

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

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

**2017-2018 ADOPTED BUDGET**

**June 15, 2017**



**COLONIAL SCHOOL DISTRICT**  
**Plymouth Meeting, PA**  
**2017-2018 Adopted Budget**

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**COLONIAL SCHOOL DISTRICT**  
**ORGANIZATIONAL SECTION**  
**2017-2018 ADOPTED BUDGET**

**June 15, 2017**

**COLONIAL SCHOOL DISTRICT'S  
ORGANIZATIONAL STRUCTURE**

**BOARD OF SCHOOL DIRECTORS**

Susan L. Moore, President

Beth Suchsland, Vice-President

Bernie Brady

Mel Brodsky

Leslie Finegold

Gary Johnson

Kathleen Oxberry

Cathy Peduzzi

Felix Raimondo

**Non-Voting Officers**

David M. Sherman, Secretary

Trevor S. Jackson, Treasurer

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

**Mrs. Susan L. Moore**  
**Board 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, 2011 and 2015. She is currently serving her fourth one-year term as Board President after serving the previous four years as Vice President. Mrs. Moore is active in the Distinguished Graduate Organization. She holds a master's degree in education from Temple University and 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 the Plymouth Elementary School, Colonial Elementary School, Colonial Middle School and Plymouth Whitemarsh High School Parent Teachers Organizations. She also has served on the Colonial Parents Council. The current president of the Ply-Mar Swim and Tennis Club, Mrs. Moore also is a past member of the Strategic Planning Evaluation Committee for Colonial.

**Mrs. Beth Suchsland**  
**Board Vice President**  
**Resident of Lafayette Hill**

Beth Suchsland was elected to a four-year term to the School Board in 2009 and re-elected to a second four-year term in 2013. She was elected by her peers to serve as Vice President in December, 2013. Mrs. Suchsland chairs the Facilities Management and Transportation Committee and serves on the Human Resources Committee and the Community Relations and Student Life/Safety and Wellness Committee. She also led the District's Advocacy Committee. Mrs. Suchsland holds a Bachelor of Arts degree in Labor Relations from Rutgers University and a Master of Business Administration 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 three children. Mrs. Suchsland is an active volunteer in the schools and the community. She was on the Board of Plymouth Whitemarsh Aquatic Club and served as Chair of the Whitemarsh Valley Country Club summer camp program.

**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 and 2015. He is the chair of the Human Resource Committee and serves on the Curriculum and the Finance Committees. Mr. Brodsky also serves on the Central Montco Technical High School Joint Operating Committee. Mr. Brodsky 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 was a longtime owner and director of a residential children's day camp. He holds a bachelor's degree from Temple University and master's degree from Villanova University.

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

### **Mrs. Leslie Finegold Resident of Lafayette Hill**

Leslie Finegold was elected to a four-year term on the School Board in 2011 and 2015. She serves as Chair of the Curriculum Committee and is a member of the Community Relations and Student Life/Safety and Wellness Committee. Mrs. Finegold is the Board's liaison to the Montgomery County Intermediate Unit. Mrs. Finegold previously 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. She 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 Bachelor of Science from Carnegie Mellon University and a Post Baccalaureate Certificate in Business from the University of Pittsburgh. She is currently co-owner of a Flourtown-based media production company.

### **Mrs. Kathleen Oxberry Resident of Plymouth Meeting**

Kathleen Oxberry was elected to a four-year term on the School Board in 2009 and re-elected to a second four-year term in 2013. She served as the Board's Vice President in 2011. Mrs. Oxberry is a member of the Facilities Management and Transportation Committee. She introduced the Math Olympiads to Colonial Elementary School in 1993 and Colonial Middle School in 1995. She 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. Mrs. Oxberry holds a Bachelor of Science from the University of Arizona and a Master of Science from Temple University. Mrs. 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. Cathy Peduzzi Resident of Lafayette Hill**

Cathy Peduzzi was elected to a four-year term on the School Board in 2015. She serves as Chair of the Community Relations and Student Life/Safety and Wellness Committee and is a member of the Curriculum Committee. Mrs. Peduzzi also serves as the Board's Legislative Liaison and as a Municipal Liaison. A former Whitemarsh Township Supervisor, she holds a degree from the American University where she attended on a full basketball scholarship. Mrs. Peduzzi is active as a youth sports coach in the community.

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

**Mr. Bernie Brady**  
**Resident of Conshohocken**

Bernie Brady was elected to a four-year term on the School Board in 2009, and re-elected to a second four-year term in 2013. He is a member of the Finance Committee and the Facilities Management and Transportation Committee. Mr. Brady serves on the Central Montco Technical High School Joint Operating Committee. . He is also the Board's liaison to the Colonial School District Education Foundation. Mr. Brady is a member of Conshohocken Fire Company #2 and a former member of the Conshohocken Planning Commission. He holds a Bachelor of Science from Delaware Valley College and a Certificate Degree from Drexel University. Mr. Brady is a small business owner.

**Mr. Felix Raimondo**  
**Resident of Conshohocken**

Felix Raimondo was elected to a four-year term on the School Board in 2015. He serves as Chair on the Finance Committee and is a member of the Facilities Management and Transportation Committee. Mr. Raimondo serves on the Central Montco Technical High School Joint Operating Committee and is a Municipal Liaison. He is employed as a Metrologist by Teva Pharmaceuticals and is a former Conshohocken Sewer Authority Board Chairman.

**Mr. Gary Johnson**  
**Resident of Conshohocken**

Gary Johnson was appointed to serve the remaining five months of Alan Tabacknick's term during a special meeting on June 22, 2017. Mr. Johnson had served 16 years on the Board, including four and a half years as vice president and three years as president before stepping down in November 2011. He will serve on the Human Resources Committee. Mr. Johnson is a member of the Plymouth Whitemarsh High School Distinguished Graduates Organization.



**COLONIAL SCHOOL DISTRICT**  
**BOARD COMMITTEES**

**FACILITIES MANAGEMENT AND TRANSPORTATION COMMITTEE**

Mrs. Beth Suchsland, Chairperson                      Mr. Bernie Brady  
Mrs. Kathleen Oxberry                                  Mr. Felix Raimondo  
Administrative Liaison, Terry Yemm

**COMMUNITY RELATIONS AND STUDENT LIFE COMMITTEE**

Mrs. Cathy Peduzzi, Chairperson                      Mrs. Beth Suchsland  
Mrs. Leslie Finegold  
Administrative Liaison, David M. Sherman

**CURRICULUM AND PROGRAM COMMITTEE**

Mrs. Leslie Finegold , Chairperson                      Mr. Mel Brodsky  
Mrs. Cathy Peduzzi  
Administrative Liaison, Dr. Elizabeth McKeaney

**FINANCE AND AUDIT COMMITTEE**

Mr. Felix Raimondo, Chairperson                      Mr. Mel Brodsky  
Mr. Bernie Brady  
Administrative Liaison, Trevor S. Jackson

**HUMAN RESOURCES COMMITTEE**

Mr. Mel Brodsky, Chairperson                      Mr. Gary Johnson  
Mrs. Beth Suchsland  
Administrative Liaison, Dr. Leticia Rodríguez

**SAFETY AND WELLNESS COMMITTEE**

Mrs. Cathy Peduzzi, Chairperson                      Mrs. Beth Suchsland  
Mrs. Leslie Finegold  
Administrative Liaison, Karen Berk

**CENTRAL MONTGOMERY COUNTY TECHNICAL HIGH SCHOOL**  
**JOINT OPERATING COMMITTEE:**

Mr. Bernie Brady    Mr. Mel Brodsky  
Mr. Felix Raimondo

INTERMEDIATE UNIT #23 BOARD MEMBER  
DISTINGUISHED GRADUATION ORGANIZATION  
COLONIAL FOUNDATION  
MUNICIPAL LIAISON

Mrs. Leslie Finegold  
Mrs. Susan L. Moore  
Mr. Bernie Brady  
Mr. Felix Raimondo &  
Mrs. Cathy Peduzzi

**COLONIAL SCHOOL DISTRICT  
ORGANIZATION  
DISTRICT ADMINISTRATION**

www.colonialsd.org

<b>Dr. MaryEllen Gorodetzer</b>	<b>Superintendent of Schools</b>	<b>834-1670 Ext. 2133</b>
<b>Karen Berk</b>	<b>Director of Pupil Services &amp; Special Education</b>	<b>834-1670 Ext. 2111</b>
<b>Andrew Boegly</b>	<b>Director of Technology</b>	<b>834-1670 Ext. 2129</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>Dr. Leticia Rodríguez</b>	<b>Director of Human Resources</b>	<b>834-1670 Ext. 2152</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>Dr. Katy Giovanisci</b>	<b>Curriculum Supervisor- Language Arts</b>	<b>834-1670 Ext. 2225</b>
<b>Carol Chasen</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>Dr. Jason Bacani</b>	<b>Principal, PWHS</b>	<b>825-1500 Ext. 1901</b>
<b>Robert Fahler</b>	<b>Principal, Colonial MS</b>	<b>275-5100 Ext. 7150</b>
<b>Rose Rock</b>	<b>Principal, Colonial Elem.</b>	<b>941-0426 Ext. 2230</b>
<b>Dr. Terese Boegly</b>	<b>Principal, Conshohocken Elem.</b>	<b>828-0362 Ext. 5001</b>
<b>Rosemarie Gregitis</b>	<b>Principal, Plymouth Elem.</b>	<b>825-8190 Ext. 6001</b>
<b>Eileen Carr</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>David M. Sherman</b>	<b>Director of Community Relations/Board Secretary</b>	<b>834-1670 Ext. 2115</b>
<b>Lori McCoy</b>	<b>Director of Food Services</b>	<b>834-1670 Ext. 8205</b>
<b>Tim McDonald</b>	<b>District Safety Officer</b>	<b>834-1670 Ext. 8203</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**

### **2017-2018 Budget Schedule**

The budget development process for 2017-18 was the same as the prior year whereby the Board of School Directors elected to pass a resolution certifying that the district will not raise taxes above the Act 1 index. The theme for actually building the 2017-18 was to budget for only “what is needed” to meet the instructional and programmatic needs for the school or department; therefore, no building allocations were assigned. This is considered to be a zero-based, or needs-based, budget approach. School principals and department leaders 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 leaders received historical spending data and information to assist in the development of their budget requests. This information included the current year budget amounts and six (6) years of actual financial history. Budget request forms were completed for all services, supplies and equipment that support the school’s and department’s budget amounts.

Due to the Board passing the Act 1 resolution instructions for the budget preparation process did not start until November, which meant the submission of a preliminary budget was not needed for the preparation of the 2017-18 budget. This timeline allowed administrators to submit their budgets much later in the school year, which afforded them the opportunity to submit better budget figures based on current spending in the fiscal year. The final budget was adopted on June 15.

Meetings to review the budget details were scheduled in February and March after the budget request forms were received, reviewed and processed in the business office. These meetings included a line-by-line review of the budget requests, and as a result significant expenditure reductions were recognized throughout the entire budget process en route to the adopted final budget. The budget calendar timeline was as follows:

#### **Budget Calendar – Budget Development**

<b>Date</b>	<b>Activity</b>	<b>Building/Department</b>
November 11, 2016	Distributed budget calendar and opened budget portal in Skyward for submission;	All Buildings and Departments
January 27, 2017	Received all budgets and supporting documentation in business office;	All Buildings and Departments
March 2017	Reviewed all budget request forms with building principals and department leaders;	All Administrators
March 24, 2017	Board Retreat: complete update regarding the proposed final budget, as well as a fund balance update;	Administrators/School Board
June 5, 2017	The school board discusses the final budget details and tax rate at their public committee meeting and regular board meeting.	Administrators/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 Notification of Act1 Index</i>		<i>September 30, 2016</i>
<b>Approval of Act 1 Opt Out Resolution (Board Meeting)</b>	<b>October 20, 2016</b>	
<b>Budget Instructions sent to all Schools/Departments</b>	<b>November 30, 2016</b>	
<b>File Sterling Tax information with PDE</b>	<b>December 5, 2016</b>	
<i>Deadline to file Sterling Tax information with PDE</i>		<i>December 15, 2016</i>
<b>Meeting(s) between Building Principals, Dept. Leaders and Business Administrator (as needed)</b>	<b>December 2016 January 2017</b>	
<i>Deadline to adopt Opt Out Resolution indicating District will not raise taxes above the Act 1 index</i>		<i>January 26, 2017</i>
<i>Deadline to submit Opt Out Resolution to PDE</i>		<i>January 31, 2017</i>
<b>All budgets submitted to Business Office</b>	<b>January 27, 2017</b>	
<b>Preparation of General Fund Operating Budget</b>	<b>February 2017</b>	
<b>Finance Committee meeting (if needed)</b>	<b>February 6, 2017</b>	
<b>Building and Department budget reviews with Superintendent and Business Administrator</b>	<b>March 2017</b>	
<b>Finance Committee meeting</b>	<b>March 6, 2017</b>	
<b>Board Retreat</b>	<b>March 24, 2017</b>	
<b>Finance Committee – First Look @ 2017-18 Budget</b>	<b>April 3, 2017</b>	
<b>Additional Bldg and Dept budget reviews with Superintendent and Business Administrator</b>	<b>April 2017</b>	
<i>Sec of Budget Certifies Revenue in Property Tax Relief Fund</i>		<i>April 15, 2017</i>
<i>Deadline for PDE to notify districts the amount of property tax reduction funding</i>		<i>May 1, 2017</i>
<b>Finance Committee meeting – Budget Update</b>	<b>May 1, 2017</b>	
<b>Regular Board Meeting – Adopt Proposed Final Budget</b>	<b>May 18, 2017</b>	
<b>Submit Certification of Proposed Final Budget</b>	<b>May 19, 2017</b>	
<b>Make Proposed Final Budget available for public Inspection and mail Certification of Use</b>	<b>May 26, 2017</b>	
<i>Deadline to Adopt Proposed Final Budget &amp; mail cert</i>		<i>May 31, 2017</i>
<b>Advertise intent to adopt Final Budget</b>	<b>June 5, 2017</b>	
<b>Finance Committee meeting (determine tax rate)</b>	<b>June 5, 2017</b>	
<i>Deadline to make Proposed Final Budget available for Public Inspection</i>		<i>June 10, 2017</i>
<i>Deadline to Advertise intent to adopt Final Budget</i>		<i>June 20, 2017</i>
<b>Regular Board Meeting – Final Budget Approval</b>	<b>June 15, 2017</b>	
<i>Deadline to Adopt Final Budget</i>		<i>June 30, 2017</i>

**INTRODUCTORY SECTION**

**2017-2018 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 2017-18 adopted budget was developed with the collaboration of staff, administration and the Board of School Directors. This document is the result of input initiated in September from the business office and continued through development at the building level, district administration, School Board committee structure, and finally public review. The 2017-18 budget was adopted by the board on June 15, 2017. This document represents the effort of many individuals throughout the Colonial community and is intended to provide clarity for how and where funds are allocated, and for the specific purpose that ultimately provides the greatest education and experience for the students of the Colonial School District.

The 2017-18 adopted budget totals **\$124,090,000**, an increase of (5.05%) or (\$5,963,000) over the previous year's budget. Expenditures exceed Revenues by \$3,250,000, which will ultimately come from the district's fund balance. The budget includes a 2.1% increase in real estate taxes, which is less than the established Act 1 index of 2.5%. This increase establishes the real estate tax millage rate at **21.4040**, and it remains the third lowest tax rate among the 21 school districts in Montgomery County. For taxpayers, this represents an annual increase of \$65.85 on the median assessed value of \$150,105. The homestead/farmstead credit for 2017-18 will be \$303.70, which is an increase in the amount of \$10.61 as compared to the prior year.

The most impactful increase to the 2017-18 budget is attributed to the need to increase staff primarily at the elementary level. This is a function of an increase in enrollment over the past couple years and the projected increase assumed over the next ten years. Other impactful increases directly relate to PSERS, healthcare, debt service, special ed and the materials/equipment supporting the curriculum in the new classrooms.

### **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 (a.k.a. Fund Balance). The amount of Fund Balance used to balance the 2017-18 budget is \$3,250,000.

**Local Revenue:** Local revenues continue to be the primary source of funding for the Colonial School District. Approximately 81.9% 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 \$120,840,000 and was bolstered by an increase in interim taxes due to new commercial/residential development within the district and the increase in the real estate tax rate.

The Colonial School District has seen an increase in local revenue sources, primarily due to new commercial and residential development. Transfer taxes and earned income taxes have also shown a consistent increase over the past three years. Earnings from interest on investments have started to reflect a gradual increase; however, interest rates are still considered to be relatively low. The 2017-18 budget reflects a significant increase in refunds from prior year's expenditures, this is due to numerous assessment appeal settlements that warrant an increase in the property owners' assessment. Many of these appeals date back multiple years. Lastly, the budget figure for delinquent tax collection is down due to having a higher than anticipated collection rate of current real estate taxes.

**State Revenue:** This budget includes an estimate of the total state revenues based on the proposed budget of the Commonwealth. This budget represents 16.9% of the district revenue for 2017-18. This budget assumes that the state will meet their obligation for maintaining the current level of funding at the existing amounts. Transportation subsidies are budgeted in accordance with the latest state budget proposal, which is currently reflecting a decrease at the state level. 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. The expenditure increase is \$1,640,975 higher than last year and is the result of the retirement rate increasing from 30.03% to 32.57%. The school district is required to pay the established employer share of the state pension system as well as Social Security costs; in addition, the state is required to reimburse the district one-half of all these costs.

**Federal Revenue:** The total amount of federal funding to the school district is less than 1% (0.57%) of the total budget. This revenue budget is an increase as compared to the prior year in the amount of \$74,711. This increase is based on additional 1305/1306 students and the tuition for which the district gets reimbursed, as well as the students qualifying for Title I funds.

**Other Revenue:** There is a decrease in the amount of \$100,946 from proceeds from extended financing which is for the payments received from Chestnut Hill College for the reimbursement of the agreement for the synthetic turf at Victory Field #1. The decrease is the result of that agreement coming to an end.



## **Expenditure Budget by Object Code**

**Object 100 Salaries:** Salaries account for the largest portion of the expenditure budget. The 2017-18 budget includes \$56,336,213 for salaries, which funds the school district's labor agreements and is the net result of staffing realignments and additions. Salaries account for 45.4% of the total expenditure budget and reflect a net increase in the amount of \$1,158,754 or 2.1% over the prior year. An amount of \$250,000 is also included for School Improvement Teams, a critical component of Colonial's Pathways to Excellence Program.

**Object 200 Fringe Benefits:** Employee benefits represent the largest dollar increase in the budget, the total cost of benefits included in this budget is \$33,214,306 and represents 26.8% of the total budget. The combined cost of salaries and benefits amount to \$89,550,519 and represent 72.2% of the total budget. The cost of medical insurance increased 4.84%, and the cost of prescription increased 30.95%. 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 30.03% of salaries up to 32.57% of salaries. This increase amounts to an additional \$1,640,975 more than the total expenditure budget increase. This PSERS rate is currently projected to increase to 34.18% of salaries in 2018-19 and to 35.53% of salaries in 2019-20. The projected increases to the PSERS rate will continue to 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 26.

**Object 300 Contracted Professional Services:** The costs for professional services are \$7,542,287 and represent 6.1% of the total budget. This reflects an increase of \$736,062 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 \$1,514,282 and represents 0.22% of the total budget. This budget reflects an increase in the amount of \$3,327 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 2017-18 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 \$10,472,028 and represents 8.4% of the total budget. The budget reflects an increase in the amount of \$188,150 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 Montco Technical High School, which is \$1,814,521 or \$48,671

more than the prior year. This budget also includes the cost of contracted transportation amounting to \$6,238,750, which is an increase in the amount of \$449,402 due to the adjusted billing by the contractor. 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 \$3,645,621 or 2.9% of the total budget. This amount represents an increase of \$183,915 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 2017-18 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 amounts to \$1,806,798 or 1.5% of the total budget. This amount represents a decrease of \$337,043 from the prior year. The majority of this budget is devoted to new equipment to support the district's curriculum.

**Object 800 and 900 Debt Service and Other Uses:** The cost of debt service payments, fund transfers, budgetary reserves and other expenses total \$9,558,465 or 7.7% of the total budget. This budget reflects an increase of \$1,422,881 from the prior year and is primarily attributed to the additional debt service which was incurred due to the renovations at Plymouth-Whitemarsh High School, additions at Plymouth and Ridge Park Elementary and a new West Gym at PW.

**Food Service Transfer** – This budget does include a \$78,045 transfer to subsidize the food service operation, despite the fact that the food service department is serving meals at St. Philip Neri, and now only has one cafeteria at the high school.

**Refunds of Prior Year's Expenditures** – This line is primarily for monies from prior year assessment appeal settlements.

**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.

**Other Payments and Transfers** – This includes transfers in the amount of \$1,500,000 to capital reserve for capital projects, and \$41,000 to the athletic fund for dues and fees relating to high school officials.

**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.

On October 20, 2016, the Colonial School District Board of School Directors committed to passing a resolution stating they would not raise taxes above the established Act 1 index. This was the second year in a row since the inception of the Act 1 legislation that the Board committed to staying within the index. In prior years, the district has qualified for the allowable exceptions and the Board did approve a tax rate above the index. For the 2017-18 fiscal year, the Board approved a tax rate 2.2% below the established index in spite of an increasing enrollment and renovations at Plymouth-Whitemarsh High School.

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

2017-18	2.5%
2016-17	2.4%
2015-16	1.9%
2014-15	2.1%
2013-14	1.7%
2012-13	1.7%
2011-12	1.4%
2010-11	2.9%
2009-10	4.1%
2008-09	4.4%

**FINANCIAL SECTION**  
**2017-2018 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 for 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 costing less than \$5,000 per item. These items are of an expendable nature that are consumed, worn out, or deteriorated in use. Such costs include textbooks, instructional supplies, and heating materials.

700 EQUIPMENT

Expenditures for the purchase of capitalized items costing more than \$5,000 per item. 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

	2014-15	2015-16	2016-17	2017-18	Budget to Budget Variance	
	Actual	Actual	Budget	Budget	\$'s	%
<b>Revenues</b>						
Fund Balance Used	\$0	\$0	\$4,330,000	\$3,250,000	(\$1,080,000)	-24.94%
Local	89,644,689	\$92,535,381	\$92,692,000	\$99,001,696	\$6,309,696	6.81%
State	16,574,194	\$17,938,579	\$20,233,197	\$20,999,736	\$766,539	3.79%
Federal	548,227	\$649,302	\$640,794	\$708,505	\$67,711	10.57%
Other	158,111	163,602	231,009	130,063	(\$100,946)	-43.70%
<b>Total Revenues</b>	<b>\$106,925,221</b>	<b>\$111,286,864</b>	<b>\$118,127,000</b>	<b>\$124,090,000</b>	<b>\$5,963,000</b>	<b>5.05%</b>
	2.59%	4.08%	6.15%	5.05%		

<b>Expenditures</b>						
Instructional Services	\$63,546,738	\$66,617,015	\$76,220,491	\$78,690,448	\$2,469,957	3.24%
Support Services	28,702,002	30,507,913	32,395,861	34,419,840	\$2,023,979	6.25%
Non-Instructional Support Facilities	1,337,690 0	1,646,549 0	1,546,559 0	1,614,256 0	\$67,697 \$0	4.38% 0.00%
Other Financing Uses	7,103,396	8,280,085	7,964,089	9,365,456	\$1,401,367	17.60%
<b>Total Expenditures</b>	<b>\$100,689,826</b>	<b>\$107,051,562</b>	<b>\$118,127,000</b>	<b>\$124,090,000</b>	<b>\$5,963,000</b>	<b>5.05%</b>
	89.00%	6.32%	10.35%	5.05%		

<b>Real Estate Tax Mil Rate</b>	20.110	20.513	<b>20.964</b>	<b>21.404</b>
<b>Real Estate Tax % Change</b>	2.60%	2.00%	<b>2.20%</b>	<b>2.10%</b>
<b>Value of 1 Mil</b>	\$3,759,074	\$3,967,182	<b>\$3,884,119</b>	<b>\$3,953,439</b>



**Colonial School District  
Budget Comparison  
Revenue Sources**

	2014-15	2015-16	2016-17	2017-18	Budget to Budget	
	Actual	Actual	Budget	Budget	Variance \$'s	%
<b>Revenues</b>						
<b>Fund Balance Used</b>	\$0	\$0	\$4,330,000	\$3,250,000	(\$1,080,000)	-24.94%
% of Total Revenue Sources	0.00%	0.00%	3.67%	2.62%		
<b>Local Revenue Sources</b>						
6110 Current Real Estate Taxes	\$73,738,438	\$76,489,453	\$78,502,774	\$81,593,925	\$3,091,151	3.94%
6120 Interim Real Estate Taxes	1,716,251	1,326,453	\$1,173,584	\$2,178,692	\$1,005,108	85.64%
Earned Income Tax Act 511	7,988,009	8,494,591	\$7,800,000	\$8,400,000	\$600,000	7.69%
Public Utility Tax	101,289	97,066	\$99,000	\$98,000	(\$1,000)	-1.01%
Real Estate Transfer Tax	2,031,746	2,216,190	\$1,700,000	\$1,900,000	\$200,000	11.76%
Amusement Taxes	57,227	50,399	\$51,000	\$51,350	\$350	0.69%
Delinquent Taxes	1,589,319	1,064,936	\$1,025,000	\$770,000	(\$255,000)	-24.88%
Payments In Lieu Of Taxes	64,424	65,107	\$64,000	\$66,000	\$2,000	3.13%
Tuition Payments	81,805	87,665	\$77,000	\$78,000	\$1,000	1.30%
Interest Income	237,536	296,515	\$250,000	\$365,000	\$115,000	46.00%
Facilities Rental	142,027	160,522	\$150,000	\$100,000	(\$50,000)	-33.33%
Advertising	11,000	1,500	\$10,000	\$30,000	\$20,000	0.00%
Donations	52,752	66,635	\$30,000	\$150,000	\$120,000	400.00%
Miscellaneous Federal Pass Through Pa. LEA's	133,707	110,613	\$80,000	\$71,182	(\$8,818)	-11.02%
Receipts From Other LEA's	162,445	722,151	\$370,000	\$417,500	\$47,500	12.84%
Refund of Prior Years Expense	558,501	300,004	\$325,806	\$1,767,812	\$1,442,006	442.60%
Tax Certification Fees	13,000	14,415	\$14,000	\$14,425	\$425	3.04%
<b>Totals</b>	<b>\$89,644,688</b>	<b>\$92,535,382</b>	<b>\$92,692,000</b>	<b>\$99,001,697</b>	<b>\$6,309,697</b>	<b>6.81%</b>
<b>% of Total Revenue Sources</b>	<b>83.84%</b>	<b>83.15%</b>	<b>78.47%</b>	<b>79.78%</b>		
<b>State Revenue Sources:</b>						
7110 Basic Subsidy	\$2,852,811	\$2,978,867	\$3,235,829	\$3,205,788	(\$30,041)	-0.93%
7142 Charter Non-Public	0	0	\$0	\$0	\$0	0.00%
7160 1305-06 Tuition	71,819	87,306	\$70,000	\$70,000	\$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	2,188,662	2,076,428	\$2,046,137	\$2,045,112	(\$1,025)	-0.05%
7310 Transportation	1,087,924	1,202,402	\$1,120,000	\$1,030,000	(\$90,000)	-8.04%
7320 Debt Payment Subsidy	114,158	114,492	\$114,000	\$114,000	\$0	0.00%

7330 Health Services Subsidy	118,984	118,020	\$115,000	\$115,000	\$0	0.00%
7340 PA Property Tax Reduction	2,867,760	2,916,945	\$3,044,915	\$3,151,547	\$106,632	3.50%
7360 Safe Schools	0	0	\$0	\$0	\$0	0.00%
7501 PA Accountability Block	59,270	59,270	\$59,270	\$59,270	\$0	0.00%
7505 Ready to Learn Block Grant	71,686	110,646	\$71,686	\$71,686	\$0	0.00%
7599 Additional Grants	11,057	18,564	\$0	\$0	\$0	0.00%
7810 Social Security Subsidy	1,874,652	1,797,945	\$2,102,605	\$2,113,509	\$10,904	0.52%
7820 Retirement Subsidy	5,255,409	6,457,694	\$8,253,755	\$9,023,823	\$770,068	9.33%
7910 Classrooms Future Grant	0	0	\$0	\$0	\$0	0.00%

Totals	\$16,574,192	\$17,938,579	\$20,233,197	\$20,999,735	\$766,538	3.79%
% of Total Revenue Sources	15.50%	16.12%	17.13%	16.92%		

**Federal Revenue Sources:**

8514 Title I	\$322,271	\$407,008	\$428,156	\$461,150	\$32,994	7.71%
8515 Title IIA	145,978	128,524	\$130,638	\$142,355	\$11,717	8.97%
8516 Title III LEP & Immigrant Students	14,990	35,977	\$30,000	\$30,000	\$0	0.00%
8517 Drug Free & Safe Schools	0	0	\$0	\$0	\$0	0.00%
8560 Other Grants	0	0	\$0	\$0	\$0	0.00%
8701 Stimulus Funding-IDEA	0	0	\$0	\$0	\$0	0.00%
8703 Stimulus Funding-Title I Part A	0	0	\$0	\$0	\$0	0.00%
8708 Stimulus Funding-SFSG	0	0	\$0	\$0	\$0	0.00%
8810 Medical Assistance (ACCESS)	55,545	66,142	\$45,000	\$65,000	\$20,000	0.00%
8810 Medical Assistance (Admin)	9,443	11,651	\$7,000	\$10,000	\$3,000	0.00%

Totals	\$548,227	\$649,302	\$640,794	\$708,505	\$67,711	10.57%
% of Total Revenue Sources	0.51%	0.58%	0.54%	0.57%		

**Other Sources:**

Proceeds From Extended Financing	155,980	161,676	230,009	129,063	(\$100,946)	-43.89%
Sale of Fixed Assets	2,131	1,926	1000	1000	\$0	0.00%

Totals	\$158,111	\$163,602	\$231,009	\$130,063	(\$100,946)	-43.70%
% of Total Revenue Sources	0.15%	0.15%	0.20%	0.10%		

<b>Total Revenue Sources</b>	\$106,925,218	\$111,286,865	\$113,797,000	\$120,840,000	\$7,043,000	6.19%
<b>Total Revenue Sources &amp; Fund Balance</b>	\$106,925,218	\$111,286,865	\$118,127,000	\$124,090,000	\$5,963,000	5.05%

% Change		4.08%	6.15%	5.05%		
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**Colonial School District  
Budget Comparison  
Expenditures By Function**

		2014-15	2015-16	2016-17	2017-18	Budget to Budget	
		Actual	Actual	Budget	Budget	Variance	
						\$'s	%
<b>Instruction</b>							
1100	Regular Instruction	\$45,542,476	\$47,814,999	\$55,796,496	\$57,021,053	\$1,224,557	2.19%
1200	Special Education Vocational	14,914,586	15,511,209	17,291,560	18,328,773	\$1,037,213	6.00%
1300	Education Other Instructional	1,605,547	1,634,661	1,765,850	1,814,521	\$48,671	2.76%
1400	Program	1,406,467	1,580,441	1,284,673	1,442,870	\$158,197	12.31%
1600	Adult Education	77,662	75,705	81,912	83,231	\$1,319	1.61%
	<b>Totals</b>	<b>\$63,546,738</b>	<b>\$66,617,015</b>	<b>\$76,220,491</b>	<b>\$78,690,448</b>	<b>\$2,469,957</b>	<b>3.24%</b>
	% Change		4.83%	14.42%	3.24%		
<b>Support Services</b>							
2100	Pupil Services	\$3,546,446	\$3,926,521	\$4,214,610	\$4,600,680	\$386,070	9.16%
2200	Instructional Support Administrative	3,516,633	3,726,707	3,915,705	4,296,859	\$381,154	9.73%
2300	Services	4,321,754	4,630,905	5,022,866	5,229,453	\$206,587	4.11%
2400	Health Services	1,026,127	1,044,843	1,071,508	1,176,585	\$105,077	9.81%
2500	Business Services Maintenance	924,287	942,679	1,068,452	1,059,469	(\$8,983)	-0.84%
2600	Services Transportation	7,878,551	8,365,425	8,987,614	9,456,139	\$468,525	5.21%
2700	Services	5,900,668	6,177,001	6,356,705	6,865,370	\$508,665	8.00%
2800	Information Services	1,509,089	1,613,472	1,671,954	1,647,077	(\$24,877)	-1.49%
2900	I.U. Administration	78,447	80,360	86,447	88,208	\$1,761	2.04%
	<b>Totals</b>	<b>\$28,702,002</b>	<b>\$30,507,913</b>	<b>\$32,395,861</b>	<b>\$34,419,840</b>	<b>\$2,023,979</b>	<b>6.25%</b>
	% Change		6.29%	6.19%	6.25%		
<b>Non-Instructional Support</b>							
3100	Food Services Student Activity	\$0	\$0	\$0	\$0	\$0	0.00%
3200	Services	1,277,764	1,601,226	1,492,307	1,560,130	\$67,823	4.54%
3300	Community Services	59,926	45,323	54,252	54,126	(\$126)	-0.23%
	<b>Totals</b>	<b>\$1,337,690</b>	<b>\$1,646,549</b>	<b>\$1,546,559</b>	<b>\$1,614,256</b>	<b>\$67,697</b>	<b>4.38%</b>
	% Change		23.09%	-6.07%	4.38%		
<b>Facilities Improvement</b>							
4200	Site Improvement Building	\$0	\$0	\$0	\$0	\$0	0.00%
4600	Improvement	0	0	0	0	\$0	0.00%
	<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
	% Change		0.00%	0.00%	0.00%		

**Other Financing Uses**

5100	Debt Serv/Prior Yr Refunds	\$6,607,054	\$5,369,813	<b>\$5,864,089</b>	<b>\$7,246,411</b>	\$1,382,322	23.57%
5200	Fund Transfers	496,342	2,910,272	<b>1,600,000</b>	<b>1,619,045</b>	\$19,045	1.19%
5900	Budgetary Reserve	0	0	<b>500,000</b>	<b>500,000</b>	\$0	0.00%
	Totals	<u>\$7,103,396</u>	<u>\$8,280,085</u>	<u><b>\$7,964,089</b></u>	<u><b>\$9,365,456</b></u>	\$1,401,367	17.60%
	% Change	<u>-0.16%</u>	<u>3.99%</u>	<u>4.55%</u>	<u>9.64%</u>		
					<b>\$124,090,00</b>		
	Total Expenditures	<u>\$100,689,826</u>	<u>\$107,051,562</u>	<u><b>\$118,127,000</b></u>	<u><b>0</b></u>	\$5,963,000	5.05%
	% Change	<u></u>	<u>6.32%</u>	<u>10.35%</u>	<u>5.05%</u>		

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

Obj	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget	Budget to Budget Variance		% of Budget
					\$'s	%	
100 Salaries	\$49,915,938	\$50,520,848	<b>\$55,177,459</b>	<b>\$56,336,213</b>	\$1,158,754	2.10%	45.40%
200 Benefits	23,035,474	25,254,272	<b>30,607,352</b>	<b>33,214,306</b>	\$2,606,954	8.52%	26.77%
300 Professional Services	6,499,000	7,477,819	<b>6,806,225</b>	<b>7,542,287</b>	\$736,062	10.81%	6.08%
400 Contracted Services	1,338,408	1,433,493	<b>1,510,955</b>	<b>1,514,282</b>	\$3,327	0.22%	1.22%
500 Purchased Services	9,065,820	9,722,060	<b>10,283,878</b>	<b>10,472,028</b>	\$188,150	1.83%	8.44%
600 Supplies	2,830,272	2,746,366	<b>3,461,706</b>	<b>3,645,621</b>	\$183,915	5.31%	2.94%
700 Equipment	747,926	1,519,785	<b>2,143,841</b>	<b>1,806,798</b>	(\$337,043)	-15.72%	1.46%
800 Other	2,984,644	1,435,397	<b>2,553,834</b>	<b>3,875,670</b>	\$1,321,836	51.76%	3.12%
900 Other Financing Uses	4,272,341	6,941,522	<b>5,581,750</b>	<b>5,682,795</b>	\$101,045	1.81%	4.58%
<b>Totals</b>	<b>\$100,689,823</b>	<b>\$107,051,562</b>	<b>\$118,127,000</b>	<b>\$124,090,000</b>	<b>\$5,963,000</b>	<b>5.05%</b>	<b>100%</b>
<b>% Change</b>	<b>3.79%</b>	<b>6.32%</b>	<b>10.35%</b>	<b>5.05%</b>			

Pennsylvania School Employees Retirement System (PSERS)

10 year Projected Employer Contribution Rates

Fiscal Year Ending	Total Employer Contribution Rate %
2018	32.57 %
2019	34.18 %
2020	35.53 %
2021	35.95 %
2022	36.40 %