

# Spring-Ford Area School District

## May 16, 2011

### Proposed Final Budget 2011-2012



## 2011/2012 Budget Status

	2010/11	2011/12	Difference	Est. Tax
Revenue	\$125,463,931	\$120,922,974	(\$4,540,957)	
Expense	\$125,463,931	\$131,627,455	\$6,163,524	
<b>Total Difference</b>	<b>\$ 0</b>	<b>\$10,704,481</b>	<b>\$10,704,481</b>	<b>12.85%</b>
<b>Loss In State Funding \$2,155,689 - \$1,044,888</b>			<b>\$1,110,801</b>	
<b>Total Revised Deficit</b>			<b>\$11,815,282</b>	<b>14.18%</b>
Revenue	\$125,463,931	\$123,111,623	(\$2,352,308)	
Expense	\$125,463,931	\$123,111,623	(\$2,352,308)	3.23%
<b>Revenue Difference from February</b>		<b>\$2,188,649</b>		
<b>Expense Difference from February</b>		<b>(\$8,515,832)</b>		

# History of Act 1 Index

## School Districts capped at Base Index and allowed exceptions for extraordinary expenses

Based on 50% Statewide Average Weekly Wage (SAWW) and 50% Employer Cost Index for Elementary and Secondary Education (ECI)

Year	Base Index	Value of Exceptions	Allowable Tax Increase	Actual Tax Increase
2012/13	1.30%			
2011/12	1.40%	3.4346%	4.8346%	3.23% (Proposed Final)
2010/11	2.90%	6.72%	9.62%	2.00%
2009/10	4.10%	2.02%	6.12%	3.95%
2008/09	4.40%	3.31%	7.71%	4.32%
2007/08	3.40%	2.18%	5.58%	4.27%

# Act 1 Allowable Exceptions

Maintenance of Local or Actual Instructional Expense per A.D.M.	\$	
Special Education Expenditures	\$	778,400
Health Care	\$	1,252,933
Retirement Contributions	\$	837,108
	<b>Total</b>	<b>\$ 2,868,441</b>

*This represents an additional 3.4346% that can be used for allowable millage over the Act 1 index of 1.4%. Total allowable tax increase of 4.8346%.*

# Revenue Comparison

Revenues	Budget 2011/12	Budget 2010/11	Budget to Budget Incr./Decr.	2011/12 Percent of Total
Local	\$96,936,883	\$97,706,867	-\$769,984	78.74%
State	\$20,398,348	\$22,098,819	-\$1,700,471	16.57%
Federal	\$1,309,342	\$2,059,848	-\$750,506	1.06%
Other	\$0	\$0	\$0	0.00%
Fund Balance Appropriations	\$4,467,050	\$3,598,397	\$868,653	3.63%
<b>TOTAL</b>	<b>\$123,111,623</b>	<b>\$125,463,931</b>	<b>-\$2,352,308</b>	<b>100.00%</b>

# Proposed Budget Reductions 2011-2012

Description	Expenditure Reductions
Salary Contract/Support – No Increase	\$2,100,000
<b>Current Professional Staff (Total 7)</b> <b>*Pending PDE Approval</b>	
Technology Integration Specialist (1)	\$120,000
*Literacy Coach (1)	\$66,000
*Environmental Program/Supplies (1)	\$100,000
*Math Support (1)	\$66,000
*Art Teacher (1)	\$66,000

# Proposed Budget Reductions 2011-2012

Description	Expenditure Reductions
*Family Consumer Science (2)	\$132,000
<b>Current Administrative Staff (Total 1.5)</b>	
Assistant to the Principal 5/6 (1)	\$66,000
Supervisor of Staff Development (.5)	\$55,000
<b>Current Support Staff (Total 67)</b>	
Aides (34)	\$1,120,803
Custodians – Outsource (29) Net	\$1,024,780

# Proposed Budget Reductions 2011-2012

Description	Expenditure Reductions
Secretary (1)	\$45,000
Technology Support (2)	\$80,000
Debt Service Reduction Due to Payment from Debt Service Fund	\$1,000,000
Books (Curriculum - \$377,000 and Library \$100,000)	\$477,000
Special Education	\$400,000
Technology Budget	\$300,000
Vocational Technical Program	\$275,349



# Proposed Budget Reductions 2011-2012

Description	Expenditure Reductions
Principals' Building Budgets	\$166,000
Elimination of Adult Education Program (Offset by \$100,000 in Revenue)	\$150,000
Maintenance Budget	\$150,000
Alternative Education	\$100,000
Student Support Counselor	\$65,000
Taxes – EIT County-Wide Collection	\$33,700
Co-Curricular Activities – After School Clubs 5/6	\$25,000
Transfer Athletic Fund to General Fund	-\$67,800
Debt Service from C.R. (H.S. Debt \$2M/5 Years)	\$400,000
<b>Total Reductions</b>	<b>\$8,515,832</b>

# Comparison of Millage Rate

	2011/12	2010/11		
	New Millage	Millage	Difference	% Change
Per \$1,000	24.291	23.530	.76	3.23%
Per \$100,000	\$2,429.10	\$2,353.00	\$76.10	
Per \$200,000	\$4,858.20	\$4,706.00	\$152.20	

# Millage Comparison of Surrounding School Districts

	Millage	Tax per \$100,000 Assessed Value	Tax per \$200,000 Assessed Value
Spring-Ford Area S.D. 2011/12	24.291	\$2,429	\$4,858
<b>2010/11 Millage and Assessment</b>			
Spring-Ford Area School District	23.53	\$2,353	\$4,706
Methacton School District	25.58	\$2,558	\$5,116
Owen J. Roberts School District	26.17	\$2,617	\$5,234
Phoenixville School District	27.06	\$2,706	\$5,412
Perkiomen Valley School District	28.14	\$2,814	\$5,628
Norristown Area School District	29.637	\$2,964	\$5,927
Pottsgrove School District	34.398	\$3,440	\$6,880
Pottstown School District	36.124	\$3,612	\$7,225

# Property Tax Relief

<b>Year 1</b>	2008/09	11,052 Certified Properties	\$206.74 Per Homestead or 9,317 Assessment
<b>Year 2</b>	2009/10	11,712 Certified Properties	\$198.72 Per Homestead or 8,613 Assessment
<b>Year 3</b>	2010/11	11,970 Certified Properties	\$195.36 Per Homestead or 8,302 Assessment
<b>Year 4</b>	2011/12	12,144 Certified Properties	\$190.30 Per Homestead or 7,841 Assessment

**Gambling/Sterling Philadelphia Wages  
Property Tax Relief = \$2,310,348**

# FINAL BUDGET

Proposed final budget must be open for public inspection on May 16, 2011 for 20 days prior to scheduled adoption on June 20, 2011.