

ALG Plan Review

Acton Public SC

8 March 2011

Agenda

- Review ALG Plan tied to budgets voted 3 Mar
- Review ALG consensus plan from 2 Mar
- Provide ALG reps with APSC position on:
 - Chapter 70 assumptions
 - Use of Reserves
 - Tax Levy
 - FY13 & FY14 Budget assumptions
 - FY11 Turnback, capacity utilization

K-12 Budget History

all #'s in '000s

	APS	AB	K-12
FY10 Budget	\$25,754	\$37,353	\$63,107
FY11 Final	\$25,910	\$38,228	\$64,138
FY12 Voted 3 Mar	\$26,114	\$38,502	\$64,615
% Change 10→11	0.60%	2.3%	1.6%
% Change 11→12	0.78%	0.72%	0.74%*

*1.3% w/pay forward

Basis for 3 March Budget

all #'s in '000s

	APS	AB	K-12
FY12 Voted 3 Mar	\$26,114	\$38,502	\$64,615
Chapter 70 (5%)	\$4,929	\$5,284	\$10,213
Reserve (FC or ED)	\$1,574	\$426*	\$2,000
Pay Forward	\$128	\$244*	\$372

* Acton share

Pay Forward

all #'s in '000s

	APS	AB	K-12
FY10→11	\$387	\$100	\$487
<i>FY11 →12 (22 Jan)</i>	<i>\$527</i>	<i>\$434</i>	<i>\$961</i>
FY11→12 (3 Mar)	\$128	\$244	\$372

ALG Plan – State Aid

all #'s in '000s

Key revenues	FY11 Actual	Budgets voted 3 Mar	ALG 2-Mar	2 Mar % of FY11
All State Aid*	\$12,010	\$11,365	\$11,688	97.3%
APS	\$5,161	\$4,929	\$5,084	98.5%
ABRSD (Acton)	\$5,492	\$5,284	\$5,451	99.3%
Chapter 70 Total	\$10,653	\$10,213	\$10,535	98.9%
ABRSD Cherry Sh	\$6,932	\$6,614	\$6,969	100.5%

* Includes Debt Exclusion

The Budgets voted March 3rd differ from the ALG plan of March 2nd by \$322K in State Aid, all of which is a change in Chapter 70 (\$155K local, \$167K region)

ALG Plan – Local Revenue

all #'s in '000s

	FY11	3 March Budget	2 March	% FY11
Tax Levy	\$65,206	\$67,493	\$67,200	+ 3.1%
Reserve	\$3,278	\$2,000	\$2,000	-39%
Acton E&D	\$590	\$426	\$426	-28%
ABRSD E&D	\$748	\$534	\$534	-28%

The Budgets voted March 3rd differ from the ALG plan of March 2nd by \$293K in local taxes, (tax increase is 2.5% and preserves unused capacity)

APSC

Recommendations

- State Aid Assumption – Chapter 70
- Use of reserves – \$1,574 (\$999 FC & \$576 NESWC)
- Tax Levy 2.5% or 2.5% plus \$293K
- FY13: % budget growth assumption
- FY14: % budget growth assumption
- Year end use of capacity – needs

School Budget FY12-FY14

all #'s in '000s

	APS	AB Acton share	K-12 Acton
FY12 Voted 3 Mar	\$26,114	\$29,206	\$55,320
FY13 (3% ALG plan)	\$27,165*	\$30,082	\$57,247
FY14 (3% ALG plan)	\$27,980	\$30,985	\$58,965

*4% due to COPS adjustment

ALG Plan – School Budget FY13 & FY14

Factors to Consider

- Service Levels
- Salaries
- Health Care Expenses
- Energy Expenses
- General Inflation
- Economic Outlook

ALG Plan reflects 3% increases in FY13 & FY14

APS Capacity Utilization - FY11

APS has identified FY12 needs which should be addressed through the use of FY11 capacity

“careful spending on necessary but non-recurring items” – Fincom 8Feb11