

**COLONIAL SCHOOL DISTRICT**  
**Plymouth Meeting, PA**

[www.colonialsd.org](http://www.colonialsd.org)

**2013-14 ADOPTED BUDGET**

**June 20, 2013**

**COLONIAL SCHOOL DISTRICT**  
**Plymouth Meeting, PA**  
**2013-14 Adopted Budget**  
**Table of Contents**

	<b>Page</b>
<b>Organizational Section:</b>	1
Board of School Directors	2
Board Committees	6
District Administration	7
Consultants and Advisors	8
Budget Schedule	9
<b>Introductory Section:</b>	11
Budget Overview for 2013-14 Adopted Budget	12
Act 1 and the Colonial School District	16
<b>Financial Section:</b>	17
District Financial Structure	18
Budget Summary	21
Revenue Sources	22
Expenditures by Function	24
Expenditures by Object	25
Public School Employees Retirement System Projected Rates	26

**COLONIAL SCHOOL DISTRICT**  
**ORGANIZATIONAL SECTION**  
**2013-14 ADOPTED BUDGET**

**June 20, 2013**

# **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

Kathleen Oxberry

Heather Palmer

Beth Suchsland

### **Non-Voting Officers**

Dave Sherman, Secretary

Trevor S. Jackson, 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 Whitemarsh 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 Whitemarsh 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 Whitemarsh 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. 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 Whitmarsh 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.

## **COLONIAL SCHOOL DISTRICT BOARD OF SCHOOL DIRECTORS**

**Mrs. Heather Palmer**  
**Resident of Conshohocken**

Heather Palmer was appointed to the Board on December 18, 2012. Mrs. Palmer has been a resident of Whitemarsh Township for the past 12 years and has been active in the Whitemarsh Elementary School Parent Teacher Organization, as a homeroom parent and more. Mrs. Palmer, who has worked as a Global Marketing Director at Johnson and Johnson for the past 15 years, holds a bachelor's degree in business from the Pennsylvania State University and a master's degree in marketing from Duke University.

**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**

Mrs. Christina Frangiosa, Chairperson                      Mr. Bernie Brady  
Mr. Mel Brodsky

Administrative Liaison, Terry Yemm

**COMMUNITY RELATIONS AND STUDENT LIFE COMMITTEE**

Mrs. Beth Suchsland, Chairperson                      Mrs. Leslie Finegold  
Mrs. Christina Frangiosa                                      Mrs. Heather Palmer

Administrative Liaison, Dave Sherman

**CURRICULUM AND PROGRAM COMMITTEE**

Mr. Mel Brodsky, Chairperson                                      Mr. Bernie Brady  
Mrs. Leslie Finegold

Administrative Liaison, Dr. Elizabeth McKeaney

**FINANCE AND AUDIT COMMITTEE**

Mrs. Kathleen Oxberry, Chairperson                                      Mrs. Susan L. Moore  
Mrs. Heather Palmer

Administrative Liaison, Trevor S. Jackson

**HUMAN RESOURCES COMMITTEE**

Mrs. Susan L. Moore, Chairperson                                      Mrs. Kathleen Oxberry  
Mrs. Beth Suchsland

Administrative Liaison, Richard Hartz

**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. Leslie Finegold  
Mrs. Christina Frangiosa  
Mr. Alan Tabachnick

Conshohocken Borough	Mr. Bernie Brady
Plymouth Township	Mrs. Christina Frangiosa
Whitemarsh Township	Mrs. Heather Palmer
Plymouth Parks & Recreation	Mr. Bernie Brady
Whitemarsh Parks & Recreation	Mrs. Leslie Finegold



**COLONIAL SCHOOL DISTRICT  
ORGANIZATION  
DISTRICT ADMINISTRATION**

[www.colonialsd.org](http://www.colonialsd.org)

<b>Dr. MaryEllen Gorodetzer</b>	<b>Superintendent of Schools</b>	<b>834-1670 Ext. 2133</b>
<b>Andrew Boegly</b>	<b>Director of Technology</b>	<b>834-1670 Ext. 2129</b>
<b>Karen Berk</b>	<b>Director of Pupil Services</b>	<b>834-1670 Ext. 2111</b>
<b>Richard Hartz</b>	<b>Director of Human Resources</b>	<b>834-1670 Ext. 2152</b>
<b>Trevor S. Jackson</b>	<b>Business Administrator</b>	<b>834-1670 Ext. 2121</b>
<b>Dr. Elizabeth McKeaney</b>	<b>Director of Curriculum, Instruction and Assessment</b>	<b>834-1670 Ext. 2155</b>
<b>Terry Yemm</b>	<b>Director of Operations</b>	<b>834-1670 Ext. 8201</b>
<b>Sergio Anaya</b>	<b>Curriculum Supervisor- Social Studies &amp; ESL</b>	<b>834-1670 Ext. 2164</b>
<b>Maria Wileczek</b>	<b>Curriculum Supervisor- Science</b>	<b>834-1670 Ext. 2149</b>
<b>Gina Nelson</b>	<b>Teacher Special Assignment- Mathematics</b>	<b>834-1670 Ext. 2144</b>
<b>Kathleen Hamill</b>	<b>Curriculum Supervisor- Language Arts</b>	<b>834-1670 Ext. 2225</b>
<b>Elizabeth Maza</b>	<b>Supervisor of Spec. Ed., K-5</b>	<b>834-1670 Ext. 2134</b>
<b>Eileen Spector</b>	<b>Supervisor of Spec. Ed., 6-12</b>	<b>834-1670 Ext. 2105</b>
<b>Jason Bacani</b>	<b>Principal, PW HS</b>	<b>825-1500 Ext. 1901</b>
<b>Robert Fahler</b>	<b>Principal, Colonial MS</b>	<b>275-5100 Ext. 7150</b>
<b>Teresa Boegly</b>	<b>Principal, Colonial Elem.</b>	<b>941-0426 Ext. 2230</b>
<b>Denise Marks</b>	<b>Principal, Conshohocken El.</b>	<b>828-0362 Ext. 5001</b>
<b>Judi Lipson</b>	<b>Principal, Plymouth Elem.</b>	<b>825-8190 Ext. 6001</b>
<b>Michael McKenna</b>	<b>Principal, Ridge Park Elem.</b>	<b>825-1083 Ext. 4001</b>
<b>Donna Drizin</b>	<b>Principal, Whitemarsh Elem.</b>	<b>828-9092 Ext. 3001</b>
<b>Tim McDonald</b>	<b>District Safety Officer</b>	<b>834-1670 Ext. 8203</b>
<b>Lori McCoy</b>	<b>Director of Food Services</b>	<b>834-1670 Ext. 8205</b>
<b>David M. Sherman</b>	<b>Director of Community Relations/Board Secretary</b>	<b>834-1670 Ext. 2115</b>
<b>Kathleen Ellis</b>	<b>Director of Transportation</b>	<b>834-1670 Ext. 2141</b>
<b>Joe Lally</b>	<b>Facilities Manager</b>	<b>834-1670 Ext. 8202</b>

**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**

**Assessment Appeal Advisors**

**Keystone Realty Advisors  
Two Kings Highway West  
Suite 208  
Haddonfield, NJ 08033  
(856) 429-4070**

**Official Depository**

**Pennsylvania School District Liquid Asset Fund  
PNC Bank  
Wells Fargo Bank  
(866) 548-8634**

**Financial Advisor**

**Public Financial Management, Inc.  
Harrisburg, PA  
(717) 232-2732**

## **COLONIAL SCHOOL DISTRICT**

### **2013-14 Budget Schedule**

The budget development process for 2013-14 was similar to the process that was implemented in the prior year. 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. School principals and department heads were required to inventory all supplies, equipment and other resources to ensure they were only budgeting for what was actually needed. In addition, 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 six (6) years of actual financial history. Budget request forms were completed and all services, supplies and equipment that support the schools and departments budget amounts.

The Act 1 budget timeline is slightly different as compared to last year. A preliminary budget must be adopted by February 20, which is 25 days later than the prior year, and a proposed final budget must be adopted by May 31, which is the same as the prior year. The final budget is scheduled to be adopted at the June 20 regular board meeting.

Meetings to review the budget details were scheduled in January after the budget request forms were received, reviewed and processed. 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**

<b>Date</b>	<b>Activity</b>	<b>Building/Department</b>
October 16, 2012	Budget Calendar, worksheets and forms distributed	All Buildings and Departments
November 27, 2012	Budgets Received in Business Office with all supporting documentation	All Buildings and Departments
January 2013	Budgets requests are reviewed line by line basis with each Principal and Department Head	All Administrators
February 2013 through June 2013	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

**COLONIAL SCHOOL DISTRICT**  
**Act 1 Timeline and Budget Discussion Calendar**

<b>Activity</b>	<b>District Date</b>	<b>PDE Deadline</b>
<i>Department of Education Publishes Act1 Index</i>		<i>September 1, 2012</i>
<b>Budget materials handed out at Admin Council</b>	<b>October 16, 2012</b>	
<b>Building budgets submitted to Business Office</b>	<b>November 27, 2012</b>	
<b>Building and Department budget reviews with the Superintendent and Administrators</b>	<b>January 2013</b>	
<b>Information Meeting – First Look @ 2013-14 Budget</b>	<b>January 16, 2013</b>	
<b>Make Preliminary Budget available for public inspection</b>	<b>January 25, 2013</b>	
<b>Advertise notice of intent to adopt Preliminary Budget</b>	<b>January 28, 2013</b>	
<i>Deadline to make Preliminary Budget available for public inspection</i>		<i>January 31, 2013</i>
<b>Finance Committee meeting</b>	<b>February 6, 2013</b>	
<b>Adopt Preliminary Budget (@ regular board mtg)</b>	<b>February 14, 2013</b>	
<i>Deadline to adopt Preliminary 2013-14 Budget</i>		<i>February 20, 2013</i>
<b>Advertise intent to seek Referendum Exceptions</b>	<b>February 25, 2013</b>	
<i>Advertise intent to seek Referendum Exceptions</i>		<i>February 28, 2013</i>
<b>File for Referendum Exceptions with PDE</b>	<b>March 4, 2013</b>	
<i>Deadline to request Exceptions from PDE</i>		<i>March 7, 2013</i>
<b>Budget Summit/Board Retreat @ASTM</b>	<b>March 15, 2013</b>	
<i>District Notified of Exception acceptance</i>		<i>March 27, 2013</i>
<i>Secretary of Budget Certifies Revenue in Property Tax Relief Fund</i>		<i>April 15, 2013</i>
<i>Deadline for PDE to notify districts the amount of property tax reduction funding</i>		<i>May 1, 2013</i>
<b>Finance Committee meeting</b>	<b>May 1, 2013</b>	
<b>Adopt Proposed Final Budget</b>	<b>May 16, 2013</b>	
<b>Make Proposed Final Budget available for public Inspection and mail Certification of Use</b>	<b>May 28, 2013</b>	
<i>Deadline to Adopt Proposed Final Budget</i>		<i>May 31, 2013</i>
<b>Finance Committee meeting</b>	<b>June 5, 2013</b>	
<i>Deadline to make Proposed Final Budget available for Public inspection</i>		<i>June 10, 2013</i>
<b>Advertise intent to adopt Final Budget</b>	<b>June 7, 2013</b>	
<i>Deadline to advertise intent to adopt Final Budget</i>		<i>June 20, 2013</i>
<b>Final Budget Approval</b>	<b>June 20, 2013</b>	
<i>Deadline to Adopt Final Budget</i>		<i>June 30, 2013</i>

# **INTRODUCTORY SECTION**

## **2013-14 ADOPTED BUDGET**

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

## **BUDGET OVERVIEW**

The 2013-14 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 2013-14 budget was adopted by the board on June 20, 2013. 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 2013-14 adopted budget totals **\$99,427,195**, an increase of (4.3%) or (\$4,102,195) over the previous year's budget. Expenditures exceed Revenues by \$1,160,000. The budget includes a 2.60% increase in the real estate taxes. This increase establishes the real estate tax millage rate at 19.6007, and it remains the third lowest tax rate among the 21 school districts in Montgomery County. For taxpayers, this represents an annual increase of \$73.30 on the median assessed value of \$147,580. The homestead/farmstead credit for 2013-14 will be \$231.00, which is a decrease from \$255.48 last year.

### **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 (i.e. Fund Balance). The amount of Fund Balance used to balance the 2013-14 budget is \$1,160,000.

**Local Revenues** Continue to be the primary source of funding for the Colonial School District. Approximately 83.76% 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 \$82,309,672 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. On the other hand, interim real estate taxes and Act 511 earned income taxes (EIT) have increased slightly as compared to the prior year. 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 2013-14 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 March 27, 2013 that PDE had approved one exception. PDE granted exceptions in the amount of \$1,045,080. This amount would have allowed a real estate tax increase of 3.2%. The 2013-14 budget uses \$647,697 of the approved exceptions allowing the district to raise the real estate tax rate 2.6% which is 0.9% above the Act 1 index of 1.7%. The exceptions utilized were for retirement based on the significant retirement cost increases.

**State Revenue** The budget includes an estimate of the total state revenues based on the proposed budget of the Commonwealth. This budget represents 15.48% of the district revenue for 2013-14. 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 \$1,230,429 higher than last year and is the result of the retirement rate increasing from 12.36% to 16.93%. 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 Revenue** The total amount of federal funding to the school district is less than 1% (.76%) of the total budget. This revenue budget is a decrease as compared to the prior year in the amount of \$116,625. This decrease is mainly attributed to a decrease in the amount of ACCESS funding the district is projected to receive based on a new provider administering the program.

## **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 2013-14 budget includes \$50,300,414 for salaries, which funds the school district's labor agreements and is net of staffing realignments and reductions. Salaries account for 50.59% of the total expenditure budget and reflect a net increase in cost of \$1,387,247 or 2.84% over the prior year. There is a reduction of **0.59** of professional staff and a reduction of **1.82** support staff positions. An amount of \$250,000 is included for School Improvement Teams, a critical component of Colonial's Pathways to Excellence Program.

**Object 200 Fringe Benefits** Employee benefits represents the second largest increase in the budget, and this increase surpasses the total district budget increase for 2013-14. The total cost of benefits included in this budget is \$23,129,130 and represents 23.26% of the total budget. The combined cost of salaries and benefits amount to \$73,429,543 and represent 73.85% of the total budget. Medical costs have remained stable, and the employees contribute approximately \$972,245 toward these premiums. The cost of the district self-insured prescription program has decreased (\$113,605), due to lower 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 12.36% of salaries up to 16.93% of salaries. This increase amounts to an additional \$2,455,873, more than the total expenditure budget increase. This PSERS rate is currently projected to increase to 21.31% of salaries in 2014-15 and to 25.80% of salaries in 2015-16. 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 27.

**Object 300 Contracted Professional Services** The costs for professional services are \$5,310,679 and represent 5.34% of the total budget. This reflects an increase of \$74,119 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 \$1,359,373 and represents 1.37% of the total budget. This budget reflects a reduction of (\$254,379) 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 2013-14 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 \$10,035,717 and represents 0.39% of the total budget. The budget reflects an increase of \$38,723, 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 \$1,366,477 or \$53,559 more than the prior year. This budget also includes the cost of Contracted Transportation amounting to \$5,027,119. 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 2013-14 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 \$650,098 or 0.65% of the total budget. This amount represents a decrease of (\$296,513) from the prior year. The majority of this budget is devoted to upgrades and replacement of 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 \$5,891,198 or 5.93% of the total budget. This budget reflects an increase of \$504,186 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 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 \$3,314,602 in principal and \$1,156,988 in interest. This is a reduction of (\$379,682) interest payments from the prior year budget and is the result of refunding the Series 2004 Central Montco Technical HS bond issue during the 2012-13 fiscal year to take advantage of lower interest rates.

**Other Payments and Transfers** – These include a transfer in the amount of \$40,000 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**  
**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 March 7, 2013 deadline. PDE granted exceptions in the amount of \$1,045,080. This amount would have allowed a real estate tax increase of 3.2%. The 2013-14 budget uses \$647,697 of the approved exceptions allowing the district to raise the real estate tax rate by 2.6%, which is 0.9% above the Act 1 index of 1.7%. The exceptions utilized were due to retirement cost increases.

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

2013-14	1.7%
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**  
**2013-14 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

	2010-11	2011-12	2012-13	2013-14	Budget to Budget Variance	
	Actual	Actual	Budget	Budget	\$'s	%
<b>Revenues</b>						
Fund Balance Used	\$499,027	\$0	\$500,000	\$1,160,000	\$660,000	132.00%
Local & Other	75,836,700	79,243,745	\$79,894,196	\$82,309,672	\$2,415,476	3.02%
State	12,054,548	12,838,561	\$14,065,081	\$15,208,425	\$1,143,344	8.13%
Federal	1,610,278	1,588,458	\$730,423	\$633,498	(\$96,925)	-13.27%
Other	87,935	122,832	135,300	115,600	(\$19,700)	-14.56%
<b>Total Revenues</b>	<b>\$90,088,488</b>	<b>\$93,793,596</b>	<b>\$95,325,000</b>	<b>\$99,427,195</b>	<b>\$4,102,195</b>	<b>4.30%</b>
	0.86%	4.11%	1.63%	4.30%		
<b>Expenditures</b>						
Instructional Services	\$56,322,166	\$57,586,288	\$60,607,367	\$64,301,938	\$3,694,571	6.10%
Support Services	27,213,794	27,030,567	28,074,983	27,952,525	(\$122,458)	-0.44%
Non-Instructional Support	1,313,434	1,409,638	1,367,678	1,389,142	\$21,464	1.57%
Facilities	387,391	47,238	0	0	\$0	0.00%
Other Financing Uses	4,851,703	5,045,342	5,274,972	5,783,590	\$508,618	9.64%
<b>Total Expenditures</b>	<b>\$90,088,488</b>	<b>\$91,119,073</b>	<b>\$95,325,000</b>	<b>\$99,427,195</b>	<b>\$4,102,195</b>	<b>4.30%</b>
	0.86%	1.14%	4.62%	4.30%		
<b>Real Estate Tax Mil Rate</b>	18.025	18.476	19.104	19.601		
<b>Real Estate Tax % Change</b>	4.50%	2.50%	3.40%	2.60%		
<b>Value of 1 Mill</b>	\$3,749,779	\$3,641,256	\$3,636,513	\$3,776,017		

**Colonial School District  
Budget Comparison  
Revenue Sources**

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	Budget to Budget Variance	
					\$'s	%
<b>Revenues</b>						
<b>Fund Balance Used</b>	\$499,027	\$0	\$500,000	\$1,160,000	\$660,000	132.00%
% of Total Revenue Sources	0.55%	0.00%	0.52%	1.22%		
<b>Local Revenue Sources</b>						
6110 Current Real Estate Taxes	\$64,763,292	\$67,008,672	\$69,471,940	\$71,318,367	\$1,846,427	2.66%
6120 Interim Real Estate Taxes	391,864	650,888	369,500	400,000	\$30,500	8.25%
Earned Income Tax Act 511	5,809,906	6,463,959	5,804,500	6,150,000	\$345,500	5.95%
Public Utility Tax	96,945	98,727	99,750	98,000	(\$1,750)	-1.75%
Real Estate Transfer Tax	\$1,193,122	1,401,766	1,300,000	1,250,000	(\$50,000)	-3.85%
Amusement Taxes	48,886	52,987	50,000	51,000	\$1,000	2.00%
Delinquent Taxes	727,009	1,018,432	1,191,235	1,396,652	\$205,417	17.24%
Payments In Lieu Of Taxes	44,967	47,613	60,000	50,000	(\$10,000)	-16.67%
Tuition Payments	81,696	73,683	78,000	72,000	(\$6,000)	-7.69%
Interest Income	220,055	179,311	165,000	175,000	\$10,000	6.06%
Facilities Rental	98,707	127,995	140,000	135,000	(\$5,000)	-3.57%
Sale of Property	0	0	0	0	\$0	0.00%
Donations	16,805	20,719	10,000	20,000	\$10,000	100.00%
Miscellaneous	411,309	11,852	10,000	10,000	\$0	0.00%
Federal Pass Through Pa. LEA's	915,438	936,031	900,000	850,912	(\$49,088)	-5.45%
Receipts From Other LEA's	290,854	596,521	214,271	200,000	(\$14,271)	-6.66%
Refund of Prior Years Expense	708,393	531,190	10,000	112,741	\$102,741	1027.4%
Tax Certification Fees	17,452	23,399	20,000	20,000	\$0	0.00%
<b>Totals</b>	<b>\$75,836,700</b>	<b>\$79,243,745</b>	<b>\$79,894,196</b>	<b>\$82,309,672</b>	<b>\$2,415,476</b>	<b>3.02%</b>
<b>% of Total Revenue Sources</b>	<b>84.18%</b>	<b>84.49%</b>	<b>83.81%</b>	<b>82.78%</b>		
<b>State Revenue Sources:</b>						
7110 Basic Subsidy	\$2,374,723	\$2,785,267	\$2,785,267	\$2,855,021	\$69,754	2.50%
7142 Charter Non-Public	63,137	0	0	0	\$0	0.00%
7160 1305-06 Tuition	130,201	248,981	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	2,075,771	1,984,264	1,984,263	1,974,343	(\$9,920)	-0.50%
7310 Transportation	1,141,104	1,156,174	1,198,358	1,218,730	\$20,372	1.70%
7320 Debt Payment Subsidy	146,889	115,234	110,000	115,000	\$5,000	4.55%
7330 Health Services Subsidy	111,925	115,927	110,000	110,000	\$0	0.00%



7340 PA Property Tax Reduction	2,731,591	2,475,692	<b>2,731,093</b>	<b>2,460,541</b>	(\$270,552)	-9.91%
7360 Safe Schools	0	0	<b>0</b>	<b>0</b>	\$0	0.00%
7501 PA Accountability Block	150,857	59,270	<b>50,000</b>	<b>59,270</b>	\$9,270	18.54%
7510 Extra Grants	39,555	49,000	<b>0</b>	<b>0</b>	\$0	0.00%
7599 College Counseling Grant	0	0	<b>0</b>	<b>0</b>	\$0	0.00%
7810 Social Security Subsidy	1,766,987	1,776,717	<b>1,835,000</b>	<b>1,923,991</b>	\$88,991	4.85%
7820 Retirement Subsidy	1,321,808	2,072,035	<b>3,021,100</b>	<b>4,251,529</b>	\$1,230,429	40.73%
7910 Classrooms Future Grant	0		<b>0</b>	<b>0</b>	\$0	0.00%
Totals	<b>\$12,054,548</b>	<b>\$12,838,561</b>	<b>\$14,065,081</b>	<b>\$15,208,425</b>	\$1,143,344	8.13%
% of Total Revenue Sources	13.38%	13.69%	14.75%	15.30%		
<b>Federal Revenue Sources:</b>						
8514 Title I	\$465,147	\$493,865	<b>\$437,857</b>	<b>\$402,626</b>	(\$35,231)	-8.05%
8515 Title IIA	183,726	152,945	<b>152,945</b>	<b>139,263</b>	(\$13,682)	-8.95%
8516 Title III LEP & Immigrant Students	16,005	31,267	<b>14,621</b>	<b>16,609</b>	\$1,988	13.60%
8517 Drug Free & Safe Schools	0	0	<b>0</b>	<b>0</b>	\$0	0.00%
8560 Other Grants	19,178	808,350	<b>0</b>	<b>0</b>	\$0	0.00%
8701 Stimulus Funding-IDEA	334,206	0	<b>0</b>	<b>0</b>	\$0	0.00%
8703 Stimulus Funding-Title I Part A	45,035	0	<b>0</b>	<b>0</b>	\$0	0.00%
8708 Stimulus Funding-SFSG	523,069	0	<b>0</b>	<b>0</b>	\$0	0.00%
8810 Medical Assistance (ACCESS)	23,912	102,031	<b>125,000</b>	<b>75,000</b>	(\$50,000)	-40.00%
Totals	<b>\$1,610,278</b>	<b>\$1,588,458</b>	<b>\$730,423</b>	<b>\$633,498</b>	(\$96,925)	-13.27%
% of Total Revenue Sources	1.79%	1.69%	0.77%	0.64%		
<b>Other Sources:</b>						
Proceeds From Extended Financing	87,160	119,563	<b>135,300</b>	<b>115,600</b>	(\$19,700)	-14.56%
Sale of Fixed Assets	775	3,269	<b>0</b>	<b>0</b>	0	0.00%
Totals	<b>\$87,935</b>	<b>\$122,832</b>	<b>\$135,300</b>	<b>\$115,600</b>	\$12,468	10.15%
% of Total Revenue Sources	0.10%	0.13%	0.14%	0.12%		
<b>Total Revenue Sources</b>	<b>\$89,589,461</b>	<b>\$93,793,596</b>	<b>\$94,825,000</b>	<b>\$98,267,195</b>	\$3,442,195	3.63%
<b>Total Revenue Sources &amp; Fund Balance</b>	<b>\$90,088,488</b>	<b>\$93,793,596</b>	<b>\$95,325,000</b>	<b>\$99,427,195</b>	\$4,102,195	4.30%
% Change	0.86%	4.11%	1.63%	4.30%		

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

		2010-11	2011-12	2012-13	2013-14	Budget to Budget	
		Actual	Actual	Budget	Budget	Variance	
						\$'s	%
<b>Instruction</b>							
1100	Regular Instruction	\$38,662,119	\$40,155,377	<b>\$43,155,147</b>	<b>\$45,576,067</b>	\$2,420,920	5.61%
1200	Special Education	14,515,917	14,223,174	<b>14,361,398</b>	<b>15,966,206</b>	\$1,604,808	11.17%
1300	Vocational Education	1,357,263	1,280,008	<b>1,312,910</b>	<b>1,366,477</b>	\$53,567	4.08%
1400	Other Instructional Program	1,710,829	1,858,192	<b>1,706,924</b>	<b>1,306,723</b>	(\$400,201)	-23.45%
1600	Adult Education	76,038	69,537	<b>70,988</b>	<b>72,448</b>	\$1,460	2.06%
	Totals	<u>\$56,322,166</u>	<u>\$57,586,288</u>	<u><b>\$60,607,367</b></u>	<u><b>\$64,287,921</b></u>	\$3,680,554	6.07%
	% Change	1.10%	2.24%	5.25%	6.07%		
<b>Support Services</b>							
2100	Pupil Services	\$3,033,730	\$3,172,415	<b>\$3,193,952</b>	<b>3,311,131</b>	\$117,179	3.67%
2200	Instructional Support	3,468,072	3,355,994	<b>3,557,257</b>	<b>3,571,320</b>	\$14,063	0.40%
2300	Administrative Services	3,909,301	3,994,101	<b>4,165,824</b>	<b>4,384,392</b>	\$218,568	5.25%
2400	Health Services	827,256	866,020	<b>944,604</b>	<b>924,545</b>	(\$20,059)	-2.12%
2500	Business Services	1,085,851	1,176,966	<b>969,798</b>	<b>1,021,848</b>	\$52,050	5.37%
2600	Maintenance Services	7,909,221	7,642,952	<b>8,282,856</b>	<b>8,013,718</b>	(\$269,138)	-3.25%
2700	Transportation Services	6,360,938	6,169,134	<b>6,143,204</b>	<b>6,019,136</b>	(\$124,068)	-2.02%
2800	Information Services	542,986	578,080	<b>741,038</b>	<b>642,922</b>	(\$98,116)	-13.24%
2900	I.U. Administration	76,439	74,905	<b>76,450</b>	<b>77,000</b>	\$550	0.72%
	Totals	<u>\$27,213,794</u>	<u>\$27,030,567</u>	<u><b>\$28,074,983</b></u>	<u><b>\$27,966,012</b></u>	(\$108,971)	-0.39%
	% Change	0.04%	-0.67%	3.86%	-0.39%		
<b>Non-Instructional Support</b>							
3100	Food Services	\$0	\$0	<b>\$0</b>	<b>\$0</b>	\$0	0.00%
3200	Student Activity Services	1,261,626	1,359,282	<b>1,327,953</b>	<b>1,351,167</b>	\$23,214	1.75%
3300	Community Services	51,808	50,356	<b>39,725</b>	<b>38,505</b>	(\$1,220)	-3.07%
	Totals	<u>\$1,313,434</u>	<u>\$1,409,638</u>	<u><b>\$1,367,678</b></u>	<u><b>\$1,389,672</b></u>	\$21,994	1.61%
	% Change	-2.63%	7.32%	-2.98%	1.61%		
<b>Facilities Improvement</b>							
4200	Site Improvement	\$0	\$0	<b>\$0</b>	<b>\$0</b>	\$0	0.00%
4600	Building Improvement	387,391	47,238	<b>0</b>	<b>0</b>	\$0	0.00%
	Totals	<u>\$387,391</u>	<u>\$47,238</u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	\$0	0.00%
	% Change	96.96%	-87.81%	-100.00%	0.00%		
<b>Other Financing Uses</b>							
5100	Debt Serv/Prior Yr Refunds	\$4,514,711	\$4,718,369	<b>\$4,724,972</b>	<b>\$4,521,590</b>	(\$203,382)	-4.30%
5200	Fund Transfers	336,992	326,973	<b>50,000</b>	<b>762,000</b>	\$712,000	1424.00%
5800	Budgetary Reserve	0	0	<b>500,000</b>	<b>500,000</b>	\$0	0.00%
	Totals	<u>\$4,851,703</u>	<u>\$5,045,342</u>	<u><b>\$5,274,972</b></u>	<u><b>\$5,783,590</b></u>	\$508,618	9.64%
	% Change	-0.16%	3.99%	4.55%	9.64%		
	Total Expenditures	<u><u>\$90,088,488</u></u>	<u><u>\$91,119,073</u></u>	<u><u><b>\$95,325,000</b></u></u>	<u><u><b>\$99,427,195</b></u></u>	\$4,102,195	4.30%
	% Change	0.86%	1.14%	4.62%	4.30%		

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

Obj	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	Budget to Budget		% of Budget
					Variance \$'s	%	
100 Salaries	\$47,883,292	\$48,276,670	<b>\$48,913,167</b>	<b>\$50,300,414</b>	\$1,387,247	2.84%	50.59%
200 Benefits	15,640,759	17,613,706	<b>20,298,730</b>	<b>23,129,130</b>	\$2,830,400	13.94%	23.26%
300 Professional Services	6,319,208	6,015,605	<b>5,236,560</b>	<b>5,310,679</b>	\$74,119	1.42%	5.34%
400 Contracted Services	1,712,820	1,347,644	<b>1,613,752</b>	<b>1,359,373</b>	(\$254,379)	-15.76%	1.37%
500 Purchased Services	9,588,571	9,346,111	<b>9,996,994</b>	<b>10,035,717</b>	\$38,723	0.39%	10.09%
600 Supplies	2,808,220	2,679,939	<b>2,932,174</b>	<b>2,750,587</b>	(\$181,587)	-6.19%	2.77%
700 Equipment	1,191,153	589,172	<b>946,611</b>	<b>650,098</b>	(\$296,513)	-31.32%	0.65%
800 Other	1,934,973	1,708,263	<b>2,069,012</b>	<b>1,814,596</b>	(\$254,416)	-12.30%	1.83%
900 Other Financing Uses	3,009,492	3,541,963	<b>3,318,000</b>	<b>4,076,601</b>	\$758,601	22.86%	4.10%
<b>Totals</b>	<b>\$90,088,488</b>	<b>\$91,119,073</b>	<b>\$95,325,000</b>	<b>\$99,427,195</b>	<b>\$4,102,195</b>	<b>4.30%</b>	<b>100%</b>
<b>% Change</b>	<b>0.86%</b>	<b>1.14%</b>	<b>4.62%</b>	<b>4.30%</b>			

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

10 year Projected Employer Contribution Rates

Fiscal Year Ending	Total Employer Contribution Rate %
2014	16.93 %
2015	21.31 %
2016	25.80 %
2017	28.30 %
2018	29.15 %
2019	30.14 %
2020	30.87 %
2021	30.78 %
2022	30.76 %
2023	30.93 %