

**Spring-Ford Area School
District**

Proposed

**Final
Budget**

2010/2011

May 17, 2010

**Spring-Ford Area School District
857 South Lewis Road
Royersford, PA 19468
(610) 705-6000
www.spring-ford.net**

Impact on Property Tax

Cost per \$100,000 Assessment:

2010-2011 \$2,353.00 mill = 23.53

2009-2010 \$2,307.00 mill = 23.07

2010-2011 Tax increase of \$46.00/year
or 2.00%

**HISTORICAL TAX LISTING
SPRING-FORD AREA SCHOOL DISTRICT**

Municipality	Year	Assessment	STEB	REC. M.V	Millage	Tax Amount	Dollar Increase	Percent Increase	5 YR. AVG.	10 YR. AVG.
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LIMERICK	2010/2011	100,000		x	0.023530 =	\$2,353.00	\$46.00	2.00%	3.63%	4.40%
	2009/2010	100,000		x	0.023070 =	\$2,307.00	\$88.00	3.95%		
	2008/2009	100,000		x	0.022190 =	\$2,219.00	\$92.00	4.32%		
	2007/2008	100,000		x	0.021270 =	\$2,127.00	\$87.00	4.27%		
	2006/2007	100,000		x	0.020400 =	\$2,040.00	\$71.00	3.63%		
	2005/2006	100,000		x	0.019690 =	\$1,969.00	\$75.00	3.97%		
	2004/2005	100,000		x	0.018940 =	\$1,894.00	\$81.00	4.47%		
	2003/2004	100,000		x	0.018130 =	\$1,813.00	\$102.00	5.97%		
	2002/2003	100,000		x	0.017110 =	\$1,711.00	\$97.00	6.01%		
	2001/2002	100,000		x	0.016140 =	\$1,614.00	\$83.00	5.44%		
	2000/2001	100,000		x	0.015310 =	\$1,531.00	\$116.00	8.20%		
1999/2000	100,000		x	0.014150 =	\$1,415.00	\$77.00	5.75%			

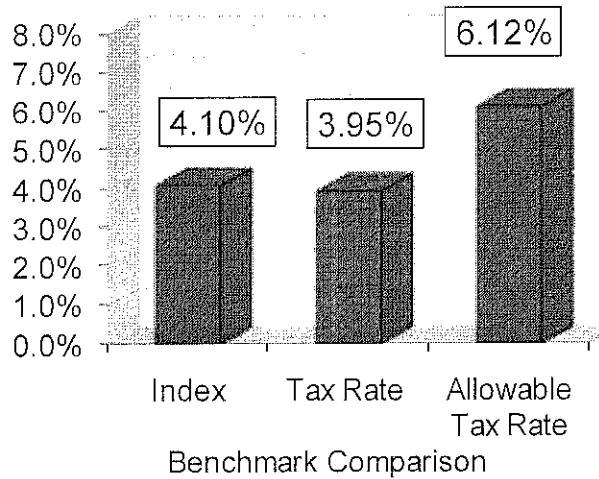
ROYERSFORD	2010-2011	100,000		x	0.023530 =	\$2,353.00	\$46.00	2.00%	3.63%	4.40%
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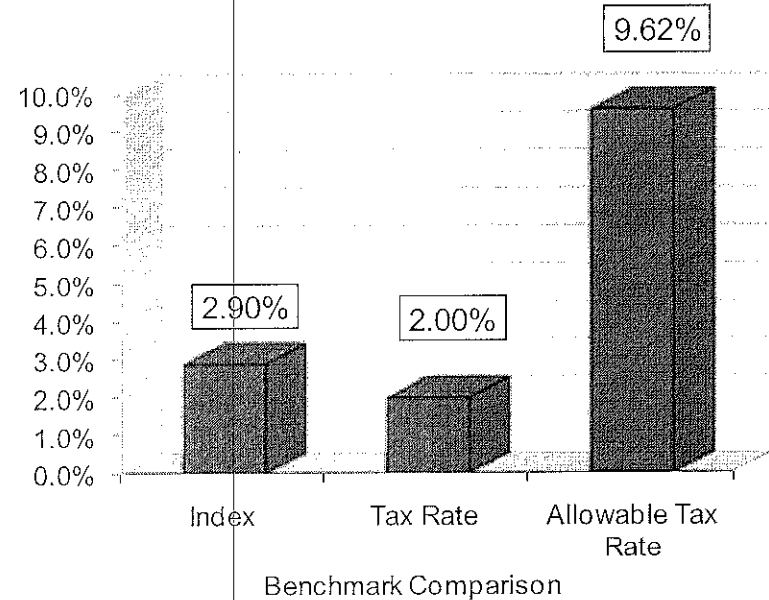
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Comparison of Increase in Tax Rate to Index for 2010-11

2009 - 10
Allowable Referendum Exceptions



2010 - 11
Allowable Referendum Exceptions



Index - SAWW 2.70% and ECI 3.00%

Exceptions = \$5,422,469 or 6.72 mills (Maint. Of Revenues - \$2,134,322; Special Education \$1,724,150; Health Care \$547,499; Retirement \$1,016,597)

Proposed Final 2010-2011 Budget

2010-11 May Proposed Final Budget	\$125,538,931
2009-10 Final Budget	\$120,838,710
Net Increase	\$4,700,221
Percent Tax Increase	2.00%

Act 1 Index

School Districts capped at Base Index and with allowable exceptions.

Operational Year	Base Index	SAWW Increase	ECI Increase	State Wide Weekly Wage	Employment Cost Index	Value of Exceptions	Allowable Tax Increase	Actual Tax Increase
2011/12 Estimated	1.0 to 1.5%	1.15%	1.90%					
2010/11	2.90%	2.70%	3.00%	\$846.71	112.10%	6.72%	9.62%	2.00%
2009/10	4.10%	4.60%	3.60%	\$824.79	108.80%	2.02%	6.12%	3.95%
2008/09	4.40%	4.30%	4.50%	\$788.47	105.00%	3.86%	8.26%	5.73%
2007/08	3.40%	2.80%	4.00%	\$756.18	100.50%	3.40%	7.68%	4.27%
2006/07	3.90%	4.20%	3.50%	\$735.29	96.60%			3.63%
2005/06	3.10%	3.30%	2.90%	\$705.81	164.60%			
2004/05	3.30%	2.30%	4.20%					
2003/04	2.90%	2.70%	3.10%					
2002/03	3.50%	4.00%	3.00%					
2001/02	3.50%	3.60%	3.40%					

CPI - Consumer Price Index is a measure over time of price changes of consumer goods and services. The CPI is widely used as measure of inflation. CPI is used by the Government for cost-of-living wage adjustment to millions of Americans, including (COLA'S)

SAWW - Statewide Average Weekly Wage based on preceding calendar year. The Pa Department of Labor & Industry defines the average weekly wage under the Unemployment Compensation Law. A State Measurer.

ECI - Employment Cost Index is a national measure of compensation on the previous 12-month period beginning July and ending June 30 for employment cost index series for elementary and secondary schools, as reported by the Bureau of Labor Statistics of the Federal Department of Labor.

**SPRING-FORD AREA SCHOOL DISTRICT
CHANGES BETWEEN PRELIMINARY BUDGET AND PROPOSED FINAL BUDGET**

	EXPENDITURES		Tax Increase
Preliminary Budget		\$ 129,402,201	6.98%

Proposed Personnel Reductions:	(1,413,587)
Curtailment of 7 programs - reduction of 9 teaching staff	
Administrator (1)	
Custodial Staff (4)	
Instructional Assistants (6)	
Technology Assistant (1)	
Administrative Assistants (2)	
Secretary (1)	
Assistant Athletic Director (1)	
Unemployment Compensation Due to Staff Reduction	188,266

Adjustment due to self-funded insurance and employee contribut	(1,367,083)		
Eliminate all proposed new personnel from preliminary budget	(685,778)		
Curriculum - books	(314,000)		
Reduction in principal's budgets	(273,283)		
Adjustment due to decrease in support salaries	(220,415)		
Reduction in technology (software, audio visual equipment, servers, and training)	(200,000)		
Eliminate playground assistants	(161,162)		
Reduce use of electricity due to Energy Reduction Program	(150,000)		
Overtime and substitutes	(82,000)		
Decrease liability insurance premium	(75,000)		
Professional development	(52,726)		
Reduction in contract for telephone fiber due to new e-rate	(40,000)		
Summer hours for professionals	(31,680)		
Eliminate late busses	(31,197)		
Community Education Program (contracted)	(31,000)		
Eliminate Terra Nova testing - Grade 2	(25,000)		
Decrease transportation days to 180 from 181	(10,878)		
Eliminate District Office photocopier	(3,874)		
Eliminate payphones	(2,016)		
Decrease refreshments	(1,250)		
Increase Workers' Compensation	104,264		
Transfer of funds	1,016,129		
	(3,863,270)		
		\$ 125,538,931	2.00%

	REVENUES		
Preliminary Budget		\$ 129,402,201	6.98%
Reduction in real estate taxes	(3,886,661)		
Restore fund balance	(398,000)		
Decrease state transportation reimbursement	(50,000)		
Designated fund balance for Western Center	131,347		
Increase real estate transfer tax	100,000		
Student activity fee	75,000		
Increase fund balance due to unemployment compensation	56,919		
Increase Earned Income Tax	50,000		
Increase Basic Education Subsidy	50,000		
Increase student parking fee	5,625		
Increase graduation fee	2,500		
	(3,863,270)		
		\$ 125,538,931	2.00%

SPRING-FORD Revenue History

	2007/2008 Actual	2008/2009 Actual	Budget 2009/10	Estimated 2009/10	Budget 2010/11	Budget Increase
Reconstructed Market Value						
Assessed Value Estimated - June 1	3,390,070,584					
Local Mills	21.27					
Tax Levy Estimated - June 1	72,109,752					
% Collected	96.50%	96.50%	96.50%		96.50%	
6111 Current Real Estate Taxes	69,791,111	73,531,192	79,946,680	79,863,204 x	82,750,733 x	2,804,053
(Less State (7340) Property Tax Reduction)			(2,325,733)	(2,325,733) x	(2,337,100) x	(11,367)
(Less State (7340) Property Tax Reduction - Bal. 08/09)			(1,100)	(1,100) x	(831) x	269
6111 PECO Interim Agreement	0	0				0
6112 Interim Real Estate Taxes	2,096,778	1,234,274	1,400,000	1,284,785 x	1,400,000	0
6113 Public Utility Realty Tax	104,909	103,447	103,000	116,414 x	116,414	13,414
6114 Payments In Lieu of Taxes	13,528	13,581	13,528	13,528 x	13,528	0
6114 Payments In Lieu of Taxes - EXELON	1,496,260	1,496,260	1,704,604	1,704,604 x	1,704,604	0
6120 Current Per Capita Taxes, Sec 679	130,194	125,730	125,000	125,758 x	126,000	1,000
6140 Act 511 Taxes - Flat Rate	0	0				0
6141 Per Capita Taxes	130,194	125,730	125,000	125,758 x	126,000	1,000
6143 EMST (OPT)	77,040	119,306	100,000	115,000 x	120,000	20,000
6150 Act 511 Taxes - Proportional	0	0				0
6151 Earned Income Taxes	6,872,354	7,223,563	7,207,750	7,275,000 x	7,350,000	142,250
6153 Real Estate Transfer Taxes	2,085,795	1,139,675	1,350,000	1,278,866 x	1,100,000	(250,000)
6400 Delinquencies on Taxes	1,531,207	1,634,640	1,472,000	1,500,000 x	1,600,000	128,000
Total Taxes	84,329,370	86,747,398	91,220,729	91,076,084	94,069,348	2,848,619
% Percent change	6.34%	2.87%	8.17%		8.44%	
6510 Interest on Investments	1,834,100	972,687	800,000	475,000 x	800,000	0
6790 Student Activities - Contribution	118,220	84,188	120,000	110,000	110,000	(10,000)
6810 Revenue from Local Govt Units	90,247	110,032	80,000	100,000 x	100,000	20,000
6821 State Revenue - PA Public School	0	0				0
6829 Rev Intermediate Sources - State	0	0				0
6831 Federal Pass Thru - iU (E-rate/Title III)		16,901				0
6832 Rev Intermediate Sources - Federal	1,253,164	1,321,453	1,450,225	1,451,105 x	1,450,225	0
6839 Rev iU - Drug Free Grant	0	0				0
6910 Rentals - Use of Facilities	253,783	321,088	250,000	300,000 x	325,000	75,000
6920 Contr/Donations - School & H&S	9,411	11,019	10,000	10,000	10,000	0
6940 Tuitions From Patrons	0	0				0
6942 Summer School Tuition	21,465	25,333	20,000	19,687 x	20,000	0
6943 Adult Education Tuition	115,290	100,872	125,000	107,776 x	100,000	(25,000)
6944 Receipts from LEA's in PA	119,143	233,129	120,000	160,000 x	160,000	40,000
6949 Summer Enrichment	0	0				0
6961 Trans Service Provided Other LEA	0	14,150				0
6980 Enhanced Education-Community	0	0				0
6981 Community Recreation	0	0				0
6990 Miscellaneous Revenue	172,112	201,209	125,000	175,000 x	183,125	58,125
6990 Student Activities Fees	0	0			75,000	75,000
Revenues other than taxes	3,986,935	3,412,061	3,100,225	2,908,568	3,333,350	233,125
TOTAL LOCAL REVENUE	88,316,305	90,159,459	94,320,954	93,984,652	97,402,698	3,081,744
% Percent change	5.93%	2.09%	6.80%		8.03%	

SPRING-FORD Revenue History

	2007/08 Actual	2008/2009 Actual	Budget 2009/10	Estimated 2009/100	Budget 2010/11	Budget Increase
7110 Basic Instructional Subsidy	8,296,966	8,543,409	8,714,279	8,714,277 x	8,888,562	174,283
Governors dollar for dollar - revenue from State						0
7140 Charter School	330,197	292,043	319,842	319,842 x	319,842	0
7150 School Performance Incentives						0
7160 Tuition Orphans/Child Private	150,648	181,934	100,000	100,000 x	150,000	50,000
7170 Instructional Support Teams	0	9,000				0
7210 Homebound Instruction	1,445	1,128	700	0 x	1,000	300
7220 Vocational Education	0	0				0
7230 Alternative Education Grant	20,463	40,740	40,740	0	0	(40,740)
7240 Driver Education	0	0				0
7271 Special Education	2,206,861	2,345,428	2,261,905	2,261,905 x	2,307,166	45,261
7271 Special Education Contingency	150,000	150,000		150,000 x	0	0
7290 Other Program Subsidies	0	0				0
7310 Transportation	1,640,283	1,762,454	1,750,000	1,706,682 x	1,725,000	(25,000)
7310 Transportation - Adjustment						0
7310 Non-Public Transportation	405,405	395,780	425,000	393,470 x	425,000	0
7310 Charter School Transportation	36,190	33,880	36,190	31,955 x	36,190	0
7320 Rental & Sinking Fund Payments	937,522	1,497,453	1,322,241	1,659,328 x	1,346,863	24,622
7330 Medical & Dental Services	137,068	140,050	141,010	145,742 x	141,010	0
7340 State Property Tax Reduction Allocation	0	2,283,435	2,325,733	2,325,733 x	2,337,100 x	11,367
Balance of Tax Reduction from 08/09			1,100	1,100 x	831 x	(269)
7340 State Interest	0	0				0
7350 Sewage Treatment Operation	0	0				0
7360 Safe School Grant	0	0				0
Alternative Education Grants	0	0				0
7500 Extra Grants	0	0				0
7501 State Accountability Grant	283,018	298,190	271,868	271,868 x	271,868	0
7810 Revenue for Social Security Payment	1,834,417	1,943,933	2,047,866	2,047,866 x	2,186,690	138,824
7820 Revenue for Retirement	1,715,137	1,218,639	1,286,947	1,286,947 x	2,340,866	1,053,919
7900 Student Achievement Grant	0	0				0
7910 Link to Learn	0	0				0
7920 Classroom of the Future		218,223		0	0	0
Revenue from State Sources	18,145,620	21,355,719	21,045,421	21,416,715	22,477,988	1,432,567
% Percent change	2.27%	17.69%	15.98%		5.26%	
8514 Title 1	200,710	229,375	223,994	221,478 x	221,478	(2,516)
8515 Title 2	138,855	116,414	132,846	132,529 x	132,529	(317)
8516 Program Improvement Chapter 1	0	0	0	0	0	0
8517 NCLB, Title 1V - 21st Century Schools	16688	14731	0	0	0	0
8521 Vocational Educ- Operating Exp.	0	0	0	0	0	0
8518 Title V	12,543	-	-	-	-	0
8519 Academic Improvement Grant	0	0	0	0	0	0
8620 ABE	0	0	0	0	0	0
8670 Drug Free Schs Formula	-	-	14,264	14,741 x	14,741	477
8680 Goals 2000	-	-	-	-	-	0
8701 Stimulus (ARRA) IDEA B			891,100	891,100 x	891,100	0
8810 Medical Access	735,000	745,000	800,000	800,000 x	800,000	0
8820 Medical Access - Soc. Sec.			-	-	-	0
8690 Other Federal Grants						0
Total Federal	1,103,796	1,105,520	2,062,204	2,059,848	2,059,848	(2,356)
% Percent change	10.09%	0.16%	86.83%		86.32%	

SPRING-FORD Revenue History

	2007/08 Actual	2008/2009 Actual	Budget 2009/10	Estimated 2009/10	Budget 2010/11	Budget Increase
9220 Proceeds Extended Term Financing	0	0		0	0	0
9330 Capital Projects Fund Transfers	0	0		0	0	0
9340 Debt Service Fund Transfer	0	0		0	0	0
9370 Trust and Agency Fund Transfers	0	0		0	0	0
9400 Sale/Comp. Loss of Fixed Assets	-	-		-	-	0
9500 Refunds of Prior Yrs' Expenditures	0	0		0	0	0
9610 Receipts from Other LEA's in PA	0	0		0	0	0
Total Other	0	0	0	0	0	0
% Percent change						
Designated Fund Balance - Western Center	-	-	-		131,347	131,347
Designated Fund Balance					-	0
Designated Fund Balance to Balance Books	0	0	3,410,131	3,410,131	3,467,050	56,919
	-	-	3,410,131	3,410,131	3,598,397	188,266
Total Revenue Available	107,565,721	112,620,698	120,838,710	120,871,346	125,538,931	4,700,221
Total Dollar change	5,447,121	5,054,977	13,272,989	#REF!	4,700,221	0
Percent change	5.33%	4.70%	7.30%	7.33%	3.89%	-96.11%
% Local	82.10%	80.06%	78.06%	77.76%	77.59%	65.57%
% State	16.87%	18.96%	17.42%	17.72%	17.91%	30.48%
% Federal	1.03%	0.98%	1.71%	1.70%	1.64%	-0.05%
% Other	0.00%	0.00%	2.82%	2.82%	2.87%	4.01%
TOTAL PERCENT	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Spring-Ford Area School District

Budget at a Glance

Functions	Revenues	Budget 2010/11	Budget 2009/10	Budget to Budget Increase	2010/11 Percentage of Total
6000	Local	\$97,402,698	\$94,320,954	\$3,081,744	77.59%
7000	State	\$22,477,988	\$21,045,421	\$1,432,567	17.91%
8000	Federal	\$2,059,848	\$2,062,204	-\$2,356	1.64%
9000	Other	\$0	\$0	\$0	0.00%
	Fund Balance Appropriations	\$3,598,397	\$3,410,131	\$188,266	2.87%
	TOTAL	\$125,538,931	\$120,838,710	\$4,700,221	100.00%

Objects	Expenditures	Budget 2010/2011	Budget 2009/2010	Budget to Budget Increase	2010/11 Percentage of Total
100	Salaries	\$57,905,262	\$56,421,046	\$1,484,216	46.13%
200	Employee Benefits	\$22,395,248	\$19,434,017	\$2,961,231	17.84%
300	Professional Services	\$4,893,727	\$5,113,602	-\$219,875	3.90%
400	Property Services	\$5,541,559	\$5,842,111	-\$300,552	4.41%
500	Contracted Services	\$12,522,562	\$12,625,911	-\$103,349	9.98%
600	Supplies/Books	\$3,682,109	\$4,129,714	-\$447,605	2.93%
700	Property/Equipment	\$399,547	\$504,975	-\$105,428	0.32%
800	Other Objects	\$8,330,294	\$7,993,271	\$337,023	6.64%
900	Other Financing	\$9,868,623	\$8,774,063	\$1,094,560	7.86%
	TOTAL	\$125,538,931	\$120,838,710	\$4,700,221	100.00%

Spring-Ford Budget History

18-May-10	ACTUAL 2003-04	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	BUDGET 2010-11		
**** Totals by Objects							
100 Salaries	34,621,028	49,713,914	53,082,110	56,421,046	57,905,262	1,484,216	2.63%
200 Benefits	9,877,467	18,774,073	16,701,715	19,434,017	22,395,248	2,961,231	15.24%
300 Purch Prof & Tech Svcs	3,245,897	3,232,824	3,668,611	5,113,602	4,893,727	(219,875)	-4.30%
400 Purchased Property Svc	3,684,000	5,064,098	4,878,187	5,842,111	5,541,559	(300,552)	-5.14%
500 Other Purchased Svcs	8,231,956	11,736,484	12,274,989	12,625,911	12,522,562	(103,349)	-0.82%
600 Supplies	3,367,147	3,894,306	3,890,752	4,129,714	3,682,109	(447,605)	-10.84%
700 Equipment	956,170	543,865	570,940	504,975	399,547	(105,428)	-20.88%
800 Other Objects	6,571,884	6,885,396	7,789,699	7,993,271	8,330,294	337,023	4.22%
900 Other Functions	7,940,757	9,204,520	9,048,565	8,774,063	9,868,623	1,094,560	12.47%
	=====	=====	=====	=====	=====	=====	=====
Total Costs	78,496,306	109,049,480	111,905,568	120,838,710	125,538,931	4,700,221	3.89%
	13.26%	7.00%	2.62%	7.98%	3.89%		
**** Totals by Functions							
1100 Instruction	27,198,888	40,448,529	40,212,850	44,920,154	48,318,846	3,398,692	7.57%
1200 Special Education	11,278,618	15,447,185	17,363,638	19,575,866	19,287,441	(288,425)	-1.47%
1300 Vocational Education	891,194	1,378,631	1,761,440	1,328,150	1,328,150	0	0.00%
1400 Other Programs	360,848	685,900	685,566	64,803	27,493	(37,310)	-57.57%
1600 Adult Education	0	200,037	178,107	177,304	129,636	(47,668)	-26.88%
2100 Support - Pupil Pers.	2,282,515	3,034,502	3,154,713	3,426,948	3,628,662	201,714	5.89%
2200 Support - Instruct.	2,442,045	3,970,900	4,022,145	4,056,469	3,891,487	(164,982)	-4.07%
2300 Support - Administr.	3,622,950	5,315,576	5,151,627	5,642,047	5,574,819	(67,228)	-1.19%
2400 Support - Health	965,437	1,621,451	1,710,501	1,790,495	1,880,149	89,654	5.01%
2500 Support - Business	683,916	735,513	760,495	784,805	814,501	29,696	3.78%
2600 Operation & Maint.	7,490,249	10,984,916	11,088,200	12,256,547	12,376,818	120,271	0.98%
2700 Student Transportation	4,625,179	6,399,298	6,529,955	7,259,496	7,375,266	115,770	1.59%
2800 Support - Central	1,047,027	1,206,458	1,310,098	1,210,001	1,273,491	63,490	5.25%
2900 Support - Other	106,255	105,039	86,866	109,000	104,000	(5,000)	-4.59%
3100 Food Service	0	0	0	0	0	0	0.00%
3200 Student Activities	964,200	1,361,780	1,377,226	1,471,297	1,331,049	(140,248)	-9.53%
3300 Community Services	64,375	104,657	75,941	70,485	70,697	212	0.30%
4000 Property	0	49,872	0	0	0	0	0.00%
5100 Debt Services	11,141,853	11,194,716	14,192,635	16,062,349	16,477,803	415,454	2.59%
5200 Fund Transfers	3,330,757	4,804,520	2,243,565	232,494	1,248,623	1,016,129	437.06%
5900 Budgetary Reserves	0	0	0	400,000	400,000	0	0.00%
	=====	=====	=====	=====	=====	=====	=====
	78,496,306	109,049,480	111,905,568	120,838,710	125,538,931	4,700,221	3.89%
	13.26%	7.00%	2.62%	7.98%	3.89%		
INCREASE	9,187,955	7,137,170	2,856,088	8,933,142	4,700,221		
BUILDINGS	Upper Providence	Evans Elem.					

HIGHLIGHTS OF OBJECT CHANGES

ACCOUNT N		DESCRIPTION	2009/2010	2010/2011	DOLLAR INC/DEC	TOTAL OBJECT
FUNCTION OBJECT						
Various	1XX	Salary Increases (Does Not Include New Personnel)	55,721,046	57,905,262	2,184,216	
Various	1XX	New Personnel Listing	700,000	-	(700,000)	
Total Object 100						1,484,216
Various	210	Life Insurance (2010/2011 All other insurances - self-funde	7,897,859	48,763	(7,849,096)	
	220	Social Security (Salary Driven)	4,095,732	4,303,631	207,899	
	230	Retirement (Salary Driven) 4.78% to 8.22%	2,573,895	4,618,313	2,044,418	
Various	240	Tuition Reimbursement	600,000	695,564	95,564	
	250	Unemployment Compensation	27,760	226,346	198,586	
Various	260	Workers' Compensation	444,419	444,106	(313)	
Various	271	Hospitalization (Self-Funded)	-	8,799,739	8,799,739	
Various	272	Dental Insurance	641,317	675,216	33,899	
Various	275	Vision (Self-Funded)	-	179,710	179,710	
Various	276	Prescription	3,153,035	2,403,860	(749,175)	
Total Object 200						2,961,231
12XX	322	IU Contracts - Spec Ed	1,982,390	1,955,996	(26,394)	
		Age of Beginners	190,000	190,000		
		MCIU	1,341,653	1,430,970		
		CCIU	339,637	275,244		
		Bucks County IU	42,000	44,100		
		Classroom Compensation/OT/PT/Other	69,100	15,682		
		Total	1,982,390	1,955,996		
1100	329	Other Professional Education Programs	63,365	40,165	(23,200)	
1200	330	Contracted Services - Spec Ed - Multiple Contracts	877,070	717,841	(159,229)	
1600	330	Adult Education Program	62,000	37,000	(25,000)	
2400	330	OT/PT Services	748,092	782,340	34,248	
3200	330	Student Activities - Other Professional Services	40,900	20,600	(20,300)	
		Miscellaneous Items			-	
Total Object 300						(219,875)
2600	422	Electricity - Energy Reduction Program	2,615,000	2,465,000	(150,000)	
1100	432	Repairs & Maintenance on Equipment	153,405	147,752	(5,653)	
2800	438	E-rate Contract on Fiber	101,000	61,000	(40,000)	
2270	442	Leases on Photocopiers	7,800	3,926	(3,874)	
1108	448	Technology Budget	1,118,940	1,018,940	(100,000)	
		Miscellaneous Items			(1,025)	
Total Object 400						(300,552)

ACCOUNT NO.		DESCRIPTION	2009/2010	2010/2011	DOLLAR INC/DEC	TOTAL OBJECT
FUNCTION	OBJECT					
1600	513	Adult Education - Trips	11,000	-	(11,000)	
2700	513	Eliminate Late Busses & Reduce No. of Days (181 to 180)	4,798,271	4,756,196	(42,075)	
3200	513	Transportation for Ex-curricular Activities	90,295	31,341	(58,954)	
2700	516	IU Cost for Transportation	722,051	881,000	158,949	
2600	521	Liability Insurance	220,000	145,000	(75,000)	
Various	530	Communications	125,700	123,684	(2,016)	
Various	531	Postage	93,607	81,407	(12,200)	
Various	550	Printing and Binding	139,972	106,704	(33,268)	
1100/1200	561	Tuition Other Lea's	180,335	183,102	2,767	
12XX	567	Approved Private School Tuition	804,793	513,833	(290,960)	
1100	568	Alternative Education Cost	621,645	891,645	270,000	
12XX	569	Other Tuition	136,039	131,947	(4,092)	
2900	595	Intermediate Unit Payment	105,000	100,000	(5,000)	
		Miscellaneous Items			(500)	
		Total Object 500				(103,349)
Various	610	Supplies	1,664,065	1,610,590	(53,475)	
Various	611	Testing Supplies	43,614	43,114	(500)	
Various	618	Computer Supplies	155,696	154,001	(1,695)	
Various	635	Refreshments	29,685	21,160	(8,525)	
Various	640	Books	1,125,932	740,547	(385,385)	
Various	648	Software	417,547	419,522	1,975	
		Miscellaneous			-	
		Total Object 600				(447,605)
Various	751	New Equipment	100,395	96,536	(3,859)	
1108	758	Technology Equipment	288,890	189,390	(99,500)	
Various	761	Replacement Equipment	115,130	113,061	(2,069)	
		Miscellaneous			-	
		Total Object 700				(105,428)
5100	832	Debt Services	7,895,780	8,232,803	337,023	
		Miscellaneous			-	
		Total Object 800				337,023
5100	912	Bond Principal Including Vo-Tech Bond Issue	8,141,569	8,220,000	78,431	
5220	932	Transfer for Self-Funded Insurance	-	1,016,129	1,016,129	
		Total Object 900				1,094,560

Budget	Budget	DOLLAR
2009/2010	2010/2011	INC/DEC
120,838,710	125,538,931	4,700,221
		3.89%

4,700,221

**SPRING-FORD AREA SCHOOL DISTRICT
LARGE BUDGET INCREASES FOR 2010/2011**

	2009/2010 BUDGET	2010/2011 BUDGET	INCREASE	ESTIMATED % OF INCREASE
SALARIES (100)				
Salaries Increase for Present Personnel	55,721,046	57,905,262	2,184,216	
New Personnel Salaries	700,000	-	(700,000)	
	<u>56,421,046</u>	<u>57,905,262</u>	<u>1,484,216</u>	2.63%
BENEFITS (200)				
Employee Benefits	12,726,310	13,246,958	520,648	
Unemployment Compensation	38,080	226,346	188,266	
Social Security (Salary Base)	4,095,732	4,303,631	207,899	
Retirement (Salary Base) 4.78% to 8.22%	2,573,895	4,618,313	2,044,418	
	<u>19,434,017</u>	<u>22,395,248</u>	<u>2,961,231</u>	15.24%
TRANSFER FOR SELF-FUNDED INSURANCE	-	1,220,000	1,016,129	
DEBT (832 & 912)				
Payment (Principal/Interest)	16,037,349	16,452,803	415,454	2.59%
SPECIAL EDUCATION				
Early Intervention (322)	190,000	190,000	-	0.00%
MCIU Classes (322)	1,410,753	1,446,652	35,899	2.54%
CCIU Classes (322)	339,637	275,244	(64,393)	-18.96%
Bucks County IU Classes (322)	42,000	44,100	2,100	100.00%
Occupational/Physical Therapy (330)	737,992	772,640	34,648	4.69%
Extended School Year (330)	425,000	425,000	-	0.00%
Other Independent Contracts (330)	452,070	292,840	(159,230)	-35.22%
IDEA B Stimulus Money (330)	455,500	455,500	-	0.00%
Other Public Schools (561)	70,335	73,102	2,767	3.93%
Approved Private Schools (567)	804,793	513,833	(290,960)	-36.15%
Non Traditional Placement (569)	136,039	131,947	(4,092)	-3.01%
Total	<u>5,064,119</u>	<u>4,620,858</u>	<u>(443,261)</u>	-8.75%
ALTERNATIVE EDUCATION COST	621,645	891,645	270,000	43.43%
IU COST FOR TRANSPORTATION	722,051	881,000	158,949	22.01%
BOOKS (640)	1,125,932	740,547	(385,385)	-34.23%
TECHNOLOGY BUDGET (1108)	1,836,797	1,636,797	(200,000)	-10.89%
PRINCIPAL'S BUDGET - 15%	2,035,589	1,762,306	(273,283)	-13.43%
ELECTRICITY - ENERGY PROGRAM (422)	2,615,000	2,465,000	(150,000)	-5.74%
TRANSPORTATION (513)	4,899,566	4,787,537	(112,029)	-2.29%
E-Rate Contract for Fiber (438)	101,000	61,000	(40,000)	-39.60%
ADJUSTMENT FOR DIFFERENCE			<u>(1,800)</u>	
			<u>\$ 4,700,221</u>	