803	54338 SPED EDUC SUPPLIES	3,200	0	3,200	3,089.99	1,132.60	-1,022.59	132.0%*
<hr/>								
TOTAL SPECIAL EDUCATION		4,495,634	0	4,495,634	1,562,838.59	3,032,221.56	-99,426.15	102.2%
<hr/>								
51 AUTISTIC SERVICES								
<hr/>								
14045101	51436 AUTISTIC COORDINATOR	63,833	0	63,833	14,751.00	20,249.00	28,833.00	54.8%
14045102	51616 TRAINER	658,220	0	658,220	161,669.24	438,133.37	58,417.39	91.1%
14055103	52463 AUTISTIC CONTRACT SE	0	0	0	1,140.00	.00	-1,140.00	100.0%
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TOTAL AUTISTIC SERVICES		722,053	0	722,053	177,560.24	458,382.37	86,110.39	88.1%

12/11/2009 15:05 | TOWN OF ACTON / ACTON PUBLIC SCHOOLS
dkelly | FY '10 APS SPED PROGRAMS

| PG 3
| glytdbud

DECEMBER 11, 2009

FOR 2010 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED				AVAILABLE	PCT
1005 GENERAL FUND SCHOOL	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENC/REQ		BUDGET	USED

TOTAL GENERAL FUND SCHOOL	5,673,925	0	5,673,925	1,970,377.72	3,702,941.64		605.64	100.0%
TOTAL EXPENSES	5,673,925	0	5,673,925	1,970,377.72	3,702,941.64		605.64	

Nov-09

MONTHLY ENROLLMENT
ACTON PUBLIC SCHOOLS
ACTON-BOXBOROUGH REGIONAL SCHOOLS
2009- 2010 ACADEMIC YEAR

	Sept. 1				Oct. 1				Nov. 1				Dec. 1				Jan. 1				Feb. 1				Mar. 1				Apr. 1				May 1				Jun 1			
Levels	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot	A	B	C	Tot				
K	334	47	6	340	334	46	6	340	335	47	6	341	336	48	6	342				0				0				0				0				0				
1	334	61	3	337	333	61	3	336	340	63	3	343	341	65	3	344				0				0				0				0				0				
2	349	67	2	351	349	67	2	351	345	66	2	347	345	66	2	347				0				0				0				0				0				
3	354	69	5	359	358	69	5	363	359	69	5	364	362	69	5	367				0				0				0				0				0				
4	360	81	2	362	359	81	2	361	358	81	2	360	359	81	2	361				0				0				0				0				0				
5	391	79	1	392	391	79	1	392	390	79	1	391	391	78	1	392				0				0				0				0				0				
6	407	77	1	408	407	79	1	408	406	79	1	407	404	79	1	405				0				0				0				0				0				
K-6 Ungr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0				0				0				0				0				
In D.Pre-sch.	48	4	0	48	49	4	0	49	49	4	0	49	51	4	0	51				0				0				0				0				0				
O.D. Pre-sch.	8	4	0	8	9	4	0	9	8	4	0	8	8	4	0	8				0				0				0				0				0				
O.D. SPED K-6	14	5	0	14	14	5	0	14	15	4	0	15	14	4	0	14				0				0				0				0				0				
A.P.S. Total	2599	494	20	2619	2603	495	20	2623	2605	495	20	2625	2611	498	20	2631	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
7	395	78	8	481	393	77	5	475	394	76	5	475	395	76	5	476				0				0				0				0				0				
8	402	99	2	503	402	100	2	504	400	101	2	503	400	102	2	504				0				0				0				0				0				
J.H.S. Total	797	177	10	984	795	177	7	979	794	177	7	978	795	178	7	980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
9	406	93	6	505	402	97	6	505	402	97	6	505	401	98	6	505				0				0				0				0				0				
10	386	86	7	479	382	88	7	477	381	88	7	476	380	89	7	476				0				0				0				0				0				
11	387	117	11	515	383	116	13	512	383	116	11	510	387	116	11	514				0				0				0				0				0				
12	340	101	21	462	337	101	21	459	337	101	21	459	337	101	21	459				0				0				0				0				0				
9-12 Ungr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0				0				0				0				0				
P.G.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0				0				0				0				0				
H.S. Total	1519	397	45	1961	1504	402	47	1953	1503	402	45	1950	1505	404	45	1954	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Total JHS & HS	2316	574	55	2945	2299	579	54	2932	2297	579	52	2928	2300	582	52	2934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O.D. SPED 7-12	44	14	0	58	44	14	0	58	44	15	0	59	44	15	0	59				0				0				0				0				0				
Reg. Total	2360	588	55	3003	2343	593	54	2990	2341	594	52	2987	2344	597	52	2993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
A.P.S. Total	2599	494	20	2619	2603	495	20	2623	2605	495	20	2625	2611	498	20	2631	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Reg. Total	2360	588	55	3003	2343	593	54	2990	2341	594	52	2987	2344	597	52	2993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Grand Total	4959	588	75	5622	4946	593	74	5613	4946	594	72	5612	4955	597	72	5624	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			

A = ACTON
 B = BOXBOROUGH
 C = Choice/Staff/Tuition In

Pre-School = SPED
 P.G. = Post Graduates
 Ungr. = Ungraded
 O.D. = SPED Out of District

In D. = In District

Distribution:

S. Mills
 M. Altieri
 S. Horn
 L. Huber

T. Summers
 S. Hall
 K. Nelson
 K. Trahan

C. Bates

All Principals (2)

Students other than Choice counted under column C:
 Staff Students -
 Tuition In Students -
 Sped Tuition in Students

CAD, DAD, GAD, TAD, and MAD - ALL DAY PROGRAMS

11:15 AM

[illegible]

Conant School Health Advisory Action Plan – FY10

[DRAFT—to be finalized at our December 22nd meeting]

The Health and Wellness Advisory Committee met on November 23, 2009 and identified three areas of focus and action for the current school year. These will be linked to our school improvement plan, under Goal Two: Supporting Respect/Safety/Health/Diversity at Conant School.

The areas are:

- Promoting healthy and diverse food choices in our school lunch menus
- Raising awareness of food allergies in the school community
- Investigating anti-bullying programs and curricula, in tandem with the district-wide anti-bullying task force.

Our action plan for each item is as follows:

1. Healthy and diverse food choices in school lunch menus.

Rationale: The Conant School community includes a large number of families who are vegetarian. Our lunch menu historically has not offered vegetarian choices on a regular basis, with the exception of a salad option.

Action: Working in partnership with the Food Services staff, we offered two vegetarian lunch choices on “tasting days,” so that children could try the new items and we could build interest for the meal as a regular option. The tasting days were offered December 1st and 8th; the items offered were hummus with pita bread and vegetarian roll-ups with cheese. These choices were very successful, and will become a regular part of our lunch menu.

Responsible partners: Debi DiDuca (Conant kitchen manager), Kirsten Nelson (Food Services director), Kim McOsker (PTO chair), parent volunteers, Dr. Price

2. Raising awareness of food allergies in the school community

Rationale: Children in older grades are generally aware of food allergy challenges, knowing they need to limit snacks and foods they bring from home in deference to classmates’ food allergies. They know that they need to sit at a “peanut table” should they bring peanut products in their lunch from home. Children in the younger grades and their parents may not be so aware, and this is especially true in All Day Kindergarten, when children who bring lunches from home are eating them at the tables where they work and play later in the day. Parents packing the lunches may not be aware of their children’s classmates who have allergies.

Action: Working with the Kindergarten teachers, brightly colored “allergy alert” stickers will be printed out and distributed to Kindergarten families, with the idea that the sticker can be placed right on the child’s lunch box to remind families to be mindful of what they pack in their child’s lunch.

Responsible partners: Health and Wellness Committee members, Kindergarten teachers, Conant nursing staff, Dr. Price

3. Investigating anti-bullying programs and curricula, in tandem with the district-wide anti-bullying task force.

Rationale: Conant does not currently have a school-wide anti-bullying initiative. Historically, the Second Step program served many grades; at the moment, our guidance counselor works with first graders and our school resource officer works with our sixth grade as part of the DARE program. A school-wide initiative could support the community-building already in place in classrooms through morning meeting and other group work.

Action: Investigate whole school programs as well as curricula that could be brought into the classrooms across the school. Options to investigate include: Eyes on Bullying; The Power of One; Second Step; Bullyproof. Schedule time for Kate Imhoff, the district’s consultant on anti-bullying, to come to Conant School. (Kate is available for up to 20 hours in each of the elementary schools) Community-building programs such as Open Circle and Responsive Classroom will also be explored in terms of getting training for teachers in those initiatives. The work in this focus area will be coordinated with the efforts of the district’s anti-bullying task force.

Responsible partners: Health and Wellness Committee members, Dr. Price

2009-2010 Health and Wellness Committee Members:

Christine Price, Principal; Debi DiDuca, Kitchen Manager; Jenny Gormley and Heather Makris, Nursing Staff; Kim McOsker, PTO chair and School Council rep; Pter Golovchenko, Conant Parent; Valerie Ryan, Conant Parent; Cheryl Petersen, Conant Parent and School Council rep. (Faculty rep on a rotating basis)

12/17/09

Douglas School Health Advisory Action Plan – FY10

Physical Education

- Within limitations of the weather all elementary schools will have at least 20 minutes a day of supervised recess during which students will have opportunities for safe physical activity.
 - counselor will train classroom/lunch assistants in conflict resolution techniques. The assistants will then be able to extend to the playground the conflict resolution skills the students learn in class.
 - School will offer physical fitness opportunities before and after school
 - The school will offer fitness clubs before school for K-6 grade students
 - The school will begin a walking school bus program to encourage students and families to walk at least one day a week.

Healthy Environment

Faculty will reinforce and encourage an understanding of personal hygiene and how it affects good health.

- Increase availability and use of hand sanitizers in classrooms, gym, and hallways
- Teach children effective and safe hand washing, sneezing and cough techniques

Health Needs of Children

- Fundraising –
 - To support children's health and school nutrition efforts, school snack cart (PTO Fundraiser) will involve food options that make a positive contribution to children's diets and health. Where possible the Stalker Institute A list will be used as a reference.
 - The school will post information for students throughout the school regarding making healthy snack choices.
- Food in Classrooms
 - At the beginning of each school year, the school will include statements in their publications encouraging parents to consider healthy snack choices for school celebrations.
 - The school nurse will provide information to classroom teachers and students' families about students' food allergies.
 - In instances when food is served as an integral part of the curriculum, staff, through reasonable communication with parents or appropriate health care professionals, will work to reduce risk and create an inclusive experience.
 - When celebrating birthdays at school we strongly encourage families to consider healthy options or low cost alternatives to food. Grade levels will decide age appropriate celebration guidelines and the school will gather feedback from children and parents.

Gates School Health Advisory Action Plan – FY10

Our goal is to advocate for the health and wellness of all children at the Gates School including, but not limited to students with life threatening allergies. We plan to meet this goal in the following ways:

1. To take practical steps to implement the Wellness & Life Threatening procedures customized to the culture and philosophy of the Gates School.
2. Brainstorm and generate practical ideas regarding birthday celebrations, curriculum, and food service.
3. By June 2010, reflect on the reasonable and unreasonable expectations of the Wellness & Life Threatening Policies. Provide feedback to appropriate parties.

McCarthy-Towne School Health Advisory Action Plan – FY10

Goal #1- Apply Wellness Policy and Procedures to McCarthy-Towne

- School staff meets to discuss new procedures regarding use of food within the curriculum and for celebrations.
- Share outcomes with School Council.
- School Council spins off Health Advisory Council to make relevant recommendations for the McT community.
- Effectiveness of recommendations and implementations are examined by the staff and the School Council at conclusion of the 2009-2010 school year.

Goal #2- Apply Life Threatening Allergy Policy and Procedures to McCarthy-Towne

- School staff meets to discuss Policy and brainstorm ideas regarding procedures.
- Information is communicated to the School Council and to Health Advisory Council which provides recommendations and specific implementation requirements for the MCT community.
- Effectiveness of recommendations and implementations are examined by the staff, Health Advisory Council and School Council at the conclusion of the 2009-2010 school year.

Goal #3- Other Wellness Issues

- Raising other questions and concerns about other Wellness issues through School Council, Health Advisory Council and staff input.
- Allocate time for staff to examine ways to follow up on questions and concerns that may be raised.

Merriam School Health Advisory Action Plan - FY10

Goal #1 - Apply the new Wellness Policy to life at Merriam School

Actions:

- 1. Staff meets to explore changes around use of food in school.**
- 2. Staff decisions are shared and discussed with the School Health Advisory Council.**
- 3. Decisions for this school year are shared with the Merriam community, and feedback is received.**
- 4. Decisions are reassessed at year's end.**

Goal #2 - Apply the Life Threatening Food Allergy Policy to life at Merriam School

Actions:

- 1. Staff meets to discuss issues related to the policy, including possible changes in training, communication, or procedures.**
- 2. Staff decisions are shared and discussed with the School Health Advisory Council.**
- 3. Decisions for this school year are shared with the Merriam community, and feedback is received.**
- 4. Decisions are reassessed at year's end.**

Goal #3 - Review other important Wellness issues that are important to the Merriam community

Actions:

- 1. Brainstorm potential topics at the first Health Advisory Council meeting and choose 2-3 to focus on.**
- 2. HAC members research those topics and report back at the next meeting.**
- 3. Recommendations are made about how to follow up on these topics in more concrete ways in the following year.**

INTEROFFICE MEMORANDUM

TO: ACTON-BOXBOROUGH REGIONAL SCHOOL COMMITTEE, ACTON PUBLIC SCHOOL COMMITTEE

FROM: SHARON SUMMERS *Tess*

SUBJECT: SOCIAL SECURITY WITHHOLDING VS OBRA CONTRIBUTIONS

DATE: 12/2/2009

CC: DR. STEPHEN MILLS, SUSAN HORN, LIZA HUBER, MARIE ALTIERI

Withholding from part-time employees for social security taxes has been discussed several times over the past ten years. Currently part-time employees and new teachers (for the first six months) contribute 6.2% of gross wages to social security taxes with the districts contributing a matching amount. This subject has resurfaced due to a communication from Mass Teachers Retirement System stating that social security should not be withheld from new teachers for the first six months of employment (see attached copy).

If the Acton-Boxborough Regional Schools and Town of Acton had accepted Section 218 of the federal code, we would be required to withhold social security taxes from part-time employees. In checking with the State Administrator for Social Security, neither the town nor the regional schools have accepted this section.

We have received information from legal counsel that Chapter 29, Section 64D of Mass General Laws sets up the process for participation in an OBRA plan, in lieu of social security participation. A copy of that law is attached to this memo.

We have also met with a representative of the State's SmartPlan (a deferred compensation plan authorized by the State Treasurer) regarding OBRA deductions. A copy of the OBRA Information Guide from the State is attached. It is not required that we participate in the State's plan, but if we wish to solicit bids, we must go through the bid process. In the case of the SmartPlan, the state has gone through the bid process.

Listed below is a chart of amounts paid by the districts for social security from FY07 to the present for APS and A-B part-time employees.

**Social Security Actual Payments
FY07 thru FY10**


	<i>FY07</i>	<i>FY08</i>	<i>FY09</i>	<i>FY10 YTD</i>
Acton-Boxborough RSD	\$ 67,471	\$ 64,439	\$ 67,958	\$ 33,470
Acton Public Schools	\$ 75,743	\$ 90,226	\$ 97,130	\$ 29,561
Total Annual Payments	\$ 143,214	\$ 154,665	\$ 165,088	\$ 63,031


We are recommending that the regional school committee vote to accept Section 64D of Chapter 29 and authorize the adoption of the State's deferred compensation program in lieu of Social Security participation to be effective as soon as it can be implemented.

We have also approached the Town of Acton re a similar vote being taken by the Town for Acton Public Schools employees. The Town has expressed concern that this would affect all employees, including municipal employees.

There would be some additional administrative work involved in working with the State to establish these individual accounts, and for Personnel to meet with employees and process the necessary paperwork.

Please let me know if you need additional information concerning this process.

From:  "Empsup (TRB)"
Subject: RE: Question on Social Security Deduction
To:  Tess Summers
Cc:  "Kreatz, Kathleen (MTRS)"
Attachments:  Attach0.html

Tue, Sep 22, 2009 10:44:41 AM 

8K

Ms. Summers --

Public employees in Massachusetts do not participate in the Social Security plan. Your new hires should be immediately enrolled in whatever public retirement system they are eligible to join. For teachers this is the teachers' retirement system. There is an exception for new part-time employees; these are subject to a 6-month wait before starting contributions. During that period you should probably send deductions to an OBRA plan. Under no circumstances should you be taking Social Security deductions from teachers.

r.

=====
Richard B. Probert
Director of Employer Services
Massachusetts Teachers' Retirement System

<http://mass.gov/mtrs>



Please consider the environment before printing this e-mail. Thank you!

From: Tess Summers [<mailto:tsummers@mail.ab.mec.edu>]
Sent: Friday, September 18, 2009 3:44 PM
To: Empsup (TRB)
Subject: Question on Social Security Deduction

Hello,

We have been hiring new teachers, and withholding social security for the first six months on the job, and then moving them to a retirement system withholding. Is this a standard procedure, and if so, is it stated in a regulation or procedure. I have had several individuals question the practice, and would like to have something written to verify that we are following the correct process.

Thank you,
Tess


Sharon "Tess" Summers
Director of Finance
Acton Public/Acton-Boxborough Regional School District
(978) 264-4700 X3205
tsummers@mail.ab.mec.edu

Note: Regular e-mail is not a secure means of communication. In order to safeguard sensitive information, please do not send Social Security numbers, account numbers and information of a confidential nature via e-mail. The MTRS cannot guarantee or ensure the privacy, confidentiality and/or security of any e-mail that may be sent to us. If you do wish to inquire about a matter that requires the inclusion of personal or confidential information, please contact us at 617-679-6877 between 9:00 a.m. and 5:00 p.m., Monday through Friday.

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From:  "Ebb, Peter L." ·
Subject: RE: Comm Ed Lease and OBRA
To:  Tess Summers
Cc:  <internet>
Attachments:  Attach0.html

Mon, Nov 02, 2009 4:24:11 PM 

10K

On the first issue, what was the value of the lease, and what would be the approximate value of the new lease?

On the second issue, Chapter 29, Section 64D sets up the process for participation in an OBRA plan, in lieu of Social Security participation. Is it the case that neither the Town nor the District accepted this statute?

Section 64D. Any governmental body, as defined in section sixty-four B, may require any person, who is receiving compensation from the governmental body for services performed and who is not a member of a retirement system as provided under chapter thirty-two or any other retirement system which meets the requirements of Section 3121(b)(7)(F) of the Internal Revenue Code and the regulations promulgated thereunder, to participate in the deferred compensation program established with regard to the governmental body, or tax sheltered annuity or any other defined contribution plan. The treasurer, or if there is no treasurer, the chief financial officer by whatever name that person is called, on behalf of a governmental body which has accepted the provisions of this section shall contract with any person, who is receiving compensation from the governmental body for services performed for the governmental body and who is not eligible for membership in the retirement system set forth in said chapter thirty-two that pertains to the governmental body, to withhold from that person's compensation at least such amounts as are necessary to provide the minimum level of benefits required to qualify said deferred compensation program, tax sheltered annuity or other defined contribution plan as a retirement system for said person as defined under said Section 3121(b)(7)(F) of said Code and the regulations promulgated thereunder but no greater than permitted under other provisions of the Internal Revenue Code.

All contracts formed with part-time, seasonal or temporary employees pursuant to the provisions of the first paragraph shall entitle the employee to a single-sum distribution of the employee's deferral plus reasonable interest.

A governmental body may accept the provisions of this section by a majority vote of the selectmen for a town, the city council for a city, the county council for a county, the district members in a district, the members of the authority in an authority, and the governing body, by whatever name and in whatever form composed, in any other political subdivision, body politic and corporate, or public instrumentality created by the commonwealth.

OBRA Information Guide

SAVE MONEY AND RETIRE TOMORROW

Basic Facts About OBRA and the Massachusetts Deferred Compensation SMART Plan

As a part-time, seasonal or temporary employee of the Commonwealth of Massachusetts or a Massachusetts local government employer, you are required to participate in the Massachusetts Deferred Compensation SMART Plan (SMART Plan). The SMART Plan is an alternative to Social Security as permitted by the federal Omnibus Budget Reconciliation Act of 1990 (OBRA). OBRA, passed by the U.S. Congress, requires that beginning July 1, 1991, employees not eligible to participate in their employer's retirement program be placed in Social Security or another program meeting federal requirements. The SMART Plan meets those federal requirements.

Mandatory Contributions

As an OBRA employee, you must contribute at least 7.5% of your gross compensation per pay period to the SMART Plan. This contribution is deducted on a pre-tax basis, reducing your current taxable income. This means that you will not pay any tax on this money until it is distributed from your account.

Your human resources or payroll center representative will provide you with an OBRA Mandatory Participation Agreement. Please complete and return the form to either your human resources or payroll center representative.

Investment Option

All mandatory contributions to the SMART Plan will be invested in the Income Fund. The Income Fund is designed to protect your principal and maximize earnings. Your account will earn interest based upon the prevailing rates for this type of investment. Mandatory contributions may not be transferred out of the Income Fund.

Additional information regarding the Income Fund may be obtained online at www.mass-smart.com > Invest > Fund Fact Sheets or via the SMART Plan Service Center at (877) 457-1900.¹

Administrative Fee

There is a fee of \$18.48 per OBRA account, per annum, charged monthly. Fees are used to pay for administrative, recordkeeping, communication and investment education expenses.

Voluntary Contributions

You may make additional contributions (voluntary contributions) above the mandatory contribution of 7.5% of compensation per pay period. Any voluntary contributions that you elect to make may be invested among the SMART Plan's wide array of investment options and are freely transferable among options in accordance with the terms of the SMART Plan. OBRA voluntary contributions will not be charged an additional administrative fee.

To set up voluntary contributions or to learn more, please contact your local SMART Plan Representative at (877) 457-1900, option 2.²

Account Management

Once you are enrolled in the SMART Plan, you will have access to your account 24 hours a day, seven days a week through the Web site at www.mass-smart.com > Account Access or via the SMART Plan Service Center at (877) 457-1900.¹ All you need is your Social Security number (SSN) and Personal Identification Number (PIN). Your PIN will be mailed to your home as soon as you are enrolled in the SMART Plan.³ Upon initial login to the Web site, please enter your SSN in the Username field. For security purposes, you will then be asked to create a personalized Username.

Through either the Web site or SMART Plan Service Center, you can:

- Obtain your account balance(s), allocations and transaction history
- Obtain investment option information and returns
- Order a new PIN or personalize your PIN
- Update your beneficiary information as needed

Statements

You will receive an annual statement in January of each year showing contributions, earnings, fees, distributions and the total value of your account. Please review your statement carefully to ensure your information is correct. It is extremely important that you keep the Plan administrator advised of your current address.

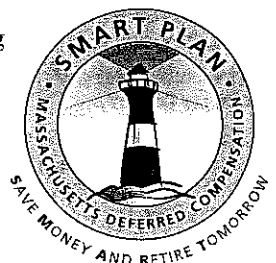
To update your address, call the SMART Plan Service Center at (877) 457-1900. You can also go to www.mass-smart.com > Find a Form. Click on the link OBRA Mandatory Personal Information Change Request. Mail or fax the completed form to the address or fax number provided on the form.

Distributions

Distribution of your SMART Plan benefits can only be made upon:

- Severance from employment
- Your death

Severance from employment occurs because of your voluntary or involuntary termination of employment. There is no early withdrawal penalty for taking a distribution of your account upon separation of service, regardless of your age. If you



no longer work for the Commonwealth of Massachusetts or a Massachusetts local government employer, you may take a lump-sum distribution (payable to you or to your beneficiary upon your death) or roll over your assets into another eligible employer-sponsored plan or traditional Individual Retirement Account (IRA).

A leave of absence is not a severance from employment. Also, a change from part-time to full-time employment, or any similar change, is not considered an event that could result in a distribution from the SMART Plan. Benefits attributable to your voluntary contribution account may be distributed under other options available under the SMART Plan.

You may elect to receive your distribution immediately upon severance from employment. For more information or to access a Distribution Request Form, please contact the SMART Plan Service Center at (877) 457-1900.

Beneficiaries and Death

If you die before receiving all of your SMART Plan assets, the funds will go to your designated beneficiary. If you do not designate a beneficiary, your funds will be paid to your estate and will be distributed in accordance with Massachusetts probate law. It is essential that you designate a beneficiary on the enrollment form to ensure your assets will pass on as you intended.

Updating your beneficiary is quick and easy. You have two choices:

Online

Log in to the SMART Plan Web site at www.mass-smart.com > Account Access. Then go to My Profile > Update Beneficiary.

Paper

Go to www.mass-smart.com > Find a Form. Click on the link OBRA Mandatory Beneficiary Designation. Mail or fax the completed form to the address or fax number provided on the form.

You will receive a written confirmation after your beneficiary information has been updated. It is extremely important that you keep the Plan administrator advised of your beneficiary changes.

Converting to Full-Time Status

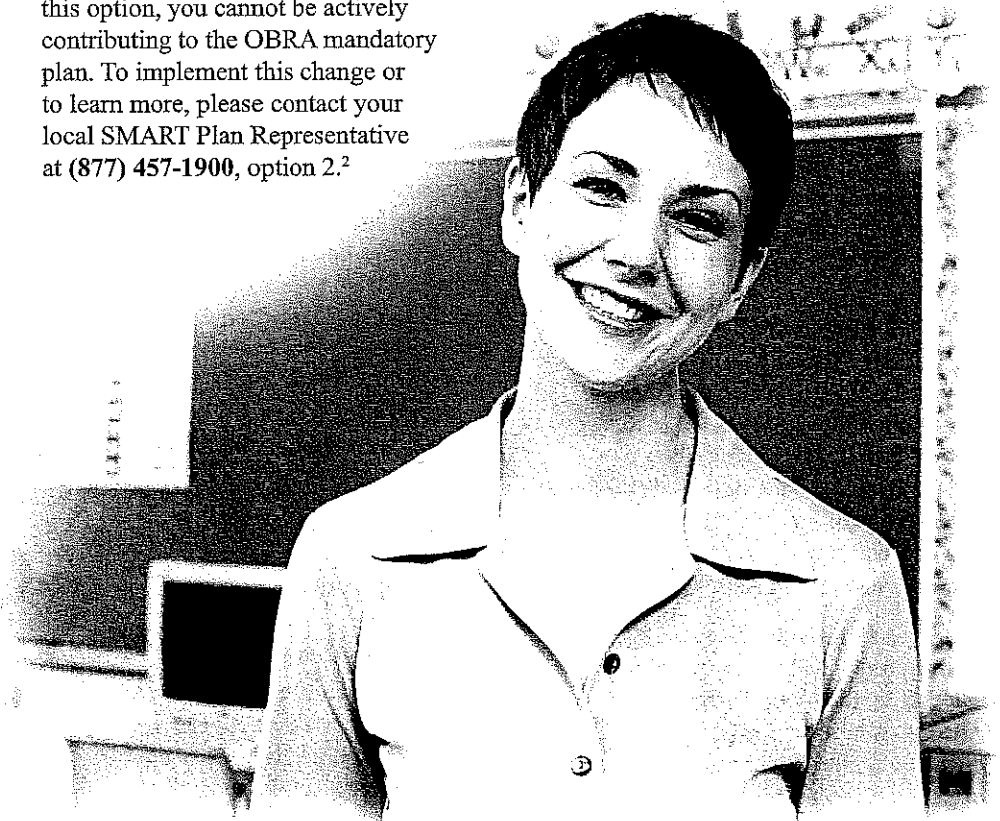
If you become a permanent, full-time employee and at one time made contributions to an OBRA mandatory account, you may elect to transfer your OBRA mandatory account to your voluntary account in the SMART Plan. In order to take advantage of this option, you cannot be actively contributing to the OBRA mandatory plan. To implement this change or to learn more, please contact your local SMART Plan Representative at (877) 457-1900, option 2.²

Service Buyback

If you reach a point where you are no longer making OBRA mandatory contributions but you're still working for a Commonwealth of Massachusetts state agency or municipality, you may be eligible for a "Service Buyback" of your credible years of service to your qualified governmental defined benefit retirement plan. Service Buybacks may be funded from transferred assets from the OBRA mandatory and/or voluntary contribution accounts.

More Information

To obtain additional information, please call the SMART Plan Service Center at (877) 457-1900, Monday through Friday, from 9:00 a.m. to 8:00 p.m. Eastern Time.



¹ Access to the SMART Plan Service Center and Web site may be limited or unavailable during periods of peak demand, market volatility, systems upgrades/maintenance or other reasons.

² Representatives of GWFS Equities, Inc. are not registered investment advisers, and cannot offer financial, legal or tax advice. Please consult with your financial planner, attorney and/or tax adviser as needed.

³ The account owner is responsible for keeping the assigned PIN confidential. Please contact Great-West Retirement Services immediately if you suspect any unauthorized use.

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