

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

| | 2011-12 Budget | Preliminary 2012-13 Budget | Budget to Budget Variance | |
|----------------------------------|---------------------|----------------------------------|------------------------------|---------|
| | | | \$'s | % |
| Instruction | | | | |
| 1100 Regular Instruction | \$41,159,537 | \$44,591,129 | \$3,431,592 | 8.34% |
| 1200 Special Education | 14,594,578 | 14,958,372 | \$363,794 | 2.49% |
| 1300 Vocational Education | 1,280,008 | 1,322,918 | \$42,910 | 3.35% |
| 1400 Other Instructional Prog. | 1,775,623 | 1,730,819 | (\$44,804) | -2.52% |
| 1600 Adult Education | 70,211 | 71,413 | \$1,202 | 1.71% |
| Totals | <u>\$58,879,957</u> | <u>\$62,674,651</u> | \$3,794,694 | 6.44% |
| % Change | | <u>6.44%</u> | | |
| Support Services | | | | |
| 2100 Pupil Services | \$3,132,186 | \$3,177,650 | \$45,464 | 1.45% |
| 2200 Instructional Support | 3,410,296 | 3,668,687 | \$258,391 | 7.58% |
| 2300 Administrative Services | 4,116,003 | 4,349,634 | \$233,631 | 5.68% |
| 2400 Health Services | 877,750 | 937,226 | \$59,476 | 6.78% |
| 2500 Business Services | 1,125,156 | 981,648 | (\$143,508) | -12.75% |
| 2600 Maintenance Services | 8,190,476 | 9,238,710 | \$1,048,234 | 12.80% |
| 2700 Transportation Services | 6,702,622 | 6,742,092 | \$39,470 | 0.59% |
| 2800 Information Services | 585,490 | 760,038 | \$174,548 | 29.81% |
| 2900 I.U. Administration | 74,911 | 76,450 | \$1,539 | 2.05% |
| Totals | <u>\$28,214,890</u> | <u>\$29,932,135</u> | \$1,717,245 | 6.09% |
| % Change | | <u>6.09%</u> | | |
| Non-Instructional Support | | | | |
| 3100 Food Services | \$0 | \$0 | \$0 | 0.00% |
| 3200 Student Activity Services | 1,257,805 | 1,371,433 | \$113,628 | 9.03% |
| 3300 Community Services | 37,835 | 40,419 | \$2,584 | 6.83% |
| Totals | <u>\$1,295,640</u> | <u>\$1,411,852</u> | \$116,212 | 8.97% |
| % Change | | <u>8.97%</u> | | |
| Facilities Improvement | | | | |
| 4200 Site Improvement | \$0 | \$0 | \$0 | 0.00% |
| 4600 Building Improvement | 72,155 | 75,605 | \$3,450 | 4.78% |
| Totals | <u>\$72,155</u> | <u>\$75,605</u> | \$3,450 | 4.78% |
| % Change | | <u>4.78%</u> | | |
| Other Financing Uses | | | | |
| 5100 Debt Service/Prior Yrs. Re | \$5,125,356 | \$4,886,692 | (\$238,664) | -4.66% |
| 5200 Fund Transfers | 250,762 | 293,080 | \$42,318 | 16.88% |
| 5800 Budgetary Reserve | 100,000 | 200,000 | \$100,000 | 100.00% |
| Totals | <u>\$5,476,118</u> | <u>\$5,379,772</u> | (\$96,346) | -1.76% |
| % Change | | <u>-1.76%</u> | | |
| Total Expenditures | <u>\$93,938,760</u> | <u>\$99,474,015</u> | \$5,535,255 | 5.89% |
| % Change | | <u>5.89%</u> | | |

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

| | 2011-12 Budget | Preliminary | Budget to | |
|---|---------------------|---------------------|-------------------------|----------|
| | | 2012-13 Budget | Budget Variance \$'s | % |
| Salaries-Object 100 | | | | |
| 1100 Instruction | \$28,247,199 | \$29,195,316 | \$948,117 | 3.36% |
| 1200 Special Education | 6,907,994 | 7,144,600 | \$236,606 | 3.43% |
| 1400 Other Instr. Programs | 130,186 | 111,744 | (\$18,442) | -14.17% |
| 1600 Adult Education | 15,144 | 15,604 | \$460 | 3.04% |
| 2100 Pupil Personnel | 2,191,730 | 2,223,687 | \$31,957 | 1.46% |
| 2200 Instructional Support | 2,313,511 | 2,367,645 | \$54,134 | 2.34% |
| 2300 Administration | 2,188,141 | 2,291,114 | \$102,973 | 4.71% |
| 2400 Pupil Health Services | 581,427 | 607,007 | \$25,580 | 4.40% |
| 2500 Business Office | 700,127 | 533,608 | (\$166,519) | -23.78% |
| 2600 Maintenance/Custodial | 3,818,866 | 4,091,795 | \$272,929 | 7.15% |
| 2700 Transportation | 337,642 | 315,394 | (\$22,248) | -6.59% |
| 2800 Information Services | 352,976 | 390,157 | \$37,181 | 10.53% |
| 3200 Student Activities | 652,267 | 646,166 | (\$6,101) | -0.94% |
| 3300 Community Services | 290 | 619 | \$329 | 113.45% |
| Object Total | \$48,437,500 | \$49,934,456 | \$1,496,956 | 3.09% |
| % Change | | 3.09% | | |
| Benefits- Object 200 | | | | |
| 1100 Instruction | \$9,793,202 | \$11,729,400 | \$1,936,198 | 19.77% |
| 1200 Special Education | 2,822,987 | 3,370,085 | \$547,098 | 19.38% |
| 1400 Other Instr. Programs | 22,062 | 23,298 | \$1,236 | 5.60% |
| 1600 Adult Education | 2,567 | 3,309 | \$742 | 28.91% |
| 2100 Pupil Personnel | 699,839 | 847,057 | \$147,218 | 21.04% |
| 2200 Instructional Support | 834,551 | 1,042,128 | \$207,577 | 24.87% |
| 2300 Administration | 834,468 | 970,510 | \$136,042 | 16.30% |
| 2400 Pupil Health Services | 242,699 | 302,297 | \$59,598 | 24.56% |
| 2500 Business Office | 288,819 | 320,940 | \$32,121 | 11.12% |
| 2600 Maintenance/Custodial | 1,614,907 | 1,960,720 | \$345,813 | 21.41% |
| 2700 Transportation | 157,168 | 244,808 | \$87,640 | 55.76% |
| 2800 Information Services | 126,733 | 159,356 | \$32,623 | 25.74% |
| 3200 Student Activities | 117,853 | 143,920 | \$26,067 | 22.12% |
| 3300 Community Services | 50 | 776 | \$726 | 1452.00% |
| Object Total | \$17,557,905 | \$21,118,604 | \$3,560,699 | 20.28% |
| % Change | | 20.28% | | |
| Benefits as a % of Salaries | | 42.29% | | |
| Professional Services-Object 300 | | | | |
| 1100 Instruction | \$484,188 | \$409,138 | (\$75,050) | -15.50% |
| 1200 Special Education | 3,333,648 | 2,611,000 | (\$722,648) | -21.68% |
| 1400 Other Instr. Programs | 1,614,000 | 1,588,000 | (\$26,000) | -1.61% |
| 1600 Adult Education | 39,500 | 39,500 | \$0 | 0.00% |
| 2100 Pupil Personnel | 196,327 | 63,292 | (\$133,035) | -67.76% |
| 2200 Instructional Support | 34,600 | 20,565 | (\$14,035) | -40.56% |
| 2300 Administration | 667,979 | 653,550 | (\$14,429) | -2.16% |
| 2400 Pupil Health Services | 21,000 | 4,850 | (\$16,150) | -76.90% |
| 2500 Business Office | 0 | 0 | \$0 | 0.00% |
| 2600 Maintenance/Custodial | 42,700 | 43,000 | \$300 | 0.70% |
| 2700 Transportation | 10,241 | 500 | (\$9,741) | -95.12% |
| 2800 Information Services | 76,275 | 80,400 | \$4,125 | 5.41% |
| 3200 Student Activities | 14,723 | 25,023 | \$10,300 | 69.96% |
| 3300 Community Services | 0 | 400 | \$400 | |
| 4600 Building Improvements | 0 | 0 | \$0 | 0.00% |
| Object Total | \$6,535,181 | \$5,539,218 | (\$995,963) | -15.24% |
| % Change | | -15.24% | | |

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

| | 2011-12 Budget | Preliminary | Budget to | |
|---------------------------------------|---------------------|---------------------|-------------------------|----------|
| | | 2012-13 Budget | Budget Variance \$'s | % |
| Contracted Services-Object 400 | | | | |
| 1100 Instruction | \$234,262 | \$126,688 | (\$107,574) | -45.92% |
| 1200 Special Education | 15,000 | 25,000 | \$10,000 | 66.67% |
| 2100 Pupil Personnel | 0 | 0 | \$0 | 0.00% |
| 2200 Instructional Support | 23,081 | 25,080 | \$1,999 | 8.66% |
| 2300 Administration | 10,012 | 8,580 | (\$1,432) | -14.30% |
| 2400 Pupil Health Services | 2,800 | 2,205 | (\$595) | -21.25% |
| 2500 Business Office | 5,750 | 4,750 | (\$1,000) | -17.39% |
| 2600 Maintenance/Custodial | 1,362,571 | 1,382,860 | \$20,289 | 1.49% |
| 2700 Transportation | 30,888 | 31,800 | \$912 | 2.95% |
| 2800 Information Services | 0 | 0 | \$0 | 0.00% |
| 3200 Student Activities | 36,897 | 39,740 | \$2,843 | 7.71% |
| 4600 Building Improvements | 0 | 0 | \$0 | 0.00% |
| Object Total | \$1,721,261 | \$1,646,703 | (\$74,558) | -4.33% |
| % Change | | -4.33% | | |
| Purchased Services-Object 500 | | | | |
| 1100 Instruction | \$825,362 | \$837,767 | \$12,405 | 1.50% |
| 1200 Special Education | 1,405,833 | 1,748,016 | \$342,183 | 24.34% |
| 1300 Vocational Programs | 1,280,008 | 1,322,918 | \$42,910 | 3.35% |
| 1400 Other Instr. Programs | 0 | 0 | \$0 | 0.00% |
| 1600 Adult Education | 12,000 | 11,500 | (\$500) | -4.17% |
| 2100 Pupil Personnel | 21,329 | 19,422 | (\$1,907) | -8.94% |
| 2200 Instructional Support | 23,081 | 30,413 | \$7,332 | 31.77% |
| 2300 Administration | 282,402 | 279,240 | (\$3,162) | -1.12% |
| 2400 Pupil Health Services | 1,200 | 1,100 | (\$100) | -8.33% |
| 2500 Business Office | 25,112 | 24,200 | (\$912) | -3.63% |
| 2600 Maintenance/Custodial | 237,440 | 253,168 | \$15,728 | 6.62% |
| 2700 Transportation | 5,714,840 | 5,654,995 | (\$59,845) | -1.05% |
| 2800 Information Services | 22,106 | 20,825 | (\$1,281) | -5.79% |
| 2900 Other Support | 74,911 | 76,450 | \$1,539 | 2.05% |
| 3200 Student Activities | 299,196 | 359,480 | \$60,284 | 20.15% |
| 3300 Community Services | 34,704 | 34,924 | \$220 | 0.63% |
| Object Total | \$10,259,524 | \$10,674,418 | \$414,894 | 4.04% |
| % Change | | 4.04% | | |
| Supplies-Object 600 | | | | |
| 1100 Instruction | \$1,099,290 | \$1,089,819 | (\$9,471) | -0.86% |
| 1200 Special Education | 66,326 | 35,611 | (\$30,715) | -46.31% |
| 1400 Other Instr. Programs | 9,375 | 7,777 | (\$1,598) | -17.05% |
| 1600 Adult Education | 1,000 | 1,500 | \$500 | 50.00% |
| 2100 Pupil Personnel | 18,076 | 15,232 | (\$2,844) | -15.73% |
| 2200 Instructional Support | 165,386 | 158,664 | (\$6,722) | -4.06% |
| 2300 Administration | 79,455 | 83,615 | \$4,160 | 5.24% |
| 2400 Pupil Health Services | 27,950 | 18,694 | (\$9,256) | -33.12% |
| 2500 Business Office | 95,996 | 93,650 | (\$2,346) | -2.44% |
| 2600 Maintenance/Custodial | 1,023,724 | 1,438,989 | \$415,265 | 40.56% |
| 2700 Transportation | 441,643 | 484,395 | \$42,752 | 9.68% |
| 2800 Information Services | 2,800 | 104,700 | \$101,900 | 3639.29% |
| 3200 Student Activities | 129,346 | 142,546 | \$13,200 | 10.21% |
| 3300 Community Services | 2,791 | 3,700 | \$909 | 32.57% |
| 4600 Building Improvements | 0 | 0 | \$0 | 0.00% |
| Object Total | \$3,163,158 | \$3,678,892 | \$515,734 | 16.30% |
| % Change | | 16.30% | | |

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

| | 2011-12 Budget | Preliminary | Budget to | |
|--|---------------------|---------------------|-------------------------|--------------|
| | | 2012-13 Budget | Budget Variance \$'s | % |
| Equipment-Object 700 | | | | |
| 1100 Instruction | \$433,769 | \$1,164,151 | \$730,382 | 168.38% |
| 1200 Special Education | 21,580 | 1,160 | (\$20,420) | -94.62% |
| 1400 Other Instr. Programs | 0 | 0 | \$0 | 0.00% |
| 1600 Adult Education Programs | 0 | 0 | \$0 | 0.00% |
| 2100 Pupil Personnel | 1,000 | 6,600 | \$5,600 | 560.00% |
| 2200 Instructional Support | 10,436 | 18,942 | \$8,506 | 81.51% |
| 2300 Administration | 18,768 | 25,300 | \$6,532 | 34.80% |
| 2400 Pupil Health Services | 674 | 1,073 | \$399 | 59.20% |
| 2500 Business Office | 300 | 0 | (\$300) | -100.00% |
| 2600 Maintenance/Custodial | 89,312 | 67,222 | (\$22,090) | -24.73% |
| 2700 Transportation | 9,600 | 9,600 | \$0 | 0.00% |
| 2800 Information Services | 2,000 | 2,000 | \$0 | 0.00% |
| 3200 Student Activities | 4,715 | 11,145 | \$6,430 | 136.37% |
| 4200 Site Improvement | 0 | 0 | \$0 | 0.00% |
| 4600 Facilities | 72,155 | 75,605 | \$3,450 | 4.78% |
| Object Total | \$664,309 | \$1,382,798 | \$718,489 | 108.16% |
| % Change | | 108.16% | | |
| Other-Object 800 | | | | |
| 1100 Instruction | \$42,265 | \$38,850 | (\$3,415) | -8.08% |
| 1200 Special Education | 21,210 | 22,900 | \$1,690 | 7.97% |
| 1400 Other Instr. Programs | 0 | 0 | \$0 | 0.00% |
| 2100 Pupil Personnel | 3,885 | 2,360 | (\$1,525) | -39.25% |
| 2200 Instructional Support | 5,650 | 5,250 | (\$400) | -7.08% |
| 2300 Administration | 34,778 | 37,725 | \$2,947 | 8.47% |
| 2500 Business Office | 9,052 | 4,500 | (\$4,552) | -50.29% |
| 2600 Maintenance/Custodial | 956 | 956 | \$0 | 0.00% |
| 2700 Transportation | 600 | 600 | \$0 | 0.00% |
| 2800 Information Services | 2,600 | 2,600 | \$0 | 0.00% |
| 3200 Student Activities | 2,808 | 3,413 | \$605 | 21.55% |
| 5100 Debt Service-Interest | 1,862,856 | 1,628,692 | (\$234,164) | -12.57% |
| 5100 Refund of Prior Yr.'s Receipts | 0 | 0 | \$0 | 0.00% |
| 5900 Budgetary Reserve | 100,000 | 200,000 | \$100,000 | 100.00% |
| Object Total | \$2,086,660 | \$1,947,846 | (\$138,814) | -6.65% |
| % Change | | -6.65% | | |
| Other Financing Uses-Object 900 | | | | |
| 1400 Other Instr. Programs | \$0 | \$0 | \$0 | 0.00% |
| 5100 Debt Service-Principal | 3,262,500 | 3,258,000 | (\$4,500) | -0.14% |
| 5200 Fund Transfers | 250,762 | 293,080 | \$42,318 | 16.88% |
| Object Total | \$3,513,262 | \$3,551,080 | \$37,818 | 1.08% |
| % Change | | 1.08% | | |
| Total Expenditures | \$93,938,760 | \$99,474,015 | \$5,535,255 | 5.89% |
| % Change | | 5.89% | | |

**Colonial School District
Budget Comparison
Revenue Sources**

| | 2011-12 | Preliminary | Budget to | |
|---|---------------------|----------------------------|-------------------------|---------|
| | Budget | 2012-13 Budget | Budget Variance \$'s | % |
| Revenues | | | | |
| Local Revenue Sources | | | | |
| Current Real Estate Taxes | \$67,275,850 | \$67,295,000 | \$19,150 | 0.03% |
| Interim Real Estate Taxes | 350,000 | 369,500 | \$19,500 | 5.57% |
| Earned Income Tax Act 511 | 5,800,000 | 5,804,500 | \$4,500 | 0.08% |
| Public Utility Tax | 95,817 | 99,750 | \$3,933 | 4.10% |
| Real Estate Transfer Tax | 1,200,000 | 1,300,000 | \$100,000 | 8.33% |
| Amusement Taxes | 55,000 | 50,000 | (\$5,000) | -9.09% |
| Delinquent Taxes | 800,000 | 900,000 | \$100,000 | 12.50% |
| Payments In Lieu Of Taxes | 42,813 | 46,000 | \$3,187 | 7.44% |
| Tuition Payments | 83,000 | 78,000 | (\$5,000) | -6.02% |
| Interest Income | 97,623 | 135,300 | \$37,677 | 38.59% |
| Facilities Rental | 130,000 | 140,000 | \$10,000 | 7.69% |
| Sale of Property | 0 | 0 | \$0 | 0.00% |
| Donations | 2,000 | 10,000 | \$8,000 | 400.00% |
| Miscellaneous | 3,000 | 10,000 | \$7,000 | 233.33% |
| Federal Funds Passed Through Pa. LEA's | 939,448 | 900,000 | (\$39,448) | -4.20% |
| Receipts From Other LEA's | 161,735 | 156,350 | (\$5,385) | -3.33% |
| Refunds of Prior's Yr. Exp. | 10,000 | 10,000 | \$0 | 0.00% |
| Tax Certification Fees | 19,000 | 20,000 | \$1,000 | 5.26% |
| Totals | <u>\$77,065,286</u> | <u>\$77,324,400</u> | \$259,114 | 0.34% |
| % of Total Revenue Sources | <u>85.90%</u> | <u>84.26%</u> | | |
| State Revenue Sources: | | | | |
| 7110 Basic Subsidy | \$2,611,534 | \$2,785,267 | \$173,733 | 6.65% |
| 7142 Charter Non-Public | 0 | 0 | \$0 | 0.00% |
| 7160 1305-06 Tuition | 240,000 | 240,000 | \$0 | 0.00% |
| 7210 Homebound | 0 | 0 | \$0 | 0.00% |
| 7230 Alternative Education | 0 | 0 | \$0 | 0.00% |
| 7270 Special Education | 2,059,025 | 1,984,263 | (\$74,762) | -3.63% |
| 7310 Transportation | 1,140,722 | 1,115,000 | (\$25,722) | -2.25% |
| 7320 Debt Payment Subsidy | 109,367 | 110,000 | \$633 | 0.58% |
| 7330 Health Services Subsidy | 109,751 | 110,000 | \$249 | 0.23% |
| 7340 PA Property Tax Reduction Allocation | 2,475,692 | 2,450,000 | (\$25,692) | -1.04% |
| 7360 Safe Schools | 0 | 0 | \$0 | 0.00% |
| 7501 PA Accountability Block Grant | 0 | 0 | \$0 | 0.00% |
| 7510 Extra Grants | 0 | 0 | \$0 | 0.00% |
| 7599 College & Career Counseling Grant | 0 | 0 | \$0 | 0.00% |
| 7810 Social Security Subsidy | 990,260 | 1,850,000 | \$859,740 | 86.82% |
| 7820 Retirement Subsidy | 2,108,743 | 3,050,000 | \$941,257 | 44.64% |
| 7910 Classrooms of the Future Grant | 0 | 0 | \$0 | 0.00% |
| Totals | <u>\$11,845,094</u> | <u>\$13,694,530</u> | \$1,849,436 | 15.61% |
| % of Total Revenue Sources | <u>13.20%</u> | <u>14.92%</u> | | |

**Colonial School District
Budget Comparison
Revenue Sources**

| | 2011-12 | Preliminary | Budget to | |
|---|---------------------|-------------------------|-------------------------|--------------|
| | Budget | 2012-13 Budget | Budget Variance \$'s | % |
| Revenues | | | | |
| Federal Revenue Sources: | | | | |
| 8514 Title I | \$470,944 | \$460,000 | (\$10,944) | -2.32% |
| 8515 Title IIA | 184,825 | 150,000 | (\$34,825) | -18.84% |
| 8516 Title III LEP & Immigrant Students | 15,840 | 0 | (\$15,840) | -100.00% |
| 8517 Drug Free & Safe Schools | 10,800 | 0 | (\$10,800) | -100.00% |
| 8560 Other Grants | 0 | 0 | \$0 | 0.00% |
| 8701 Stimulus Funding-IDEA | 0 | 0 | \$0 | 0.00% |
| 8703 Stimulus Funding-Title I Part A | 0 | 0 | \$0 | 0.00% |
| 8708 Stimulus Funding-SFSG | 0 | 0 | \$0 | 0.00% |
| 8810 Medical Assistance (ACCESS) | 33,000 | 50,000 | \$17,000 | 51.52% |
| Totals | <u>\$715,409</u> | <u>\$660,000</u> | (\$55,409) | -7.75% |
| % of Total Revenue Sources | <u>0.80%</u> | <u>0.72%</u> | | |
| Other Sources: | | | | |
| Proceeds From Extended Financing | 90,918 | 94,540 | \$3,622 | 3.98% |
| Sale of Fixed Assets | 0 | 0 | \$0 | 0.00% |
| Totals | <u>\$90,918</u> | <u>\$94,540</u> | \$3,622 | 3.98% |
| % of Total Revenue Sources | <u>0.10%</u> | <u>0.10%</u> | | |
| Total Revenue Sources | \$89,716,707 | \$91,773,470 | \$2,056,763 | 2.29% |