

COLONIAL SCHOOL DISTRICT
Plymouth Meeting, Pa

www.colonialsd.org

2012-13 ADOPTED BUDGET

June 21, 2012



**Colonial School District
Plymouth Meeting, Pa
2012-13 Adopted Budget
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COLONIAL SCHOOL DISTRICT
ORGANIZATIONAL SECTION
2012-13 ADOPTED BUDGET

June 21, 2012

***COLONIAL SCHOOL DISTRICT'S
ORGANIZATIONAL STRUCTURE***

BOARD OF SCHOOL DIRECTORS

Alan Tabachnick, President

Susan Moore, Vice-President

Bernie Brady

Mel Brodsky

Leslie Finegold

Christina Frangiosa

Julie Knudsen

Kathleen Oxberry

Beth Suchsland

Non-Voting Officers

Dave Sherman, Secretary

Karen Ottaviano, Treasurer

COLONIAL SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS

Mr. Alan Tabachnick
Board President
Resident of Plymouth Meeting

Alan Tabachnick was elected to a four-year term on the School Board in 2009. He is currently the School Board President. Tabachnick has been an active volunteer for the theater and music programs in the District over the past eight years, supporting the Colonial Players and the Colonial Jazz Band. He has also supported and coached teams in the Odyssey of the Mind programs at Colonial Middle School and Plymouth Whitmarsh High School. Tabachnick has been involved in a variety of youth sports programs in the community. He has served as an assistant baseball coach and softball coach in the Plymouth Little League and has volunteered for the Plymouth Whitmarsh Aquatic Club (PWAC) at a variety of meets across the region. Tabachnick is a member of Beth Tikvah B'nai Jeshurun synagogue in Erdenheim and has been active on a variety of committees and as part of the Men's Club. He is also an avid supporter of historic preservation activities in the community. Tabachnick holds a BA from the University of Pennsylvania and a MS from Columbia University. He serves as National Director of Cultural Resources for AECOM, Inc. and directs historic preservation, archaeology, history, and environmental studies across the country. Tabachnick has taught Cultural Resource Management courses at the University of Pittsburgh and presented archaeological programs to elementary school children. He developed a field archaeology activity where children can participate in excavations and learn about Native American history and American history

Mrs. Susan L. Moore
Board Vice President
Resident of Plymouth Meeting

Susan L. Moore was appointed to the School Board in December 2001, and elected to four-year terms in 2003, 2007 and 2011. She currently serves as Vice President, a position she also held in 2009 and 2010. Mrs. Moore, who holds a masters degree in education from Temple University, has extensive experience as a teacher in both public and private schools. She is quite familiar with the Colonial School District, having volunteered and served as Vice President for both the Colonial Elementary School Parent Teachers Organization and the Colonial Middle School Home and School Association. She also has served on the Plymouth Whitmarsh High School Parent Teacher Student Organization and the Colonial Parents Council. The current president of the Ply-Mar Swim and Tennis Club, Moore also is a past member of the Strategic Planning Evaluation Committee for the Colonial SD.

Mr. Bernie Brady
Resident of Conshohocken

Bernie Brady was elected to a four-year term on the School Board in 2009. He is member of Conshohocken Fire Company #2 and a former member of the Conshohocken Planning Commission. He holds a BS from Delaware Valley College and a Certificate Degree from Drexel University. Brady is a small business owner.

COLONIAL SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS

Mr. Mel Brodsky Resident of Lafayette Hill

Mel Brodsky was appointed to the School Board in July 2010 and elected to a four-year term in 2011. He spent 35 years as an educator including nine years as a teacher, six as an assistant principal and 20 years as a principal. He also has experience as a high school and college basketball coach. Mr. Brodsky holds a bachelor's degree from Temple University and master's from Villanova University.

Mrs. Leslie Finegold Resident of Lafayette Hill

Leslie Finegold was elected to a four-year term on the School Board in 2011. She has served on various District committees including The Strategic Planning Committee, The Act 1 Committee, The Act 72 Committee, The Technology Review Committee, The Prep HQ Committee, and The Anti-Defamation League's No Place for Hate Community Task Force. Mrs. Finegold is a past president of elementary and middle school Parent Teacher Student Organizations (PTSO) and served as secretary of the high school PTSO. She also participated in the first Challenge Day at Colonial Middle School. Mrs. Finegold holds a BS from Carnegie-Mellon University and a Post Baccalaureate Certificate in Business from the University of Pittsburgh. Mrs. Finegold is currently co-owner of a Flourtown-based media production company.

Mrs. Christina Frangiosa Resident of Plymouth Meeting

Christina Frangiosa was elected to a four-year term on the School board in 2011. She was active in the Plymouth Elementary School Parent Teacher Organization and chaired its Cell Phone Donation Committee. Mrs. Frangiosa is also involved with Plymouth Soccer, the Plymouth Little League and the Colonial Field Hockey Club. She holds a BA from American University and a JD from the Temple University School of Law. Mrs. Frangiosa is a practicing attorney specializing in trademarks and litigation. She currently serves as Chair of the Trademark Legislation Committee of the American Bar Association's Intellectual Property Law Section.

Mrs. Julie Knudsen Resident of Plymouth Meeting

Julie Knudsen was elected to a four-year term on the School board in 2011. She served as an elementary home room parent for six years, initiated a middle school parent newsletter and was an original Odyssey of the Mind Coach. Mrs. Knudsen holds a BA from George Washington University and a Master of Social Service degree and a Certificate of Supervision from the Bryn Mawr School of Social Work and Social Research. She has served on the Montgomery County Suicide Prevention Task Force and had been appointed by the district attorney to serve on the Montgomery County Truancy Task Force. Mrs. Knudsen is employed by the Norristown Area School District.

COLONIAL SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS

Mrs. Kathleen Oxberry Resident of Plymouth Meeting

Kathleen Oxberry was elected to a four-year term on the School Board in 2009. She introduced the Math Olympiads to Colonial Elementary School in 1993 and Colonial Middle School in 1995. Oxberry is a past president and vice president of the Plymouth Whitemarsh High School Band Boosters and has held leadership positions on the William Jeanes Library Board of Directors. She holds a BS from the University of Arizona and a MS from Temple University. Oxberry is employed as a Global Trial Manager in Emerging Markets at Merck & Co., Inc. In October 2011 she earned her Project Management Professional Certification. She is currently Lead on a Clinical Trial Team and an Outsourced Trial Team, charged with bringing the projects in on time and within budget.

Mrs. Beth Suchsland Resident of Lafayette Hill

Beth Suchsland was elected to a four-year term to the School Board in 2009. She holds a BA in Labor Relations from Rutgers University and an MBA in Human Resources from Temple University. She has 13 years of experience working in various Labor Relations positions. In 2001, she left her position as Manager of Employee Relations for PECO Energy to stay home with her children. She has three children in Colonial School District and is an active volunteer in the schools and the community, including the Colonial Area Girl Scouts organization. She was on the Board of Plymouth Whitemarsh Aquatic Club and currently chairs the Whitemarsh Valley Country Club summer camp program

COLONIAL SCHOOL DISTRICT
BOARD COMMITTEES

FACILITIES MANAGEMENT AND TRANSPORTATION COMMITTEE

Mr. Bernie Brady, Chairperson	Mr. Mel Brodsky
Mrs. Susan L. Moore	Mrs. Kathleen Oxberry
Mrs. Julie Knudsen	
Administrative Liaison, Terry Yemm	

COMMUNITY RELATIONS AND STUDENT LIFE COMMITTEE

Mrs. Beth Suchsland, Chairperson	Mr. Bernie Brady
Mrs. Leslie Finegold	Mrs. Christina Frangiosa
Mrs. Julie Knudsen	
Administrative Liaison, Dave Sherman	

CURRICULUM AND PROGRAM COMMITTEE

Mr. Mel Brodsky, Chairperson	Mrs. Beth Suchsland
Mrs. Leslie Finegold	Mrs. Julie Knudsen
Administrative Liaison, Dr. Elizabeth McKeaney	

FINANCE AND AUDIT COMMITTEE

Mrs. Kathleen Oxberry, Chairperson	Mr. Mel Brodsky
Mrs. Susan L. Moore	
Administrative Liaison, Robert Salanik	

HUMAN RESOURCES COMMITTEE

Mrs. Susan L. Moore, Chairperson	Mr. Mel Brodsky
Mrs. Leslie Finegold	Mrs. Christina Frangiosa
Administrative Liaison, Richard Hartz	

TECHNOLOGY REVIEW COMMITTEE

Mrs. Beth Suchsland	Mrs. Leslie Finegold
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CENTRAL MONTGOMERY COUNTY TECHNICAL HIGH SCHOOL JOINT OPERATING COMMITTEE:

Mr. Bernie Brady	Mr. Mel Brodsky
Mrs. Susan L. Moore	

**INTERMEDIATE UNIT #23 BOARD MEMBER
PSBA REPRESENTATIVE; LEGISLATIVE CHAIR
COLONIAL FOUNDATION
BOARD LIAISONS:**

	Mrs. Julie Knudsen
	Mrs. Christina Frangiosa
	Mr. Alan Tabachnick
Conshohocken Borough	Mr. Bernie Brady
Plymouth Township	Mrs. Christina Frangiosa
Whitemarsh Township	Mrs. Kathleen Oxberry
Plymouth Parks & Recreation	Mr. Bernie Brady
Whitemarsh Parks & Recreation	Mrs. Leslie Finegold

**COLONIAL SCHOOL DISTRICT
ORGANIZATION
DISTRICT ADMINISTRATION**

www.colonialsd.org

Dr. Mary Ellen Gorodetzer	Superintendent of Schools	834-1670 Ext. 2133
Andrew Boegly	Chief Information Officer	834-1670 Ext. 2129
Karen Berk	Director of Pupil Services	834-1670 Ext. 2111
Richard Hartz	Director of Human Resources	834-1670 Ext. 2152
Elizabeth McKeaney	Director of Curriculum, Instruction and Assessment	834-1670 Ext. 2155
Terry Yemm	Director of Operations	834-1670 Ext. 8201
Sergio Anaya	Curriculum Supervisor- Social Studies & ESL	834-1670 Ext. 2164
Maria Bellino	Curriculum Supervisor- Science	834-1670 Ext. 2149
Donna Gaffney	Curriculum Supervisor- Mathematics	834-1670 Ext. 2144
Kathleen Hamill	Curriculum Supervisor- Language Arts	834-1670 Ext. 2225
Elizabeth Maza	Supervisor of Spec. Ed., K-5	834-1670 Ext. 2134
Eileen Spector	Supervisor of Spec. Ed., 6-12	834-1670 Ext. 2105
Heather Nuneviller	Principal, PW HS	825-1500 Ext. 1901
Robert Fahler	Principal, Colonial MS	275-5100 Ext. 7150
Teresa Boegly	Principal, Colonial Elem.	941-0426 Ext. 2230
Denise Marks	Principal, Conshohocken El.	828-0362 Ext. 5001
Judi Lipson	Principal, Plymouth Elem.	825-8190 Ext. 6001
Michael McKenna	Principal, Ridge Park Elem.	825-1083 Ext. 4001
Donna Drizin	Principal, Whitmarsh Elem.	828-9092 Ext. 3001
Thomas Traister	District Safety Officer	834-1670 Ext. 8203
Lori McCoy	Director of Food Services	834-1670 Ext. 8205
David M. Sherman	Director of Community Relations/Board Secretary	834-1670 Ext. 2115
Kathleen Ellis	Director of Transportation	834-1670 Ext. 2141
Joe Lally	Facilities Manager	834-1670 Ext. 8202

COLONIAL SCHOOL DISTRICT

CONSULTANTS AND ADVISORS

Independent Auditors

**Barbacane, Thornton & Company
14 West Third Street
Media, PA 19063
(610) 565-5222**

Solicitor

**Fox, Rothschild, LLP
Ten Sentry Parkway-Suite 200
Blue Bell, PA 19422
(610) 397-6500**

Special Counsels

**Sweet, Stevens, Katz & Williams
331 Butler Avenue
New Britain, PA 18901
(215) 345-9111**

Official Depository

**Pennsylvania School District Liquid Asset Fund
PNC Bank
Wells Fargo Bank**

Financial Advisor

**Public Financial Management, Inc.
Harrisburg, PA**

Business Department Consultant

Robert Salanik

Colonial School District

2012-13 Budget Schedule

The budget development process changed slightly from prior budget procedures. The theme was to budget only what is needed to meet the instructional or program needs for a school or department. Therefore, no building allocations were assigned. The principals and department heads received background information to assist in the development of their budget requests. This information included the current year budget amount and five (5) years of actual financial history.

The Act 1 budget time line for the adoption of the preliminary budget was advanced this year due to the upcoming presidential election. The school district needed to have this preliminary budget document available for public review by the end of December 2011. This date was almost a month sooner than the prior year. The adoption of the Proposed Final Budget was scheduled for May, and occurred on May 17th. The adoption of the Final Budget occurred on June 21, 2012.

Meetings to review the budget details were scheduled after the adoption of the Preliminary Budget in January. These meeting included a line by line review of the budget requests and needs, and resulted in significant expenditure reductions between the preliminary budget and the adopted budget. The budget calendar timeline was as follows:

Budget Calendar – Budget Development

Date	Activity	Building/Department
10/20/2011	Budget Calendar, worksheets and forms distributed	All Buildings and Departments
11/17/2011	Budgets Received in Business Office with all supporting documentation	Conshohocken Elementary Plymouth Elementary Ridge Park Elementary Whitemarsh Elementary
11/21/2011	Budgets Received in Business Office with all supporting documentation	Colonial Elementary Colonial Middle School Plymouth Whitemarsh H.S.
11/23/2011	Budgets Received in Business Office with all supporting documentation	Superintendent/School Board Transportation Community Relations Director of CITV Chief Financial Officer Chief Information Officer

11/30/2011	Budgets Received in Business Office with all supporting documentation	Director of Pupil Services Director of Human Resources Director of Operations Director of Curriculum, Instruction and Assessment Federal Programs Coordinator Director of Adult Evening School
Ongoing	Budgets requests are reviewed line by line basis with each Principal and Department Head	All Administrators
Ongoing	District Administration continues to review the budget details and provide updates to the school board. The school board discusses the budget details at their public committee meetings and board meetings	Administrators and School Board

Act 1 Timeline and Public Budget Discussions

Activity	Date
Deadline to make the Preliminary Budget available to the Public	December 31, 2011
Adoption of the Preliminary Budget	January 19, 2012
Budget Discussions at Committee Meetings	February 2012
File for Referendum Exceptions	February 2, 2012
Budget Discussions at Committee Meetings	March 2012
Budget Discussions at Committee Meetings	April 2012
Public Budget Presentation	April 12, 2012
Budget Presentation Parents Council	April 23, 2012
Budget Discussions at Committee Meetings	May 2012
Adopt Proposed Final Budget	May 17, 2012
Homestead/Farmstead Rebate Disclosed	May 17, 2012
Deadline to make the Proposed Final Budget available to the Public	June 1, 2012
Advertisement of Intent to Adopt the Final Budget Published	June 7, 2012
Adopt Final Budget	June 21, 2012

INTRODUCTORY SECTION

2012-13 ADOPTED BUDGET

Copies of this document are available online at the district's website at www.colonialsd.org click on Our District, then Administration, then Finance. Copies can also be obtained in the Business Office.

BUDGET OVERVIEW

The 2012-13 adopted budget was developed through the cooperation of staff, administration and the Board of School Directors. This document is the result of input initiated in October from the Business Office and continued through development at the building level, district administration, School Board committee structure, and finally public review. The 2012-13 budget was adopted by the board on June 21, 2012. This document represents the effort of many individuals throughout the Colonial community to provide information to understand the funding of the existing excellent educational programs and auxiliary services provided to the students and parents by the tax-paying community.

The 2012-13 adopted budget totals **\$95,325,000**, an increase of (1.48%) or (\$1,386,240) over the previous year's budget. Expenditures exceed Revenues by \$500,000. The budget includes a 3.40% increase in the real estate taxes. This increase establishes the real estate tax millage rate at 19.104, and it remains the third lowest tax rate among the 21 school districts in Montgomery County. For taxpayers, this represents an annual increase of \$92.37 on the median assessed value of \$147,080. The homestead/farmstead credit for 2012-13 will be \$255.48, which is an increase from \$232.13 last year. This additional \$23.35 per homestead/farmstead property will reduce the median increase to \$70.02 annually.

Revenue Budget

The Colonial School district receives the majority of their operating revenues from local sources, with the primary resource being the local real estate tax. The Commonwealth of Pennsylvania budget also supports the school district through a system of subsidies and expense reimbursements. Some additional funding is provided from the federal government through a series of grants. Any remaining difference between the district's revenue sources and their expenditure budget is balanced by taking from the district's accumulated savings (Fund Balance). The amount of Fund Balance used to balance the 2012-13 budget is \$500,000.

Local Revenues Continue to be the primary source of funding for the Colonial School District. Approximately 84.40% of total revenues are derived from local sources which include current and interim real estate taxes, transfer and delinquent taxes, public utility tax, interest earnings, payments from other districts, program tuitions and facility rental payments. The local revenue budget amounts to \$80,029,496 and was bolstered by an increase in the real estate tax rate.

The Colonial School District, like many districts, has been experiencing declines in local revenue sources due to the downturn in the economy in recent years. Transfer taxes which are received when a property is sold have declined to coincide with the decline in the real estate market. Earnings from interest on investments have also declined as interest rates are at near record lows. Revenues from other school districts who send students to institutional facilities within Colonial's boundaries have declined as resident districts begin to provide these services within their own facilities. Interim real estate taxes and Act 511 earned income taxes (EIT) have remained unchanged. The school district real estate tax base remains stagnant and the district continues to experience numerous assessment appeals filed by commercial and residential property owners.

The district is restricted from raising the real estate tax rate by more than the state mandated Act 1 index. The 2012-13 Act 1 index is 1.7%. Tax increases above the index require the use of Pa. Dept. of Education (PDE) approved exceptions or voter referendum. Colonial School District received notice on February 29, 2012 that PDE had approved two exceptions. PDE granted exceptions in the amount of \$1,760,154. This amount would have allowed a real estate tax increase of 4.0%. The 2012-13 budget uses \$1,196,850 of the approved exceptions allowing the district to raise the real estate tax rate 3.4% which is 1.7% above the Act 1 index of 1.7%. The exceptions utilized were for special education and retirement, but were needed based on the significant retirement cost increases.

State Revenues The budget includes an estimate of the total state revenues based on the proposed budget of the Commonwealth. This budget represents 14.83% of the district revenue for 2012-13. This budget assumes that the state will meet their obligation for maintaining the current level of funding at the existing amounts. The Special Education subsidy will be reduced as any extraordinary cost reimbursements previously received by the district have been eliminated. The district will realize a debt payment reimbursement on the debt incurred for the \$20 million renovation project at the Central MONTCO Technical High School. Transportation subsidies are budgeted in accordance with the latest state budget proposal. The major increase in state sources of revenue will come from the state share of the increase in the district contribution to the retirement system. This increase is \$913,000 higher than last year and is the result of the retirement rate increasing from 8.65% to 12.36%. The school district is required to pay the full cost of retirement and FICA taxes and the state is required to reimburse the district one-half of these retirement and social security costs.

Federal Revenues The total amount of federal funding to the school district is less than 1% (.77%) of the total budget. This revenue budget is consistent with the prior year's amount. Although the federal funding of grants has decreased, the district has increased its efforts to maximize reimbursements through ACCESS Medical Assistance. This account reflects a \$92,000 increase due to those efforts.

Expenditure Budget by Object Code

Object 100 Salaries Since education is a labor intensive industry, salaries account for the largest portion of the expenditure budget. The 2012-13 budget includes \$48,913,167 for salaries, which funds the school district's labor agreements and is net of staffing realignments and reductions. Salaries account for 51.31% of the total expenditure budget and reflect a net increase in cost of \$463,473 or .96% over the prior year. There is a reduction of **3.74** of professional staff, a reduction of **13.5** support staff positions, and **5.0** food service employees. Staffing details are provided on pages 32 and 33. An amount of \$300,000 is included for School Improvement Teams, a critical component of Colonial's Pathways to Excellence Program.

Object 200 Fringe Benefits Employee benefits represent the largest increase in the budget, and this increase surpasses the total district budget increase for 2012-13. The total cost of benefits included in this budget is \$20,298,730 and represents 21.29% of the total budget. The combined cost of salaries and benefits amount to \$ 69,211,897 and represent 72.61% of the total budget. Medical costs have remained stable, and the employees contribute approximately \$904,000 toward these premiums. The cost of the district self-insured prescription program has increased \$426,417, due to higher use of this benefit. The largest increase in the cost of Fringe Benefits was the result of the required increase in the school district's payment to the Pennsylvania School Employees Retirement System (PSERS). This required contribution rate increased from 8.65% of salaries up to 12.36% of salaries. This increase amounts to an additional \$1,857,781, more than the total expenditure budget increase. This PSERS rate is currently projected to increase to 16.75% of salaries in 2013-14 and to 21.25% of salaries in 2014-15. The projected increases to the PSERS rate will be one of the most challenging problems for the school district over the next few years. The PSERS projection of future rates can be found on page 35.

Object 300 Contracted Professional Services The costs for professional services are \$5,236,560 and represent 5.49% of the total budget. This reflects a decrease of (\$1,329,164) from the prior year. This category includes costs for out-of-district and out-of-state student placements for special education services and contracted intermediate unit services for special education students. Also included are costs for contracted alternative education, expenses for medical, legal, data processing, computer network support and licensing, staff in-service, and other professional services needed to support the special and regular education programs. The budget reflects the current level of services, and any additional needs will be funded from the school district budgetary reserve account.

Object 400 Purchased Property Services The cost of purchased property services amounts to \$1,613,752 and represents 1.69% of the total budget. This budget reflects a reduction of (\$99,857) from the prior year. Included in this are contracted services for building, equipment, and vehicle repairs, along with the cost of trash collection, electricity, and water/sewer services. The budget includes projected rates for 2012-13 and any increases beyond these projections will be funded from the school district budgetary reserve account.

Object 500 Purchased Services The cost of purchased services amounts to \$9,996,994 and represents 10.49% of the total budget. The budget reflects a decrease of (\$289,432), from the prior year. . Included in this account are the tuitions paid to Approved Private Schools (APS) and Private Residential Rehabilitation Institutions (PRRI), and the Colonial School District's share of the Central Montgomery County Technical High School, which is \$1,312,910 or \$32,902 more than the prior year. This budget also includes the cost of Contracted Transportation amounting to \$5,228,900. Other budget items in this category include telephone, telecommunication costs associated with classroom internet access, printing, travel, postage and tuition paid to charter schools and other districts.

Object 600 Supplies The cost of supplies used throughout the school district amounts to \$2,932,174 or 3.08% of the total budget. This amount represents a decrease of (\$269,080) from the prior year. Included in this account are costs for gasoline, diesel, heating oil, classroom supplies, replacement textbooks, copy paper, multi-media and testing supplies, meeting refreshments, as well as computer software. The budget includes projected rates for utilities during the 2012-13 and any increases beyond these projections will be funded from the school district budgetary reserve account.

Object 700 Equipment The cost of new and replacement equipment purchases to be used district wide amount to \$946,611 or .99% of the total budget. The majority of this budget is devoted to upgrades and replacement of technology equipment. This budget reflects an additional investment of \$316,797 over the prior year for upgraded technology equipment.

Object 800 and 900 Debt Service and Other Uses, The cost of debt service payments, fund transfers, budgetary reserves and other expenses total \$5,387,012 or 5.65% of the total budget. This budget reflects an overall decrease of (\$213,070) from the prior year. These accounts include several different types of activities.

Food Service Transfer – This budget does not include a transfer to subsidize the food service operation as in prior years. This is a reduction of (\$67,000) from prior years. This is the result of modifications made to the food service program and staffing levels. A separate food service budget has been developed with revenues slightly exceeding the budgeted expenditures.

Budgetary Reserve - A budgetary reserve amount of \$500,000 is included in the budget for unexpected expenditures or unanticipated events that may occur during the budget year.

Debt Service - Is comprised of Principal and Interest payments on the district outstanding principal debt of \$42,350,000. Total budgeted principal and interest payments, including the school district's share of the Central Montco Technical High School is \$3,268,000 in principal and \$1,416,972 in interest. This is a reduction of (\$365,884) interest payments from the prior year budget and is the result of two bond issues refunded during the 2011-12 fiscal year to take advantage of lower interest rates.

Other Payments and Transfers – These include a transfer in the amount of \$50,000 designated to offset the cost of game officials and other high school activities, the cost of dues and fees for professional organizations and other expenses.

Colonial School District and
Special Session Act 1 of 2006 Adopted June 27, 2006

1. Act 1 prohibits the district from raising real estate taxes above the state mandated index without voter approval. However, the law does permit the district to apply to the Pennsylvania Department of Education (PDE) for certain exceptions, that when approved, would allow the district to raise taxes above the limit without voter approval.

Colonial School District applied to PDE for Act 1 exceptions by the February 2, 2012 deadline. PDE granted exceptions in the amount of \$1,760,154. This amount would have allowed a real estate tax increase of 4.0%. The 2012-13 budget uses \$1,196,850 of the approved exceptions allowing the district to raise the real estate tax rate by 3.4%, which is 1.7% above the Act 1 index of 1.7%. The majority of the exceptions utilized were due to retirement cost increases.

2. The Act 1 Index Rate has been as follows:

2012-13	1.7%
2011-12	1.4%
2010-11	2.9%
2009-10	4.1%
2008-09	4.4%
2007-08	3.4%

FINANCIAL SECTION
2012-13 ADOPTED BUDGET

EXPENDITURE CLASSIFICATIONS

FUNCTIONS

The district uses five (5) major functional classifications to record and control financial transactions. However, expenditures are not charged directly to these major functional categories. Sub-accounts or sub-functions provide a more detailed classification and are utilized for expenditures.

1000 INSTRUCTION

These activities deal directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location and in other learning situations. It may also be provided through some other approved medium. Included in this function are the salaries for teachers and assistants of any type that provide support for the instructional process. Also included in this function are supplies, equipment and services directly related to the instructional process.

2000 SUPPORT SERVICES

These services provide administrative, technical, personnel and logistical support to facilitate and enhance the instructional program. These services exist to fulfill the objectives of the instructional programs as defined by the School Board and Administration. They include such services as: Pupil Personnel, Guidance, Psychology, Library, Health, Attendance, Transportation, and Maintenance.

3000 OPERATION OF NON-INSTRUCTIONAL SERVICES

The budget provides funds for activities related to non-instructional services to students, staff and community. Expenditures accounted for in this function include student activities and athletics, and community services, such as the provision for Crossing Guards.

4000 FACILITY IMPROVEMENTS

Funds are budgeted for capital improvements which add value to the facilities of the Colonial School District. Site and Building Improvements are identified in this portion of the budget.

5000 DEBT SERVICE AND OTHER FINANCING USES

Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include debt service payments (principal and interest) and transfers of monies from one fund to another. Such transfers are made to the Special Revenue Funds to support the Activities, Athletic, the Capital Reserve Fund, and fund transfers to the Enterprise Fund to support the operation of the food service program.

EXPENDITURE CLASSIFICATIONS

OBJECTS

The School District uses nine (9) major object classifications to record and control financial transactions. However, expenditures are not charged directly to these major categories described below but to sub-accounts or sub-objects that provide a more detailed classification of expenditures.

100 PERSONNEL SERVICES - SALARIES

Gross salaries paid to employees of the School District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

200 PERSONNEL SERVICES - BENEFITS

Amounts paid on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments, and while not paid directly to employees, are part of the cost of personnel services.

300 PROFESSIONAL SERVICES

Services performed, which by their nature require persons or firms with specialized skills and knowledge. Included in this classification are fees paid to the Montgomery County Intermediate Unit for special education services not directly provided by district personnel.

400 PURCHASED PROPERTY SERVICES

Services required operating, repairing, maintaining, or rent property and equipment used by the School District. Along with contracted repairs, electricity and water costs for the facilities are charged to sub-accounts of this object.

500 OTHER PURCHASED SERVICES

Amounts paid for services not provided by District personnel, such as costs for transportation, telephone, printing, insurance, and travel.

600 SUPPLIES

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use. Such costs include textbooks, instructional supplies, and heating materials.

EXPENDITURE CLASSIFICATIONS

OBJECTS

700 EQUIPMENT

Expenditures for the purchase of fixed assets are charged to this object category. Such expenditures include initial equipment, additional equipment, and the replacement of equipment.

800 OTHER OBJECTS

Amounts paid for goods and services not otherwise classified in the foregoing objects. Expenditures recorded in this object include interest and principal on outstanding debt, memberships, and contributions.

900 OTHER USES OF FUNDS

This object and sub-accounts are used to classify transactions which are not recorded as expenditures to the School District but require budgetary or accounting control. This includes the transfer of funds to offset costs for student activities.

Colonial School District

Budget Summary

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget	Budget to Budget Variance	
					\$'s	%
Revenues						
Fund Balance Used	\$2,531,788	\$499,027	\$4,222,053	\$500,000	(\$3,722,053)	-88.16%
Local & Other	72,840,201	75,836,700	77,065,286	\$79,894,196	\$2,828,910	3.67%
State	11,829,962	12,054,548	11,845,094	\$14,065,081	\$2,219,987	18.74%
Federal	2,031,010	1,610,278	715,409	\$730,423	\$15,014	2.10%
Other	84,314	87,935	90,918	135,300	\$44,382	48.82%
Total Revenues	\$89,317,275	\$90,088,488	\$93,938,760	\$95,325,000	\$1,386,240	1.48%
	4.26%	0.86%	4.27%	1.48%		

Expenditures

Instructional Services	\$55,707,919	\$56,322,166	\$58,879,957	\$60,607,367	\$1,727,410	2.93%
Support Services	27,204,163	27,213,794	28,214,890	28,074,983	(\$139,907)	-0.50%
Non-Instructional Support	1,348,967	1,313,434	1,295,640	1,367,678	\$72,038	5.56%
Facilities	196,688	387,391	72,155	0	(\$72,155)	100.00%
Other Financing Uses	4,859,538	4,851,703	5,476,118	5,274,972	(\$201,146)	-3.67%
Total Expenditures	\$89,317,275	\$90,088,488	\$93,938,760	\$95,325,000	\$1,386,240	1.48%
	4.26%	0.86%	4.27%	1.48%		

Real Estate Tax Mil Rate	17.25	18.025	18.476	19.104
Real Estate Tax % Change	4.10%	4.50%	2.50%	3.40%
Value of 1 Mil	\$3,745,683	\$3,749,779	\$3,641,256	\$3,636,513

Colonial School District

Budget Comparison

		2009-10	2010-11	2011-12	2012-13	Budget to	
		Actual	Budget	Budget	Budget	Budget Variance	
						\$'s	%
Revenues							
	Fund Balance Used	\$2,531,788	\$499,027	\$4,222,053	\$500,000	(\$3,722,053)	-88.16%
6000	Local & Other Revenues	72,923,758	75,923,860	77,156,204	\$80,029,496	\$2,873,292	3.72%
7000	State Revenues	11,829,962	12,054,548	11,845,094	\$14,065,081	\$2,219,987	18.74%
8000	Federal Revenues	2,031,010	1,610,278	715,409	\$730,423	\$15,014	2.10%
	Total Revenues	\$89,316,518	\$90,087,713	\$93,938,760	\$95,325,000	\$1,386,240	1.48%
	% Change	4.26%	0.86%	4.27%	1.48%		
Expenditures							
1100	Regular Instruction	\$38,702,008	\$38,662,119	\$41,159,537	\$43,155,147	\$1,995,610	4.85%
1200	Special Education	13,615,427	14,515,917	14,594,578	14,361,398	(\$233,180)	-1.60%
1300	Vocational Education	1,655,960	1,357,263	1,280,008	1,312,910	\$32,902	2.57%
1400	Other Instr. Programs	1,669,232	1,710,829	1,775,623	1,706,924	(\$68,699)	-3.87%
1600	Adult Education	65,292	76,038	70,211	70,988	\$777	1.11%
2100	Pupil Services	2,990,614	3,033,730	3,132,186	3,193,952	\$61,766	1.97%
2200	Instructional Support	3,514,922	3,468,072	3,410,296	3,557,257	\$146,961	4.31%
2300	Administrative Services	3,746,750	3,909,301	4,116,003	4,165,824	\$49,821	1.21%
2400	Health Services	912,596	827,256	877,750	944,604	\$66,854	7.62%
2500	Business Services	1,053,862	1,085,851	1,125,156	969,798	(\$155,358)	-13.81%
2600	Maintenance Services	8,283,980	7,909,221	8,190,476	8,282,856	\$92,380	1.13%
2700	Transportation Services	6,064,205	6,360,938	6,702,622	6,143,204	(\$559,418)	-8.35%
2800	Information Services	563,410	542,986	585,490	741,038	\$155,548	26.57%
2900	I.U. Administration	73,824	76,439	74,911	76,450	\$1,539	2.05%
3100	Food Services	0	0	0	0	\$0	0.00%
3200	Student Activities	1,286,754	1,261,626	1,257,805	1,327,953	\$70,148	5.58%
3300	Community Services	62,213	51,808	37,835	39,725	\$1,890	5.00%
4200	Site Improvement	0	0	0	0	\$0	0.00%
							-
4600	Building Improvement	196,688	387,391	72,155	0	(\$72,155)	100.00%
5100	Debt Service/Refunds	4,464,027	4,514,711	5,125,356	4,724,972	(\$400,384)	-7.81%
5200	Transfers-Other Funds	395,511	336,992	250,762	50,000	(\$200,762)	-80.06%
5800	Budgetary Reserve	0	0	100,000	500,000	\$400,000	400.00%
	Total Expenditures	\$89,317,275	\$90,088,488	\$93,938,760	\$95,325,000	\$1,386,240	1.48%

**Colonial School District
Budget Comparison
Revenue Sources**

	2009-10	2010-11	2011-12	2012-13	Budget to	
	Actual	Actual	Budget	Budget	Budget Variance \$'s	%
Revenues						
Fund Balance Used	\$2,531,788	\$499,027	\$4,222,053	\$500,000	(\$3,722,053)	-88.16%
% of Total Revenue Sources	2.83%	0.55%	4.49%	0.52%		
Local Revenue Sources						
Current Real Estate Taxes	\$62,165,765	\$64,763,292	\$67,275,850	\$67,078,240	\$2,196,090	3.39%
Value of Tax Increase @ 3.4 %				2,393,700		
Interim Real Estate Taxes	615,660	391,864	350,000	369,500	\$19,500	5.57%
Earned Income Tax Act 511	5,967,302	5,809,906	5,800,000	5,804,500	\$4,500	0.08%
Public Utility Tax	96,589	96,945	95,817	99,750	\$3,933	4.10%
Real Estate Transfer Tax	1,063,962	1,193,122	1,200,000	1,300,000	\$100,000	8.33%
Amusement Taxes	47,482	48,886	55,000	50,000	(\$5,000)	-9.09%
Delinquent Taxes	655,745	727,009	800,000	1,191,235	\$391,235	48.90%
Payments In Lieu Of Taxes	67,577	44,967	42,813	60,000	\$17,187	40.14%
Tuition Payments	68,802	81,696	83,000	78,000	(\$5,000)	-6.02%
Interest Income	319,044	220,055	97,623	165,000	\$67,377	69.02%
Facilities Rental	123,572	98,707	130,000	140,000	\$10,000	7.69%
Sale of Property	757	0	0	0	\$0	0.00%
Donations		16,805	2,000	10,000	\$8,000	400.00%
Miscellaneous	37,527	411,309	3,000	10,000	\$7,000	233.33%
Federal Pass Through Pa. LEA's	939,226	915,438	939,448	900,000	(\$39,448)	-4.20%
Receipts From Other LEA's	594,722	290,854	161,735	214,271	52,536	32.48%
Refund of Prior Years Expense	57,849	708,393	10,000	10,000	\$0	0.00%
Tax Certification Fees	18,620	17,452	19,000	20,000	\$1,000	5.26%
Totals	\$72,840,201	\$75,836,700	\$77,065,286	\$79,894,196	\$2,828,910	3.67%
% of Total Revenue Sources	81.55%	84.18%	82.04%	83.81%		
State Revenue Sources:						
7110 Basic Subsidy	\$2,504,138	\$2,374,723	\$2,611,534	\$2,785,267	\$173,733	6.65%
7142 Charter Non-Public	46,421	63,137	0	0	\$0	0.00%
7160 1305-06 Tuition	242,137	130,201	240,000	240,000	\$0	0.00%
7210 Homebound	0	0	0	0	\$0	0.00%
7230 Alternative Education	0	0	0	0	\$0	0.00%
7270 Special Education	2,007,951	2,075,771	2,059,025	1,984,263	(\$74,762)	-3.63%
7310 Transportation	1,185,043	1,141,104	1,140,722	1,198,358	\$57,636	5.05%
7320 Debt Payment Subsidy	109,066	146,889	109,367	110,000	\$633	0.58%

7330 Health Services Subsidy	109,751	111,925	109,751	110,000	\$249	0.23%
7340 PA Property Tax Reduction	2,553,670	2,731,591	2,475,692	2,731,093	\$255,401	10.32%
7360 Safe Schools	0	0	0	0	\$0	0.00%
7501 PA Accountability Block	160,873	150,857	0	50,000	\$50,000	0.00%
7510 Extra Grants	0	39,555	0	0	\$0	0.00%
7599 College Counseling Grant	0	0	0	0	\$0	0.00%
7810 Social Security Subsidy	1,765,539	1,766,987	990,260	1,835,000	\$844,740	85.30%
7820 Retirement Subsidy	1,145,373	1,321,808	2,108,743	3,021,100	\$912,357	43.27%
7910 Classrooms Future Grant	0	0	0	0	\$0	0.00%
Totals	\$11,829,962	\$12,054,548	\$11,845,094	\$14,065,081	\$2,219,987	18.74%

% of Total Revenue Sources	13.24%	13.38%	12.61%	14.70%		
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Federal Revenue Sources:

8514 Title I	\$420,773	\$465,147	\$470,944	\$437,857	(\$33,087)	-7.03%
8515 Title IIA	180,411	183,726	184,825	152,945	(\$31,880)	-17.25%
8516 Title III LEP & Immigrant Students	43,950	16,005	15,840	14,621	(\$1,219)	-7.70%
8517 Drug Free & Safe Schools	11,049	0	10,800	0	(\$10,800)	0
8560 Other Grants	0	19,178	0	0	\$0	0.00%
8701 Stimulus Funding-IDEA	798,011	334,206	0	0	\$0	0.00%
8703 Stimulus Funding-Title I Part A	212,220	45,035	0	0	\$0	0.00%
8708 Stimulus Funding-SFSG	336,607	523,069	0	0	\$0	0.00%
8810 Medical Assistance (ACCESS)	27,989	23,912	33,000	125,000	\$92,000	278.79%
Totals	\$2,031,010	\$1,610,278	\$715,409	\$730,423	\$15,014	2.10%

% of Total Revenue Sources	2.27%	1.79%	0.76%	0.77%		
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Other Sources:

Proceeds From Extended Financing	83,557	87,160	90,918	135,300	\$44,382	48.82%
Sale of Fixed Assets	757	775	0	0	0	0.00%
Totals	\$84,314	\$87,935	\$90,918	\$135,300	\$4,3822	48.82%

% of Total Revenue Sources	0.09%	0.10%	0.10%	0.14%		
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Total Revenue Sources	\$86,785,487	\$89,589,461	\$89,716,707	\$94,825,000	\$5,108,293	5.69%
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**Colonial School District
Budget Comparison
Expenditures By Function**

		2009-10	2010-11	2011-12	2012-13	Budget to	
		Actual	Actual	Budget	Budget	Budget Variance	
						\$'s	%
Instruction							
1100	Regular Instruction	\$38,702,008	\$38,662,119	\$41,159,537	\$43,155,147	\$1,995,610	4.85%
1200	Special Education	13,615,427	14,515,917	14,594,578	14,361,398	(\$233,180)	-1.60%
1300	Vocational Education	1,655,960	1,357,263	1,280,008	1,312,910	\$32,902	2.57%
1400	Other Instructional Program	1,669,232	1,710,829	1,775,623	1,706,924	(\$68,699)	-3.87%
1600	Adult Education	65,292	76,038	70,211	70,988	\$777	1.11%
	Totals	<u>\$55,707,919</u>	<u>\$56,322,166</u>	<u>\$58,879,957</u>	<u>\$60,607,367</u>	\$1,727,410	2.93%
	% Change	6.39%	1.10%	4.54%	2.93%		
Support Services							
2100	Pupil Services	\$2,990,614	\$3,033,730	\$3,132,186	\$3,193,952	\$61,766	1.97%
2200	Instructional Support	3,514,922	3,468,072	3,410,296	3,557,257	\$146,961	4.31%
2300	Administrative Services	3,746,750	3,909,301	4,116,003	4,165,824	\$49,821	1.21%
2400	Health Services	912,596	827,256	877,750	944,604	\$66,854	7.62%
2500	Business Services	1,053,862	1,085,851	1,125,156	969,798	(\$155,358)	-13.81%
2600	Maintenance Services	8,283,980	7,909,221	8,190,476	8,282,856	\$92,380	1.13%
2700	Transportation Services	6,064,205	6,360,938	6,702,622	6,143,204	(\$559,418)	-8.35%
2800	Information Services	563,410	542,986	585,490	741,038	\$155,548	26.57%
2900	I.U. Administration	73,824	76,439	74,911	76,450	\$1,539	2.05%
	Totals	<u>\$27,204,163</u>	<u>\$27,213,794</u>	<u>\$28,214,890</u>	<u>\$28,074,983</u>	(\$139,907)	-0.50%
	% Change	2.89%	0.04%	3.68%	-0.50%		
Non-Instructional Support							
3100	Food Services	\$0	\$0	\$0	\$0	\$0	0.00%
3200	Student Activity Services	1,286,754	1,261,626	1,257,805	1,327,953	\$70,148	5.58%
3300	Community Services	62,213	51,808	37,835	39,725	\$1,890	5.00%
	Totals	<u>\$1,348,967</u>	<u>\$1,313,434</u>	<u>\$1,295,640</u>	<u>\$1,367,678</u>	\$72,038	5.56%
	% Change	1.92%	-2.63%	-1.35%	5.56%		
Facilities Improvement							
4200	Site Improvement	\$0	\$0	\$0	\$0	\$0	0.00%
4600	Building Improvement	196,688	387,391	72,155	0	(\$72,155)	-100.00%
	Totals	<u>\$196,688</u>	<u>\$387,391</u>	<u>\$72,155</u>	<u>\$0</u>	(\$72,155)	-100.00%
	% Change	76.34%	96.96%	-81.37%	-100.00%		
Other Financing Uses							
5100	Debt Serv/Prior Yr Refunds	\$4,464,027	\$4,514,711	\$5,125,356	\$4,724,972	(\$400,384)	-7.81%
5200	Fund Transfers	395,511	336,992	250,762	50,000	(\$200,762)	-80.06%
5800	Budgetary Reserve	0	0	100,000	500,000	\$400,000	400.00%
	Totals	<u>\$4,859,538</u>	<u>\$4,851,703</u>	<u>\$5,476,118</u>	<u>\$5,274,972</u>	(\$201,146)	-3.67%
	% Change	-10.56%	-0.16%	12.87%	-3.67%		
	Total Expenditures	<u><u>\$89,317,275</u></u>	<u><u>\$90,088,488</u></u>	<u><u>\$93,938,760</u></u>	<u><u>\$95,325,000</u></u>	\$1,386,240	1.48%
	% Change	4.26%	0.86%	4.27%	1.48%		

**Colonial School District
Budget Comparison
Expenditures By Object/Function**

		2009-10	2010-11	2011-12	2012-13	Budget to	
		Actual	Actual	Budget	Budget	Budget Variance	
						\$'s	%
Salaries-Object 100							
1100	Instruction	\$27,464,822	\$27,367,031	\$28,247,199	\$28,710,041	\$462,842	1.64%
1200	Special Education	6,806,203	7,030,950	6,907,994	6,988,053	\$80,059	1.16%
1400	Other Instr. Programs	101,900	85,406	130,186	124,744	(\$5,442)	-4.18%
1600	Adult Education	14,758	18,327	15,144	15,604	\$460	3.04%
2100	Pupil Personnel	2,183,729	2,189,725	2,191,730	2,175,604	(\$16,126)	-0.74%
2200	Instructional Support	2,470,787	2,498,280	2,313,511	2,325,569	\$12,058	0.52%
2300	Administration	2,192,325	2,211,146	2,188,141	2,287,614	\$99,473	4.55%
2400	Pupil Health Services	622,525	583,223	581,427	607,007	\$25,580	4.40%
2500	Business Office	694,659	716,387	700,127	533,608	(\$166,519)	-23.78%
2600	Maintenance/Custodial	4,023,427	3,793,066	3,818,866	3,820,973	\$2,107	0.06%
2700	Transportation	376,939	405,359	337,642	306,407	(\$31,235)	-9.25%
2800	Information Services	340,197	346,914	352,976	371,157	\$18,181	5.15%
3200	Student Activities	629,011	635,536	652,267	646,167	(\$6,100)	-0.94%
3300	Community Services	0	1,942	290	619	\$329	113.45%
	Object Total	\$47,921,282	\$47,883,292	\$48,437,500	\$48,913,167	\$475,667	0.98%
	% Change	5.58%	-0.08%	1.16%	0.98%		
Benefits- Object 200							
1100	Instruction	\$8,321,035	\$8,545,280	\$9,793,202	\$11,229,359	\$1,436,157	14.66%
1200	Special Education	2,434,754	2,604,714	2,822,987	3,330,407	\$507,420	17.97%
1400	Other Instr. Programs	12,823	11,503	22,062	17,403	(\$4,659)	-21.12%

1600	Adult Education	1,930	2,507	2,567	2,884	\$317	12.35%
2100	Pupil Personnel	620,408	634,405	699,839	831,026	\$131,187	18.75%
2200	Instructional Support	777,987	787,374	834,551	1,016,424	\$181,873	21.79%
2300	Administration	652,007	751,807	834,468	920,265	\$85,797	10.28%
2400	Pupil Health Services	241,232	217,556	242,699	302,297	\$59,598	24.56%
2500	Business Office	233,410	246,976	288,819	312,940	\$24,121	8.35%
2600	Maintenance/Custodial	1,524,329	1,472,069	1,614,907	1,849,839	\$234,932	14.55%
2700	Transportation	152,902	156,652	157,168	182,527	\$25,359	16.13%
2800	Information Services	129,598	112,747	126,733	159,356	\$32,623	25.74%
3200	Student Activities	99,542	96,904	117,853	143,921	\$26,068	22.12%
3300	Community Services	0	265	50	82	\$32	64.00%
Object Total		\$15,201,957	\$15,640,759	\$17,557,905	\$20,298,730	\$2,740,825	15.61%
% Change		12.24%	2.89%	12.26%	15.61%		
Benefits as a % of Salaries		31.72%	32.66%	36.25%	41.50%		

Professional Services-Object 300

1100	Instruction	\$396,871	\$331,193	\$484,188	\$416,258	(\$67,930)	-14.03%
1200	Special Education	3,139,396	3,369,358	3,333,648	2,366,000	(\$967,648)	-29.03%
1400	Other Instr. Programs	1,522,361	1,606,365	1,614,000	1,557,000	(\$57,000)	-3.53%
1600	Adult Education	38,062	42,950	39,500	39,500	\$0	0.00%
2100	Pupil Personnel	148,172	178,210	196,327	153,592	(\$42,735)	-21.77%
2200	Instructional Support	17,593	12,167	34,600	20,565	(\$14,035)	-40.56%
2300	Administration	530,550	612,470	667,979	540,200	(\$127,779)	-19.13%
2400	Pupil Health Services	27,338	4,987	21,000	14,850	(\$6,150)	-29.29%
2500	Business Office	512	0	0	0	\$0	0.00%
2600	Maintenance/Custodial	113,791	55,929	42,700	16,000	(\$26,700)	-62.53%
2700	Transportation	7,057	9,628	10,241	9,875	(\$366)	-3.57%
2800	Information Services	79,396	71,200	76,275	80,400	\$4,125	5.41%
3200	Student Activities	17,552	23,251	14,723	21,920	\$7,197	48.88%
3300	Community Services	10,826	1,500	0	400	\$400	
4600	Building Improvements	116,535	0	0	0	\$0	0.00%
Object Total		\$6,166,012	\$6,319,208	\$6,535,181	\$5,236,560	(\$1,298,621)	-19.87%
% Change		6.45%	2.48%	3.42%	-19.87%		

Contracted Services-Object 400

1100	Instruction	\$223,876	\$223,866	\$234,262	\$125,080	(\$109,182)	-46.61%
1200	Special Education	32,270	25,560	15,000	25,000	\$10,000	66.67%
2100	Pupil Personnel	0	0	0	0	\$0	0.00%
2200	Instructional Support	18,821	5,277	23,081	17,115	(\$5,966)	-25.85%
2300	Administration	7,198	10,973	10,012	8,580	(\$1,432)	-14.30%
2400	Pupil Health Services	1,578	2,671	2,800	1,800	(\$1,000)	-35.71%
2500	Business Office	4,269	3,720	5,750	4,750	(\$1,000)	-17.39%
2600	Maintenance/Custodial	1,436,977	1,380,375	1,362,571	1,369,702	\$7,131	0.52%
2700	Transportation	22,153	28,158	30,888	28,500	(\$2,388)	-7.73%

2800	Information Services	0	0	0	0	\$0	0.00%
3200	Student Activities	22,083	32,220	36,897	33,225	(\$3,672)	-9.95%
4600	Building Improvements	3,365	0	0	0	\$0	0.00%
	Object Total	\$1,772,590	\$1,712,820	\$1,721,261	\$1,613,752	(\$107,509)	-6.25%
	% Change	1.24%	-3.37%	0.49%	-6.25%		

Purchased Services-Object 500

1100	Instruction	\$648,091	\$696,315	\$825,362	\$785,770	(\$39,592)	-4.80%
1200	Special Education	1,056,962	1,349,730	1,405,833	1,594,838	\$189,005	13.44%
1300	Vocational Programs	1,655,960	1,357,263	1,280,008	1,312,910	\$32,902	2.57%
1400	Other Instr. Programs	15,058	5,522	0	0	\$0	0.00%
1600	Adult Education	10,542	10,838	12,000	11,500	(\$500)	-4.17%
2100	Pupil Personnel	16,973	16,371	21,329	17,095	(\$4,234)	-19.85%
2200	Instructional Support	17,690	12,620	23,081	35,339	\$12,258	53.11%
2300	Administration	219,909	201,503	282,402	272,400	(\$10,002)	-3.54%
2400	Pupil Health Services	1,089	798	1,200	950	(\$250)	-20.83%
2500	Business Office	22,490	20,497	25,112	23,700	(\$1,412)	-5.62%
2600	Maintenance/Custodial	214,936	198,647	237,440	249,753	\$12,313	5.19%
2700	Transportation	5,072,256	5,262,973	5,714,840	5,228,900	(\$485,940)	-8.50%
2800	Information Services	9,607	6,047	22,106	20,825	(\$1,281)	-5.79%
2900	Other Support	73,824	76,439	74,911	76,450	\$1,539	2.05%
3200	Student Activities	343,469	327,195	299,196	331,640	\$32,444	10.84%
3300	Community Services	48,932	45,813	34,704	34,924	\$220	0.63%
	Object Total	\$9,427,788	\$9,588,571	\$10,259,524	\$9,996,994	(\$262,530)	-2.56%
	% Change	-1.67%	1.71%	7.00%	-2.56%		

Supplies-Object 600

1100	Instruction	\$921,596	\$851,881	\$1,099,290	\$1,006,980	(\$92,310)	-8.40%
1200	Special Education	95,010	114,106	66,326	33,990	(\$32,336)	-48.75%
1400	Other Instr. Programs	4,490	2,033	9,375	7,777	(\$1,598)	-17.05%
1600	Adult Education	0	1,416	1,000	1,500	\$500	50.00%
2100	Pupil Personnel	16,813	12,059	18,076	14,275	(\$3,801)	-21.03%
2200	Instructional Support	179,963	137,777	165,386	129,050	(\$36,336)	-21.97%
2300	Administration	83,807	70,327	79,455	74,590	(\$4,865)	-6.12%
2400	Pupil Health Services	18,012	17,022	27,950	17,415	(\$10,535)	-37.69%
2500	Business Office	94,825	88,107	95,996	93,100	(\$2,896)	-3.02%
2600	Maintenance/Custodial	869,618	919,437	1,023,724	920,267	(\$103,457)	-10.11%
2700	Transportation	394,788	453,604	441,643	386,545	(\$55,098)	-12.48%
2800	Information Services	1,673	3,517	2,800	104,700	\$101,900	3639.29%
3200	Student Activities	153,025	134,646	129,346	138,285	\$8,939	6.91%
3300	Community Services	2,455	2,288	2,791	3,700	\$909	32.57%
4600	Building Improvements	0	0	0	0	\$0	0.00%
	Object Total	\$2,836,075	\$2,808,220	\$3,163,158	\$2,932,174	(\$230,984)	-7.30%
	% Change	-12.92%	-0.98%	12.64%	-7.30%		

Equipment-Object 700

1100	Instruction	\$687,669	\$613,116	\$433,769	\$844,809	\$411,040	94.76%
1200	Special Education	32,978	17,956	21,580	1,160	(\$20,420)	-94.62%
1400	Other Instr. Programs	0	0	0	0	\$0	0.00%
1600	Adult Education Programs	0	0	0	0	\$0	0.00%
2100	Pupil Personnel	3,099	0	1,000	0	(\$1,000)	-100.00%
2200	Instructional Support	27,421	11,475	10,436	7,945	(\$2,491)	-23.87%
2300	Administration	27,409	15,946	18,768	25,300	\$6,532	34.80%
2400	Pupil Health Services	822	999	674	285	(\$389)	-57.72%
2500	Business Office	247	0	300	0	(\$300)	-100.00%
2600	Maintenance/Custodial	99,947	89,278	89,312	55,722	(\$33,590)	-37.61%
2700	Transportation	37,625	44,344	9,600	0	(\$9,600)	-100.00%
2800	Information Services	927	934	2,000	2,000	\$0	0.00%
3200	Student Activities	19,429	9,714	4,715	9,390	\$4,675	99.15%
4200	Site Improvement	0	0	0	0	\$0	0.00%
4600	Facilities	76,788	387,391	72,155	0	(\$72,155)	-100.00%
Object Total		\$1,014,361	\$1,191,153	\$664,309	\$946,611	\$282,302	42.50%
% Change		25.91%	17.43%	-44.23%	42.50%		

Other-Object 800

1100	Instruction	\$38,048	\$33,437	\$42,265	\$36,850	(\$5,415)	-12.81%
1200	Special Education	17,854	3,543	21,210	21,950	\$740	3.49%
1400	Other Instr. Programs	12,600	0	0	0	\$0	0.00%
2100	Pupil Personnel	1,420	2,960	3,885	2,360	(\$1,525)	-39.25%
2200	Instructional Support	4,660	3,102	5,650	5,250	(\$400)	-7.08%
2300	Administration	33,545	35,129	34,778	36,875	\$2,097	6.03%
2500	Business Office	3,450	10,164	9,052	1,700	(\$7,352)	-81.22%
2600	Maintenance/Custodial	955	420	956	600	(\$356)	-37.24%
2700	Transportation	485	220	600	450	(\$150)	-25.00%
2800	Information Services	2,012	1,627	2,600	2,600	\$0	0.00%
3200	Student Activities	2,643	2,160	2,808	3,405	\$597	21.26%
5100	Debt Service-Interest	1,959,034	1,809,140	1,862,856	1,456,972	(\$405,884)	-21.79%
5100	Refund of Prior Yr.'s Receipts	32,243	33,071	0	0	\$0	0.00%
5900	Budgetary Reserve	0	0	100,000	500,000	\$400,000	400.00%
Object Total		\$2,108,949	\$1,934,973	\$2,086,660	\$2,069,012	(\$17,648)	-0.85%
% Change		-11.79%	-8.25%	7.84%	-0.85%		

Other Financing Uses-Object 900

1400	Other Instr. Programs	\$0	\$0	\$0	\$0	\$0	0.00%
5100	Debt Service-Principal	2,472,750	2,672,500	3,262,500	3,268,000	\$5,500	0.17%
5200	Fund Transfers	395,511	336,992	250,762	50,000	(\$200,762)	-80.06%
Object Total		\$2,868,261	\$3,009,492	\$3,513,262	\$3,318,000	(\$195,262)	-5.56%
% Change			4.92%	16.74%	-5.56%		
Total Expenditures		\$89,317,275	\$90,088,488	\$93,938,760	\$95,325,000	\$1,386,240	1.48%

INFORMATION SECTION

2012-13 ADOPTED BUDGET

**STUDENT ENROLLMENT PROJECTIONS
5 YEARS**

2011-12 enrollment figures as of 10/3/11

	Current	Projected				
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
K	316	298	317	322	322	322
1	339	344	304	323	328	328
2	330	339	351	310	329	367
3	361	354	342	355	313	332
4	365	368	361	349	362	319
5	365	376	379	372	359	373
6	345	369	380	383	376	363
7	357	348	373	384	387	380
8	345	361	351	377	388	391
9	362	366	383	372	400	411
10	376	373	377	394	383	412
11	376	376	373	377	394	383
12	399	384	384	380	385	402
TOTAL	4636	4656	4675	4698	4726	4783
K-3	1346	1335	1314	1310	1292	1349
4-5	730	744	740	721	721	692
6-8	1047	1078	1104	1144	1151	1134
9-12	1513	1499	1517	1523	1562	1608

**COLONIAL SCHOOL DISTRICT
PROFESSIONAL STAFFING
ADOPTED BUDGET**

Description	2012-2013								Total	
	PW High School		Colonial Middle		Elementary		Other			
	11-12	12-13	11-12	12-13	11-12	12-13	11-12	12-13	11-12	12-13
English	18.00	18.00	6.00	6.00					24.00	24.00
Latin	0.67	0.67	0.40	0.73					1.07	1.40
Spanish	5.00	5.00	2.60	2.60					7.60	7.60
French	2.00	2.26	1.60	1.60					3.60	3.86
Social Studies	14.67	14.67	6.00	6.00					20.67	20.67
Mathematics	17.00	17.00	6.00	6.00					23.00	23.00
Science	13.00	13.00	6.00	6.00					19.00	19.00
Communications	1.00	0.67							1.00	0.67
Business Education	4.00	4.00	1.20	1.20	2.00	2.00			7.20	7.20
Technology Education	2.00	2.00	3.00	3.00					5.00	5.00
Family Consumer Science			3.00	2.00					3.00	2.00
Guidance/Career Counselor	5.00	5.00	3.00	3.00	6.00	6.00			14.00	14.00
Music	2.50	2.50	3.50	3.50	6.00	6.00			12.00	12.00
Art	3.00	3.00	2.40	2.40	5.10	5.10			10.50	10.50
Special Education	12.00	11.00	14.00	14.00	19.00	18.00			45.00	43.00
Physical Education	9.00	9.00	5.00	5.00	5.60	5.60			19.60	19.60
Reading	2.00	2.00	4.00	4.00	15.10	14.10			21.10	20.10
Library	1.00	1.00	1.00	1.00	4.50	4.50			6.50	6.50
Nurse	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00	5.00	5.00
Computer Specialist-CMS			1.00	1.00					1.00	1.00
Limited English Proficiency	0.70	0.70	0.30	0.30	2.00	2.00			3.00	3.00
Math Extension			2.80	2.80					2.80	2.80
Grade 6 Elementary			16.00	16.00					16.00	16.00
Support Teacher-CE					0.40	0.40			0.40	0.40
Home & School Visitor							1.00	1.00	1.00	1.00
Elementary										
Conshohocken					8.00	8.00			8.00	8.00
Plymouth					22.00	22.00			22.00	22.00
Ridge Park					19.00	19.00			19.00	19.00
Whitemarsh					18.00	18.00			18.00	18.00
Colonial					31.00	31.00			31.00	31.00
Specialists-CES					3.00	3.00			3.00	3.00
Gifted			2.50	2.50	2.80	2.80			5.30	5.30
Speech							5.00	5.00	5.00	5.00
Instructional Coaches			0.50	0.50	3.00	3.00			3.50	3.50
Totals	113.54	112.47	92.80	92.13	174.50	172.50	7.00	7.00	387.84	384.10

ADMINISTRATION & SUPPORT STAFFING
ADOPTED BUDGET
2012-2013

	ACTUAL BUDGET 10-11	ACTUAL BUDGET 11-12	ADOPTED BUDGET 12-13	Chg
ADMINISTRATION				
DISTRICT OFFICE (CABINET)	7	7	7	
PRINCIPALS AND ASSISTANT PRINCIPALS	13	13	13	
SUPERVISOR/COORDINATOR ED.	12	11	11	
SUPERVISOR SUPPORT STAFF	3	3	3	
SAFETY OFFICER	1	1	1	
OTHER	11	11	10.5	-0.50
ADMINISTRATION TOTAL	47	46	45.5	-0.50
TECHNOLOGY				
COMPUTER SUPPORT	4	4	4	
COMPUTER TECHNICIANS	3	3	2	-1.00
COMPUTER TECHNICIAN ASSISTANTS	2	2	2	
	9	9	8	-1.00
TRANSPORTATION				
BUS DRIVERS	6	6	5	-1.00
MAINTENANCE, GROUNDS, CUSTODIAL, SECURITY				
MAINTENANCE	10	10	9	-1.00
GROUNDS	7	7	6	-1.00
BUILDING SUPERVISORS	7	7	7	
BUILDING CUSTODIANS	40	39	38	-1.00
PART TIME CUSTODIANS	10	10	9	-1.00
SECURITY	7	7	7	
BUILDING & GROUNDS SECURITY TOTAL	81	80	76	-4.00
SECRETARIES				
DISTRICT OFFICE	18	18	16	-2.00
BUILDING	26	26	25	-1.00
PART TIME	12	12	12	
SECRETARIES TOTAL	56	56	53	-3.00
AIDES				
INSTRUCTIONAL / NON-SPEC. ED	8	7	6	-1.00
INSTRUCTIONAL / SPECIAL ED	71	68	65	-3.00
HALL MONITORS	9	9	9	
CAFETERIA/PLAY GROUND	29	29	29	
NURSES - STAFF	4	4	4	
AIDES TOTAL	121	117	113	-4.00
BUILDING SUBSTITUTES				
CMS/PWHS	4			
SUB TOTAL SUPPORT STAFF	277	268	255	13.00
OTHER SUPPORT STAFF NOT SUPPORTED BY THE GENERAL FUND BUDGET				
FOOD SERVICE EMPLOYEES	44	41	36	-5.00
TOTAL SUPPORT STAFF	321	309	291	18.00
TOTAL STAFF	368	355	336.5	18.50

**COLONIAL SCHOOL DISTRICT
PROGRAM ENHANCEMENTS
2012-13**

The 2012-13 adopted budget includes three enhances to the school programs. These enhancements include:

- 1. An allocation of \$500 per elementary classroom to upgrade and update the classroom literary materials. This amounts to an investment of \$49,000 district wide.**
- 2. An allotment to upgrade the school district human resource and financial software package to achieve greater efficiencies. This allocation covers the cost of new software, staff training and file conversions. The total budget for this project is \$100,000.**
- 3. There is also an enhanced allotment to upgrade the school district infrastructure and hardware throughout the district. The cost of this enhancement is \$353,750.**

Pennsylvania School Employees Retirement System (P.S.E.R.S.)

10 year Projected Employer Contribution Rates

Fiscal Year Ending	Total Employer Contribution Rate %
2013	12.36 %
2014	16.75 %
2015	21.25 %
2016	25.56 %
2017	26.26 %
2018	26.80 %
2019	27.53 %
2020	28.04 %
2021	27.76 %
2022	27.58 %