

Presented 06/15/2022

# Methacton School District

2022-2023

Final Budget - June

# Revenue Changes – Preliminary - Feb

- Assessments increased by \$1,779,680.
- Millage changed to 2.85%, up from 2.59%.
- Interest Income updated to reflect current balances.
- Staffing updated changing social security and PSERS.

<b>Local</b>		
Preliminary Budget		\$93,349,640.13
Changes		\$240,476.78
REAL ESTATE TAX	\$263,416.77	
Interest Income	(\$22,939.99)	
<b>February Update</b>		<b>\$93,590,116.91</b>
<b>State</b>		
Preliminary Budget		\$24,493,352.09
Changes		\$10,679.28
Social Security	\$1,903.90	
Retirement	\$8,775.38	
<b>February Update</b>		<b>\$24,504,031.37</b>
<b>Federal</b>		
Preliminary Budget		\$625,759.14
Changes		\$0.00
<b>February Update</b>		<b>\$625,759.14</b>
<b>Total Revenue</b>		
Preliminary Budget		\$118,468,751.36
Changes		\$251,156.06
<b>February Update</b>		<b>\$118,719,907.42</b>

# Revenue Changes – April

- Updated Assessed Values.
- Adjusted Collection Rate 96.97%.
- Millage Increase changed to 2.83% from 2.85%.
- Updated EIT Income Projections from Berkheimer.
- Increased Interest Income based on balances and rates.
- Transportation Subsidy update for Activity Buses.
- Staffing Changes adjusted SS & PSERS.

		<b>Local</b>	
February Update			\$93,590,116.91
Changes			\$1,233,414.47
REAL ESTATE TAX		\$840,830.02	
EIT Income		\$375,000.00	
Interest Income		\$17,584.45	
<b>April Update</b>			<b>\$94,823,531.38</b>
		<b>State</b>	
February Update			\$24,504,031.37
Changes			\$141,328.35
Transportation Subsidy		\$52,805.17	
Social Security		\$21,125.20	
Retirement		\$67,397.98	
<b>April Update</b>			<b>\$24,645,359.72</b>
		<b>Federal</b>	
February Update			\$625,759.14
Changes			\$0.00
<b>April Update</b>			<b>\$625,759.14</b>
		<b>Total Revenue</b>	
February Update			\$118,719,907.42
Changes			\$1,374,742.82
<b>April Update</b>			<b>\$120,094,650.24</b>



# Revenue Changes – May

- Millage Increase changed from 2.83% to 2.21%.
- Delinquent tax collections lowered due to lower inventory.
- Increased Interest Income based on balances and rates.
- Transportation Subsidy update based on recent actual allocation and removal of Activity Buses.
- Staffing Changes adjusted SS & PSERS.
- Property Tax Relief from gambling revenue as provide by the state increased.

		<b>Local</b>
April Update		\$94,823,531.38
Changes		(\$1,300,888.70)
REAL ESTATE TAX	(\$904,138.03)	
Delinq. Taxes	(\$395,877.01)	
Interest Income	(\$873.66)	
<b>May Update</b>		<b>\$93,522,642.68</b>
		<b>State</b>
April Update		\$24,645,359.72
Changes		\$70,408.65
Transportation Subsidy	(\$333,214.04)	
Social Security	(\$1,717.51)	
Retirement	(\$7,828.09)	
Property Tax Relief	\$413,168.29	
<b>May Update</b>		<b>\$24,715,768.37</b>
		<b>Federal</b>
April Update		\$625,759.14
Changes		\$0.00
<b>May Update</b>		<b>\$625,759.14</b>
		<b>Total Revenue</b>
April Update		\$120,094,650.24
Changes		(\$1,230,480.05)
<b>May Update</b>		<b>\$118,864,170.19</b>

# Revenue Changes – June

- Millage decreased from 2.21% to 1.24%.
- Interest Income increased due to higher rates on deposit accounts.
- Basic & Special Education Subsidies updated to the 21-22 actuals as the PA Budget is not approved.
- Staffing changes adjusted SS & PSERS.
- Final Title I, Title II and Title IV figures were approved and updated accordingly.

		<b>Local</b>	
May Update			\$93,522,642.68
Changes			(\$231,774.10)
	REAL ESTATE TAX	(\$559,239.91)	
	Interest Income	\$327,465.81	
<b>June Update</b>			<b>\$93,290,868.58</b>
		<b>State</b>	
May Update			\$24,715,768.37
Changes			\$279,737.19
	Basic Subsidy	\$246,654.27	
	Special Education	\$52,459.46	
	Social Security	(\$3,454.49)	
	Retirement	(\$15,922.05)	
<b>June Update</b>			<b>\$24,995,505.56</b>
		<b>Federal</b>	
May Update			\$625,759.14
Changes			(\$43,002.32)
	Title I, II & IV	(\$43,002.32)	
<b>June Update</b>			<b>\$582,756.82</b>
		<b>Total Revenue</b>	
May Update			\$118,864,170.19
Changes			\$4,960.77
<b>June Update</b>			<b>\$118,869,130.96</b>

# Expenditure Changes – Preliminary - Feb

- Staffing updated changing salary, social security, PSERS, and health care benefits. Vision increase reduced to no increase.
- NMTCC budget updated.
- Security Costs increased to meet current needs.
- Graduation at MHS, not Subaru Park.
- Unified Sports added Bocce Ball.
- Building Subs increased based on current approval.

Salary		
February Update		\$48,004,709.38
Changes		\$49,775.22
Salary	\$49,775.22	
<b>February Update Salary</b>		<b>\$48,054,484.60</b>
Benefits		
February Update		\$32,771,664.41
Changes		(\$42,712.21)
Medical Insurance	(\$44,396.52)	
Prescription Insurance	(\$14,852.64)	
Eye Care Insurance	(\$888.24)	
Dental Insurance	(\$3,933.36)	
Social Security Contrib	\$3,807.80	
Retirement Contrib	\$17,550.75	
<b>February Update Benefits</b>		<b>\$32,728,952.20</b>
Total Salary & Benefits		
Preliminary Budget		\$80,776,373.79
Changes		\$7,063.01
<b>February Update Salary &amp; Benefits</b>		<b>\$80,783,436.80</b>

Operating Expenses		
February Update		\$25,957,004.25
Changes		\$261,093.05
Security	\$124,438.37	
CSIU Costs	(\$390.00)	
Graduation Change	\$8,400.00	
Unified Sports	\$1,800.00	
Transportation Software	\$3,000.00	
NMTCC Budget	(\$41,155.32)	
Building Sub Costs	\$165,000.00	
<b>February Update Operating Expenses</b>		<b>\$26,218,097.30</b>
Debt Service & Transfers		
February Update		\$11,735,373.32
Changes		(\$17,000.00)
Graduation Change	(\$17,000.00)	
<b>February Update Debt Service &amp; Transfers</b>		<b>\$11,718,373.32</b>
Total Expenditures		
February Update		\$118,468,751.36
Changes		\$251,156.06
<b>February Update Total Expenditures</b>		<b>\$118,719,907.42</b>

# Expenditure Changes – April

- Staffing based on current year and additional positions added affecting salary and benefits.
- Final Workers Compensation costs provided by SDIC.
- Substitute costs relocated to the staffing to address substitute challenges.
- Security Costs adjusted based on new vendor and events, including athletics.
- Technology final lease amounts and software changes.
- Transportation fuel costs (+\$222k) based on current market projections and addition of activity buses (+\$193k).

	<b>Salary</b>	
February Update		\$48,054,484.60
Changes		\$552,291.74
Salary	\$552,291.74	
<b>April Update Salaries</b>		<b>\$48,606,776.34</b>
	<b>Benefits</b>	
February Update		\$32,728,952.20
Changes		\$677,162.68
Medical Insurance	\$393,737.52	
Prescription Insurance	\$96,171.06	
Eye Care Insurance	\$1,253.52	
Dental Insurance	\$15,644.16	
Social Security Contrib	\$42,250.40	
Retirement Contrib	\$134,795.97	
Workers Compensation	(\$6,689.95)	
<b>April Update Benefits</b>		<b>\$33,406,114.88</b>
	<b>Total Salary &amp; Benefits</b>	
February Update		\$80,783,436.80
Changes		\$1,229,454.42
<b>April Update Salary &amp; Benefits</b>		<b>\$82,012,891.22</b>

	<b>Operating Expenses</b>	
February Update		\$26,218,097.30
Changes		\$145,288.40
Substitute Costs	(\$388,208.00)	
Security	\$17,580.00	
Tech. Lease/Software	\$100,667.00	
Transportation	\$415,249.40	
<b>April Update Operating Expenses</b>		<b>\$26,363,385.70</b>
	<b>Debt Service &amp; Transfers</b>	
February Update		\$11,718,373.32
Changes		\$0.00
<b>April Update Debt Service &amp; Transfers</b>		<b>\$11,718,373.32</b>
	<b>Total Expenditures</b>	
February Update		\$118,719,907.42
Changes		\$1,374,742.82
<b>April Update Total Expenditures</b>		<b>\$120,094,650.24</b>



# Expenditure Changes – May

- Salary, Soc. Sec., and PSERS are based changes in current and budgeted staffing.
- Medical & Rx costs revised to the 3<sup>rd</sup> Look and required increase in BMHCC Fund Balance.
- Dental and Vision costs were reduced to flat.
- Transportation has the activity buses removed.
- Tax Rebate Program costs were added into the budget. This cost is the estimated amount of refunds that will be paid out.
- Legal reduced based on anticipated lower RTK costs.

Salary		
April Update		\$48,606,776.34
Changes		(\$44,902.07)
Salary	(\$44,902.07)	
<b>May Update Salaries</b>		<b>\$48,561,874.27</b>
Benefits		
April Update		\$33,406,114.88
Changes		(\$674,425.58)
Medical Insurance	(\$329,718.36)	
Prescription Insurance	(\$317,947.86)	
Eye Care Insurance	\$17.64	
Dental Insurance	(\$7,685.80)	
Social Security Contrib	(\$3,435.01)	
Retirement Contrib	(\$15,656.19)	
<b>May Update Benefits</b>		<b>\$32,731,689.30</b>
Total Salary & Benefits		
April Update		\$82,012,891.22
Changes		(\$719,327.65)
<b>May Update Salary &amp; Benefits</b>		<b>\$81,293,563.57</b>

Operating Expenses		
April Update		\$26,363,385.70
Changes		(\$511,152.40)
Transportation	(\$192,722.40)	
Tax Rebate Program	\$42,000.00	
Legal	(\$368,000.00)	
Insurance	\$7,570.00	
<b>May Update Operating Expenses</b>		<b>\$25,852,233.30</b>
Debt Service & Transfers		
April Update		\$11,718,373.32
Changes		\$0.00
<b>May Update Debt Service &amp; Transfers</b>		<b>\$11,718,373.32</b>
Total Expenditures		
April Update		\$120,094,650.24
Changes		(\$1,230,480.05)
<b>May Update Total Expenditures</b>		<b>\$118,864,170.19</b>



# Expenditure Changes – June

- Staffing changes due to retirement and resignations have been updated changing the overall salaries, medical, prescription, vision, dental, social security, and retirement contributions.

<b>Salary</b>		
May Update		\$48,561,874.27
Changes		(\$88,457.73)
Salary	(\$88,457.73)	
<b>June Update Salaries</b>		<b>\$48,473,416.54</b>
<b>Benefits</b>		
May Update		\$32,731,689.30
Changes		\$96,547.17
Medical Insurance	\$106,120.44	
Prescription Insurance	\$25,715.04	
Eye Care Insurance	\$262.44	
Dental Insurance	\$3,202.32	
Social Security Contrib	(\$6,908.98)	
Retirement Contrib	(\$31,844.09)	
<b>June Update Benefits</b>		<b>\$32,828,236.47</b>
<b>Total Salary &amp; Benefits</b>		
May Update		\$81,293,563.57
Changes		\$8,089.44
<b>June Update Salary &amp; Benefits</b>		<b>\$81,301,653.01</b>

<b>Operating Expenses</b>		
May Update		\$25,852,233.30
Changes		(\$3,128.67)
Title I & IV Changes	(\$3,128.67)	
<b>June Update Operating Expenses</b>		<b>\$25,849,104.63</b>
<b>Debt Service &amp; Transfers</b>		
May Update		\$11,718,373.32
Changes		\$0.00
<b>June Update Debt Service &amp; Transfers</b>		<b>\$11,718,373.32</b>
<b>Total Expenditures</b>		
May Update		\$118,864,170.19
Changes		\$4,960.77
<b>June Update Total Expenditures</b>		<b>\$118,869,130.96</b>

# Summary of Changes - Revenue

REVENUE									
February Update		April Update		May Update		June Update		Total	
Category	Amount	Category	Amount	Category	Amount	Category	Amount	Category	Amount
REAL ESTATE TAX	\$263,416.77	REAL ESTATE TAX	\$840,830.02	REAL ESTATE TAX	(\$904,138.03)	REAL ESTATE TAX	(\$559,239.91)	REAL ESTATE TAX	(\$359,131.15)
Interest Income	(\$22,939.99)	Interest Income	\$17,584.45	Interest Income	(\$873.66)	Interest Income	\$327,465.81	Interest Income	\$321,236.61
Social Security	\$1,903.90	Social Security	\$21,125.20	Social Security	(\$1,717.51)	Social Security	(\$3,454.49)	Social Security	\$17,857.10
Retirement	\$8,775.38	Retirement	\$67,397.98	Retirement	(\$7,828.09)	Retirement	(\$15,922.05)	Retirement	\$52,423.22
		EIT Income	\$375,000.00	EIT Income				EIT Income	\$375,000.00
		Transport Sub.	\$52,805.17	Transport Sub.	(\$333,214.04)			Transport Sub.	(\$280,408.87)
				Delinq. Taxes	(\$395,877.01)			Delinq. Taxes	(\$395,877.01)
				Prop Tax Relief	\$413,168.29			Prop Tax Relief	\$413,168.29
						Basic Subsidy	\$246,654.27	Basic Subsidy	\$246,654.27
						Special Education	\$52,459.46	Special Education	\$52,459.46
						Title I, II & IV	(\$43,002.32)	Title I, II & IV	(\$43,002.32)
<b>Total</b>	<b>\$251,156.06</b>	<b>Total</b>	<b>\$1,374,742.82</b>	<b>Total</b>	<b>(\$1,230,480.05)</b>	<b>Total</b>	<b>\$4,960.77</b>	<b>Total</b>	<b>\$400,379.60</b>

# Summary of Changes - Expenditures

EXPENDITURES									
February Update		April Update		May Update		June Update		Total	
Category	Amount	Category	Amount	Category	Amount	Category	Amount	Category	Amount
Salary	\$49,775.22	Salary	\$552,291.74	Salary	(\$44,902.07)	Salary	(\$88,457.73)	Salary	\$468,707.16
Medical	(\$44,396.52)	Medical	\$393,737.52	Medical	(\$329,718.36)	Medical	\$106,120.44	Medical	\$125,743.08
Prescription	(\$14,852.64)	Prescription	\$96,171.06	Prescription	(\$317,947.86)	Prescription	\$25,715.04	Prescription	(\$210,914.40)
Eye Care	(\$888.24)	Eye Care	\$1,253.52	Eye Care	\$17.64	Eye Care	\$262.44	Eye Care	\$645.36
Dental	(\$3,933.36)	Dental	\$15,644.16	Dental	(\$7,685.80)	Dental	\$3,202.32	Dental	\$7,227.32
Social Security	\$3,807.80	Social Security	\$42,250.40	Social Security	(\$3,435.01)	Social Security	(\$6,908.98)	Social Security	\$35,714.21
Retirement	\$17,550.75	Retirement	\$134,795.97	Retirement	(\$15,656.19)	Retirement	(\$31,844.09)	Retirement	\$104,846.44
Security	\$124,438.37	Security	\$17,580.00	Security				Security	\$142,018.37
CSIU Costs	(\$390.00)							CSIU Costs	(\$390.00)
Graduation	\$8,400.00							Graduation	\$8,400.00
Unified Sports	\$1,800.00							Unified Sports	\$1,800.00
Transp. Software	\$3,000.00							Transp. Software	\$3,000.00
NMTCC Budget	(\$41,155.32)							NMTCC Budget	(\$41,155.32)
Substitute Costs	\$165,000.00	Substitute Costs	(\$388,208.00)					Substitute Costs	(\$223,208.00)
Graduation	(\$17,000.00)							Graduation	(\$17,000.00)
		Workers Comp.	(\$6,689.95)					Workers Comp.	(\$6,689.95)
		Tech. Lease	\$100,667.00					Tech. Lease	\$100,667.00
		Transportation	\$415,249.40	Transportation	(\$192,722.40)			Transportation	\$222,527.00
				Tax Rebate Progran	\$42,000.00			Tax Rebate Progran	\$42,000.00
				Legal	(\$368,000.00)			Legal	(\$368,000.00)
				Insurance	\$7,570.00			Insurance	\$7,570.00
								Title I & IV Chgs	(\$3,128.67)
<b>Total</b>	<b>\$251,156.06</b>	<b>Total</b>	<b>\$1,374,742.82</b>	<b>Total</b>	<b>(\$1,230,480.05)</b>	<b>Total</b>	<b>\$4,960.77</b>	<b>Total</b>	<b>\$400,379.60</b>

# 2022-2023 Budgeted Staffing Levels

	PROFESSIONAL STAFF			SUPPORT & MAINTENANCE			ADMINISTRATORS			TOTAL		
	Cur. 21-22	Proposed Changes	Budget 22-23	Cur. 21-22	Proposed Changes	Budget 22-23	Cur. 21-22	Proposed Changes	Budget 22-23	Cur. 21-22	Proposed Changes	Budget 22-23
Arrowhead	36.35	0.25	36.60	13.59	-	13.59	1.25	-	1.25	51.19	0.25	51.44
Eagleville	34.05	0.25	34.30	17.70	-	17.70	1.25	-	1.25	53.00	0.25	53.25
Woodland	42.05	0.25	42.30	15.00	-	15.00	1.25	-	1.25	58.30	0.25	58.55
Worcester	36.15	0.25	36.40	15.99	-	15.99	1.25	-	1.25	53.39	0.25	53.64
Skyview	62.90	0.50	63.40	21.62	2.00	23.62	2.50	-	2.50	87.02	2.50	89.52
Arcola	63.10	1.50	64.60	19.17	2.00	21.17	2.50	-	2.50	84.77	3.50	88.27
MHS	122.40	2.00	124.40	38.37	4.00	42.37	6.00	-	6.00	166.77	6.00	172.77
Districtwide / Facilities	2.00	1.00	3.00	14.00	-	14.00	2.00	-	2.00	18.00	1.00	19.00
Farina	-	-	-	22.00	-	22.00	12.00	-	12.00	34.00	-	34.00
<b>Total</b>	<b>399.00</b>	<b>6.00</b>	<b>405.00</b>	<b>177.44</b>	<b>8.00</b>	<b>185.44</b>	<b>30.00</b>	<b>-</b>	<b>30.00</b>	<b>606.44</b>	<b>14.00</b>	<b>620.44</b>

## Staffing Changes Budget 2022-2023

- Staff Nurse (DW)
- Math Coach (AR 0.25, EV 0.25, WD 0.25, WR 0.25, SV 0.50, AC 0.50, MHS 1.00)
- Paraprofessional (SV 2.00, AC 2.00, MHS 4.00)
- Spanish Teacher (AC 1.00)
- Science Teacher (MHS 1.00)



# Current Budget Status

## Summary

Revenue	May Update	Change	June Update
Local	\$93,522,642.68	(\$231,774.10)	\$93,290,868.58
State	\$24,715,768.37	\$279,737.19	\$24,995,505.56
Federal	\$625,759.14	(\$43,002.32)	\$582,756.82
<b>Total</b>	<u>\$118,864,170.19</u>	<u>\$4,960.77</u>	<u>\$118,869,130.96</u>
Expenditures	May Update	Change	June Update
Salary	\$48,561,874.27	(\$88,457.73)	\$48,473,416.54
Benefits	\$32,731,689.30	\$96,547.17	\$32,828,236.47
Operating Expenses	\$25,852,233.30	(\$3,128.67)	\$25,849,104.63
Debt Service & Transfers	\$11,718,373.32	\$0.00	\$11,718,373.32
<b>Total</b>	<u>\$118,864,170.19</u>	<u>\$4,960.77</u>	<u>\$118,869,130.96</u>
<b>Surplus / (Shortfall)</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

# Millage History & Rankings Past 5 Years

School District	17-18	18-19	19-20	20-21	21-22	22-23	18-19 Increase Rank	19-20 Increase Rank	20-21 Increase Rank	21-22 Increase Rank	22-23 Increase	22-23 Increase Rank	22-23 Millage Rank	5 Yr Millage Increase	5 Yr Millage Increase Rank
ABINGTON	31.7700	31.7700	31.7700	31.7700	32.7200	33.8300	1	1	1	20	3.39%	18	11	6.48%	3
CHELTENHAM	45.9510	47.0540	48.2770	49.5322	51.0182	51.8400	14	15	19	21	1.61%	6	21	12.82%	15
COLONIAL	21.4040	21.9170	22.7720	23.3640	23.9950	24.3957	10	21	18	15	1.67%	7	3	13.98%	18
HATBORO-HORSHAM	28.1410	28.8020	29.4740	30.0340	30.5910	31.4900	8	14	7	10	2.94%	12	8	11.90%	12
JENKINTOWN	40.3000	41.2670	42.2140	43.3073	44.4950	45.8520	13	10	15	16	3.05%	14	20	13.78%	17
LOWER MERION	28.0740	28.7480	29.4090	30.1734	30.7768	31.2045	15	11	17	12	1.39%	5	7	11.15%	10
LOWER MORELAND	34.3070	35.1910	35.8580	36.7205	37.3908	38.4938	16	6	11	9	2.95%	13	16	12.20%	14
<b>METHACTON</b>	<b>29.4590</b>	<b>30.0430</b>	<b>30.3780</b>	<b>30.8534</b>	<b>31.2645</b>	<b>31.6522</b>	<b>4</b>	<b>3</b>	<b>6</b>	<b>8</b>	<b>1.24%</b>	<b>4</b>	<b>10</b>	<b>7.44%</b>	<b>5</b>
NORRISTOWN	35.8790	36.9190	37.9520	39.2040	39.2040	39.2040	18	16	21	1	0.00%	1	18	9.27%	6
NORTH PENN	24.6700	25.5090	26.0960	26.7742	27.5369	28.4712	20	13	16	17	3.39%	19	5	15.41%	20
PERKIOMEN VALLEY	32.3500	33.2300	33.7200	34.5100	34.8500	35.4500	17	5	10	6	1.72%	8	13	9.58%	8
POTTSGROVE	37.8630	37.8630	38.1020	38.1020	38.4830	38.8871	1	2	1	7	1.05%	3	17	2.70%	1
POTTSTOWN	39.2520	40.6260	41.9670	41.9670	41.9670	41.9670	21	20	1	1	0.00%	1	19	6.92%	4
SOUDERTON	28.9260	29.6200	30.0495	30.3200	30.5837	31.6235	12	4	5	5	3.40%	21	9	9.33%	7
SPRINGFIELD	32.3910	33.0554	33.7102	34.4687	35.3304	36.3197	6	7	9	14	2.80%	11	14	12.13%	13
SPRING-FORD	26.2440	26.8600	27.4780	28.1869	28.7379	29.6712	7	12	13	11	3.25%	15	6	13.06%	16
UPPER DUBLIN	33.0250	33.6830	34.4200	35.2634	36.1344	36.8570	5	8	12	13	2.00%	9	15	11.60%	11
UPPER MERION	19.4300	19.8900	20.3400	20.7600	20.7600	21.4600	9	9	8	1	3.37%	17	1	10.45%	9
UPPER MORELAND	30.1370	30.8600	31.7560	32.5817	33.5344	34.6745	11	19	20	19	3.40%	20	12	15.06%	19
UPPER PERKIOMEN	24.3479	24.5407	25.2278	25.2278	25.2278	25.8565	3	17	1	1	2.49%	10	4	6.20%	2
WISSAHICKON	19.4400	20.0200	20.5900	21.1212	21.7232	22.4500	19	18	14	18	3.35%	16	2	15.48%	21

# Timeline and Key Items

## Remaining Updates by Month

February	March	April	May	June
January EOM Assessments Millage (if applicable) Staffing Changes NMTCC actual Cost Decision on Capital Reserve	February EOM Assessments Millage (if applicable) Staffing Changes NMTCC actual Cost 2nd Look Medical & Rx Workman's Comp	March EOM Assessments Millage (if applicable) Staffing Changes 3rd Look Medical & Rx Technology Lease Actual	April EOM Assessments Millage (if applicable) Staffing Changes Property/EO Insurance	May EOM Assessments Millage (if applicable) Staffing Changes