

OXFORD AREA SCHOOL DISTRICT CHESTER COUNTY, PENNSYLVANIA



OFFICIAL GENERAL FUND BUDGET FOR THE 2013-2014 FISCAL YEAR

Adopted May 16, 2013

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 the Director of Human Resources, Title IX and Section 504 Coordinator, Oxford Area School District, 125 Bell Tower Lane, Oxford, PA 19363, 610.932.6600.

**OXFORD AREA SCHOOL DISTRICT
2013-2014 BUDGET**

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**OXFORD AREA SCHOOL DISTRICT
2013-2014 BUDGET**

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INTRODUCTORY SECTION

Letter of Transmittal



Oxford Area School District

A Proud Tradition - A Bright Future

July 1, 2013

Dr. Jason T. Brady, Jr., 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 2013-2014 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, 2013 through June 30, 2014.

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.

In August 2012 the Finance and Budget Committee established a budget calendar. The budget calendar includes all important activities in the budget process. The identification of these important steps also provides the Board of School Directors, staff and community with the opportunity to be involved in the budget process.

School budget planning was continued at the building level based on a per pupil expenditure. In August 2012 the Board of Directors set a per pupil expenditure level of \$170 for the 2013-2014 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.

The 2013-2014 proposed budget was presented by the Finance and Budget Committee to the Board of Directors on Thursday, December 20, 2012 at a public meeting. The Board of Directors adopted the 2013-2014 school year budget at a regular meeting on Thursday, May 16, 2013. 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 2013-2014 school year is notable in several ways:

Special Session Act 1 of 2006: The law requires districts to adopt their preliminary budgets 90 days before the primary election and limits real estate tax increases to an index established by the Pennsylvania Department of Education.

The index is of importance to school districts in developing their preliminary budgets. Districts that cannot balance their budget, even after including revenue to be obtained by increasing taxes to the maximum extent allowed by the index, are eligible to seek back-end referendum exceptions. The exceptions are for costs that are beyond the direct control of local school boards. However during the past years the number of exceptions has been reduced from seven (7) to two (2); increases in mandated special education costs and in contributions to the employee retirement system (Act 25 of 2011). If additional dollars received through the exceptions are still not adequate to balance the budget, districts must either decide to go to the voters for approval for a tax increase or make further cuts to their budget to fit the revenues available.

With regards to the 2013-2014 budget the District's index, established by the Pennsylvania Department of Education, was 2.3%. The maximum extent that the District was permitted to increase real estate taxes to was 30.7413 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 1.7% tax rate. While balancing concerns over economic conditions and instructional programs, the District approved a final budget with a 0% tax increase, maintaining the tax rate at 30.0502 mills for a second year.

Revenues: A 2.53% or \$1,402,846 increase in total revenue is projected. In order to comply with Act 1 deadlines, the School District assumed that the state's direct contribution to basic education for the 2013-2014 school year would be \$11,691,681, which was \$273,602 or 2.4% more than the final 2012-2013 subsidy. The Commonwealth of Pennsylvania adopted a budget that included for the District funding for basic education in the amount of \$11,724,732 and \$186,084 in funding under the Accountability Block Grant.

Revenue from local sources increased slightly. The increase in local revenue amounted to \$269,037 or 0.76% and reflected slightly improving economic conditions.

The District's real estate taxes collected is expected to increase 1.14% or \$344,939 due to the increased commercial assessment base even while another year of a larger than normal number of assessment appeals and the lack of new home sales holds revenues down. Also the low interest rate available on investments continues to impact revenues considerably. The collection of participation fees for student athletics will help to offset the cost of these activities.

The District is expected to receive \$1,563,852 from the Pennsylvania Department of Education for property tax reduction known as the Homestead/Farmstead Property Exclusion Program. The approved properties participating in the program totaled 5,814 resulting in a \$270.06 tax reduction for real estate tax bills issued July 1, 2013 compared to 5,804 properties resulting in a \$270.39 tax reduction the previous year.

Expenditures: The Administration and the School Board faced many challenges in developing the 2013-2014 budget. Balancing the level of educational programs available with the cost of providing them in this economic environment continues to be in the forefront. The 2013-2014 budget includes several additional or increased expenditures. They are as follows:

- Increased contributions to the state mandated pension plan
- Increased Special Education costs

Along with these added or increased expenditures the 2013-2014 budget also reflects planned decreases in the following areas:

- Medical insurance costs
- Utility costs
- Debt service payments

Capital Projects/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.

The Capital Reserve 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. The choices that are reflected in the 2013-2014 budget are the result of a thoughtful and well planned process including the decision by the Administration and the School Board to waive the annual capital transfer from the General Fund to this Capital Projects, Capital Reserve Fund; which may not be an option available every year.

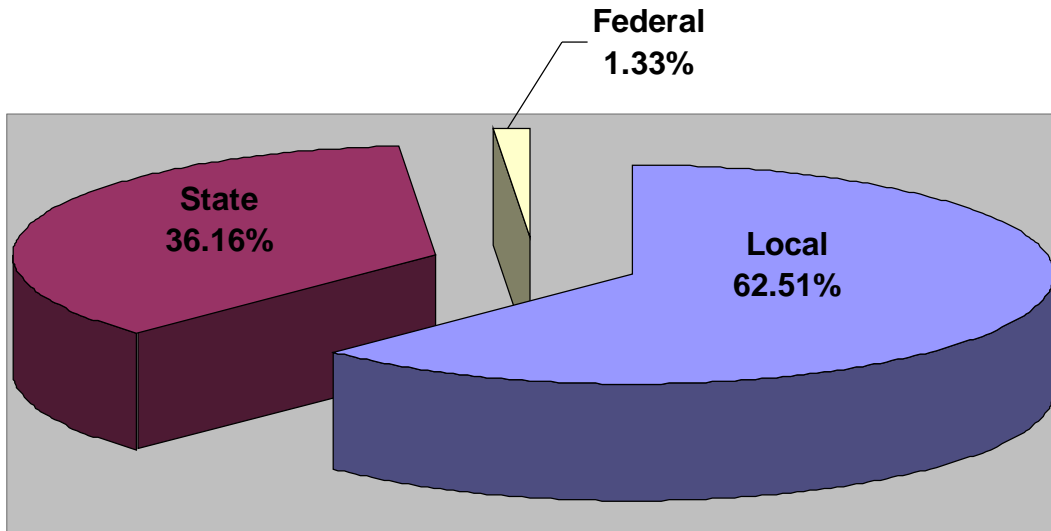
Proprietary/Cafeteria Fund: Revenue to support the Cafeteria Fund is primarily derived from the sale of food products to the students and faculty of the District during breakfast and lunch. Also received is state and federal support in the form of cash and commodities. The Cafeteria Fund operations are self-supporting and therefore require no contribution from the General Fund to maintain the program. Fund balances will be used to offset anticipated operating losses as necessary.

SUMMARY OF BUDGET COMPARISONS

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

<u>Revenue Source</u>	<u>2013-2014 Budget</u>	<u>2012-2013 Budget</u>	<u>% (+/-)</u>	<u>% of Total</u>
Local Sources	\$ 35,512,094	\$ 35,243,057	0.76%	62.51%
State Sources	20,545,472	19,581,480	4.92%	36.16%
Federal Sources	754,151	581,334	29.06%	1.33%
Total	\$ 56,811,717	\$ 55,408,871	2.53%	100.00%

Revenues by Source



Expenditures to support the District’s educational programs total \$58,610,900 in the General Fund, an increase of 1.78%. Expenditures by major categories are summarized as follows:

Expenditures by Object	2013-2014 Budget	2012-2013 Budget	% (+/-)	% of Total
100 Salaries	\$ 21,096,696	\$ 20,591,654	2.45%	35.99%
200 Fringe Benefits	10,972,753	10,409,315	5.41%	18.72%
300 Professional Services	5,035,866	4,372,459	15.17%	8.59%
400 Purchased Property	1,076,552	1,030,170	4.5%	1.84%
500 Other Purchased Services	11,003,557	10,949,716	0.49%	18.77%
600 Supplies	2,662,328	2,820,972	-5.62%	4.54%
700 Property	253,870	388,020	-34.57%	0.44%
800 Other Objects	3,049,278	3,595,608	-15.19%	5.20%
900 Other Uses of Funds	<u>3,460,000</u>	<u>3,430,000</u>	<u>0.87%</u>	<u>5.91%</u>
Total	<u>\$ 58,610,900</u>	<u>\$ 57,587,914</u>	<u>1.78%</u>	<u>100.00%</u>

The educational process is labor intensive and requires the expertise of educated professionals at all levels with adequate support services. The workforce of the District is determined by student enrollment and curriculum requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements. For 2013-2014 salaries and benefits represent 54.71% of expenditures or a total of \$32,069,449. This reflects increases through negotiated agreements and increased retirement benefits.

Purchased services represent 29.20% of expenditures or \$17,115,975. These services include three broad categories, professional services, property services and other services. Professional services account for 29.42% or \$5,035,866 of purchased services. They include such items as special education services (\$3,774,466), substitute teaching services (\$370,952), legal and auditing services (\$124,000), HVAC and building automation services (\$529,640) and tax collection services (\$34,000). Property services account for 6.29% or \$1,076,552 of purchased services. They include such items as janitorial and laundry services (\$421,054), trash and snow removal (\$52,000), mowing and landscaping services (\$90,000) and building repairs and maintenance (\$197,000). Other services purchased account for 64.29% or \$ 11,003,557 of purchased services and include such items as tuition to charter schools (\$5,457,496), tuition to other schools (\$1,776,251), student transportation (\$3,300,763) and liability insurance (\$237,500).

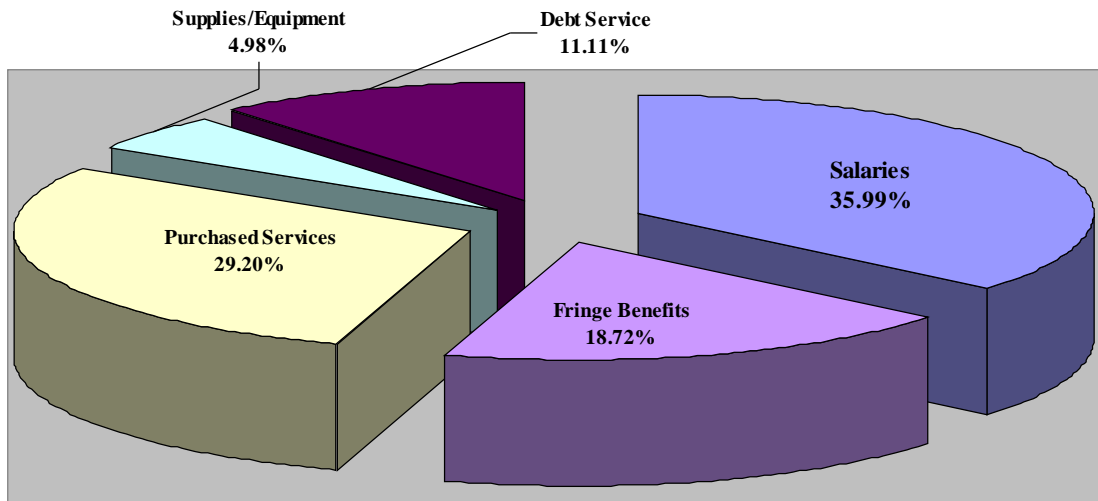
Debt service includes payments of both principal and interest on all of the School District's building projects. Debt service represents 11.11% of expenditures or \$6,509,278. As of July 1, 2013, the District had \$72,195,000 in general obligation bonds and other long-term debt outstanding, a decrease of \$4,835,000 over last year due to

refinancing and prepaying some outstanding debt. The District plans to incur no new debt but does plan on refinancing some additional outstanding debt in 2013-2014.

Supplies and equipment represent 4.98% of expenditures or \$2,916,198. Included in supplies are utility costs (natural gas and electric) and favorable price negotiations are the reason for declining funds being allocated to supply and equipment items.

To balance the budget, the District plans to utilize \$1,799,183 of fund balance.

Expenditures By Object



SUMMARY OF ACKNOWLEDGEMENTS

The preparation of the 2013-2014 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 2013-2014 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, the members of the Finance and Budget Committee, the Business Office staff and other contributing staff, thank you for the many hours of hard work and assistance in developing the 2013-2014 School District Budget.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles L. Lewis, Jr.", written in a cursive style.

Charles L. Lewis, Jr.
Business Administrator

Attachment

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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 2013-2014

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 Capital Projects 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

School Year Budget Calendar

Budget 2013-2014

Tuesday, August 21, 2012	School Board establishes Cost Per Pupil
Wednesday, August 22, 2012	Per Pupil Allocation to Principals
Saturday, September 01, 2012	PDE publishes 2011-2012 Index
Friday, October 19, 2012	Site budgets due in Business Office for tabulation
Monday, October 29, 2012	Budget reviews begin with Principals/Directors
Monday, October 29, 2012	Discussion of Professional staffing begins
Wednesday, December 19, 2012	Building improvement and maintenance requests due in Business Office
Thursday, December 20, 2012	Proposed Preliminary Budget presented to Board
Thursday, January 10, 2013	Tentative Budget review meeting
Thursday, January 17, 2013	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 Primary Election-January 31, 2013)
Thursday, February 14, 2013	Tentative Budget review meeting
Thursday, March 14, 2013	Tentative Budget review meeting
Thursday, April 11, 2013	Tentative Budget review meeting
Thursday, April 18, 2013	Proposed Final Budget adopted (SS Act 1-at least 30 days before final adoption)
Saturday, April 20, 2013	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations (SS Act 1)
Friday, April 26, 2013	Proposed Final Budget open for public review and comment (SS Act 1-06/08/13)
Wednesday, May 01, 2013	PDE notifies district of property tax reduction allocation funded by gambling tax funds (SS Act 1)

OXFORD AREA SCHOOL DISTRICT

School Year Budget Calendar

Budget 2013-2014

Wednesday, May 01, 2013	County Assessment Office provides approved Homestead/Farmstead listing (SS Act 1)
Monday, May 06, 2013	Public notice of adoption of Final Budget (SS Act 1-06/18/13)
Thursday, May 09, 2013	Tentative Budget review meeting
Thursday, May 16, 2013	Final Budget adopted (SS Act 1-06/28/13)
Thursday, May 16, 2013	Homestead and Farmstead Exclusion Resolution (SS Act 1-06/28/13)
Tuesday, May 21, 2013	Primary Election Day
Friday, June 28, 2013	Tax bills mailed

OXFORD AREA SCHOOL DISTRICT

FUTURE PROSPECTS

BUDGET 2013-2014

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.



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ORGANIZATIONAL GUIDELINES

Organization
Organizational Chart
Consultants and Advisors
Reporting Entity and Its Services
School Building Information

OXFORD AREA SCHOOL DISTRICT

DISTRICT ORGANIZATION

JULY 1, 2013

BOARD OF SCHOOL DIRECTORS

Jason T. Brady.....President
Joseph L. Tighe..... Vice President
Donna L. Arrowood Treasurer
Stephen R. Gaspar, Jr..... Member
Gary E. Olson..... Member
Christine T. Peabody..... Member
Dominic J. Pirocchi..... Member
Howard S. Robinson Member
Joseph L. Scheese, Jr. Member
Charles L. Lewis, Jr. (non-voting member)Secretary

DISTRICT ADMINISTRATION

David A. Woods..... Superintendent
Dr. Margaret Billings-Jones.....Assistant to the Superintendent
Charles L. Lewis, Jr. Business Administrator
Penny L. Shaffer..... Assistant Business Administrator
Jack J. MizrahiDirector of Human Resources
Jeremy Curtis Director of 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

David J. Hamburg, Principal

Elk Ridge School

200 Wickersham Road
Oxford, Pennsylvania 19363
610.932.6670

Herbert D. Hayes, Principal

Nottingham School

736 Garfield Street
Oxford, Pennsylvania 19363
610.932.6632

William D. Vogt, Principal
Vacant, 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
Vacant, Assistant Principal

Oxford Area High School

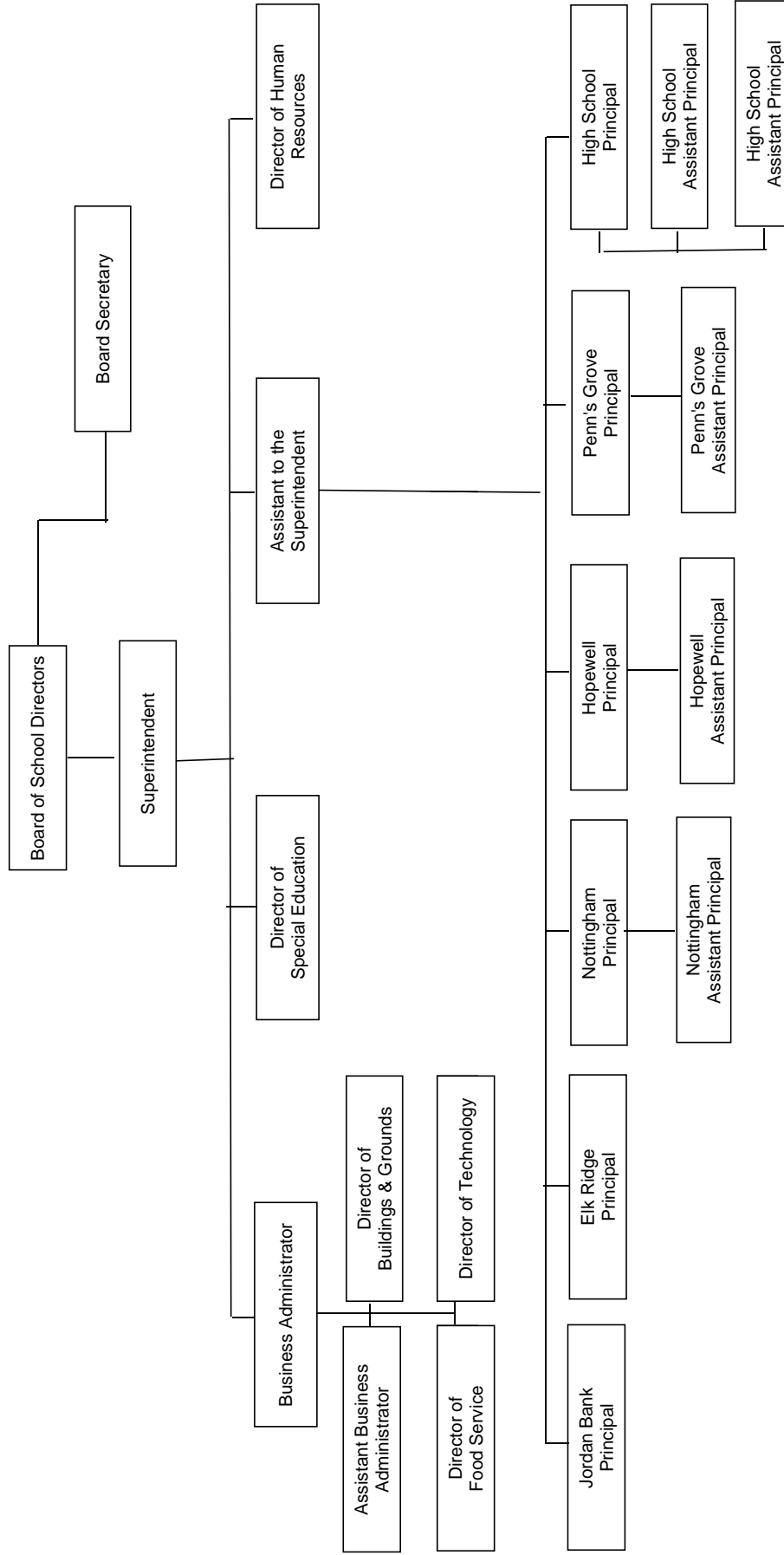
705 Waterway Road
Oxford, Pennsylvania 19363
610.932.6640

Christopher T. Dormer, Principal
Gregory T. Taylor, Assistant Principal
James A. Canaday, Assistant Principal

OXFORD AREA SCHOOL DISTRICT

TABLE OF ORGANIZATION

BUDGET 2013-2014



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, 38th 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 2013-2014

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 2013-2014

<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	265
Elk Ridge	1992	1999 2002 2003	25	28	413
Nottingham	1971	1991	43	45	749
Hopewell	2009		27	38	576
Penn's Grove	2007		33	52	626
High School	2005		63	84	1,259
Total			207	269	3,888

FINANCIAL PLAN

Summary of Significant Accounting Policies
General Fund
Capital Projects Fund – Capital Reserve
Proprietary Fund

OXFORD AREA SCHOOL DISTRICT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (EXPLANATION OF FINANCIAL STRUCTURE)

BUDGET 2013-2014

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.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clear fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered *non-spendable*, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are clarified by the provisions in this Statement. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The capital projects fund type definition also was clarified for better alignment with the needs of preparers and users. Definitions of other governmental fund types also have been modified for clarity and consistency.

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 two types of Governmental Funds: a General Fund and a Capital Projects Fund (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. The Capital Reserve Fund, a Capital Projects 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 and the Capital Projects Fund. 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 (Capital Reserve) Fund budget 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.

GENERAL FUND

BUDGET SUMMARIES

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

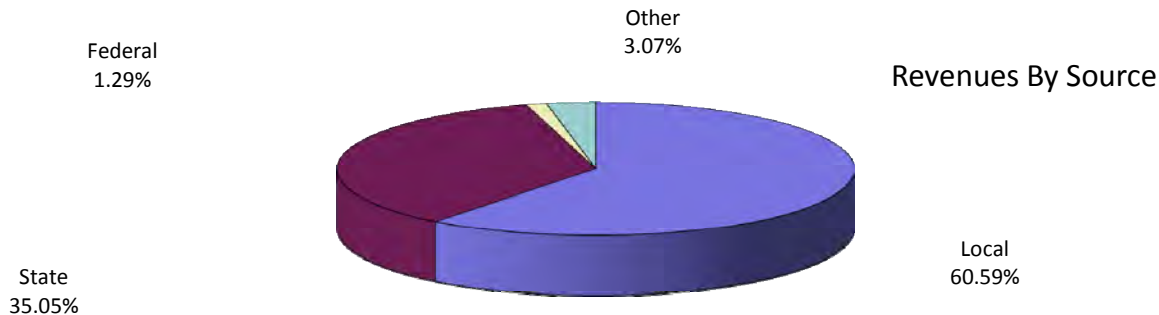
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
(by function)

<u>Category</u>	<u>Budget 2013-2014</u>	<u>Budget 2012-2013</u>	<u>Percentage</u>	
			<u>Change Over 2012-2013</u>	<u>Of Each Category To Total</u>
UNASSIGNED/COMMITTED FUND BALANCE, JULY 1, 2013	\$ <u>19,000,325</u>			
REVENUE				
6000 Local Sources	\$ 35,512,094	35,243,057	0.76%	62.51%
7000 State Sources	20,545,472	19,581,480	4.92%	36.16%
8000 Federal Sources	<u>754,151</u>	<u>584,334</u>	<u>29.06%</u>	<u>1.33%</u>
TOTAL REVENUE	\$ <u>56,811,717</u>	<u>55,408,871</u>	<u>2.53%</u>	<u>100.00%</u>
EXPENDITURES				
1000 Instructional	\$ 35,540,608	34,179,797	3.98%	60.64%
2000 Support Services	15,796,115	15,611,526	1.18%	26.95%
3000 Operation of Non-Instructional Services	<u>866,259</u>	<u>871,698</u>	<u>(0.62%)</u>	<u>1.48%</u>
TOTAL EXPENDITURES	\$ <u>52,202,982</u>	<u>50,663,021</u>	<u>6.32%</u>	<u>89.07%</u>
OTHER EXPENDITURES & FINANCING USES				
5000 Other Expenditures & Financing Uses	\$ 6,307,918	6,824,893	(7.57%)	10.76%
5000 Fund Transfers	0	0	0.00%	0.00%
5000 Budgetary Reserve	<u>100,000</u>	<u>100,000</u>	<u>0.00%</u>	<u>0.17%</u>
TOTAL OTHER FINANCING USES	\$ <u>6,407,918</u>	<u>6,924,893</u>	<u>(7.47%)</u>	<u>10.93%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ <u>58,610,900</u>	<u>57,587,914</u>	<u>1.78%</u>	<u>100.00%</u>
UNASSIGNED/COMMITTED BALANCE AS OF JUNE 30, 2014	\$ <u>17,201,142</u>			

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

COMPARISON OF REVENUES
2013-14 TO 2012-13 BUDGET

	2013-2014 BUDGET	2012-2013 BUDGET	\$ Change Over 2012-2013 BUDGET	% Change Over To Total BUDGET
6000 LOCAL SOURCES				
6111 Real Estate Taxes	\$ 30,586,142	\$ 30,241,203	\$ 344,939	1.14%
6112 Interim Taxes	200,000	350,000	(150,000)	(42.86%)
6113 Public Utility Realty Tax	47,000	47,000	0	0.00%
6151 Earned Income Tax	2,178,000	1,980,000	198,000	10.00%
6153 Real Estate Transfer Tax	328,000	328,000	0	0.00%
6400 Delinquent Taxes	1,200,000	1,300,000	(100,000)	(7.69%)
6510 Earnings on Investments	125,000	150,000	(25,000)	(16.67%)
6710 Gate Receipts	26,000	28,000	(2,000)	(7.14%)
6740 Participation Fees	50,000	50,000	0	0.00%
6790 Student Activity Income	110,873	119,600	(8,727)	(7.30%)
6831 IDEA Pass-Through Funds	402,136	402,136	0	0.00%
6910 Rentals	146,000	135,000	11,000	8.15%
6920 Contributions/Donations	12,943	12,118	825	6.81%
6991 Refunds of Prior Years' Expenditures	50,000	50,000	0	0.00%
6999 Miscellaneous Revenue	50,000	50,000	0	0.00%
TOTAL REVENUE FROM LOCAL SOURCES	\$ <u>35,512,094</u>	\$ <u>35,243,057</u>	\$ <u>269,037</u>	<u>0.76%</u>
7000 STATE SOURCES				
7110 Basic Education Funding	\$ 11,691,681	\$ 11,418,079	\$ 273,602	2.40%
7160 Tuition	50,000	50,000	0	0.00%
7270 Special Education	1,689,061	1,546,795	142,266	9.20%
7310 Transportation	1,746,582	1,663,411	83,171	5.00%
7320 Sinking Fund	943,561	1,010,506	(66,945)	(6.62%)
7330 Medical Reimbursement	80,000	77,000	3,000	3.90%
7340 State Property Tax Allocation	1,563,852	1,562,926	926	0.00%
7501 PA Accountability Grants	186,084	186,084	0	0.00%
7810 Social Security	807,529	790,112	17,417	2.20%
7820 Retirement	1,787,122	1,276,567	510,555	39.99%
TOTAL REVENUE FROM STATE SOURCES	\$ <u>20,545,472</u>	\$ <u>19,581,480</u>	\$ <u>963,992</u>	<u>4.92%</u>
8000 FEDERAL SOURCES				
8514 Title I & Title II	\$ 704,151	\$ 484,334	\$ 219,817	45.39%
8820 Medical Asst Reimb for Admin Claiming	50,000	100,000	(50,000)	(50.00%)
TOTAL REVENUE FROM FEDERAL SOURCES	\$ <u>754,151</u>	\$ <u>584,334</u>	\$ <u>169,817</u>	<u>29.06%</u>
9000 OTHER SOURCES				
0000 Fund Balance Appropriation - Committed	\$ 1,043,168	\$ 1,600,651	\$ (557,483)	(34.83%)
0000 Fund Balance Appropriation - Unassigned	756,015	578,392	177,623	100.00%
TOTAL REVENUE FROM OTHER SOURCES	\$ <u>1,799,183</u>	\$ <u>2,179,043</u>	\$ <u>(379,860)</u>	<u>(17.43%)</u>
TOTAL ALL REVENUES	\$ <u>58,610,900</u>	\$ <u>57,587,914</u>	\$ <u>1,022,986</u>	<u>1.78%</u>

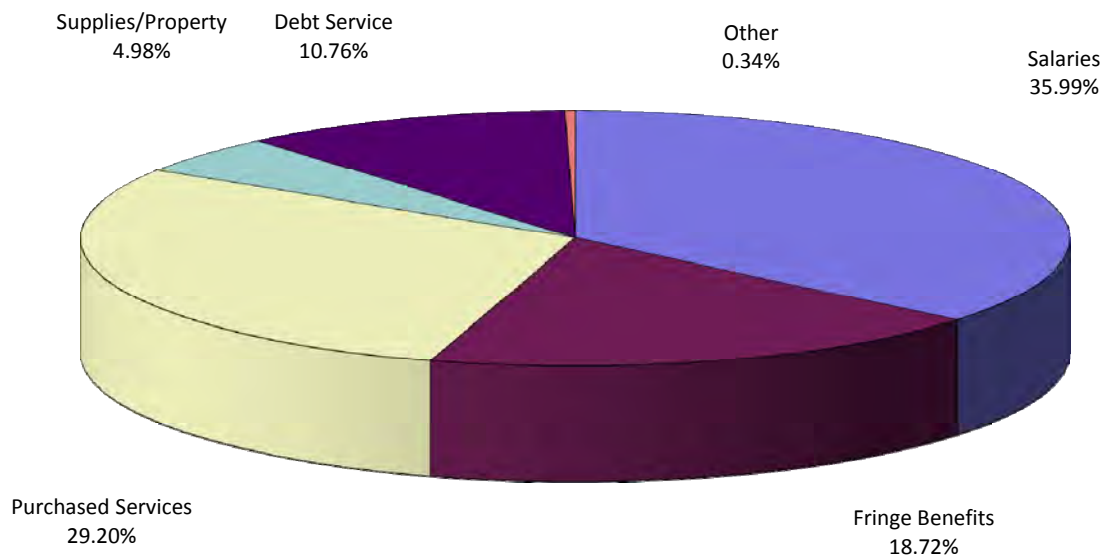


OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)

Category	2013-2014 BUDGET	2012-2013 BUDGET	\$ Change Over 2012-2013 BUDGET	% Change Over 2012-2013 BUDGET
<u>Expenditures</u>				
100 Salaries	\$ 21,096,696	\$ 20,591,654	\$ 505,042	2.45%
200 Fringe Benefits	10,972,753	10,409,315	563,438	5.41%
300 Professional Services	5,035,866	4,372,459	663,407	15.17%
400 Purchased Property Services	1,076,552	1,030,170	46,382	4.50%
500 Other Purchased Services	11,003,557	10,949,716	53,841	0.49%
600 Supplies	2,662,328	2,820,972	(158,644)	(5.62%)
700 Property	253,870	388,020	(134,150)	(34.57%)
800 Other Objects	3,049,278	3,595,608	(546,330)	(15.19%)
900 Other Uses of Funds	<u>3,460,000</u>	<u>3,430,000</u>	<u>30,000</u>	<u>0.87%</u>
Totals	\$ <u>58,610,900</u>	\$ <u>57,587,914</u>	\$ <u>1,022,986</u>	<u>1.78%</u>

Percentage of Each Object to Total



OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

COMPARISON OF EXPENDITURES
2013-14 TO 2012-13 BUDGET

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	\$ Change Over 2012-2013	% Change Over 2012-2013
1100 REGULAR EDUCATION PROGRAMS				
100 Salaries	\$ 12,466,908	\$ 12,091,498	\$ 375,410	3.10%
200 Fringe Benefits	6,454,948	6,196,603	258,345	4.17%
300 Purchased Professional Services	408,322	355,234	53,088	14.94%
400 Purchased Property Services	117,694	118,254	(560)	(0.47%)
500 Other Contracted Services	3,797,690	4,028,443	(230,753)	(5.73%)
600 Supplies	561,877	557,627	4,250	0.76%
700 Property	56,450	57,300	(850)	(1.48%)
800 Other Objects	18,790	19,075	(285)	(1.49%)
TOTAL	\$ 23,882,679	\$ 23,424,034	\$ 458,645	1.96%
1200 SPECIAL EDUCATION PROGRAMS				
100 Salaries	\$ 2,850,974	\$ 2,792,021	\$ 58,953	2.11%
200 Fringe Benefits	1,396,935	1,284,237	112,698	8.78%
300 Purchased Professional Services	3,809,466	3,249,208	560,258	17.24%
400 Purchased Property Services	4,700	4,700	0	0.00%
500 Other Contracted Services	2,109,401	2,201,353	(91,952)	(4.18%)
600 Supplies	30,675	31,065	(390)	(1.26%)
700 Property	3,700	4,050	(350)	(8.64%)
800 Other Objects	2,600	2,600	0	0.00%
TOTAL	\$ 10,208,451	\$ 9,569,234	\$ 639,217	6.68%
1300 VOCATIONAL EDUCATION PROGRAMS				
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	1,354,451	1,098,019	256,432	23.35%
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Other Objects	0	0	0	0.00%
TOTAL	\$ 1,354,451	\$ 1,098,019	\$ 256,432	23.35%
1400 OTHER EDUCATION PROGRAMS				
100 Salaries	\$ 76,278	\$ 73,871	\$ 2,407	3.26%
200 Fringe Benefits	18,749	14,639	4,110	28.08%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Professional Services	0	0	0	0.00%
500 Other Contracted Services	0	0	0	0.00%
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Dues	0	0	0	0.00%
TOTAL	\$ 95,027	\$ 88,510	\$ 6,517	7.36%

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

COMPARISON OF EXPENDITURES
2013-14 TO 2012-13 BUDGET

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	\$ Change Over 2012-2013	% Change Over 2012-2013
2100 PUPIL SERVICES				
100 Salaries	\$ 898,897	\$ 895,150	\$ 3,747	0.42%
200 Fringe Benefits	489,590	459,125	30,465	6.64%
300 Purchased Professional Services	22,000	0	22,000	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	19,330	21,410	(2,080)	(9.72%)
600 Supplies	8,180	8,280	(100)	(1.21%)
700 Property	370	370	0	0.00%
800 Other Objects	1,970	1,955	15	0.77%
TOTAL	\$ 1,440,337	\$ 1,386,290	\$ 54,047	3.90%
2200 SUPPORT SERVICES - INSTRUCTIONAL				
100 Salaries	\$ 602,315	\$ 537,278	\$ 65,037	12.10%
200 Fringe Benefits	329,674	288,606	41,068	14.23%
300 Purchased Professional Services	58,513	41,716	16,797	40.27%
400 Purchased Property Services	3,300	3,600	(300)	(8.33%)
500 Other Contracted Services	11,155	11,390	(235)	(2.06%)
600 Supplies	88,491	81,075	7,416	9.15%
700 Property	15,100	12,300	2,800	22.76%
800 Other Objects	2,570	2,835	(265)	(9.35%)
TOTAL	\$ 1,111,118	\$ 978,800	\$ 132,318	13.52%
2300 SUPPORT SERVICES - ADMINISTRATION				
100 Salaries	\$ 1,825,464	\$ 1,780,288	\$ 45,176	2.54%
200 Fringe Benefits	921,188	828,515	92,673	11.19%
300 Purchased Professional Services	124,500	124,500	0	0.00%
400 Purchased Property Services	30,649	30,649	0	0.00%
500 Other Contracted Services	118,024	108,354	9,670	8.92%
600 Supplies	16,705	17,655	(950)	(5.38%)
800 Other Objects	21,400	20,720	680	3.28%
TOTAL	\$ 3,057,930	\$ 2,910,681	\$ 147,249	5.06%
2400 SUPPORT SERVICES - PUPIL HEALTH				
100 Salaries	\$ 343,994	\$ 338,718	\$ 5,276	1.56%
200 Fringe Benefits	226,585	215,823	10,762	4.99%
300 Purchased Professional Services	2,000	4,000	(2,000)	(50.00%)
400 Purchased Property Services	455	455	0	0.00%
500 Other Contracted Services	3,715	3,565	150	4.21%
600 Supplies	6,450	6,250	200	3.20%
700 Property	250	2,900	(2,650)	(91.38%)
800 Other Objects	530	530	0	0.00%
TOTAL	\$ 583,979	\$ 572,241	\$ 11,738	2.05%

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

COMPARISON OF EXPENDITURES
2013-14 TO 2012-13 BUDGET

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	\$ Change Over 2012-2013	% Change Over 2012-2013
2500 SUPPORT SERVICES - BUSINESS				
100 Salaries	\$ 417,433	\$ 406,582	\$ 10,851	2.67%
200 Fringe Benefits	200,465	183,227	17,238	9.41%
400 Purchased Property Services	6,200	6,200	0	0.00%
500 Other Contracted Services	16,200	19,200	(3,000)	(15.63%)
600 Supplies	7,400	9,400	(2,000)	(21.28%)
700 Property	2,100	2,100	0	0.00%
800 Other Objects	2,100	2,100	0	0.00%
TOTAL	\$ 651,898	\$ 628,809	\$ 23,089	3.67%
2600 OPERATION AND MAINTENANCE OF PLANT				
100 Salaries	\$ 785,897	\$ 826,980	\$ (41,083)	(4.97%)
200 Fringe Benefits	586,269	608,009	(21,740)	(3.58%)
300 Purchased Professional Services	529,640	509,201	20,439	4.01%
400 Purchased Property Services	871,754	823,012	48,742	5.92%
500 Other Contracted Services	184,000	168,725	15,275	9.05%
600 Supplies	1,188,500	1,365,500	(177,000)	(12.96%)
700 Property	40,000	40,000	0	0.00%
800 Other Objects	500	500	0	0.00%
TOTAL	\$ 4,186,560	\$ 4,341,927	\$ (155,367)	(3.58%)
2700 STUDENT TRANSPORTATION SERVICES				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
400 Purchased Property Services	4,500	6,000	(1,500)	(25.00%)
500 Other Contracted Services	3,140,963	3,042,909	98,054	3.22%
600 Supplies	542,200	541,320	880	0.16%
700 Property	10,000	10,000	0	0.00%
800 Other Objects	300	300	0	0.00%
TOTAL	\$ 3,697,963	\$ 3,600,529	\$ 97,434	2.71%
2800 CENTRAL SERVICES				
100 Salaries	\$ 463,152	\$ 461,002	\$ 2,150	0.47%
200 Fringe Benefits	242,750	226,499	16,251	7.17%
300 Purchased Professional Services	21,300	25,300	(4,000)	(15.81%)
400 Purchased Property Services	15,300	16,300	(1,000)	(6.13%)
500 Other Contracted Services	47,350	45,670	1,680	3.68%
600 Supplies	176,300	170,700	5,600	3.28%
700 Property	78,400	225,000	(146,600)	(65.16%)
800 Other Objects	800	800	0	0.00%
TOTAL	1,045,352	1,171,271	(125,919)	(10.75%)
2900 OTHER SUPPORT SERVICES				
500 Other Contracted Services	\$ 20,978	\$ 20,978	\$ 0	0.00%

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2013-2014

COMPARISON OF EXPENDITURES
2013-14 TO 2012-13 BUDGET

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	\$ Change Over 2012-2013	% Change Over 2012-2013
3200 OPERATION OF NON-INSTRUCTIONAL SERVICES-STUDENT ACTIVITIES				
100 Salaries	\$ 362,631	\$ 384,966	\$ (22,335)	(5.80%)
200 Fringe Benefits	104,923	103,372	1,551	1.50%
300 Purchased Professional Services	60,125	61,800	(1,675)	(2.71%)
400 Purchased Property Services	22,000	21,000	1,000	4.76%
500 Other Contracted Services	159,800	159,700	100	0.06%
600 Supplies	31,550	31,600	(50)	(0.16%)
700 Property	47,500	34,000	13,500	39.71%
800 Other Objects	49,800	49,300	500	1.01%
TOTAL	<u>\$ 838,329</u>	<u>\$ 845,738</u>	<u>\$ (7,409)</u>	<u>(0.88%)</u>
3300 OPERATION OF NON-INSTRUCTIONAL SERVICES-COMMUNITY SERVICES				
100 Salaries	\$ 2,753	\$ 3,300	\$ (547)	(16.58%)
200 Fringe Benefits	677	660	17	2.58%
300 Purchased Professional Services	0	1,500	(1,500)	(100.00%)
500 Other Contracted Services	20,500	20,000	500	2.50%
600 Supplies	4,000	500	3,500	700.00%
TOTAL	<u>\$ 27,930</u>	<u>\$ 25,960</u>	<u>\$ 1,970</u>	<u>7.59%</u>
5100 OTHER EXPENDITURES AND FINANCING USES				
800 Other Objects	\$ 2,947,918	\$ 3,494,893	\$ (546,975)	(15.65%)
900 Other Financing	3,360,000	3,330,000	30,000	0.90%
TOTAL	<u>\$ 6,307,918</u>	<u>\$ 6,824,893</u>	<u>\$ (516,975)</u>	<u>(7.57%)</u>
5900 OTHER FINANCING USES BUDGETARY RESERVE				
800 Budget Reserve	\$ 100,000	\$ 100,000	\$ 0	0.00%
TOTAL ALL FUNCTIONS	<u>\$ 58,610,900</u>	<u>\$ 57,587,914</u>	<u>\$ 1,022,986</u>	<u>1.78%</u>

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GENERAL FUND

REVENUE BUDGET

OXFORD AREA SCHOOL DISTRICT

REVENUE SUMMARY

BUDGET 2013-2014

<u>ACCOUNT</u>	<u>BUDGET 2013-2014</u>	<u>BUDGET 2012-2013</u>	<u>PERCENT CHANGE</u>
6000 REVENUE FROM LOCAL SOURCES	\$35,512,094	\$35,243,057	0.76%
7000 REVENUE FROM STATE SOURCES	20,545,472	19,581,480	4.92%
8000 REVENUE FROM FEDERAL SOURCES	754,151	584,334	29.06%
0000 FUND BALANCE APPROPRIATION	1,799,183	2,179,043	-17.43%
	<u>\$58,610,900</u>	<u>\$57,587,914</u>	<u>1.78%</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.
4. FUND BALANCE APPROPRIATION represents those funds available from prior year's resources that may or may not have been reserved for special purposes.

OXFORD AREA SCHOOL DISTRICT

REVENUE SUMMARY

BUDGET 2013-2014

	2013-2014	2012-2013
<u>LOCAL SOURCES</u>		
6111 Real Estate Taxes	\$ 30,586,142	\$ 30,241,203
6112 Interim Taxes	200,000	350,000
6113 Public Utility Realty Tax	47,000	47,000
6151 Earned Income Tax	2,178,000	1,980,000
6153 Real Estate Transfer Tax	328,000	328,000
6400 Delinquent Taxes	1,200,000	1,300,000
6510 Earnings on Investments	125,000	150,000
6710 Gate Receipts	26,000	28,000
6740 Participation Fees	50,000	50,000
6790 Student Activity Income	110,873	119,600
6831 IDEA Pass-Through Funds	402,136	402,136
6910 Rentals	146,000	135,000
6920 Contributions/Donations	12,943	12,118
6991 Refunds of Prior Years' Expenditures	50,000	50,000
6999 Miscellaneous Revenue	50,000	50,000
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$ 35,512,094</u>	<u>\$ 35,243,057</u>
<u>STATE SOURCES</u>		
7110 Basic Education Funding	\$ 11,691,681	\$ 11,418,079
7160 Tuition	50,000	50,000
7270 Special Education	1,689,061	1,546,795
7310 Transportation	1,746,582	1,663,411
7320 Sinking Fund	943,561	1,010,506
7330 Medical Reimbursement	80,000	77,000
7340 State Property Tax Reduction Allocation	1,563,852	1,562,926
7501 PA Accountability Grant	186,084	186,084
7810 Social Security	807,529	790,112
7820 Retirement	1,787,122	1,276,567
TOTAL REVENUE FROM STATE SOURCES	<u>\$ 20,545,472</u>	<u>\$ 19,581,480</u>
<u>FEDERAL SOURCES</u>		
8514 NCLB Title I & Title II	\$ 704,151	\$ 484,334
8820 Medical Asst Reimb for Administrative Claiming	50,000	100,000
TOTAL REVENUE FROM FEDERAL SOURCES	<u>\$ 754,151</u>	<u>\$ 584,334</u>
<u>FUND BALANCE APPROPRIATION</u>		
0000 Fund Balance Appropriation	\$ 1,799,183	\$ 2,179,043
TOTAL REVENUE FROM FUND BALANCE	<u>\$ 1,799,183</u>	<u>\$ 2,179,043</u>
TOTAL REVENUE BUDGET	<u><u>\$ 58,610,900</u></u>	<u><u>\$ 57,587,914</u></u>

OXFORD AREA SCHOOL DISTRICT

REVENUE EXPLANATION

BUDGET 2013-2014

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 value of \$1,114,454,304 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,069,876. The total millage required for the 2013-2014 budget is 30.0502 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 athletic 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.

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.

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.

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.

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 known as Special Session Act 1 of 2006.

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 NCLB, TITLE I-IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED – Revenue received for the education of disadvantaged children under NCLB, Title I. Funding for programs such as Comprehensive School Reform Program, Reading First, Even Start, and Improving Literacy Through Libraries, though list not all inclusive.

8514 NCLB, TITLE II-PREPARING, TRAINING AND RECRUITING HIGH QUALITY TEACHERS AND PRINCIPALS - Revenue received for the education of children under NCLB Title II. Funding for programs such as Improving Teacher Quality and Eisenhower Professional Development, though list not all inclusive.

8820 MEDICAL ASSISTANCE REIMBURSEMENT FOR ADMINISTRATIVE CLAIMING – Revenue received from the Department of Public Welfare for the costs associated with administrative Medicaid-related activities.

0000 FUND BALANCE APPROPRIATIONS - Fund Balance Appropriation represents the equity of prior year's operations that is being committed to the 2013-2014 operation.

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GENERAL FUND

EXPENDITURE BUDGET

OXFORD AREA SCHOOL DISTRICT

**EXPENDITURES SUMMARY
INSTRUCTIONAL - 1000 SERIES**

BUDGET 2013-2014

<u>ACCOUNT</u>	<u>BUDGET 2013-2014</u>	<u>BUDGET 2012-2013</u>	<u>PERCENT CHANGE</u>
1100 REGULAR EDUCATION PROGRAMS	\$23,882,679	\$23,424,034	1.96%
1200 SPECIAL EDUCATION PROGRAMS	10,208,451	9,569,234	6.68%
1300 VOCATIONAL EDUCATION PROGRAMS	1,354,451	1,098,019	23.35%
1400 OTHER INSTRUCTIONAL PROGRAMS	95,027	88,510	7.36%
TOTAL INSTRUCTIONAL SERVICES	<u>\$35,540,608</u>	<u>\$34,179,797</u>	<u>3.98%</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 2013-2014

		2013-2014	2012-2013
1100 REGULAR EDUCATION PROGRAMS			
(1) Salaries		\$ 12,466,908	\$ 12,091,498
(2) Benefits		6,454,948	6,196,603
(3) Professional Services		408,322	355,234
(4) Purchased Property Services		117,694	118,254
(5) Other Purchased Services		3,797,690	4,028,443
(6) Supplies		561,877	557,627
(7) Property		56,450	57,300
(8) Other Objects		18,790	19,075
		<u>\$ 23,882,679</u>	<u>\$ 23,424,034</u>
1200 SPECIAL EDUCATION PROGRAMS			
(1) Salaries		\$ 2,850,974	\$ 2,792,021
(2) Benefits		1,396,935	1,284,237
(3) Professional Services		3,809,466	3,249,208
(4) Purchased Property Services		4,700	4,700
(5) Other Purchased Services		2,109,401	2,201,353
(6) Supplies		30,675	31,065
(7) Property		3,700	4,050
(8) Other Objects		2,600	2,600
		<u>\$ 10,208,451</u>	<u>\$ 9,569,234</u>
1300 VOCATIONAL EDUCATION PROGRAMS			
(1) Salaries		\$ 0	\$ 0
(2) Benefits		0	0
(5) Other Purchased Services		1,354,451	1,098,019
(6) Supplies		0	0
(7) Property		0	0
(8) Other Objects		0	0
		<u>\$ 1,354,451</u>	<u>\$ 1,098,019</u>
1400 OTHER INSTRUCTIONAL PROGRAMS			
(1) Salaries		\$ 76,278	\$ 73,871
(2) Benefits		18,749	14,639
(5) Other Purchased Services		0	0
(6) Supplies		0	0
(8) Other Objects		0	0
		<u>\$ 95,027</u>	<u>\$ 88,510</u>
TOTAL 1000 SERIES		<u>\$ 35,540,608</u>	<u>\$ 34,179,797</u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 112.0 elementary (K through 6) and 95.0 secondary (7 through 12) teaching positions, 28 instructional aides, 13 cafeteria aides and 2 security monitors. This account also includes the money for additional credits, tutoring programs, curriculum work and teacher mentoring. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Elementary Teachers	\$ 6,117,764	\$ 5,957,155
Secondary Teachers	5,606,687	5,426,527
Teachers-Title I & II Programs	291,323	278,058
Aides/Monitors	386,798	389,842
Aides-Title I Program	48,282	39,916
Extended School Year-Title I Program	16,054	0
 (1) Total	 \$ 12,466,908	 \$ 12,091,498

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 2,110,648	\$ 1,494,316
Social Security	953,718	924,881
Employee Health Insurance	3,105,265	3,492,420
Unemployment & Workers' Compensation	122,317	121,986
Tuition Reimbursement	163,000	163,000
 (2) Total	 \$ 6,454,948	 \$ 6,196,603

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Assemblies	\$ 870	\$ 870
Contracted Services-Nottingham	5,500	3,750
Contracted Services-Title I Program	31,000	19,014
Substitute Teacher Service	370,952	331,600
(3) Total	\$ 408,322	\$ 355,234

(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	\$ 250	\$ 250
Equipment Repairs	5,750	6,310
Copier Rental Fees	111,694	111,694
(4) Total	\$ 117,694	\$ 118,254

(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	\$ 1,260	\$ 2,350
Teacher Travel-Secondary	1,700	1,800
Teacher Travel-Title I Program	3,000	0
Student Transportation	5,000	4,000
Printing & Binding	1,050	1,350
Telephone & Postage	2,600	1,750
Tuition to Public Schools	245,000	245,000
Tuition to Charter Schools	3,538,080	3,772,193
(5) Total	\$ 3,797,690	\$ 4,028,443

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Supplies		
Jordan Bank School	\$ 21,746	\$ 26,380
Elk Ridge School	25,600	28,310
Nottingham School	58,050	59,371
Hopewell School	22,985	23,045
Penn's Grove	36,685	35,805
Oxford Area High School	97,426	95,296
Title I Program	9,500	5,400
Textbooks		
Jordan Bank School	3,000	1,000
Elk Ridge School	11,240	12,150
Nottingham School	12,200	8,100
Hopewell School	9,220	8,200
Penn's Grove	4,875	4,370
Oxford Area High School	35,850	36,700
District	213,500	213,500
(6) Total	\$ 561,877	\$ 557,627

(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.

New Equipment		
Jordan Bank School	\$ 400	\$ 890
Elk Ridge School	800	800
Nottingham School	500	1,500
Hopewell School	1,500	1,000
Penn's Grove	0	1,060
Oxford Area High School	23,550	23,250
District	10,000	10,000
Replacement Equipment		
Elk Ridge School	800	800
Nottingham School	3,000	3,000
Penn's Grove	1,000	0
Oxford Area High School	14,900	15,000
(7) Total	\$ 56,450	\$ 57,300

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Elementary	\$ 715	\$ 995
Secondary	7,075	7,080
Graduation	11,000	11,000
(8) Total	\$ 18,790	\$ 19,075

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 3 Gifted Teachers, 2 Speech and Hearing Therapists, 2 Autistic Support Teachers, 2 Life Skills Teachers, 30 Learning Support Teachers and 30 Classroom/Personal Care Aides. Salaries are based on the existing Collective Bargaining Agreements. Also included are the salaries for a Director of Special Education, 1.6 secretaries and for the Extended School Year Program.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Elementary Teachers	\$ 1,115,143	\$ 1,055,449
Secondary Teachers	1,124,470	1,140,859
Classroom/Personal Care Aides	417,291	404,045
Director of Special Education/Secretary	160,470	161,968
Extended School Year	33,600	29,700
(1) Total	\$ 2,850,974	\$ 2,792,021

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 482,672	\$ 345,095
Social Security	218,099	213,588
Employee Health Insurance	671,701	701,091
Unemployment & Workers' Compensation	24,463	24,463
(2) Total	\$ 1,396,935	\$ 1,284,237

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

Intermediate Unit	\$ 3,082,052	\$ 2,469,960
Legal Services	35,000	29,784
Other Services	692,414	749,464
(3) Total	\$ 3,809,466	\$ 3,249,208

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 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-Secondary	\$ 2,300	\$ 1,550
Travel-District	1,800	2,655
Telephone & Postage	9,085	9,330
Tuition to Charter Schools	1,919,416	1,906,482
Tuition to Other Public Schools	45,000	45,000
Tuition to Non-Public Schools	35,000	70,000
Tuition to Approved Private Schools	96,800	166,336
(5) Total	\$ 2,109,401	\$ 2,201,353

(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	\$ 200	\$ 500
Elk Ridge	1,040	1,040
Nottingham School	335	305
Hopewell School	5,800	5,520
Penn's Grove School	500	1,000
Oxford Area High School	8,500	8,500
District-wide	14,300	14,200
(6) Total	\$ 30,675	\$ 31,065

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Nottingham School	\$ 0	\$ 0
Oxford Area High School	1,400	1,400
District-wide	2,300	2,650
(7) Total	\$ 3,700	\$ 4,050

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

Elementary Schools	\$ 300	\$ 300
Secondary Schools	1,540	1,540
District-wide	760	760
(8) Total	\$ 2,600	\$ 2,600

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Technical College High School Tuition	\$ 1,354,451	\$ 1,098,019
(5) Total	\$ 1,354,451	\$ 1,098,019

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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, Homebound and Extended School Year instruction for those students unable to attend regular classes or needing additional classes.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
After School Tutoring	\$ 13,600	\$ 13,200
Homebound Instruction	5,000	5,000
Extended School Year	57,678	55,671
(1) Total	\$ 76,278	\$ 73,871

- (2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 12,914	\$ 9,039
Social Security	5,835	5,600
(2) Total	\$ 18,749	\$ 14,639

OXFORD AREA SCHOOL DISTRICT

**EXPENDITURES SUMMARY
INSTRUCTIONAL - 2000 SERIES**

BUDGET 2013-2014

<u>ACCOUNT</u>	<u>BUDGET 2013-2014</u>	<u>BUDGET 2012-2013</u>	<u>PERCENT CHANGE</u>
2100 PUPIL SERVICES	\$1,440,337	\$1,386,290	3.90%
2200 INSTRUCTIONAL SERVICES	1,111,118	978,800	13.52%
2300 ADMINISTRATION	3,057,930	2,910,681	5.06%
2400 HEALTH SERVICES	583,979	572,241	2.05%
2500 BUSINESS SERVICES	651,898	628,809	3.67%
2600 PLANT OPERATION & MAINTENANCE	4,186,560	4,341,927	-3.58%
2700 TRANSPORTATION	3,697,963	3,600,529	2.71%
2800 CENTRAL	1,045,352	1,171,271	-10.75%
2900 OTHER SUPPORT SERVICES	20,978	20,978	0.00%
TOTAL SUPPORT SERVICES	<u>\$15,796,115</u>	<u>\$15,611,526</u>	<u>1.18%</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 2013-2014

		2013-2014	2012-2013
2100 PUPIL SERVICES			
(1)	Salaries	\$ 898,897	\$ 895,150
(2)	Benefits	489,590	459,125
(3)	Professional Services	22,000	0
(5)	Other Purchased Services	19,330	21,410
(6)	Supplies	8,180	8,280
(7)	Property	370	370
(8)	Other Objects	1,970	1,955
		<u>\$ 1,440,337</u>	<u>\$ 1,386,290</u>
2200 INSTRUCTIONAL SERVICES			
(1)	Salaries	\$ 602,315	\$ 537,278
(2)	Benefits	329,674	288,606
(3)	Professional Services	58,513	41,716
(4)	Purchased Property Services	3,300	3,600
(5)	Other Purchased Services	11,155	11,390
(6)	Supplies	88,491	81,075
(7)	Property	15,100	12,300
(8)	Other Objects	2,570	2,835
		<u>\$ 1,111,118</u>	<u>\$ 978,800</u>
2300 ADMINISTRATION			
(1)	Salaries	\$ 1,825,464	\$ 1,780,288
(2)	Benefits	921,188	828,515
(3)	Professional Services	124,500	124,500
(4)	Purchased Property Services	30,649	30,649
(5)	Other Purchased Services	118,024	108,354
(6)	Supplies	16,705	17,655
(8)	Other Objects	21,400	20,720
		<u>\$ 3,057,930</u>	<u>\$ 2,910,681</u>
2400 HEALTH SERVICES			
(1)	Salaries	\$ 343,994	\$ 338,718
(2)	Benefits	226,585	215,823
(3)	Professional Services	2,000	4,000
(4)	Purchased Property Services	455	455
(5)	Other Purchased Services	3,715	3,565
(6)	Supplies	6,450	6,250
(7)	Property	250	2,900
(8)	Other Objects	530	530
		<u>\$ 583,979</u>	<u>\$ 572,241</u>

OXFORD AREA SCHOOL DISTRICT

EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

BUDGET 2013-2014

	2013-2014	2012-2013
2500 BUSINESS SERVICES		
(1) Salaries	\$ 417,433	\$ 406,582
(2) Benefits	200,465	183,227
(4) Purchased Property Services	6,200	6,200
(5) Other Purchased Services	16,200	19,200
(6) Supplies	7,400	9,400
(7) Property	2,100	2,100
(8) Other Objects	2,100	2,100
	<u>\$ 651,898</u>	<u>\$ 628,809</u>
2600 PLANT OPERATION & MAINTENANCE		
(1) Salaries	\$ 785,897	\$ 826,980
(2) Benefits	586,269	608,009
(3) Professional Services	529,640	509,201
(4) Purchased Property Services	871,754	823,012
(5) Other Purchased Services	184,000	168,725
(6) Supplies	1,188,500	1,365,500
(7) Property	40,000	40,000
(8) Other Objects	500	500
	<u>\$ 4,186,560</u>	<u>\$ 4,341,927</u>
2700 TRANSPORTATION		
(4) Purchased Property Services	\$ 4,500	\$ 6,000
(5) Other Purchased Services	3,140,963	3,042,909
(6) Supplies	542,200	541,320
(7) Property	10,000	10,000
(8) Other Objects	300	300
	<u>\$ 3,697,963</u>	<u>\$ 3,600,529</u>
2800 CENTRAL SERVICES		
(1) Salaries	\$ 463,152	\$ 461,002
(2) Benefits	242,750	226,499
(3) Professional Services	21,300	25,300
(4) Purchased Property Services	15,300	16,300
(5) Other Purchased Services	47,350	45,670
(6) Supplies	176,300	170,700
(7) Property	78,400	225,000
(8) Other Objects	800	800
	<u>\$ 1,045,352</u>	<u>\$ 1,171,271</u>
2900 OTHER SUPPORT SERVICES		
(5) Other Purchased Services	\$ 20,978	\$ 20,978
	<u>\$ 20,978</u>	<u>\$ 20,978</u>
TOTAL 2000 SERIES	<u>\$ 15,796,115</u>	<u>\$ 15,611,526</u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 4 School Psychologists. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Elementary Guidance Counselors	\$ 229,552	\$ 252,510
Secondary Guidance Counselors	347,671	332,591
Secretarial Salaries	60,153	59,067
Attendance Officer	37,961	37,218
School Psychologists	223,560	213,764
(1) Total	\$ 898,897	\$ 895,150

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 12.36%) 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	\$ 152,182	\$ 110,640
Social Security	68,765	68,480
Employee Health Insurance	259,191	270,553
Unemployment & Workers' Compensation	9,452	9,452
(2) Total	\$ 489,590	\$ 459,125

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

Contracted Services-Title I Program	\$ 22,000	\$ 0
(3) Total	\$ 22,000	\$ 0

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Guidance Counselors' Travel	\$ 1,500	\$ 1,150
Attendance Officers' Travel	750	750
Psychologists' Travel	565	565
Student Travel	750	500
Telephone & Postage	11,865	13,195
Printing & Binding	3,900	5,200
(5) Total	\$ 19,330	\$ 21,410

(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	\$ 3,430	\$ 3,430
Attendance Office	750	750
Psychologists' Office	4,000	4,100
(6) Total	\$ 8,180	\$ 8,280

(7) Property: Money budgeted for equipment to be used in the Guidance Offices..

Guidance Counselors' Office	\$ 370	\$ 370
(7) Total	\$ 370	\$ 370

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

Guidance Counselors' Office	\$ 1,395	\$ 1,280
Attendance Office	100	200
Psychologists' Office	475	475
(8) Total	\$ 1,970	\$ 1,955

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 and a secretary.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Librarians - Elementary	\$ 192,860	\$ 184,725
Librarians - Secondary	134,345	131,265
Library Clerks	95,793	93,984
Director of Curriculum	105,000	53,696
Curriculum Secretary	35,717	35,008
Staff Development	38,600	38,600
 (1) Total	 \$ 602,315	 \$ 537,278

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 101,972	\$ 66,408
Social Security	46,076	41,101
Employee Health Insurance	175,232	174,981
Unemployment & Workers' Compensation	6,394	6,116
 (2) Total	 \$ 329,674	 \$ 288,606

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

Staff Development In-Service	\$ 26,113	\$ 38,016
Curriculum In-Service	1,400	3,700
In-Service-Title I Program	31,000	0
 (3) Total	 \$ 58,513	 \$ 41,716

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Equipment Repair	\$ 500	\$ 800
Equipment Rental	2,800	2,800
(4) Total	\$ 3,300	\$ 3,600

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

Librarians' Travel	\$ 955	\$ 875
Curriculum Travel	3,500	4,000
Staff Development Travel	4,500	4,300
Telephone & Postage	2,200	2,215
(5) Total	\$ 11,155	\$ 11,390

(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	\$ 14,406	\$ 15,380
Library Supplies	7,855	7,755
Library Books & Subscriptions	38,000	44,430
Library Software	5,670	0
Curriculum Supplies	21,060	12,110
Staff Development Supplies	1,500	1,400
(6) Total	\$ 88,491	\$ 81,075

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Audio-Visual Equipment	\$ 15,100	\$ 11,500
Library Equipment	0	800
(7) Total	\$ 15,100	\$ 12,300

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

Library	\$ 1,970	\$ 2,035
Curriculum	600	800
(8) Total	\$ 2,570	\$ 2,835

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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, a Communications Specialist, a Tax Clerk, 4 Elementary Principals and 2 Assistant Principals, 2 Secondary Principals and 3 Assistant Principals, 14 Secretaries and Secretarial Substitutes. Also included in this account is money budgeted for the board-appointed secretary and treasurer.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Administration Office		
District Superintendent	\$ 155,000	\$ 164,787
Communications Specialist	54,749	55,998
Tax Office	39,017	49,611
Elementary Principals	583,240	520,878
Secondary Principals	517,613	512,298
Secretaries	469,170	470,041
Board Secretary	6,075	6,075
Board Treasurer	600	600
 (1) Total	 \$ 1,825,464	 \$ 1,780,288

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 309,051	\$ 220,044
Social Security	139,649	136,193
Employee Health Insurance	414,476	424,544
Unemployment & Workers' Compensation	15,012	14,734
Tuition Reimbursement	43,000	33,000
 (2) Total	 \$ 921,188	 \$ 828,515

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Legal Services	\$ 57,000	\$ 57,000
Auditing Services	11,500	12,900
Bond Fees	6,750	6,750
Superintendent's Office	1,500	1,500
Earned Income Tax Collection	34,000	34,000
Other Services	13,750	12,350
(3) Total	\$ 124,500	\$ 124,500

(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	\$ 3,150	\$ 3,150
Board Services	2,100	2,100
Elementary Schools	17,344	17,344
Secondary Schools	8,055	8,255
(4) Total	\$ 30,649	\$ 30,649

(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	\$ 2,000	\$ 2,000
In-Service	2,000	2,000
Postage	1,000	1,000
Insurance	60,000	45,914

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

SUPPORT SERVICES - 2000 SERIES

2300 ADMINISTRATION - continued

(5) Other Purchased Services: continued

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Tax Collector		
Telephone & Postage	\$ 7,500	\$ 10,000
Advertising	150	150
Travel	150	150
Superintendent's Office		
Telephone & Postage	3,100	3,100
Printing & Binding	2,500	2,500
Travel	2,000	2,000
Community Relations		
Telephone & Postage	800	800
Advertising	2,000	2,000
Printing & Binding	3,000	3,000
Travel	1,200	1,200
Principal's Offices		
Telephone & Postage	22,974	23,790
Printing & Binding	7,150	8,250
Travel	500	500
(5) Total	\$ 118,024	\$ 108,354

(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	2,800	3,800
Elementary Principal's Office	2,700	2,650
Secondary Principal's Office	5,000	5,000
Community Relations	600	600
(6) Total	\$ 16,705	\$ 17,655

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

SUPPORT SERVICES - 2000 SERIES

2300 ADMINISTRATION - continued

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

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
School Board	\$ 12,000	\$ 12,000
Superintendent's Office	2,500	2,500
Communications Specialist	450	450
Elementary Principal's Office	4,150	3,470
Secondary Principal's Office	2,300	2,300
 (8) Total	 \$ 21,400	 \$ 20,720

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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, 2 assistant nurses and 3 health assistants who provide services to both public and nonpublic students. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
School Nurses-Public	\$ 195,901	\$ 192,022
-Non Public	9,672	9,256
Assistant School Nurses	68,850	69,205
Health Assistants	69,571	68,235
(1) Total	\$ 343,994	\$ 338,718

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 58,237	\$ 41,866
Social Security	26,316	25,913
Employee Health Insurance	137,028	143,040
Unemployment & Workers' Compensation	5,004	5,004
(2) Total	\$ 226,585	\$ 215,823

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

School Physician	\$ 1,500	\$ 3,000
School Dentist	500	1,000
(3) Total	\$ 2,000	\$ 4,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Health Room Equipment	\$ 455	\$ 455
(4) Total	\$ 455	\$ 455

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

Telephone & Postage	\$ 3,215	\$ 3,065
Travel	500	500
(5) Total	\$ 3,715	\$ 3,565

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

General Supplies

Elementary Schools	\$ 3,400	\$ 3,200
Secondary Schools	2,750	2,750

Books & Periodicals

Elementary Schools	150	150
Secondary Schools	150	150

(6) Total	\$ 6,450	\$ 6,250
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**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Elementary Schools	\$ 0	\$ 2,650
Secondary Schools	250	250
(7) Total	\$ 250	\$ 2,900

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

Elementary Schools	\$ 270	\$ 275
Secondary Schools	260	255
(8) Total	\$ 530	\$ 530

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Business Administrator/Assistant	\$ 258,752	\$ 251,047
Secretarial/Accounting	158,681	155,535
(1) Total	\$ 417,433	\$ 406,582

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 70,671	\$ 50,254
Social Security	31,934	31,104
Employee Health Insurance	92,024	96,033
Unemployment & Workers' Compensation	3,336	3,336
Tuition Reimbursement	2,500	2,500
(2) Total	\$ 200,465	\$ 183,227

(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	1,400	1,400
Postage Meter	2,000	2,000
(4) Total	\$ 6,200	\$ 6,200

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Telephone and Postage	\$ 7,500	\$ 10,500
Printing and Binding	3,200	3,200
Business Office Travel	2,500	2,500
Software Maintenance	3,000	3,000
(5) Total	\$ 16,200	\$ 19,200

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

Office Supplies	\$ 7,400	\$ 9,400
(6) Total	\$ 7,400	\$ 9,400

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

New Equipment

Computer Equipment	\$ 1,100	\$ 1,100
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Replacement Equipment

Computer Equipment	1,000	1,000
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(7) Total	\$ 2,100	\$ 2,100
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(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

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

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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, 18 custodians, a secretary, and security guards.

<u>ITEM</u>	<u>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Supervisor of Buildings and Grounds/Night Supervisor	\$ 122,526	\$ 124,446
Maintenance	125,598	123,300
Custodial Staff	477,849	519,898
Secretary	29,924	29,336
Part-Time Help	15,000	15,000
Security Guards	15,000	15,000
(1) Total	\$ 785,897	\$ 826,980

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 133,053	\$ 102,215
Social Security	60,121	63,266
Employee Health Insurance	379,195	427,516
Unemployment & Workers' Compensation	13,900	15,012
(2) Total	\$ 586,269	\$ 608,009

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

Heating/Ventilation/Air Conditioning	\$ 225,892	\$ 222,537
Building Monitoring-Fire/Security	99,410	94,122
Security Service	72,700	69,000
Boilers/Hot Water Heaters/Water Testing	15,980	15,880
Elevators, Lifts and Generators	11,968	11,888
Fire Extinguishers/Hoods/Sprinklers	7,617	5,602
Clocks/Sound Systems/Phones	7,850	2,850
Athletic Fields	84,500	83,600
Software – Annual Fees	3,723	3,723
(3) Total	\$ 529,640	\$ 509,201

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Trash/Recycling Service	\$ 27,000	\$ 35,000
Snow Removal	25,000	25,000
Lawn Care	90,000	86,400
Cleaning Services	414,054	356,112
Water/Sewer Service	105,000	120,000
Uniform Rental/Dry Cleaning/Mats	7,000	7,000
Pest Extermination	6,700	6,500
Building Repairs	110,000	110,000
Equipment Repairs	60,000	50,000
Vehicle Repairs	20,000	20,000
Equipment Rental	5,000	5,000
Other Services	2,000	2,000
(4) Total	\$ 871,754	\$ 823,012

(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	\$ 177,500	\$ 161,225
Telephone and Postage	6,000	7,000
Staff Travel and In-Service	500	500
(5) Total	\$ 184,000	\$ 168,725

(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	\$ 165,500	\$ 148,000
Natural Gas	250,000	300,000
Electricity	750,000	900,000
Heating Oil	5,000	5,000
Gasoline/Diesel Fuel	18,000	12,000
(6) Total	\$ 1,188,500	\$ 1,365,500

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
New Equipment	\$ 10,000	\$ 10,000
Replacement Equipment	30,000	30,000
(7) Total	\$ 40,000	\$ 40,000

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

Maintenance Department	\$ 500	\$ 500
(8) Total	\$ 500	\$ 500

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Copier Equipment	\$ 1,000	\$ 1,000
Other Equipment	3,500	5,000
(4) Total	\$ 4,500	\$ 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	\$ 5,000	\$ 5,000
Contracted Transportation - Public Schools	2,484,955	2,444,178
Contracted Transportation - Non-Public Schools	592,508	575,231
Special Education Transportation	50,000	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	\$ 3,140,963	\$ 3,042,909

(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	525,000	524,120
Fuel - Non-Public	15,500	15,500
(6) Total	\$ 542,200	\$ 541,320

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
New Equipment	\$ 5,000	\$ 5,000
Replacement Equipment	5,000	5,000
(7) Total	\$ 10,000	\$ 10,000

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

Transportation Department	\$ 300	\$ 300
(8) Total	\$ 300	\$ 300

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 and 3 technicians.

<u>ITEM</u>	<u>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Director of Human Resources	\$ 93,636	\$ 91,800
Director of Technology & Assistants	202,828	205,510
Clerical	60,279	59,337
Computer Technicians	106,409	104,355
(1) Total	\$ 463,152	\$ 461,002

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) 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	\$ 78,412	\$ 56,980
Social Security	35,431	35,267
Employee Health Insurance	122,959	128,304
Unemployment & Workers' Compensation	4,448	4,448
Tuition	1,500	1,500
2) Total	\$ 242,750	\$ 226,499

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

Technology Services	\$ 15,000	\$ 20,000
Personnel Services	4,300	3,300
Non-Instructional Staff Development	2,000	2,000
(3) Total	\$ 21,300	\$ 25,300

(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	3,300	3,300
(4) Total	\$ 15,300	\$ 16,300

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Telephone and Postage – Technology	\$ 5,000	\$ 5,000
Telephone and Postage – Personnel	2,550	2,550
Internet Connection/Filtering Software	35,500	33,820
Advertising – Personnel	2,000	2,000
Printing & Binding – Personnel	200	200
Travel – Technology	700	700
Travel – Personnel	1,400	1,400
(5) Total	\$ 47,350	\$ 45,670

(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 Software & Supplies	\$ 168,000	\$ 161,300
Personnel Supplies	8,300	9,400
(6) Total	\$ 176,300	\$ 170,700

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

New Equipment-Technology	\$ 13,600	\$ 25,000
Replacement Equipment-Technology	64,800	200,000
(7) Total	\$ 78,400	\$ 225,000

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

Technology	\$ 300	\$ 300
Personnel	500	500
(8) Total	\$ 800	\$ 800

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Chester County Intermediate Unit General Administration Budget Contribution	\$ 20,978	\$ 20,978
(5) Total	\$ 20,978	\$ 20,978

OXFORD AREA SCHOOL DISTRICT
EXPENDITURES SUMMARY
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES
BUDGET 2013-2014

<u>ACCOUNT</u>	<u>BUDGET 2013-2014</u>	<u>BUDGET 2012-2013</u>	<u>PERCENT CHANGE</u>
3200 STUDENT ACTIVITIES	\$838,329	\$845,738	-0.88%
3300 COMMUNITY SERVICES	27,930	25,960	7.59%
TOTAL NON-INSTRUCTIONAL SERVICES	<u>\$866,259</u>	<u>\$871,698</u>	<u>-0.62%</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 2013-2014

		2013-2014	2012-2013
3200 STUDENT ACTIVITIES			
(1)	Salaries	\$ 362,631	\$ 384,966
(2)	Benefits	104,923	103,372
(3)	Professional Services	60,125	61,800
(4)	Purchased Property Services	22,000	21,000
(5)	Other Purchased Services	159,800	159,700
(6)	Supplies	31,550	31,600
(7)	Property	47,500	34,000
(8)	Other Objects	49,800	49,300
		<u>\$ 838,329</u>	<u>\$ 845,738</u>
3300 COMMUNITY SERVICES			
(1)	Salaries	\$ 2,753	\$ 3,300
(2)	Benefits	677	660
(3)	Professional Services	0	1,500
(5)	Other Purchased Services	20,500	20,000
(6)	Supplies	4,000	500
		<u>\$ 27,930</u>	<u>\$ 25,960</u>
TOTAL 3000 SERIES		<u><u>\$ 866,259</u></u>	<u><u>\$ 871,698</u></u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 in the secondary schools, 2 Athletic Director supplemental positions, an Athletic Trainer, a Game Manager, 56 Coaches of athletic teams, 8 Band or Choral Directors and 33 Sponsors of classes and clubs.

<u>ITEM</u>	<u>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Elementary Student Activities	\$ 24,676	\$ 23,842
Secondary Student Activities	67,177	64,904
Athletic Director	16,557	49,625
Athletic Trainer	43,770	42,913
Athletic Coaches	199,851	193,082
Department Chairs and Team Leaders	10,600	10,600
(1) Total	\$ 362,631	\$ 384,966

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 61,394	\$ 47,578
Social Security	27,740	29,451
Employee Health Insurance	15,233	25,453
Unemployment & Worker' Compensation	556	890
(2) Total	\$ 104,923	\$ 103,372

(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 fees for student assemblies.

Assemblies	\$ 3,825	\$ 5,500
Officials	35,300	35,300
Security Guards	9,000	9,000
Other Workers	12,000	12,000
(3) Total	\$ 60,125	\$ 61,800

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Diamond-Tex/Field Marking Paint	\$ 10,000	\$ 10,000
Repair Football Equipment	12,000	11,000
(4) Total	\$ 22,000	\$ 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	\$ 43,000	\$ 44,000
Student Activities Trips - Secondary	8,800	12,200
Band and Athletic Trips	77,000	75,000
Sports Insurance	18,000	15,500
Athletic Telephone Service	2,000	2,000
High School Printing	8,000	8,000
Athletic Travel - High School	3,000	3,000
(5) Total	\$ 159,800	\$ 159,700

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

Student Activity Supplies – Elementary	\$ 21,500	\$ 22,600
Student Activity Supplies – Secondary	1,000	1,000
Athletic Supplies – Penn’s Grove	3,000	3,000
Athletic Supplies - High School	6,000	5,000
(6) Total	\$ 31,550	\$ 31,600

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
New Equipment		
Activities - High School	\$ 1,000	\$ 1,000
Athletics - High School	20,000	18,000
Replacement Equipment		
Athletics - Penn's Grove	16,500	5,000
Athletics - High School	10,000	10,000
(7) Total	\$ 47,500	\$ 34,000

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

Activities - Elementary	\$ 23,500	\$ 23,500
Activities - Secondary	10,500	12,100
Athletics	15,800	13,700
(8) Total	\$ 49,800	\$ 49,300

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

NON-INSTRUCTIONAL SERVICES - 3000 SERIES

3300 COMMUNITY SERVICES:

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

(1) Salaries: Money budgeted for district staff to provide community or parent activities for Title I program.

<u>ITEM</u>	<u>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
Community Activities-Title I	\$ 2,753	\$ 3,300
(1) Total	\$ 2,753	\$ 3,300

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 16.93%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 466	\$ 408
Social Security	211	252
(2) Total	\$ 677	\$ 660

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

Community Activities-Title I	\$ 0	\$ 1,500
(3) Total	\$ 0	\$ 1,500

(5) Other Purchased Services: Money budgeted to provide for district contribution to Oxford Borough for school crossing guards and parent travel for Title I program.

School Crossing Guards	\$ 20,000	\$ 20,000
Parent Travel-Title I	500	0
(5) Total	\$ 20,500	\$ 20,000

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

Refreshments and other supplies	\$ 4,000	\$ 500
(6) Total	\$ 4,000	\$ 500

OXFORD AREA SCHOOL DISTRICT

**EXPENDITURES SUMMARY
OTHER OUTLAYS - 5000 SERIES**

BUDGET 2013-2014

<u>ACCOUNT</u>	<u>BUDGET 2013-2014</u>	<u>BUDGET 2012-2013</u>	<u>PERCENT CHANGE</u>
5100 DEBT SERVICE	\$6,307,918	\$6,824,893	-7.57%
5200 FUND TRANSFERS	0	0	0.00%
5900 BUDGETARY RESERVE	100,000	100,000	0.00%
TOTAL OTHER OUTLAYS	<u>\$6,407,918</u>	<u>\$6,924,893</u>	<u>-7.47%</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 2013-2014

	2013-2014	2012-2013
5100 DEBT SERVICE		
(8) Other Objects	\$ 2,947,918	\$ 3,494,893
(9) Principal on Debt	<u>3,360,000</u>	<u>3,330,000</u>
	<u>\$ 6,307,918</u>	<u>\$ 6,824,893</u>
5200 FUND TRANSFERS		
(9) Capital Reserve Fund Transfer	<u>\$ 0</u>	<u>\$ 0</u>
5900 BUDGETARY RESERVE		
(1) Reserve	<u>\$ 100,000</u>	<u>\$ 100,000</u>
TOTAL 5000 SERIES	<u><u>\$ 6,407,918</u></u>	<u><u>\$ 6,924,893</u></u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014 AMOUNT</u>	<u>2012-2013 AMOUNT</u>
General Obligation Bonds	\$ 2,932,918	\$ 3,479,893
Refund of Prior Receipts	15,000	15,000
(8) Total	\$ 2,947,918	\$ 3,494,893

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

General Obligation Bonds	\$ 3,360,000	\$ 3,330,000
(9) Total	\$ 3,360,000	\$ 3,330,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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 1943 (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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Capital Reserve Fund Transfer	\$ 0	\$ 0
(9) Total	\$ 0	\$0

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2013-2014**

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>2013-2014</u> <u>AMOUNT</u>	<u>2012-2013</u> <u>AMOUNT</u>
Total Reserve	\$ 100,000	\$ 100,000

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CAPITAL PROJECTS FUND

BUDGET SUMMARY

OXFORD AREA SCHOOL DISTRICT

CAPITAL PROJECTS FUND CAPITAL RESERVE FUND

BUDGET 2013-2014

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 Capital Projects, Capital Reserve Fund. Transfers under §1431 are made from a levy of general taxes designated for the purpose of this fund. The Capital Reserve 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

CAPITAL PROJECTS FUND CAPITAL RESERVE FUND

BUDGET 2013-2014

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

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET OF REVENUE AND EXPENDITURES

BUDGET 2013-2014

	<u>2013-2014</u>	<u>2012-2013</u>
	<u>BUDGET</u>	<u>BUDGET</u>
<u>Capital Reserve Fund</u>		
<u>Beginning Balance</u>	\$ 4,455,055	\$ 4,418,150
<u>Revenue</u>		
Interest Income	\$ 15,000	\$ 15,000
Contributions	0	0
Refund of Prior Year Expenditure	0	0
Transfer from General Fund	0	0
Transfer from Capital Projects	0	566,160
General Fund Transfer - Fund Balance Allocation	419,936	578,393
	<u> </u>	<u> </u>
Total Revenue & Fund Transfer Appropriation	<u>\$ 434,936</u>	<u>\$ 1,159,553</u>
<u>Total Available</u>	\$4,889,991	\$5,577,703
<u>Expenditures</u>		
Existing Project Improvements/Replacements	<u>\$ 657,000</u>	<u>\$ 1,219,000</u>
<u>Capital Reserve Fund</u>		
<u>Ending Balance Unreserved</u>	<u><u>\$4,232,991</u></u>	<u><u>\$4,358,703</u></u>

OXFORD AREA SCHOOL DISTRICT

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET 2013-2014

<u>4200 Existing Project Improvements</u>	<u>2013-2014 BUDGET</u>	<u>2012-2013 BUDGET</u>
Nottingham School	\$324,000	\$0
Roofing	0	150,000
Ceiling Replacement	0	10,000
Sidewalk Repairs	0	50,000
Paving and Seal Coating	60,000	75,000
Window and Door Replacement	50,000	10,000
Security	0	25,000
Bathroom Renovations	0	425,000
Floor/Carpeting	0	25,000
Hot Water Heaters	0	20,000
Building Automation System Upgrade	0	75,000
Electrical Switch Gears	3,000	9,000
Fencing	0	45,000
Athletic Equipment	40,000	0
Tennis Court Repairs	0	200,000
Intercom System	15,000	0
District Phone System	80,000	0
District Signage	25,000	0
Replacement Furniture	0	25,000
Playground Equipment	60,000	0
Transportation	0	75,000
	<u>\$657,000</u>	<u>\$1,219,000</u>

OXFORD AREA SCHOOL DISTRICT

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET 2013-2014

	Line	Total
	Amount	Amount
<u>4200 Existing Project Improvements</u>		
Nottingham School		
Fire Alarms	\$178,000	
Exterior Gym Doors	12,000	
Ceiling Replacement-Corridors	33,000	
Lighting-Corridors & Gym	65,000	
Carpet-LGIA	20,000	
Office HVAC	16,000	\$324,000
Paving and Seal Coating		
Elk Ridge	50,000	
High School	10,000	60,000
Door Replacement		
Penn's Grove-Auditorium		50,000
Electrical Switch Gears		
High School		3,000
Athletic Equipment		40,000
Intercom System		
Jordan Bank		15,000
District Phone System		80,000
District Signage		25,000

OXFORD AREA SCHOOL DISTRICT

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET 2013-2014

	Line	Total
	Amount	Amount
<u>4200 Existing Project Improvements</u>		
Playground Equipment		
Jordan Bank	30,000	
Nottingham	30,000	60,000
		<u>657,000</u>

OXFORD AREA SCHOOL DISTRICT

CAPITAL PROJECTS FUND CAPITAL RESERVE FUND

BUDGET 2013-2014

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
2013-2014 THROUGH 2017-2018**

<u>PROJECT</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
Nottingham School					
Paving			\$75,000		
Fire Alarms	\$178,000				
Exterior Gym Doors	12,000			\$50,000	\$50,000
Ceiling Replacement-Corridors	33,000				
Ceiling Replacement-Classrooms		\$127,000			
Lighting-Corridors & Gym	65,000				
Lighting-Classrooms		270,000			
Carpet-LGIA	20,000				
Flooring			250,000		
Office HVAC	16,000				
Duct Cleaning			33,000		
Roofing					
Administration		100,000			
Paving and Seal Coating					
Jordan Bank			10,000		
Elk Ridge	50,000				
Hopewell				30,000	
Penn's Grove			25,000		
High School	10,000	100,000			
Door Replacement					
Jordan Bank-Interior			40,000	40,000	
Elk Ridge-Interior		40,000	40,000		
Penn's Grove-Auditorium	50,000				
High School-Gym					20,000
Floor/Carpeting					
Administration		25,000			
Hot Water Heaters					
Hopewell		50,000			

**OXFORD AREA SCHOOL DISTRICT
MAINTENANCE PLAN
2013-2014 THROUGH 2017-2018**

<u>PROJECT</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
Electrical Switch Gears					
Testing				6,000	
Jordan Bank				2,500	
Elk Ridge				2,500	
Nottingham					
Hopewell/Complex			3,000		
Penn's Grove		4,000			
High School	3,000				
Administration			2,000		
Duct/Coil Cleaning					
Jordan Bank		14,000			
Elk Ridge				25,000	
High School					150,000
Fencing					
Sports Complex		45,000	45,000	45,000	
Athletic Equipment					
	40,000				
Tennis Court Repairs					
High School		60,000			
Intercom System					
Jordan Bank	15,000				
District Phone System					
	80,000				
District Signage					
	25,000				
Playground Equipment					
Jordan Bank	30,000				
Nottingham	30,000				
Transportation					
Student Van				15,000	
Wheeled Loader		80,000			
Dump Truck			40,000		
TOTAL	\$657,000	\$915,000	\$563,000	\$216,000	\$220,000

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PROPRIETARY FUND

BUDGET SUMMARY

OXFORD AREA SCHOOL DISTRICT

**PROPRIETARY FUND
CAFETERIA FUND**

BUDGET 2013-2014

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>	<u>AFTER SCHOOL SNACKS</u>
PAID	0.28	0.28	0.28	0.07
REDUCED	2.53	1.28	1.59	0.40
FREE	2.93	1.58	1.89	0.80

The State reimbursement for lunch served, in a building that also serves breakfast, is \$.12. Breakfast reimbursement is \$.10 per meal. At present, all schools qualify for the severe needy rates for breakfast. An additional \$.06 per lunch is received as a result of achieving certification for compliance with the new meal patterns under the Healthy, Hunger-Free Kids Act of 2010

The National School Lunch Program offers cash reimbursements to help schools serve snacks to children in afterschool activities. A school must provide children with regularly scheduled activities in an organized, structured and supervised environment; include educational or enrichment activities such as mentoring or tutoring programs. After school snacks are provided periodically during the school year at Elk Ridge, Nottingham and Penn's Grove.

OXFORD AREA SCHOOL DISTRICT

PROPRIETARY FUND CAFETERIA FUND

BUDGET 2013-2014

The proposed budget for Food Service contains a \$.05 increase in lunch prices and in selected ala carte items at all the schools as a result of the “Equity in School Lunch Pricing”. Effective July 1, 2011, section 205 of the Healthy, Hunger-Free Kids Act of 2010 requires school food authorities (SFAs) participating in the National School Lunch Program to provide the same level of support for lunches served to students who are not eligible for free or reduced price lunches as they are for lunches served to students eligible for free lunches. The Act directs SFAs to:

1. Compare the average price charged for lunches served to students not eligible for free or reduced price lunches to the difference between the Federal reimbursement provided for free lunches and the Federal reimbursement provided for paid lunches.
2. If the average paid lunch price is less than the difference, an SFA must either gradually adjust average prices or provide non-Federal funding to cover the difference.
3. A \$.10 increase is the maximum allowed each year.



OXFORD AREA SCHOOL DISTRICT

**PROPRIETARY FUND
CAFETERIA FUND**

BUDGET 2013-2014

Lunch prices at Jordan Bank, Nottingham and Elk Ridge will be \$1.80 for students while at Hopewell the student lunch price will be \$2.05. Lunch prices for adults at all elementary schools will be \$3.05. Lunch prices at the secondary schools will be \$2.30 for students and \$3.30 for adults. Students who qualify to receive reduced price meals will 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.

	BREAKFAST			LUNCH		
	STUDENT	REDUCED	ADULT	STUDENT	REDUCED	ADULT
ELEMENTARY						
JB, Nott, ER	0.80	0.30	A la carte	1.80	0.40	3.05
Hopewell	0.80	0.30	A la carte	2.05	0.40	3.05
SECONDARY	1.00	0.30	A la carte	2.30	0.40	3.30

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 2013-2014

	<u>2013-2014</u>	<u>2012-2013</u>
	<u>BUDGET</u>	<u>BUDGET</u>
<u>OPERATING REVENUE:</u>		
Sale of Food:		
Student Lunch Sales	\$738,500	\$763,800
Student Breakfast Sales	35,800	40,000
Adult Sales	12,100	22,000
Special Sales	36,000	36,000
Other	0	0
Total Operating Revenue	<u>\$822,400</u>	<u>\$861,800</u>
<u>OPERATING EXPENSES:</u>		
Salaries	\$561,440	\$578,800
Payroll Taxes	43,795	44,600
Employee Benefits	293,705	297,000
Employee Uniforms	4,000	4,000
Food	624,000	691,000
Supplies	30,000	33,350
Utilities/Trash	80,000	15,150
Equipment	5,000	4,200
Maintenance	12,500	12,500
Other	2,500	2,000
Depreciation	80,000	80,000
Total Operating Expenses	<u>\$1,736,940</u>	<u>\$1,762,600</u>
OPERATING REVENUE OVER (UNDER)	<u>(\$914,540)</u>	<u>(\$900,800)</u>
<u>NON-OPERATING REVENUES:</u>		
Operating Grants	\$873,765	\$792,000
Investment Earnings	235	600
Total Non-operating Revenues	<u>\$874,000</u>	<u>\$792,600</u>
NET INCOME (LOSS)	<u>(\$40,540)</u>	<u>(\$108,200)</u>

OXFORD AREA SCHOOL DISTRICT

**CAFETERIA FUND
BUDGET OF REVENUE AND EXPENSES**

BUDGET 2013-2014

	<u>2013-2014</u> <u>BUDGET</u>	<u>2012-2013</u> <u>BUDGET</u>
<u>CASH RECONCILIATION:</u>		
Beginning Fund Balance	\$727,961	\$660,214
Net Income (Loss)	(40,540)	(108,200)
Depreciation	80,000	80,000
Ending Fund Balance	<u>\$767,421</u>	<u>\$632,014</u>

BREAKFASTS SERVED

Free	70,600	75,837
Reduced	6,300	7,052
Paid	19,200	26,689
Total	<u>96,100</u>	<u>109,578</u>

LUNCHES SERVED

Free	176,400	168,465
Reduced	30,600	30,730
Paid	134,500	154,281
Total	<u>341,500</u>	<u>353,476</u>

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MISCELLANEOUS STATISTICAL DATA

(Unaudited)

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION

BUDGET 2013-2014

FUNCTION OBJECT	2013-2014 <u>BUDGET</u>	2012-2013 <u>BUDGET</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>
6000 LOCAL SOURCES					
Real Estate Taxes	\$30,586,142	\$30,241,203	\$29,936,676	\$29,939,201	\$30,099,422
Interim Taxes	200,000	350,000	107,286	217,250	203,074
Utility Taxes	47,000	47,000	47,419	46,739	42,451
Earned Income Taxes	2,178,000	1,980,000	2,095,371	2,054,857	1,938,487
Transfer Tax	328,000	328,000	358,221	300,543	335,396
Delinquent Taxes	1,200,000	1,300,000	1,073,112	1,328,932	1,344,132
Investment Earnings	125,000	150,000	93,516	118,393	189,336
Student Activity Income	186,873	197,600	181,692	158,732	137,178
Pass-Through Funds	402,136	402,136	474,363	612,968	421,458
Rental Income	146,000	135,000	159,484	145,584	132,518
Tuition Income	0	0	4,250	3,600	5,950
Contributions	12,943	12,118	18,860	125	1,012
Miscellaneous Income	50,000	50,000	51,550	74,537	36,443
Refund of Prior Years' Exp.	50,000	50,000	68,437	47,248	53,002
TOTAL LOCAL REVENUE	<u>\$35,512,094</u>	<u>\$35,243,057</u>	<u>\$34,670,236</u>	<u>\$35,048,709</u>	<u>\$34,939,859</u>
7000 STATE SOURCES					
Basic Education Funding	\$11,691,681	\$11,418,079	\$11,418,037	\$10,290,466	\$9,537,815
Charter Schools	0	0	0	1,194,214	1,306,270
Tuition - 1305	50,000	50,000	11,632	2,930	50,429
Homebound Instruction	0	0	0	0	0
Migrant Education	0	0	1,064	1,877	2,757
Special Education	1,689,061	1,546,795	1,696,795	1,696,795	1,692,609
Educational Assistance Program	0	0	0	88,597	104,960
Transportation	1,746,582	1,663,411	1,809,522	1,623,051	1,663,411
Rental & Sinking Fund	943,561	1,010,506	1,020,777	1,345,000	1,337,548
Medical Reimbursement	80,000	77,000	81,532	77,062	75,423
Property Tax Reduction Allocation	1,563,852	1,562,926	1,566,325	1,588,431	1,585,321
PA Accountability Grants	186,084	186,084	186,084	473,632	505,078
Extra Grants	0	0	0	1,463	8,761
Social Security	807,529	790,112	826,739	799,274	768,053
Retirement	1,787,122	1,276,567	839,469	593,890	497,929
TOTAL STATE REVENUE	<u>\$20,545,472</u>	<u>\$19,581,480</u>	<u>\$19,457,976</u>	<u>\$19,776,682</u>	<u>\$19,136,364</u>
8000 FEDERAL SOURCES					
Title I	\$620,418	\$392,000	\$475,342	\$650,146	\$327,794
Title II	83,733	92,334	102,977	120,789	127,153
Drug Free Schools	0	0	0	0	10,550
Medical Assistance	50,000	100,000	318,199	123,107	59,709
ARRA Funds	0	0	17,430	2,314,778	2,216,328
Other Federal Programs	0	0	79,631	91,988	66,909
TOTAL FEDERAL REVENUE	<u>\$754,151</u>	<u>\$584,334</u>	<u>\$993,579</u>	<u>\$3,300,808</u>	<u>\$2,808,442</u>
9000 OTHER FINANCING SOURCES					
Sale of Fixed Assets	\$0	\$0	\$785	\$5,691	\$106,710
TOTAL ALL REVENUES	<u>\$56,811,717</u>	<u>\$55,408,871</u>	<u>\$55,122,577</u>	<u>\$58,131,890</u>	<u>\$56,991,376</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2013-2014

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	2011-2012 ACTUAL	2010-2011 ACTUAL	2009-2010 ACTUAL
1100 REGULAR PROGRAMS					
Salaries	\$12,466,908	\$12,091,498	\$11,746,176	\$11,643,151	\$11,367,260
Fringe Benefits	6,454,948	6,196,603	4,007,247	3,931,152	3,866,086
Purchased Prof Services	408,322	355,234	488,709	450,690	388,781
Purchased Prop Services	117,694	118,254	115,608	114,136	97,033
Other Contract Services	3,797,690	4,028,443	3,672,577	3,672,315	3,513,559
Supplies	561,877	557,627	555,020	740,482	836,302
Property	56,450	57,300	60,694	74,520	55,253
Other Objects	18,790	19,075	14,197	14,986	12,889
TOTAL REGULAR PROGRAMS	<u>\$23,882,679</u>	<u>\$23,424,034</u>	<u>\$20,660,228</u>	<u>\$20,641,432</u>	<u>\$20,137,163</u>
1200 SPECIAL PROGRAMS					
Salaries	\$2,850,974	\$2,792,021	\$2,631,473	\$2,591,713	\$2,412,346
Fringe Benefits	1,396,935	1,284,237	1,211,334	1,086,521	910,408
Purchased Prof Services	3,809,466	3,249,208	3,002,932	3,453,818	3,511,411
Purchased Prop Services	4,700	4,700	2,632	2,411	2,632
Other Contract Services	2,109,401	2,201,353	1,964,445	1,982,551	2,096,724
Supplies	30,675	31,065	24,860	56,601	382,561
Property	3,700	4,050	2,036	31,001	8,373
Other Objects	2,600	2,600	755	768	798
TOTAL SPECIAL PROGRAMS	<u>\$10,208,451</u>	<u>\$9,569,234</u>	<u>\$8,840,466</u>	<u>\$9,205,384</u>	<u>\$9,325,252</u>
1300 VOCATIONAL PROGRAMS					
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	1,354,451	1,098,019	1,087,211	1,133,576	1,042,968
Supplies	0	0	0	0	0
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
TOTAL VOCATIONAL PROGRAMS	<u>\$1,354,451</u>	<u>\$1,098,019</u>	<u>\$1,087,211</u>	<u>\$1,133,576</u>	<u>\$1,042,968</u>
1400 OTHER INSTR PROGRAMS					
Salaries	\$76,278	\$73,871	\$61,405	\$145,596	\$121,569
Fringe Benefits	18,749	14,639	9,166	21,389	16,729
Purchased Prof Services	0	0	0	44,288	9,998
Other Contract Services	0	0	2,213	8,995	15,131
Supplies	0	0	0	1,779	781
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
TOTAL OTHER PROGRAMS	<u>\$95,027</u>	<u>\$88,510</u>	<u>\$72,784</u>	<u>\$222,047</u>	<u>\$164,208</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2013-2014

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	2011-2012 ACTUAL	2010-2011 ACTUAL	2009-2010 ACTUAL
2100 PUPIL SERVICES					
Salaries	\$898,897	\$895,150	\$873,091	\$793,023	\$775,543
Fringe Benefits	489,590	459,125	399,458	373,290	316,090
Purchased Prof Services	22,000	0	6,136	13,600	14,690
Other Contract Services	19,330	21,410	13,809	18,025	18,755
Supplies	8,180	8,280	7,758	7,951	5,070
Property	370	370	370	0	0
Other Objects	1,970	1,955	1,190	1,425	1,725
TOTAL PUPIL SERVICES	<u>\$1,440,337</u>	<u>\$1,386,290</u>	<u>\$1,301,813</u>	<u>\$1,207,314</u>	<u>\$1,131,872</u>
 2200 SUPPORT SERV-INSTRUCT					
Salaries	\$602,315	\$537,278	\$605,123	\$700,837	\$605,650
Fringe Benefits	329,674	288,606	315,128	332,115	275,439
Purchased Prof Services	58,513	41,716	42,050	256,604	236,266
Purchased Prop Services	3,300	3,600	2,500	2,694	2,741
Other Contract Services	11,155	11,390	8,693	10,423	9,872
Supplies	88,491	81,075	69,329	80,068	183,224
Property	15,100	12,300	10,094	20,684	12,033
Other Objects	2,570	2,835	2,402	2,923	1,535
TOTAL SUPPORT-INSTRUCT	<u>\$1,111,118</u>	<u>\$978,800</u>	<u>\$1,055,319</u>	<u>\$1,406,348</u>	<u>\$1,326,760</u>
 2300 SUPPORT SERV-ADMIN					
Salaries	\$1,825,464	\$1,780,288	\$1,779,942	\$1,650,956	\$1,685,782
Fringe Benefits	921,188	828,515	745,692	663,204	576,135
Purchased Prof Services	124,500	124,500	97,808	104,140	109,308
Purchased Prop Services	30,649	30,649	29,179	29,958	29,960
Other Contract Services	118,024	108,354	64,014	79,341	73,837
Supplies	16,705	17,655	13,022	12,007	12,812
Property	0	0	0	0	0
Other Objects	21,400	20,720	19,962	19,864	18,941
TOTAL SUPPORT-ADMIN	<u>\$3,057,930</u>	<u>\$2,910,681</u>	<u>\$2,749,619</u>	<u>\$2,559,469</u>	<u>\$2,506,774</u>
 2400 SUPPORT SERV-PUPIL HEALTH					
Salaries	\$343,994	\$338,718	\$377,727	\$341,212	\$346,567
Fringe Benefits	226,585	215,823	200,939	190,381	185,742
Purchased Prof Services	2,000	4,000	1,010	883	1,070
Purchased Prop Services	455	455	434	234	239
Other Contract Services	3,715	3,565	3,699	3,436	2,372
Supplies	6,450	6,250	5,973	5,892	5,650
Property	250	2,900	218	871	0
Other Objects	530	530	500	375	495
TOTAL PUPIL HEALTH	<u>\$583,979</u>	<u>\$572,241</u>	<u>\$590,501</u>	<u>\$543,283</u>	<u>\$542,136</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2013-2014

FUNCTION OBJECT	2013-2014 BUDGET	2012-2013 BUDGET	2011-2012 ACTUAL	2010-2011 ACTUAL	2009-2010 ACTUAL
2500 SUPPORT SERV-BUSINESS					
Salaries	\$417,433	\$406,582	\$390,554	\$372,090	\$388,263
Fringe Benefits	200,465	183,227	137,080	138,243	128,289
Purchased Prop Services	6,200	6,200	2,451	2,015	999
Other Contract Services	16,200	19,200	8,892	14,331	13,474
Supplies	7,400	9,400	3,843	7,533	6,857
Property	2,100	2,100	798	0	2,690
Other Objects	2,100	2,100	1,920	2,100	1,591
TOTAL SUPPORT-BUSINESS	\$651,898	\$628,809	\$545,537	\$536,312	\$542,162
2600 OPERATION/MAINT OF PLANT					
Salaries	\$785,897	\$826,980	\$778,603	\$727,726	\$731,765
Fringe Benefits	586,269	608,009	493,113	518,424	453,985
Purchased Prof Services	529,640	509,201	507,659	496,699	453,115
Purchased Prop Services	871,754	823,012	740,611	769,803	744,561
Other Contract Services	184,000	168,725	168,145	159,158	158,600
Supplies	1,188,500	1,365,500	1,006,428	1,163,670	1,330,377
Property	40,000	40,000	10,138	6,577	29,259
Other Objects	500	500	63	0	0
TOTAL OP/MAINT OF PLANT	\$4,186,560	\$4,341,927	\$3,704,760	\$3,842,058	\$3,901,662
2700 STUDENT TRANSPORTATION					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	0	0	0	0	0
Purchased Prop Services	4,500	6,000	99	1,000	875
Other Contract Services	3,140,963	3,042,909	2,699,970	2,865,317	2,701,276
Supplies	542,200	541,320	480,159	410,544	312,261
Property	10,000	10,000	760	0	0
Other Objects	300	300	0	50	50
TOTAL TRANSPORTATION	\$3,697,963	\$3,600,529	\$3,180,988	\$3,276,910	\$3,014,462
2800 SUPPORT SERV-CENTRAL					
Salaries	\$463,152	\$461,002	\$400,763	\$411,903	\$417,983
Fringe Benefits	242,750	226,499	161,753	194,412	163,606
Purchased Prof Services	21,300	25,300	69,830	36,731	27,150
Purchased Prop Services	15,300	16,300	11,901	11,677	11,509
Other Contract Services	47,350	45,670	37,862	42,898	42,438
Supplies	176,300	170,700	134,454	134,648	162,943
Property	78,400	225,000	84,701	47,737	117,001
Other Objects	800	800	639	622	715
TOTAL SUPPORT-CENTRAL	\$1,045,352	\$1,171,271	\$901,903	\$880,628	\$943,344

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2013-2014

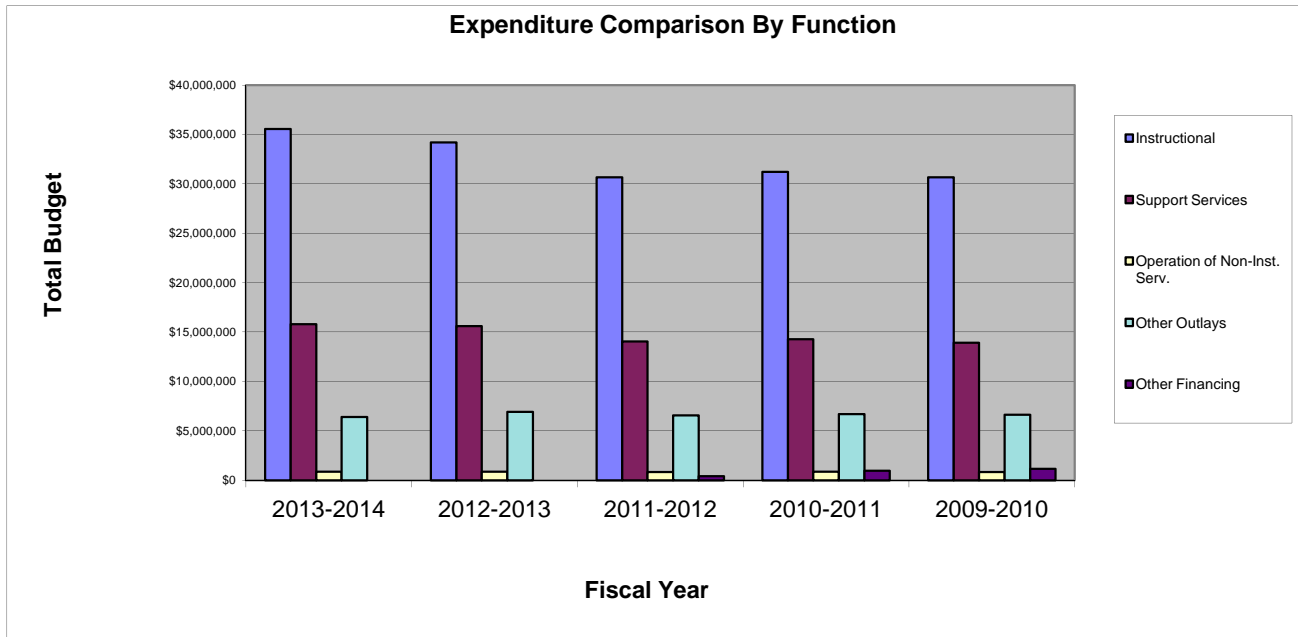
FUNCTION OBJECT	2013-2014 <u>BUDGET</u>	2012-2013 <u>BUDGET</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>
2900 OTHER SUPPORT SERVICES					
Other Contract Services	<u>\$20,978</u>	<u>\$20,978</u>	<u>\$20,674</u>	<u>\$22,534</u>	<u>\$21,330</u>
3200 OPERATION OF NON-INSTR SERVICES-STUDENT ACTIVITIES					
Salaries	\$362,631	\$384,966	\$396,465	\$424,654	\$414,809
Fringe Benefits	104,923	103,372	94,996	97,803	79,851
Purchased Prof Services	60,125	61,800	42,204	46,588	45,933
Purchased Prop Services	22,000	21,000	21,713	13,849	18,798
Other Contract Services	159,800	159,700	140,067	121,969	142,629
Supplies	31,550	31,600	23,253	25,334	20,327
Property	47,500	34,000	33,679	40,903	40,149
Other Objects	49,800	49,300	48,217	45,637	41,908
TOTAL STUDENT ACTIVITIES	<u>\$838,329</u>	<u>\$845,738</u>	<u>\$800,594</u>	<u>\$816,737</u>	<u>\$804,404</u>
3300 OPERATION OF NON-INSTR SERVICES-COMMUNITY SERVICES					
Salaries	\$2,753	\$3,300	\$9,402	\$8,200	\$5,933
Fringe Benefits	677	660	1,419	1,215	858
Purchased Prof Services	0	1,500	350	2,000	0
Other Contract Services	20,500	20,000	17,060	15,669	14,676
Supplies	4,000	500	1,867	6,006	0
TOTAL COMMUNITY SERVICES	<u>\$27,930</u>	<u>\$25,960</u>	<u>\$30,098</u>	<u>\$33,090</u>	<u>\$21,467</u>
4200 SITE IMPROVEMENTS					
Purchased Prop Services	\$0	\$0	\$0	\$0	\$0
Property	0	0	0	0	0
TOTAL SITE IMPROVEMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5100 OTHER FINANCING USES					
DEBT SERVICE					
Other Objects	\$2,947,918	\$3,494,893	\$3,391,202	\$3,594,305	\$3,581,961
Other Financing Uses	3,360,000	3,330,000	3,170,000	3,100,000	3,050,000
TOTAL DEBT SERVICE	<u>\$6,307,918</u>	<u>\$6,824,893</u>	<u>\$6,561,202</u>	<u>\$6,694,305</u>	<u>\$6,631,961</u>
5200 INTERFUND TRANSFERS					
Other Financing Uses	<u>\$0</u>	<u>\$0</u>	<u>\$421,213</u>	<u>\$966,805</u>	<u>\$1,147,578</u>
5900 BUDGETARY RESERVE	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL FUNCTIONS	<u>\$58,610,900</u>	<u>\$57,587,914</u>	<u>\$52,524,910</u>	<u>\$53,988,232</u>	<u>\$53,205,502</u>

OXFORD AREA SCHOOL DISTRICT

REVENUE & EXPENDITURE BY SOURCE/MAJOR FUNCTION FIVE YEAR COMPARISON

BUDGET 2013-2014

<u>REVENUES (BY SOURCE)</u>	2013-2014 <u>BUDGET</u>	2012-2013 <u>BUDGET</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>
Local Sources	\$35,512,094	\$35,243,057	\$34,670,236	\$35,048,709	\$34,939,859
State Sources	20,545,472	19,581,480	19,457,976	19,776,682	19,136,364
Federal Sources	754,151	584,334	993,579	3,300,808	2,808,442
Other Financing Sources	<u>0</u>	<u>0</u>	<u>785</u>	<u>5,691</u>	<u>106,710</u>
Total Revenues	<u>\$56,811,717</u>	<u>\$55,408,871</u>	<u>\$55,122,577</u>	<u>\$58,131,890</u>	<u>\$56,991,376</u>
 <u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	\$35,540,608	\$34,179,797	\$30,660,689	\$31,202,439	\$30,669,590
Support Services	15,796,115	15,611,526	14,051,115	14,274,856	13,930,501
Operation of Non-Inst. Serv.	866,259	871,698	830,691	849,827	825,871
Facilities Acquisition	0	0	0	0	0
Other Outlays	<u>6,407,918</u>	<u>6,924,893</u>	<u>6,561,202</u>	<u>6,694,305</u>	<u>6,631,961</u>
Total Expenditures	<u>58,610,900</u>	<u>57,587,914</u>	<u>52,103,697</u>	<u>53,021,427</u>	<u>52,057,924</u>
Other Financing	<u>0</u>	<u>0</u>	<u>421,213</u>	<u>966,805</u>	<u>1,147,578</u>
Total	<u>\$58,610,900</u>	<u>\$57,587,914</u>	<u>\$52,524,910</u>	<u>\$53,988,232</u>	<u>\$53,205,502</u>
 Excess Funds	 <u>(\$1,799,183)</u>	 <u>(\$2,179,043)</u>	 <u>\$2,597,666</u>	 <u>\$4,143,658</u>	 <u>\$3,785,874</u>



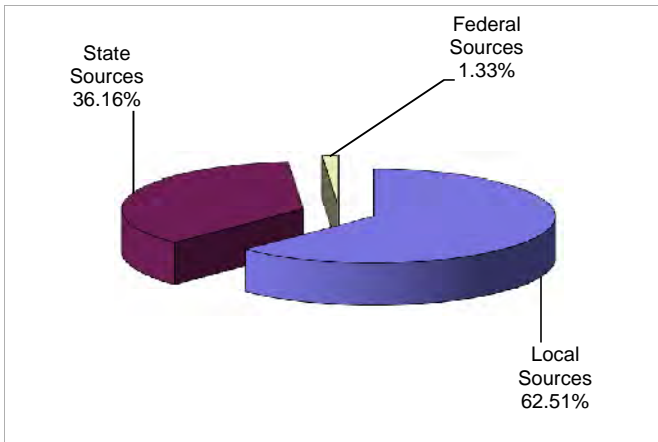
OXFORD AREA SCHOOL DISTRICT

REVENUE & EXPENDITURE PERCENTAGE FIVE YEAR COMPARISON

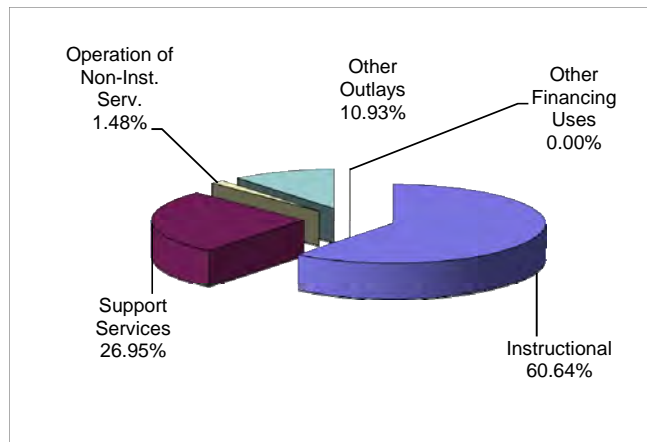
BUDGET 2013-2014

<u>REVENUES (BY SOURCE)</u>	<u>2013-2014 BUDGET</u>	<u>2012-2013 BUDGET</u>	<u>2011-2012 ACTUAL</u>	<u>2010-2011 ACTUAL</u>	<u>2009-2010 ACTUAL</u>
Local Sources	62.51%	63.61%	62.90%	60.29%	61.31%
State Sources	36.16%	35.34%	35.30%	34.02%	33.58%
Federal Sources	1.33%	1.05%	1.80%	5.68%	4.93%
Other Financing Sources	0.00%	0.00%	0.00%	0.01%	0.19%
Total Revenues	100.00%	100.00%	100.00%	100.00%	100.00%
<u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	60.64%	59.35%	58.37%	57.79%	57.64%
Support Services	26.95%	27.11%	26.75%	26.44%	26.18%
Operation of Non-Inst. Serv.	1.48%	1.51%	1.58%	1.57%	1.55%
Facilities Acquisition	0.00%	0.00%	0.00%	0.00%	0.00%
Other Outlays	10.93%	12.02%	12.49%	12.40%	12.46%
Total Expenditures	100.00%	100.00%	99.20%	98.21%	97.84%
Other Financing Uses	0.00%	0.00%	0.80%	1.79%	2.16%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

OXFORD AREA SCHOOL DISTRICT
Revenues by Source
2013-2014 Budget



OXFORD AREA SCHOOL DISTRICT
Expenditures by Function
2013-2014 Budget



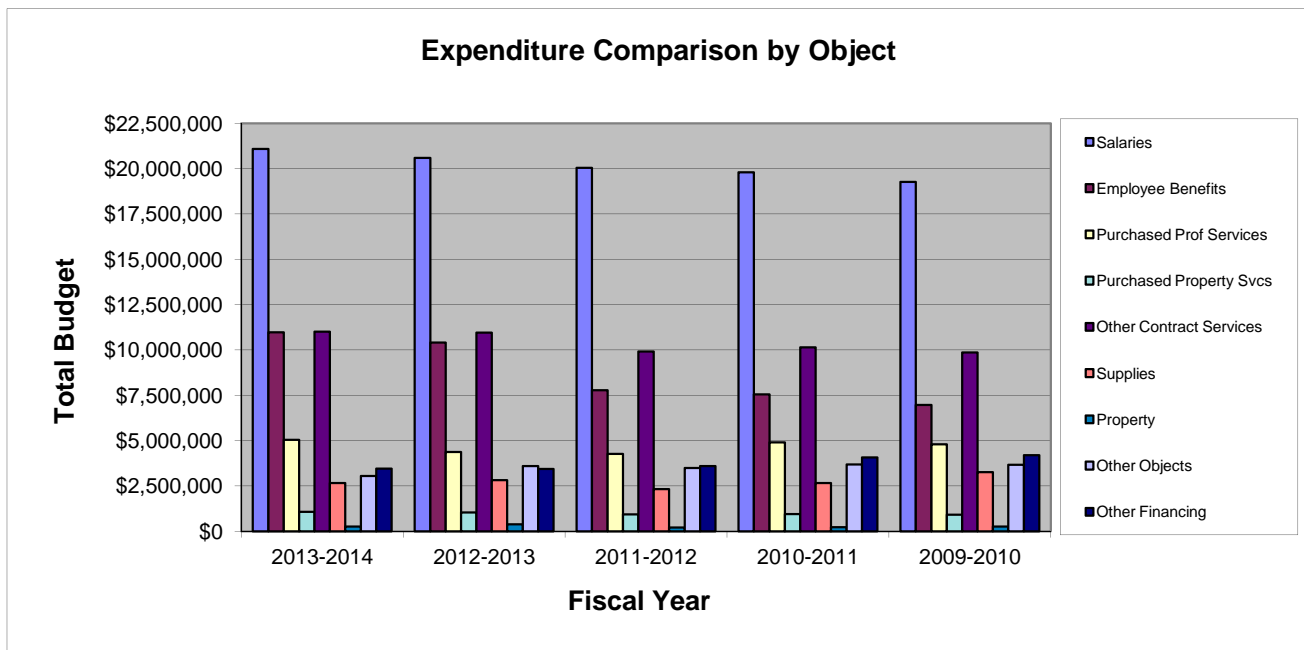
OXFORD AREA SCHOOL DISTRICT

EXPENDITURES BY OBJECT FIVE YEAR COMPARISON

BUDGET 2013-2014

<u>OBJECT</u>	<u>2013-2014 BUDGET</u>	<u>2012-2013 BUDGET</u>	<u>2011-2012 ACTUAL</u>	<u>2010-2011 ACTUAL</u>	<u>2009-2010 ACTUAL</u>
Salaries	\$ 21,096,696	\$ 20,591,654	\$ 20,050,725	\$ 19,811,061	\$ 19,273,469
Employee Benefits	10,972,753	10,409,315	7,777,324	7,548,148	6,973,217
Purchased Prof Services	5,035,866	4,372,459	4,258,689	4,906,042	4,797,721
Purchased Property Svcs	1,076,552	1,030,170	927,128	947,777	909,347
Other Contract Services	11,003,557	10,949,716	9,909,329	10,150,537	9,867,640
Supplies	2,662,328	2,820,972	2,325,967	2,652,515	3,259,165
Property	253,870	388,020	203,488	222,293	264,757
Other Objects	3,049,278	3,595,608	3,481,046	3,683,054	3,662,608
Other Financing	3,460,000	3,430,000	3,591,213	4,066,805	4,197,578
Total	<u>\$58,610,900</u>	<u>\$57,587,914</u>	<u>\$ 52,524,910</u>	<u>\$ 53,988,232</u>	<u>\$53,205,502</u>

Salaries	35.99%	35.76%	38.17%	36.70%	36.22%
Employee Benefits	18.72%	18.08%	14.81%	13.98%	13.11%
Purchased Prof Services	8.59%	7.59%	8.11%	9.09%	9.02%
Purchased Property Svcs	1.84%	1.79%	1.77%	1.76%	1.71%
Other Contract Services	18.77%	19.01%	18.87%	18.80%	18.55%
Supplies	4.54%	4.90%	4.43%	4.91%	6.13%
Property	0.43%	0.67%	0.39%	0.41%	0.50%
Other Objects	5.20%	6.24%	6.63%	6.82%	6.88%
Other Financing	5.90%	5.96%	6.84%	7.53%	7.89%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

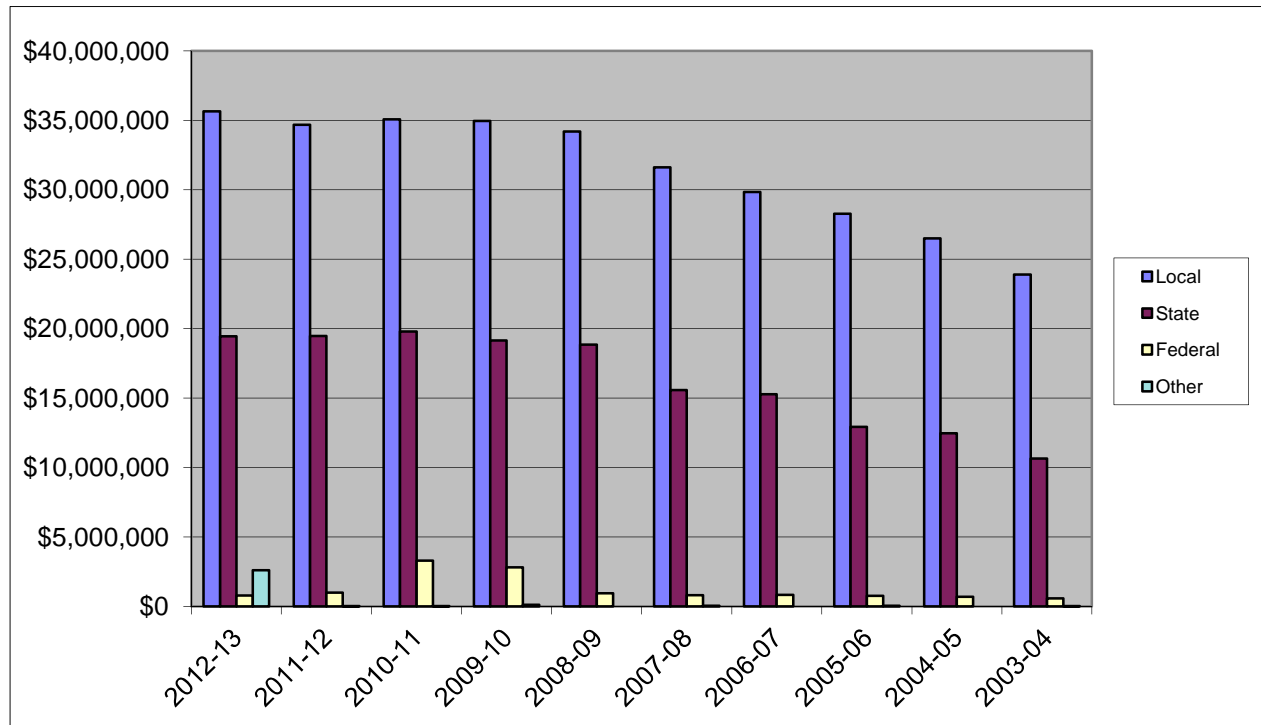


OXFORD AREA SCHOOL DISTRICT

GENERAL FUND REVENUES BY SOURCE Last Ten Fiscal Years

Fiscal Year	Local Sources	State Sources	Federal Sources	Other Sources	Total Revenues
2012-13 *	35,636,012	19,445,559	793,791	2,601,035	58,476,397
2011-12	34,670,236	19,457,976	993,579	785	55,122,577
2010-11	35,048,709	19,776,682	3,300,808	5,691	58,131,890
2009-10	34,939,859	19,136,364	2,808,442	106,710	56,991,376
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

* Unaudited

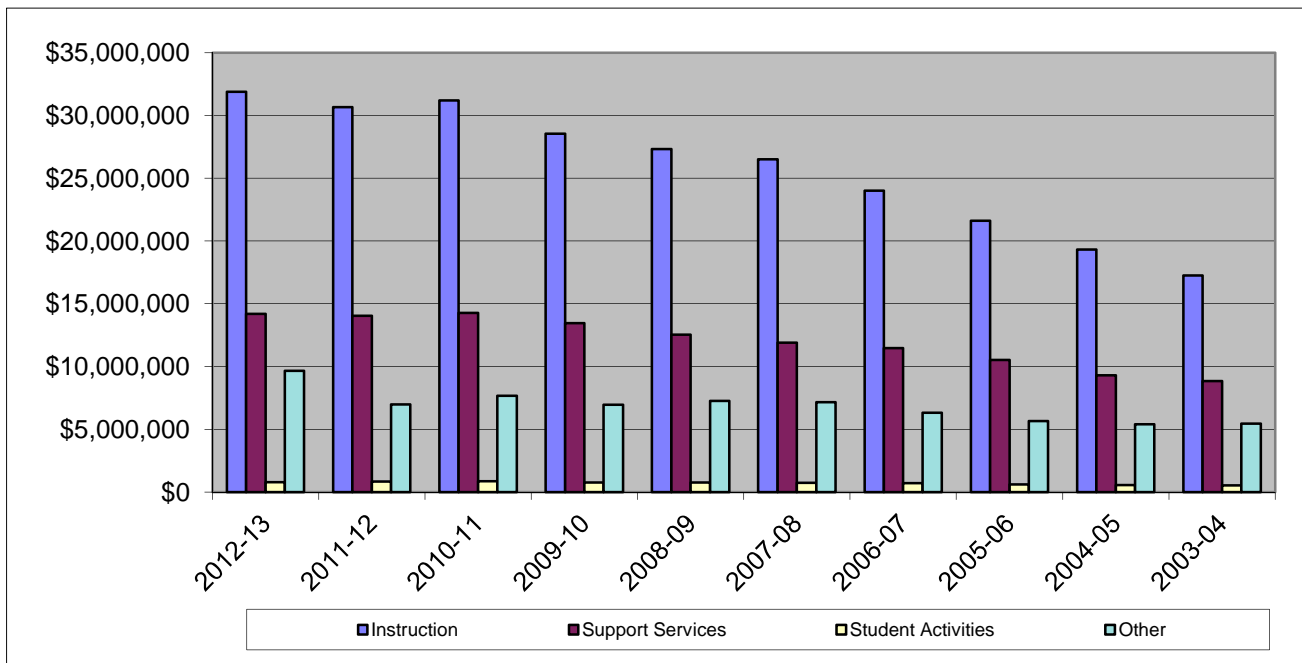


OXFORD AREA SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY FUNCTION Last Ten Fiscal Years

Fiscal Year	Instruction	Support Services	Student Activities	Other	Total Expenditures
2012-13 *	31,878,885	14,197,354	773,876	9,656,314	56,506,429
2011-12	30,660,689	14,051,115	830,691	6,982,415	52,524,910
2010-11	31,202,439	14,274,856	849,827	7,661,110	53,988,232
2009-10	30,669,590	13,930,501	825,871	7,779,539	53,205,502
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

* Unaudited



OXFORD AREA SCHOOL DISTRICT

ENROLLMENT PROJECTIONS

BUDGET 2013-2014

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 2013-2014

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 2013-2014

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
Actual																	
2003-04	219	248	244	225	261	301	271	298	298	298	278	253	179	1,759	569	1,008	3,336
2004-05	228	258	236	245	256	253	296	267	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	280	271	254	291	305	284	295	288	283	304	306	288	293	1,980	571	1,191	3,742
2010-11	314	294	282	276	291	326	303	305	310	312	303	290	292	2,086	615	1,197	3,898
2011-12	269	302	280	272	281	279	318	302	302	338	294	270	284	2,001	604	1,186	3,791
2012-13	258	271	304	277	279	284	272	326	300	305	308	275	261	1,945	626	1,149	3,720

Projected	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
2013-14	246	245	268	302	324	307	303	332	373	375	339	323	279	1,995	705	1,316	4,016
2014-15	228	250	254	279	309	332	322	321	342	423	357	328	314	1,974	663	1,422	4,059
2015-16	223	232	259	264	286	316	348	341	331	387	403	345	319	1,928	672	1,454	4,054
2016-17	218	227	240	269	270	293	331	369	351	375	368	390	335	1,848	720	1,468	4,036
2017-18	214	222	235	250	275	277	307	351	380	398	357	356	379	1,780	731	1,490	4,001
2018-19	210	218	230	244	256	282	291	325	362	430	379	345	346	1,731	687	1,500	3,918
2019-20	205	213	226	239	250	262	296	308	335	410	409	366	335	1,691	643	1,520	3,854
2020-21	201	209	221	235	245	256	275	314	317	379	390	395	356	1,642	631	1,520	3,793

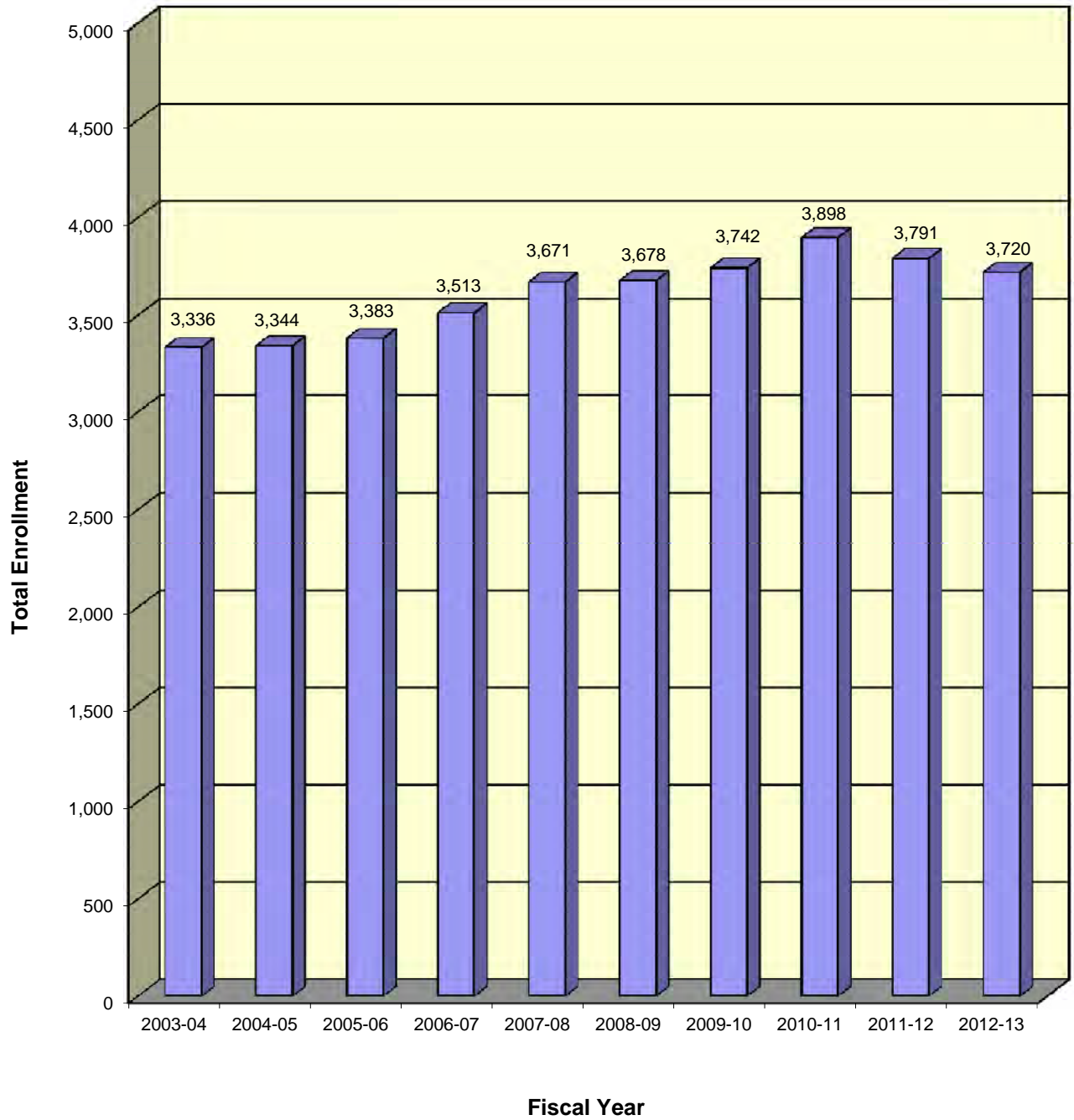
Sources: Public School Enrollment Report (ESPE) and Pennsylvania Information Management System (PIMS)

Resident Live Birth File, 2008 supplied by the Division of Health Statistics, Pennsylvania Department of Health
Revised: 7/2011 (2010 Enrollments)

OXFORD AREA SCHOOL DISTRICT

HISTORICAL ENROLLMENT 2003-2004 THROUGH 2012-2013

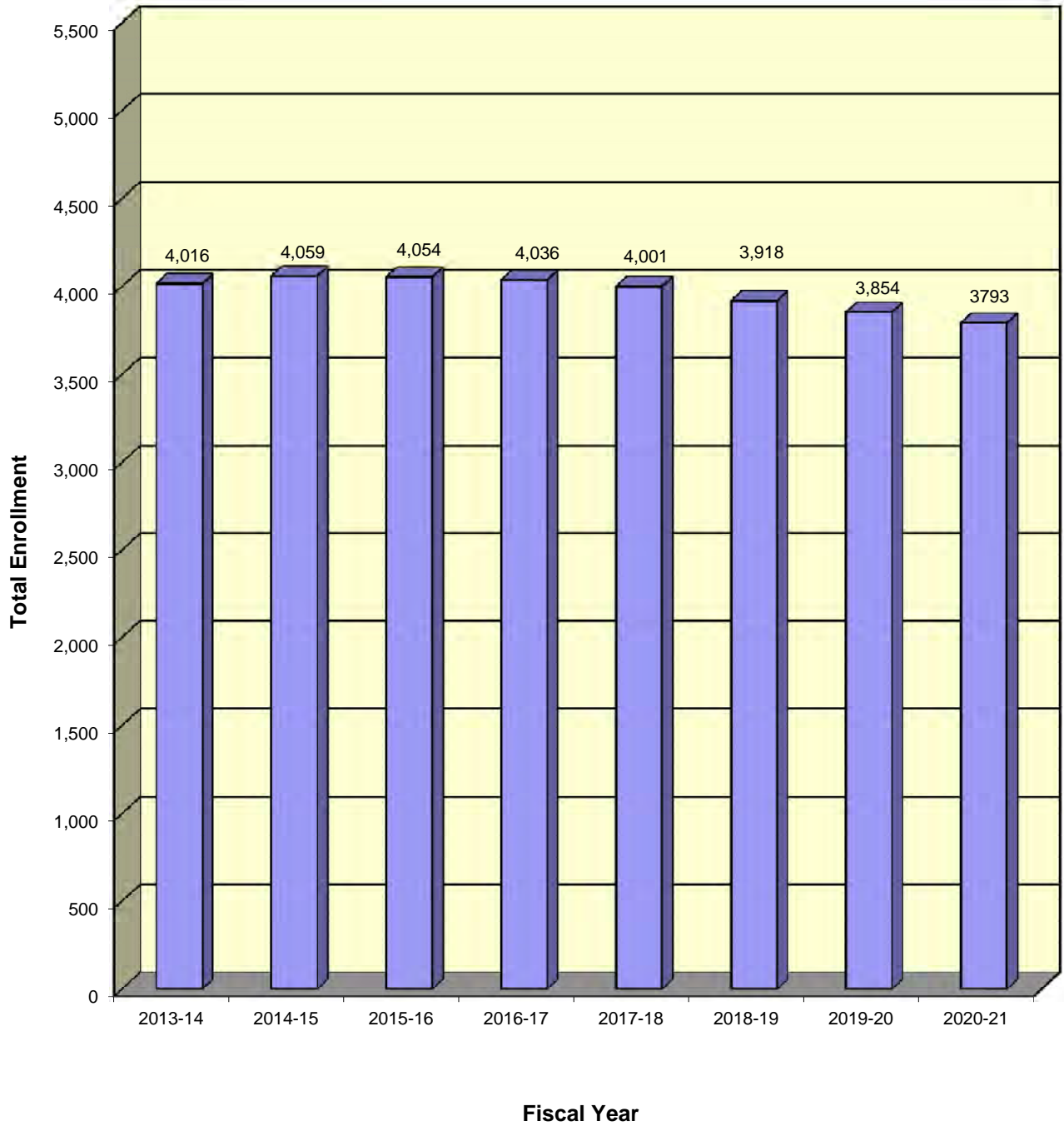
BUDGET 2013-2014



OXFORD AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT 2013-2014 THROUGH 2020-2021

BUDGET 2013-2014



OXFORD AREA SCHOOL DISTRICT

DEMOGRAPHIC STATISTICS LAST TEN YEARS (Unaudited)

BUDGET 2013-2014

School Year	School Enrollment			Full-time Staffing		
	Elementary	Secondary	Total	Instructional	Support	Total
2013-14	2,003	1,885	3,888	294.0	113.0	407.0
2012-13	1,945	1,775	3,720	291.0	115.0	406.0
2011-12	2,001	1,790	3,791	296.0	115.0	411.0
2010-11	2,086	1,812	3,898	292.0	116.0	408.0
2009-10	1,980	1,762	3,742	291.0	116.0	407.0
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

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 2013-2014

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		1.00		1.00	12.00							14.00
Support					1.00		2.00	2.00	4.00	1.00		10.00
Teachers												
Elementary	112.00	20.00										132.00
Secondary	95.00	19.00										114.00
Specialists												
Library				5.50								5.50
Guidance			10.00									10.00
Nurses						4.00						4.00
Assistant Nurse						2.00						2.00
Trainer											1.00	1.00
Psychologist			4.00									4.00
Secretarial		1.60	2.00	1.00	14.00		1.00	1.00	1.60	1.00		23.20
Clerical			1.00	5.00	1.00	3.00	3.00					13.00
Technicians									3.00			3.00
Maintenance								4.00				4.00
Custodial								18.00				18.00
Security	2.00											2.00
Classroom Aide	28.00	19.00										47.00
Personal Care Aide		11.00										11.00
Cafeteria Worker										36.00		36.00
Cafeteria Aide	13.00											13.00
Total	250.00	71.60	17.00	12.50	28.00	9.00	6.00	25.00	8.60	38.00	1.00	466.70

OXFORD AREA SCHOOL DISTRICT
PROFESSIONAL EMPLOYEES SALARY SCHEDULE
BUDGET 2013-2014

	B	B+12	B+24	MEQV	M	M+15	M+30	M+45	M+60	PHD
1	47,132	-	48,831	-	50,806	51,659	52,576	53,576	54,576	56,576
2	47,439	-	49,138	-	51,113	51,966	52,883	53,883	54,883	56,883
3	47,746	-	49,445	-	51,420	52,273	53,190	54,190	55,190	57,190
4	48,053	-	49,752	-	51,727	52,580	53,497	54,497	55,497	57,497
5	48,360	49,209	50,059	50,908	52,034	52,887	53,804	54,804	55,804	57,804
6	50,362	51,231	52,100	52,968	54,262	55,138	56,014	57,014	58,014	60,014
7	51,468	52,337	53,205	54,074	55,367	56,255	57,131	58,131	59,131	61,131
8	52,323	53,192	54,073	54,941	56,237	57,155	57,990	58,990	59,990	61,990
9	52,789	53,658	54,526	55,395	56,694	57,570	58,460	59,460	60,460	62,460
10	53,811	54,681	55,549	56,431	57,735	58,610	59,487	60,487	61,487	63,487
11	54,732	55,601	56,469	57,388	58,699	59,537	60,414	61,414	62,414	64,414
12	57,357	58,797	59,664	60,537	61,896	62,751	63,626	64,626	65,626	67,626
13	59,411	61,423	62,289	63,167	64,523	65,395	66,269	67,269	68,269	70,269
14	63,654	65,666	66,531	67,410	68,789	69,661	70,534	71,534	72,534	74,534
15	66,362	68,374	69,240	70,118	71,521	72,393	73,267	74,267	75,267	77,267
16	70,620	71,485	72,350	73,228	74,652	75,524	76,397	77,397	78,397	80,397
17	73,957	74,821	75,686	76,564	78,055	78,928	79,801	80,801	81,801	83,801
18	77,293	78,157	79,022	79,900	81,458	82,331	83,204	84,204	85,204	87,204

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

OXFORD AREA SCHOOL DISTRICT

TAXPAYER ANALYSIS

BUDGET 2013-2014

One mill of real estate tax generates \$1,069,876 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 October 31, a ten (10) percent penalty is added and all taxes not paid by December 31, 2013 will be lienied by the county tax collector. Approved are eligible for three (3) installment payments to be paid August 1, September 16, and October 31 at face amount.

For July 1, 2013, 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 \$8,987. The final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$270.06.

EFFECT OF MILLAGE CHANGE ON PROPERTY TAXES

<u>ASSESSED VALUE</u>	<u>PROPERTY TAXES 2012-2013</u>	<u>PROPERTY TAXES 2013-2014</u>	<u>TAX IMPACT</u>
\$125,000	\$3,756	\$3,756	\$0
\$130,642	\$3,926	\$3,926	\$0
\$150,000	\$4,508	\$4,508	\$0
\$200,000	\$6,010	\$6,010	\$0

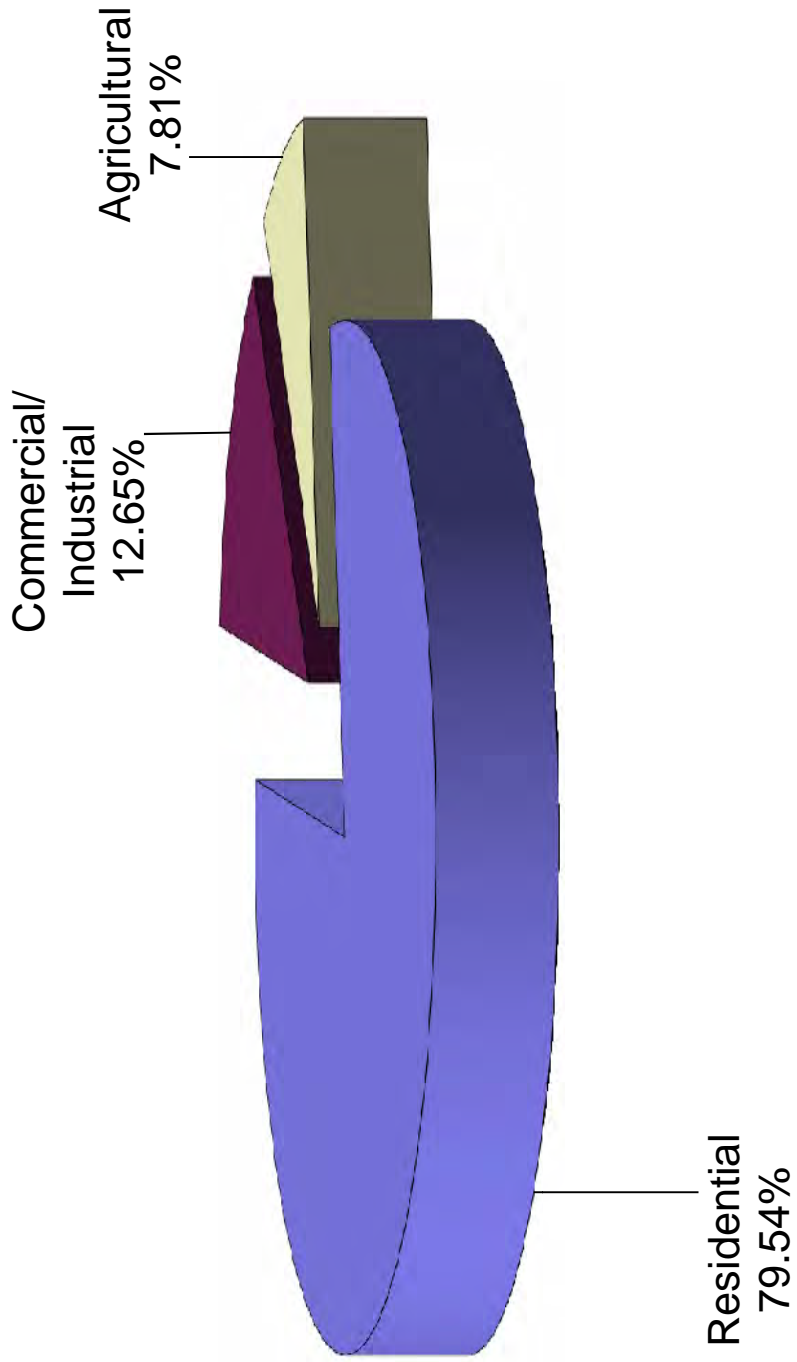
Millage Rate 2012-2013	30.0502	Average Residential Assessment 2012-2013	\$131,285
Millage Rate 2013-2014	30.0502	Average Residential Assessment 2013-2014	\$130,642

ASSESSED VALUES BY CATEGORY

<u>YEAR</u>	<u>COMMERCIAL</u>			<u>TOTAL</u>
	<u>RESIDENTIAL</u>	<u>/ INDUSTRIAL</u>	<u>AGRICULTURAL</u>	
2013	886,418,458	140,965,431	87,070,415	1,114,454,304
	79.54%	12.65%	7.81%	
2012	889,581,820	127,888,741	84,994,665	1,102,465,226
	80.69%	11.60%	7.71%	
2011	892,384,033	130,711,061	85,314,295	1,108,409,389
	80.51%	11.79%	7.70%	
2010	895,904,790	130,825,481	84,354,365	1,111,084,636
	80.63%	11.77%	7.59%	
2009	900,107,388	133,838,420	83,245,565	1,117,191,373
	80.57%	11.98%	7.45%	

OXFORD AREA SCHOOL DISTRICT

TAXPAYER ANALYSIS BUDGET 2013-2014



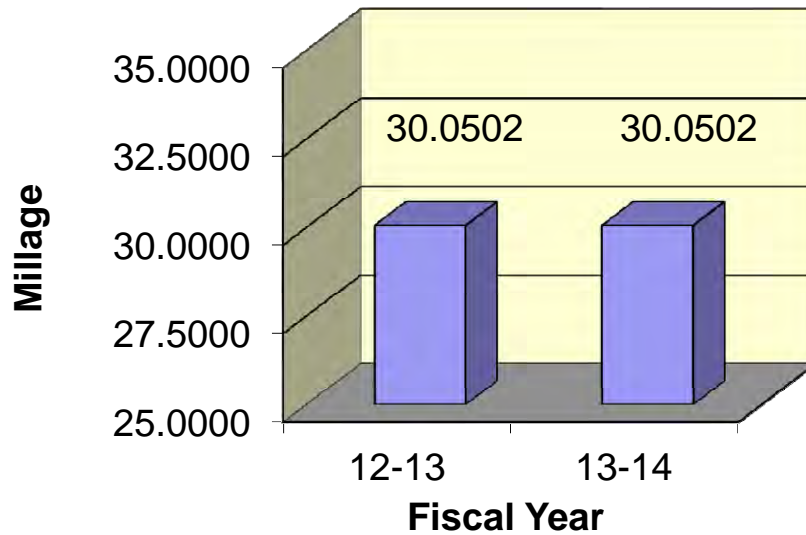
OXFORD AREA SCHOOL DISTRICT
COST TO AVERAGE TAXPAYER
BUDGET 2013-2014

2013-2014 Average Homeowner Assessment \$130,642

Tax Bill Calculation:

Base Bill @ 2012-2013 Millage (30.0502)	\$3,926
2013-2014 Millage increase @ 0.0000 Mills	0
Total Average Tax Bill 2013-2014	\$3,926

Tax Bill Comparision 12-13 vs. 13-14



OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2013-2014

<u>Year</u>	<u>Market Value</u>	<u>Total Assessment</u>	<u>Assessed Value</u>	
			<u>Real Estate</u>	<u>Trailers</u>
2013-14	1,602,148,223	1,114,454,304	1,101,029,854	13,424,450
2012-13	1,584,912,631	1,102,465,226	1,089,143,966	13,321,260
2011-12	1,593,486,212	1,108,409,389	1,094,800,969	13,608,420
2010-11	1,595,848,922	1,111,084,636	1,097,862,956	13,221,680
2009-10	1,472,562,713	1,117,191,393	1,104,116,223	13,075,170
2008-09	1,460,533,466	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

OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2013-2014

<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>
2012-13	30.0502	33,129,301	31,960,314	96.47%	1,144,451	3.45%
2011-12	29.5479	32,688,574	31,502,291	96.37%	1,188,693	3.64%
2010-11	29.5479	32,830,218	31,526,922	96.03%	1,338,276	4.08%
2009-10	29.5479	33,010,660	31,684,032	95.98%	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%

*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, 2013</u>			<u>July 1, 2003</u>		
			<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>	<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>
Oxfords Commons Shopping Center	Lower Oxford	Commercial Center	13,969,680	1	1.253%	-	-	-
Herr Foods Inc.	East Nottingham/ West Nottingham	Snack Food Producer Farms	10,768,370	2	0.966%	8,179,990	2	0.822%
Presbyterian Homes	Oxford Borough	Retirement Home	9,976,600	3	0.895%	7,538,510	3	0.757%
Oxford Square Shopping Center	Oxford Borough	Commercial Center	5,540,580	4	0.497%	3,192,590	10	0.321%
Trireme LLC	Oxford Borough	Apartment Complex	5,351,530	5	0.480%	5,351,530	4	0.537%
Hostetter, Wilmer and Joyce	East Nottingham/ Lower Oxford	Farms, Store Grain Storage Developer	4,236,540	6	0.380%	4,474,520	6	0.449%
Tasty Baking Oxford, Inc.	Oxford Borough	Snack Food Producer	4,043,120	7	0.363%	3,956,670	7	0.397%
Mark, James	Oxford Borough/ East Nottingham/ West Nottingham	Developer	3,579,500	8	0.321%	-	-	-
Sher-Rockee Mushroom Farms	Upper Oxford	Mushroom Grower Farm	2,878,680	9	0.258%	3,542,570	9	0.356%
BK Campbell, Inc.	Lower Oxford/ Upper Oxford/Elk	Commercial	2,239,540	10	0.201%	-	-	-
CCIDA	Oxford Borough/ East Nottingham/ West Nottingham	Commercial/Industrial Centers	-	-	-	9,376,280	1	0.942%
Penn-View, Inc.	Lower Oxford	Golf Course and Farms Developer	-	-	-	5,298,780	5	0.532%
Peoples Bank Of Oxford	Oxford Borough/ East Nottingham/	Banks and Parking Lots	-	-	-	3,722,480	8	0.374%
Totals			\$62,584,140		5.616%	\$54,633,920		5.487%

OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2013-2014

<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>
2013	30.0502	4.163	11.50	0.25	0.5	0.97	0	0.257
2012	30.0502	3.965	11.25	0.25	0.5	0.97	0	0.257
2011	29.5479	3.965	11.00	0.25	0.5	0.97	0	0.257
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

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

OXFORD AREA SCHOOL DISTRICT

PENNSYLVANIA SYSTEM OF SCHOOL ASSESSMENT

BUDGET 2013-2014

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
	READING		MATHEMATICS	
2011-2012				
Grade 3	74.8%	74.1%	77.8%	80.0%
Grade 4	74.7%	72.1%	83.7%	82.6%
Grade 5	63.5%	65.0%	81.3%	73.3%
Grade 6	78.7%	68.5%	84.9%	77.2%
Grade 7	80.2%	76.0%	87.1%	80.1%
Grade 8	82.3%	79.8%	80.3%	76.4%
Grade 11	79.9%	67.8%	70.8%	59.9%
2010-2011				
Grade 3	75.0%	77.2%	79.8%	83.5%
Grade 4	69.4%	73.3%	80.3%	85.2%
Grade 5	71.1%	67.3%	81.5%	76.3%
Grade 6	79.3%	69.9%	87.9%	78.8%
Grade 7	79.0%	76.0%	78.1%	78.6%
Grade 8	85.2%	81.8%	77.5%	76.9%
Grade 11	78.4%	69.1%	71.1%	60.3%
2009-2010				
Grade 3	74.2%	75.2%	80.0%	84.5%
Grade 4	75.9%	72.9%	81.3%	84.9%
Grade 5	64.7%	64.1%	74.2%	74.4%
Grade 6	76.3%	68.8%	80.8%	78.0%
Grade 7	79.5%	73.5%	79.5%	77.9%
Grade 8	84.1%	81.9%	77.0%	75.2%
Grade 11	71.3%	67.2%	62.7%	59.6%
2008-2009				
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%

OXFORD AREA SCHOOL DISTRICT
SELF-REPORTED PLANS OF THE CLASS OF 2012
BUDGET 2013-2014

FOUR YEAR COLLEGES	M	%	F	%	T	%
State-Owned Universities	21	7.8%	31	11.5%	52	19.3%
Commonwealth Universities	15	5.6%	8	3.0%	23	8.5%
Private Colleges in PA	12	4.4%	13	4.8%	25	9.3%
Colleges out of PA	9	3.3%	13	4.8%	22	8.1%
TOTAL	57	21.1%	65	24.2%	122	45.3%

ONE TO THREE YEAR PROGRAMS						
Community Colleges	31	11.5%	36	13.4%	67	24.9%
Technical Schools	9	3.3%	7	2.6%	16	5.9%
Community & Technical Out of PA	9	3.3%	5	1.9%	14	5.2%
TOTAL	49	18.2%	48	17.8%	97	36.1%

TOTAL FULL-TIME STUDENTS CONTINUING FORMAL EDUCATION						
	106	39.3%	113	41.9%	219	81.1%

ADDITIONAL POST-SECONDARY OPTIONS						
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%	2	0.7%	2	0.7%
Service Worker	6	2.2%	5	1.9%	11	4.1%
Blue Collar Worker	13	4.8%	2	0.7%	15	5.6%
White Collar Worker	5	1.9%	2	0.7%	7	2.6%
Seeking Employment	2	0.7%	1	0.4%	3	1.1%
Undecided/Unknown	5	1.9%	2	0.7%	7	2.6%
TOTAL	37	13.7%	14	5.2%	51	18.9%
GRAND TOTAL	143	53.0%	127	47.0%	270	100.0%

Source: Oxford Area High School Guidance Department

OXFORD AREA SCHOOL DISTRICT

SAT MEAN SCORES LAST FIVE YEARS

BUDGET 2013-2014

Oxford Area High School

<u>Graduating Class</u>	<u>Mean Score</u>		
	<u>Verbal</u>	<u>Math</u>	<u>Writing</u>
2012	500	511	473
2011	500	500	462
2010	475	491	448
2009	492	505	470
2008	475	471	457
	<u>State Mean Scores</u>		
2012	491	501	480
2011	493	501	479
2010	500	503	491
2009	493	501	483
2008	494	501	483
	<u>National Mean Scores</u>		
2012	496	514	488
2011	497	514	489
2010	500	515	491
2009	501	515	493
2008	502	515	494

Source: Oxford Area High School Guidance Department

OXFORD AREA SCHOOL DISTRICT
NATIONAL MERIT SCHOLARSHIP RECIPIENTS
BUDGET 2013-2014

<u>GRADUATING CLASS</u>	<u>TOTAL</u>	<u>FINALISTS</u>	<u>SEMI-FINALISTS</u>	<u>COMMENDED</u>
2012	3	0	0	3
2011	1	0	0	1
2010	0	0	0	0
2009	1	0	0	1
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

Source: Oxford Area High School Guidance Department

OXFORD AREA SCHOOL DISTRICT

% OF GRADUATING SENIORS GOING ON TO HIGHER EDUCATION

BUDGET 2013-2014

<u>Class Year</u>	<u>% Higher Education</u>
2012	81%
2011	76%
2010	78%
2009	85%
2008	70%
2007	70%
2006	62%
2005	67%
2004	74%
2003	77%
2002	71%

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 or 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.