

# **OXFORD AREA SCHOOL DISTRICT CHESTER COUNTY, PENNSYLVANIA**



## **OFFICAL BUDGET FOR THE 2010-2011 FISCAL YEAR**

Adopted May 17, 2010

The Oxford Area School District is an equal opportunity education institution and will not discriminate on the basis of race, color, national origin, sex, age, or handicap in its activities, programs, or employment practices as required by Title VI, Title IX, Section 504, Individuals with Disabilities Education Act, Chapter 15 of the Pennsylvania School Code, and Americans with Disabilities Act. For information regarding civil rights, grievance procedures, services, activities, and facilities accessible to and usable by handicapped persons, contact Charles L. Lewis, Jr., Title IX and Section 504 Coordinator, Oxford Area School District, 125 Bell Tower Lane, Oxford, PA 19363, 610.932.6607.

**OXFORD AREA SCHOOL DISTRICT  
2010-2011 BUDGET**

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2010-2011 BUDGET**

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# **INTRODUCTORY SECTION**

Letter of Transmittal





*A Proud Tradition - A Bright Future*

July 1, 2010

Mr. Kurt J. Haegele, President  
Members of the Board of School Directors  
Oxford Area School District  
125 Bell Tower Lane  
Oxford, Pennsylvania 19363

Dear Members of the Board of School Directors:

Attached is a copy of the 2010-2011 school year budget for the Oxford Area School District. This budget represents the school district's financial position and plan for operations and expenditures during the period from July 1, 2010 through June 30, 2011.

### **BUDGET PREPARATION AND PRESENTATION**

The process of developing a budget for the school district begins with the gathering of information from many sources regarding need and resources. The effort to control expenditures and reduce costs is ongoing and requires prudent decision-making and careful planning to optimize expenditures in support of the educational program for our students.

The 2010-2011 budget was presented to the Board of Directors on Monday, December 14, 2009 at a public meeting. The Board of Directors adopted the 2010-2011 school year budget at a regular meeting on Monday, May 17, 2010. During that five month period presentations were made to present the budget in a manner that would allow for as much detail as necessary to fully understand the content of the budget document and its impact on the school district and the community.

### **SIGNIFICANT ISSUES**

The budget developed for the 2010-2011 school year is notable in several ways:

With regards to the 2010-2011 budget the district's index, established by the Pennsylvania Department of Education, was 3.9%. The maximum extent that the district was permitted to increase real estate taxes to was 30.7002 mills without voter approval

through a referendum. The district adopted the Opt Out Resolution pursuant to §311(d)(1), agreeing not to raise the rate of any tax more than the index. The district approved a preliminary budget based on a 3.61% tax rate increase or a total rate of 30.6135 mills. While balancing concerns over economic conditions and instructional program, the district approved a final budget based on 0% tax increase, maintaining the tax rate at 29.5479 mills.

Revenue: The total increase in revenue is projected at \$1,815,680 or 3.36%. In order to comply with Act 1 deadlines, the school district assumed that the state's direct contribution to basic education for the 2010-2011 school year would be no less than \$11,241,715, which differs from the final 2009-2010 basic education allocation by \$421,941, or 3.9%. The Governor's proposed budget for fiscal year 2010-2011 through the use of federal stimulus funds included for the district an increase in funding for basic education of 24.56% or \$2,657,622. The proposal provided continued state resources to help the district make progress in funding the variance between its adequacy target and its actual spending. The Commonwealth of Pennsylvania adopted a budget that included for the district an increase in funding for basic education of 16.19% or \$1,751,500.

Revenue from local sources decreased slightly. The decrease in local revenue amounted to \$82,354 or .24% and reflected continually worsening economic conditions. While the real estate tax rate remained constant, the district's real estate taxes collected is expected to decline due to a larger than normal number of assessment appeals and the lack of new home sales. Also the low interest rate available on investments will impact revenues considerably. The addition of participation fees for student athletics will help to offset the cost of these activities.

The district will receive \$1,588,431 from the state for property tax reduction known as the Homestead/Farmstead Property Exclusion Program. The approved properties participating in the program totaled 5,673 resulting in a \$281.24 tax reduction for real estate tax bills issued July 1, 2010 compared to 5,565 properties resulting in a \$286.05 tax reduction the previous year.

School-based Budgets: School budget planning was continued at the building level based on a per pupil expenditure. In August 2009 the Board of Directors maintained a per pupil expenditure level of \$179 for the 2010-2011 budget, which then enabled the buildings to prepare their expenditure budgets.

The advantage of this approach is clear. The level of overall expenditures can be controlled while building priorities can be addressed. The responsibility for the planning for expenditures falls on those who are most directly affected by budgetary decisions for that building. A greater appreciation for the limitation of resources can be balanced against the need to be prudent with regard to the planning for expenditures.

Expenditures: The school district's major expenditure remains salaries and benefits. The educational process is labor intensive and requires the expertise of educated professionals at all levels with adequate support services. The 2010-2011 budget includes



a number of additional or increased expenditures. Expenditure items added this year include the following:

- A Special Education teaching position at the High School
- Increased medical insurance costs
- Increased contributions to the state mandated pension plan
- Increased tuition to the Technical College High School (local vocational school)

Along with these added expenditures the 2010-2011 budget also reflects planned decreases in the following areas:

- Natural gas and electricity costs
- Maintenance supplies and equipment
- Computer supplies and equipment
- Debt service payments

Capital Reserve Fund: The Oxford Area Board of School Directors at its March 1993 meeting established a Capital Reserve Fund with the intent to fund previously deferred maintenance items and to avoid future increased expenditures occurring from constant deferral of maintenance requests.

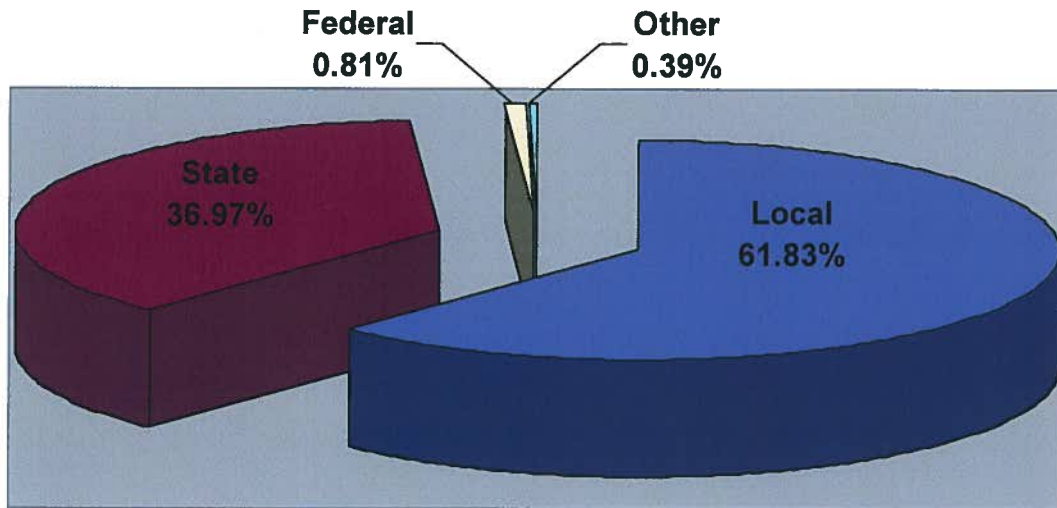
The fund was established under the provisions of Act 145 of 1943 (the Municipal Code) referred to as section 1431. Transfers are made from the General Fund to this Special Revenue, Capital Reserve Fund. The Special Revenue Fund accounts for the activities of this fund and is recorded in a separate set of accounts and is not part of the General Fund. The funds budgeted in this account represent the Oxford Area School Board's commitment and contribution to the success of this fund.

### **SUMMARY OF BUDGET COMPARISONS**

Primarily local taxes and state subsidies support programs and services included in the General Fund Budget. Funds anticipated from various sources are summarized as follows:

<b><u>Revenue Source</u></b>	<b><u>2010-2011 Budget</u></b>	<b><u>2009-2010 Budget</u></b>	<b><u>% (+/-)</u></b>	<b><u>% of Total</u></b>
Local Sources	\$34,565,663	\$34,648,017	-0.24%	61.83%
State Sources	20,664,888	18,766,854	10.11%	36.97%
Federal Sources	452,469	452,469	0.00%	0.81%
Other Sources	<u>220,000</u>	<u>220,000</u>	<u>0.00%</u>	<u>0.39%</u>
Total	<u>\$55,903,020</u>	<u>\$54,087,340</u>	<u>3.36%</u>	<u>100.00%</u>

### Revenues by Source



Expenditures to support the district's educational programs total \$55,903,020 in the General Fund, an increase of 3.36%. Expenditures by major categories are summarized as follows:

<b>Expenditures by Object</b>	<b>2010-2011 Budget</b>	<b>2009-2010 Budget</b>	<b>% Change Over 2009-2010</b>	<b>% Of Each Category To Total</b>
100 Salaries	\$ 19,509,702	\$ 18,987,698	2.75%	34.90%
200 Fringe Benefits	9,418,033	7,641,092	23.26%	16.85%
300 Professional Services	4,261,458	4,319,395	-1.34%	7.62%
400 Purchased Property	1,058,861	1,022,819	3.52%	1.89%
500 Other Purchased Services	11,008,299	11,246,451	-2.12%	19.69%
600 Supplies	3,167,777	3,247,124	-2.44%	5.67%
700 Property	233,195	308,664	-24.45%	0.42%
800 Other Objects	3,878,890	3,997,292	-2.96%	6.94%
900 Other Uses of Funds	3,366,805	3,316,805	-1.51%	6.02%
<b>Total</b>	<b>\$ 55,903,020</b>	<b>\$ 54,087,340</b>	<b>3.36%</b>	<b>100.00%</b>

The major expenditure in the school district is personnel. For 2010-2011 salaries and benefits represent 51.75% of expenditures or a total of \$28,927,735. This reflects increases through negotiated agreements and increased medical and retirement benefits.

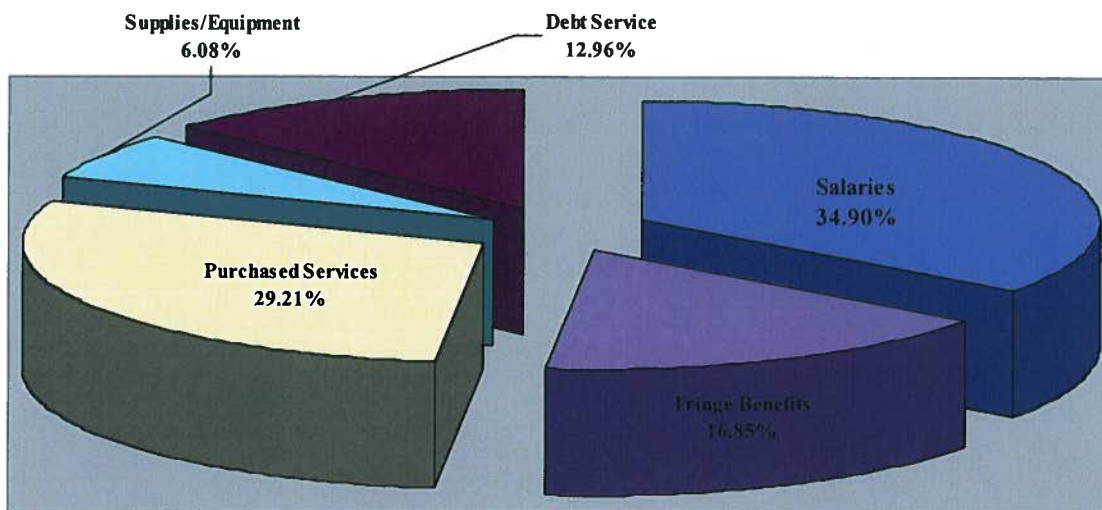
Purchased services represent 29.21% of expenditures or \$16,328,618. These services include three broad categories, technical services, property services and other services. Technical services account for 21.88% or \$3,572,386 of purchased services. They include special education services (\$3,086,077), substitute teaching services (\$338,309), legal services (\$85,000), and doctor/dental services (\$4,000). Property

services account for 9.71% or \$1,584,910 of purchased services. They include janitorial and laundry services (\$350,055); trash and snow removal (\$50,000); mowing and landscaping services (\$103,808); and building repairs and maintenance (\$707,177). Other services purchased account for 68.42% or \$ 11,171,322 of purchased services and include such items as tuition to charter schools (\$5,638,447), tuition to other schools (\$1,839,156) and student transportation (\$3,018,399).

Debt service includes payments of both principal and interest on all of the school district's building projects. Debt service represents 12.96% of expenditures or \$7,245,695.

Supplies and equipment represent 6.08% of expenditures or \$3,400,972. Included in supplies are utility costs such as natural gas and electric.

### **Expenditures By Object**



### **SUMMARY OF ACKNOWLEDGEMENTS**

The preparation of the 2010-2011 school year budget required the hard work and commitment of many school district personnel. Sincere thanks must be given to all that contributed to the planning and preparation vital to the development of this document.

As always, budget planning places a tremendous burden on the school district's business staff. Special recognition must be given to these individuals for the many hours of hard work required to prepare the budget and budget document. The quality of this document reflects the dedication and expertise of those directly responsible for its creation.

The 2010-2011 budget represents a sound-spending plan in support of an educational program in a growing school district. The level of support provided by the Board of Directors is appreciated and reflected well in this budget document. To the directors, thank you for the many hours of hard work and assistance in developing the 2010-2011 school district budget.

Sincerely,

A handwritten signature in cursive script, reading "Charles L. Lewis, Jr.", written in black ink.

Charles L. Lewis, Jr.  
Business Administrator

Attachment

# **BUDGET POLICIES**

Mission and Philosophy  
Budget Policy and Process  
Budget Calendar  
Future Prospects



# **OXFORD AREA SCHOOL DISTRICT**

## **MISSION STATEMENT**

The mission of the Oxford Area School District is to have all students achieve academic excellence in a safe and nurturing environment. In partnerships with families and the community, we will prepare each student to be a confident, contributing, productive and responsible citizen.



**OXFORD AREA SCHOOL DISTRICT**  
**BUDGETING POLICIES AND PROCESS**  
**BUDGET 2010-2011**

The School Law of Pennsylvania, as enacted by the Commonwealth legislature, requires that public school districts approve an annual budget on the modified accrual basis for the operation of the General and Special Revenue Funds prior to the start of the fiscal year. The Board of School Directors of each district is further required to make these budgets available for public inspection at least 20 days prior to their adoption. These approved budgets are required to be filed with the Pennsylvania Department of Education within 15 days of their approval. Once approved by the district's Board of Education, these budgets become the approved spending plan of the district for the coming year and the Board is prohibited from spending or obligating funds in excess of these amounts. The Board is authorized to transfer funds within the budget during the last nine months of the fiscal year.

The budgeting cycle starts each August with the Board adopting a budget calendar and setting a per pupil expenditure for the buildings. All budget requests originate at the building or department level by each principal or administrator and are reviewed by administrators responsible for specific areas of the budget. These requests are then drafted into a budgetary format for review by our Board and public. The School Board reviews the proposed budget during public meetings beginning in December and revisions are made in response to Board and community concerns. Final passage of the budget occurs during May. This spending plan is closely monitored in the district's financial office after implementation.

The budget is controlled by responsibility *cost centers* within each program and is reviewed constantly to assure the funding plans are being implemented properly.



# OXFORD AREA SCHOOL DISTRICT

## Budget Calendar 2010-2011

Wednesday, August 12, 2009	Per Pupil expenditure information to Principals
Monday, August 17, 2009	School Board establishes Cost Per Pupil
Tuesday, August 18, 2009	Finalized Per Pupil Allocation to Principals
Tuesday, September 01, 2009	PDE publishes 2010-2011 Index
Friday, October 16, 2009	Site budgets due in Business Office for tabulation
Monday, November 02, 2009	Budget reviews begin with Principals
Monday, November 02, 2009	Discussion of Professional staffing begins
Monday, December 14, 2009	Budget review meeting
Monday, January 04, 2010	Budget review meeting
Tuesday, January 19, 2010	Adopt Opt Out Resolution pursuant to Section 311(d)(1) stating will not raise the rate of any tax more than index (SS Act 1-110 days prior to <b>Primary Election-January 28, 2010</b> )
Monday, February 01, 2010	Budget review meeting
Monday, March 01, 2010	Budget review meeting
Tuesday, April 06, 2010	Budget review meeting
Monday, April 19, 2010	Proposed Final Budget adopted (SS Act 1-at least 30 days before final adoption)
Tuesday, April 20, 2010	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations
Tuesday, April 20, 2010	Proposed Final Budget open for public review and comment (SS Act 1-06/10/10)
Friday, April 30, 2010	Public notice of adoption of Final Budget (SS Act 1-06/20/10)
Saturday, May 01, 2010	PDE notifies district of property tax reduction allocation funded by gambling tax funds (SS Act 1-05/01/10)
Saturday, May 01, 2010	County Assessment Office provides approved Homestead/Farmstead listing (SS Act 1-05/01/10)
Monday, May 03, 2010	Tentative Budget review meeting
Monday, May 17, 2010	Homestead and Farmstead Exclusion Resolution (SS Act 1-06/30/10)
Monday, May 17, 2010	Final Budget adopted (SS Act 1-06/30/10)
Tuesday, May 18, 2010	<b>Primary Election Day</b>
Thursday, July 01, 2010	Tax bills mailed

# OXFORD AREA SCHOOL DISTRICT

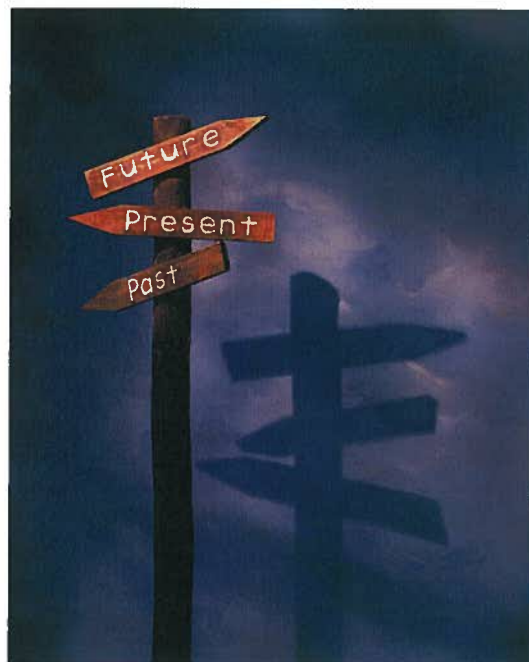
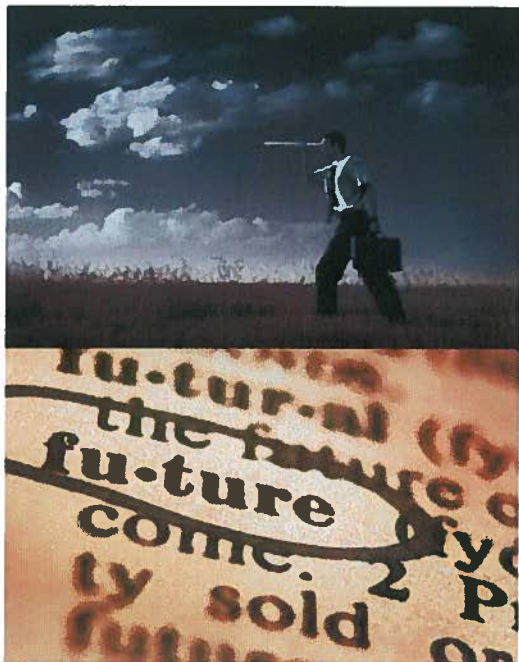
## FUTURE PROSPECTS

### BUDGET 2010-2011

The school district will provide the best education possible for students while minimizing the financial impact on the taxpayers providing this education.

To reconcile the district's objectives, the board, administration, and public are continually exploring new and improved methods of delivering the educational programs of the district. Wherever or whenever possible the district has reduced the cost of providing education through consolidation of efforts, or the introduction of new less costly processes. Care is continually taken to insure that any reduction in cost is not at the expense of the district's programs. While the district is continuously seeking new and less expensive methods of delivering its programs, it has also explored ways of increasing revenues to finance these programs.

The board, administration, and community of the Oxford Area School District will meet the challenges these and future conditions may impose in an effort to provide the best education possible while maintaining a watch on the cost to our taxpayers.



# **ORGANIZATIONAL GUIDELINES**

Organization

Organizational Chart

Consultants and Advisors

Reporting Entity and Its Services

School Building Information



# **OXFORD AREA SCHOOL DISTRICT**

## **DISTRICT ORGANIZATION**

**JULY 1, 2010**

### **BOARD OF SCHOOL DIRECTORS**

Kurt J. Haegele.....President  
Jason T. Brady..... Vice President  
Dominic J. Pirocchi..... Treasurer  
Michael Alexander..... Member  
Sharon L. Grasty. .... Member  
Christine T. Peabody..... Member  
Howard S. Robinson ..... Member  
Joseph L. Scheese ..... Member  
Vacant ..... Member  
Charles L. Lewis, Jr. (non-voting member).....Secretary

### **DISTRICT ADMINISTRATION**

Dr. Raymond A. Fischer ..... Superintendent  
Charles L. Lewis, Jr. .... Business Administrator  
Penny L. Shaffer..... Assistant Business Administrator  
Annie M. Tighe..... Human Resources  
Dave J. Hamburg ..... Curriculum & Staff Development  
Vacant .....Special Education

## **OXFORD AREA SCHOOL DISTRICT**

**Administration Office**  
125 Bell Tower Lane  
Oxford, Pennsylvania 19363  
610.932.6600

**Jordan Bank School**  
536 Hodgson Street  
Oxford, Pennsylvania 19363  
610.932.6625

Herbert D. Hayes, Principal  
Leah A. McComsey, Assistant Principal

**Elk Ridge School**  
200 Wickersham Road  
Oxford, Pennsylvania 19363  
610.932.6670

Herbert D. Hayes, Principal  
Leah A. McComsey, Assistant Principal

**Nottingham School**  
736 Garfield Street  
Oxford, Pennsylvania 19363  
610.932.6632

Paula N. Voshell, Principal  
Jenny Robinson, Assistant Principal

**Hopewell Elementary School**  
602 Garfield Street  
Oxford, Pennsylvania 19363  
484.365.6150

Nicole M. Addis, Principal  
Vacant, Assistant Principal

**Penn's Grove School**  
301 South Fifth Street  
Oxford, Pennsylvania 19363  
610.932.6615

Lisa Stenz, Principal  
William Ray, Assistant Principal

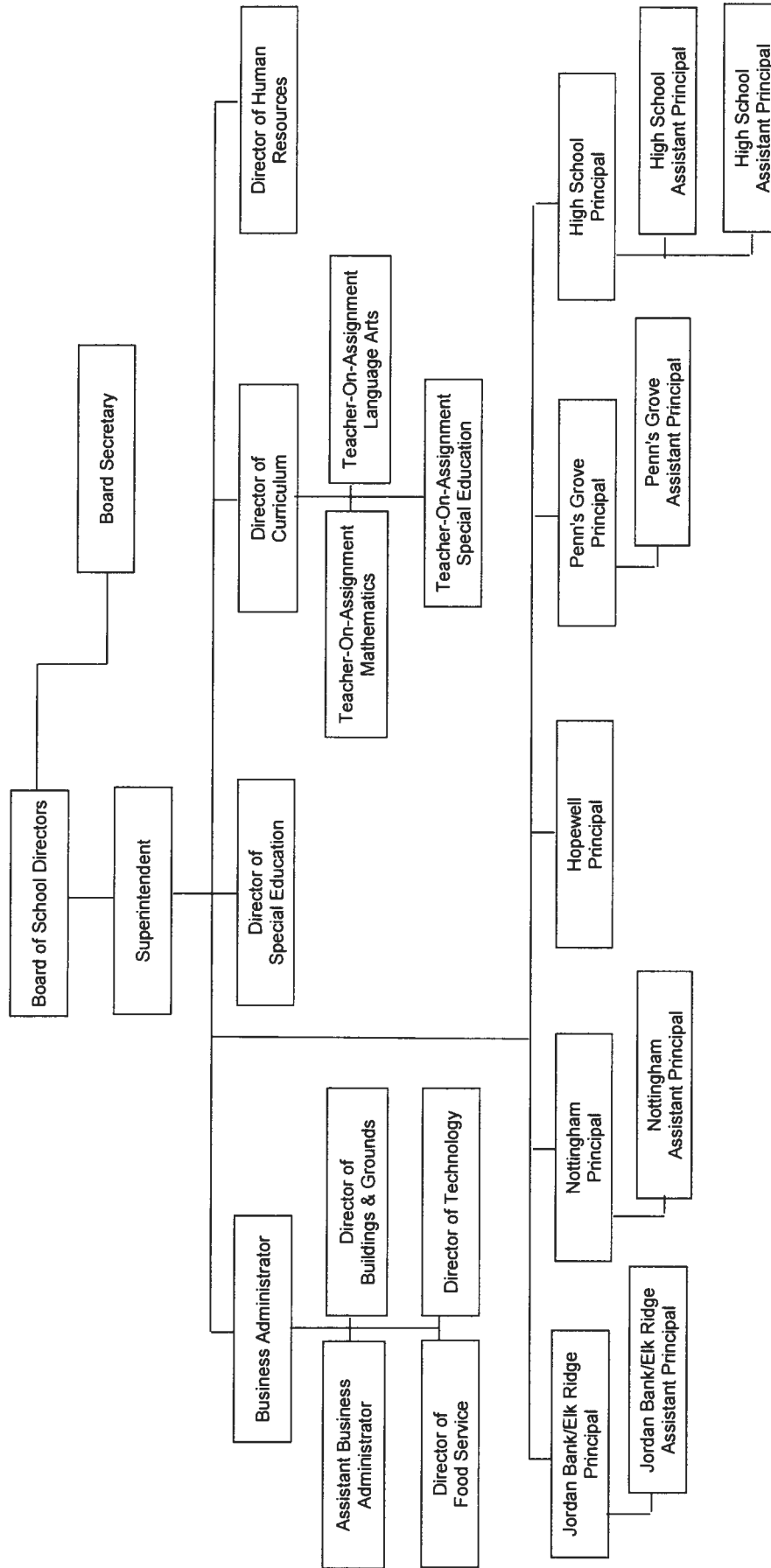
**Oxford Area High School**  
705 Waterway Road  
Oxford, Pennsylvania 19363  
610.932.6640

Dr. Dave C. Madden, Principal  
Gregory T. Taylor, Assistant Principal  
James A. Canaday, Assistant Principal

# OXFORD AREA SCHOOL DISTRICT

## TABLE OF ORGANIZATION

BUDGET 2010-2011



# **OXFORD AREA SCHOOL DISTRICT**

## **Consultants and Advisors**

### **AUDIT FIRM**

Umbreit, Korengel and Associates, P.C., CPA  
714 East Baltimore Pike  
Kennett Square, Pennsylvania 19348

### **ATTORNEY**

Sweet, Stevens, Katz & Williams  
331 Butler Avenue  
P. O. Box 5069  
New Britian, Pennsylvania 18901

### **BOND COUNSEL**

Saul Ewing LLP  
Center Square West  
1500 Market Street, 38<sup>th</sup> Floor  
Philadelphia, Pennsylvania 19102

### **FISCAL AGENT**

Public Financial Management  
Governors Plaza North  
Suite 200, Building 3  
2101 North Front Street  
Harrisburg, Pennsylvania 17110

### **UNDERWRITER**

RBC Dain Rauscher, Inc.  
1 Logan Square, 17th Floor  
130 North 18th Street  
Philadelphia, Pennsylvania 19103

### **OFFICIAL DEPOSITORY**

National Penn Bank  
Third and Locust Streets  
Oxford, Pennsylvania 19363



**OXFORD AREA SCHOOL DISTRICT**  
**THE REPORTING ENTITY AND ITS SERVICES**  
**BUDGET 2010-2011**

The Oxford Area School District is an independent reporting entity clearly within the criteria adopted by the Government Accounting Standards Board's (GASB) Statement #1. All funds and account groups controlled by the district are included in this budget. The criteria used in determining the district's financial reporting entity are financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service.

The district offers a complete K through 12 educational curriculum designed to meet the needs, interests and abilities of students and includes regular education, special education for academically talented and handicapped children, vocational education programs, fine arts and industrial arts. In addition, the district provides early intervention programs and developmental kindergarten and first grade programs for children whose ability to benefit from a regular classroom environment requires enhancement. The district also provides a dual enrollment program, giving high school students the ability to earn college credits.

Students are also encouraged to participate in the many school-sponsored activities including an interscholastic athletic program as well as a variety of clubs and organizations available to secondary students.

District administrators, teachers, and support staff are provided a wide variety of opportunities for participation in professional development workshops, seminars and conferences with the ultimate goal of improving the educational program.

**OXFORD AREA SCHOOL DISTRICT**

**SCHOOL BUILDINGS - INFORMATION**

**BUDGET 2010-2011**

<u>Building</u>	<u>Year of Construction</u>		<u>Number of Classrooms</u>		<u>Projected Enrollment</u>
	<u>Original</u>	<u>Addition</u>	<u>Regular</u>	<u>Total</u>	
Jordan Bank	1952	1992	16	22	290
Elk Ridge	1992	1999 2002 2003	25	28	430
Nottingham	1971	1991	43	45	715
Hopewell	2009		27	38	612
Penn's Grove	2007		33	52	593
High School	2005		63	84	1,229
Total			207	269	3,869

# **FINANCIAL PLAN**

Summary of Significant Accounting Policies  
General Fund Budget  
Special Revenue Fund – Capital Reserve  
Proprietary Fund



**OXFORD AREA SCHOOL DISTRICT**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(EXPLANATION OF FINANCIAL STRUCTURE)**

**BUDGET 2010-2011**

GASB Statement No. 34 establishes new financial reporting requirements for state and local governments throughout the United States. The new statement dramatically changes the way school districts report and present financial information in conformity with Generally Accepted Accounting Principles (GAAP). The new reporting model requires that a school district's basic financial statements include new government-wide statements. These statements will display information about the school entity as a whole and will recognize revenues and expenses on the economic resources measurement focus and the full accrual basis of accounting. These statements will provide information about the long-term effects of past decisions on the school entity's financial position and results of operations.

The presentation of the fund financial statements has also changed with the new reporting model. The measurement focus and basis of accounting will remain the same for both governmental and proprietary funds. A school entity's fiduciary funds will now be reported on the full accrual basis of accounting and the economic resources measurement focus. The fund financial statements, although formatted differently, will provide the same information for the individual funds as currently reported by public school entities. Therefore, these statements will continue to be the source of information for the District's budgetary decisions.

**FUND STRUCTURE AND ACCOUNTING**

The accounting system of the School District is organized on the basis of funds. Each fund is considered a separate accounting entity, with a set of self-balancing accounts that comprise its assets, liabilities and fund equity, revenues and expenditures or expenses, as appropriate. School District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund classifications used by the School District have been defined by generally accepted accounting standards that include three broad fund types: governmental, proprietary, and fiduciary.

Resources segregated into the Governmental Fund types are those used for the usual school services financed by local taxes, state subsidy and federal aid. The District uses three types of Governmental Funds: a General Fund, a Capital Projects Fund and Special Revenue Funds (the Capital Reserve). The General Fund is the operating fund of the School District. Capital Project Funds are used to account for financial resources to pay for the renovation, acquisition or construction of major capital equipment and facilities. Special Revenue Funds are maintained to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The Capital Reserve Fund, a Special Revenue Fund, is restricted to expenditures for capital items and debt service. Resources segregated into the Proprietary Fund category are those used to finance activities similar to those often found in the private sector. The

activities are usually financed, at least partially, from a user charge. The District uses only one Proprietary Fund: an Enterprise Fund (the Food Service Fund). The Food Service Fund is used to account for all revenues, food purchases, costs and expenses pertaining to food service operations which are financed and operated in a manner similar to private business enterprises where the stated intent is that the cost, including depreciation and indirect costs, of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

Resources segregated into the Fiduciary Fund are those held by the School District as a trustee for some other entity or group. The District uses two Fiduciary Fund types - Trust Funds and Agency Funds. Trust Funds are used to account for scholarship funds held by the District in a custodial capacity and include both expendable and nonexpendable trusts. The Agency Fund is used to account for the receipts and disbursements of monies from student activity organizations. These organizations exist at the explicit approval of and are subject to revocation by the District's governing body. This accounting reflects the District's agency relationship with the student activity organizations.

The District is legally required to adopt budgets for the General Fund, the Capital Projects Fund and all Special Revenue Funds. While not legally required, the District adopts a budget for the Enterprise (Food Service) Fund as a means to control expenses. The District is not required and does not adopt budgets for Fiduciary Funds. The General Fund budget, the Capital Project Fund Budgets, the Special Revenue (Capital Reserve) Fund budgets and the Enterprise (Food Service) Fund budget are presented in this document.

#### **BASIS FOR MEASURING AVAILABLE REVENUE AND EXPENDITURES**

The modified accrual basis of accounting is used for all governmental fund types and expendable trust and agency fund types. Under this system, revenues are recognized when susceptible to accrual - both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

Property taxes are recorded as assets when levied. Because the collection of those unpaid at the end of the fiscal year is not assured, they are recorded as deferred revenue rather than revenue. This deferred revenue becomes revenue in the fiscal year in which the taxes are collected. Property taxes collected within sixty days subsequent to year-end are susceptible to accrual under the modified accrual basis of accounting and are recognized as revenue in the current year.

The accrual basis of accounting is utilized by the Proprietary Fund and the Fiduciary Fund. Under the accrual basis of accounting, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred.

#### **CLASSIFICATION AND PRESENTATION OF REVENUE AND EXPENDITURES**

The Pennsylvania Department of Education has adopted a system for the classification of revenue and expenditures based on generally accepted accounting standards for school entities. The system is used for budgeting, accounting, and financial reporting in compliance with Generally

Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB).

The classification and coding structure to record financial transactions under the accounting system provides for three basic types of activity: revenues and other financing sources; expenditures and other financing uses; and transactions affecting the balance sheet/statement of net assets only. For each type of transaction, the specific account code is made up of a combination of dimensions. Each dimension describes one way of classifying financial activity.

As required by the Pennsylvania Department of Education, the District classifies revenues by fund and revenue source dimensions. Revenues are segregated into three sources: Local Sources, State Sources, and Federal Sources. Local sources include such receipts as property taxes and interest on investments. State sources consist of monies received by the District from the Commonwealth of Pennsylvania among which are funds to support the basic instructional program, special education services, and the transportation of students. Federal sources are those funds provided by the federal government, of which the largest is the Title I program for disadvantaged students.

The Department also requires the District to classify expenditures by a combination of dimensions. The required expenditure dimensions include: fund, function, object, funding source, and instructional organization. The function dimension is used to classify expenditures according to the principal purpose for which expenditures are made (e.g. Instruction and Support Services). As used in the expenditure classification system, the object dimension applies to the article purchased or the service obtained (e.g. Salaries, Fringe Benefits, Supplies and Equipment).

While not required, the District also classifies expenditures by operational unit, responsibility cost center, subject matter and job classification dimensions. The responsibility cost center dimension (e.g. instructional services and transportation) is used to classify expenditures by operational units defined by the District.

The District is legally required to prepare budgets at the fund, function and object level of classification. Accordingly, revenue and expenditures are presented herein at the level required by the Department of Education. The District also presents expenditures by responsibility cost center in this document since it is the classification system used to manage and control the resources provided for educational programs and services. A cross-classification of responsibility cost center expenditures by function and by object is also presented. This presentation provides management with meaningful perspectives on spending.

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# **GENERAL FUND**

## **BUDGET SUMMARIES**



**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

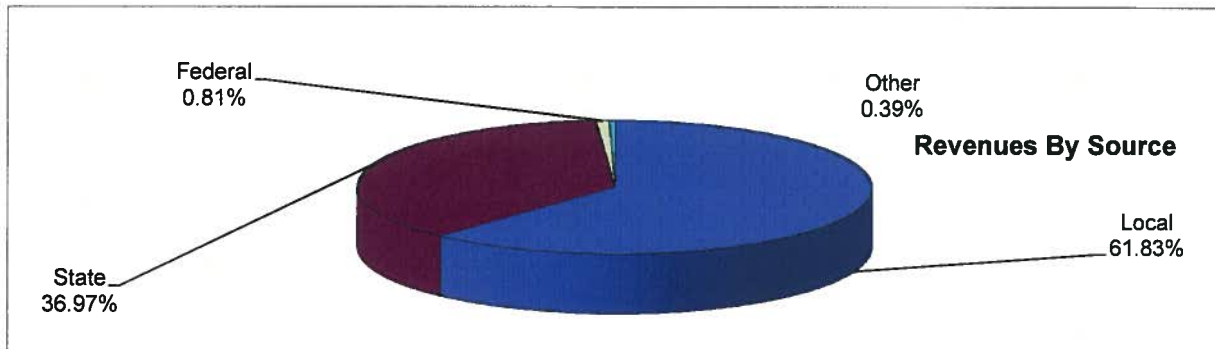
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE  
(by function)

<u>Category</u>	<u>Budget 2010-2011</u>	<u>Budget 2009-2010</u>	<u>Percentage</u>	
			<u>Increase Over 2009-2010</u>	<u>Of Each Category To Total</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, JULY 1, 2010	\$ <u>4,133,211</u>			
<u>REVENUE</u>				
6000 Local Sources	\$ 34,565,663	\$ 34,648,017	(0.24%)	62.08%
7000 State Sources	20,664,888	18,766,854	10.11%	37.11%
8000 Federal Sources	<u>452,469</u>	<u>452,469</u>	<u>0.00%</u>	<u>0.81%</u>
TOTAL REVENUE	\$ <u>55,683,020</u>	\$ <u>53,867,340</u>	<u>3.37%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
1000 Instructional	\$ 32,312,572	\$ 31,141,663	3.76%	57.80%
2000 Support Services	15,528,162	14,856,443	4.52%	27.78%
3000 Operation of NonInstructional Services	<u>914,925</u>	<u>874,137</u>	<u>4.67%</u>	<u>1.64%</u>
TOTAL EXPENDITURES	\$ <u>48,755,659</u>	\$ <u>46,872,243</u>	<u>6.32%</u>	<u>87.21%</u>
<u>OTHER EXPENDITURES &amp; FINANCING USES</u>				
5000 Other Expenditures & Financing Uses	\$ 6,880,556	\$ 6,948,292	(0.97%)	12.31%
5000 Fund Transfers	166,805	166,805	0.00%	0.30%
5000 Budgetary Reserve	<u>100,000</u>	<u>100,000</u>	<u>0.00%</u>	<u>0.18%</u>
TOTAL OTHER FINANCING USES	\$ <u>7,147,361</u>	\$ <u>7,215,097</u>	<u>(0.94%)</u>	<u>12.79%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ <u>55,903,020</u>	\$ <u>54,087,340</u>	<u>3.36%</u>	<u>100.00%</u>
UNRESERVED/UNDESIGNATED FUND BALANCE AS OF JUNE 30, 2011	\$ <u>3,913,211</u>			

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

COMPARISON OF REVENUES  
2010-11 TO 2009-10 BUDGET

	2010-2011 BUDGET	2009-2010 BUDGET	\$ Increase Over 2009-2010	% Increase Over 2009-2010
<b>6000 LOCAL SOURCES</b>				
6111 Real Estate Taxes	\$ 29,928,578	\$ 30,104,913	\$ (176,335)	(0.59%)
6112 Interim Taxes	250,000	200,000	50,000	25.00%
6113 Public Utility Realty Tax	40,000	37,000	3,000	8.11%
6151 Earned Income Tax	2,050,055	1,949,074	100,981	5.18%
6153 Real Estate Transfer Tax	328,000	365,000	(37,000)	(10.14%)
6400 Delinquent Taxes	1,000,000	960,000	40,000	4.17%
6510 Earnings on Investments	195,000	220,000	(25,000)	(11.36%)
6710 Gate Receipts	26,000	26,000	0	0.00%
6740 Participation Fees	25,000	50,000	(25,000)	(50.00%)
6790 Student Activity Income	113,030	113,030	0	0.00%
6831 IDEA Pass-Through Funds	400,000	400,000	0	0.00%
6910 Rentals	110,000	106,000	4,000	3.77%
6920 Contributions/Donations	0	17,000	(17,000)	(100.00%)
6991 Refunds of Prior Years' Expenditures	50,000	50,000	0	0.00%
6999 Miscellaneous Revenue	50,000	50,000	0	0.00%
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$ 34,565,663</b>	<b>\$ 34,648,017</b>	<b>\$ (82,354)</b>	<b>(0.24%)</b>
<b>7000 STATE SOURCES</b>				
7110 Basic Education Funding	\$ 11,241,715	\$ 9,699,177	\$ 1,542,538	15.90%
7140 Charter Schools	1,471,625	1,422,781	48,844	3.43%
7160 Tuition	50,000	50,000	0	0.00%
7270 Special Education	1,532,425	1,560,466	(28,041)	(1.80%)
7291 Educational Assistance Program	104,895	123,469	(18,574)	(15.04%)
7310 Transportation	1,549,401	1,489,809	59,592	4.00%
7320 Sinking Fund	981,395	1,047,406	(66,011)	(6.30%)
7330 Medical Reimbursement	76,000	75,000	1,000	1.33%
7340 State Property Tax Allocation	1,588,431	1,585,321	3,110	0.20%
7501 PA Accountability Grants	505,078	505,000	78	0.02%
7810 Social Security	753,871	732,681	21,190	2.89%
7820 Retirement	810,052	475,744	334,308	70.27%
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$ 20,664,888</b>	<b>\$ 18,766,854</b>	<b>\$ 1,898,034</b>	<b>10.11%</b>
<b>8000 FEDERAL SOURCES</b>				
8514 Title I	\$ 452,469	\$ 452,469	\$ 0	0.00%
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$ 452,469</b>	<b>\$ 452,469</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>9000 OTHER SOURCES</b>				
0000 Fund Balance Appropriation	\$ 220,000	\$ 220,000	\$ 0	0.00%
<b>TOTAL REVENUE FROM OTHER SOURCES</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 55,903,020</b>	<b>\$ 54,087,340</b>	<b>\$ 1,815,680</b>	<b>3.36%</b>

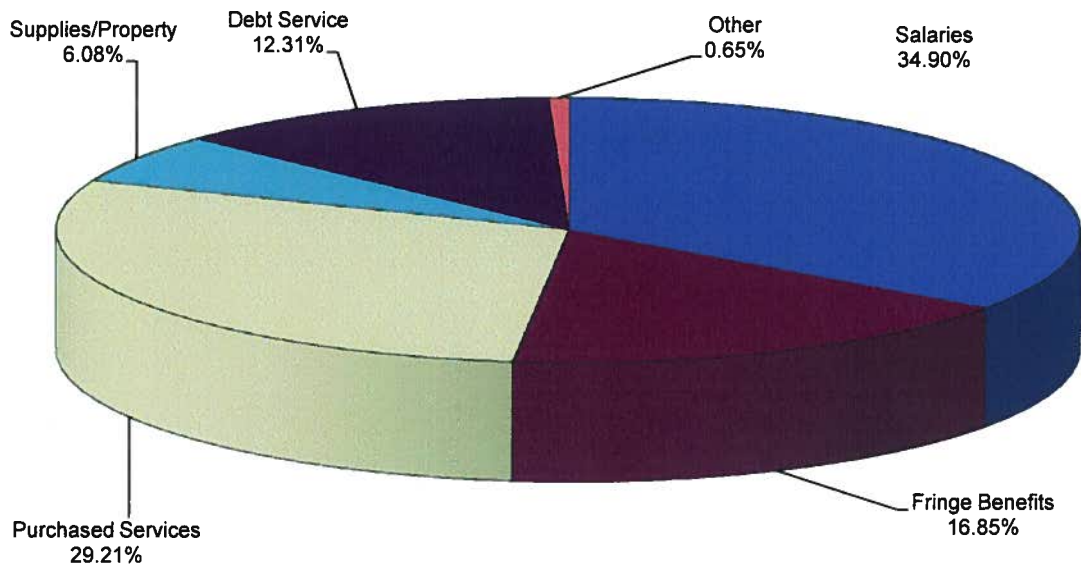


**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES  
(by object)

Category	Budget 2010-2011	Budget 2009-2010	\$ Increase Over 2009-2010	% Increase Over 2009-2010
<u>Expenditures</u>				
100 Salaries	\$ 19,509,702	\$ 18,987,698	\$ 522,004	2.75%
200 Fringe Benefits	9,418,033	7,641,092	1,776,941	23.26%
300 Professional Services	4,261,458	4,319,395	(57,937)	(1.34%)
400 Purchased Property Services	1,058,861	1,022,819	36,042	3.52%
500 Other Purchased Services	11,008,299	11,246,451	(238,152)	(2.12%)
600 Supplies	3,167,777	3,247,124	(79,347)	(2.44%)
700 Property	233,195	308,664	(75,469)	(24.45%)
800 Other Objects	3,878,890	3,997,292	(118,402)	(2.96%)
900 Other Uses of Funds	<u>3,366,805</u>	<u>3,316,805</u>	<u>50,000</u>	<u>1.51%</u>
Totals	<u>\$ 55,903,020</u>	<u>\$ 54,087,340</u>	<u>\$ 1,815,680</u>	<u>3.36%</u>

**Percentage of Each Object to Total**



**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

COMPARISON OF EXPENDITURES  
2010-11 TO 2009-10 BUDGET

FUNCTION OBJECT	2010-2011 BUDGET	2009-2010 BUDGET	\$ Increase Over 2009-2010	% Increase Over 2009-2010
<b>1100 REGULAR PROGRAMS</b>				
100 Salaries	\$ 11,146,986	\$ 11,043,656	\$ 103,330	0.94%
200 Fringe Benefits	5,473,774	4,467,484	1,006,290	22.52%
300 Purchased Professional Services	432,518	486,643	(54,125)	(11.12%)
400 Purchased Property Services	116,819	94,045	22,774	24.22%
500 Other Contracted Services	3,858,079	3,822,148	35,931	0.94%
600 Supplies	544,832	523,441	21,391	4.09%
700 Property	73,405	74,256	(851)	(1.15%)
800 Other Objects	16,284	15,635	649	4.15%
<b>TOTAL</b>	<b>\$ 21,662,697</b>	<b>\$ 20,527,308</b>	<b>\$ 1,135,389</b>	<b>5.53%</b>
<b>1200 SPECIAL PROGRAMS</b>				
100 Salaries	\$ 2,597,283	\$ 2,381,456	\$ 215,827	9.06%
200 Fringe Benefits	1,174,695	912,652	262,043	28.71%
300 Purchased Professional Services	3,020,993	3,093,727	(72,734)	(2.35%)
400 Purchased Property Services	4,700	4,700	0	0.00%
500 Other Contracted Services	2,563,389	2,992,172	(428,783)	(14.33%)
600 Supplies	35,120	33,660	1,460	4.34%
700 Property	3,750	2,100	1,650	78.57%
800 Other Objects	2,450	2,310	140	6.06%
<b>TOTAL</b>	<b>\$ 9,402,380</b>	<b>\$ 9,422,777</b>	<b>\$ (20,397)</b>	<b>(0.22%)</b>
<b>1300 VOCATIONAL PROGRAMS</b>				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	1,083,725	1,042,966	40,759	3.91%
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Other Objects	0	0	0	0.00%
<b>TOTAL</b>	<b>\$ 1,083,725</b>	<b>\$ 1,042,966</b>	<b>\$ 40,759</b>	<b>3.91%</b>
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>				
100 Salaries	\$ 138,428	\$ 116,293	\$ 22,135	19.03%
200 Fringe Benefits	21,967	17,189	4,778	27.80%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Professional Services	0	0	0	0.00%
500 Other Contracted Services	0	3,287	(3,287)	(100.00%)
600 Supplies	3,375	11,843	(8,468)	(71.50%)
700 Property	0	0	0	0.00%
800 Dues	0	0	0	0.00%
<b>TOTAL</b>	<b>\$ 163,770</b>	<b>\$ 148,612</b>	<b>\$ 15,158</b>	<b>10.20%</b>

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

COMPARISON OF EXPENDITURES  
2010-11 TO 2009-10 BUDGET

FUNCTION OBJECT	2010-2011 BUDGET	2009-2010 BUDGET	\$ Increase Over 2009-2010	% Increase Over 2009-2010
<b>2100 PUPIL SERVICES</b>				
100 Salaries	\$ 794,145	\$ 767,061	\$ 27,084	3.53%
200 Fringe Benefits	393,958	317,037	76,921	24.26%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	26,825	27,455	(630)	(2.29%)
600 Supplies	8,980	9,280	(300)	(3.23%)
700 Property	0	0	0	0.00%
800 Other Objects	2,435	2,615	(180)	(6.88%)
<b>TOTAL</b>	<b>\$ 1,226,343</b>	<b>\$ 1,123,448</b>	<b>\$ 102,895</b>	<b>9.16%</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL</b>				
100 Salaries	\$ 726,913	\$ 645,701	\$ 81,212	12.58%
200 Fringe Benefits	341,615	254,733	86,882	34.11%
300 Purchased Professional Services	28,280	56,561	(28,281)	(50.00%)
400 Purchased Property Services	5,350	5,350	0	0.00%
500 Other Contracted Services	13,597	23,022	(9,425)	(40.94%)
600 Supplies	84,335	92,999	(8,664)	(9.32%)
700 Property	22,990	16,178	6,812	42.11%
800 Other Objects	2,895	3,235	(340)	(10.51%)
<b>TOTAL</b>	<b>\$ 1,225,975</b>	<b>\$ 1,097,779</b>	<b>\$ 128,196</b>	<b>11.68%</b>
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>				
100 Salaries	\$ 1,734,039	\$ 1,677,414	\$ 56,625	3.38%
200 Fringe Benefits	753,408	634,978	118,430	18.65%
300 Purchased Professional Services	142,500	139,500	3,000	2.15%
400 Purchased Property Services	33,949	29,930	4,019	13.43%
500 Other Contracted Services	122,070	126,185	(4,115)	(3.26%)
600 Supplies	18,605	19,755	(1,150)	(5.82%)
700 Property	1,700	1,700	0	0.00%
800 Other Objects	22,375	22,900	(525)	(2.29%)
<b>TOTAL</b>	<b>\$ 2,828,646</b>	<b>\$ 2,652,362</b>	<b>\$ 176,284</b>	<b>6.65%</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>				
100 Salaries	\$ 338,449	\$ 389,478	\$ (51,029)	(13.10%)
200 Fringe Benefits	204,265	197,387	6,878	3.48%
300 Purchased Professional Services	4,000	4,000	0	0.00%
400 Purchased Property Services	510	510	0	0.00%
500 Other Contracted Services	4,065	2,445	1,620	66.26%
600 Supplies	6,800	5,900	900	15.25%
700 Property	3,750	3,830	(80)	(2.09%)
800 Other Objects	545	505	40	7.92%
<b>TOTAL</b>	<b>\$ 562,384</b>	<b>\$ 604,055</b>	<b>\$ (41,671)</b>	<b>(6.90%)</b>

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

COMPARISON OF EXPENDITURES  
2010-11 TO 2009-10 BUDGET

FUNCTION OBJECT	2010-2011 BUDGET	2009-2010 BUDGET	\$ Increase Over 2009-2010	% Increase Over 2009-2010
<b>2500 SUPPORT SERVICES - BUSINESS</b>				
100 Salaries	\$ 374,586	\$ 366,887	\$ 7,699	2.10%
200 Fringe Benefits	162,926	132,641	30,285	22.83%
400 Purchased Property Services	7,200	7,200	0	0.00%
500 Other Contracted Services	20,700	21,200	(500)	(2.36%)
600 Supplies	9,400	9,400	0	0.00%
700 Property	4,100	4,100	0	0.00%
800 Other Objects	2,100	1,600	500	31.25%
<b>TOTAL</b>	<b>\$ 581,012</b>	<b>\$ 543,028</b>	<b>\$ 37,984</b>	<b>6.99%</b>
<b>2600 OPERATION AND MAINTENANCE OF PLANT</b>				
100 Salaries	\$ 791,688	\$ 771,090	\$ 20,598	2.67%
200 Fringe Benefits	575,675	455,124	120,551	26.49%
300 Purchased Professional Services	527,177	432,364	94,813	21.93%
400 Purchased Property Services	847,133	836,884	10,249	1.22%
500 Other Contracted Services	175,000	175,000	0	0.00%
600 Supplies	1,840,500	1,913,390	(72,890)	(3.81%)
700 Property	20,000	30,000	(10,000)	(33.33%)
800 Other Objects	500	500	0	0.00%
<b>TOTAL</b>	<b>\$ 4,777,673</b>	<b>\$ 4,614,352</b>	<b>\$ 163,321</b>	<b>3.54%</b>
<b>2700 STUDENT TRANSPORTATION SERVICES</b>				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
400 Purchased Property Services	6,000	6,000	0	0.00%
500 Other Contracted Services	2,895,249	2,742,071	153,178	5.59%
600 Supplies	421,700	421,700	0	0.00%
700 Property	10,000	10,000	0	0.00%
800 Other Objects	300	300	0	0.00%
<b>TOTAL</b>	<b>\$ 3,333,249</b>	<b>\$ 3,180,071</b>	<b>\$ 153,178</b>	<b>4.82%</b>
<b>2800 CENTRAL SERVICES</b>				
100 Salaries	\$ 432,973	\$ 415,862	\$ 17,111	4.11%
200 Fringe Benefits	213,357	165,410	47,947	28.99%
300 Purchased Professional Services	47,350	48,600	(1,250)	(2.57%)
400 Purchased Property Services	16,200	17,200	(1,000)	(5.81%)
500 Other Contracted Services	49,300	72,200	(22,900)	(31.72%)
600 Supplies	161,300	173,726	(12,426)	(7.15%)
700 Property	49,500	125,000	(75,500)	(60.40%)
800 Other Objects	900	1,350	(450)	(33.33%)
<b>TOTAL</b>	<b>970,880</b>	<b>1,019,348</b>	<b>(48,468)</b>	<b>(4.75%)</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
500 Other Contracted Services	\$ 22,000	\$ 22,000	\$ 0	0.00%



**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2010-2011

COMPARISON OF EXPENDITURES  
2010-11 TO 2009-10 BUDGET

FUNCTION OBJECT	2010-2011 BUDGET	2009-2010 BUDGET	\$ Increase Over 2009-2010	% Increase Over 2009-2010
<b>3200 OPERATION OF NONINSTRUCTIONAL SERVICES-STUDENT ACTIVITIES</b>				
100 Salaries	\$ 434,212	\$ 412,800	\$ 21,412	5.19%
200 Fringe Benefits	102,393	86,457	15,936	18.43%
300 Purchased Professional Services	58,640	58,000	640	1.10%
400 Purchased Property Services	21,000	21,000	0	0.00%
500 Other Contracted Services	154,300	154,300	0	0.00%
600 Supplies	32,830	32,030	800	2.50%
700 Property	44,000	41,500	2,500	6.02%
800 Other Objects	47,550	48,050	(500)	(1.04%)
<b>TOTAL</b>	<b>\$ 894,925</b>	<b>\$ 854,137</b>	<b>\$ 40,788</b>	<b>4.78%</b>
<b>3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SERVICES</b>				
500 Other Contracted Services	\$ 20,000	\$ 20,000	\$ 0	0.00%
800 Other Objects	0	0	0	100.00%
<b>TOTAL</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>5100 OTHER EXPENDITURES AND FINANCING USES</b>				
800 Other Objects	\$ 3,780,556	\$ 3,898,292	\$ (117,736)	(3.02%)
900 Other Financing	3,100,000	3,050,000	50,000	1.64%
<b>TOTAL</b>	<b>\$ 6,880,556</b>	<b>\$ 6,948,292</b>	<b>\$ (67,736)</b>	<b>(0.97%)</b>
<b>5200 INTERFUND TRANSFERS</b>				
900 Other Financing	\$ 166,805	\$ 166,805	\$ 0	0.00%
<b>5900 OTHER FINANCING USES</b>				
<b>BUDGETARY RESERVE</b>				
800 Budget Reserve	\$ 100,000	\$ 100,000	\$ 0	0.00%
<b>TOTAL ALL FUNCTIONS</b>	<b>\$ 55,903,020</b>	<b>\$ 54,087,340</b>	<b>\$ 1,815,680</b>	<b>3.36%</b>

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# **GENERAL FUND**

## **REVENUE BUDGET**



**OXFORD AREA SCHOOL DISTRICT**  
**REVENUE SUMMARY**  
**BUDGET 2010-2011**

	<u>ACCOUNT</u>	<u>BUDGET 2010-2011</u>	<u>BUDGET 2009-2010</u>	<u>PERCENT CHANGE</u>
6000	REVENUE FROM LOCAL SOURCES	\$34,565,663	\$34,648,017	-0.24%
7000	REVENUE FROM STATE SOURCES	20,664,888	18,766,854	10.11%
8000	REVENUE FROM FEDERAL SOURCES	452,469	452,469	0.00%
9000	REVENUE FROM OTHER SOURCES	0	0	0.00%
0000	FUND BALANCE APPROPRIATION	220,000	220,000	100.00%
		<u>\$55,903,020</u>	<u>\$54,087,340</u>	<u>3.36%</u>
	TOTAL REVENUE			

REVENUES: Classified by type and source for the various funds of a school district revenues are defined as additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent the cancellation of certain liabilities or decrease in assets.

1. Revenue from LOCAL sources is the amount of money produced within the boundaries of the school district and available for use within the current fiscal year.
2. Revenue from STATE sources is revenue from funds produced within the boundaries of and collected by the State and distributed to school districts in amounts different proportionately from those which are collected within the district.
3. Revenue from FEDERAL sources is revenue from funds collected by the federal government and distributed to school districts in amounts that differ in proportion from those which are collected within the district.
4. Revenue from OTHER sources is revenue from funds not classified elsewhere.
5. FUND BALANCE APPROPRIATION represents those funds available from prior year's resources that have not been reserved for special purposes.

# OXFORD AREA SCHOOL DISTRICT

## REVENUE SUMMARY

### BUDGET 2010-2011

	2010-2011	2009-2010
<b><u>LOCAL SOURCES</u></b>		
6111 Real Estate Taxes	\$ 29,928,578	\$ 30,104,913
6112 Interim Taxes	250,000	200,000
6113 Public Utility Realty Tax	40,000	37,000
6151 Earned Income Tax	2,050,055	1,949,074
6153 Real Estate Transfer Tax	328,000	365,000
6400 Delinquent Taxes	1,000,000	960,000
6510 Earnings on Investments	195,000	220,000
6710 Gate Receipts	26,000	26,000
6740 Participation Fees	25,000	50,000
6790 Student Activity Income	113,030	113,030
6831 IDEA Pass-Through Funds	400,000	400,000
6910 Rentals	110,000	106,000
6920 Contributions/Donations	0	17,000
6991 Refunds of Prior Years' Expenditures	50,000	50,000
6999 Miscellaneous Revenue	50,000	50,000
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b><u>\$ 34,565,663</u></b>	<b><u>\$ 34,648,017</u></b>
<b><u>STATE SOURCES</u></b>		
7110 Basic Education Funding	\$ 11,241,715	\$ 9,699,177
7140 Charter Schools	1,471,625	1,422,781
7160 Tuition	50,000	50,000
7270 Special Education	1,532,425	1,560,466
7291 Educational Assistance Program	104,895	123,469
7310 Transportation	1,549,401	1,489,809
7320 Sinking Fund	981,395	1,047,406
7330 Medical Reimbursement	76,000	75,000
7340 State Property Tax Reduction Allocation	1,588,431	1,585,321
7501 PA Accountability Grant	505,078	505,000
7810 Social Security	753,871	732,681
7820 Retirement	810,052	475,744
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b><u>\$ 20,664,888</u></b>	<b><u>\$ 18,766,854</u></b>
<b><u>FEDERAL SOURCES</u></b>		
8514 ECIA Title 1	\$ 452,469	\$ 452,469
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b><u>\$ 452,469</u></b>	<b><u>\$ 452,469</u></b>
<b><u>FUND BALANCE APPROPRIATION</u></b>		
0000 Fund Balance Appropriation	\$ 220,000	\$ 220,000
<b>TOTAL REVENUE FROM FUND BALANCE</b>	<b><u>\$ 220,000</u></b>	<b><u>\$ 220,000</u></b>
<b>TOTAL REVENUE BUDGET</b>	<b><u><u>\$ 55,903,020</u></u></b>	<b><u><u>\$ 54,087,340</u></u></b>

# **OXFORD AREA SCHOOL DISTRICT**

## **REVENUE EXPLANATION**

### **BUDGET 2010-2011**

**6111 REAL ESTATE TAX** - Real Estate Tax is the main source of revenue for funding the operation of the Oxford Area School District. It is based on the assessed valuation of all taxable property within the School District.

This year's tax is based on an assessed valuation of \$1,111,084,636 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,066,641. The total millage required for the 2010-2011 budget is 29.5479 mills.

**6112 INTERIM TAX** - Interim Tax is revenue from the increase in assessed valuations of local property as a result of improvements, or construction to that property during the school year. This year's estimate is based on historical data and the expected new construction in the area as determined by the number of building permits issued by municipalities.

**6113 PUBLIC UTILITY REALTY TAX** - Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state collects and then distributes a prescribed sum among local taxing authorities including school districts and that payment of state tax in lieu of local taxes upon public utility realty.

**6151 EARNED INCOME TAX** - Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.

**6153 TRANSFER TAX** - Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the district boundaries sold during the year. This tax is equal to 1/2% of the value of the property being sold and is paid at the time of the transfer. This year's estimate is based on historical data and anticipated housing trends for the area.

**6400 DELINQUENT TAX** - Compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit that have become delinquent.

**6510 EARNINGS ON INVESTMENTS** - Earnings on investments is revenue received from the investing of school district money as it becomes available. This year's estimate assumes an average interest rate of 1.0% on investments plus additional earnings on uninvested cash balances in money market and savings accounts.

**6710 GATE RECEIPTS** - Revenue from patrons of a school sponsored activity such as an athletic event.

**6740 PARTICIPATION FEES** - Revenue from students for fees such as parking, and activity participation.

**6790 STUDENT ACTIVITY INCOME** – Revenue from other student activities not classified elsewhere.

**6831 IDEA PASS-THROUGH FUNDS** - Federal revenue received from a Pennsylvania school district, area vocational-technical school or an intermediate unit as an agent of the Federal Government.

**6910 RENTALS** - Rentals is revenue received from various government bodies, organizations, and civic groups for the rental of the district's buildings and facilities.

**6920 CONTRIBUTIONS/DONATIONS** – Revenue from a philanthropic foundation, private individuals or private organizations for which no repayment or special service is expected.

**6991 REFUNDS OF PRIOR YEARS' EXPENDITURES** - Refunds are receipts of cash returning all or part of a prior period(s) expenditure.

**6999 MISCELLANEOUS REVENUE** - Revenue from local sources not classified elsewhere.

**7110 BASIC EDUCATION FUNDING** - Basic Education Funding is the primary source of state funding provided to local school districts. Each school district's share of this subsidy is based on a formula that takes into account the district's Average Daily Membership (weighted); Market Value (Aid Ratio); Personal Income (Aid Ratio); Local Tax Effort; and other provisions too numerous to discuss in this format.

**7140 CHARTER SCHOOL FUNDING** – Revenue received by a school district from the Commonwealth for students enrolled in charter schools per Section 2591 of the Public School Code.

**7160 TUITION** - Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the School Code.

**7270 SPECIAL EDUCATION** - Special Education is reimbursement to school districts for the operation of mandated special education programs. This subsidy is formula generated based on the total number of pupils in attendance at the school.

**7291 EDUCATIONAL ASSISTANCE PROGRAM** - Revenue received from the Commonwealth as part of the Tutoring Initiative authorized by Act 48 of 2003.

**7310 TRANSPORTATION** - Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. It is not required that each district operate a busing program, but if operated, it must comply with the state law and regulations and is then eligible for reimbursement based on the number of students transported, miles driven, and other approved factors.



**7320 SINKING FUND** - Revenue received from the Commonwealth as a full or partial subsidy payment on account of approved lease rentals, sinking fund obligations, or any approved LEA debt obligation for which the Department of Education has assigned a lease number.

**7340 STATE PROPERTY TAX REDUCTION ALLOCATION** - Revenue received from the Commonwealth for state-funded local tax relief. Districts must reduce property taxes through as homestead and farmstead exclusion. Payments are made from state gaming funds and in accordance with the Tax Payer Relief Act, also know as Special Session Act 1 of 2006.

**7330 MEDICAL REIMBURSEMENT** - Revenue received from the Commonwealth as subsidy on account of medical, dental and nurse services. Payments are made in accordance with Section 2505.1 of the Public School Code.

**7500 EXTRA GRANTS** – Revenue received from the Commonwealth as extra grants not specified elsewhere in the revenue from the State Sources Section. (Subaccounts may be established if more that one extra grant is received.)

**7501 PA ACCOUNTABILITY GRANT** – Revenue received from the Commonwealth authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.

**7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES** - Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.

**7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS** - Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employee's Retirement System.

**8514 TITLE I** - Revenue received for the education of disadvantaged children under the Elementary and Secondary Education Consolidation and Improvement Act (ESEA) Public Law 97-35. This program assists students with reading problems.

**9000 FUND BALANCE APPROPRIATIONS** - Fund Balance Appropriation represents the equity of prior year's operations that is being committed to the 2010-2011 operation.

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# **GENERAL FUND**

## **EXPENDITURE BUDGET**



## OXFORD AREA SCHOOL DISTRICT

### EXPENDITURES SUMMARY INSTRUCTIONAL - 1000 SERIES

#### BUDGET 2010-2011

<u>ACCOUNT</u>	<u>BUDGET 2010-2011</u>	<u>BUDGET 2009-2010</u>	<u>PERCENT CHANGE</u>
1100 REGULAR EDUCATION PROGRAMS	\$21,662,697	\$20,527,308	5.53%
1200 SPECIAL EDUCATION PROGRAMS	9,402,380	9,422,777	-0.22%
1300 VOCATIONAL EDUCATION PROGRAMS	1,083,725	1,042,966	3.91%
1400 OTHER INSTRUCTIONAL PROGRAMS	163,770	148,612	10.20%
TOTAL INSTRUCTIONAL SERVICES	<u>\$32,312,572</u>	<u>\$31,141,663</u>	<u>3.76%</u>

INSTRUCTION: The activities dealing directly with the interaction between teachers and students. Teaching may be provided in a school classroom, in another location such as a home or hospital or in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistants of any type which assist in the instructional process.

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY INSTRUCTIONAL - 1000 SERIES

### BUDGET 2010-2011

		2010-2011	2009-2010
1100	REGULAR EDUCATION PROGRAMS		
(1)	Salaries	\$ 11,146,986	\$ 11,043,656
(2)	Benefits	5,473,774	4,467,484
(3)	Professional Services	432,518	486,643
(4)	Purchased Property Services	101,159	94,045
(5)	Other Purchased Services	3,858,079	3,822,148
(6)	Supplies	560,492	523,441
(7)	Property	73,405	74,256
(8)	Other Objects	16,284	15,635
		<u>\$ 21,662,697</u>	<u>\$ 20,527,308</u>
1200	SPECIAL EDUCATION PROGRAMS		
(1)	Salaries	\$ 2,597,283	\$ 2,381,456
(2)	Benefits	1,174,695	912,652
(3)	Professional Services	3,020,993	3,093,727
(4)	Purchased Property Services	4,700	4,700
(5)	Other Purchased Services	2,563,389	2,992,172
(6)	Supplies	35,120	33,660
(7)	Property	3,750	2,100
(8)	Other Objects	2,450	2,310
		<u>\$ 9,402,380</u>	<u>\$ 9,422,777</u>
1300	VOCATIONAL EDUCATION PROGRAMS		
(1)	Salaries	\$ 0	\$ 0
(2)	Benefits	0	0
(3)	Professional Services	0	0
(4)	Purchased Property Services	0	0
(5)	Other Purchased Services	1,083,725	1,042,966
(6)	Supplies	0	0
(7)	Property	0	0
(8)	Other Objects	0	0
		<u>\$ 1,083,725</u>	<u>\$ 1,042,966</u>
1400	OTHER INSTRUCTIONAL PROGRAMS		
(1)	Salaries	\$ 138,428	\$ 116,293
(2)	Benefits	21,967	17,189
(3)	Professional Services	0	0
(4)	Purchased Property Services	0	0
(5)	Other Purchased Services	0	3,287
(6)	Supplies	3,375	11,843
(8)	Other Objects	0	0
		<u>\$ 163,770</u>	<u>\$ 148,612</u>
	TOTAL 1000 SERIES	<u>\$ 32,312,572</u>	<u>\$ 31,141,663</u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1100 REGULAR PROGRAMS:**

Elementary and Secondary programs include activities designed to provide students (K through 12) with the learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. This includes Federal Instructional Programs.

(1) Salaries: The money budgeted for 105.0 elementary (K through 6) and 91.5 secondary (7 through 12) teaching positions, 22 instructional aides, 13 cafeteria aides and 2 security monitors. This account also includes the money for additional credits, tutoring programs, curriculum work, teacher mentoring and substitute teachers. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Elementary Teachers	\$ 5,529,244	\$ 5,398,280
Secondary Teachers	5,252,795	5,248,692
After School Tutoring	31,187	68,437
Aides/Monitors	333,760	328,247
 (1) Total	 \$ 11,146,986	 \$ 11,043,656

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs and for tuition reimbursement in accordance with the Collective Bargaining Agreement.

Retirement Contributions	\$ 916,336	\$ 788,257
Social Security	852,758	845,746
Employee Health Insurance	3,435,393	2,598,861
Unemployment & Workers' Compensation	106,597	107,100
Tuition Reimbursement	162,690	127,520
 (2) Total	 \$ 5,473,774	 \$ 4,467,484

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge, including contracted instructional services and curriculum improvement programs.

<u>ITEM</u>	<u>2010-2011</u> <u>AMOUNT</u>	<u>2009-2010</u> <u>AMOUNT</u>
Assemblies	\$ 1,125	\$ 3,500
Contracted Services-Nottingham	0	2,800
Contracted Services- Title I Program	93,084	155,343
Substitute Teacher Service	338,309	325,000
 (3) Total	 \$ 432,518	 \$ 486,643

(4) Purchased Property Services: Those services provided by an outside agency, firm, or individual to operate, repair, or maintain equipment used in the regular instruction program.

Laundry Services	\$ 600	\$ 700
Equipment Repairs	5,470	6,680
Copier Rental Fees	95,089	86,665
 (4) Total	 \$ 101,159	 \$ 94,045

(5) Other Purchased Services: Includes the cost of telephone service, printing and binding, teacher travel, student transportation, charter school tuition, and tuition paid to other school districts.

Teacher Travel-Elementary	\$ 5,800	\$ 3,800
Teacher Travel-Secondary	100	3,800
Student Transportation	4,000	3,500
Printing & Binding	1,250	1,150
Telephone & Postage	5,230	8,300
Tuition to Public Schools	200,000	341,000
Tuition to Charter Schools	3,641,699	3,460,598
 (5) Total	 \$ 3,858,079	 \$ 3,822,148



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

(6) Supplies: Supplies used in the operation of the schools, including textbooks, workbooks and general supplies.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
<b>Supplies</b>		
Jordan Bank School	\$ 17,206	\$ 13,245
Elk Ridge School	28,544	20,279
Nottingham School	61,336	55,906
Hopewell School	27,313	24,250
Penn's Grove	29,398	37,130
Oxford Area High School	89,065	89,009
 <b>Textbooks</b>		
Jordan Bank School	9,950	9,950
Elk Ridge School	10,770	15,770
Nottingham School	5,510	5,000
Hopewell School	8,750	9,250
Penn's Grove	8,000	1,600
Oxford Area High School	48,150	40,850
District	216,500	201,202
 (6) Total	 \$ 560,492	 \$ 523,441

(7) Property: Equipment which is purchased for the instructional programs in the schools such as science, physical education, industrial arts, musical instruments and classroom furniture.

<b>New Equipment</b>		
Jordan Bank School	\$ 1,000	\$ 1,000
Elk Ridge School	2,900	1,600
Hopewell School	1,400	1,536
Penn's Grove	2,325	0
Oxford Area High School	25,850	31,700
District	15,000	15,000
 <b>Replacement Equipment</b>		
Jordan Bank School	1,000	1,000
Elk Ridge School	2,400	2,320
Nottingham School	7,000	5,000
Penn's Grove	1,630	3,600
Oxford Area High School	12,900	11,500
 (7) Total	 \$ 73,405	 \$ 74,256

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1100 REGULAR PROGRAMS - continued**

(8) Other Objects: Money budgeted for dues and fees in professional organizations or associations and graduation expenses.

<u>ITEM</u>	<u>2010-2011</u> <u>AMOUNT</u>	<u>2009-2010</u> <u>AMOUNT</u>
Elementary	\$ 1,559	\$ 1,510
Secondary	3,725	4,125
Graduation	11,000	10,000
 (8) Total	 \$ 16,284	 \$ 15,635

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS:**

Activities designed primarily for students having special needs. These special programs include services for gifted, learning disabled and physically handicapped students.

(1) Salaries: Money budgeted for 2.5 itinerant Gifted Teachers, 3 Speech and Hearing Therapists, 33.5 Learning Support Teachers, 3 Developmental Learning Assistants, 26 Instructional Aides and 1 Special Education Teacher-On-Assignment. Salaries are based on the existing Collective Bargaining Agreements. Also included are the salaries for a .5 Assistant Superintendent and a secretary.

<u>ITEM</u>	<u>2009-2010 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Elementary Teachers	\$ 861,013	\$ 866,584
Secondary Teachers	1,179,939	1,029,948
Teacher-On-Assignment	79,331	78,331
Instructional Aides/Learning Assistants	382,649	328,196
Assistant Superintendent/Secretary	94,351	78,397
(1) Total	\$ 2,597,283	\$ 2,381,456

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 213,497	\$ 169,798
Social Security	198,694	182,182
Employee Health Insurance	739,573	538,496
Unemployment & Workers' Compensation	22,931	22,176
(2) Total	\$ 1,174,695	\$ 912,652

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge.

Intermediate Unit	\$ 2,623,019	\$ 2,697,818
Legal Services	28,000	28,000
Other Services	369,974	367,909
(3) Total	\$ 3,020,993	\$ 3,093,727

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS - continued**

(4) Purchased Property Services: Those services provided by outside agencies, firms, or individuals to operate, repair, or maintain equipment owned or rented by the school district.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Copier Rental Fees	\$ 4,200	\$ 4,200
Equipment Repairs	500	500
(4) Total	\$ 4,700	\$ 4,700

(5) Other Purchased Services: Includes the cost of teacher travel, printing and telephone costs, and placement of students in private residential and other institutional classes.

Teacher Travel-Elementary	\$175	\$ 300
Teacher Travel-Secondary	800	850
Travel-District	2,850	3,500
Telephone & Postage	7,385	7,335
Tuition to Charter Schools	1,996,748	2,177,230
Tuition to Other Public Schools	45,000	45,000
Tuition to Non-Public Schools	250,000	539,199
Tuition to Approved Private Schools	260,431	218,758
(5) Total	\$ 2,563,389	\$ 2,992,172

(6) Supplies: All items of an expendable nature, which are purchased for use in the administrative, clerical, and teaching-learning process of the Special Education program.

Jordan Bank School	\$ 800	\$ 800
Elk Ridge	1,040	1,040
Nottingham School	860	1,700
Hopewell School	6,800	6,500
Penn's Grove School	3,820	3,370
Oxford Area High School	8,500	5,500
District-wide	13,300	14,750
(6) Total	\$ 35,120	\$ 33,660

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1200 SPECIAL EDUCATION PROGRAMS - continued**

(7) Property: Money budgeted for equipment, which is used in the Special Education programs.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Nottingham School	\$ 0	\$ 100
Oxford Area High School	1,400	1,000
District-wide	2,350	1,000
 (7) Total	 \$ 3,750	 \$ 2,100

(8) Other Objects: Money budgeted for dues and fees in professional organizations or associations.

Elementary Schools	\$ 250	\$ 350
Secondary Schools	1,140	950
District-wide	1,060	1,060
 (8) Total	 \$ 2,450	 \$ 2,310

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1300 VOCATIONAL EDUCATION PROGRAMS:**

Activities designed to prepare students to pursue vocational occupations or to acquaint students with vocations for their own use and understanding. A prerequisite for inclusion as a vocational education program as compared to a regular instructional program is a requirement for pre-state approval of particular courses.

(5) Other Purchased Services: Includes the cost of tuition paid to the Technical College High School.

<u>ITEM</u>	<u>2010-2011</u> <u>AMOUNT</u>	<u>2009-2010</u> <u>AMOUNT</u>
Technical College High School Tuition	\$ 1,083,725	\$ 1,042,966
(5) Total	\$ 1,083,728	\$1,042,966

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1400 OTHER INSTRUCTIONAL PROGRAMS:**

Elementary and secondary programs include those activities that provide students (grades K through 12) with learning experiences not included in the regular, special education or vocational education programs. This includes After- School Tutoring, Extended School Year and Homebound Instruction Programs.

- (1) Salaries: The money budgeted for After-School Tutoring, Extended School Year and Homebound Instruction for those students unable to attend regular classes.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Homebound Instruction	\$ 5,000	\$ 5,000
After-School Tutoring	88,751	27,840
Extended School Year	44,677	83,453
(1) Total	\$ 138,428	\$ 116,293

- (2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 11,378	\$ 8,292
Social Security	10,589	8,897
(2) Total	\$ 21,967	\$ 17,189

- (5) Other Purchased Services: Money budgeted for student transportation, teacher travel and communications.

Summer School	\$ 0	\$ 3,287
(5) Total	\$ 0	\$ 3,287

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**INSTRUCTIONAL - 1000 SERIES**

**1400 OTHER INSTRUCTIONAL PROGRAMS: - continued**

(6) Supplies: All items of an expendable nature which are purchased for use in the teaching-learning process.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
After-School Tutoring	\$ 0	\$ 8,718
Extended School Year	3,375	3,125
(6) Total	\$3,375	\$ 11,843



## OXFORD AREA SCHOOL DISTRICT

### EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

#### BUDGET 2010-2011

<u>ACCOUNT</u>	<u>BUDGET 2010-2011</u>	<u>BUDGET 2009-2010</u>	<u>PERCENT CHANGE</u>
2100 PUPIL SERVICES	\$1,226,343	\$1,123,448	9.16%
2200 INSTRUCTIONAL SERVICES	1,225,975	1,097,779	11.68%
2300 ADMINISTRATION	2,828,646	2,652,362	6.65%
2400 HEALTH SERVICES	562,384	604,055	-6.90%
2500 BUSINESS SERVICES	581,012	543,028	6.99%
2600 PLANT OPERATION & MAINTENANCE	4,777,673	4,614,352	3.54%
2700 TRANSPORTATION	3,333,249	3,180,071	4.82%
2800 CENTRAL	970,880	1,019,348	-4.75%
2900 OTHER SUPPORT SERVICES	22,000	22,000	0.00%
TOTAL SUPPORT SERVICES	<u>\$15,528,162</u>	<u>\$14,856,443</u>	<u>4.52%</u>

SUPPORT SERVICES: Those services which provide administrative, technical ( such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

### BUDGET 2010-2011

		2010-2011	2009-2010
2100 PUPIL SERVICES			
(1)	Salaries	\$ 794,145	\$ 767,061
(2)	Benefits	393,958	317,037
(3)	Professional Services	0	0
(4)	Purchased Property Services	0	0
(5)	Other Purchased Services	26,825	27,455
(6)	Supplies	8,980	9,280
(7)	Property	0	0
(8)	Other Objects	2,435	2,615
		<u>\$ 1,226,343</u>	<u>\$ 1,123,448</u>
2200 INSTRUCTIONAL SERVICES			
(1)	Salaries	\$ 726,913	\$ 645,701
(2)	Benefits	341,615	254,733
(3)	Professional Services	28,280	56,561
(4)	Purchased Property Services	5,350	5,350
(5)	Other Purchased Services	13,597	23,022
(6)	Supplies	84,335	92,999
(7)	Property	22,990	16,178
(8)	Other Objects	2,895	3,235
		<u>\$ 1,225,975</u>	<u>\$ 1,097,779</u>
2300 ADMINISTRATION			
(1)	Salaries	\$ 1,734,039	\$ 1,677,414
(2)	Benefits	753,408	634,978
(3)	Professional Services	142,500	139,500
(4)	Purchased Property Services	33,949	29,930
(5)	Other Purchased Services	122,070	126,185
(6)	Supplies	18,605	19,755
(7)	Property	1,700	1,700
(8)	Other Objects	22,375	22,900
		<u>\$ 2,828,646</u>	<u>\$ 2,652,362</u>
2400 HEALTH SERVICES			
(1)	Salaries	\$ 338,449	\$ 389,478
(2)	Benefits	204,265	197,387
(3)	Professional Services	4,000	4,000
(4)	Purchased Property Services	510	510
(5)	Other Purchased Services	4,065	2,445
(6)	Supplies	6,800	5,900
(7)	Property	3,750	3,830
(8)	Other Objects	545	505
		<u>\$ 562,384</u>	<u>\$ 604,055</u>

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

### BUDGET 2010-2011

		2010-2011	2009-2010
2500 BUSINESS SERVICES			
(1)	Salaries	\$ 374,586	\$ 366,887
(2)	Benefits	162,926	132,641
(4)	Purchased Property Services	7,200	7,200
(5)	Other Purchased Services	20,700	21,200
(6)	Supplies	9,400	9,400
(7)	Property	4,100	4,100
(8)	Other Objects	2,100	1,600
		<u>\$ 581,012</u>	<u>\$ 543,028</u>
2600 PLANT OPERATION & MAINTENANCE			
(1)	Salaries	\$ 791,688	\$ 771,090
(2)	Benefits	575,675	455,124
(3)	Professional Services	527,177	432,364
(4)	Purchased Property Services	847,133	836,884
(5)	Other Purchased Services	175,000	175,000
(6)	Supplies	1,840,500	1,913,390
(7)	Property	20,000	30,000
(8)	Other Objects	500	500
		<u>\$ 4,777,673</u>	<u>\$ 4,614,352</u>
2700 TRANSPORTATION			
(4)	Purchased Property Services	\$ 6,000	\$ 6,000
(5)	Other Purchased Services	2,895,249	2,742,071
(6)	Supplies	421,700	421,700
(7)	Property	10,000	10,000
(8)	Other Objects	300	300
		<u>\$ 3,333,249</u>	<u>\$ 3,180,071</u>
2800 CENTRAL SERVICES			
(1)	Salaries	\$ 432,973	\$ 415,862
(2)	Benefits	213,357	165,410
(3)	Professional Services	47,350	48,600
(4)	Purchased Property Services	16,200	17,200
(5)	Other Purchased Services	49,300	72,200
(6)	Supplies	161,300	173,726
(7)	Property	49,500	125,000
(8)	Other Objects	900	1,350
		<u>\$ 970,880</u>	<u>\$ 1,019,348</u>
2900 OTHER SUPPORT SERVICES			
(5)	Other Purchased Services	\$ 22,000	\$ 22,000
		<u>\$ 22,000</u>	<u>\$ 22,000</u>
TOTAL 2000 SERIES		<u>\$ 15,528,162</u>	<u>\$ 14,856,443</u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2100 PUPIL SERVICES:**

Activities designed to assess and improve the well-being of students, to supplement the teaching process, and meet the provisions of Article XIII of the Public School Code of 1949, as amended.

(1) Salaries: Money budgeted for 10 Guidance Counselors and 2 full time Secretaries; an Attendance/Transportation Coordinator and 3 School Psychologists. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Elementary Guidance Counselors	\$ 236,863	\$ 229,663
Secondary Guidance Counselors	319,582	306,932
Secretarial Salaries	53,635	52,582
Attendance Officer	33,632	32,963
School Psychologists	150,433	144,921
(1) Total	\$ 794,145	\$ 767,061

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 65,279	\$ 54,692
Social Security	60,752	58,680
Employee Health Insurance	259,863	195,601
Unemployment & Workers' Compensation	8,064	8,064
(2) Total	\$ 393,958	\$ 317,037

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2100 PUPIL SERVICES - continued**

(5) Other Purchased Services: Money budgeted to provide student transportation, guidance counselors' travel, psychologists' travel, telephone, postage and printing costs.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Guidance Counselors' Travel	\$ 1,450	\$ 1,150
Attendance Officers' Travel	1,000	1,000
Psychologists' Travel	875	875
Student Travel	850	750
Telephone & Postage	13,900	13,880
Printing & Binding	8,750	9,880
(5) Total	\$ 26,825	\$ 27,455

(6) Supplies: All items of an expendable nature which are purchased for use in the guidance, psychological and pupil services functions of the district.

Guidance Counselors' Office	\$ 4,130	\$ 4,430
Attendance Office	750	750
Psychologists' Office	4,100	4,100
(6) Total	\$ 8,980	\$ 9,280

(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Guidance Counselors' Office	\$ 1,760	\$ 1,940
Attendance Office	200	200
Psychologists' Office	475	475
(8) Total	\$ 2,435	\$ 2,615

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2200 INSTRUCTIONAL SERVICES:**

Those activities associated with assisting the instructional staff in improving the content and process of providing learning experiences for students. These activities include audio-visual/multi-media services, library operations, and curriculum and staff development.

(1) Salaries: Money budgeted for 5.5 librarians and 5 library clerks; and a Director of Curriculum, a Math and Language Arts Teacher-On-Assignment and a secretary.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Librarians - Elementary	\$ 185,179	\$ 174,311
Librarians - Secondary	124,532	121,732
Library Clerks	84,030	83,815
Director of Curriculum	105,287	87,436
Teacher-On-Assignment	136,720	79,204
Curriculum Secretary	29,796	29,203
Staff Development	61,369	70,000
 (1) Total	 \$ 726,913	 \$ 645,701

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 59,752	\$ 46,040
Social Security	55,609	49,397
Employee Health Insurance	219,459	152,996
Unemployment & Workers' Compensation	8,064	6,300
 (2) Total	 \$ 341,615	 \$ 254,733

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge.

Staff Development In-Service	\$ 24,720	\$53,000
Curriculum In-Service	3,560	3,561
 (3) Total	 \$ 28,280	 \$ 56,561

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2200 INSTRUCTIONAL SERVICES - continued**

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair, maintain or rent property or equipment.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Equipment Repair	\$ 1,150	\$ 1,150
Equipment Rental	4,200	4,200
(4) Total	\$ 5,350	\$ 5,350

(5) Other Purchased Services: Money budgeted to provide travel costs, telephone, postage, printing and binding for librarians and the curriculum office.

Librarians' Travel	\$ 1,950	\$ 1,425
Curriculum Travel	5,000	5,000
Staff Development Travel	4,277	13,547
Telephone & Postage	3,700	2,550
Printing & Binding	0	500
(5) Total	\$ 13,597	\$ 23,022

(6) Supplies: All items of an expendable nature which are purchased for use in staff development, the school libraries and audio-visual services.

Audio-Visual Supplies	\$ 18,330	\$ 17,530
Library Supplies	6,750	6,220
Library Books	45,185	56,150
Curriculum Supplies	12,100	11,099
Staff Development Supplies	2,000	2,000
(6) Total	\$ 84,335	\$ 92,999

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2200 INSTRUCTIONAL SERVICES – continued**

(7) Property: Money budgeted for equipment which is purchased for use as an aid to the teaching-learning process.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Audio-Visual Equipment	\$ 22,190	\$ 14,728
Library Equipment	800	1,450
(7) Total	\$ 22,990	\$ 16,178

(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Library	\$1,895	\$ 1,735
Curriculum	1,000	1,500
(8) Total	\$ 2,895	\$ 3,235



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION:**

Those activities concerned with recommending new policies, administering existing policies, and the developing and implementing procedures in connection with the operation of the school district. It also includes the services of those professional, independent, and separate agencies or individuals that are elected, appointed, or retained to assist in the administration.

(1) Salaries: Money budgeted for the District Superintendent and a .5 Assistant Superintendent, a Communications Specialist, a Tax Clerk, 3 Elementary Principals and 2 Assistant Principals, 2 Secondary Principals and 3 Assistant Principals, 14.5 Secretaries and Secretarial Substitutes. Also included in this account is money budgeted for the board-appointed secretary and treasurer.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Central Office Administration		
District Superintendent	\$ 156,832	\$ 151,840
Assistant Superintendent	65,125	62,620
Communications Specialist	52,760	50,731
Tax Clerk	38,275	37,635
Elementary Principals	456,798	439,035
Secondary Principals	512,550	493,668
Secretaries	445,024	435,210
Board Secretary	6,075	6,075
Board Treasurer	600	600
 (1) Total	 \$ 1,734,039	 \$ 1,677,414

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 142,538	\$ 119,599
Social Security	132,655	128,321
Employee Health Insurance	441,297	344,562
Unemployment & Workers' Compensation	13,608	14,112
Tuition Reimbursement	23,310	23,310
Other	0	5,074
 (2) Total	 \$ 753,408	 \$ 634,978

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION - continued**

(3) Professional Services: Those services provided by outside agencies, independent persons, or firms with specialized knowledge of skills. The money budgeted in this account will provide for contracted legal, tax collection and administrative services.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Legal Services	\$ 57,000	\$ 57,000
Auditing Services	12,000	12,000
Bond Fees	6,750	6,750
Superintendent's Office	1,500	1,500
Earned Income Tax Collection	59,000	56,000
Other Services	6,250	6,250
 (3) Total	 \$ 142,500	 \$ 139,500

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment owned or rented by the school district. The money budgeted in this account is to provide maintenance repair contracts for some of the equipment used in this program such as computers, typewriters, printers, intercom systems and xerographic equipment.

Superintendent's Office	\$ 4,400	\$ 4,400
Board Services	4,000	4,000
Elementary Schools	17,494	14,315
Secondary Schools	8,055	7,215
 (4) Total	 \$ 33,949	 \$ 29,930

(5) Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging and associated expenses incurred by staff members traveling on school district business. Also included in this account is the money budgeted to provide bonds for elected and appointed officials, advertising of school board information and printing of school information.

**School Board**

Advertising	\$ 9,000	\$ 9,000
In-Service	3,000	3,000
Postage	1,000	1,000
Insurance	36,500	36,500

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION - continued**

(5) Other Purchased Services: continued

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
<b>Tax Collector</b>		
Telephone & Postage	\$ 10,000	\$ 10,000
Advertising	150	150
Travel	150	150
 <b>Superintendent's Office</b>		
Telephone & Postage	6,100	6,100
Printing & Binding	1,000	1,200
Travel	3,000	3,000
 <b>Community Relations</b>		
Telephone & Postage	2,000	2,000
Advertising	2,000	2,000
Travel	2,000	2,000
 <b>Principal's Offices</b>		
Telephone & Postage	35,400	35,950
Printing & Binding	9,450	11,260
Travel	1,320	2,875
 (5) Total	 \$ 122,070	 \$ 126,185

(6) Supplies: All items of an expendable nature which are purchased for use in the administering of the school district's operation.

School Board	\$ 2,500	\$ 2,500
Tax Collection	3,105	3,105
Superintendent's Office	4,500	4,300
Elementary Principal's Office	1,350	3,850
Secondary Principal's Office	5,150	4,000
Community Relations	2,000	2,000
 (6) Total	 \$ 18,605	 \$ 19,755

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2009-2010**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION - continued**

(7) Property: Money budgeted for equipment to be used in the school administrative process. This includes equipment for the principals' offices and other areas of the school's non-instructional operations.

<u>ITEM</u>	<u>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
<b>New Equipment</b>		
Superintendent's Office	\$ 1,000	\$ 2,000
<b>Replacement Equipment</b>		
Superintendent's Office	500	1,000
Elementary Principal's Office	200	200
(7) Total	\$ 1,700	\$ 3,200

(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

School Board	\$ 12,000	\$ 12,000
Superintendent's Office	3,000	4,500
Communications Specialist	1,000	1,000
Elementary Principal's Office	3,525	2,490
Secondary Principal's Office	2,850	3,800
(8) Total	\$ 22,375	\$ 23,790

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2400 HEALTH SERVICES PROGRAMS:**

Activities that provide physical and mental health services which are not part of curriculum and instruction. Included are activities that provide students and staff with appropriate medical, dental and nursing services as required by the state.

(1) Salaries: Money budgeted for 4 school nurses, 1 assistant school nurse and 4 health assistants who provide services to both public and nonpublic students. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
School Nurses-Public	\$ 205,877	\$ 198,599
-Non Public	8,480	8,120
Assistant School Nurses	33,280	95,648
Health Assistants	90,812	87,111
(1) Total	\$ 338,449	\$ 389,478

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 27,821	\$ 27,770
Social Security	25,891	29,795
Employee Health Insurance	146,017	134,278
Unemployment & Workers' Compensation	4,536	5,544
(2) Total	\$ 204,265	\$ 197,387

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge.

School Physician	\$ 3,000	\$ 3,000
School Dentist	1,000	1,000
(3) Total	\$ 4,000	\$ 4,000

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2002010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2400 HEALTH SERVICES PROGRAMS - continued**

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment used in the health services programs.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Health Room Equipment	\$ 510	\$ 510
(4) Total	\$ 510	\$ 510

(5) Other Purchased Services: Money budgeted to provide telephone service and associated expenses incurred by staff members traveling on school district business.

Telephone & Postage	\$ 3,315	\$ 1,520
Printing & Binding	0	0
Travel	750	925
(5) Total	\$ 4,065	\$ 2,445

(6) Supplies: All items of an expendable nature which are purchased for use in the health program.

**General Supplies**

Elementary Schools	\$ 3,300	\$ 2,430
Secondary Schools	2,750	2,500
District-wide	500	500

**Books & Periodicals**

Elementary Schools	100	200
Secondary Schools	150	270

(6) Total	\$ 6,800	\$ 5,900
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**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2400 HEALTH SERVICES PROGRAMS - continued**

(7) Property: Money budgeted for the purchase of equipment to be used in the school district's health services programs.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Elementary Schools	\$ 0	\$ 80
Secondary Schools	250	250
District-wide	3,500	3,500
(7) Total	\$ 3,750	\$ 3,830

(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Elementary Schools	\$ 285	\$ 255
Secondary Schools	260	250
(8) Total	\$ 545	\$ 505

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2500 BUSINESS SERVICES:**

Those activities concerned with the administering of the district's receipts, expenditures, and physical inventories, and the purchasing of goods and services and the storage of received goods.

(1) Salaries: Money budgeted for the Business Administrator, Assistant Business Administrator, Receptionist, Payroll Clerk, Accounts Payable Clerk and the Secretary to the Business Administrator.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Business Administrator/Assistant	\$ 230,642	\$ 216,998
Secretarial/Accounting	143,944	149,889
(1) Total	\$ 374,586	\$ 366,887

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 30,791	\$ 26,159
Social Security	28,656	28,067
Employee Health Insurance	97,955	73,836
Unemployment & Workers' Compensation	3,024	3,024
Tuition Reimbursement	2,500	1,555
Other	0	0
(2) Total	\$ 162,926	\$ 132,641

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment owned or rented by the school district. The money budgeted in this account is to provide maintenance repair contracts on equipment used in the District Office.

Copier Equipment	\$ 2,800	\$ 2,800
Office Equipment	2,400	2,400
Postage Meter	2,000	2,000
(4) Total	\$ 7,200	\$ 7,200



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2500 BUSINESS SERVICES - continued**

(5) Other Purchased Services: Money budgeted to provide telephone, postage, printing and travel expenses for the Business Office.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Telephone and Postage	\$ 10,500	\$ 10,500
Printing and Binding	3,200	3,200
Business Office Travel	4,000	4,500
Software Maintenance	3,000	3,000
(5) Total	\$ 20,700	\$ 21,200

(6) Supplies: All items of an expendable nature which are purchased for use in the business functions supporting the educational program.

Computer and Office Supplies	\$ 9,400	\$ 9,400
(6) Total	\$ 9,400	\$ 9,400

(7) Property: Money budgeted for equipment to be used in the business process.

<b>New Equipment</b>		
Computer Equipment	\$ 2,200	\$ 2,200
<b>Replacement Equipment</b>		
Computer Equipment	1,900	1,900
(7) Total	\$ 4,100	\$ 4,100

(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Business Office	\$ 2,100	\$ 1,600
(8) Total	\$ 2,100	\$ 1,600

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATIONS AND MAINTENANCE:**

Those activities concerned with keeping the physical plant open, comfortable and safe. This includes keeping the grounds, buildings and equipment in effective working condition and maintaining safety on all school property.

(1) Salaries: Money budgeted for the Supervisor of Buildings and Grounds, Night Supervisor, 4 maintenance workers, 20 custodians, a secretary, and security guards.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Supervisor of Buildings and Grounds/Night Supervisor	\$ 117,361	\$ 112,847
Maintenance	108,384	105,920
Custodial Staff	509,887	496,778
Secretary	26,056	25,545
Part-Time Help	15,000	15,000
Security Guards	15,000	15,000
(1) Total	\$ 791,688	\$ 771,090

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 65,077	\$ 54,978
Social Security	60,565	58,987
Employee Health Insurance	436,425	327,551
Unemployment & Workers' Compensation	13,608	13,608
(2) Total	\$ 575,675	\$ 455,124

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge.

Heating/Ventilation/Air Conditioning	\$ 248,752	\$ 168,000
Building Monitoring-Fire/Security	86,907	79,614
Security Service	64,500	64,000
Boilers/Hot Water Heaters/Water Testing	16,800	16,130
Elevators, Lifts and Generators	11,700	12,008
Fire Extinguishers/Hoods/Sprinklers	8,345	7,645
Clocks/Sound Systems/Phones	2,850	2,700
Athletic Fields	83,600	78,000
Software – Annual Fees	3,723	4,267
(3) Total	\$ 527,177	\$ 432,364

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATIONS AND MAINTENANCE - continued**

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment, buildings and sites of the school district.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Trash/Recycling Service	\$ 30,000	\$ 30,000
Snow Removal	25,000	25,000
Lawn Care	103,808	100,000
Cleaning Services	337,555	332,000
Water/Sewer Service	145,000	135,614
Uniform Rental/Dry Cleaning/Mats	12,500	24,000
Pest Extermination	6,270	6,270
Building Repairs	110,000	107,000
Equipment Repairs	50,000	50,000
Vehicle Repairs	20,000	20,000
Equipment Rental	5,000	5,000
Other Services	2,000	2,000
 (4) Total	 \$ 847,133	 \$ 836,884

(5) Other Purchased Services: Money budgeted to provide insurance contracts to protect the district from loss due to fire, damage, liability, or other causes. Also included in this account are funds for telephone, postage and staff travel.

Fire/Liability Insurance	\$ 164,000	\$ 164,000
Telephone and Postage	10,000	10,000
Staff Travel and In-Service	1,000	1,000
 (5) Total	 \$ 175,000	 \$ 175,000

(6) Supplies: All items of an expendable nature which are purchased to maintain the buildings and grounds of the district. This includes fuel oil, natural gas, cleaning supplies, as well as other expendable items associated with maintenance.

Custodial Supplies	\$ 160,000	\$ 170,000
Natural Gas	440,000	540,390
Electricity	1,235,000	1,197,500
Heating Oil	5,000	5,000
 (6) Total	 \$ 1,840,500	 \$ 1,913,390

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATIONS AND MAINTENANCE - continued**

(7) Property: Money budgeted for the purchase of equipment to be used in the school district's operation of plant and maintenance.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
New Equipment	\$ 8,000	\$ 10,000
Replacement Equipment	12,000	20,000

(7) Total	\$ 20,000	\$ 30,000
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(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Maintenance Department	\$ 500	\$ 500
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(8) Total	\$ 500	\$ 500
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**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2700 TRANSPORTATION:**

Those activities concerned with the conveyance of students to and from school, as provided by state law, including trips between home and school and trips to school activities.

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment owned or rented by the school district. The money budgeted in this account is to provide maintenance repair contracts on equipment used in the District Office.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Copier Equipment	\$ 1,000	\$ 1,000
Other Equipment	5,000	5,000
(4) Total	\$ 6,000	\$ 6,000

(5) Other Purchased Services: Money budgeted to provide for contracted transportation services for the school district. Also included in this account is money for transportation of Special Education students through the Chester County Intermediate Unit, private contracts with parents, the fuel for the contracted fleet of busses, and the transportation (both in and out of district), telephone and postage of the Transportation Supervisor.

Parent Contracts	\$ 6,000	\$ 6,000
Contracted Transportation - Public Schools	2,301,847	2,176,045
Contracted Transportation - Non-Public Schools	568,902	541,526
Special Education Transportation	10,000	10,000
Supervisor's Telephone & Postage	2,000	2,000
Supervisor's Travel	1,500	1,500
Software Maintenance	5,000	5,000
(5) Total	\$ 2,895,249	\$ 2,742,071

(6) Supplies: Those items of an expendable nature which are purchased for use in the transportation of the district's students.

Transportation Department	\$ 1,700	\$ 1,700
Fuel - Public	404,500	404,500
Fuel - Non-Public	15,500	15,500
(6) Total	\$ 421,700	\$ 421,700

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2700    TRANSPORTATION - continued**

(7) Property: Money budgeted for the purchase of equipment to be used in the school district's transportation department.

<u>ITEM</u>	<u>2010-2011</u> <u>AMOUNT</u>	<u>2009-2010</u> <u>AMOUNT</u>
New Equipment	\$ 5,000	\$ 5,000
Replacement Equipment	5,000	5,000

(7) Total	\$ 10,000	\$ 10,000
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(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Transportation Department	\$ 300	\$ 300
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(8) Total	\$ 300	\$ 300
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**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2800 CENTRAL SUPPORT SERVICES:**

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

(1) Salaries: Money budgeted for the Director of Human Resources and 1.5 secretaries and the Director of Technology, 2 Assistant Directors, the Network Administrator, and 2 technicians.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Director of Human Resources	\$ 85,995	\$ 79,373
Director of Technology & Assistants	199,399	192,854
Network Administrator	38,723	38,706
Clerical	53,698	51,877
Computer Technicians	55,158	53,052
(1) Total	\$ 432,973	\$ 415,862

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 35,591	\$ 29,651
Social Security	33,122	31,814
Employee Health Insurance	138,860	98,413
Unemployment & Workers' Compensation	4,284	4,032
Tuition	1,500	1,500
2) Total	\$ 213,357	\$ 165,410

(3) Professional Services: Those services provided by outside independent persons or firms with specialized knowledge or skills.

Technology Services	\$ 43,000	\$ 45,000
Personnel Services	3,350	2,600
Non-Instructional Staff Development	1,000	1,000
(3) Total	\$ 47,350	\$ 48,600

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair or maintain equipment owned or rented by the school district.

Repairs & Maintenance	\$ 12,000	\$ 13,000
Copier Rental	4,200	4,200
(4) Total	\$ 16,200	\$ 17,200

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2800 CENTRAL SUPPORT SERVICES - continued**

(5) Other Purchased Services: Money budgeted to provide for telephone, postage, advertising and travel for technology and personnel services.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Telephone and Postage – Technology Services	\$ 6,000	\$ 5,000
Telephone and Postage – Personnel Services	2,500	2,100
Internet Connection/Filtering Software	36,500	59,000
Advertising – Personnel Services	1,500	2,500
Printing & Binding – Personnel Services	200	100
Travel – Technology Services	1,600	2,000
Travel – Personnel Services	1,000	1,500
(5) Total	\$ 49,300	\$ 72,200

(6) Supplies: Those items of an expendable nature which are purchased for technology and personnel services. This includes office supplies and administrative and educational software expenditures.

Technology Supplies	\$ 152,000	\$ 165,126
Personnel Supplies	9,300	8,600
(6) Total	\$ 161,300	\$ 173,726

(7) Property: Money budgeted for the purchase of equipment for technology and personnel services.

**New Equipment**

Technology	\$ 15,000	\$ 45,000
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**Replacement Equipment**

Technology	34,500	80,000
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(7) Total	\$ 49,500	\$ 125,000
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(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Technology	\$ 200	\$ 300
Personnel	700	1,000
(8) Total	\$ 900	\$ 1,350



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**SUPPORT SERVICES - 2000 SERIES**

**2900 OTHER SUPPORT SERVICES:**

All other support services not classified elsewhere in the 2000 series. Amounts are withheld from the school district's Basic Education Funding to support Chester County Intermediate Unit programs.

(5) Other Purchased Services: This category contains the payment to the Chester County Intermediate Unit for its general administrative budgets.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Chester County Intermediate Unit General Administration Budget Contribution	\$ 22,000	\$ 22,000
(5) Total	\$ 22,000	\$ 22,000

**OXFORD AREA SCHOOL DISTRICT**  
**EXPENDITURES SUMMARY**  
**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**  
**BUDGET 2010-2011**

<u>ACCOUNT</u>	<u>BUDGET 2010-2011</u>	<u>BUDGET 2009-2010</u>	<u>PERCENT CHANGE</u>
3200 STUDENT ACTIVITIES	\$894,925	\$854,137	4.78%
3300 COMMUNITY SERVICES	20,000	20,000	0.00%
TOTAL NON-INSTRUCTIONAL SERVICES	<u>\$914,925</u>	<u>\$874,137</u>	<u>4.67%</u>

OPERATION OF NON-INSTRUCTIONAL SERVICES: Those activities concerned with providing non-instructional services to students, staff and community. The activities providing these services include the following:

- Student Activities
- Athletic Programs
- Community Service Programs

**OXFORD AREA SCHOOL DISTRICT**  
**EXPENDITURES SUMMARY**  
**OPERATION OF NON-INSTRUCTIONAL SERVICES - SERIES 3000**  
**BUDGET 2010-2011**

		<b>2010-2011</b>	<b>2009-2010</b>
<b>3200 STUDENT ACTIVITIES</b>			
(1)	Salaries	\$ 434,212	\$ 412,800
(2)	Benefits	102,393	86,457
(3)	Professional Services	58,640	58,000
(4)	Purchased Property Services	21,000	21,000
(5)	Other Purchased Services	154,300	154,300
(6)	Supplies	32,830	32,030
(7)	Property	44,000	41,500
(8)	Other Objects	47,550	48,050
		<u>\$ 894,925</u>	<u>\$ 854,137</u>
<b>3300 COMMUNITY SERVICES</b>			
(5)	Other Purchased Services	\$ 20,000	\$ 20,000
(8)	Supplies	0	0
		<u>\$ 20,000</u>	<u>\$ 20,000</u>
	<b>TOTAL 3000 SERIES</b>	<u><u>\$ 914,925</u></u>	<u><u>\$ 874,137</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3200 STUDENT ACTIVITIES:**

School sponsored activities, under the guidance and supervision of the school district's staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band and chorus. Also student activities involve the athletic program which provides competition between schools.

(1) Salaries: Money budgeted for Department Chairs and Team Leaders, an Athletic Director, a Trainer, 55 Coaches of athletic teams, Band Directors, and Sponsors of classes and clubs.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2011 AMOUNT</u>
Elementary Student Activities	\$ 48,410	\$ 40,340
Secondary Student Activities	81,910	79,135
Athletic Director	51,819	49,619
Athletic Trainer	41,647	40,045
Athletic Coaches	199,826	193,061
Department Chairs and Team Leaders	10,600	10,600
(1) Total	\$ 434,212	\$ 412,800

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.22%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 35,693	\$ 29,432
Social Security	33,217	31,576
Employee Health Insurance	32,475	24,441
Unemployment & Worker' Compensation	1,008	1,008
(2) Total	\$ 102,393	\$ 86,457

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge. This includes officials, security guards and other workers at athletic events. This account also includes the athletic trainer.

Assemblies	\$ 3,000	\$ 3,000
Officials	40,140	39,500
Security Guards	8,000	8,000
Other Workers	7,500	7,500
(3) Total	\$ 58,640	\$ 58,000

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3200 STUDENT ACTIVITIES - continued**

(4) Purchased Property Services: Those services provided by an outside agency, firm or individual to operate, repair, or maintain equipment owned or rented by the school district. The money budgeted in this account is to provide for equipment repair and reconditioning.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Laundry	\$ 0	\$ 0
Diamond-Tex/Field Marking Paint	10,000	10,000
Repair Football Equipment	11,000	11,000
(4) Total	\$ 21,000	\$ 21,000

(5) Other Purchased Services: Money budgeted to provide bus transportation to student sponsored activities, athletic and band events. Also money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses to coaches traveling on school district business and for printing expenses associated with student activities.

Student Activities Trips - Elementary	\$ 39,500	\$ 39,500
Student Activities Trips - Secondary	14,000	14,000
Band and Athletic Trips	73,000	73,000
Sports Insurance	14,500	14,500
Athletic Telephone Service	2,000	2,000
High School Printing	8,000	8,000
Athletic Travel – Penn’s Grove	300	300
Athletic Travel - High School	3,000	3,000
(5) Total	\$ 154,300	\$ 154,300

(6) Supplies: All items of an expendable nature which are purchased for use in the student activities programs.

Student Activity Supplies – Elementary	\$ 23,030	\$ 23,030
Student Activity Supplies – Secondary	1,000	1,000
Athletic Supplies – Penn’s Grove	2,000	2,000
Athletic Supplies - High School	6,000	6,000
(6) Total	\$ 32,830	\$ 32,030

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3200 STUDENT ACTIVITIES - continued**

(7) Property: Money budgeted for equipment needed in the student activities and athletic programs, both new and replacement.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
<b>New Equipment</b>		
Activities - High School	\$ 1,000	\$ 1,000
Athletics - High School	20,000	20,000
<b>Replacement Equipment</b>		
Athletics - Penn's Grove	9,500	9,500
Athletics - High School	11,000	11,000
(7) Total	\$ 41,500	\$ 41,500

(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Activities - Elementary	\$ 23,500	\$ 23,500
Activities - Secondary	10,300	10,300
Athletics	14,250	14,250
(8) Total	\$ 48,050	\$ 48,050

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3300 COMMUNITY SERVICES:**

Those activities concerned with providing community services to students, staff or other community participants.

(5) Other Purchased Services: Money budgeted to provide for district contribution to Oxford Borough for school crossing guards.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
School Crossing Guards	\$ 20,000	\$ 20,000
(5) Total	\$ 20,000	\$ 20,000

## OXFORD AREA SCHOOL DISTRICT

### EXPENDITURES SUMMARY OTHER OUTLAYS - 5000 SERIES

#### BUDGET 2010-2011

<u>ACCOUNT</u>	<u>BUDGET 2010-2011</u>	<u>BUDGET 2009-2010</u>	<u>PERCENT CHANGE</u>
5100 DEBT SERVICE	\$6,880,556	\$6,948,292	-0.97%
5200 FUND TRANSFERS	166,805	166,805	0.00%
5900 BUDGETARY RESERVE	100,000	100,000	0.00%
TOTAL OTHER OUTLAYS	<u>\$7,147,361</u>	<u>\$7,215,097</u>	<u>-0.94%</u>

OTHER OUTLAYS: Expenditures or transfers of the General Fund not properly classified in the preceding functional areas that require budgetary and accounting controls. These expenditures include money budgeted to meet the school district debt service payments (for both principal and interest), refund of prior years' expenditures, the transfer of money to the Capital Reserve Fund of the Oxford Area School District, and money set aside as a budgetary reserve to meet unanticipated expenditures.



# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY OTHER OUTLAYS - SERIES 5000

### BUDGET 2010-2011

	2010-2011	2009-2010
5100 DEBT SERVICE		
(8) Other Objects	\$ 3,780,556	\$ 3,898,292
(9) Principal on Debt	3,100,000	3,050,000
	<u>\$ 6,880,556</u>	<u>\$ 6,948,292</u>
5200 FUND TRANSFERS		
(9) Capital Reserve Fund Transfer	<u>\$ 166,805</u>	<u>\$ 166,805</u>
5900 BUDGETARY RESERVE		
(1) Reserve	<u>\$ 100,000</u>	<u>\$ 100,000</u>
TOTAL 5000 SERIES	<u>\$ 7,147,361</u>	<u>\$ 7,215,097</u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**OTHER OUTLAYS - 5000 SERIES**

**5100 DEBT SERVICE:**

Includes payments of both principal and interest on all long-term debt of the school district. Also included in this account are the funds budgeted to cover the anticipated interest requirements on current loans and debt obligations of the district.

(8) Other Objects: Expenditures for the payment of interest on General Obligation Bonds and refund of prior year receipts.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
General Obligation Bonds	\$ 3,765,556	\$ 3,883,292
Refund of Prior Receipts	15,000	15,000
(8) Total	\$ 3,780,556	\$ 3,898,292

(9) Other Uses of Funds: Expenditures for the redemption of principal of General Obligation Bonds and other long-term debt.

General Obligation Bonds	\$ 3,100,000	\$ 3,050,000
(9) Total	\$ 3,100,000	\$ 3,050,000

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**OTHER OUTLAYS - 5000 SERIES**

**5200 FUND TRANSFERS:**

The transfer of funds from the General Fund to other operating funds of the school district. Accounts for the activity of these other funds are recorded in a separate set of accounts and are not part of the General Fund. The funds budgeted in this account represent the Oxford Area School Board's commitment and contribution to the success and operation of these other funds.

(9) Capital Reserve Fund Transfer Under Act 145 of 1942 (Section 1431):

Transfers of money from the General Fund to the Capital Reserve Fund established by the Oxford Area School Board in March of 1993 under the provisions of Act 145 of 1943 (the municipal code) referred to as Section 1431. Transfers under Section 1431 are made from the levy of general taxes designated for the purpose of this fund. The primary purpose of the fund is to provide money for previously deferred maintenance items and to avoid future increased expenditures occurring from constant deferral of maintenance.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Capital Reserve Fund Transfer	\$ 166,805	\$ 166,805
(9) Total	\$ 166,805	\$166,805

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2010-2011**

**OTHER OUTLAYS - 5000 SERIES**

**5900 BUDGET RESERVE:**

Not an expenditure object or account, this is strictly a budgetary account.

(1) In addition to the appropriations, which are made to the other functions, it is a sound management practice to provide for operating contingencies through a BUDGET RESERVE. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the cost of goods and services and the occurrence of events which are vaguely perceptible during the time of budget preparation but which, nevertheless, may require expenditures by the school system during the year for which the budget is being prepared.

Expenditures may not be recorded against the BUDGET RESERVE, only against the line items which appear throughout the functional appropriations. Whatever may be needed from the BUDGET RESERVE may not be used until after transfer from the reserve to the appropriate function.

Each such transfer requires the authorization of the Board of School Directors and may be made only during the last nine months of the fiscal year.

<u>ITEM</u>	<u>2010-2011 AMOUNT</u>	<u>2009-2010 AMOUNT</u>
Total Reserve	\$ 100,000	\$ 100,000

# **CAPITAL RESERVE FUND**

## **BUDGET SUMMARY**



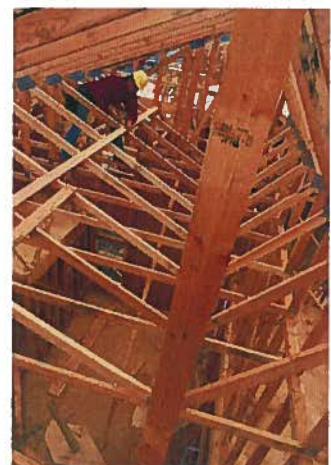
## **OXFORD AREA SCHOOL DISTRICT**

### **SPECIAL REVENUE FUND CAPITAL RESERVE FUND**

#### **BUDGET 2010-2011**

The Oxford Area Board of School Directors at its March 1993 meeting established a Capital Reserve Fund with the intent to fund previously deferred maintenance items and to avoid future increased expenditures occurring from constant deferral of maintenance requests.

The fund was established under the provisions of Act 145 of 1943 (the Municipal Code) referred to as §1431. Transfers are made from the General Fund to this Special Revenue, Capital Reserve Fund. Transfers under §1431 are made from a levy of general taxes designated for the purpose of this fund. The Special Revenue Fund accounts for the activities of this fund. They are recorded in a separate set of accounts and are not part of the General Fund. The funds budgeted in this account represent the Oxford Area School Board's commitment and contribution to the success of this fund.



## **OXFORD AREA SCHOOL DISTRICT**

### **SPECIAL REVENUE FUND**

#### **BUDGET 2010-2011**

#### **CAPITAL RESERVE FUND GUIDELINES**

1. Administered according to §1431, Pennsylvania Municipal Code.
2. Funds to be used for deferred and/or building maintenance; building, renovation, or addition projects should not be financed through this fund.
3. A separate budget for the fund shall be prepared and adopted along with the school district's General Fund budget each year, at which time the Board will establish the millage allocated to the fund.
4. The fund shall be included in the annual financial report submitted to the Department of Education.
5. Expenditures charged to this fund must be in accordance with §1431 of the Pennsylvania Municipal Code.
6. Interest and investment income for monies within the fund must accrue directly to the fund and be recorded appropriately.
7. The Board may add to the fund at any time utilizing any portion of the General Fund's undesignated fund balance.



**OXFORD AREA SCHOOL DISTRICT**

**SPECIAL REVENUE FUND  
CAPITAL RESERVE FUND**

**BUDGET OF REVENUE AND EXPENDITURES**

**BUDGET 2010-2011**

	<b><u>2010-2011 BUDGET</u></b>	<b><u>2009-2010 BUDGET</u></b>
<b><u>Capital Reserve Fund</u></b>		
<u>Beginning Balance</u>	\$ 4,284,186	\$ 3,474,608
<b><u>Revenue</u></b>		
Interest Income	\$ 40,000	\$ 40,000
General Fund Transfer - Capital Reserve	166,805	166,805
General Fund Transfer - Fund Balance Allocation	600,000	980,773
	<u>          </u>	<u>          </u>
Total Revenue & Fund Transfer Appropriation	\$ 806,805	\$ 1,187,578
	<u>          </u>	<u>          </u>
<b><u>Total Available</u></b>	\$ 5,090,991	\$ 4,662,186
<b><u>Expenditures</u></b>		
Existing Project Improvements/Replacements	\$ 765,000	\$ 378,000
Land Acquisitions	0	0
	<u>          </u>	<u>          </u>
Total Expenditures	\$ 765,000	\$ 378,000
	<u>          </u>	<u>          </u>
<b><u>Capital Reserve Fund</u></b>		
<u>Ending Balance Unreserved</u>	<u>\$ 4,325,991</u>	<u>\$ 4,284,186</u>

**OXFORD AREA SCHOOL DISTRICT**

**SPECIAL REVENUE  
CAPITAL RESERVE FUND**

**BUDGET 2009-2010**

<b><u>4200 Existing Project Improvements</u></b>	<b><u>2010-2011 BUDGET</u></b>	<b><u>2009-2010 BUDGET</u></b>
Roofing	\$350,000	\$0
Sidewalk Repairs	30,000	6,000
Paving and Seal Coating	10,000	7,000
Window and Door Replacement	204,000	0
Floor/Carpeting	10,000	0
Lighting	20,000	0
Hot Water Heaters	20,000	0
Security Systems	0	25,000
Energy Management	36,000	0
Fencing	20,000	0
Play Grounds	65,000	50,000
Track Replacement	0	180,000
New School Startup	0	110,000
Total	<u>\$765,000</u>	<u>\$378,000</u>

**OXFORD AREA SCHOOL DISTRICT**

**SPECIAL REVENUE FUND  
CAPITAL RESERVE FUND**

**BUDGET 2010-2011**

	<b>Line Amount</b>	<b>Total Amount</b>
<b><u>4200 Existing Project Improvements</u></b>		
<b>Roofing</b>		
Jordan Bank		\$350,000
<b>Sidewalk Repairs</b>		
Jordan Bank	\$10,000	
Elk Ridge	10,000	
Nottingham	10,000	30,000
<b>Paving and Seal Coating</b>		
Elk Ridge		
Nottingham		10,000
<b>Window/Door Replacement</b>		
Jordan Bank - Lobby Doors	\$92,000	
Nottingham - Lobby Doors	92,000	
Jordan Bank - Blinds	10,000	
Nottingham - Blinds	10,000	204,000
<b>Floor/Carpeting</b>		
Administration		10,000
<b>Lighting</b>		
Nottingham		20,000
<b>Hot Water Heaters</b>		
Nottingham		20,000

**OXFORD AREA SCHOOL DISTRICT**

**SPECIAL REVENUE FUND  
CAPITAL RESERVE FUND**

**BUDGET 2010-2011**

	<b>Line Amount</b>	<b>Total Amount</b>
<b><u>4200 Existing Project Improvements</u></b>		
<b>Energy Management</b>		
Jordan Bank	\$6,000	
Elk Ridge	6,000	
Nottingham	6,000	
Hopewell	6,000	
Penn's Grove	6,000	
High School	6,000	36,000
<b>Fencing</b>		
High School Hockey Fields		20,000
<b>Play Grounds</b>		
Nottingham		65,000
<b>TOTAL</b>		<u><u>\$765,000</u></u>

The listed items are budgeted for capital projects to be purchased or performed.

# **OXFORD AREA SCHOOL DISTRICT**

## **SPECIAL REVENUE FUND**

### **BUDGET 2010-2011**

#### Five Year Projection

#### Major Capital Expenditures

Each year the Oxford Area School District updates its Five Year Plan. This report, which is published under a separate cover, attempts to map out the future of the district. This Five Year Plan includes budget projections, maintenance projections, enrollment projections, estimated staffing requirements, anticipated changes needed in the curriculum development cycle, and the program evaluation of the district. The Five Year Plan also addresses potential changes in the economic and demographic environment of the district.

This section shows an excerpt from the maintenance projections of the Five Year Plan. The maintenance plan is a guide only. From year to year it changes to match the current needs of the district.



**OXFORD AREA SCHOOL DISTRICT  
MAINTENANCE PLAN  
2010-2011 THROUGH 2014-2015**

<b><u>PROJECT</u></b>	<b><u>2010-2011</u></b>	<b><u>2011-2012</u></b>	<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>
<b>Roofing</b>					
Jordan Bank	\$350,000				
Administration					\$100,000
<b>Sidewalk Repairs</b>					
Jordan Bank	\$10,000				
Elk Ridge	\$10,000				
Nottingham	\$10,000				
Penn's Grove - 5th Street			\$100,000		
<b>Paving and Seal Coating</b>					
Jordan Bank			\$10,000		
Elk Ridge		\$300,000			
Nottingham	\$10,000				
Hopewell					
Penn's Grove					\$25,000
High School				\$100,000	
Administration			\$100,000		
<b>Window/Door Replacement</b>					
Jordan Bank - Lobby Doors	\$92,000				
Nottingham - Lobby Doors	\$92,000				
Jordan Bank - Blinds	\$10,000				
Nottingham - Blinds	\$10,000				
Nottingham-Windows		\$250,000			
<b>Floor/Carpeting</b>					
Nottingham			\$250,000		
Administration	\$10,000	\$15,000	\$25,000		
<b>Lighting</b>					
Nottingham	\$20,000				

**OXFORD AREA SCHOOL DISTRICT  
MAINTENANCE PLAN  
2010-2011 THROUGH 2014-2015**

<b><u>PROJECT</u></b>	<b><u>2010-2011</u></b>	<b><u>2011-2012</u></b>	<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>
<b>Hot Water Heaters</b>					
Nottingham	\$20,000				
Hopewell					\$50,000
<b>Chillers</b>					
Jordan Bank		\$40,000			
Elk Ridge			\$40,000		
Nottingham				\$40,000	
<b>Duct Cleaning</b>					
Jordan Bank		\$12,000			
Elk Ridge				\$25,000	
Nottingham			\$28,000		
High School					\$50,000
<b>Energy Management</b>					
Jordan Bank	\$6,000				
Elk Ridge	\$6,000				
Nottingham	\$6,000				
Hopewell	\$6,000				
Penn's Grove	\$6,000				
High School	\$6,000				
<b>Fencing</b>					
High School Hockey Fields	\$20,000				
<b>Tennis Court Repairs</b>					
High School				\$30,000	
<b>Play Grounds</b>					
Nottingham	\$65,000				
<b>Transportation</b>					
District-Van		\$25,000		\$25,000	
<b>TOTAL</b>	<b>\$765,000</b>	<b>\$642,000</b>	<b>\$553,000</b>	<b>\$220,000</b>	<b>\$225,000</b>

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# **CAFETERIA FUND**

## **BUDGET SUMMARY**



## OXFORD AREA SCHOOL DISTRICT

### CAFETERIA FUND

#### BUDGET 2010-2011

The Food Service Department of the Oxford Area School District serves breakfast and lunch to all students and staff who wish to participate. The Food Service Operation is approved by the Federal National School Breakfast and Lunch Program and the U.S. Department of Agriculture. All meals follow the Child Nutrition guidelines and only offer the components allowed in the Programs.

The Food Service Operation is self-sustaining, whereas additional aid from the General Fund is not needed. All funding for the Food Service Operation is through the sale of food and reimbursements from the State and Federal governments.

#### FEDERAL REIMBURSEMENT RECEIVED FOR COMPLETE MEALS SERVED

	<u>LUNCH</u>	<u>REGULAR BREAKFAST</u>	<u>SEVERE NEEDY BREAKFAST</u>
PAID	0.26	0.26	0.26
REDUCED	2.32	1.18	1.46
FREE	2.72	1.48	1.76

The State reimbursement for lunch served, in a building that also serves breakfast, is \$.12. Buildings not serving breakfast receive \$.10 per lunch. Breakfast reimbursement is \$.10 per meal. At present, Jordan Bank, Elk Ridge, Nottingham, Penn's Grove and the High School qualify for the severe needy rates for breakfast. For implementing the School Nutrition Incentive Program, an additional \$.01 is received from the State for each breakfast served and \$.02 for every lunch served.

The proposed budget for Food Service requires an increase in only selected ala carte items. Lunch prices at Jordan Bank, Nottingham and Elk Ridge will continue to be \$1.50 for students while at Hopewell the student lunch price will continue to be \$1.75. Lunch prices for adults at all elementary schools will continue to be \$2.75. Lunch prices at the secondary schools will continue to be \$2.00 for students and \$3.00 for adults. Students who qualify to receive reduced price meals will continue to pay \$.40. Breakfast prices will be \$.80 for elementary students, \$1.00 for secondary students, and adult prices will be

a la carte. Students who qualify to receive reduced price meals will continue to pay \$.30. All budget calculations were based on a fiscal student year of 182 days.

MEAL PRICES						
	BREAKFAST			LUNCH		
	<u>STUDENT</u>	<u>REDUCED</u>	<u>ADULT</u>	<u>STUDENT</u>	<u>REDUCED</u>	<u>ADULT</u>
ELEMENTARY						
JB, Nott, ER	0.80	0.30	A la carte	1.50	0.40	2.75
Hopewell	0.80	0.30	A la carte	1.75	0.40	2.75
SECONDARY	1.00	0.30	A la carte	2.75	0.40	3.00

All school cafeterias serve breakfast and lunch every school day. The Food Service Operation also caters extracurricular events including outside group banquets and school activities. All school cafeterias are intensely involved in recycling programs. The Food Service Operation currently recycles plastics, cardboard, aluminum cans and paper.

**OXFORD AREA SCHOOL DISTRICT**  
**CAFETERIA FUND**  
**BUDGET OF REVENUE AND EXPENSES**

**BUDGET 2010-2011**

	<b><u>2010-2011</u></b> <b><u>BUDGET</u></b>	<b><u>2009-2010</u></b> <b><u>BUDGET</u></b>
<b><u>OPERATING REVENUE:</u></b>		
Sale of Food:		
Student Lunch Sales	\$783,500	\$782,000
Student Breakfast Sales	39,650	49,750
Adult Sales	22,500	33,050
Special Sales	35,850	41,000
Total Operating Revenue	<u>\$881,500</u>	<u>\$905,800</u>
<b><u>OPERATING EXPENSES:</u></b>		
Salaries	\$558,000	\$510,000
Payroll Taxes	43,525	39,800
Employee Benefits	240,000	232,000
Employee Uniforms	4,000	4,250
Food	620,000	615,000
Supplies/Utilities	58,000	68,000
Equipment	25,000	22,000
Maintenance	12,000	10,000
Depreciation	60,000	55,000
Total Operating Expenses	<u>\$1,620,525</u>	<u>\$1,556,050</u>
<b>OPERATING REVENUE OVER (UNDER)</b>	<u>(\$739,025)</u>	<u>(\$650,250)</u>
<b><u>NON-OPERATING REVENUES:</u></b>		
Operating Grants	\$672,000	\$600,000
Investment Earnings	8,000	8,800
Total Non-operating Revenues	<u>\$680,000</u>	<u>\$608,800</u>
<b>NET INCOME (LOSS)</b>	<u><u>(\$59,025)</u></u>	<u><u>(\$41,450)</u></u>

**OXFORD AREA SCHOOL DISTRICT**  
**CAFETERIA FUND**  
**BUDGET OF REVENUE AND EXPENSES**  
**BUDGET 2010-2011**

	<u><b>2010-2011 BUDGET</b></u>	<u><b>2009-2010 BUDGET</b></u>
<b><u>CASH RECONCILIATION:</u></b>		
BEGINNING FUND BALANCE	\$485,483	\$549,720
NET INCOME (LOSS)	(59,025)	(41,450)
DEPRECIATION	60,000	55,000
ENDING FUND BALANCE	<u><u>\$486,458</u></u>	<u><u>\$563,270</u></u>
<b><u>BREAKFASTS SERVED</u></b>		
Free	57,157	50,855
Reduced	9,085	9,309
Paid	28,499	38,717
TOTAL	<u><u>94,741</u></u>	<u><u>98,881</u></u>
<b><u>LUNCHES SERVED</u></b>		
Free	138,735	121,774
Reduced	33,600	36,383
Paid	176,640	192,851
TOTAL	<u><u>348,975</u></u>	<u><u>351,008</u></u>

# **MISCELLANEOUS STATISTICAL DATA**

**(Unaudited)**





# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION

### BUDGET 2010-2011

FUNCTION OBJECT	2010-2011 <u>BUDGET</u>	2009-2010 <u>BUDGET</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>
<b>6000 LOCAL SOURCES</b>					
Real Estate Taxes	\$29,928,578	\$30,104,913	\$28,861,231	\$26,482,381	\$24,167,220
Interim Taxes	250,000	200,000	380,102	344,371	268,586
Utility Taxes	40,000	37,000	36,888	39,895	41,800
Earned Income Taxes	2,050,055	1,949,074	1,813,069	1,854,095	1,700,471
Transfer Tax	328,000	365,000	333,248	448,985	617,830
Delinquent Taxes	1,000,000	960,000	1,133,157	1,008,440	857,535
Investment Earnings	195,000	220,000	751,550	654,221	648,902
Student Activity Income	164,030	189,030	97,082	128,053	109,902
Pass-Through Funds	400,000	400,000	552,590	492,094	394,471
Rental Income	110,000	106,000	122,585	70,088	57,618
Tuition Income	0	0	19,377	3,760	8,635
Contributions	0	17,000	20,745	22,579	18,479
Miscellaneous Income	50,000	50,000	27,600	11,007	144,587
Refund of Prior Years' Exp.	50,000	50,000	40,506	52,423	800,189
<b>TOTAL LOCAL REVENUE</b>	<u><b>\$34,565,663</b></u>	<u><b>\$34,648,017</b></u>	<u><b>\$34,189,730</b></u>	<u><b>\$31,612,392</b></u>	<u><b>\$29,836,225</b></u>
<b>7000 STATE SOURCES</b>					
Basic Education Funding	\$11,241,715	\$9,699,177	\$9,317,099	\$8,245,261	\$8,083,590
Charter Schools	1,471,625	1,422,781	1,358,783	1,216,043	999,124
Tuition - 1305	50,000	50,000	41,789	38,538	35,196
Homebound Instruction	0	0	238	519	807
Migrant Education	0	0	3,337	4,076	1,952
Special Education	1,532,425	1,560,466	1,643,622	1,579,526	1,455,661
Educational Assistance Program	104,895	123,469	123,469	125,095	125,260
Transportation	1,549,401	1,489,809	1,604,740	1,432,509	1,587,449
Rental & Sinking Fund	981,395	1,047,406	1,113,213	882,581	1,056,367
Medical Reimbursement	76,000	75,000	76,063	75,149	74,953
Property Tax Reduction Allocation	1,588,431	1,585,321	1,584,720	0	0
PA Accountability Grants	505,078	505,000	505,078	511,731	495,434
Extra Grants	0	0	197,020	139,549	158,651
Social Security	753,871	732,681	721,280	689,109	665,842
Retirement	810,052	475,744	543,037	643,393	525,128
<b>TOTAL STATE REVENUE</b>	<u><b>\$20,664,888</b></u>	<u><b>\$18,766,854</b></u>	<u><b>\$18,833,488</b></u>	<u><b>\$15,583,079</b></u>	<u><b>\$15,265,414</b></u>
<b>8000 FEDERAL SOURCES</b>					
Title I	\$452,469	\$452,469	\$679,666	\$545,796	\$558,610
Title II	0	0	118,106	143,851	169,692
Drug Free Schools	0	0	8,700	12,505	12,059
Medical Assistance (ACCESS)	0	0	35,600	22,751	0
Other Federal Programs	0	0	105,580	81,701	96,923
<b>TOTAL FEDERAL REVENUE</b>	<u><b>\$452,469</b></u>	<u><b>\$452,469</b></u>	<u><b>\$947,652</b></u>	<u><b>\$806,604</b></u>	<u><b>\$837,284</b></u>
<b>9000 OTHER FINANCING SOURCES</b>					
Sale of Fixed Assets	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$48,699</u>	<u>\$0</u>
<b>TOTAL ALL REVENUES</b>	<u><b>\$55,683,020</b></u>	<u><b>\$53,867,340</b></u>	<u><b>\$53,970,870</b></u>	<u><b>\$48,050,774</b></u>	<u><b>\$45,938,923</b></u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2010-2011

FUNCTION OBJECT	2010-2011 <u>BUDGET</u>	2009-2010 <u>BUDGET</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>
<b>1100 REGULAR PROGRAMS</b>					
Salaries	\$11,146,986	\$11,043,656	\$10,874,903	\$10,830,889	\$10,069,540
Fringe Benefits	5,473,774	4,467,484	3,334,687	3,794,252	3,083,039
Purchased Prof Services	432,518	486,643	344,912	29,781	2,475
Purchased Prop Services	101,159	94,045	84,690	103,498	102,842
Other Contract Services	3,858,079	3,822,148	3,410,705	3,143,871	2,975,466
Supplies	560,492	523,441	631,855	490,738	444,491
Property	73,405	74,256	248,808	42,923	95,842
Other Objects	16,284	15,635	13,704	10,880	12,731
<b>TOTAL REGULAR PROGRAMS</b>	<u>\$21,662,697</u>	<u>\$20,527,308</u>	<u>\$18,944,264</u>	<u>\$18,446,832</u>	<u>\$16,786,426</u>
<b>1200 SPECIAL PROGRAMS</b>					
Salaries	\$2,597,283	\$2,381,456	\$2,141,447	\$2,117,779	\$2,030,271
Fringe Benefits	1,174,695	912,652	746,723	767,641	693,688
Purchased Prof Services	3,020,993	3,093,727	3,224,673	2,281,896	2,424,194
Purchased Prop Services	4,700	4,700	3,517	4,090	990
Other Contract Services	2,563,389	2,992,172	2,216,552	2,384,148	2,627,593
Supplies	35,120	33,660	18,508	22,115	24,307
Property	3,750	2,100	19,116	781	2,813
Other Objects	2,450	2,310	813	393	958
<b>TOTAL SPECIAL PROGRAMS</b>	<u>\$9,402,380</u>	<u>\$9,422,777</u>	<u>\$8,371,349</u>	<u>\$7,578,843</u>	<u>\$7,804,814</u>
<b>1300 VOCATIONAL PROGRAMS</b>					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	0	0	0	0	0
Purchased Prop Services	0	0	0	0	0
Other Contract Services	1,083,725	1,042,966	1,036,802	1,121,928	1,082,568
Supplies	0	0	0	0	0
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
<b>TOTAL VOCATIONAL PROGRAMS</b>	<u>\$1,083,725</u>	<u>\$1,042,966</u>	<u>\$1,036,802</u>	<u>\$1,121,928</u>	<u>\$1,082,568</u>
<b>1400 OTHER INSTR PROGRAMS</b>					
Salaries	\$138,428	\$116,293	\$132,984	\$124,519	\$594,171
Fringe Benefits	21,967	17,189	15,570	26,860	160,846
Purchased Prof Services	0	0	41,712	0	31,622
Other Contract Services	0	0	0	19,763	6,340
Supplies	3,375	3,287	3,414	9,853	43,943
Property	0	11,843	0	0	554
Other Objects	0	0	0	0	0
<b>TOTAL OTHER PROGRAMS</b>	<u>\$163,770</u>	<u>\$148,612</u>	<u>\$193,680</u>	<u>\$180,995</u>	<u>\$837,476</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2010-2011

FUNCTION OBJECT	2010-2011 <u>BUDGET</u>	2009-2010 <u>BUDGET</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>
<b>2100 PUPIL SERVICES</b>					
Salaries	\$794,145	\$767,061	\$726,706	\$622,664	\$635,176
Fringe Benefits	393,958	317,037	243,494	251,151	227,651
Purchased Prof Services	0	0	33,078	11,808	58,807
Other Contract Services	26,825	27,455	18,554	23,465	20,119
Supplies	8,980	9,280	7,594	8,277	7,455
Property	0	0	0	0	0
Other Objects	2,435	2,615	1,180	1,331	861
<b>TOTAL PUPIL SERVICES</b>	<u>\$1,226,343</u>	<u>\$1,123,448</u>	<u>\$1,030,606</u>	<u>\$918,696</u>	<u>\$950,069</u>
 <b>2200 SUPPORT SERV-INSTRUCT</b>					
Salaries	\$726,913	\$645,701	\$683,844	\$731,092	\$646,003
Fringe Benefits	341,615	254,733	236,629	233,774	204,008
Purchased Prof Services	28,280	56,561	166,240	111,386	86,375
Purchased Prop Services	5,350	5,350	3,821	2,544	4,409
Other Contract Services	13,597	23,022	13,402	21,695	33,103
Supplies	84,335	92,999	74,800	79,084	63,544
Property	22,990	16,178	8,644	4,962	7,140
Other Objects	2,895	3,235	1,480	1,383	1,895
<b>TOTAL SUPPORT-INSTRUCT</b>	<u>\$1,225,975</u>	<u>\$1,097,779</u>	<u>\$1,188,860</u>	<u>\$1,185,920</u>	<u>\$1,046,477</u>
 <b>2300 SUPPORT SERV-ADMIN</b>					
Salaries	\$1,734,039	\$1,677,414	\$1,481,590	\$1,386,709	\$1,306,757
Fringe Benefits	753,408	634,978	458,194	453,941	381,103
Purchased Prof Services	142,500	139,500	128,405	115,548	102,502
Purchased Prop Services	33,949	29,930	23,292	20,979	22,182
Other Contract Services	122,070	126,185	79,265	93,720	107,423
Supplies	18,605	19,755	22,724	13,014	15,278
Property	1,700	1,700	0	220	439
Other Objects	22,375	22,900	16,705	21,701	17,198
<b>TOTAL SUPPORT-ADMIN</b>	<u>\$2,828,646</u>	<u>\$2,652,362</u>	<u>\$2,210,175</u>	<u>\$2,105,832</u>	<u>\$1,952,882</u>
 <b>2400 SUPPORT SERV-PUPIL HEALTH</b>					
Salaries	\$338,449	\$389,478	\$347,859	\$308,805	\$273,188
Fringe Benefits	204,265	197,387	148,914	127,859	114,407
Purchased Prof Services	4,000	4,000	1,166	820	1,465
Purchased Prop Services	510	510	195	285	195
Other Contract Services	4,065	2,445	2,183	2,999	2,001
Supplies	6,800	5,900	6,062	5,300	5,027
Property	3,750	3,830	3,740	1,575	849
Other Objects	545	505	120	345	330
<b>TOTAL PUPIL HEALTH</b>	<u>\$562,384</u>	<u>\$604,055</u>	<u>\$510,239</u>	<u>\$447,988</u>	<u>\$397,462</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2010-2011

FUNCTION OBJECT	2010-2011 <u>BUDGET</u>	2009-2010 <u>BUDGET</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>
<b>2500 SUPPORT SERV-BUSINESS</b>					
Salaries	\$374,586	\$366,887	\$369,345	\$339,642	\$324,942
Fringe Benefits	162,926	132,641	94,494	104,837	98,063
Purchased Prof Services	0	7,200	0	0	0
Purchased Prop Services	7,200	21,200	218	4,267	4,941
Other Contract Services	20,700	9,400	17,322	16,075	15,481
Supplies	9,400	4,100	5,815	7,336	6,625
Property	4,100	1,600	0	682	0
Other Objects	2,100	0	1,476	850	1,600
<b>TOTAL SUPPORT-BUSINESS</b>	<b>\$581,012</b>	<b>\$543,028</b>	<b>\$488,670</b>	<b>\$473,689</b>	<b>\$451,652</b>
 <b>2600 OPERATION/MAINT OF PLANT</b>					
Salaries	\$791,688	\$771,090	\$690,088	\$731,124	\$764,843
Fringe Benefits	575,675	455,124	450,967	315,174	417,743
Purchased Prof Services	527,177	432,364	461,780	404,713	314,050
Purchased Prop Services	847,133	836,884	674,763	563,796	480,063
Other Contract Services	175,000	175,000	151,928	148,009	127,920
Supplies	1,840,500	1,913,390	1,498,913	1,380,995	1,232,114
Property	20,000	30,000	21,470	17,390	34,961
Other Objects	500	500	0	199	0
<b>TOTAL OP/MAINT OF PLANT</b>	<b>\$4,777,673</b>	<b>\$4,614,352</b>	<b>\$3,949,909</b>	<b>\$3,561,400</b>	<b>\$3,371,694</b>
 <b>2700 STUDENT TRANSPORTATION</b>					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	0	6,000	0	0	0
Purchased Prop Services	6,000	2,742,071	0	1,000	1,000
Other Contract Services	3,316,949	421,700	2,997,725	2,819,482	2,734,818
Supplies	0	10,000	345	0	0
Property	10,000	300	655	623	1,367
Other Objects	300	0	50	50	0
<b>TOTAL TRANSPORTATION</b>	<b>\$3,333,249</b>	<b>\$3,180,071</b>	<b>\$2,998,775</b>	<b>\$2,821,155</b>	<b>\$2,737,185</b>
 <b>2800 SUPPORT SERV-CENTRAL</b>					
Salaries	\$432,973	\$415,862	\$404,720	\$363,400	\$355,269
Fringe Benefits	213,357	165,410	147,953	132,176	131,368
Purchased Prof Services	47,350	48,600	32,532	27,311	13,236
Purchased Prop Services	16,200	17,200	7,744	15,364	23,315
Other Contract Services	49,300	72,200	66,682	72,630	78,946
Supplies	161,300	173,726	169,203	195,145	133,256
Property	49,500	125,000	214,300	198,351	236,554
Other Objects	900	1,350	473	549	0
<b>TOTAL SUPPORT-CENTRAL</b>	<b>\$970,880</b>	<b>\$1,019,348</b>	<b>\$1,043,607</b>	<b>\$1,004,926</b>	<b>\$971,944</b>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2010-2011

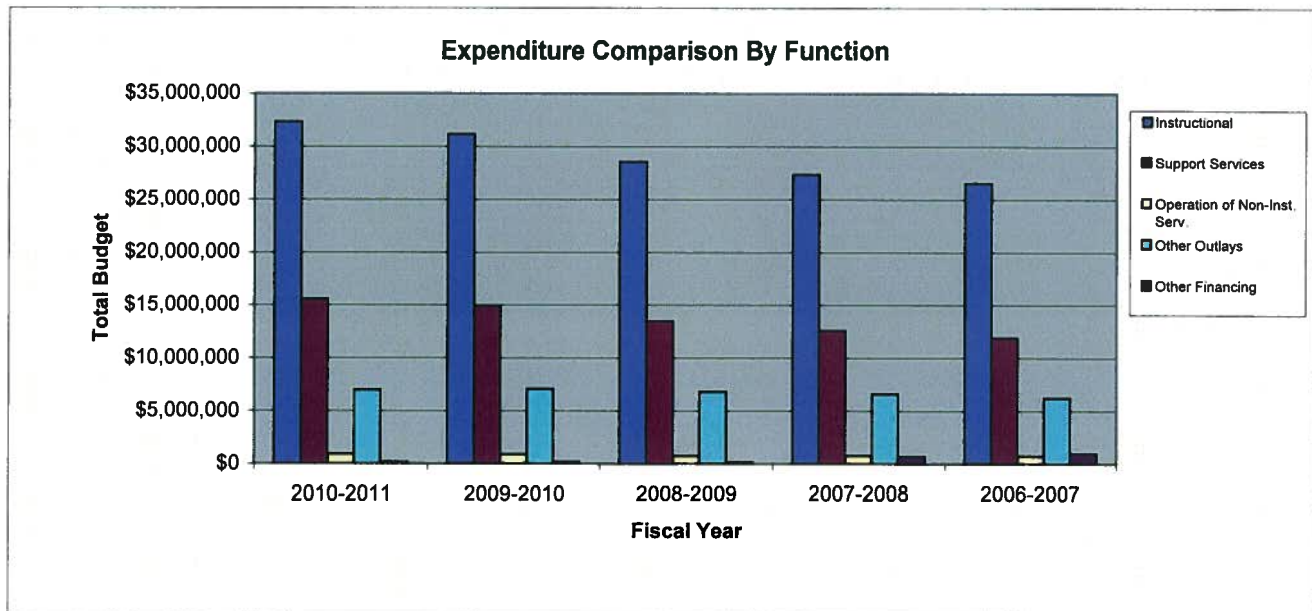
FUNCTION OBJECT	2010-2011 <u>BUDGET</u>	2009-2010 <u>BUDGET</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Contract Services	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$21,330</u>	<u>\$21,568</u>	<u>\$21,513</u>
<b>3200 OPERATION OF NON-INSTR SERVICES-STUDENT ACTIVITIES</b>					
Salaries	\$434,212	\$412,800	\$390,831	\$375,695	\$356,286
Fringe Benefits	102,393	86,457	65,709	76,302	67,712
Purchased Prof Services	58,640	58,000	47,299	46,022	50,219
Purchased Prop Services	21,000	21,000	17,560	12,164	15,492
Other Contract Services	154,300	154,300	139,961	142,826	128,577
Supplies	32,830	32,030	14,587	19,622	19,174
Property	44,000	41,500	40,049	39,972	36,450
Other Objects	47,550	48,050	21,332	29,924	35,078
<b>TOTAL STUDENT ACTIVITIES</b>	<u>\$894,925</u>	<u>\$854,137</u>	<u>\$737,328</u>	<u>\$742,527</u>	<u>\$708,988</u>
<b>3300 OPERATION OF NON-INSTR SERVICES-COMMUNITY SERVICES</b>					
Salaries	\$0	\$0	\$3,098	\$4,143	\$2,131
Fringe Benefits	0	0	263	978	300
Other Contract Services	20,000	20,000	15,642	14,747	18,882
Supplies	0	0	225	1,508	0
Other Objects	0	0	0	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$19,228</u>	<u>\$21,376</u>	<u>\$21,313</u>
<b>4200 SITE IMPROVEMENTS</b>					
Purchased Prop Services	\$0	\$0	\$0	\$0	\$0
Property	0	0	0	0	0
<b>TOTAL SITE IMPROVEMENTS</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>5100 OTHER FINANCING USES</b>					
<b>DEBT SERVICE</b>					
Other Objects	\$3,780,556	\$3,898,292	\$3,716,906	\$3,548,134	\$2,899,870
Other Financing Uses	3,100,000	3,050,000	3,070,000	3,040,000	3,310,000
<b>TOTAL DEBT SERVICE</b>	<u>\$6,880,556</u>	<u>\$6,948,292</u>	<u>\$6,786,906</u>	<u>\$6,588,134</u>	<u>\$6,209,870</u>
<b>5200 INTERFUND TRANSFERS</b>					
Other Financing Uses	<u>\$166,805</u>	<u>\$166,805</u>	<u>\$166,805</u>	<u>\$663,295</u>	<u>\$956,447</u>
<b>5900 BUDGETARY RESERVE</b>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL ALL FUNCTIONS</b>	<u>\$55,903,020</u>	<u>\$54,087,340</u>	<u>\$49,698,533</u>	<u>\$47,885,104</u>	<u>\$46,308,780</u>

# OXFORD AREA SCHOOL DISTRICT

## REVENUE & EXPENDITURE BY SOURCE/MAJOR FUNCTION FIVE YEAR COMPARISON

### BUDGET 2010-2011

<u>REVENUES (BY SOURCE)</u>	<u>2010-2011 BUDGET</u>	<u>2009-2010 BUDGET</u>	<u>2008-2009 ACTUAL</u>	<u>2007-2008 ACTUAL</u>	<u>2006-2007 ACTUAL</u>
Local Sources	\$34,565,663	\$34,648,017	\$34,189,730	\$31,612,392	\$29,836,225
State Sources	20,664,888	18,766,854	18,833,488	15,583,079	15,265,414
Federal Sources	452,469	452,469	947,652	806,604	837,284
Other Financing Sources	0	0	0	48,699	0
<b>Total Revenues</b>	<b>\$55,683,020</b>	<b>\$53,867,340</b>	<b>\$53,970,870</b>	<b>\$48,050,774</b>	<b>\$45,938,923</b>
<u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	\$32,312,572	\$31,141,663	\$28,546,095	\$27,328,598	\$26,511,284
Support Services	15,528,162	14,856,443	13,442,171	12,541,174	11,900,878
Operation of Non-Inst. Serv.	914,925	874,137	756,556	763,903	730,301
Facilities Acquisition	0	0	0	0	0
Other Outlays	6,980,556	7,048,292	6,786,906	6,588,134	6,209,870
<b>Total Expenditures</b>	<b>55,736,215</b>	<b>53,920,535</b>	<b>49,531,728</b>	<b>47,221,809</b>	<b>45,352,333</b>
Other Financing	166,805	166,805	166,805	663,295	956,447
<b>Total</b>	<b>\$55,903,020</b>	<b>\$54,087,340</b>	<b>\$49,698,533</b>	<b>\$47,885,104</b>	<b>\$46,308,780</b>



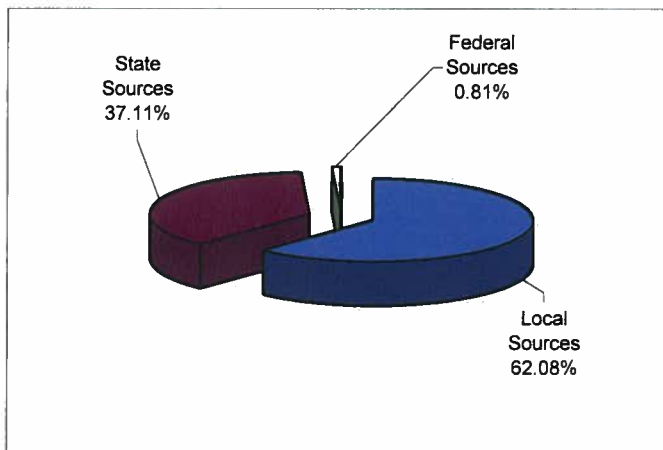
# OXFORD AREA SCHOOL DISTRICT

## REVENUE & EXPENDITURE PERCENTAGE FIVE YEAR COMPARISON

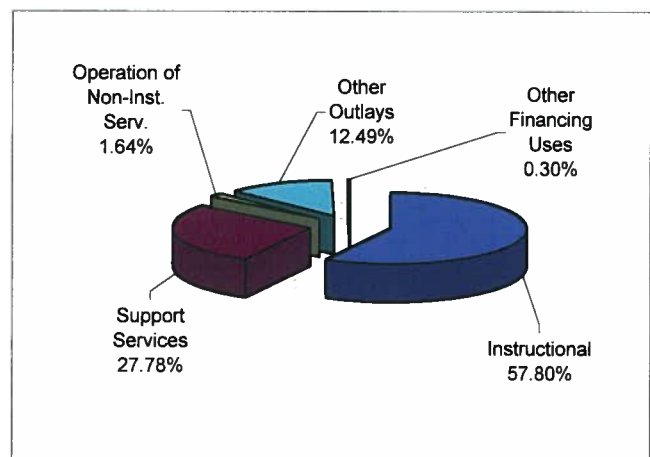
### BUDGET 2010-2011

<u>REVENUES (BY SOURCE)</u>	<u>2010-2011 BUDGET</u>	<u>2009-2010 BUDGET</u>	<u>2008-2009 ACTUAL</u>	<u>2007-2008 ACTUAL</u>	<u>2006-2007 ACTUAL</u>
Local Sources	62.08%	64.32%	63.35%	65.79%	64.95%
State Sources	37.11%	34.84%	34.90%	32.43%	33.23%
Federal Sources	0.81%	0.84%	1.76%	1.68%	1.82%
Other Financing Sources	0.00%	0.00%	0.00%	0.10%	0.00%
Total Revenues	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
<u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	57.80%	57.58%	57.44%	57.07%	57.25%
Support Services	27.78%	27.47%	27.05%	26.19%	25.70%
Operation of Non-Inst. Serv.	1.64%	1.62%	1.52%	1.60%	1.58%
Facilities Acquisition	0.00%	0.00%	0.00%	0.00%	0.00%
Other Outlays	12.49%	13.03%	13.66%	13.76%	13.41%
Total Expenditures	<u>99.70%</u>	<u>99.69%</u>	<u>99.66%</u>	<u>98.61%</u>	<u>97.93%</u>
Other Financing Uses	0.30%	0.31%	0.34%	1.39%	2.07%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

OXFORD AREA SCHOOL DISTRICT  
Revenues by Source  
2010-2011 Budget



OXFORD AREA SCHOOL DISTRICT  
Expenditures by Function  
2010-2011 Budget

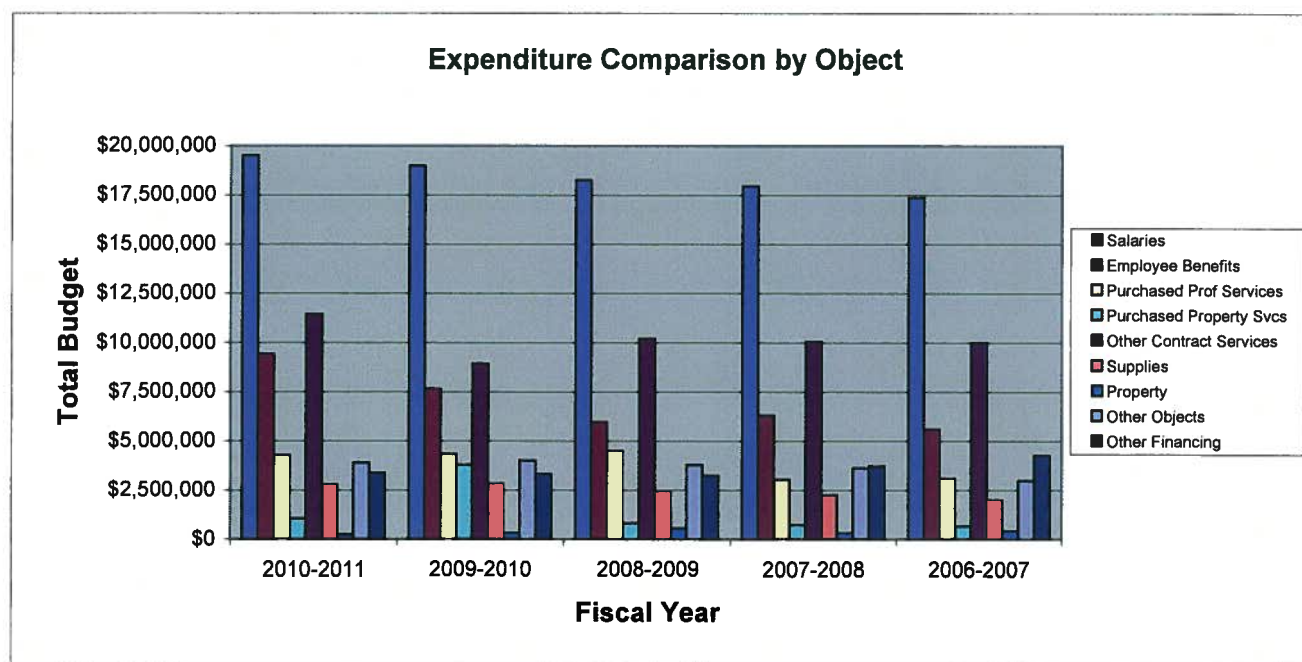


# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES BY OBJECT FIVE YEAR COMPARISON

### BUDGET 2010-2011

OBJECT	2010-2011 BUDGET	2009-2010 BUDGET	2008-2009 ACTUAL	2007-2008 ACTUAL	2006-2007 ACTUAL
Salaries	\$ 19,509,702	\$ 18,987,698	\$ 18,247,415	\$ 17,936,461	\$ 17,358,577
Employee Benefits	9,418,033	7,641,092	5,943,597	6,284,945	5,579,928
Purchased Prof Services	4,261,458	4,332,595	4,481,797	3,029,285	3,084,945
Purchased Property Svcs	1,043,201	3,772,890	815,800	727,987	655,429
Other Contract Services	11,429,999	8,910,993	10,188,053	10,046,926	9,980,750
Supplies	2,761,737	2,821,568	2,454,045	2,232,987	1,995,214
Property	233,195	308,307	556,782	307,479	416,969
Other Objects	3,878,890	3,995,392	3,774,239	3,615,739	2,970,521
Other Financing	3,366,805	3,316,805	3,236,805	3,703,295	4,266,447
Total	<u>\$55,903,020</u>	<u>\$54,087,340</u>	<u>\$ 49,698,533</u>	<u>\$ 47,885,104</u>	<u>\$46,308,780</u>
Salaries	34.90%	35.11%	36.72%	37.46%	37.48%
Employee Benefits	16.85%	14.13%	11.96%	13.13%	12.05%
Purchased Prof Services	7.62%	8.01%	9.02%	6.33%	6.66%
Purchased Property Svcs	1.87%	6.98%	1.64%	1.52%	1.42%
Other Contract Services	20.45%	16.48%	20.50%	20.98%	21.55%
Supplies	4.94%	5.22%	4.94%	4.66%	4.31%
Property	0.42%	0.57%	1.12%	0.64%	0.90%
Other Objects	6.94%	7.39%	7.59%	7.55%	6.41%
Other Financing	6.02%	6.13%	6.51%	7.73%	9.21%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>



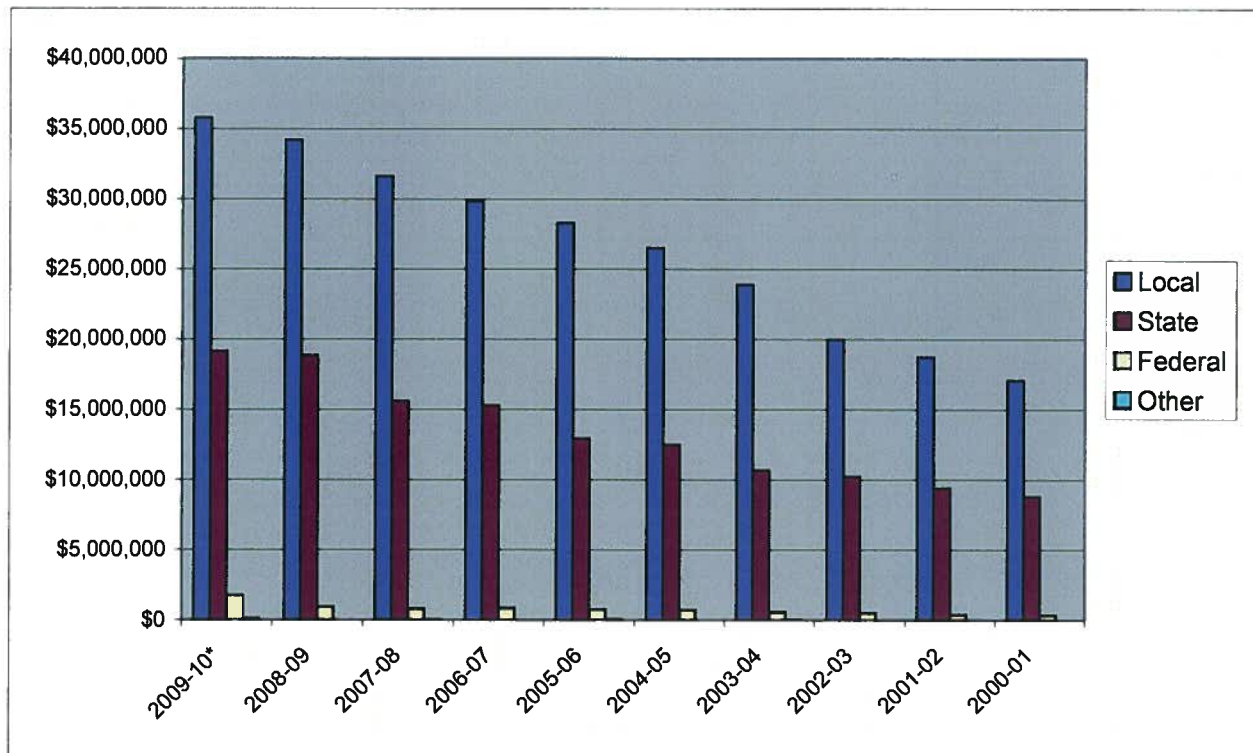


# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND REVENUES BY SOURCE Last Ten Fiscal Years (Unaudited)

<b>Fiscal Year</b>	<b>Local Sources</b>	<b>State Sources</b>	<b>Federal Sources</b>	<b>Other Sources</b>	<b>Total Revenues</b>
2009-10*	35,769,435	19,137,886	1,734,411	106,710	56,748,443
2008-09	34,189,730	18,833,488	947,652	0	53,970,870
2007-08	31,612,392	15,583,079	806,604	48,699	48,050,774
2006-07	29,836,225	15,265,414	837,284	0	45,938,923
2005-06	28,274,237	12,913,165	760,448	35,062	41,982,912
2004-05	26,494,011	12,462,057	698,788	0	39,654,856
2003-04	23,886,717	10,644,757	581,145	20,378	35,132,997
2002-03	19,966,393	10,204,896	496,210	0	30,667,499
2001-02	18,709,009	9,367,691	396,759	0	28,473,459
2000-01	17,057,190	8,784,819	339,510	0	26,181,519

\*2009-10 Estimate

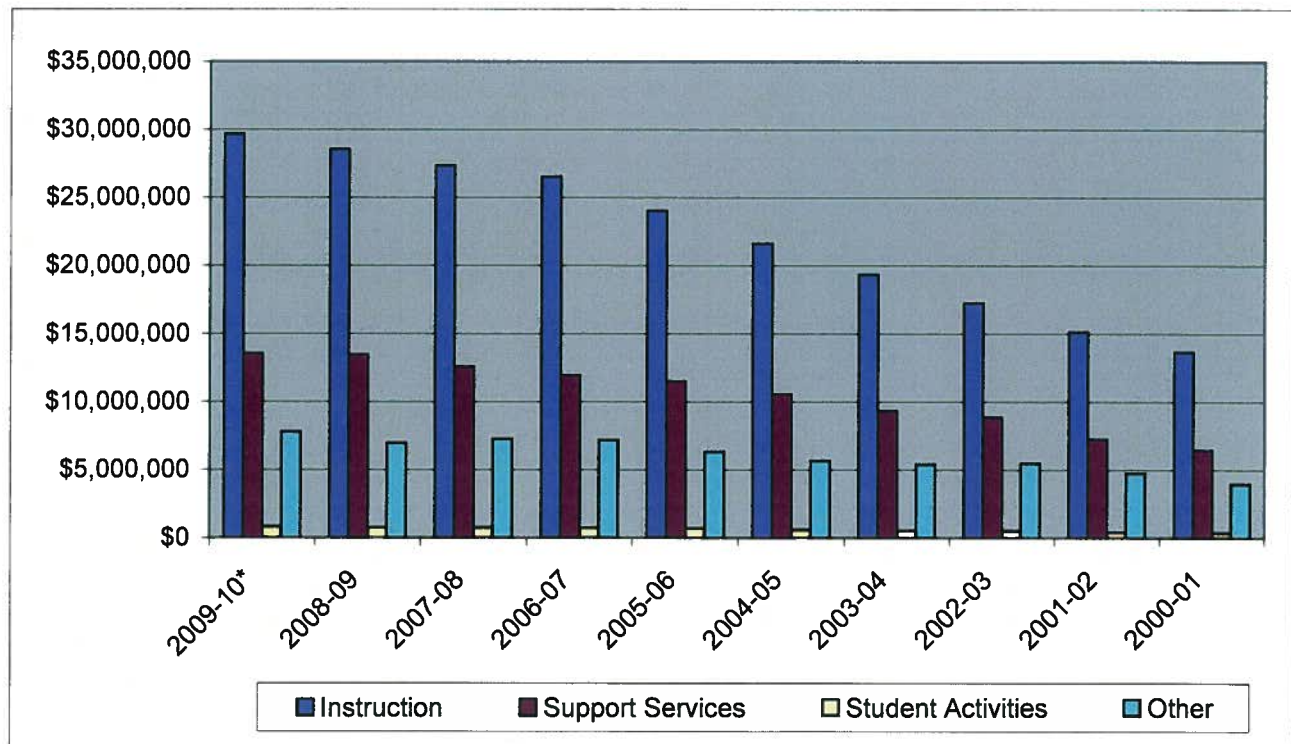


# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND EXPENDITURES BY FUNCTION Last Ten Fiscal Years (Unaudited)

Fiscal Year	Instruction	Support Services	Student Activities	Other	Total Expenditures
2009-10*	29,639,635	13,517,763	820,595	7,772,603	51,750,596
2008-09	28,546,095	13,442,171	756,556	6,953,711	49,698,533
2007-08	27,328,598	12,541,174	763,903	7,251,429	47,885,104
2006-07	26,511,284	11,900,878	730,301	7,166,317	46,308,780
2005-06	24,016,779	11,473,756	715,941	6,319,177	42,525,653
2004-05	21,623,885	10,524,596	600,618	5,651,515	38,400,614
2003-04	19,328,415	9,309,320	551,944	5,391,314	34,580,993
2002-03	17,257,985	8,830,033	525,522	5,458,097	32,071,637
2001-02	15,096,711	7,228,824	414,549	4,737,752	27,477,836
2000-01	13,626,870	6,435,460	385,125	3,957,912	24,405,367

\*2009-10 Estimate



## **OXFORD AREA SCHOOL DISTRICT**

### **ENROLLMENT PROJECTIONS**

#### **BUDGET 2010-2011**

The art of enrollment forecasting is enhanced by thoroughly knowing the community involved--its history, its trends, its plans and by applying a standard forecasting method, regularly and often.

The need for the forecaster to know the community is as obvious as the fact that he or she must be thoroughly familiar with the factors influencing school enrollments. The forecaster must know the community's history, sample its atmosphere, taste its ambitions, measure its economic potential, savor its human resources, learn of its plans and measure its trends. Some of the information required to accomplish this goal may be easily found. Some is illusory.

Many enrollment projection methods have been used by many school planners with varying results under various conditions.

The standard forecasting method is the cohort-survival or percentage survival method. A method familiar to many school authorities, it not only has a record for reliability in relatively stable districts, but the necessary calculations are simple and straightforward, the data requirement reasonable and usually easily fulfilled. Unless the district has undergone unusual or complicated growth patterns in recent years, reasonably good results can be expected.

The only assumption of the cohort-survival method is that the net effect of factors influencing enrollments--migration, school policies, mortality, nonpublic school attendance--remain in relative balance. Even if these conditions vary somewhat, certain modifications can be made to accommodate them.

A brief description of the cohort-survival method follows. Applying such a method regularly provides a means of becoming sensitive to changes within a community soon after they occur and adds another way that the school planner can understand his or her community. Over a period of time, the planner will also become familiar with the biases and eccentricities of the forecasting technique employed.

**OXFORD AREA SCHOOL DISTRICT**  
**THE COHORT-SURVIVAL METHOD**

**BUDGET 2010-2011**

The basic assumption of the cohort-survival method for projecting school enrollments is that what has happened in the past will, to a large extent, continue to occur in the future; that is, given the number of births, the net effect of all other influences on enrollment will remain proportionately similar.

The basic technique requires calculating the ratio of the number of children in one grade in one year, compared to the number of children who "survive" the year and enroll in the next grade the following year. Fluctuations in such data from year to year create a pattern from which an average survival rate can be calculated to project an enrollment. Thus, if over a period of years, an average of 96 percent of the enrollment in Grade 3 goes on to Grade 4 and if 300 children are not enrolled in Grade 3, then next year's average rates of survival are calculated for a system with twelve grades. These rates can then be applied to the present enrollment and used to project enrollments for each succeeding year. Thus, if the average survival rate from Grade 4 (with its 288 students) to Grade 5 is 1.10, then for the second projected year the estimate for Grade 5 is 1.10 of 288, or 317 students.

Of course, forecasts for successive years must take as their starting point, an estimate of the number of children entering kindergarten or first grade. These estimates may be made by methods similar to those mentioned. An average birth survival rate may be obtained by comparing known enrollments in kindergarten (or first grade) with birth data five (or six) years earlier. This rate may then be used to project enrollments for the initial school years from births. Thus, if an average birth survival rate--births to Grade 1--was found to be 1.17 or 117 percent in recent years, reflecting a net influx of preschool-age children, the planner could reasonably project future first grade enrollments from the number of recent births.

Since enrollment forecasts are a function of two variables, the number of births and the survival rates, reliance on number of births within a school district limits forecasts to relatively short-range projections for the lower grades. Usually, only projections for the next four or five years are possible. To extend projections beyond this point, the future number of births must be estimated, rendering projections based on projections with obvious questions of reliability.

**OXFORD AREA SCHOOL DISTRICT**

**ENROLLMENT HISTORY AND PROJECTION**

**BUDGET 2010-2011**

YEAR		1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
<b>Actual</b>	<b>K</b>																
2000-01	207	266	255	273	233	272	270	268	251	260	232	189	189	1,776	519	870	3,165
2001-02	219	239	250	263	294	260	273	279	284	302	246	205	181	1,798	563	934	3,295
2002-03	197	246	223	240	250	293	256	289	279	278	274	227	195	1,705	568	974	3,247
2003-04	219	248	244	225	261	261	301	271	298	298	278	253	179	1,759	569	1,008	3,336
2004-05	228	258	236	245	230	256	253	296	267	315	273	272	215	1,706	563	1,075	3,344
2005-06	239	248	263	242	247	239	258	251	290	308	301	252	245	1,736	541	1,106	3,383
2006-07	242	281	254	283	252	251	247	294	264	321	299	287	238	1,810	558	1,145	3,513
2007-08	241	265	300	265	288	257	259	262	297	330	319	295	293	1,875	559	1,237	3,671
2008-09	222	258	279	296	277	283	271	280	268	345	307	318	274	1,886	548	1,244	3,678
2009-10	271	248	265	288	304	283	298	282	283	285	327	293	290	1,957	565	1,195	3,717

Projected	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
2010-11	258	324	329	278	296	308	290	312	295	333	301	331	290	2,083	607	1,255	3,945
2011-12	238	303	337	340	286	300	318	310	317	345	321	300	314	2,122	627	1,280	4,029
2012-13	225	280	315	348	350	290	310	340	315	370	332	320	285	2,118	655	1,307	4,080
2013-14	221	265	291	325	358	355	299	331	345	368	356	331	304	2,114	676	1,359	4,149
2014-15	216	260	276	301	334	363	366	319	336	403	354	355	314	2,116	655	1,426	4,197
2015-16	212	255	271	285	309	339	375	391	324	392	388	353	337	2,046	715	1,470	4,231
2016-17	207	249	265	280	293	313	350	401	397	378	377	387	335	1,957	798	1,477	4,232
2017-18	202	244	259	274	288	297	323	374	407	464	364	376	367	1,887	781	1,571	4,239
2018-19	198	238	254	268	282	292	306	345	380	475	447	363	357	1,838	725	1,642	4,205

Sources: Public School Enrollment Report (ESPE) and Pennsylvania Information Management System (PIMS)

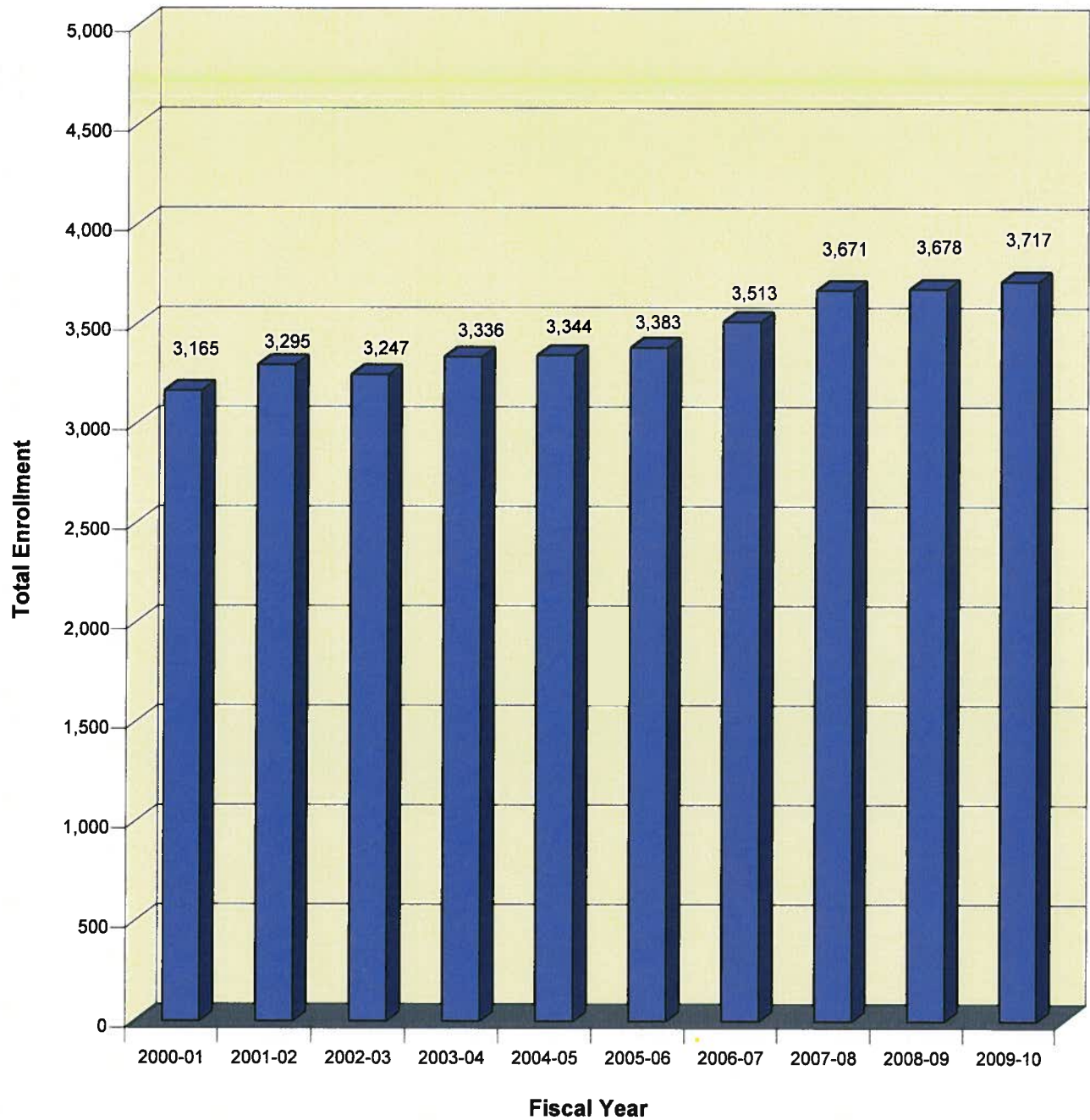
Resident Live Birth File, 2007 supplied by the Division of Health Statistics, Pennsylvania Department of Health

Revised: 10/2009 (2008 Enrollments)

# OXFORD AREA SCHOOL DISTRICT

HISTORICAL ENROLLMENT 2000-2001 THROUGH 2009-2010

## BUDGET 2010-2011

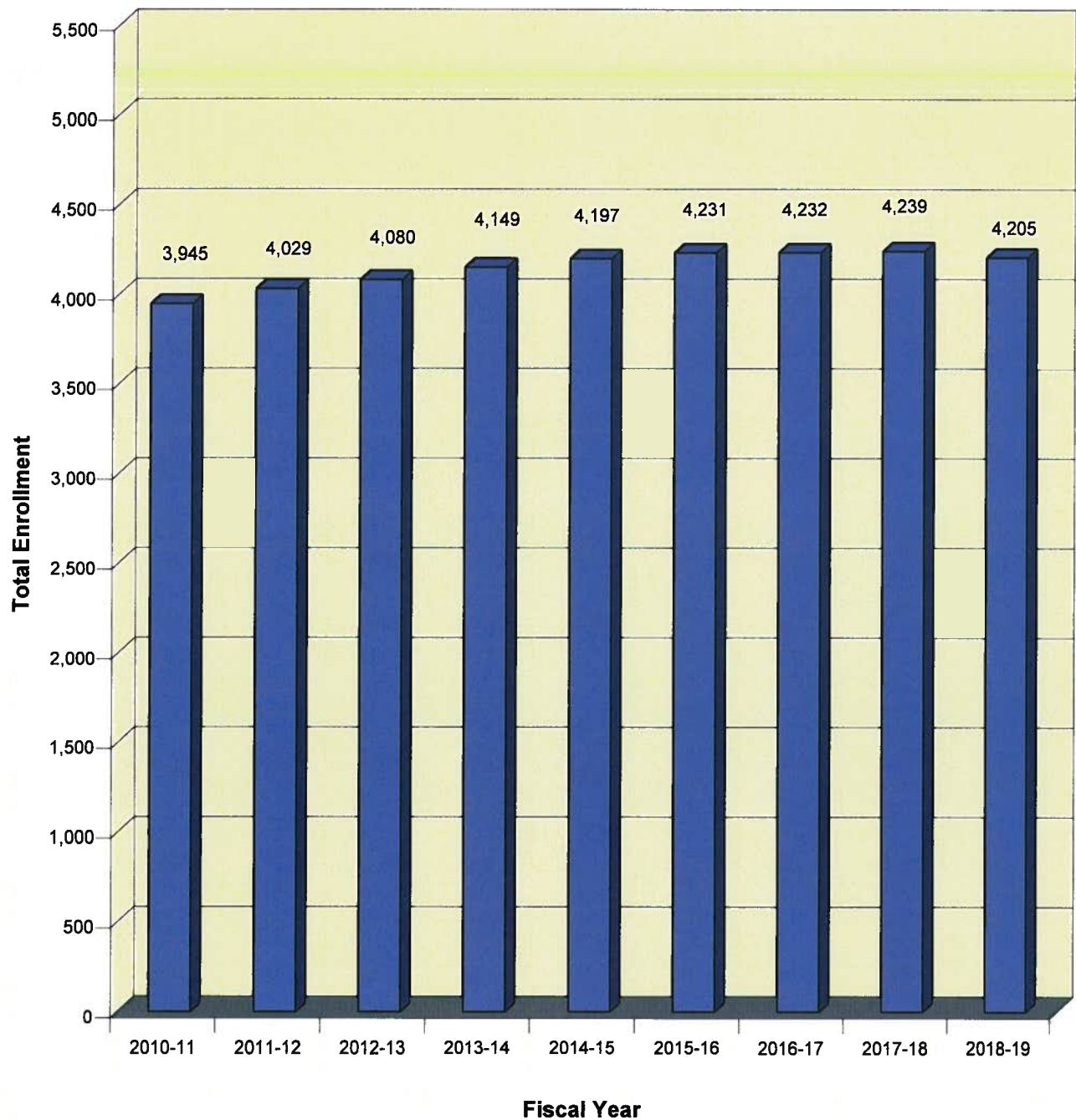




# OXFORD AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT 2010-2011 THROUGH 2018-2019

## BUDGET 2010-2011



# OXFORD AREA SCHOOL DISTRICT

## DEMOGRAPHIC STATISTICS LAST TEN YEARS (Unaudited)

### BUDGET 2010-2011

School Year	School Enrollment			Full-time Staffing		
	Elementary	Secondary	Total	Instructional	Support	Total
2010-11	2,047	1,822	3,869	292.0	113.0	405.0
2009-10	1,957	1,760	3,717	291.0	113.0	404.0
2008-09	1,886	1,792	3,678	280.0	112.0	392.0
2007-08	1,875	1,796	3,671	272.5	112.0	384.5
2006-07	1,810	1,703	3,513	272.5	111.0	383.5
2005-06	1,736	1,647	3,383	268.5	113.0	381.5
2004-05	1,706	1,638	3,344	269.3	112.5	381.8
2003-04	1,759	1,577	3,336	268.1	112.5	380.6
2002-03	1,705	1,542	3,247	260.5	110.2	370.7
2001-02	1,798	1,497	3,295	259.5	105.8	365.3
2000-01	1,776	1,389	3,165	258.9	81.8	340.7

Instructional staff includes teachers, guidance counselors, nurses, librarians, and aides.  
Totals are adjusted to Full-time equivalents. Administrators and principals are included under Instructional Staffing.

Support staff includes business office, secretarial, food service, custodial and maintenance.



# OXFORD AREA SCHOOL DISTRICT

## DISTRIBUTION OF STAFF

### BUDGET 2010-2011

Program	Regular Education 1100	Special Education 1200	Pupil Services 2100	Instructional Services 2200	Administrative Services 2300	Health Services 2400	Business Office 2500	Maintenance 2600	Central Services 2800	Cafeteria 3100	Student Activities 3200	Total By Title
Administration												
Education		1.50		3.00	11.50						1.00	17.00
Support					1.00		2.00	2.00	4.00	1.00		10.00
Teachers												
Elementary	105.00	17.50										
Secondary	91.50	21.50										122.50
												113.00
Specialists												
Library				5.50								5.50
Guidance			10.00									10.00
Nurses						4.00						4.00
Assistant Nurse						1.00						1.00
Trainer											1.00	1.00
Psychologist			3.00									3.00
Secretarial		1.00	2.00	1.00	14.50		1.00	1.00	1.50	1.00		23.00
Clerical			1.00	5.00	1.00	4.00	3.00					14.00
Technicians									3.00			3.00
Maintenance								4.00				4.00
Custodial								20.00				20.00
Security	2.00											2.00
Learning Assistant		3.00										3.00
Cafeteria Aide	13.00									38.00		51.00
Classroom Aide	22.00	26.00										48.00
Total	233.50	70.50	16.00	14.50	28.00	9.00	6.00	27.00	8.50	40.00	2.00	455.00

**OXFORD AREA SCHOOL DISTRICT**  
**PROFESSIONAL EMPLOYEES SALARY SCHEDULE**  
**BUDGET 2010-2011**

	<b>B</b>	<b>B+12</b>	<b>B+24</b>	<b>MEQV</b>	<b>M</b>	<b>M+15</b>	<b>M+30</b>	<b>M+45</b>	<b>M+60</b>	<b>PHD</b>
<b>1</b>	42,000	-	43,500	-	45,000	46,000	47,000	48,000	49,000	51,000
<b>2</b>	42,400	43,249	44,099	44,948	46,074	46,927	47,844	48,844	49,844	51,844
<b>3</b>	44,052	44,921	45,790	46,858	47,952	48,828	49,704	50,704	51,704	53,704
<b>4</b>	45,158	46,027	46,895	47,764	49,057	49,945	50,821	51,821	52,821	54,821
<b>5</b>	46,013	46,882	47,763	48,631	49,927	50,805	51,680	52,680	53,680	55,680
<b>6</b>	46,479	47,348	48,216	49,085	50,384	51,260	52,150	53,150	54,150	56,150
<b>7</b>	46,931	47,801	48,669	49,551	50,855	51,730	52,607	53,607	54,607	56,607
<b>8</b>	47,852	48,721	49,589	50,458	51,819	52,657	53,534	54,534	55,534	57,534
<b>9</b>	49,907	51,347	52,214	53,087	54,446	55,301	56,176	57,176	58,176	60,176
<b>10</b>	51,961	53,973	54,839	55,717	57,073	57,945	58,819	59,819	60,819	62,819
<b>11</b>	54,504	56,516	57,381	58,280	59,639	60,511	61,384	62,384	63,384	65,384
<b>12</b>	57,212	59,224	60,090	60,968	62,371	63,243	64,117	65,117	66,117	68,117
<b>13</b>	61,070	61,935	62,800	63,678	65,102	65,974	66,847	67,847	68,847	70,847
<b>14</b>	63,281	64,145	65,011	65,889	67,332	68,205	69,078	70,078	71,078	73,078
<b>15</b>	65,692	66,556	67,422	68,300	69,763	70,635	71,509	72,509	73,509	75,509
<b>16</b>	68,731	69,596	70,461	71,339	72,830	73,702	74,575	75,575	76,575	78,575
<b>17</b>	71,512	72,377	73,242	74,120	75,644	76,517	77,390	78,390	79,390	81,390
<b>18</b>	74,293	75,157	76,022	76,900	78,458	79,331	80,204	81,204	82,204	84,204

B = BACHELOR DEGREE  
M = MASTERS DEGREE  
MEQV = MASTERS EQUIVALENT  
PHD = DOCTORATE

# OXFORD AREA SCHOOL DISTRICT

## TAXPAYER ANALYSIS

### BUDGET 2010-2011

One mill of real estate tax generates \$1,066,641 for the Oxford Area School District. This figure is based on a 96% collection rate, which allows for taxes paid at discount or penalty and for taxes that are unpaid and lienied at the end of the fiscal year.

Tax bills are mailed on July 1 and may be paid at a two (2) percent discount during the months of July and August. After November 1, a ten (10) percent penalty is added and all taxes not paid by December 31, 2010 will be lienied by the county tax collector. Approved homestead and farmstead properties are eligible for three (3) installment payments to be paid August 2, September 15, and November 1 at face amount.

For July 1, 2009, under the provisions of the Homestead Property Exclusion Program (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead/farmstead exclusion for each approved homestead and for each approved farmstead is \$9,518. The final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$281.24.

#### EFFECT OF MILLAGE CHANGE ON PROPERTY TAXES

ASSESSED VALUE	PROPERTY TAXES 2009-2010	PROPERTY TAXES 2010-2011	TAX IMPACT
\$130,000	\$3,841	\$3,841	\$0
\$135,000	\$3,989	\$3,989	\$0
\$140,000	\$4,137	\$4,137	\$0
\$170,000	\$5,023	\$5,023	\$0

Millage Rate 2009-2010	29.5479	Average Residential Assessment 2009-2010	\$134,276
Millage Rate 2010-2011	29.5479	Average Residential Assessment 2009-2010	\$133,134

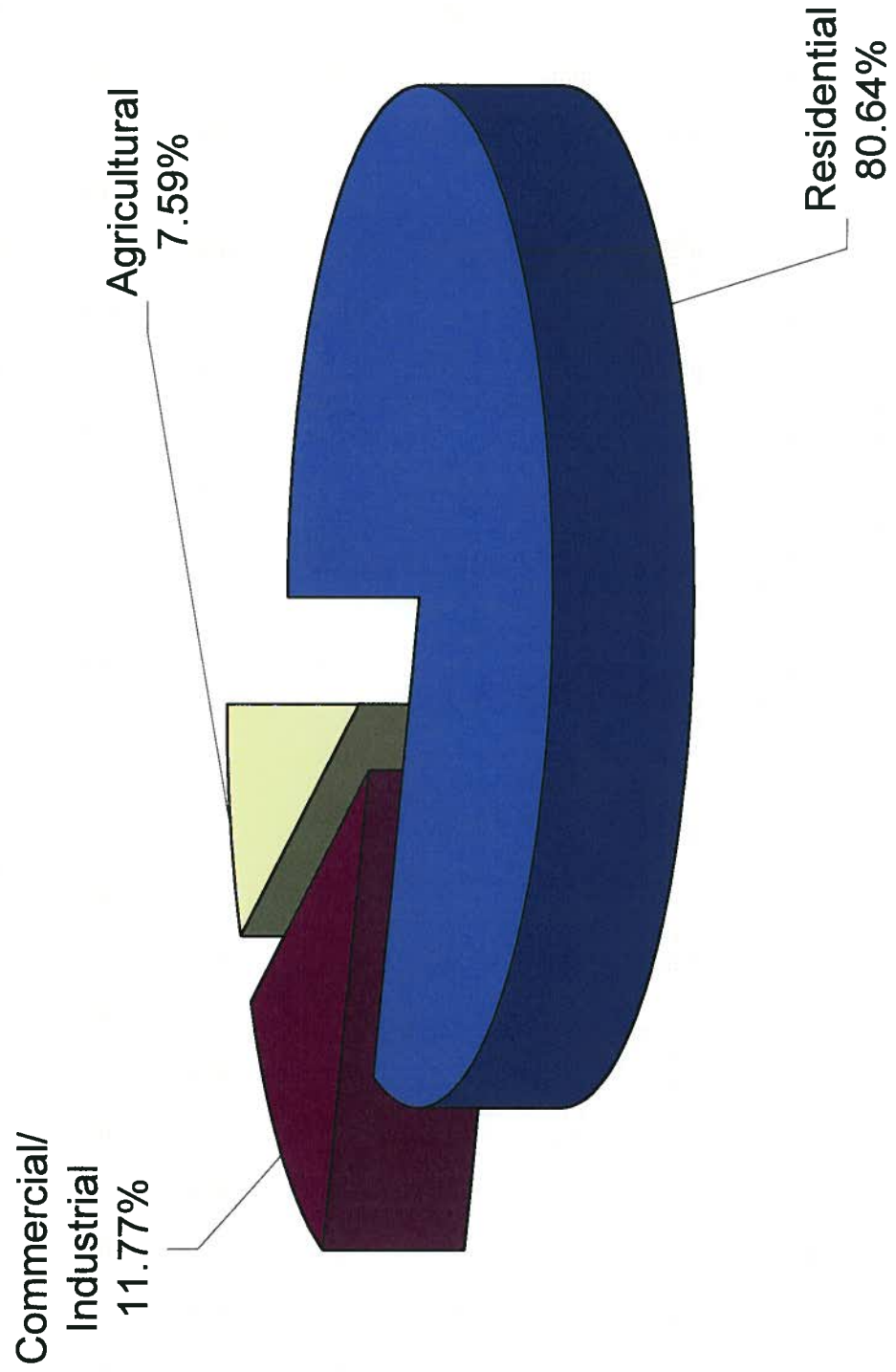
#### ASSESSED VALUES BY CATEGORY

(Unaudited)

YEAR	RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	AGRICULTURAL	TOTAL
2010	895,904,790 80.63%	130,825,481 11.77%	84,354,365 7.59%	1,111,086,646
2009	900,107,388 80.57%	133,838,420 11.98%	83,245,565 7.45%	1,117,193,382
2008	896,006,018 80.80%	131,011,250 11.81%	81,910,765 7.39%	1,108,930,041
2007	885,494,419 80.90%	128,137,160 11.71%	80,874,505 7.39%	1,094,508,091
2006	875,517,548 80.86%	127,978,000 11.82%	79,205,575 7.32%	1,082,703,129

# OXFORD AREA SCHOOL DISTRICT

## TAXPAYER ANALYSIS BUDGET 2010-2011



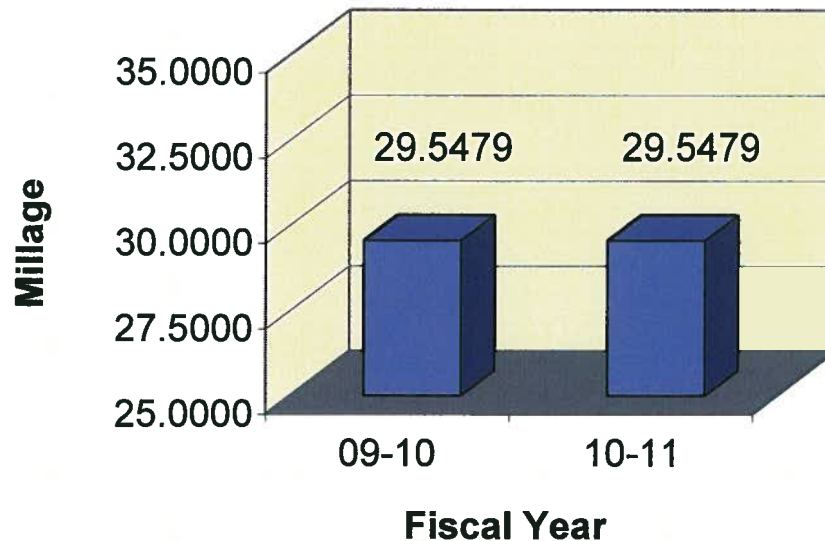
**OXFORD AREA SCHOOL DISTRICT**  
**COST TO AVERAGE TAXPAYER**  
**BUDGET 2010-2011**

2010-2011 Average Homeowner Assessment                      \$133,134

**Tax Bill Calculation:**

Base Bill @ 2009-2010 Millage (29.5479)	\$3,934
2010-2011 Millage increase @ 0.0000 Mills	<u>0</u>
Total Average Tax Bill 2010-2011	<u><u>\$3,934</u></u>

**Tax Bill Comparision 09-10 vs. 10-11**



## OXFORD AREA SCHOOL DISTRICT

### ASSESSED AND MARKET VALUE OF TAXABLE PROPERTY Last Ten Fiscal Years (Unaudited)

#### BUDGET 2010-2011

<u>Year</u>	<u>Market Value</u>	<u>Total Assessment</u>	<u>Assessed Value</u>	
			<u>Real Estate</u>	<u>Trailers</u>
2010-11	1,465,810,865	1,111,084,636	1,097,862,956	13,221,680
2009-10	1,473,867,273	1,117,191,393	1,104,116,223	13,075,170
2008-09	1,462,965,743	1,108,928,033	1,096,095,713	12,832,320
2007-08	1,278,329,928	1,094,506,084	1,081,855,064	12,651,020
2006-07	1,259,833,748	1,082,701,123	1,070,311,163	12,389,960
2005-06	1,246,981,821	1,067,665,835	1,055,639,295	12,026,540
2004-05	1,077,972,625	1,035,716,098	1,023,927,198	11,788,900
2003-04	1,030,872,129	995,719,389	984,353,789	11,365,600
2002-03	949,440,829	920,957,604	909,516,894	11,440,710
2001-02	894,079,122	871,727,144	861,203,164	10,523,980
2000-01	808,106,337	791,944,210	781,813,810	10,130,400

## OXFORD AREA SCHOOL DISTRICT

### Property Tax Levies and Collections Last Ten Fiscal Years (Unaudited)

#### BUDGET 2010-2011

<u>Year</u>	<u>Established Millage</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections*</u>	<u>% of Levy Collected</u>	<u>Current Taxes Liened</u>	<u>% of Total Levy</u>
2009-10	29.5479	33,010,660	30,098,711	91.18%	1,373,993	4.16%
2008-09	28.6865	31,811,264	30,450,769	95.72%	1,329,566	4.18%
2007-08	25.1592	27,536,897	26,483,325	96.17%	1,270,212	4.61%
2006-07	23.2500	25,172,801	24,166,884	96.00%	1,131,365	4.49%
2005-06	22.7100	24,246,691	23,349,287	96.30%	950,135	3.92%
2004-05	21.4400	22,205,753	21,512,832	96.88%	997,923	4.49%
2003-04	20.2200	20,128,647	19,180,677	95.29%	1,041,993	5.18%
2002-03	18.2200	16,779,848	16,053,708	95.67%	921,307	5.49%
2001-02	17.2300	15,019,859	14,134,522	94.11%	828,352	5.52%
2000-01	16.7700	13,515,684	12,657,019	93.65%	683,349	5.06%

\*Includes current taxes only; does not include  
delinquent taxes collected or interim taxes collected.

**OXFORD AREA SCHOOL DISTRICT**  
**Principal Property Taxpayers**  
**Current Year and Ten Years Ago**

<u>Name</u>	<u>Twp/Boro</u>	<u>Type of Property</u>	<u>July 1, 2010</u>			<u>July 1, 2000</u>		
			<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>	<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>
Herr Foods Inc.	East Nottingham/ West Nottingham	Snack Food Producer Farms	10,505,370	1	0.947%	7,576,670	1	0.983%
Presbyterian Homes	Oxford Borough	Retirement Home	9,714,420	2	0.876%	4,616,290	4	0.599%
Argyris, Louis	Oxford Borough	Apartment Complex	5,351,530	3	0.482%	5,351,530	3	0.694%
Oxford Square Shopping Center	Oxford Borough	Commercial/Industrial	5,114,380	4	0.461%	3,767,660	7	0.489%
Hostetter, Wilmer and Joyce	East Nottingham/ Lower Oxford	Farms, Store Grain Storage Developer	4,452,440	5	0.401%	3,481,770	8	0.452%
Tasty Baking Oxford, Inc.	Oxford Borough	Snack Food Producer	3,956,670	6	0.357%	3,956,670	5	0.513%
Mark, James	Oxford Borough/ East Nottingham/ West Nottingham	Developer	3,579,500	7	0.323%	-	-	-
Sher-Rockee Mushroom Farms	Upper Oxford	Mushroom Grower Farm	3,507,690	8	0.316%	-	-	-
Penn-View, Inc.	Lower Oxford	Golf Course and Farms Developer	3,232,580	9	0.291%	5,793,710	2	0.752%
Scholobach LP	Upper Oxford	Commercial/Industrial	2,394,660	10	0.216%	-	-	-
JMCW, Inc.	East Nottingham	Homes/Lots	-	-	-	3,793,190	6	0.492%
Heidelberg Plaza	Oxford Borough	Apartment Complex	-	-	-	2,542,170	9	0.330%
Peoples Bank Of Oxford	Oxford Borough/ East Nottingham	Banks and Parking Lots	-	-	-	2,049,770	10	0.266%
Totals			<u>\$51,809,240</u>		<u>4.670%</u>	<u>\$42,929,430</u>		<u>5.571%</u>



# OXFORD AREA SCHOOL DISTRICT

## Property Tax Rates - In Mills All Overlapping Governments Last Ten Fiscal Years (Unaudited)

### BUDGET 2010-2011

<u>Year</u>	<u>Oxford Area School District</u>	<u>Chester County</u>	<u>Oxford Borough</u>	<u>Lower Oxford Township</u>	<u>Upper Oxford Township</u>	<u>West Nottingham Township</u>	<u>East Nottingham Township</u>	<u>Elk Township</u>
2010	29.5479	3.965	10.50	0.25	0.5	0.93	0	0.257
2009	29.5479	3.965	9.00	0.25	0.5	0.93	0	0.257
2008	28.6865	3.804	8.00	0.18	0.5	0.93	0	0.257
2007	25.1592	3.804	7.63	0.18	0.5	0.93	0	0.257
2006	23.2500	3.699	7.53	0.18	0.5	0.89	0	0.257
2005	22.7100	3.558	6.09	0.18	0.5	0.89	0	0.257
2004	21.4400	3.414	5.09	0.18	0.5	0.89	0.125	0.257
2003	20.2200	3.273	4.13	0.18	0.5	0.89	0.125	0.257
2002	18.2200	3.178	4.07	0.18	0.5	0.89	0.125	0.257
2001	17.2300	3.103	3.97	0.18	0.5	0.39	0.125	0.257

Source: Chester County Board of Assessment Appeals  
West Chester, Pennsylvania

# OXFORD AREA SCHOOL DISTRICT

## Self-Reported Plans of the Class of 2009

<b>FOUR YEAR COLLEGES</b>	<b>M</b>	<b>%</b>	<b>F</b>	<b>%</b>	<b>T</b>	<b>%</b>
State-Owned Universities	10	3.7%	23	8.5%	33	12.2%
Commonwealth Universities	17	6.3%	13	4.8%	30	11.1%
Private Colleges in PA	18	6.7%	16	5.9%	34	12.6%
Colleges out of PA	13	4.8%	12	4.4%	25	9.3%
<b>TOTAL</b>	<b>58</b>	<b>21.5%</b>	<b>64</b>	<b>23.7%</b>	<b>122</b>	<b>45.2%</b>

<b>ONE TO THREE YEAR PROGRAMS</b>						
Community Colleges	35	13.0%	27	10.0%	62	23.0%
Technical Schools	25	9.3%	8	3.0%	33	12.2%
Community & Technical Out of PA	8	3.0%	5	1.9%	13	4.8%
<b>TOTAL</b>	<b>68</b>	<b>25.2%</b>	<b>40</b>	<b>14.8%</b>	<b>108</b>	<b>40.0%</b>

<b>TOTAL FULL-TIME STUDENTS CONTINUING FORMAL EDUCATION</b>						
	126	46.7%	104	38.5%	230	85.2%

<b>ADDITIONAL POST-SECONDARY OPTIONS</b>						
Military	6	2.2%	0	0.0%	6	2.2%
Farm Worker	0	0.0%	0	0.0%	0	0.0%
Home maker	0	0.0%	0	0.0%	0	0.0%
Service Worker (16)	5	1.9%	3	1.1%	8	3.0%
Blue Collar Worker (15)	8	3.0%	4	1.5%	12	4.4%
White Collar Worker (14)	1	0.4%	1	0.4%	2	0.7%
Seeking Employment	4	1.5%	2	0.7%	6	2.2%
Undecided/Unknown	4	1.5%	2	0.7%	6	2.2%
<b>TOTAL</b>	<b>28</b>	<b>10.4%</b>	<b>12</b>	<b>4.4%</b>	<b>40</b>	<b>14.8%</b>
<b>GRAND TOTAL</b>	<b>154</b>	<b>57.0%</b>	<b>116</b>	<b>43.0%</b>	<b>270</b>	<b>100.0%</b>

Source: Oxford Area High School Guidance Department

# OXFORD AREA SCHOOL DISTRICT

## SAT MEAN SCORES LAST FIVE YEARS

### BUDGET 2009-2010

Oxford Area High School

<u>Graduating Class</u>	<u>Verbal</u>	<u>Mean Score</u>	
		<u>Math</u>	<u>Writing</u>
2008	475	471	457
2007	486	484	470
2006	487	487	464
2005	504	508	
2004	495	493	

	<u>State Mean Scores</u>		
2008	494	501	483
2007	493	499	482
2006	493	500	483
2005	501	503	
2004	501	502	

	<u>National Mean Scores</u>		
2008	502	515	494
2007	502	515	494
2006	503	518	497
2005	508	520	
2004	508	518	

Source: Oxford Area High School Guidance Department

**OXFORD AREA SCHOOL DISTRICT**  
**PENNSYLVANIA SYSTEM OF SCHOOL ASSESSMENT**

**BUDGET 2010-2011**

Grade of Testing	Oxford % of Students Achieving Proficiency or Advanced Performance	Statewide % of Students Achieving Proficiency or Advanced Performance	Oxford % of Students Achieving Proficiency or Advanced Performance	Statewide % of Students Achieving Proficiency or Advanced Performance
	<b>READING</b>		<b>MATHEMATICS</b>	
<b>2008-2009</b>				
Grade 3	75.3%	77.0%	78.5%	81.7%
Grade 4	71.2%	72.6%	81.3%	81.8%
Grade 5	67.2%	64.5%	76.9%	73.5%
Grade 6	75.8%	67.6%	79.3%	75.7%
Grade 7	72.8%	71.4%	84.7%	75.3%
Grade 8	85.4%	80.5%	82.2%	71.3%
Grade 11	71.9%	65.2%	62.8%	55.6%
<b>2007-2008</b>				
Grade 3	77.0%	77.0%	80.0%	81.0%
Grade 4	69.0%	70.0%	73.0%	80.0%
Grade 5	67.0%	61.0%	74.0%	74.0%
Grade 6	75.0%	67.0%	82.0%	72.0%
Grade 7	80.0%	70.0%	82.0%	71.0%
Grade 8	82.0%	78.0%	73.0%	71.0%
Grade 11	70.0%	65.0%	64.0%	56.0%
<b>2006-2007</b>				
Grade 3	68.0%	73.0%	71.0%	78.0%
Grade 4	77.0%	70.0%	78.0%	78.0%
Grade 5	73.0%	60.0%	71.0%	71.0%
Grade 6	79.0%	63.0%	83.0%	70.0%
Grade 7	76.0%	67.0%	68.0%	67.0%
Grade 8	77.0%	75.0%	74.0%	68.0%
Grade 11	68.0%	66.0%	51.0%	54.0%
<b>2005-2006</b>				
Grade 3	68.0%	69.0%	77.0%	82.0%
Grade 5	68.0%	60.0%	69.0%	66.0%
Grade 8	71.0%	70.0%	64.0%	62.0%
Grade 11	63.0%	65.0%	48.0%	51.0%

**OXFORD AREA SCHOOL DISTRICT**  
**NATIONAL MERIT SCHOLARSHIP RECIPIENTS**  
**BUDGET 2009-2010**

<u>GRADUATING CLASS</u>	<u>TOTAL</u>	<u>FINALISTS</u>	<u>SEMI-FINALISTS</u>	<u>COMMENDED</u>
2008	0	0	0	0
2007	1	0	0	1
2006	0	0	0	0
2005	1	0	0	1
2004	4	0	0	4
2003	3	0	0	3
2002	1	0	0	1
2001	1	1	0	0
2000	1	0	1	0
1999	0	0	0	0

Source: Oxford Area High School Guidance Department

**OXFORD AREA SCHOOL DISTRICT**  
**% OF GRADUATING SENIORS GOING ON TO HIGHER EDUCATION**  
**BUDGET 2009-2010**

<u>Class Year</u>	<u>% Higher Education</u>
<u>2009</u>	<u>85%</u>
2008	70%
2007	70%
2006	62%
2005	67%
2004	74%
2003	77%
2002	71%
2001	63%
2000	62%
1999	56%

Source: Oxford Area High School Guidance Department

# **GLOSSARY OF TERMS**





## OXFORD AREA SCHOOL DISTRICT

### GLOSSARY

#### REVENUE BUDGET TERMS

**Local Sources:** That amount of money produced within the boundaries of the school district and available to the school district for its use. Examples of this revenue would be real estate taxes, interest income, rentals and tuition payments.

**State Sources:** That revenue from funds produced within the boundaries of and collected by the state and distributed to school districts in amounts different proportionately from the amounts collected within such school districts. Examples of this revenue would be the basic instructional and operating subsidies, and subsidies for specific educational programs such as Special Education and Vocational Education.

**Federal Sources:** That revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which were collected within such school districts. Examples of this revenue would be restricted or unrestricted Grants-in-Aid such as funds for Handicapped Children, Disadvantaged Children, Vocational Education, Child Nutrition Programs and Adult Education Programs.

**Other Financing Sources:** These include funds received from the proceeds from long-term debt, receipt of interfund transfers, refunds of prior year expenditures and similar types of financing sources.

**Fund Balance Appropriations:** Moneys appropriated from the district's fund balance to offset the shortfall in expected revenues.

#### EXPENDITURE BUDGET TERMS

**Salaries:** Money budgeted for salaries paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

**Benefits:** Money budgeted for benefits of all paid personnel which includes: retirement contribution, Social Security, hospital-ization insurance, life insurance, dental insurance, disability insurance, prescription drug insurance, unemployment compensation, worker's compensation and tuition reimbursement.

**Purchased Professional & Technical Services:** Money budgeted for services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc.

# OXFORD AREA SCHOOL DISTRICT

## GLOSSARY

### EXPENDITURE BUDGET TERMS (Continued)

**Purchased Property Services:** Money budgeted for services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees. Included in this area are utilities such as electricity, water, sewer, and trash/recycling removal.

**Purchased Services:** Money budgeted for transportation services, tuition to other schools (intermediate unit, private schools, technical schools, and other school districts), insurance contracts, staff travel, printing of district information, and fidelity bonds for tax collectors and district officials.

**Supplies:** Money budgeted for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Included in this area for use in the schools is supplies and books used in the operation of the schools, and fuel used to operate the buildings.

**Equipment:** Money budgeted for the purchase of initial equipment; additional equipment and replacement equipment to be used in the operation of the school district, including expenditures for land or existing buildings and improvements of grounds.

**Other Objects:** Money budgeted for interest payments on debt service, dues, fees, and memberships in school-related organizations.

**Other Financing Uses:** Money budgeted for student activity related items such as Homecoming, newsletters, yearbooks, and for principal payments on debt service.

**Regular Programs:** Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and / or emotional handicaps.

**Special Programs:** (including Chester County Intermediate Unit and approved private schools) Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary and secondary students identified as exceptional.

**Vocational Education Programs:** PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs mean programs approved by the Pennsylvania Department of Education as reflected in the approved program listing of the Career and Technical Education Information System (CATS).

# OXFORD AREA SCHOOL DISTRICT

## GLOSSARY

### EXPENDITURE BUDGET TERMS (Continued)

**Other Instructional Programs:** Elementary and secondary programs not included in regular, special, or vocational education. This includes Summer School and Homebound Instruction.

**Pupil Personnel Services:** Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of the district.

**Instructional Staff Services:** Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. These activities include library/audio-visual operations, curriculum development, and staff development.

**Support Services-Administrative:** Those activities concerned with recommending new policies, administering existing policies, and the developing and implementing procedures in connection with the operation of the school district. It also includes the services of those professional, independent, and separate agencies or individuals that are elected, appointed, or retained to assist in the administration.

**Pupil Health Services:** Activities that provide health service which are not a part of curriculum and instruction. Included are activities that provide students and staff with appropriate medical, dental, and nursing services as required by the state.

**Business Services:** Activities concerned with paying, transporting, exchanging and maintaining goods and services for the district. Included are the fiscal and internal services necessary for operating the district.

**Plant Services:** Those activities concerned with keeping the physical plant open, comfortable, and safe. The activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair.

**Transportation Services:** Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. It includes trips between home and school or trips to school activities.

**Central Support Services:** Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

# OXFORD AREA SCHOOL DISTRICT

## GLOSSARY

### EXPENDITURE BUDGET TERMS (Continued)

**Other Support Services:** All other support services not classified elsewhere in the 2000 series.

**Student Activities:** School sponsored extra-curricular activities including interscholastic and intramural athletics, band, chorus, etc.

**Community Services:** Activities concerned with providing recreation for the community as a whole, or for some segment.

**Debt Service:** Includes payments of both principal and interest on all debt of the school district.

**Fund Transfers:** The transfer of funds from the General Fund to the Capital Reserve Fund, the Athletic Fund and the Food Service Fund.

**Budgetary Reserve:** This account is not an expenditure function or account. It is strictly a budgetary account to provide for contingencies.