

*Town of Acton*  
*“State of the Town”*  
*Meeting*



*Monday, November 20, 2006*

**The “State of the Town” Meeting will convene at 7:00 P.M. in the  
R. J. Grey Regional Junior High School Auditorium  
16 Charter Road**

**“State of the Town” Meeting  
Monday, November 20, 2006  
7:00 P.M.**

**R. J. Grey Regional Junior High School Auditorium**

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**Internet Resources**

We hope as many people can attend the meeting to communicate in-person, however, if you cannot attend and wish to comment, electronic mail contacts are available.

All of the committees contributing to this Report are available via e-mail in addition to traditional communication methods. By using the following addresses, the Town automatically forwards your message to all members of the committee.

**To contact the...**

Board of Selectmen  
School Committee (Acton-Boxborough)  
School Committee (Acton Public)

**Send e-mail to...**

bos@acton-ma.gov  
ab\_school\_committee@mail.ab.mec.edu  
aps\_school\_committee@mail.ab.mec.edu

Design Review Guidelines Committee  
Finance Committee  
Planning Board

drgc@acton-ma.gov  
fincom@acton-ma.gov  
pb@acton-ma.gov

## **Introduction to the State of the Town Meeting/Gathering/Discussion**

The Acton Board of Selectmen has decided to continue what was a successful meeting in each of the last two years and called for a State of the Town Meeting. We will plan to adjourn the meeting at about 10:00 PM.

It is our intent to provide a forum in which the Town's citizens may provide their thoughts and opinions on the selected topics to the elected and appointed leadership of the Town. Such an exercise should provide the town leaders with an enhanced sense of the community as we grapple with important matters concerning the future of the Town of Acton.

This State of the Town Discussion will not be a Town Meeting in the conventional or statutory sense. Attendance and participation will not be limited to registered voters, there will be no check-in, no Warrant Articles, no visual presentations, motions will not be accepted, and no votes will be taken. On the other hand, the same decorum expected at a Town Meeting will be maintained in this gathering.

Information thought necessary by various Boards and Committees as background for an informed discussion of the chosen topics has been provided in this booklet. There may be further written materials prepared by the officials/staffs of the Town or Schools, which did not meet the booklet deadline, also available at the door.

Initial leadership oral presentations to introduce each topic will be made by a single individual and very severely limited by the presiding officer so as to maximize the time for citizen input and feedback. Similarly attendees, and members of Boards/Committees offering later comments, will be requested to be as succinct as possible in their offerings so that as many people who desire to speak may be heard. The discussions will be confined, as far as possible, to the chosen topics listed below in the interests of being able to hear comments on each topic in some depth. Questions posed from the floor may be gathered for subsequent, rather than immediate, response. Each of the discussion topics is chosen because of its importance and the high level of citizen interest. In order to obtain oral feedback and comments from as many citizens as possible, and to cover each of the topics in a reasonable period of time, the presiding officer may impose arbitrary time limits as necessary.

Giving due consideration to the available time and anticipating a good turn out, the meeting will be organized into two sections: Informational News Briefings and Topics for Discussion.

- I. Informational News Briefings (five minutes per topic)
  1. W.R. Grace
  2. Acton Neighborhood Network
  3. Design Review Guidelines Committee
- II. Topics for Discussion
  4. Capital Planning
  5. ABRHS and the 990 Mandate

To emphasize the difference from a special or annual Town Meeting, at this gathering the physical set up of the auditorium will not include any stage seating or designated seating for Boards and Committees, and overhead and computer projector equipment will not be available for use. The setup of the floor microphones, however, will be in the same pattern as that used for Town Meetings. The Chairman of the Board of Selectmen will preside over the meeting, from the front center below the stage. The Vice Chair will speak, if such is necessary, for the Board of Selectmen. It has been requested that the designated "point person" for each topic be ready, when appropriate, to designate who from Boards, Committees,

and/or staff should answer particular questions when allowed by the presiding officer, again so as to maximize time for citizen input.

We hope to see you at this State of the Town Meeting at 7:00 p.m. on November 20, 2006.

After the meeting, the Board of Selectmen (e-mail: [bos@acton-ma.gov](mailto:bos@acton-ma.gov)) will welcome your comments as to whether we achieved the stated goal of this meeting to your satisfaction or not.

Walter M. Foster  
Chairman,  
Acton Board of Selectmen



*W.R. Grace Update*

## **Selectmen's Message Regarding Grace's Property**

For several years, the Board of Selectmen has struggled with a paradox regarding the 182.5 ± acre property owned by W.R. Grace & Co. - Conn. ("Grace") in southeast Acton. The Town has assessed the property at \$6,928,700 for tax purposes and the Town has charged Grace a sewer betterment of \$3,662,676.91 for a portion of the property. However, the property is a federal and state superfund site; it is currently undeveloped; Grace is involved in federal bankruptcy proceedings; and Grace has appealed its tax and betterment assessments. So the obvious problem is this: given these significant practical and legal roadblocks, how can the Town collect all of the money to which it believes it is rightfully entitled?

With a goal of settling for nothing less than the full real estate taxes and sewer betterment, the Selectmen embarked on a series of extensive negotiations with Grace aimed at recovering all amounts due to the Town and at bringing the Grace property back into productive use in a manner that brings substantial revenue and benefits to the Town, that is cognizant of the environmental issues associated with the property, and that is consistent with long-term planning goals, sensitive to surrounding uses, and beneficial to the Town as a whole.

Some Acton residents may be tempted to say that "Grace owes this money and these benefits to the Town because of Grace's legacy of contamination, and Grace should get nothing in return." However, a settlement worth this much for the Town can only result if Grace also derives reasonable value from the settlement – particularly since any settlement needs to be approved by the federal bankruptcy court under the watchful eye of Grace's creditors' committees.

While no settlement has yet been finalized, and while any settlement would require several affirmative votes of Town Meeting before it could be implemented, the Selectmen believe it is important to inform the Town that these negotiations are under way. As presently envisioned, the proposed settlement would likely come before the 2008 Annual Town Meeting. The Selectmen will keep Town residents informed as to progress toward such a settlement, and the Selectmen will bring the package before the full Town Meeting if and when the proposed settlement comes to fruition.



*Acton Neighborhood Network*

## Acton Neighborhood Network

*“ANN .... exists to assist government when appropriate. ANN’s purpose is to enhance the ability of neighbors to help neighbors in a time of crisis or emergency, by promoting preparedness and enhancing communications both within a neighborhood and throughout the Town.” [ Original statement of purpose dated 2/6/02]*

Before the 11 September 2001 tragedy the method set forth in Acton’s Emergency Plan for conveying urgent public safety information to the public was to disperse police cars and fire equipment throughout the Town and have officers and fire fighters interact with citizens. In a post 9/11 world, when all the police or firefighters may be urgently needed elsewhere this was no longer satisfactory. Taking a cue from Concord, which formed a Neighborhood Network to deal with the supposed crisis of Y2K and then saw fit to continue it thereafter, Acton citizens voluntarily undertook to provide Acton with a better means of delivering important public safety information to its citizens when unusual events occur. Those means became the Acton Neighborhood Network (ANN).

In the months and years since ANN was formed no widespread general emergency has occurred in Acton. However, the ANN channel of communication has been useful very useful in advising citizens of particular events as traffic tie ups caused by water main breaks or accidents, alerts concerning missing children, prison escapes, occurrence of several crimes against individuals, etc. While the lack of any serious emergency is fortunate, and we hope such will continue, the original enthusiasm for the Network has unfortunately lessened. We have fallen short of the original goals for recruitment of the key volunteers, the Neighborhood Contacts (NCs), and recently have been unable to replace some NCs who have moved away. A contributing factor has been the Monday to Friday work day inefficiency of the communications system being used, which heavily depended on telephone chains to convey any alert released by the Town Manager or the Police Chief to the NCs, and they to their neighborhoods. When most folks are off at their day jobs the sequential telephone calling did not work well. There have also been instances when there have been delays locating an ANN volunteer who has the capability to activate the telephone chains and send out an amplifying email message. However, ANN and the Town are about to undertake a collaboration that will mitigate these problems, make the notification system much more useful, but at the same time make things easier for the still needed ANN volunteer NCs.

Very shortly, perhaps by the time you read this, the Town government will have brought the mechanics of starting the emergency communications delivery in house, where personnel are always immediately available and will be able to simultaneously transmit a telephone message, which can be repeated, to essentially all the telephones in Acton, or an appropriate section of Town if the subject is localized. This will be done by use of a telephone robot machine called “Connect-CTY”. That machine will be programmed with the all the telephone numbers in Town. That database will be kept reasonably up to date through additions/deletions provided by Verizon. Realistically there will probably be a few some numbers missed when any particular message is released. Special arrangements will be made to deliver any released message simultaneously to the ANN NCs via Email. And the NCs will be periodically advised of further developments while the urgent situation pends. Those members of the public who are not experiencing an emergency, but simply have some question, will be directed to contact their NC, rather than tying up the Police or Fire Department telephones or the 911 emergency system. In a particularly urgent situation the initial message delivered to the NCs may request that they check through their respective neighborhoods to ensure that all their neighbors have indeed been notified by the machine. We will ask the NCs to continue to have some method of their own choosing for being in touch with their neighbors, and to keep the old style telephone contact chain lists available for any necessary back up use.

But a **PROBLEM** will still exist even after this new Town/ANN collaboration goes into effect!

**Not all neighborhoods have NCs!** To get the full benefit of this system we hope to get an NC in every neighborhood. Those folks who volunteer to be NCs will be performing an important public service. Each NC can choose the geographic area he/she will “cover” and the ANN administrator will assist them with such things as electronic extracts for the current Street List for their areas.

**Please Volunteer to be an ANN NC!**

The ANN Administrator will be available in the Junior High School lobby during the State of the Town Meeting and there will also be a push pin map on display showing which areas of Acton do not yet have Neighborhood Contacts. Even if there is already an NC in your area, he/she would appreciate having an assistant.



*Design Review Guidelines Committee*

## Design Review Guidelines Committee

*“Town character”*—in planning meetings and during many of the discussions about the future of our town, invariably someone says “we need to preserve our town character”. What does this mean? For most of us the answer is “well, I don’t know, but I’ll know it when I see it” or “I know it when we lose it”. One can guess at what people mean-- the forests and farms with their seasonal changes; the ponds, brooks, and streams along unspoiled roadside vistas; farms with horses grazing; hilly, winding roads; stone walls; old barns and mills; old churches with steeples; Town Hall with its clock; and many others. We can find examples of buildings we don’t want to lose—Exchange Hall, Town Hall, the Memorial Library, West Acton Center, the fire houses, South Acton Center buildings, the Jenks Tavern, and many others.

The challenge for the Design Review Guidelines Committee was to come up with some objective guidelines that would encourage the type of commercial or mixed use development that would make buildings add rather than detract from Acton’s town character. Buildings being renovated, added on to, or newly built would have guidelines for the architects to follow to better ensure that good design principles were followed, and that the facades of buildings “fit” the citizen’s vision of the future of Acton. The desire is not to freeze Acton into a certain architectural style or era, but rather to help the new better blend with the old. We also wanted to accomplish this in a collaborative way. That is why the committee decided that this would be an advisory committee, and the approach would be early dialogue with developers on how their needs for how they wish to develop the property, could best combine with the Town’s vision for itself. What is Acton’s vision for itself? During most Town Planning workshops, citizens have said that they would like to see Acton become a more walkable, community- centered place to live and work, that is proud of its historic roots and scenic landscapes. Architects, land-use planners, landscape architects, engineers, and graphic artists are trained in the subtleties that go into making a building “work” within the surrounding landscape and infrastructure. Zoning outlines the quantitative aspects of building design. Design Guidelines outline the qualitative aspects of building design and help to define more specifically the town’s vision. Our committee, with the help of licensed architects, builders, land-owners, and others, developed a set of guidelines which outline these features based on best designing practices. In addition, the committee recommends having a permanent advisory group made up of professionals who will be available to help developers interpret these guidelines for their particular site. Towns that have had Design Guidelines reported that they had an extremely positive impact on achieving more well designed buildings the community could be proud of.

We encourage you to view these guidelines and ask yourselves if they reflect the things that you would like to see as features of future commercial buildings in town. Would they work on Route 2A in non-village zoned areas? Would they work for office parks and light industrial areas? Would they allow for more modern structures? What would you add to make those areas turn out the way Acton should look in the future? Please e-mail your thoughts and opinions to: [drgc@acton-ma.gov](mailto:drgc@acton-ma.gov) or send to: Design Review Guidelines Committee, Acton Town Hall, 472 Main Street, Acton. Thank you!

# Town of Acton

## Design Review Guidelines

for Commercial Development



Draft Document  
October 2006



# TOWN OF ACTON — DESIGN REVIEW GUIDELINES

## PURPOSE

The purpose of these guidelines are to:

- **Streamline the approval process for commercial development**
- **Promote attractive development of commercial areas**
- **Preserve and enhance the New England character of the Town's commercial centers and thoroughfares**  
**Relate commercial properties both visually and physically with surrounding land uses**
- **Facilitate a more healthful and walk-able suburban atmosphere that integrates pedestrian needs with those of drivers**
- **Protect property values by enhancing the Town's appearance.**

Acton's character is still defined by its 19th century village centers and rural New England roots. Successful future development should respect this special past by contextual sensitive building design with appropriate materials, scale, massing and site planning. Acton has three historic village centers, as well as rural and commercial areas that each have a unique visual context. The following guidelines outline site and building components for successful commercial development throughout the town.



## DESIGN GUIDELINES

### Building Placement on Site

New structures should present their main entrance and storefront to the public street and be located no further from the front lot line than adjacent structures on either side of the proposed location. The desire is to create a unified and consistent alignment of building facades that define and address the street. Locating the building closer to the street will preserve more open space and also permit more space behind it for parking and service access.



### Building Massing/Scale

With the objective of maintaining a small town character buildings should appear to be modest in scale relating to the scale of the immediate context if appropriate. Massing for large structures should be articulated in such a way as to reduce the apparent scale of the building by introduction of small scaled architectural features, creation of an irregular footprint and breaking the roofscape with dormers, gables or changes in roof direction. Avoid long expanses of repetitive architectural elements, and flat unarticulated wall surfaces.



### Parking

Where possible locate parking behind the structure to allow the building it serves to be in closer proximity to the street. This is important for encouraging greater density along the street and for creating a more appealing pedestrian environment. In all cases screen parking with a landscape buffer to minimize its visual impact and refer to Zoning Bylaws regarding layout.



# TOWN OF ACTON — DESIGN REVIEW GUIDELINES

## Sidewalks

Well designed walkways are critical to creating a pedestrian friendly experience. Where building setbacks permit, separate sidewalks from the street with a landscaped buffer. Buildings entrances, parking areas, and important public spaces should be directly served by sidewalks. Refer to Acton's Sidewalk Design Guidelines.

## Signage

Building signage should be appropriately scaled to the building or surface onto which it is placed, should not obscure important architectural features and should be readable for both pedestrians and drivers approaching the site. Acton has comprehensive signage regulations within its Zoning Bylaws that provide further detailed requirements.

## Storefronts

Well designed storefronts add vitality to the streetscape encouraging business as well as pedestrian traffic. Retail storefronts should make generous use of glass, face the street or sidewalk and not be obstructed by piers or other features that block view of the display windows. Carefully designed awnings coupled with appropriately scaled signage and lighting will further enhance the storefront's appearance. To the extent possible, storefronts should be continuous, and uninterrupted to maximize its frontage on the public way.

## Lighting

Acton has adopted a lighting bylaw that encourages energy conservation and eliminates extraneous light that can spill offsite or cause glare. Select pedestrian-scaled light fixtures appropriate to building type and location. Avoid the use of floodlighting, wall packs and tall light posts intended for lighting large areas. Area lighting may be accomplished instead with a denser placement of shorter pole-mounted fixtures.

## Windows and Doors

With the exception of retail storefronts, modestly scaled vertically proportioned windows articulated with muntins are most appropriate to the the local building vernacular. Building facades should have an abundance of windows and doors that use clear nonreflective glass. Windows on higher floors should align vertically with windows below if possible.

## Landscaping

Thoughtfully designed landscaping appropriate to the context of a small New England town should include the careful use of stone walls, wood fencing, paving materials and plantings. These features can tie a structure to its landscape, define spaces and make for a pleasant pedestrian experience. Preserve mature plantings where possible and minimize modifications to the natural topography of the site.

## Plantings

Indigenous planting appropriate to the context should be used and placed in a manner that appears natural and integrated into the landscape. Planting should be grouped to include a variety of types and scale from trees, shrubs, perennials and ground cover. Planting should be used to define spaces, shade pedestrian spaces, soften buildings and to create buffers between public spaces and roads, parking areas and mechanical equipment.



# TOWN OF ACTON — DESIGN REVIEW GUIDELINES

## Public Spaces

Development should strive to create appealing public spaces and provide pedestrian access and connections to existing public amenities via sidewalks, covered walkways, and lawns. Provide public amenities that invite public use such as benches, water features, and shaded gathering spaces. Buildings should recognize the importance of their visual impact on the public way onto which they front. In order to strengthen the definition of the public spaces buildings should maximize their frontage on the street and public spaces that they abut.



## Materials

There is a strong preference for authentic natural materials such as wood, brick, and stone for the exterior of structures and landscape features. Construct windows, storefronts and public doorways of wood where possible. Synthetic materials should be as close in appearance and detail to the natural material it simulates as possible.



## Roofs

It is characteristic of traditional New England architecture and smaller scaled structures that roofs be sloped and articulated with dormers, chimneys, gables, cupolas, etc. Larger structures likewise can benefit from a similar treatment that will break-up the massing into appropriately scaled elements. Avoid large flat roofed areas or conceal them behind parapets or sections of sloped roof.



## Mechanical Equipment

Conceal utilities and mechanical equipment from public view. If possible utilities should be placed below grade, ventilation equipment enclosed with the building or concealed by parapets, and service areas and dumpsters enclosed and located away from public view.



## For further information contact:

The Design Review Guidelines Committee [drgc@acton-ma.gov](mailto:drgc@acton-ma.gov)

Town Hall  
472 Main Street  
Acton, MA 01720



# 4

## *Capital Planning*

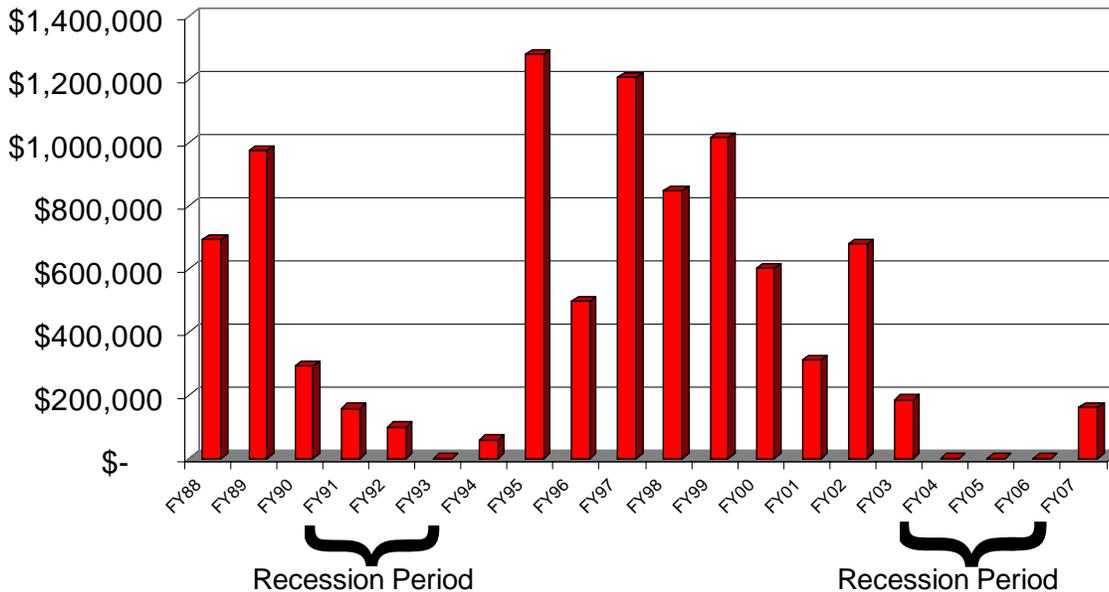
# Report of the Board of Selectmen

## MUNICIPAL BUDGETS

### INTRODUCTION

This year at the State of the Town meeting, the Chairman of the Board of Selectmen will facilitate a discussion of the burgeoning town and schools capital needs that have gone largely unfunded for a number of years, as noted in the municipal capital spending chart below.

**Town Capital Article Expenditures  
without Major Construction Projects FY88 - FY07**



In 2005, Acton voters considered two Override Questions framed as a “Pyramid”. One question asked whether the voters would approve a \$3.8 million override that was directed totally toward operating budgets, the other asked voters to approve a \$4.5 million operating override that would have provided an additional \$700,000 earmarked for capital needs, split evenly between the town and schools. The voters elected not to support this higher override amount, but we continue to face the difficulty of solving the issue of financing capital needs while maintaining services. We hope that the conversation at State of the Town this year will include the voters’ views on what seems to be a key question: “how do we fund capital needs if we want to maintain the level of services (operating budgets) that voters supported in 2005 by passing the \$3.8 million operating override?”

As recently as the early part of last year the budgetary outlook for Acton (as well as most other communities in the state) continued to be bleak, and Town and School officials were anticipating that an Operating Override of some magnitude would be needed this year in order to fully fund the budgetary needs of the Town and Schools in FY08. As the State began to report improved revenues for the Commonwealth and Legislators began to suggest that some of those improved revenues might be shared with the communities in the form of increased State Aid, we greeted the news with guarded optimism. Ultimately, the Acton Leadership Group (ALG) recommended that the FY07 budgets be based on relatively conservative estimates of State Aid. When the final State Aid numbers were announced this

summer, we were pleased to note that the actual numbers were considerably better than our estimates, resulting in a new revenue projection of nearly \$1,000,000 more than the estimates upon which the FY07 budgets were based. With this good news, the ALG updated the FY07 and FY08 projections and we are pleased to advise that we do not foresee the need for an Operating Override this year in order to fund the anticipated Operating Budgets for FY08.

Each municipal budget is constructed as a careful balance of personnel costs versus the tools and equipment required to make our staff productive and efficient. Through every budget process we struggle to direct our limited resources to the most pressing issues. Last year we addressed the long-overdue need for additional personnel in three of our departments (Finance, Information Technology and Highway) and sought Town Meeting approval to add personnel there. This was done at the acknowledged expense of many of our capital needs. This year we anticipate a greater emphasis on capital.

Over the last 15 years the percentage share of the revenues devoted to municipal operations has been reduced to accommodate the increases in student population at both the Local and Regional School Districts. In order to accommodate the increases necessary to fund the school budgets, the municipal side reduced capital and preventative maintenance expenditures. At the time of reducing these expenditures, all four major boards (the Board of Selectmen, The Finance Committee, The Acton Public School Committee, and the Acton-Boxborough Regional School Committee) recognized that the short-term benefit of funding the needs of the burgeoning school population was being made against the long-term costs of not maintaining vehicles, equipment and buildings. At that time a commitment was made to reestablish the municipal capital preventative maintenance and capital replacement programs in the future. While adequate staffing remains a major concern, the focus of the remainder of this message will be on Municipal Capital needs and the funding necessary to address those needs.

## **PURPOSE**

Our purpose in placing this topic on the State of the Town agenda is not to debate the need for a specific capital request nor to place the requests in priority order as was recently reported in the press. Those debates are premature at this time. They will come later. For now, we are seeking grass roots input from you as to the means or mixes of funding to be employed for the following major classes of capital expenditures:

- Major building projects such as school building roof replacement and the construction and renovations of fire facilities.
- Repetitive vehicle and equipment purchases – school buses, police cruisers, DPW vehicles, etc.
- Long-life vehicle and equipment purchases such as fire trucks and loaders.
- Non-construction related studies and major information technology initiatives and upgrades, such as the geographical information system.

## **PROCESS**

Two years ago, the 2020 Committee, consisting of the entire Finance Committee, the A-B Regional School Committee, the Acton Public School Committee, the Board of Selectmen, and selected members of Town and School staff, defined a capital expense as any non-personnel expenditure greater than \$25,000, which had a useful life of 5 years or more. This is the definition that has been carried forward for purposes of this discussion.

In preparation for the FY07 Budget we identified over \$10 million in municipal capital projects that had not been funded over the last 10 years. During that 10-year period, the municipal budget, including operating and capital, has increased at an average annual rate of slightly over 4 percent, well below the rate of inflation and the allowable increases under Proposition 2½. Again this year, as every year, the Town Manager has prepared a 5-Year Capital Plan for consideration by the Board of Selectmen (see Appendix 2, also see Appendix 5 for selected samples and excerpts of reports, studies and plans which are the genesis of some of the capital requests in Appendix 2). This plan identifies a multi-million dollar program of possible major construction projects over the next five years (some of which may be self-funded, either in whole or in part), as well as an average of approximately \$1,500,000 annually in new and replacement capital, minor construction/maintenance projects, studies and new initiatives (identified as “other” on the Summary page of Appendix 2). The Board of Selectmen has not completed its analysis of the Manager’s “draft” plan, but after an initial review, it is clear that the scope of the plan is a reasonable representation of the Town’s needs over the next five years. As the Board completes its work some items may be removed, some may be added and some may be adjusted but, ultimately, we expect the Selectmen’s version of this plan to be similar in scope to the Manager’s. With these caveats in mind, we are comfortable in bringing this plan to you, the voters, seeking your perspective on how we should undertake the funding for capital needs of this scope.

## **NEEDS**

A major ongoing need in our capital plan is the need to replace old equipment and vehicles yet, for the past four years we have been unable to replace more than a small fraction of the equipment and vehicles that need to be replaced. The FY08 5-year Municipal Capital Plan requests an average of approximately \$1.5 million annually to address these types of annual, ongoing needs. In addition to these ongoing needs, we have several major capital projects and programs, most of which are one-time expenses, that need funding. These include design and construction of a new North Acton Fire Station, renovation of the South and West Acton Fire Stations and reuse of the Center Fire Station, IT improvements, a Geographic Information System (GIS), expansion of the sewer system, and our ongoing sidewalk construction program, to name a few.

Municipal Government is somewhat less dependent on people to perform its work than is the school system. Conversely, we need more vehicles, heavy equipment and technology to assist our people in doing their jobs. Without reliable, properly-functioning municipal equipment, public safety is jeopardized, property is at risk and valuable man-hours are wasted. We all understand that there is a trade-off between funding capital items and maintaining our operating budgets. We have balanced these competing forces for nearly twenty years; however, it is clear that we can no longer fund our critical capital needs out of the revenues available to the Municipal Budget and still maintain services, without additional funding.

## **PLANNING FOR OUR CAPITAL NEEDS**

The town’s leaders are currently examining this crucial issue as it affects both the municipal and school operations. It is important that we have a comprehensive plan going forward that addresses the Capital needs of both entities while ensuring that cost-effective services are maintained at voter-prescribed levels. We cannot afford surprises such as equipment breakdowns or failing roofs. We must find a way to fund these needs.

The means of funding capital expenses are varied and have evolved over time based on the specific characteristics of the expenditure. For example, both the Town and Schools have the need to add or replace vehicles yet each entity has chosen different methods of financing such additions/replacements.

The Schools have chosen to lease school buses and place the annual lease cost within their budgets. This decision was based, in part, on the uniformity of both the type of vehicle and its useful life. The Town, on the other hand, has traditionally replaced vehicles on a cash basis. This practice was based on the annual recurring need for vehicle replacements. The type and useful life of municipal vehicles varies greatly from the two year life for police cruisers to the 30 +/- year life for certain snow removal equipment. The Town has occasionally borrowed for high cost vehicles with an extended life. As you will note in the Municipal Capital Plan, the Fire Chief has requested just over \$1.2 million in fiscal year 2011 to replace a pumper and the ladder truck. These vehicles are expected to have a 15 +/- year life and we would expect to fund these purchases by borrowing.

Major construction projects such as the Junior and Senior High schools, Memorial Library and the Public Safety Facility, as well as land purchases, have traditionally been funded through dedicated debt exclusion overrides. The Community Preservation Act (CPA) provides monies generated by the CPA surcharge. These funds may be used to purchase certain projects including land purchases. We have yet to use CPA monies to purchase land, but the opportunity does exist within certain limitations. Indeed, looking forward, we expect that one or more CPA-funded land purchase opportunities may be presented at the 2007 Annual Town Meeting in April.

The report of the Joint Working Group on Capital Planning, found later in this document, notes that there are several potential mechanisms to consider in addressing the problem of how best to fund capital needs. The most obvious is the regular income from Real Estate Taxes, raised within the normal limits of Proposition 2½. (Municipal and School officials will argue that this source is already consumed, just to fund ongoing Operational expenses.) Other sources include Reserves (Free Cash and Excess and Deficiency, or “E&D”), Self-Funding (fees), Gifts and Grants, Community Preservation Act (CPA), Debt within the limits of Proposition 2½ and the entire suite of Proposition 2½ Exclusions (Operating Overrides, Debt Exclusions, Capital Overrides and the relatively new Stabilization Overrides). The following descriptions are offered to help the reader better understand the purposes and applications of some of these options:

### **FREE CASH, EXCESS AND DEFICIENCY (E&D)**

It is instructive to understand the level of cash reserves we have to determine whether any of these might be used to fund capital. The first source of reserves with which most people are familiar is Free Cash. We expect the state-certified Free Cash amount that would be available for appropriation at the April Town Meeting to be in the range of \$1.5-\$2.0 million. This is an increase over the amount certified last year due to slightly higher revenues and budget turn-backs from the local schools and the municipal budget. At the Region, we are informed that they expect to have approximately \$600,000 available in their Excess and Deficiency (E&D) account which is equivalent to the Town’s Free Cash account.

### **ENTERPRISE AND REVOLVING ACCOUNTS**

The town and the schools also maintain various enterprise and revolving accounts which relate to the income, expenses and liabilities of providing specific services to the town and schools, where the governmental body intends to recover the costs of providing these services through user charges. The operation of the transfer station, recreation programs, community education, the nursing program, and the Council on Aging van service are examples of services provided to the public for a fee, for which an enterprise or revolving account has been established. With the possible exception of the NESWC (transfer station) enterprise account, other fund balances appear appropriate to their ongoing level of activity.

Generally, the fund balance associated with an Enterprise or Revolving Account is required to be used for purposes associated with the purpose of the account; however, with the termination of the NESWC

contract last September, the Selectmen are considering the potential use(s) of a portion of the fund balance in the Transfer Station Enterprise Fund (the “NESWC” account) for other municipal capital purposes. We will not know how much, if any, is available for this purpose until (1) the state certifies the fund balance later this year and (2) we receive the necessary legislative approval to access these funds. None of the other Enterprise and Revolving Accounts have a fund balance of this nature that might become available for other uses.

## **OVERRIDES AND EXCLUSIONS**

One obvious mechanism is to ask the taxpayer to override Proposition 2½ and raise taxes to fund expenditures for capital items. There are, in fact, four different mechanisms by which Proposition 2½ may be overridden or excluded. Each of these requires not only town meeting action but also a vote at the ballot.

### **Operating Override**

An *operating override* adds a certain specified amount to the tax levy and this amount becomes a permanent part of the levy in future years. This is what we voted on and passed two years ago.

### **Debt Exclusion**

The next and most common form of override is a *debt exclusion*. A debt exclusion is used to raise additional taxes for the annual debt service costs of projects funded by borrowing.<sup>1</sup> Unlike an operating override, a debt exclusion does not become a permanent increase in the levy, but rather is a temporary increase in the levy for the life of the debt. We have used debt exclusions to fund major construction projects such as the library, the public safety facility, and the new and renovated schools.

### **Capital Exclusion**

A *capital exclusion* works in a manner similar to a debt exclusion except that the capital exclusion is funded entirely in the year in which the project is budgeted. Thus the levy would be increased by the full amount of the capital outlay, but only for that particular year.

### **Stabilization Fund Override**

Similar to an operating override, a *stabilization fund override* is a general override dedicated to funding one or more stabilization funds. Stabilization funds may be created for one or more different purposes. A fund may be created for a broad category of spending purposes, e.g. any lawful purpose, capital budget purpose or purposes for which the community may borrow money. It may also be created for a specific purpose, e.g. fire facilities. If a general override is approved by the voters, the monies will be earmarked only for the stabilization fund. In the initial year of the override, Town Meeting, by a two-thirds vote, must appropriate the override amount to the stabilization fund. Each year thereafter, the Board of Selectmen must decide to continue to fund the stabilization fund in question. While the capacity to tax is permanent and indexed annually by 2½ %, the amount taxed each year is limited to the amount of the last appropriation into the fund, plus the allowed annual 2½% indexing on that amount.

## **CONCLUSION**

The funding of Capital needs, when there is insufficient funding for day-to-day Operational needs, is a problem with which the Selectmen, School Committees and Finance Committee have been grappling for years. It is hoped that by opening this discussion with you, the voter, we will be able to formulate plans that will begin to develop permanent solutions to these long-standing issues. We thank you for participating in this important public dialogue.

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<sup>1</sup> The town or region may also borrow money and repay it within the confines of Proposition 2½, i.e., out of the operating budget. We are currently paying for our MUNIS financial system in this manner

## Report of the School Committee on Capital

To: Townspeople of Acton

From: John Ryder, Chairman, Acton Public School Committee

Re: School Capital Needs

Date: October 24, 2006

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The schools and town, working with the FinCom, have been meeting to develop a comprehensive five-year Capital Plan. We will continue working collaboratively with that end in mind. What follows below is a description of the school-side perspective of our capital needs.

Over the last several years the Towns of Acton and Boxborough have rebuilt the central school campus. During this process we have constructed the Parker Damon Building, which now houses the Merriam and McCarthy-Towne Schools, converted the old Merriam building into a multi-purpose facility that houses both local and regional school programs, demolished the McCarthy wing of the McCarthy-Towne School, rebuilt and expanded R.J. Grey Junior High School, rebuilt Leary Field and expanded/renovated the Acton-Boxborough Regional High School. Through a combination of local funding, State Building Assistance, and local fundraising, we now have a recapitalized campus that will serve our communities well for the next 30-plus years.

We are grateful to all of the citizens who worked to make this possible. Without the support of the citizens of both towns throughout this process, we could not have done this. The following chart represents the funding of the major school renovations:

	Appropriation	MSBA Reimbursement	Net Taxpayer Cost
Senior High School	\$52,460,000	\$34,026,526	\$18,433,474
Junior High School	\$19,100,000	\$12,995,858	\$ 6,104,142
Twin School	\$21,350,000	\$13,450,500*	\$ 7,899,500

\*\$1,085,577 is paid annually (includes interest)

What is left to do? We have four school buildings whose major systems are at the end of their projected economic life. These systems are part of the Conant, Gates, Douglas and Merriam buildings. The systems are roofs, boilers, Univents and window walls. By replacing these systems over the next few years, we should be able to avoid a catastrophic failure of any of them and reap the cost savings associated with a planned replacement program, as opposed to an emergency replacement of any them. We also know that upgrading these systems will produce considerable energy savings annually. None of them at this time come close to operating with the same energy efficiency as new systems.

Why does the School Committee view the projects in this packet as capital projects? As a matter of practice, both the Committee and the administration apply the following tests to projects before we bring them to the taxpayers for a separate capital appropriation. First, is the economic life of the project greater than five years? Secondly, is the funding we are seeking from the taxpayers greater than \$25,000? Lastly, we question, is it feasible to fund a project inside of the appropriated budget?

Examples of projects that we have funded in the last few budget cycles through the appropriated budget, or for which we have fundraised, are:

- We have entered into lease purchase arrangements for school buses and other equipment inside of our annual appropriation.
- We also annually perform significant "capital" maintenance on our campuses as needed. Examples of this would be paving at one of the schools, replacing septic lines at another school.
- We have installed play structures on the campuses (this would be an example of a project for which fundraising plays a very significant role).

The Acton School Committee looks forward to discussing our capital plan at the State of the Town meeting.

## Report of the Joint Working Group on Capital Planning

### BACKGROUND

Beginning in FY 1997, voters approved a Five-Year Capital Plan (the “1996 Plan”) that primarily consisted of a number of large capital projects with some minimal general maintenance and smaller capital expenditures (See Appendix 1). Since then, the capital focus has been on completing most of the large capital projects stipulated in that plan and attempting to fund smaller capital items as the operating budget would allow. The town also benefited from the 1996 Plan as the schools were able to complete the building projects and qualify for reimbursement from the State School Building Assistance (SBA) program of approximately 65% of construction costs. The following table summarizes the large projects from the 1996 Plan that were completed:

Large Projects Completed from 1996 5-Year Capital Plan

Project	Year Completed	Funding Source	Total Amount (in \$Millions)	Net Taxpayer Cost (in \$Millions)
Library	1998	Exempt Debt-General Fund, State Grant	\$6.3	\$4.3
NARA	1998	Exempt Debt-General Fund	\$1.6	\$1.6
Parker Damon Building	2003	Exempt Debt-General Fund and SBA	\$21.3	\$7.9
Jr High Renovations & Expansion	2003	Exempt Debt-General Fund and SBA	\$19.1	\$6.1
Sr High Renovations & Expansion	2004	Exempt Debt-General Fund and SBA	\$52.5	\$18.4
Sewers	2003	Debt-Sewer Fund	\$25.1	\$6.8
Public Safety Facility	2005	Exempt Debt-General Fund	\$6.4	\$6.4
Total			\$132.3	\$51.5

Table 1

However, with the need to fund such significant capital projects the ability to raise taxes to fund additional, even considerably smaller, capital items was constrained. Complicating this until recently was a decline in state aid that began in FY 2003. Recognizing that it was important to continue to appropriately plan for and fund capital items, a working group consisting of five people was developed during FY 06. The working group consists of Chairs of the Board of Selectmen, School Committee, Finance Committee and a representative from Town and School staff. The goal of the group was to ensure that a process existed for continuous capital planning and that the process made sense, and to develop an updated combined capital plan with proposed funding sources. Since the town and schools have completed most of the large capital items from the 1996 Plan, the current draft capital plan consists mostly (but not exclusively) of smaller, more routine, capital items. Hence, the group saw a need to consider more routine, stable, longer-term or reliable funding sources to ensure that a final plan could actually be completed.

The group’s work is still ongoing and has not reached a point where it has been formally reviewed and approved by any of the town Boards or Committees. The group expects to have a capital plan for Annual Town Meeting in April. The plans included in this material are not final: they are very much in draft form. This is an optimal time for citizens to give input. Our goals at the State of the Town are to solicit input from citizens on the capital planning process and options for funding sources.

## STATE OF THE TOWN MEETING

Key to the effort the working group is undertaking is developing recommendations for the budget process and appropriate funding sources. We welcome feedback from citizens on these areas. There are sections below that outline the process followed and potential funding sources. The working group has not recommended changes to the budgeting process.

It is a goal of both the town and schools to achieve as much funding of smaller capital items as possible within the tax revenues received to fund the operating budget. However, given a review of the Acton Leadership Group (ALG) projections (see Appendix 4) and the draft capital plans included in these materials there does not appear to be enough money from tax revenues to fund the entire capital plan. Additionally, in the past, large construction projects have traditionally been funded by debt exclusion overrides. While the working group recognizes that these are draft capital plans and the ultimate capital plans may be more or less than the amounts shown, we need to gather feedback from citizens about funding sources. The working group is considering a number of options in addition to tax revenues to fund what is ultimately determined to be the capital plan.

As mentioned in the Selectmen's message on Municipal Budgets, there are potential one-time sources for capital costs such as free cash and reserves. The working group is considering ways to use such available funds as the next source after tax revenues (and after other funding sources such as Community Preservation Act (CPA), fees, or donations). Then, the working group has considered issuing debt through a debt exclusion override as the next likely source. As shown in Table 2 of this message, the projected cost per \$2 million of incremental excluded debt to a typical \$500,000 single-family home is \$37.50 in annual property taxes. As you read further you will see a long list of potential funding sources, such as capital overrides, and stabilization funds, which may also be considered as part of this process.

## APPROACH AND PROCESS TO ONGOING CAPITAL PLANNING

The school and town follow similar processes for developing capital plans. Both school and town staff prepare lists of capital needs. The Town Manager reviews the town list and the Superintendent reviews the schools lists. After each respective review, both town and schools have revised lists that are presented to their respective oversight boards, the Board of Selectmen and the School Committees. The Finance Committee reviews these items as part of participating at the annual budget hearings. As part of the annual budget process, an amount of money for capital spending is designated within the operating budget (or, as in the case with the recently completed large construction projects, outside of the operating budget as debt exclusion overrides) and the capital needs lists are reviewed with the priority items selected to be done within the upcoming budget year. Consideration is given to whether other funds are available for funding, such as State grants, CPA funds, private donations or other funds. If such funds are available the capital item may also be done within the upcoming budget year. Both town and schools expect to follow similar capital plan updates annually. Recently, the town has presented capital items as separate warrant articles while the schools present them as part of the total budget or assessment. However, past practice has varied with regard to budget presentation at town meeting—the town has not always presented capital warrant articles and the schools have sometimes presented capital warrant articles in the past.

The school and town each have different capital planning requirements and therefore they are at different stages in the capital planning process. Much of the school capital needs are building-specific needs. Since there have been three major school building projects (the Parker Damon Building, the Junior High School, and the Senior High School), the remaining school needs are principally centered on maintaining the other four school buildings that have not had substantial capital work recently and can be grouped into a few similar categories. The school draft plan, included as Appendix 3, does not anticipate any State reimbursement under the SBA program.

Differing from that are the town capital needs. The town needs are extremely diverse, ranging from small to large in cost and span many different categories. The town draft plan is included as Appendix 2.

## CAPITAL PLANNING PRACTICES AND POLICIES

1. Any 5-year plan will change as new information becomes available. Economic trends, interest rates, project reimbursement programs, and future needs are all uncertain. The capital plan is dependent on early estimates of project costs, which are subject to change. Project cost/benefit analysis has not been completed for items listed here. Changes in any of these factors or other unexpected events will affect the plan.
2. For large construction projects, working committees are established to review feasibility, construction cost plans and estimates, funding and other specific issues. Just because something is on a plan does not mean it will definitely proceed as a project.
3. The town and schools use a similar definition of capital developed as part of prior joint review of capital processes. Capital is defined as items with a cost greater than \$25,000 and an economic life greater than 5 years. Personnel costs are not included.
4. Debt has been used to fund capital costs where the cost was significant, the life of the asset was long enough that it made sense to charge to future taxpayers, the use of debt was in accordance with state law, and taxpayers supported the use of debt.
5. As the final capital plans are made to conform with the dollar amount in the operating budgets, a prioritization occurs. Prioritization practices have generally consisted of consideration of the following:
  - a. Public health and safety
  - b. Mandated by state or federal government
  - c. Necessary for maintenance of town assets
  - d. Demonstrated increased efficiency and/or cost savings

## POTENTIAL CAPITAL FUNDING SOURCES

Capital projects can be financed in a number of ways. An appropriate balance of financing options is important to maintain an ongoing program and limit the community's risk. Acton has recently generally used the operating budget and excluded debt as a source for funding capital, however as can be seen in Table 1, a number of funding sources have been used in the past. In the future, a number of sources should be considered to ensure a sustainable capital program. The following is a list of sources to be considered.

**Tax Revenue** – Annual revenue from the total tax levy can be used to fund capital items within the operating budget.

**Free Cash** – It is instructive to understand the level of cash reserves to determine whether any of these might be used to fund capital. The first source of reserves with which most people are familiar is Free Cash. Free Cash is generated from three principal sources: (1) taxes collected, but not appropriated in the budget process, (2) turn-backs of unspent monies in the budget, and (3) budgeted revenue from other sources. We expect the state-certified Free Cash amount that would be available for appropriation at the April Town Meeting to be in the range of \$1.5-\$2.0 million. This is an increase over the amount certified last year due to slightly higher revenues and budget turn-backs from the local schools and the municipal budget. Free Cash has been used in the past to fund operating budget costs and capital costs and it is a possible revenue source for capital items.

**Excess and Deficiency Fund** - This is the Regional Schools “undesignated fund balance”. This fund functions in much the same way as free cash, but it is under the authority of the Regional School Committee.

**Borrowing Approved within Proposition 2½** - This can be used for any item allowed to be financed in accordance with state laws. Recently, Acton has used this for smaller capital items such as the MUNIS financial information system where \$700,000 was borrowed. General obligation bonds are issued. Funding for annual debt service comes from annual budget within the tax levy. The town is currently paying for the MUNIS financial system in this manner.

**Borrowing Approved as Exempt from Proposition 2 ½ (“Exempt Debt” or “Debt Exclusion Override”)** - For large construction, infrastructure, and other capital costs deemed to be appropriate to finance over a long-term, usually general obligation bonds are issued. Funding for annual debt service is raised through additional tax revenue raised outside the limits of Proposition 2 ½ (exempt debt). Unlike operating budget Proposition 2 ½ overrides, debt borrowed under this criteria does not have a permanent effect on the tax rate. It is included in the tax rate until the debt is extinguished, then the tax basis reverts to its previous lower level. For a project to be funded as a debt exclusion, it needs to be approved by a two-thirds majority vote by Town Meeting and a majority vote at town election.

**SBA Program** - State aid received for funding school building projects has been netted against the building cost to derive the amount funded under a Debt Exclusion Override. The State restructured the SBA program in 2004, which is now conducted under the Massachusetts School Building Authority. The Authority has issued a number of reports and guidelines for funding future capital projects. While the scope of funding by the Authority may include certain capital improvement costs such as some items in the schools draft plan, the Authority’s recent needs assessment of all schools in the State indicate that our older schools are not ranked a top priority so funding is not likely and therefore not being considered as part of the draft plan.

**Capital Override-** A capital exclusion override works in a manner similar to a debt exclusion except that the capital exclusion is funded entirely in the year in which the project is budgeted, typically one year. Thus the levy would be increased by the full amount of the capital outlay, but only for that particular year. For a project to be funded as a capital override, it needs to be approved by a two-thirds majority vote by Town Meeting and a majority vote at town election.

**Sewer Enterprise Borrowing** – For large sewer infrastructure projects, general obligation bonds are issued. Funding for annual debt service is derived from betterments.

**Stabilization Fund** – Funding for annual capital expenditures may come from a Stabilization Fund upon vote of Town Meeting. The town has established a stabilization fund, which currently has a balance of approximately \$3,000. New regulations allow for the establishment of multiple Stabilization funds for different, specific purposes by a two-thirds vote at Town Meeting. Appropriations both into and from the funds require a two-thirds vote at Town Meeting. Appropriations into a Stabilization Fund can be within Proposition 2 ½ or outside of Proposition 2 ½ as an override, an override requiring Town Meeting and ballot votes.

**Community Preservation Act-** Beginning in FY 03, Acton has been collecting a 1.5% surcharge on real estate taxes to collect money to fund projects that qualify under the State’s Community Preservation Act. The town is also eligible for a state match, which since the beginning of the town’s participation has been equal to the level of the surcharge collected from town citizens. The level of match from the State depends upon how many cities and towns in the state adopt the CPA and may or may not decline in the future. The CPA funds can be used to: acquire, create and preserve open space; acquire and preserve historic resources; create, preserve and support community housing; and acquire, create and preserve land for recreation use. Some of these uses may fit the kinds of items within the capital plans.

**Enterprise and Revolving Accounts-** The town and the schools also maintain various enterprise and revolving accounts which relate to the income, expenses and liabilities of providing specific services to the town and schools, where the governmental body intends to recover the costs of providing these services through user charges. The operation of the transfer station, recreation programs, community education, the nursing program, and the Council on Aging van service are examples of services provided to the public for a fee, for which an enterprise or revolving account has been established.<sup>1</sup> With the possible exception of the NESWC (transfer station) enterprise account, other fund balances appear appropriate to their ongoing level of activity.

Generally, the fund balance associated with an Enterprise or Revolving Account is required to be used for purposes associated with the purpose of the account; however, with the termination of the NESWC contract last September, the Selectmen are considering the potential use(s) of a portion of the fund balance in the Transfer Station Enterprise Fund (the “NESWC” account) for other municipal capital purposes. We will not know how much, if any, is available for this purpose until (1) the state certifies the fund balance later this year and (2) we receive the necessary legislative approval to access these funds. None of the other Enterprise and Revolving Accounts have a fund balance of this nature that might become available for other uses.

**Other Sources** – Other funding sources may include state and federal grants and available funds, such as private donations, and fees for services.

**Illustration** - To illustrate the differential impacts that certain override mechanisms have on property taxes, consider the following hypothetical example. Consider a current expenditure of \$2 million for needed capital items. This example assumes funding either through an operating override, a debt exclusion or a capital exclusion and that the project will be bonded over 10 years. Please be mindful that the Capital Planning working group has not determined the specific funding sources yet for a plan and these are illustrative only. Depending on the mechanism used to finance the project, the impact in the first year on our property taxes can be quite different, as shown below:

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<sup>1</sup> For those who attend town meeting, you may recall that the appropriation of money for these funds, which does not come from taxation, is handled as individual items in the warrant, often on the consent agenda.

**Table 2: Impact of a \$2 Million Project on Property Taxes of a \$500,000 Single Family Home**

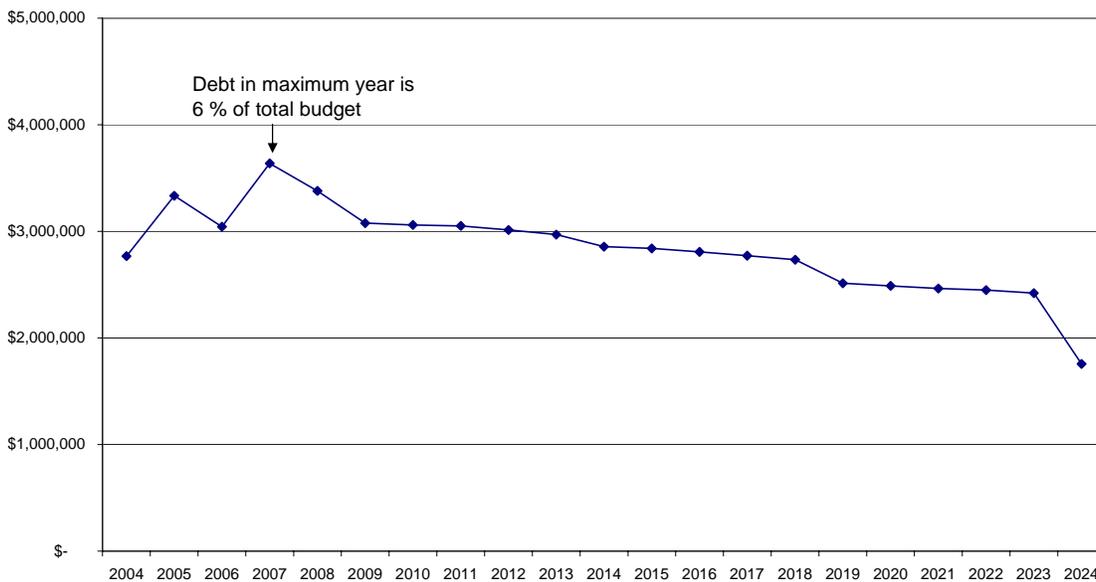
Funding Mechanism:

1. Operating override	\$250.00 <sup>1</sup>
2. Debt exclusion	\$ 37.50 <sup>2</sup>
3. Capital exclusion	\$250.00 (1 year only)

The major difference between option 1 and option 3 is that in future years there is no tax impact under option 3, whereas under option 1, the \$250 is built into the levy going forward. Alternatively, the debt exclusion (option 2) has a lower annual impact on property taxes, but would continue for the period of the bonding, in this case 10 years. If other projects were bonded in the future, these amounts would be added to the debt exclusion amount and would increase the property tax impact.

In considering the tradeoffs of each mechanism we are mindful that not all capital projects may be deemed bondable (i.e., suitable for debt exclusion). It is also important to consider the current and future debt service that the town has outstanding from prior projects. We have benefited from low interest rates in recent years, resulting in final debt service costs on our building projects that are considerably lower than we had originally anticipated.<sup>3</sup> The figure below shows that we are at about our peak in terms of debt service. As can be seen, our debt service (and hence the impact on our property taxes) will begin a gradual decline.

**Total Debt (Excluded and Non-Excluded) - Town of Acton plus Acton's Share of the Regional School District**



Includes the estimated impact of SBAB reimbursement on all school projects

<sup>1</sup> Assumes an average single family home valued at \$500,000. An increase in \$2 million to the levy would increase the tax rate by \$0.0005 (2,000,000/4,000,000,000) \* 500,000 = \$250.

<sup>2</sup> Assumes a 5% interest rate and first year debt service of \$300,000. This would increase the tax rate by \$0.075 per thousand (300,000/4,000,000,000) = .000075 \* 500,000 = \$37.50.

<sup>3</sup> We had originally expected that our net debt service costs would peak at slightly above 10 percent of our total budget, but due to low interest rates, net debt service has been held closer to 5 percent of our budget.

# 5

## *ABRHS and the 990 Mandate: Context and Plan*

## **ABRHS and the 990 Mandate: Context and Plan**

Massachusetts Education Reform Act, 1993

603 CMR 27.00: Student Learning Time

We are pleased to report that the Acton-Boxborough Regional School District received almost \$2M in additional State funding for the 2006-07 school year. We are extremely grateful, not only to the legislators on Beacon Hill for addressing inequities in the prior funding formula, but also for the work done by our local elected politicians who pressed the issue on our behalf. Those additional funds have allowed us to hire four additional teachers at the high school this year to help stem the past trend of steadily increasing class sizes.

As part of the 1993 Education Reform Act, the Massachusetts Department of Education required school districts to establish a minimum number of “structured learning time” hours per year for students at the elementary and secondary school levels. The law also stipulated that the minimum number of structured learning time hours were to be implemented in all Massachusetts public schools by September 1997. The DOE established the minimum number of hours per year at the secondary level to be 990. In addition, the law requires schools to undergo a Coordinated Program Review every six years.

The state of Massachusetts enacted the 990-hour mandate in an effort to “enable the students to achieve competency in ‘core subjects’ (mathematics, science and technology, history and social science, English, foreign languages and the arts) and ‘other subjects’ (other subjects required to be taught and approved by each district’s school committee).”

The law further defined “structured learning time” as that in which students are engaged in core subject or other subject study, directed study, independent study, technology-assisted learning, presentations by persons other than teachers, school-to-work programs, and statewide performance assessments.

### ***Acton-Boxborough’s Initial Response to the Mandate***

Due to philosophical conflicts and both space and financial constraints, the district determined that it was not in the best interest of our students to meet the mandate at the high school level in the recommended time frame. ABRHS underwent a Coordinated Program Review in 2004-2005, at which time the district developed an action plan to implement the time and learning requirements by September 2008, while attempting to maintain the culture and the academic success characteristic of ABRHS. In August 2006, the DOE responded that this was not an acceptable corrective action plan. The district was then given a December 15, 2006 deadline to submit a plan to increase the time and learning hours, beginning in January 2007, with a full implementation of the 990-hour requirement for each student by September 2007.

### ***ABRHS Guiding Vision in Meeting the Mandate***

The Education Reform Act’s 990 mandate presents both a challenge and an opportunity for the district. In addition to meeting the mandate, ABRHS is committed to viewing the challenge as an opportunity to examine its structures and course offerings in order to ensure that it is working to meet the needs of *all* students in an increasingly diverse population.

In the spirit of equity of access to educational opportunities, the school’s 990 plan will prioritize course offerings during the school day as the most effective way for students to meet the requirements, adding traditional course offerings that will appeal to a wide variety of students. Next, consideration will be given to common core, school-related clubs, committees, activities, and community-service learning opportunities. Also, courses taught in the evenings as well as summer institutes will be the next tier considered. School-related experiences, activities, and additional community service will also be deliberated upon as structured learning time, when all of the above options have been counted.

The ABRHS day is broken into eight, 47-minute periods. One of these periods is the student's lunch period. For a student to attend 990 hours of structured learning during the traditional school day, he or she would have to take seven courses per day, every day, for all four years of high school. Approximately 16% of ABRHS students currently meet the minimum 990 hours of structured learning time. The average number of hours per student by grade is as follows:

- Freshman = 953 hours
- Sophomores = 845 hours
- Juniors = 838 hours
- Seniors = 766 hours

### ***Short- and Long-Term Plans for Meeting the Mandate***

Essentially, the district's plan is to identify which students are meeting 990 and which are not, ascertain the number of hours students are scheduled, and document and quantify current student activities. Next, profiles of students who are below 990 will be developed, and a determination of which classes, programs, and activities would best meet their needs will be made the funding priority.

Meeting the 990 mandate will require hiring faculty and staff to teach additional sections of core and elective courses, plus some administrative time to track this data. It will also involve creatively utilizing the talent and experience of current staff members to pilot optional programs, summer institutes, and new elective courses. In addition, it will require the commitment of community leaders, businesses, and town residents in the spirit of school-community partnerships, work study, and school-to-work initiatives.

As a point of comparison, reaching the mandate using the traditional approach ("seat time") would necessitate the need to hire 16.1 full-time equivalent (FTE) teachers. This solution is unacceptable both financially and due to the fact that in order to reach full compliance of 990 hours of instruction per student, every youngster would need to be scheduled for a class every period (except lunch), every day, all year. We believe a more creative, thoughtful approach will better serve all students, particularly keeping in mind students who are currently only taking four or five courses per day.

The high school would like to add four teachers in January 2007 to begin implementing the State's mandate for which the fully loaded cost will be approximately \$120,000 for the period January – June 2007. These funds would need to come from Chapter 70 monies received from the State this year, as described above. These teachers will provide instruction for additional course offerings, and begin piloting new day and evening classes. A portion of these resources will be used to begin a Summer Institute. Through the Institute, non-traditional course options will be tested and modified before the 2007-2008 academic year begins next September.

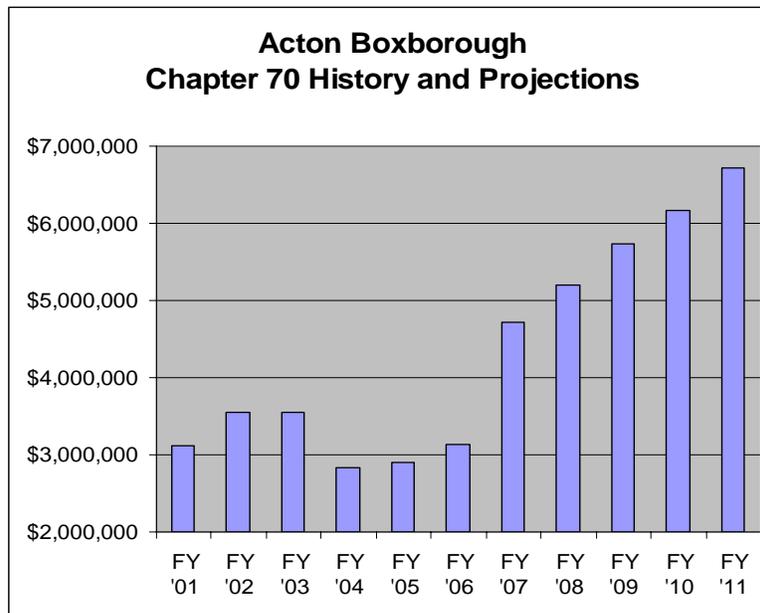
Next year, an additional four teachers will need to be hired, bringing the total to eight new FTEs in September 2007, hired solely to meet the State mandate, increasing expenses by some \$480,000 above this year's staffing expenses. A portion of this funding will be earmarked for supervision of laboratories and other learning environments. Art studios, world language lab, computer rooms, performing arts venues and our library will be staffed and utilized more effectively and efficiently.

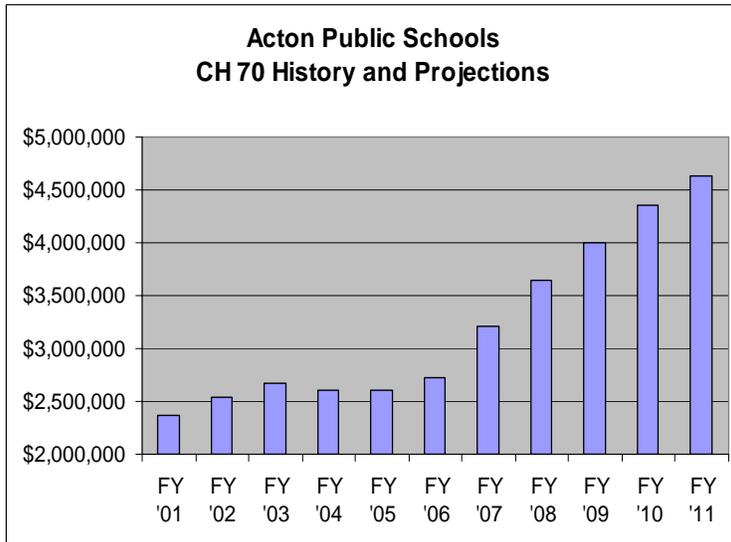
The short-term plan for meeting the mandate includes creative uses of funds to pilot new initiatives and to put options, such as directed study, in place to create a stable platform of offerings from which students can choose to attain 990 hours of structured learning time annually. The long-term solution, in order to best meet the needs of all students, will involve a return to a more comprehensive high school model, as well as reduced class sizes to insure that *all* students have equitable access to the robust courses and curriculum offered at ABRHS.

## Report of the School Committee on State Aid for Education (Chapter 70)

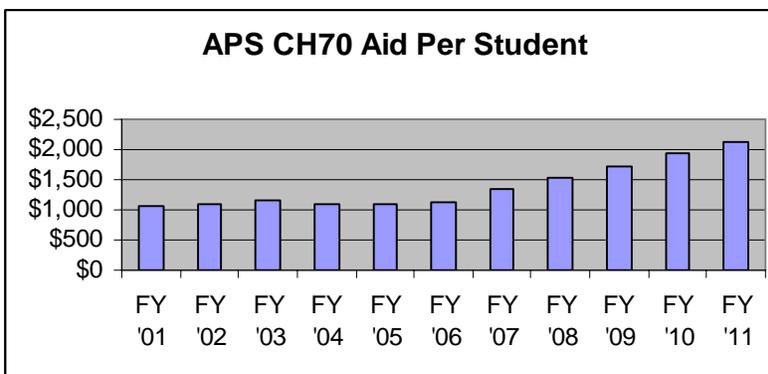
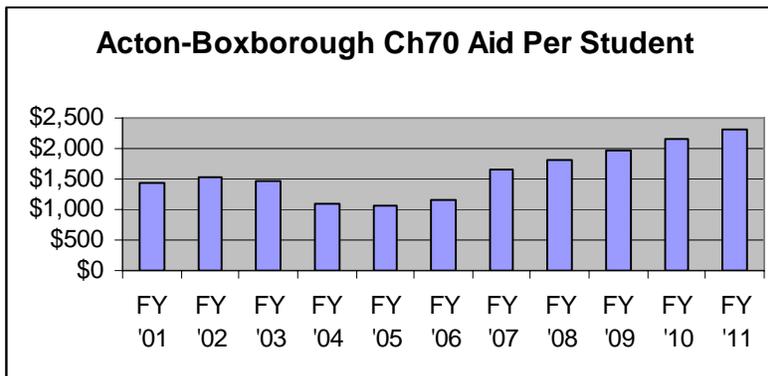
The FY '07 State budget included the first real reform to Chapter 70 Aid since the Education Reform Act of 1993. The new formula sets a target percentage for each district that Massachusetts will pay toward education costs. It also sets a minimum level of state funding, similar to the proposal made by Acton officials last year. This new minimum means that the state will pay at least 17% of a district's foundation budget. Currently, districts receive anywhere from 8% to 90% of their budgets paid for through the State's Chapter 70 Aid. These changes will be implemented over the next five years. Acton and Acton-Boxborough will grow from receiving 15% state aid last year to a target of 28%. This year alone, Acton-Boxborough received a 54% increase in Chapter 70 Aid, and Acton Public Schools received an 18% increase. This is partly due to the rapid increase in enrollment we have experienced at the Regional Schools over the last few years, and partly due to the new way wealth is calculated by the state. The old formula was based strictly on property values, and the new formula is based 50% on income and 50% on property values.

This year's state aid increase is a total of over \$2 million: \$1.6 million for the Regional Schools, and \$480,000 for the Acton Public Schools. Of this increase, \$240,000 was spent to hire four new teachers at ABRHS. Another \$120,000 will be needed to hire some staff in January to begin to meet the state requirement that all students attend 990 hours of structured learning. Any unused Regional Aid will flow to the Region's Excess and Deficiency Fund ("E&D" - similar to Free Cash) for future budgetary needs. Any unused APS Aid will flow to Acton's Free Cash calculation. The \$2 million increase is part of the new base for Acton's state aid, and is slated to grow more under the new formula, as you can see in these charts.





In FY '06, Acton Boxborough was receiving \$1,153 per student from the State in Chapter 70 Aid. This year, we are receiving \$1,661 per student, and when the formula is fully implemented in four years, we should be receiving \$2,325 per student. At Acton Public Schools, we received \$1,128 per student in FY '06, and \$1,338 this year. In four years, APS is scheduled to receive \$2,122 per student. Overall, Acton and Acton-Boxborough's State Aid is proposed to double under the new formula.



# Appendix 1 – 1996 Capital Plan

## Excerpt from the 1996 Annual Town Meeting Warrant

### FIVE-YEAR CAPITAL PLAN

Supported by the Board of Selectmen, the Finance Committee,  
and the School Committees on 2/26/96

#### ASSUMPTIONS

1. This plan will change as new information becomes available. Economic trends, interest rates, project reimbursement programs, and future needs are all uncertain. This plan is also dependent on early estimates of project costs which are subject to change. Changes in any of these factors will affect the plan.
2. Board recommendations consistent with the Mullin Plan are incorporated for FY97. These include Municipal capital spending of \$412,000, APS capital spending of \$500,000, and ABRS capital spending of \$1,335,000 over three years. This spending will be funded through free cash and annually recurring revenues, not through debt exclusion overrides.
3. Additional funding for other capital projects (besides the major facilities) will be determined year to year based on the availability of funds from free cash and operating budgets.
4. Tax impacts for a \$300,000 parcel are based on a uniform tax rate.
5. School Building Assistance (SBA) reimbursement will begin at 63% in the third year after bonding.

#### SUMMARY

1. Debt exclusion overrides are planned for library expansion and NARA in FY97, school expansion and sewers in FY99, and police/fire facility in FY2000.
2. The bonding plan for sewers includes short-term Bond Anticipation Note (BAN) to cover design in FY99, allowing design and construction to be combined for long-term bonding. The total \$5,000,000 (for design and construction) will then be bonded in two equal amounts in FY2000 and FY2001.
3. The \$5,000,000 for sewers may represent 25% of a total capital cost of \$20,000,000, or 50% of a total capital cost of \$10,000,000. In either case the remaining portion of the total capital cost for sewers will be paid by users, and thus will not impact the tax rate.
4. Bonding for other projects (except NARA) will also occur over two years to smooth the impact on the tax rate.
5. The maximum incremental tax increase due to this plan would be 4.6% in FY2000. The average incremental increase over the five-year period would be 1.8%.

**FIVE-YEAR CAPITAL PLAN  
Project Funding**

Supported by the Board of Selectmen, the Finance Committee, and the School Committees on 2/26/96

CAPITAL PROJECT	TOTAL COST (\$000)		FY 1997		FY 1998		FY 1999		FY 2000	FY 2001
	ORIGINAL ESTIMATE	CURRENT PLAN	DEBT EXCLUSION	OTHER FUNDS	DEBT EXCLUSION	OTHER FUNDS	DEBT EXCLUSION	OTHER FUNDS		
Municipal computerization	350	17		17						
School computerization	2,540	949		543		203		203		
Municipal deferred maintenance	400	225		225						
School deferred maintenance	2,850	885		457		214		214		
Land purchase	5,000	400		400						
Landfill cap	1,200	0								
Library expansion	6,000	6,300			6,300					
North Acton Recreation Area	1,300	1,600			1,600					
Police/fire facility	4,000-6,000	5,000		50					4,950	
School expansion	10,000-20,000	18,150				150		18,000		
School treatment facility	1,500	0								
Sewers, Phases 1-2	20,000	5,000						5,000		
Sewers, Phases 3-4	18,000	0								
Sidewalks	500	50		50						
Village infrastructure	5,590	70		70						
<b>Total</b>	<b>\$79,230-91,230</b>	<b>\$ 38,646</b>	<b>\$ 7,900</b>	<b>\$ 1,812</b>	<b>\$ 567</b>	<b>\$ 23,000</b>	<b>\$ 417</b>	<b>\$ 4,950</b>		

NOTE: Debt exclusion overrides planned for library expansion and NARA in FY97, school expansion and sewers in FY99, and police/fire facility in FY2000.

Actual bonding for library expansion split evenly between FY97 and FY98 (\$3,150,000 each year).

Actual bonding for school expansion split evenly between FY99 and FY2000 (\$9,000,000 each year).

Bonding plan for sewers includes short-term BAN to cover design in FY99, allowing design to be combined with construction. The total \$5,000,000 (for design and construction) will then be split evenly between FY2000 and FY2001 (\$2,500,000 each year).

Actual bonding for police/fire facility also split evenly between FY2000 and FY2001.

Assume SBA reimbursement at 63% starting in FY2001.

Additional funding for other capital projects to be determined later based on availability of funds from free cash and operating budgets.

**FIVE-YEAR CAPITAL PLAN**

**Bonding Schedule**

CAPITAL PROJECT	TOTAL DEBT EXCLUSION BOND AMOUNT	FY				
		1997	1998	1999	2000	2001
Library expansion	6,300	3,150	3,150			
North Acton Recreation Area	1,600	1,600				
Police/fire facility	4,950				2,225	2,225
School expansion	18,000			9,000	9,000	
Sewers, Phases 1-2	5,000			1,000*	2,500	2,500
<b>Total</b>	<b>\$ 35,850</b>	<b>\$ 4,750</b>	<b>\$ 3,150</b>	<b>\$ 9,000</b>	<b>\$ 13,725</b>	<b>\$ 4,725</b>

NOTE: All costs in \$000's.

\* In FY99 \$1,000,000 will be borrowed on a short-term basis to fund sewer design. This amount will then be rolled in with the construction cost for long-term bonding in FY2000 and FY2001.

Scheduling the bonding this way reduces the tax impact on a \$300,000 parcel by approximately \$36/year (vs a separate bond issue for design which would need to be paid back within 5 years).

FIVE-YEAR CAPITAL PLAN

Tax Impacts

	FY97	FY98	FY99	FY2000	FY2001	FY2002	FY2003
Additional debt service (excluded)	\$ 554,867	\$ 888,980	\$ 1,913,974	\$ 3,377,748	\$ 2,685,876	\$ 1,971,754	\$ 1,912,277
Additional tax rate (total)	\$ 0.37	\$ 0.59	\$ 1.28	\$ 2.25	\$ 1.79	\$ 1.31	\$ 1.27
Annual impact on \$300K parcel	\$ 110.97	\$ 177.80	\$ 382.79	\$ 675.55	\$ 537.18	\$ 394.35	\$ 382.46
Incremental impact on \$300K parcel	\$ 110.97	\$ 66.83	\$ 204.99	\$ 292.76	\$ (138.37)	\$ (142.83)	\$ (11.89)
Maximum tax for \$300K parcel allowed under Prop 2 1/2	\$ 5,752	\$ 5,896	\$ 6,043	\$ 6,194	\$ 6,349	\$ 6,508	\$ 6,670
Maximum total tax for \$300K parcel (including capital plan)	\$ 5,863	\$ 6,073	\$ 6,426	\$ 6,870	\$ 6,886	\$ 6,902	\$ 7,053
Incremental increase due to facility plan	2.0%	1.1%	3.4%	4.6%	-2.0%	-2.1%	-0.2%
Average incremental increase due to plan	2.0%	1.6%	2.2%	2.8%	1.8%	1.2%	1.0%

NOTE: Total tax for \$300,000 parcel and incremental increase due to capital plan are calculated assuming maximum tax allowed under Prop 2 1/2.  
 Assumes School Building Assistance (SBA) reimbursement starts in 2001 at 63%.  
 Assumes uniform tax rate.  
 FY96 uniform tax rate is \$18.26/\$1000 valuation. \$0.91 is a 5% increase.  
 FY96 tax bill for a \$300,000 parcel would be \$5478 (assuming uniform rate).  
 If the State awards Acton the \$2,100,000 grant for library construction, the annual impact on a \$300,000 parcel will be reduced \$50 per year.

## Appendix 2 – Town Capital Plan

### Five Year Capital Plan

(1) These amounts represent preliminary estimates and are subject to change.

(2) These amounts are to supplement dollars dedicated to Capital Items in the FY '07 Town Budget

#### Major Construction Projects

	2008	2009	Fiscal Year 2010	2011	2012	Total
Fire Facilities	\$ 448,000.00	\$ 2,000,000.00	\$ 360,000.00	\$ 2,500,000.00	\$ 150,000.00	\$ 5,458,000.00
Senior Center Expansion/Relocation	\$ -	\$ 95,000.00				\$ 95,000.00
NARA Improvements	\$ -	\$ 350,000.00	\$ 60,000.00	\$ 70,000.00		\$ 480,000.00
Infrastructure Improvements	\$ 690,000.00	\$ 205,000.00	\$ 158,000.00	\$ 754,000.00	\$ -	\$ 1,807,000.00
Sewers	\$ -	\$ 1,000,000.00		\$ 9,000,000.00		\$ 10,000,000.00
Sidewalks	\$ 200,000.00	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 1,150,000.00
<b>Sub-Total Major Construction Projects</b>	<b>\$ 1,338,000.00</b>	<b>\$ 3,650,000.00</b>	<b>\$ 828,000.00</b>	<b>\$ 12,574,000.00</b>	<b>\$ 400,000.00</b>	<b>\$ 18,990,000.00</b>

An additional \$2.5 million is scheduled for 2013 bringing the total project cost to \$7,358,000

The \$95,000 represents feasibility and preliminary design costs. Construction costs are unknown at this time and are expected in 2013.

#### Other

	2008	2009	Fiscal Year 2010	2011	2012	Total
Minor Construction Projects	\$ 538,000.00	\$ 200,000.00	\$ 505,000.00	\$ 200,000.00	\$ 42,000.00	\$ 1,485,000.00
Studies & New Initiatives Vehicles and Equipment	\$ 190,000.00	\$ 131,000.00	\$ 631,000.00	\$ 763,000.00	\$ 373,000.00	\$ 2,078,000.00
	\$ 762,000.00	\$ 1,216,000.00	\$ 860,000.00	\$ 1,760,000.00	\$ 565,000.00	\$ 5,163,000.00
<b>Sub-Total Other</b>	<b>\$ 1,490,000.00</b>	<b>\$ 1,547,000.00</b>	<b>\$ 1,966,000.00</b>	<b>\$ 2,723,000.00</b>	<b>\$ 980,000.00</b>	<b>\$ 8,726,000.00</b>
<b>Grand Total</b>	<b>\$ 2,818,000.00</b>	<b>\$ 5,397,000.00</b>	<b>\$ 2,824,000.00</b>	<b>\$ 15,297,000.00</b>	<b>\$ 1,380,000.00</b>	<b>\$ 27,716,000.00</b>

An additional \$550,000 each year is planned for both 2013 and 2014 to complete a 5-year Public Safety Communication Upgrade program.

	2008	2009	2010	2011	2012	Department
<b>Major Construction Projects</b>						
North Acton Fire Station (Fire Facilities)	448,000	2,000,000				Municipal Properties
Fire Stations Renovation (Fire Facilities)			360,000	2,500,000		Municipal Properties
Renovate Center Fire Station (Fire Facilities)				150,000		Municipal Properties
<b>Subtotal</b>	<b>448,000</b>	<b>2,000,000</b>	<b>360,000</b>	<b>2,500,000</b>	<b>150,000</b>	
Senior Center Expansion (Senior Center Expansion/Relocation)		95,000				Municipal Properties
NARA Improvement - Lights on Interior Road (NARA Improvements)		50,000				Natural Resources
NARA Improvement - Picnic Pavilion (NARA Improvements)		100,000				Natural Resources
NARA Improvement - Storage Building (NARA Improvements)		200,000				Natural Resources
NARA Improvement - Expand Parking Lot at NARA (NARA Improvements)			60,000			Natural Resources
Expanded Recreation Opportunity - Spray Ground at NARA (NARA Improvements)				70,000		Natural Resources
<b>Subtotal</b>		<b>350,000</b>	<b>60,000</b>	<b>70,000</b>		
Bridge Repairs (Bridges and Structures)	250,000					Engineering
Traffic Signal - Hayward Road and Main Street (Traffic Control)	440,000					Engineering
Pave Town Hall Parking Lot (Paving)		30,000				Municipal Properties
Quarry Road/Main Street Drainage Improvements (Infrastructure Improvements)		175,000				Engineering
Route 2/Main Street Interchange (Infrastructure Improvements)			158,000	754,000		Planning
<b>Subtotal</b>	<b>690,000</b>	<b>205,000</b>	<b>158,000</b>	<b>754,000</b>		
Wastewater Construction (49,000 gallon per day expansion) (Infrastructure Improvements)					9,000,000	Health
Sidewalks (Sidewalks)	200,000	200,000	250,000	250,000	250,000	Engineering
<b>Total Major Construction Projects 1,338,000 3,850,000 828,000 12,574,000 400,000</b>						

<b>Minor Construction Projects</b>					
Recreation Playgrounds Safety Improvement: A. New Outfield Fence @ Hart and McPherson Fields (Parks)	80,000				Natural Resources
17 Woodbury Reuse (Minor Construction Projects)	150,000				Municipal Properties
East Acton Village Green (Parks Facilities)	108,000				Planning
Storage Building - Woodlawn Cemetery (Minor Construction Projects)	200,000		200,000		Natural Resources
Arboretum Improvement - Education / Visitors Center (Parks Facilities)		20,000			Natural Resources
Cemetery Building Roofs (Minor Construction Projects)					Municipal Properties
Emergency Management Building Fire Alarm (Minor Construction Projects)				12,000	Municipal Properties
Expanded Recreation Opportunity - Camp Acton, Composting Toilet, Parking Lot Improvements (Parks Facilities)			40,000		Natural Resources
Paint Various Buildings (Minor Construction Projects)		50,000			Municipal Properties
Replace Town Hall Oil Tank (Minor Construction Projects)				30,000	Municipal Properties
Safety Improvement - Pave Arboretum Parking Lot and Drainage Improvements (Parks Facilities)		70,000			Natural Resources
Safety Improvement - Replace Elm Street Playground (Parks Facilities)		60,000			Natural Resources
Safety Improvement - Replace Playground at Memorial Library (Parks Facilities)			85,000		Natural Resources
Commuter Parking Lot Expansion (Traffic Control)			380,000		Engineering
<b>Total: Minor Construction Projects</b>					
	538,000	200,000	505,000	200,000	42,000
<b>Studies &amp; New Initiatives</b>					
Master Plan (Master Plans)	180,000				Planning
East Acton Village Circulation Improvements (New Initiatives)			212,000	377,000	Planning
Economic Development Plan (New Initiatives)		56,000			Planning
Kelley's Corner Outreach (New Initiatives)			27,000		Planning
North Acton Village Plan (Master Plans)				36,000	Planning
Realign Brook Street @ Main Street (New Initiatives)			42,000		Planning
Zoning Bylaw Recodification (Master Plans)					Planning
Communications Upgrade Study (Voice over IP, Radio over IP, Wi-Fi data)		75,000	350,000	350,000	Information Technology
<b>Total: Studies &amp; New Initiatives</b>					
	180,000	131,000	631,000	763,000	373,000

**Vehicles & Equipment**

Replace Truck 108 (Vehicles - Replacement)	32,000			Municipal Properties
Replace Dump Trailer (Vehicles - Replacement)	50,000			Highway
Equipment Replacement - 2 Turf Tiger Riding Mowers (Equipment - Replacement)	50,000			Natural Resources
Fitness Equipment (Equipment - New)	15,000			Police
Replace Mechanic's Truck (Vehicles - Replacement)	40,000			Highway
DPW Generator (Equipment - Replacement)	15,000	100,000		Municipal Properties
Equipment Replacement - Replace 1 Ton Truck (Vehicles - Replacement)	45,000			Natural Resources
Replace 1-Ton Truck (Vehicles - Replacement)	48,000			Highway
SCBA Compressor / Cylinders (Equipment - Replacement)	142,000			Fire
Chief Command Vehicle (Vehicles - Replacement)		35,000		Fire
Replace Town Manager's Car	30,000			Town Manager
Replace Front End Loader (Vehicles - Replacement)	160,000		192,000	Highway
Brush Truck (Vehicles - Replacement)	75,000			Fire
Replace Voting Machines (Equipment - Replacement)	40,000			Town Clerk
2nd Ambulance (Vehicles - New)		200,000		Fire
Bulletproof Vests (Equipment - Replacement)			40,000	Police
Engineering Van Replacement (Vehicles - Replacement)			40,000	Engineering
Equipment Replacement - 1 Ton 4x4 Truck (est. 1994) (Vehicles - Replacement)		50,000		Natural Resources
Equipment Replacement - 4x4 3/4 Ton Truck (Vehicles - Replacement)			45,000	Natural Resources
Equipment Replacement - Back Hoe (Replace 1989 Model) (Equipment - Replacement)		150,000		Natural Resources
Equipment Replacement - New Wing Lawnmower (Equipment - Replacement)		50,000		Natural Resources
Fire Engine Replacement (E24) (Vehicles - Replacement)			415,000	Fire
Fire Station Alerting System (Equipment - New)		32,000		Fire
Geographical Information System (Town Wide Software)		300,000		Information Technology
Ladder Truck (Vehicles - Replacement)			800,000	Fire
Monitoring Wells (Equipment - New)			25,000	Health
New Equipment - 4 Wheel Drive Tractor (Equipment - New)				Natural Resources
Personal Protective Equipment (Equipment - New)		50,000		Police
Protective Equipment Replacement (Equipment - Replacement)			105,000	Fire
Replace Air Compressor (Equipment - Replacement)		20,000		Highway
Replace Backhoe (Vehicles - Replacement)			160,000	Highway
Replace Bobcat Skid Steer Tool Carrier (Equipment - Replacement)		30,000		Highway
Replace Brush Chipper (Vehicles - Replacement)		35,000		Municipal Properties
Replace DPW Director's Vehicle (Vehicles - Replacement)		24,000		Highway
Replace Dump Trucks (Vehicles - Replacement)			160,000	Highway
Replace Lowbed Trailer (Vehicles - Replacement)			60,000	Highway
Replace Sidewalk Tractor (Vehicles - Replacement)			80,000	Highway

Replace Snow Blower (Vehicles - Replacement)	130,000				Highway
Replace Superintendent's Truck (Vehicles - Replacement)				35,000	Highway
Replace Tractor 102 (Vehicles - Replacement)			25,000		Municipal Properties
Replace Truck 103 (Vehicles - Replacement)			50,000		Municipal Properties
Replace Truck 109 (Vehicles - Replacement)			50,000		Municipal Properties
Replacement MDT's (Equipment - Replacement)	20,000	20,000	20,000	10,000	Police
Replacement Pistols (40) (Equipment - Replacement)			250,000		Police
Rescue Truck (Vehicles - Replacement)					Fire
Shift Commander Vehicle (Vehicles - Replacement)				50,000	Fire
Two-Way Radio System (Communications)		120,000			Fire
Water Lab (Equipment - Replacement)		25,000			Health
<b>Total: Vehicles &amp; Equipment</b>	<b>762,000</b>	<b>1,216,000</b>	<b>860,000</b>	<b>1,760,000</b>	<b>565,000</b>
<b>Grand Total:</b>	<b>2,818,000</b>	<b>5,397,000</b>	<b>2,824,000</b>	<b>15,297,000</b>	<b>1,380,000</b>

### Appendix 3 – Acton-Boxborough Regional School District Capital Plan

Location	Item	Cost	District
Conant	Boiler	\$178,250	APS
Douglas	Roof	\$486,450	APS
Gates	UV	\$299,900	APS
Douglas	Boiler	\$189,750	APS
Gates	Gym Floor	\$50,000	APS
Conant	UV	\$299,900	APS
Merriam Admin	Roof	\$448,500	APS/ABRSD
Merriam Admin	UV	\$179,950	APS/ABRSD
Gates	Boiler	\$178,250	APS
Merriam Admin	Window Wall	\$90,000	APS/ABRSD
Douglas	Window Wall	\$86,000	APS
Gates	Roof	\$601,450	APS
Conant	Roof	\$626,750	APS
Conant	Masonry	\$60,000	APS
<b>Total</b>		<b>\$3,775,150</b>	

Other capital items have been removed from the comprehensive plan and will be funded through the appropriated budget. They are:

We are planning to put \$100,000 in the APS Budget and \$50,000 in the AB Regional Budget for Technology replacement needs.

Equipment needs (Dump Truck \$47,000, Utility Truck \$41,000, Mower \$53,000) are proposed for inclusion in the APS and AB budgets on a lease purchase schedule.

Civil and Site work projects (Catch Basin projects at Charter Road, Douglas, and the Administration Building) will be funded through the appropriated budgets.

Building	Last Replaced	Priority	Cost Estimate	District	Comments
Douglas	1983	Roof 1 of 4	\$486,450	APS	The Roof insulation value is R – 16.7 not sure if it would meet energy code. Old skylights at entry and lobby have been roofed over. Flashing is less than desirable. Since Sept 2003 we have spent \$44,830.08 in repairs.
Merriam Admin	1982	Roof 2 of 4	\$448,500	APS/ABRSD	Adhered EPDM roof, installed 1982. The Roof insulation value is R – 20 not sure if it would meet energy code. Since Sept 2003 we have spent \$ 6,548.55 in repairs.
Gates	1986	Roof 3 of 4	\$601,450	APS	Ballasted EPDM (River Stone), on main roof, adhered EPDM on slopes, all on top of original built roof. Roof insulation value is R-10, which is less than current energy codes as of 1997. We have spent \$ 1,280.85 in repairs.
Conant	1986	Roof 4 of 4	\$626,750	APS	Ballasted EPDM (River Stone), on main roof, adhered EPDM on slopes, all on top of original built roof. Roof insulation value is R-10, which is less than current energy codes as of 1997. We have spent \$ 3,610.55 in repairs since Sept 2003.
Gates	1967	Unit Ventilator 1 of 3	\$299,900	APS	Received some minor upgrading FY 07, including dampers, actuators, balancing and new T-stats. It has been shown that replacement of these systems leads to a significant efficiency payback.
Conant	1970	Unit Ventilator 2 of 3	\$299,900	APS	Received some minor upgrading FY 07, including dampers, actuators, balancing and new T-stats. It has been shown that replacement of these systems leads to a significant efficiency payback.
Merriam Admin	1959	Unit Ventilator 3 of 3	\$179,950	APS/ABRSD	Received some minor upgrading FY 07, including dampers, actuators, balancing and new T-stats. It has been shown that replacement of these systems leads to a significant efficiency payback.
Conant	1970	Boiler 1 of 4	\$178,250	APS	Functional now, but has leaks and efficiency issues. Should be replaced as soon as possible.
Douglas	1965	Boiler 2 of 4	\$189,750	APS	Also has the air handling units for admin and gym that need replacement as well. The boiler was retubed in 2000 which gave it some additional life.
Gates	1967	Boiler 3 of 4	\$178,250	APS	Has a few years of life in it. Installed new safety valves and pumps this year which help the system, spent approx \$10,000.
Merriam Admin	1985	Boiler 4 of 4	\$155,250	APS/ABRSD	Functioning without major issue at this time but is 20 years old and outside the warranty period. Building envelope more of a problem than the boiler.
Admin	1959 Window	Window 1 of 2	\$90,000	APS/ABRSD	Replace old inefficient single pane windows
Douglas	1965 Window	Window 2 of 2	\$86,000	APS	Replace old inefficient single pane windows
Conant	1970 Masonry	Mortar 1	\$60,000	APS	Deterioration in brick mortar could lead to structural problems over time.
Gates	1967 Floor	Flooring	\$50,000	APS	Humidity and ground water has created swelling and deterioration in the wooden gym floor.

## Appendix 4 – Acton Leadership Group Plan

### ALG 3 Year Budget and Revenue Forecast

#### Final FY07 Budget-Adjusted State Aid projections (FY08-10 see Note 1)

FY08/FY09 budget increases assumed at 5.5% per year.

	FY	2006 (Recap)	2007 Final	2008 Forecast	2009 Forecast	2010 Forecast	Comments
<b>Revenues:</b>							
Tax Levy:							
Base	\$	46,480	\$ 52,256	\$ 54,112	\$ 56,015	\$ 57,965	
2 1/2%	\$	1,162	\$ 1,306	\$ 1,353	\$ 1,400	\$ 1,449	
New Growth	\$	814	\$ 550	\$ 550	\$ 550	\$ 550	Held flat
Debt Excl.	\$	2,817	\$ 3,369	\$ 3,172	\$ 3,101	\$ 3,101	
Overlay	\$	(500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	
Total Tax Levy (excl. current yr. override)	\$	50,773	\$ 56,981	\$ 58,687	\$ 60,566	\$ 62,566	
Cherry Sheet	\$	4,186	\$ 4,979	\$ 5,468	\$ 6,005	\$ 6,546	(1)
SBAB - Twin School	\$	1,086	\$ 1,086	\$ 1,086	\$ 1,086	\$ 1,086	
Excise Taxes	\$	2,835	\$ 3,300	\$ 3,465	\$ 3,638	\$ 3,820	Assumed 5% annual increase
Fees	\$	705	\$ 1,200	\$ 1,400	\$ 1,600	\$ 1,700	
Int. Income	\$	190	\$ 250	\$ 250	\$ 250	\$ 250	
Pension/Pothole/Other	\$	82	\$ -	\$ -	\$ -	\$ -	
Regional Revenue	\$	2,532	\$ 3,967	\$ 4,327	\$ 4,701	\$ 5,080	(1)
Regional E&D Acton's share	\$	314	\$ 337	\$ 200	\$ 200	\$ 200	
HS Interest/Bond Prem.	\$	-	\$ -	\$ -	\$ -	\$ -	
Free Cash	\$	-	\$ 137				
Operating Override	\$	3,800	\$ -				
Capital Override							
<b>Revenues before Overrides</b>	\$	62,703	\$ 72,237	\$ 74,883	\$ 78,047	\$ 81,248	
<b>Revenues including Overrides</b>	\$	66,503	\$ 72,237	\$ 74,883	\$ 78,047	\$ 81,248	
<b>Revenue incl override excluding debt/SBAB</b>	\$	62,600	\$ 67,782	\$ 70,625	\$ 73,860	\$ 77,061	
<b>Debt Exclusion:</b>							
Debt on APS	\$	489	\$ 505	\$ 517	\$ 526	\$ 526	
Debt on JHS/SHS	\$	1,213	\$ 1,798	\$ 1,618	\$ 1,612	\$ 1,612	
Municipal Debt Incurred	\$	570	\$ 537	\$ 520	\$ 454	\$ 454	
Debt on Police station	\$	545	\$ 529	\$ 517	\$ 509	\$ 509	
<b>Total Debt Exclusions</b>	\$	2,817	\$ 3,369	\$ 3,172	\$ 3,101	\$ 3,101	
<b>Budgets Excluding Debt:</b>							
Municipal Budget	\$	18,971	\$ 20,417	\$ 21,540	\$ 22,725	\$ 23,974	5.5% annual increase
APS Budget	\$	20,479	\$ 22,047	\$ 23,260	\$ 24,539	\$ 25,888	5.5% annual increase
ABRSD Budget - Acton Share *	\$	22,356	\$ 23,593	\$ 24,891	\$ 26,260	\$ 27,704	5.5% annual increase
MM Assumption	\$	780	\$ 750	\$ 773	\$ 796	\$ 820	3% increase based on history
Subtotal schools	\$	43,615	\$ 46,390	\$ 48,923	\$ 51,594	\$ 54,412	
<b>TOTAL</b>	\$	62,586	\$ 66,807	\$ 70,463	\$ 74,319	\$ 78,386	
<b>NET POSITION</b>	\$	14	\$ 975	\$ 162	\$ (459)	\$ (1,325)	

\* Includes an additional \$192,000 reflecting Acton's share of \$240,000 proposed additional spending

(1) For Town assumes 5% increase, for Schools assumes 1/4 of the remaining increase to get to the % of foundation aid stipulated in 2007 aid worksheets (28%). See calculation of increase on next sheet

## **Appendix 5**

# **Selected Samples and Excerpts of Reports, Studies and Plans**

**Town of Acton  
472 Main Street  
Acton, MA 01720**

**PRESRT STD  
US POSTAGE PAID  
PERMIT #67  
ACTON, MA 01720**

**Postal Patron  
Acton, MA 01720**