

OXFORD AREA SCHOOL DISTRICT CHESTER COUNTY, PENNSYLVANIA



GENERAL FUND BUDGET FOR THE 2014-2015 FISCAL YEAR

Adopted May 20, 2014

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
2014-2015 BUDGET**

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**OXFORD AREA SCHOOL DISTRICT
2014-2015 BUDGET**

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INTRODUCTORY SECTION

Letter of Transmittal



July 1, 2014

Mrs. Donna Arrowood, 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 2014-2015 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, 2014 through June 30, 2015.

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 2013 the Board of Directors set a per pupil expenditure level of \$170 for the 2014-2015 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 2014-2015 proposed budget was presented by the Finance and Budget Committee to the Board of Directors on Thursday, December 19, 2013 at a public

meeting. The Board of Directors adopted the 2014-2015 school year budget at a regular meeting on Tuesday, May 20, 2014. 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 2014-2015 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 2014-2015 budget the District's index, established by the Pennsylvania Department of Education, was 2.9%. The maximum extent that the District was permitted to increase real estate taxes to was 30.9216 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 2.9% tax rate. While balancing concerns over economic conditions and instructional programs, the District approved a final budget with a .61% tax increase, increasing the tax rate to 30.2324 mills. This was only the second tax increase in five years.

Revenues: A 1.08% or \$614,548 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 2014-2015 school year would be \$11,709,085, which was only \$17,404 or .15% more than the final 2013-2014 subsidy. The Commonwealth of Pennsylvania adopted a budget that included funding for basic education in the amount of \$11,709,085 and \$436,563 in funding under the Ready to Learn Grant formerly the Accountability Block Grant.

Revenue from local sources increased slightly. The increase in local revenue amounted to \$205,358 or 0.58% and reflected slightly improving economic conditions. The District's real estate taxes collected is expected to increase .88% or \$269,831 due largely to the increased tax rate. While low interest rates, available on investments,

continues to impact revenues considerably, the District's expected increase in earned income tax will help offset the loss.

The District is expected to receive \$1,566,120 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 5,781 resulting in a \$272.00 tax reduction for real estate tax bills issued July 1, 2014 compared to 5,814 properties resulting in a \$270.06 tax reduction the previous year.

Revenue from federal sources decreased significantly. The decrease in federal revenue amounted to \$121,709 or 16.14%. The majority of the decrease is the result of federal revenues returning to their normal level. The prior year's allocations were increased in anticipation of the budget sequestration in 2013, the automatic spending cuts to United States federal government spending in particular categories. The expected decrease also involves changes in how the Pennsylvania Department of Welfare reimburses schools for special services provided to Medicaid eligible students. The change occurred after an audit by the Center for Medicare and Medicaid Services.

Expenditures: The Administration and the School Board faced many challenges in developing the 2014-2015 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 2014-2015 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 2014-2015 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.

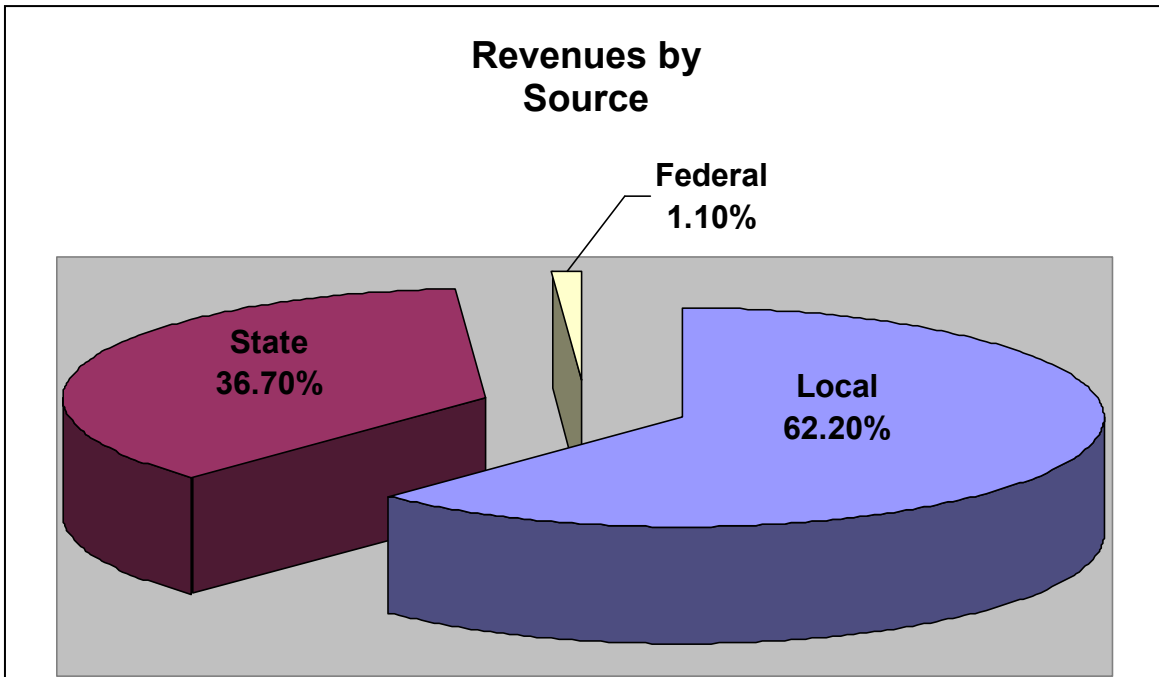
The Capital Reserve Fund accounts for the activities of this fund and is recorded in a separate set of accounts and is not part of the General Fund. The funds budgeted in this account represent the Oxford Area School Board's commitment and contribution to the success of this fund. The choices that are reflected in the 2014-2015 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>2014-2015 Budget</u>	<u>2013-2014 Budget</u>	<u>% (+/-)</u>	<u>% of Total</u>
Local Sources	\$ 35,717,452	\$ 35,512,094	.058%	62.20%
State Sources	21,076,371	20,545,472	2.58%	36.70%
Federal Sources	632,442	754,151	-16.14%	1.10%
Total	\$ 57,426,265	\$ 56,811,717	1.08%	100.00%



Expenditures to support the District's educational programs total \$60,888,690 in the General Fund, an increase of 3.89%. Expenditures by major categories are summarized as follows:

<u>Expenditures by Object</u>	<u>2014-2015 Budget</u>	<u>2013-2014 Budget</u>	<u>% (+/-)</u>	<u>% of Total</u>
100 Salaries	\$ 21,161,397	\$ 21,096,696	0.31%	34.75%
200 Fringe Benefits	11,980,376	10,972,753	9.18%	19.68%
300 Professional Services	5,381,893	5,035,866	6.87%	8.84%
400 Purchased Property	1,110,423	1,076,552	3.15%	1.82%
500 Other Purchased Services	12,007,331	11,003,557	9.12%	19.72%
600 Supplies	2,642,996	2,662,328	-0.73%	4.34%
700 Property	277,199	253,870	9.19%	0.46%
800 Other Objects	2,687,075	3,049,278	-11.88%	4.41%
900 Other Uses of Funds	<u>3,640,000</u>	<u>3,460,000</u>	<u>5.20%</u>	<u>5.98%</u>
Total	<u>\$ 60,888,690</u>	<u>\$ 58,610,900</u>	<u>3.89%</u>	<u>100.00%</u>

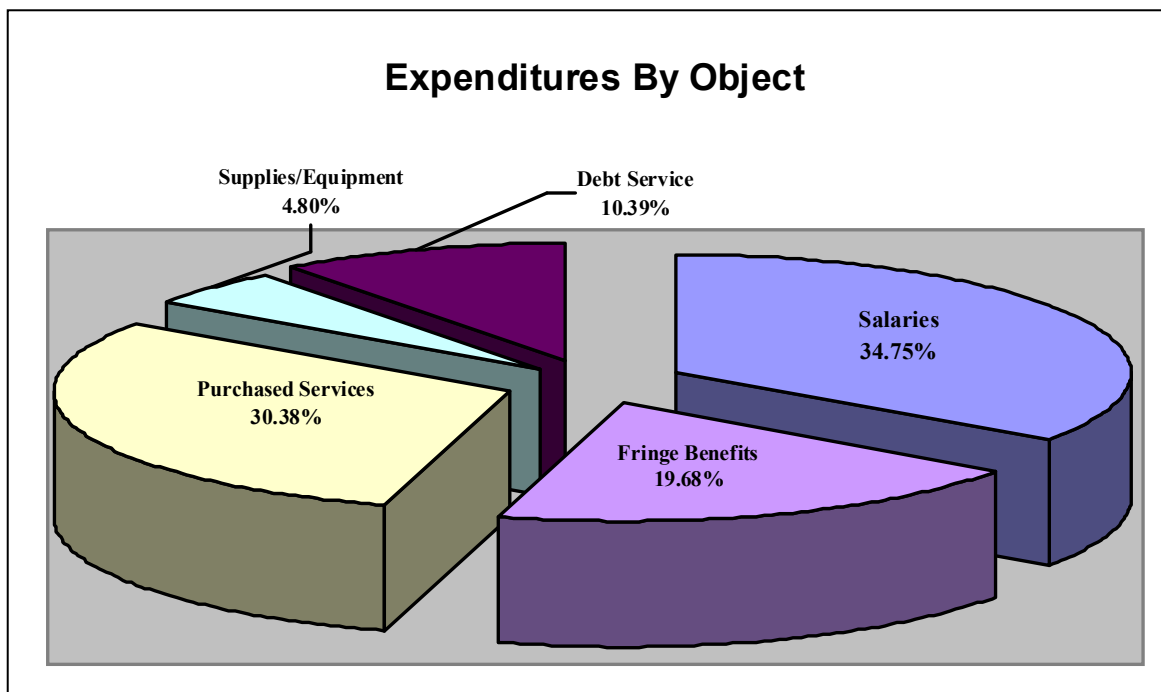
The educational process is labor intensive and requires the expertise of educated professionals at all levels with adequate support services. The workforce of the District is determined by student enrollment and curriculum requirements. Personnel costs are based on conditions of employment established by collective bargaining agreements. For 2014-2015 salaries and benefits represent 54.43% of expenditures or a total of \$33,141,773. This reflects increases through negotiated agreements and increased retirement benefits.

Purchased services represent 30.38% of expenditures or \$18,499,647. These services include three broad categories, professional services, property services and other services. Professional services account for 29.09% or \$5,381,893 of purchased services. They include such items as special education services (\$3,974,773), substitute teaching services (\$371,217), legal and auditing services (\$134,000), HVAC and building automation services (\$551,907) and tax collection services (\$40,000). Property services account for 6.00% or \$1,110,423 of purchased services. They include such items as janitorial and laundry services (\$426,500), trash and snow removal (\$60,000), mowing and landscaping services (\$100,000) and building repairs and maintenance (\$197,000). Other purchased services account for 64.91% or \$ 12,007,331 of purchased services and include such items as tuition to charter schools (\$5,786,956), tuition to other schools (\$2,229,548), student transportation (\$3,289,317) and liability insurance (\$245,700).

Debt service includes payments of both principal and interest on all of the School District's building projects. Debt service represents 10.03% of expenditures or \$6,327,075. As of July 1, 2014, the District had \$69,150,000 in general obligation bonds and other long-term debt outstanding, a decrease of \$3,045,000 over last year. The District plans to incur no new debt but does plan on refinancing some additional outstanding debt in 2014-2015.

Supplies and equipment represent 4.80% of expenditures or \$2,920,195. 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 \$3,462,425 of fund balance.



SUMMARY OF ACKNOWLEDGEMENTS

The preparation of the 2014-2015 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 2014-2015 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 2014-2015 School District Budget.

Sincerely,

A handwritten signature in cursive script, appearing to read "Charles L. Lewis, Jr.", written in dark ink.

Charles L. Lewis, Jr.
Business Administrator

Attachment

BUDGET POLICIES

Mission and Philosophy
Budget Policy and Process
Budget Calendar
Future Prospects

OXFORD AREA SCHOOL DISTRICT

MISSION STATEMENT

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



OXFORD AREA SCHOOL DISTRICT
BUDGETING POLICIES AND PROCESS
BUDGET 2014-2015

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 2014-2015

Thursday, August 15, 2013	School Board establishes Cost Per Pupil
Thursday, August 22, 2013	Per Pupil Allocation to Principals
Sunday, September 01, 2013	PDE publishes 2014-2015 Index
Friday, October 18, 2013	Site budgets due in Business Office for tabulation
Monday, October 21, 2013	Budget reviews begin with Principals/Directors
Monday, October 21, 2013	Discussion of Professional staffing begins
Tuesday, December 17, 2013	Building improvement and maintenance requests due in Business Office
Thursday, December 19, 2013	Proposed Preliminary Budget presented to Board.
Tuesday, January 14, 2014	Tentative Budget review meeting
Wednesday, January 29, 2014	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 30, 2014)
Tuesday, February 11, 2014	Tentative Budget review meeting
Tuesday, March 11, 2014	Tentative Budget review meeting
Tuesday, April 08, 2014	Tentative Budget review meeting
Tuesday, April 15, 2014	Proposed Final Budget adopted (SS Act 1-at least 30 days before final adoption)
Wednesday, April 16, 2014	Proposed Final Budget open for public review and comment (SS Act 1-06/10/14)
Monday, April 21, 2014	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations (SS Act 1)
Monday, April 21, 2014	Public notice of adoption of Final Budget (SS Act 1-06/20/14)
Thursday, May 01, 2014	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 2014-2015

Thursday, May 01, 2014	County Assessment Office provides approved Homestead/Farmstead listing (SS Act 1)
Tuesday, May 13, 2014	Tentative Budget review meeting
Tuesday, May 20, 2014	Primary Election Day
Tuesday, May 20, 2014	Final Budget adopted (SS Act 1-06/30/14)
Tuesday, May 20, 2014	Homestead and Farmstead Exclusion Resolution (SS Act 1-06/30/14)
Thursday, June 26, 2014	Tax bills mailed

OXFORD AREA SCHOOL DISTRICT

FUTURE PROSPECTS

BUDGET 2014-2015

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, 2014

BOARD OF SCHOOL DIRECTORS

Donna L. ArrowoodPresident
Gary E. Olson..... Vice President
Joseph L. Tighe..... Treasurer
Lorraine Durnan Bell Member
Dr. Jason T. Brady Member
Stephen R. Gaspar, Jr..... Member
Richard M. Orpneck..... Member
Howard S. Robinson Member
Joseph D. Starcheski..... Member
Charles L. Lewis, Jr. (non-voting member)Secretary

DISTRICT ADMINISTRATION

David A. Woods..... Superintendent
Dr. Margaret Billings-Jones.....Assistant Superintendent
Charles L. Lewis, Jr. Business Administrator
Penny L. Shaffer..... Assistant Business Administrator
Jack J. Mizrahi Director 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

Dr. 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
Lisa Yingst, Assistant Principal

Hopewell Elementary School

602 Garfield Street
Oxford, Pennsylvania 19363
484.365.6150

Dr. Nicole M. Addis, Principal
Matthew Hovanec, Assistant Principal

Penn's Grove School

301 South Fifth Street
Oxford, Pennsylvania 19363
610.932.6615

Lisa Stenz, Principal
James Canaday, Assistant Principal

Oxford Area High School

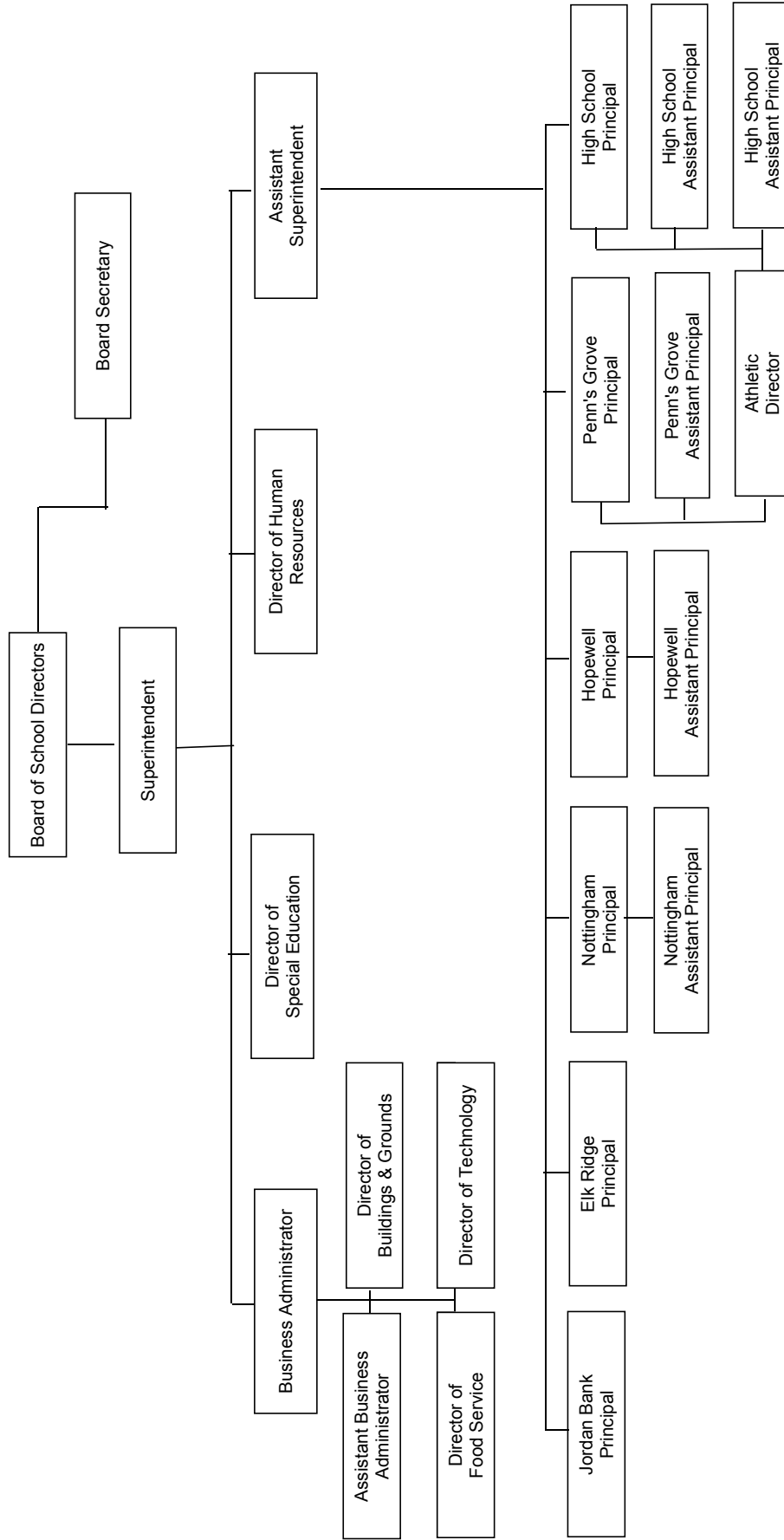
705 Waterway Road
Oxford, Pennsylvania 19363
610.932.6640

Christopher T. Dormer, Principal
Tami Motes, Assistant Principal
Michael Garrison, Assistant Principal

OXFORD AREA SCHOOL DISTRICT

TABLE OF ORGANIZATION

BUDGET 2014-2015



OXFORD AREA SCHOOL DISTRICT

Consultants and Advisors

AUDIT FIRM

Barbacane, Thornton & Company LLP, CPA
200 Springer Building
3411 Silverside Road
Wilmington, Delaware 19810

ATTORNEY

Rinaldi & Poveromo
520 Spruce Street
Scranton, Pennsylvania 18501

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 2014-2015

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 2014-2015

<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	30	33	533
Nottingham	1971	1991	38	40	599
Hopewell	2009		27	38	588
Penn's Grove	2007		33	52	585
High School	2005		63	84	1,306
Total			207	269	3,876

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 2014-2015

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 2014-2015

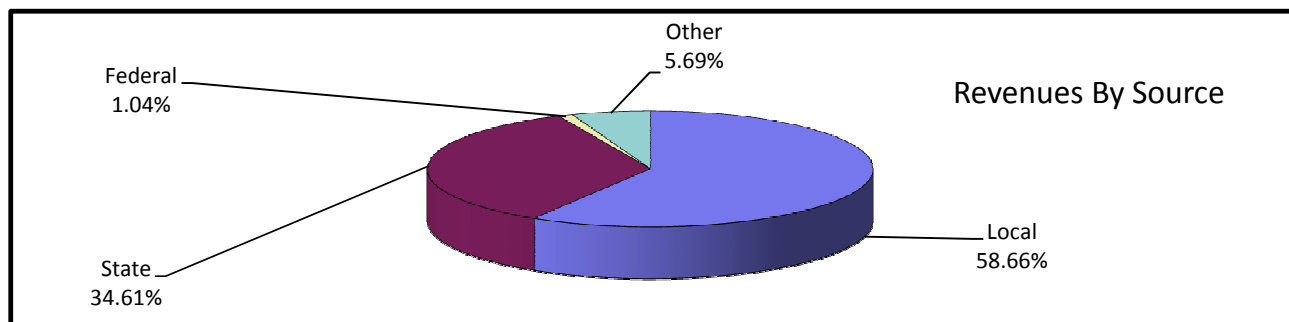
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
(by function)

<u>Category</u>	<u>Budget</u> <u>2014-2015</u>	<u>Budget</u> <u>2013-2014</u>	<u>Percentage</u>	
			<u>Change</u> <u>Over</u> <u>2013-2014</u>	<u>Of Each</u> <u>Category</u> <u>To Total</u>
UNASSIGNED/COMMITTED				
FUND BALANCE, JULY 1, 2014	\$ <u>19,105,198</u>			
<u>REVENUE</u>				
6000 Local Sources	\$ 35,717,452	35,512,094	0.58%	62.20%
7000 State Sources	21,076,371	20,545,472	2.58%	36.70%
8000 Federal Sources	<u>632,442</u>	<u>754,151</u>	<u>(16.14%)</u>	<u>1.10%</u>
TOTAL REVENUE	\$ <u>57,426,265</u>	<u>56,811,717</u>	<u>1.08%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
1000 Instructional	\$ 37,057,335	35,350,736	4.83%	60.86%
2000 Support Services	16,619,739	15,938,855	4.27%	27.30%
3000 Operation of Non-Instructional Services	<u>1,005,171</u>	<u>913,391</u>	<u>10.05%</u>	<u>1.65%</u>
TOTAL EXPENDITURES	\$ <u>54,682,245</u>	<u>52,202,982</u>	<u>6.32%</u>	<u>89.81%</u>
<u>OTHER EXPENDITURES & FINANCING USES</u>				
5000 Other Expenditures & Financing Uses	\$ 6,106,445	6,307,918	(3.19%)	10.03%
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>0.16%</u>
TOTAL OTHER FINANCING USES	\$ <u>6,206,445</u>	<u>6,407,918</u>	<u>(3.14%)</u>	<u>10.19%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ <u>60,888,690</u>	<u>58,610,900</u>	<u>3.89%</u>	<u>100.00%</u>
UNASSIGNED/COMMITTED				
BALANCE AS OF JUNE 30, 2015	\$ <u>15,642,773</u>			

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2014-2015

COMPARISON OF REVENUES
2014-15 TO 2013-14 BUDGET

	2014-2015 BUDGET	2013-2014 BUDGET	\$ Change Over 2013-2014 BUDGET	% Change Over To Total BUDGET
6000 LOCAL SOURCES				
6111 Real Estate Taxes	\$ 30,855,973	\$ 30,586,142	\$ 269,831	0.88%
6112 Interim Taxes	150,000	200,000	(50,000)	(25.00%)
6113 Public Utility Realty Tax	45,000	47,000	(2,000)	(4.26%)
6151 Earned Income Tax	2,350,000	2,178,000	172,000	7.90%
6153 Real Estate Transfer Tax	350,000	328,000	22,000	6.71%
6400 Delinquent Taxes	1,010,000	1,200,000	(190,000)	(15.83%)
6510 Earnings on Investments	125,000	125,000	0	0.00%
6710 Gate Receipts	26,000	26,000	0	0.00%
6740 Participation Fees	50,000	50,000	0	0.00%
6790 Student Activity Income	145,660	110,873	34,787	31.38%
6831 IDEA Pass-Through Funds	350,000	402,136	(52,136)	(12.96%)
6910 Rentals	146,000	146,000	0	0.00%
6920 Contributions/Donations	13,819	12,943	876	6.77%
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>35,717,452</u>	\$ <u>35,512,094</u>	\$ <u>205,358</u>	<u>0.58%</u>
7000 STATE SOURCES				
7110 Basic Education Funding	\$ 11,709,085	\$ 11,691,681	\$ 17,404	0.15%
7160 Tuition	50,000	50,000	0	0.00%
7270 Special Education	1,756,914	1,689,061	67,853	4.02%
7310 Transportation	1,686,582	1,746,582	(60,000)	(3.44%)
7320 Sinking Fund	896,035	943,561	(47,526)	(5.04%)
7330 Medical Reimbursement	80,000	80,000	0	0.00%
7340 State Property Tax Allocation	1,566,120	1,563,852	2,268	0.15%
7360 Safe Schools Grants	20,000	0	20,000	100.00%
7501 PA Accountability Grants	186,084	186,084	0	0.00%
7810 Social Security	823,078	807,529	15,549	1.93%
7820 Retirement	2,302,473	1,787,122	515,351	28.84%
TOTAL REVENUE FROM STATE SOURCES	\$ <u>21,076,371</u>	\$ <u>20,545,472</u>	\$ <u>530,899</u>	<u>2.58%</u>
8000 FEDERAL SOURCES				
8500 Title I & Title II	\$ 612,442	\$ 704,151	\$ (91,709)	(13.02%)
8820 Medical Asst Reimb for Admin Claiming	20,000	50,000	(30,000)	(60.00%)
TOTAL REVENUE FROM FEDERAL SOURCES	\$ <u>632,442</u>	\$ <u>754,151</u>	\$ <u>(121,709)</u>	<u>(16.14%)</u>
9000 OTHER SOURCES				
0000 Fund Balance Appropriation - Committed	\$ 3,409,567	\$ 1,043,168	\$ 2,366,399	226.85%
0000 Fund Balance Appropriation - Unassigned	52,858	756,015	(703,157)	(93.01%)
TOTAL REVENUE FROM OTHER SOURCES	\$ <u>3,462,425</u>	\$ <u>1,799,183</u>	\$ <u>1,663,242</u>	<u>92.44%</u>
TOTAL ALL REVENUES	\$ <u>60,888,690</u>	\$ <u>58,610,900</u>	\$ <u>2,277,790</u>	<u>3.89%</u>

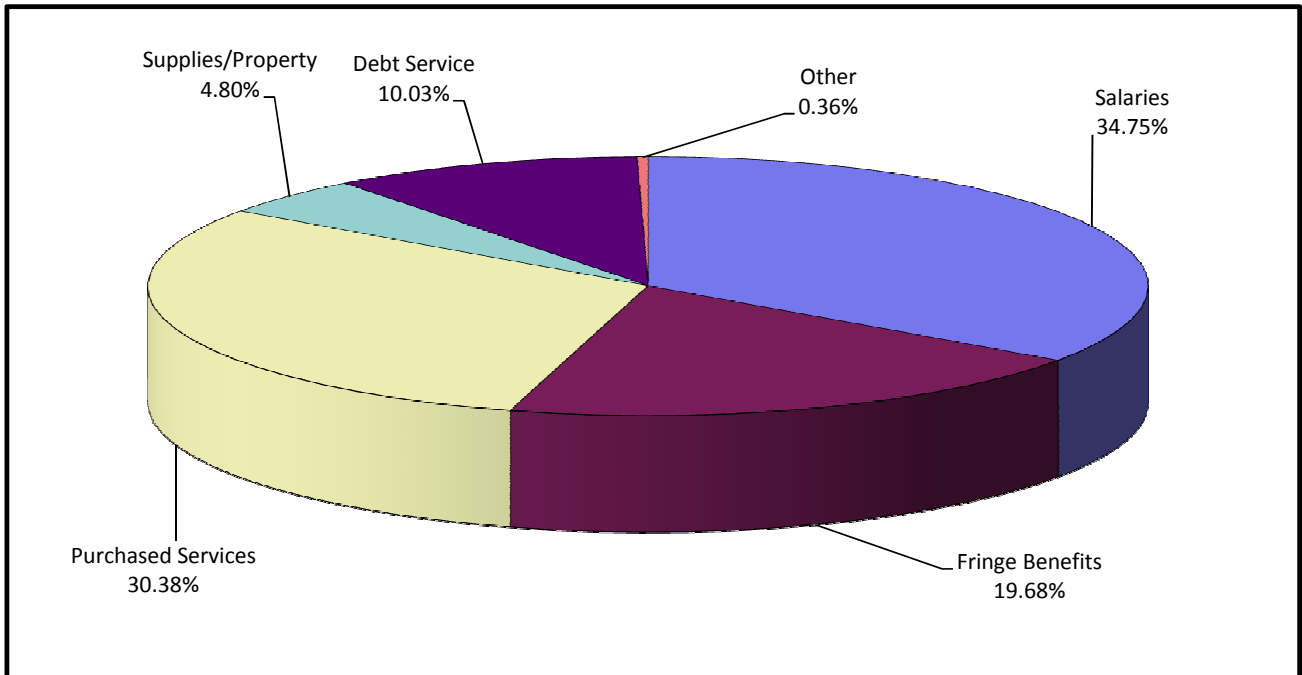


OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2014-2015

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)

Category	2014-2015 BUDGET	2013-2014 BUDGET	\$ Change Over 2013-2014 BUDGET	% Change Over 2013-2014 BUDGET
<u>Expenditures</u>				
100 Salaries	\$ 21,161,397	\$ 21,096,696	\$ 64,701	0.31%
200 Fringe Benefits	11,980,376	10,972,753	1,007,623	9.18%
300 Professional Services	5,381,893	5,035,866	346,027	6.87%
400 Purchased Property Services	1,110,423	1,076,552	33,871	3.15%
500 Other Purchased Services	12,007,331	11,003,557	1,003,774	9.12%
600 Supplies	2,642,996	2,662,328	(19,332)	(0.73%)
700 Property	277,199	253,870	23,329	9.19%
800 Other Objects	2,687,075	3,049,278	(362,203)	(11.88%)
900 Other Uses of Funds	<u>3,640,000</u>	<u>3,460,000</u>	<u>180,000</u>	<u>5.20%</u>
Totals	\$ <u>60,888,690</u>	\$ <u>58,610,900</u>	\$ <u>2,277,790</u>	<u>3.89%</u>

Percentage of Each Object to Total



OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2014-2015

COMPARISON OF EXPENDITURES
2014-15 TO 2013-14 BUDGET

FUNCTION OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	\$ Change Over 2013-2014	% Change Over 2013-2014
1100 REGULAR EDUCATION PROGRAMS				
100 Salaries	\$ 12,402,409	\$ 12,419,776	\$ (17,367)	(0.14%)
200 Fringe Benefits	7,149,239	6,454,948	694,291	10.76%
300 Purchased Professional Services	396,730	408,322	(11,592)	(2.84%)
400 Purchased Property Services	118,294	117,694	600	0.51%
500 Other Contracted Services	3,953,656	3,797,690	155,966	4.11%
600 Supplies	531,117	561,877	(30,760)	(5.47%)
700 Property	59,985	56,450	3,535	6.26%
800 Other Objects	17,450	18,790	(1,340)	(7.13%)
TOTAL	<u>\$ 24,628,880</u>	<u>\$ 23,835,547</u>	<u>\$ 793,333</u>	<u>3.33%</u>
1200 SPECIAL EDUCATION PROGRAMS				
100 Salaries	\$ 2,657,114	\$ 2,708,234	\$ (51,120)	(1.89%)
200 Fringe Benefits	1,422,471	1,396,935	25,536	1.83%
300 Purchased Professional Services	4,121,496	3,809,466	312,030	8.19%
400 Purchased Property Services	4,700	4,700	0	0.00%
500 Other Contracted Services	2,371,324	2,109,401	261,923	12.42%
600 Supplies	38,410	30,675	7,735	25.22%
700 Property	6,700	3,700	3,000	81.08%
800 Other Objects	2,400	2,600	(200)	(7.69%)
TOTAL	<u>\$ 10,624,615</u>	<u>\$ 10,065,711</u>	<u>\$ 558,904</u>	<u>5.55%</u>
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	1,710,396	1,354,451	355,945	26.28%
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Other Objects	0	0	0	0.00%
TOTAL	<u>\$ 1,710,396</u>	<u>\$ 1,354,451</u>	<u>\$ 355,945</u>	<u>26.28%</u>
1400 OTHER EDUCATION PROGRAMS				
100 Salaries	\$ 72,409	\$ 76,278	\$ (3,869)	(5.07%)
200 Fringe Benefits	21,035	18,749	2,286	12.19%
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	<u>\$ 93,444</u>	<u>\$ 95,027</u>	<u>\$ (1,583)</u>	<u>(1.67%)</u>

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2014-2015

COMPARISON OF EXPENDITURES
2014-15 TO 2013-14 BUDGET

FUNCTION OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	\$ Change Over 2013-2014	% Change Over 2013-2014
2100 PUPIL SERVICES				
100 Salaries	\$ 899,204	\$ 898,897	\$ 307	0.03%
200 Fringe Benefits	520,661	489,590	31,071	6.35%
300 Purchased Professional Services	4,200	22,000	(17,800)	(80.91%)
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	25,680	19,330	6,350	32.85%
600 Supplies	13,955	8,180	5,775	70.60%
700 Property	370	370	0	0.00%
800 Other Objects	1,765	1,970	(205)	(10.41%)
TOTAL	\$ 1,465,835	\$ 1,440,337	\$ 25,498	1.77%
2200 SUPPORT SERVICES - INSTRUCTIONAL				
100 Salaries	\$ 810,559	\$ 745,055	\$ 65,504	8.79%
200 Fringe Benefits	441,955	329,674	112,281	34.06%
300 Purchased Professional Services	11,450	58,513	(47,063)	(80.43%)
400 Purchased Property Services	3,300	3,300	0	0.00%
500 Other Contracted Services	13,740	11,155	2,585	23.17%
600 Supplies	96,944	88,491	8,453	9.55%
700 Property	13,944	15,100	(1,156)	(7.66%)
800 Other Objects	4,485	2,570	1,915	74.51%
TOTAL	\$ 1,396,377	\$ 1,253,858	\$ 142,519	11.37%
2300 SUPPORT SERVICES - ADMINISTRATION				
100 Salaries	\$ 1,843,531	\$ 1,825,464	\$ 18,067	0.99%
200 Fringe Benefits	993,550	921,188	72,362	7.86%
300 Purchased Professional Services	129,000	124,500	4,500	3.61%
400 Purchased Property Services	30,649	30,649	0	0.00%
500 Other Contracted Services	145,769	118,024	27,745	23.51%
600 Supplies	15,600	16,705	(1,105)	(6.61%)
800 Other Objects	21,500	21,400	100	0.47%
TOTAL	\$ 3,179,599	\$ 3,057,930	\$ 121,669	3.98%
2400 SUPPORT SERVICES - PUPIL HEALTH				
100 Salaries	\$ 346,455	\$ 343,994	\$ 2,461	0.72%
200 Fringe Benefits	237,810	226,585	11,225	4.95%
300 Purchased Professional Services	3,500	2,000	1,500	75.00%
400 Purchased Property Services	480	455	25	5.49%
500 Other Contracted Services	6,005	3,715	2,290	61.64%
600 Supplies	6,450	6,450	0	0.00%
700 Property	900	250	650	260.00%
800 Other Objects	530	530	0	0.00%
TOTAL	\$ 602,130	\$ 583,979	\$ 18,151	3.11%

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2014-2015

COMPARISON OF EXPENDITURES
2014-15 TO 2013-14 BUDGET

FUNCTION OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	\$ Change Over 2013-2014	% Change Over 2013-2014
2500 SUPPORT SERVICES - BUSINESS				
100 Salaries	\$ 435,979	\$ 417,433	\$ 18,546	4.44%
200 Fringe Benefits	221,271	200,465	20,806	10.38%
400 Purchased Property Services	5,900	6,200	(300)	(4.84%)
500 Other Contracted Services	16,500	16,200	300	1.85%
600 Supplies	7,500	7,400	100	1.35%
700 Property	2,000	2,100	(100)	(4.76%)
800 Other Objects	2,100	2,100	0	0.00%
TOTAL	<u>\$ 691,250</u>	<u>\$ 651,898</u>	<u>\$ 39,352</u>	<u>6.04%</u>
2600 OPERATION AND MAINTENANCE OF PLANT				
100 Salaries	\$ 790,844	\$ 785,897	\$ 4,947	0.63%
200 Fringe Benefits	555,001	586,269	(31,268)	(5.33%)
300 Purchased Professional Services	631,907	529,640	102,267	19.31%
400 Purchased Property Services	900,300	871,754	28,546	3.27%
500 Other Contracted Services	169,000	184,000	(15,000)	(8.15%)
600 Supplies	1,190,000	1,188,500	1,500	0.13%
700 Property	40,000	40,000	0	0.00%
800 Other Objects	500	500	0	0.00%
TOTAL	<u>\$ 4,277,552</u>	<u>\$ 4,186,560</u>	<u>\$ 90,992</u>	<u>2.17%</u>
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	4,500	0	0.00%
500 Other Contracted Services	3,289,317	3,140,963	148,354	4.72%
600 Supplies	542,200	542,200	0	0.00%
700 Property	10,000	10,000	0	0.00%
800 Other Objects	300	300	0	0.00%
TOTAL	<u>\$ 3,846,317</u>	<u>\$ 3,697,963</u>	<u>\$ 148,354</u>	<u>4.01%</u>
2800 CENTRAL SERVICES				
100 Salaries	\$ 474,449	\$ 463,152	\$ 11,297	2.44%
200 Fringe Benefits	262,416	242,750	19,666	8.10%
300 Purchased Professional Services	21,300	21,300	0	0.00%
400 Purchased Property Services	18,300	15,300	3,000	19.61%
500 Other Contracted Services	89,850	47,350	42,500	89.76%
600 Supplies	164,170	176,300	(12,130)	(6.88%)
700 Property	108,300	78,400	29,900	38.14%
800 Other Objects	800	800	0	0.00%
TOTAL	<u>1,139,585</u>	<u>1,045,352</u>	<u>94,233</u>	<u>9.01%</u>
2900 OTHER SUPPORT SERVICES				
500 Other Contracted Services	\$ 21,094	\$ 20,978	\$ 116	0.55%

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2014-2015

COMPARISON OF EXPENDITURES
2014-15 TO 2013-14 BUDGET

FUNCTION OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	\$ Change Over 2013-2014	% Change Over 2013-2014
3200 OPERATION OF NON-INSTRUCTIONAL SERVICES-STUDENT ACTIVITIES				
100 Salaries	\$ 424,544	\$ 409,763	\$ 14,781	3.61%
200 Fringe Benefits	153,834	104,923	48,911	46.62%
300 Purchased Professional Services	62,310	60,125	2,185	3.63%
400 Purchased Property Services	24,000	22,000	2,000	9.09%
500 Other Contracted Services	174,500	159,800	14,700	9.20%
600 Supplies	36,150	31,550	4,600	14.58%
700 Property	35,000	47,500	(12,500)	(26.32%)
800 Other Objects	68,800	49,800	19,000	38.15%
TOTAL	<u>\$ 979,138</u>	<u>\$ 885,461</u>	<u>\$ 93,677</u>	<u>10.58%</u>
3300 OPERATION OF NON-INSTRUCTIONAL SERVICES-COMMUNITY SERVICES				
100 Salaries	\$ 3,900	\$ 2,753	\$ 1,147	41.66%
200 Fringe Benefits	1,133	677	456	67.36%
300 Purchased Professional Services	0	0	0	0.00%
500 Other Contracted Services	20,500	20,500	0	0.00%
600 Supplies	500	4,000	(3,500)	(87.50%)
TOTAL	<u>\$ 26,033</u>	<u>\$ 27,930</u>	<u>\$ (1,897)</u>	<u>(6.79%)</u>
5100 OTHER EXPENDITURES AND FINANCING USES				
800 Other Objects	\$ 2,566,445	\$ 2,947,918	\$ (381,473)	(12.94%)
900 Other Financing	3,540,000	3,360,000	180,000	5.36%
TOTAL	<u>\$ 6,106,445</u>	<u>\$ 6,307,918</u>	<u>\$ (201,473)</u>	<u>(3.19%)</u>
5900 OTHER FINANCING USES				
BUDGETARY RESERVE				
800 Budget Reserve	\$ 100,000	\$ 100,000	\$ 0	0.00%
TOTAL ALL FUNCTIONS	<u>\$ 60,888,690</u>	<u>\$ 58,610,900</u>	<u>\$ 2,277,790</u>	<u>3.89%</u>

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GENERAL FUND

REVENUE BUDGET

OXFORD AREA SCHOOL DISTRICT

REVENUE SUMMARY

BUDGET 2014-2015

<u>ACCOUNT</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2013-2014</u>	<u>PERCENT CHANGE</u>
6000 REVENUE FROM LOCAL SOURCES	\$35,717,452	\$35,512,094	0.58%
7000 REVENUE FROM STATE SOURCES	21,076,371	20,545,472	2.58%
8000 REVENUE FROM FEDERAL SOURCES	632,442	754,151	-16.14%
0000 FUND BALANCE APPROPRIATION	3,462,425	1,799,183	92.44%
	<u>\$60,888,690</u>	<u>\$58,610,900</u>	<u>3.89%</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 2014-2015

	2014-2015	2013-2014
<u>LOCAL SOURCES</u>		
6111 Real Estate Taxes	\$ 30,855,973	\$ 30,586,142
6112 Interim Taxes	150,000	200,000
6113 Public Utility Realty Tax	45,000	47,000
6151 Earned Income Tax	2,350,000	2,178,000
6153 Real Estate Transfer Tax	350,000	328,000
6400 Delinquent Taxes	1,010,000	1,200,000
6510 Earnings on Investments	125,000	125,000
6710 Gate Receipts	26,000	26,000
6740 Participation Fees	50,000	50,000
6790 Student Activity Income	145,660	110,873
6831 IDEA Pass-Through Funds	350,000	402,136
6910 Rentals	146,000	146,000
6920 Contributions/Donations	13,819	12,943
6991 Refunds of Prior Years' Expenditures	50,000	50,000
6999 Miscellaneous Revenue	50,000	50,000
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$ 35,717,452</u>	<u>\$ 35,512,094</u>
<u>STATE SOURCES</u>		
7110 Basic Education Funding	\$ 11,709,085	\$ 11,691,681
7160 Tuition	50,000	50,000
7270 Special Education	1,756,914	1,689,061
7310 Transportation	1,686,582	1,746,582
7320 Sinking Fund	896,035	943,561
7330 Medical Reimbursement	80,000	80,000
7340 State Property Tax Reduction Allocation	1,566,120	1,563,852
7360 Safe Schools Grants	20,000	0
7501 PA Accountability Grant	186,084	186,084
7810 Social Security	823,078	807,529
7820 Retirement	2,302,473	1,787,122
TOTAL REVENUE FROM STATE SOURCES	<u>\$ 21,076,371</u>	<u>\$ 20,545,472</u>
<u>FEDERAL SOURCES</u>		
8514 NCLB Title I & Title II	\$ 612,442	\$ 704,151
8820 Medical Asst Reimb for Administrative Claiming	20,000	50,000
TOTAL REVENUE FROM FEDERAL SOURCES	<u>\$ 632,442</u>	<u>\$ 754,151</u>
<u>FUND BALANCE APPROPRIATION</u>		
0000 Fund Balance Appropriation	\$ 3,462,425	\$ 1,799,183
TOTAL REVENUE FROM FUND BALANCE	<u>\$ 3,462,425</u>	<u>\$ 1,799,183</u>
TOTAL REVENUE BUDGET	<u><u>\$ 60,888,690</u></u>	<u><u>\$ 58,610,900</u></u>

OXFORD AREA SCHOOL DISTRICT

REVENUE EXPLANATION

BUDGET 2014-2015

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 \$1,117,113,234 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,072,429. The total millage required for the 2014-2015 budget is 30.2324 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.

7360 SAFE SCHOOLS GRANTS - Revenue received from the Commonwealth for Safe School programs

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 2014-2015 operation.

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GENERAL FUND

EXPENDITURE BUDGET

OXFORD AREA SCHOOL DISTRICT

**EXPENDITURES SUMMARY
INSTRUCTIONAL - 1000 SERIES**

BUDGET 2014-2015

<u>ACCOUNT</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2013-2014</u>	<u>PERCENT CHANGE</u>
1100 REGULAR EDUCATION PROGRAMS	\$24,628,880	\$23,835,547	3.33%
1200 SPECIAL EDUCATION PROGRAMS	10,624,615	10,065,711	5.55%
1300 VOCATIONAL EDUCATION PROGRAMS	1,710,396	1,354,451	26.28%
1400 OTHER INSTRUCTIONAL PROGRAMS	93,444	95,027	-1.67%
TOTAL INSTRUCTIONAL SERVICES	<u>\$37,057,335</u>	<u>\$35,350,736</u>	<u>4.83%</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 2014-2015

	2014-2015	2013-2014
1100 REGULAR EDUCATION PROGRAMS		
(1) Salaries	\$ 12,402,409	\$ 12,419,776
(2) Benefits	7,149,239	6,454,948
(3) Professional Services	396,730	408,322
(4) Purchased Property Services	118,294	117,694
(5) Other Purchased Services	3,953,656	3,797,690
(6) Supplies	531,117	561,877
(7) Property	59,985	56,450
(8) Other Objects	17,450	18,790
	<u>\$ 24,628,880</u>	<u>\$ 23,835,547</u>
1200 SPECIAL EDUCATION PROGRAMS		
(1) Salaries	\$ 2,657,114	\$ 2,708,234
(2) Benefits	1,422,471	1,396,935
(3) Professional Services	4,121,496	3,809,466
(4) Purchased Property Services	4,700	4,700
(5) Other Purchased Services	2,371,324	2,109,401
(6) Supplies	38,410	30,675
(7) Property	6,700	3,700
(8) Other Objects	2,400	2,600
	<u>\$ 10,624,615</u>	<u>\$ 10,065,711</u>
1300 VOCATIONAL EDUCATION PROGRAMS		
(1) Salaries	\$ 0	\$ 0
(2) Benefits	0	0
(5) Other Purchased Services	1,710,396	1,354,451
(6) Supplies	0	0
(7) Property	0	0
(8) Other Objects	0	0
	<u>\$ 1,710,396</u>	<u>\$ 1,354,451</u>
1400 OTHER INSTRUCTIONAL PROGRAMS		
(1) Salaries	\$ 72,409	\$ 76,278
(2) Benefits	21,035	18,749
(5) Other Purchased Services	0	0
(6) Supplies	0	0
(8) Other Objects	0	0
	<u>\$ 93,444</u>	<u>\$ 95,027</u>
TOTAL 1000 SERIES	<u>\$ 37,057,335</u>	<u>\$ 35,350,736</u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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 94.5 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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Elementary Teachers	\$6,091,866	\$ 6,117,764
Secondary Teachers	5,549,094	5,606,687
Teachers-Title I & II Programs	297,698	291,323
Aides/Monitors	398,076	386,798
Aides-Title I Program	54,395	48,282
Extended School Year-Title I Program	11,280	16,054
 (1) Total	 \$12,402,409	 \$ 12,466,908

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$2,654,116	\$ 2,110,648
Social Security	948,784	953,718
Employee Health Insurance	3,260,741	3,105,265
Unemployment & Workers' Compensation	122,598	122,317
Tuition Reimbursement	163,000	163,000
 (2) Total	 \$7,149,239	 \$ 6,454,948

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Assemblies	\$3,900	\$ 870
Contracted Services-Nottingham	0	5,500
Contracted Services-Title I Program	21,613	31,000
Substitute Teacher Service	371,217	370,952
(3) Total	\$396,730	\$ 408,322

(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	\$300	\$ 250
Equipment Repairs	6,300	5,750
Copier Rental Fees	111,694	111,694
(4) Total	\$118,294	\$ 117,694

(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	\$995	\$ 1,260
Teacher Travel-Secondary	1,700	1,700
Teacher Travel-Title I Program	0	3,000
Student Transportation	5,000	5,000
Printing & Binding	1,150	1,050
Telephone & Postage	3,750	2,600
Tuition to Public Schools	278,173	245,000
Tuition to Charter Schools	3,662,888	3,538,080
(5) Total	\$3,953,656	\$ 3,797,690

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Supplies		
Jordan Bank School	\$18,427	\$ 21,746
Elk Ridge School	21,133	25,600
Nottingham School	55,727	58,050
Hopewell School	22,105	22,985
Penn's Grove	24,793	36,685
Oxford Area High School	92,952	97,426
Title I Program	2,330	9,500
Textbooks		
Jordan Bank School	3,300	3,000
Elk Ridge School	11,000	11,240
Nottingham School	12,200	12,200
Hopewell School	9,700	9,220
Penn's Grove	4,200	4,875
Oxford Area High School	38,250	35,850
District	215,000	213,500
(6) Total	\$531,117	\$ 561,877

(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	\$ 400
Elk Ridge School	800	800
Nottingham School	1,500	500
Hopewell School	1,500	1,500
Penn's Grove	5,585	0
Oxford Area High School	21,500	23,550
District	10,000	10,000
Replacement Equipment		
Elk Ridge School	800	800
Nottingham School	2,000	3,000
Penn's Grove	0	1,000
Oxford Area High School	15,900	14,900
(7) Total	\$59,985	\$ 56,450

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Elementary	\$900	\$ 715
Secondary	5,550	7,075
Graduation	11,000	11,000
(8) Total	\$17,450	\$ 18,790

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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, 2.6 Speech and Hearing Therapists, 3 Autistic Support Teachers, 2 Life Skills Teachers, 29 Learning Support Teachers and 27 Classroom Aides and 1 Personal Care Aide. Salaries are based on the existing Collective Bargaining Agreements. Also included is the salary for a .6 secretary and for the Extended School Year Program.

<u>ITEM</u>	<u>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Elementary Teachers	\$1,129,680	\$ 1,115,143
Secondary Teachers	1,128,189	1,124,470
Classroom/Personal Care Aides	343,265	417,291
Secretary	18,050	17,730
Extended School Year	37,930	33,600
(1) Total	\$2,657,114	\$ 2,708,234

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$568,625	\$ 482,672
Social Security	203,271	218,099
Employee Health Insurance	626,890	671,701
Unemployment & Workers' Compensation	23,685	24,463
(2) Total	\$1,422,471	\$ 1,396,935

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

Intermediate Unit	\$3,386,496	\$ 3,082,052
Legal Services	45,000	35,000
Other Services	690,000	692,414
(3) Total	\$4,121,496	\$ 3,809,466

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 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	\$1,350	\$ 2,300
Travel-District	4,050	1,800
Telephone & Postage	7,300	9,085
Tuition to Charter Schools	2,124,068	1,919,416
Tuition to Other Public Schools	45,000	45,000
Tuition to Non-Public Schools	60,000	35,000
Tuition to Approved Private Schools	129,556	96,800
(5) Total	\$2,371,324	\$ 2,109,401

(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	\$600	\$ 200
Elk Ridge	1,040	1,040
Nottingham School	720	335
Hopewell School	5,500	5,800
Penn's Grove School	500	500
Oxford Area High School	9,250	8,500
District-wide	20,800	14,300
(6) Total	\$38,410	\$ 30,675

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Nottingham School	\$0	\$ 0
Oxford Area High School	1,400	1,400
District-wide	5,300	2,300
 (7) Total	 \$6,700	 \$ 3,700

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

Elementary Schools	\$300	\$ 300
Secondary Schools	1,340	1,540
District-wide	760	760
 (8) Total	 \$2,400	 \$ 2,600

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Technical College High School Tuition	\$1,710,396	\$ 1,354,451
(5) Total	\$1,710,396	\$ 1,354,451

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
After School Tutoring	\$12,294	\$ 13,600
Homebound Instruction	5,000	5,000
Extended School Year	55,115	57,678
(1) Total	\$72,409	\$ 76,278

- (2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$15,496	\$ 12,914
Social Security	5,539	5,835
(2) Total	\$21,035	\$ 18,749

OXFORD AREA SCHOOL DISTRICT

**EXPENDITURES SUMMARY
INSTRUCTIONAL - 2000 SERIES**

BUDGET 2014-2015

<u>ACCOUNT</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2013-2014</u>	<u>PERCENT CHANGE</u>
2100 PUPIL SERVICES	\$1,465,835	\$1,440,337	1.77%
2200 INSTRUCTIONAL SERVICES	1,396,377	1,253,858	11.37%
2300 ADMINISTRATION	3,179,599	3,057,930	3.98%
2400 HEALTH SERVICES	602,130	583,979	3.11%
2500 BUSINESS SERVICES	691,250	651,898	6.04%
2600 PLANT OPERATION & MAINTENANCE	4,277,552	4,186,560	2.17%
2700 TRANSPORTATION	3,846,317	3,697,963	4.01%
2800 CENTRAL	1,139,585	1,045,352	9.01%
2900 OTHER SUPPORT SERVICES	21,094	20,978	0.55%
TOTAL SUPPORT SERVICES	<u>\$16,619,739</u>	<u>\$15,938,855</u>	<u>4.27%</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 2014-2015

		2014-2015	2013-2014
2100 PUPIL SERVICES			
(1)	Salaries	\$ 899,204	\$ 898,897
(2)	Benefits	520,661	489,590
(3)	Professional Services	4,200	22,000
(5)	Other Purchased Services	25,680	19,330
(6)	Supplies	13,955	8,180
(7)	Property	370	370
(8)	Other Objects	1,765	1,970
		<u>\$ 1,465,835</u>	<u>\$ 1,440,337</u>
2200 INSTRUCTIONAL SERVICES			
(1)	Salaries	\$ 810,559	\$ 745,055
(2)	Benefits	441,955	329,674
(3)	Professional Services	11,450	58,513
(4)	Purchased Property Services	3,300	3,300
(5)	Other Purchased Services	13,740	11,155
(6)	Supplies	96,944	88,491
(7)	Property	13,944	15,100
(8)	Other Objects	4,485	2,570
		<u>\$ 1,396,377</u>	<u>\$ 1,253,858</u>
2300 ADMINISTRATION			
(1)	Salaries	\$ 1,843,531	\$ 1,825,464
(2)	Benefits	993,550	921,188
(3)	Professional Services	129,000	124,500
(4)	Purchased Property Services	30,649	30,649
(5)	Other Purchased Services	145,769	118,024
(6)	Supplies	15,600	16,705
(8)	Other Objects	21,500	21,400
		<u>\$ 3,179,599</u>	<u>\$ 3,057,930</u>
2400 HEALTH SERVICES			
(1)	Salaries	\$ 346,455	\$ 343,994
(2)	Benefits	237,810	226,585
(3)	Professional Services	3,500	2,000
(4)	Purchased Property Services	480	455
(5)	Other Purchased Services	6,005	3,715
(6)	Supplies	6,450	6,450
(7)	Property	900	250
(8)	Other Objects	530	530
		<u>\$ 602,130</u>	<u>\$ 583,979</u>

OXFORD AREA SCHOOL DISTRICT

EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

BUDGET 2014-2015

	2014-2015	2013-2014
2500 BUSINESS SERVICES		
(1) Salaries	\$ 435,979	\$ 417,433
(2) Benefits	221,271	200,465
(4) Purchased Property Services	5,900	6,200
(5) Other Purchased Services	16,500	16,200
(6) Supplies	7,500	7,400
(7) Property	2,000	2,100
(8) Other Objects	2,100	2,100
	<u>\$ 691,250</u>	<u>\$ 651,898</u>
2600 PLANT OPERATION & MAINTENANCE		
(1) Salaries	\$ 790,844	\$ 785,897
(2) Benefits	555,001	586,269
(3) Professional Services	631,907	529,640
(4) Purchased Property Services	900,300	871,754
(5) Other Purchased Services	169,000	184,000
(6) Supplies	1,190,000	1,188,500
(7) Property	40,000	40,000
(8) Other Objects	500	500
	<u>\$ 4,277,552</u>	<u>\$ 4,186,560</u>
2700 TRANSPORTATION		
(4) Purchased Property Services	\$ 4,500	\$ 4,500
(5) Other Purchased Services	3,289,317	3,140,963
(6) Supplies	542,200	542,200
(7) Property	10,000	10,000
(8) Other Objects	300	300
	<u>\$ 3,846,317</u>	<u>\$ 3,697,963</u>
2800 CENTRAL SERVICES		
(1) Salaries	\$ 474,449	\$ 463,152
(2) Benefits	262,416	242,750
(3) Professional Services	21,300	21,300
(4) Purchased Property Services	18,300	15,300
(5) Other Purchased Services	89,850	47,350
(6) Supplies	164,170	176,300
(7) Property	108,300	78,400
(8) Other Objects	800	800
	<u>\$ 1,139,585</u>	<u>\$ 1,045,352</u>
2900 OTHER SUPPORT SERVICES		
(5) Other Purchased Services	\$ 21,094	\$ 20,978
	<u>\$ 21,094</u>	<u>\$ 20,978</u>
TOTAL 2000 SERIES	<u>\$ 16,619,739</u>	<u>\$ 15,938,855</u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Elementary Guidance Counselors	\$232,884	\$ 229,552
Secondary Guidance Counselors	346,699	347,671
Secretarial Salaries	57,355	60,153
Attendance Officer	38,645	37,961
School Psychologists	223,621	223,560
(1) Total	\$899,204	\$ 898,897

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$192,428	\$ 152,182
Social Security	68,789	68,765
Employee Health Insurance	249,992	259,191
Unemployment & Workers' Compensation	9,452	9,452
(2) Total	\$520,661	\$ 489,590

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

Contracted Services-Title I Program	\$0	\$ 22,000
Contracted Services-Psychologists	\$4,200	0
(3) Total	\$4,200	\$ 22,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Guidance Counselors' Travel	\$2,050	\$ 1,500
Attendance Officers' Travel	750	750
Psychologists' Travel	2,000	565
Student Travel	750	750
Telephone & Postage	16,430	11,865
Printing & Binding	3,700	3,900
(5) Total	\$25,680	\$ 19,330

(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	\$8,205	\$ 3,430
Attendance Office	750	750
Psychologists' Office	5,000	4,000
(6) Total	\$13,955	\$ 8,180

(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	\$1,665	\$ 1,395
Attendance Office	100	100
Psychologists' Office	0	475
(8) Total	\$1,765	\$ 1,970

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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; a Director of Special Education and a secretary; and an Assistant Superintendant and a secretary.

<u>ITEM</u>	<u>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Librarians - Elementary	\$ 192,860	\$ 192,860
Librarians - Secondary	135,262	134,345
Library Clerks	97,569	95,793
Assistant Superintendent/Secretary	199,359	140,717
Director of Special Education /Secretary	146,909	142,740
Staff Development	38,600	38,600
(1) Total	\$ 810,559	\$ 745,055

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$ 173,459	\$ 101,972
Social Security	62,008	46,076
Employee Health Insurance	198,982	175,232
Unemployment & Workers' Compensation	7,506	6,394
(2) Total	\$ 441,955	\$ 329,674

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

Staff Development In-Service	\$ 10,000	\$ 26,113
Curriculum In-Service	1,450	1,400
In-Service-Title I Program	0	31,000
(3) Total	\$ 11,450	\$ 58,513

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Equipment Repair	\$ 500	\$ 500
Equipment Rental	2,800	2,800
(4) Total	\$3,300	\$ 3,300

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

Librarians' Travel	\$ 695	\$ 955
Curriculum Travel	5,500	3,500
Staff Development Travel	5,000	4,500
Telephone & Postage	2,545	2,200
(5) Total	\$ 13,740	\$ 11,155

(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	\$12,862	\$ 14,406
Library Supplies	8,705	7,855
Library Books & Subscriptions	46,967	38,000
Library Software	2,400	5,670
Curriculum Supplies	23,510	21,060
Staff Development Supplies	2,500	1,500
(6) Total	\$96,944	\$ 88,491

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Audio-Visual Equipment	\$13,944	\$ 15,100
Library Equipment	0	0
(7) Total	\$13,944	\$ 15,100

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

Library	\$1,985	\$ 1,970
Curriculum	2,500	600
(8) Total	\$4,485	\$ 2,570

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Administration Office		
District Superintendent	\$165,850	\$ 155,000
Communications Specialist	56,228	54,749
Tax Office	41,090	39,017
Elementary Principals	589,442	583,240
Secondary Principals	511,986	517,613
Secretaries	472,260	469,170
Board Secretary	6,075	6,075
Board Treasurer	600	600
 (1) Total	 \$1,843,531	 \$ 1,825,464

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$394,515	\$ 309,051
Social Security	141,029	139,649
Employee Health Insurance	399,994	414,476
Unemployment & Workers' Compensation	15,012	15,012
Tuition Reimbursement	43,000	43,000
 (2) Total	 \$993,550	 \$ 921,188

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Legal Services	\$57,000	\$ 57,000
Auditing Services	18,000	11,500
Bond Fees	7,650	6,750
Superintendent's Office	0	1,500
Earned Income Tax Collection	40,000	34,000
Other Services	6,350	13,750
(3) Total	\$129,000	\$ 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	\$2,200	\$ 2,000
In-Service	2,000	2,000
Postage	1,000	1,000
Insurance	83,000	60,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

SUPPORT SERVICES - 2000 SERIES

2300 ADMINISTRATION - continued

(5) Other Purchased Services: continued

<u>ITEM</u>	<u>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Tax Collector		
Telephone & Postage	\$7,500	\$ 7,500
Advertising	150	150
Travel	150	150
Superintendent's Office		
Telephone & Postage	2,000	3,100
Printing & Binding	500	2,500
Travel	4,000	2,000
Community Relations		
Telephone & Postage	800	800
Advertising	1,500	2,000
Printing & Binding	2,000	3,000
Travel	1,000	1,200
Principal's Offices		
Telephone & Postage	32,819	22,974
Printing & Binding	4,150	7,150
Travel	1,000	500
(5) Total	\$145,769	\$ 118,024

(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	2,200	3,105
Superintendent's Office	2,800	2,800
Elementary Principal's Office	3,100	2,700
Secondary Principal's Office	4,500	5,000
Community Relations	500	600
(6) Total	\$15,600	\$ 16,705

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</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	4,250	4,150
Secondary Principal's Office	2,300	2,300
 (8) Total	 \$21,500	 \$ 21,400

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
School Nurses-Public	\$ 195,901	\$ 195,901
-Non Public	9,672	9,672
Assistant School Nurses	70,589	68,850
Health Assistants	70,293	69,571
(1) Total	\$ 346,455	\$ 343,994

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$ 74,141	\$ 58,237
Social Security	26,505	26,316
Employee Health Insurance	132,160	137,028
Unemployment & Workers' Compensation	5,004	5,004
(2) Total	\$ 237,810	\$ 226,585

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

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

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Health Room Equipment	\$ 480	\$ 455
(4) Total	\$ 480	\$ 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	\$ 5,505	\$ 3,215
Travel	500	500
(5) Total	\$ 6,005	\$ 3,715

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

General Supplies

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

Books & Periodicals

Elementary Schools	150	150
Secondary Schools	150	150

(6) Total	\$ 6,450	\$ 6,450
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**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Elementary Schools	\$ 650	\$ 0
Secondary Schools	250	250
(7) Total	\$ 900	\$ 250

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

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

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Business Administrator/Assistant	\$273,581	\$ 258,752
Secretarial/Accounting	162,398	158,681
(1) Total	\$435,979	\$ 417,433

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$93,300	\$ 70,671
Social Security	33,352	31,934
Employee Health Insurance	88,783	92,024
Unemployment & Workers' Compensation	3,336	3,336
Tuition Reimbursement	2,500	2,500
(2) Total	\$221,271	\$ 200,465

(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	\$3,400	\$ 2,800
Office Equipment	2,500	1,400
Postage Meter	0	2,000
(4) Total	\$5,900	\$ 6,200

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Telephone and Postage	\$7,500	\$ 7,500
Printing and Binding	3,200	3,200
Business Office Travel	2,800	2,500
Software Maintenance	3,000	3,000
(5) Total	\$16,500	\$ 16,200

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

Office Supplies	\$7,500	\$ 7,400
(6) Total	\$7,500	\$ 7,400

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

New Equipment

Computer Equipment	\$1,000	\$ 1,100
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Replacement Equipment

Computer Equipment	1,000	1,000
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(7) Total	\$2,000	\$ 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 2014-2015**

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, 17 custodians, a secretary, and security guards.

<u>ITEM</u>	<u>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Supervisor of Buildings and Grounds/Night Supervisor	\$150,999	\$ 122,526
Maintenance	119,028	125,598
Custodial Staff	460,354	477,849
Secretary	30,463	29,924
Part-Time Help	15,000	15,000
Security Guards	15,000	15,000
(1) Total	\$790,844	\$ 785,897

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$169,240	\$ 133,053
Social Security	60,500	60,121
Employee Health Insurance	311,917	379,195
Unemployment & Workers' Compensation	13,344	13,900
(2) Total	\$555,001	\$ 586,269

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

Heating/Ventilation/Air Conditioning	\$226,276	\$ 225,892
Building Monitoring-Fire/Security	114,895	99,410
Security Service & School Resource Officers	155,700	72,700
Boilers/Hot Water Heaters/Water Testing	16,180	15,980
Elevators, Lifts and Generators	12,233	11,968
Fire Extinguishers/Hoods/Sprinklers	6,273	7,617
Clocks/Sound Systems/Phones	12,850	7,850
Athletic Fields	85,500	84,500
Software – Annual Fees	2,000	3,723
(3) Total	\$631,907	\$ 529,640

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Trash/Recycling Service	\$35,000	\$ 27,000
Snow Removal	25,000	25,000
Lawn Care	100,000	90,000
Cleaning Services	419,500	414,054
Water/Sewer Service	110,000	105,000
Uniform Rental/Dry Cleaning/Mats	7,000	7,000
Pest Extermination	6,800	6,700
Building Repairs	110,000	110,000
Equipment Repairs	60,000	60,000
Vehicle Repairs	20,000	20,000
Equipment Rental	5,000	5,000
Other Services	2,000	2,000
(4) Total	\$900,300	\$ 871,754

(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	\$162,500	\$ 177,500
Telephone and Postage	6,000	6,000
Staff Travel and In-Service	500	500
(5) Total	\$169,000	\$ 184,000

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

Custodial Supplies	\$166,000	\$ 165,500
Natural Gas	250,000	250,000
Electricity	750,000	750,000
Heating Oil	5,000	5,000
Gasoline/Diesel Fuel	19,000	18,000
(6) Total	\$1,190,000	\$ 1,188,500

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 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 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Copier Equipment	\$ 1,000	\$ 1,000
Other Equipment	3,500	3,500
(4) Total	\$4,500	\$ 4,500

(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	2,605,534	2,484,955
Contracted Transportation - Non-Public Schools	610,283	592,508
Special Education Transportation	60,000	50,000
Supervisor's Telephone & Postage	2,000	2,000
Supervisor's Travel	1,500	1,500
Software Maintenance	5,000	5,000
(5) Total	\$3,289,317	\$ 3,140,963

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

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 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 2014-2015**

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 1.6 secretaries and the Director of Technology, 2 Assistant Directors and 3 technicians.

<u>ITEM</u>	<u>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Director of Human Resources	\$96,254	\$ 93,636
Director of Technology & Assistants	207,736	202,828
Clerical	62,136	60,279
Computer Technicians	108,323	106,409
(1) Total	\$474,449	\$ 463,152

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) 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	\$101,532	\$ 78,412
Social Security	36,296	35,431
Employee Health Insurance	118,640	122,959
Unemployment & Workers' Compensation	4,448	4,448
Tuition	1,500	1,500
2) Total	\$262,416	\$ 242,750

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

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

(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	\$15,000	\$ 12,000
Copier Rental	3,300	3,300
(4) Total	\$18,300	\$ 15,300

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
Telephone and Postage – Technology	\$5,000	\$ 5,000
Telephone and Postage – Personnel	2,550	2,550
Internet Connection/Filtering Software	74,000	35,500
Advertising – Personnel	2,000	2,000
Printing & Binding – Personnel	200	200
Travel – Technology	700	700
Travel – Personnel	5,400	1,400
(5) Total	\$89,850	\$ 47,350

(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	\$155,870	\$ 168,000
Personnel Supplies	8,300	8,300
(6) Total	\$164,170	\$ 176,300

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

New Equipment-Technology	\$15,000	\$ 13,600
Replacement Equipment-Technology	93,300	64,800
(7) Total	\$108,300	\$ 78,400

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

Technology	\$300	\$ 300
Personnel	0	500
(8) Total	\$300	\$ 800

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Chester County Intermediate Unit General Administration Budget Contribution	\$21,094	\$ 20,978
(5) Total	\$21,094	\$ 20,978

OXFORD AREA SCHOOL DISTRICT
EXPENDITURES SUMMARY
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES
BUDGET 2014-2015

<u>ACCOUNT</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2013-2014</u>	<u>PERCENT CHANGE</u>
3200 STUDENT ACTIVITIES	\$979,138	\$885,461	10.58%
3300 COMMUNITY SERVICES	26,033	27,930	-6.79%
TOTAL NON-INSTRUCTIONAL SERVICES	<u>\$1,005,171</u>	<u>\$913,391</u>	<u>10.05%</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 2014-2015

		2014-2015	2013-2014
3200 STUDENT ACTIVITIES			
(1)	Salaries	\$ 424,544	\$ 409,763
(2)	Benefits	153,834	104,923
(3)	Professional Services	62,310	60,125
(4)	Purchased Property Services	24,000	22,000
(5)	Other Purchased Services	174,500	159,800
(6)	Supplies	36,150	31,550
(7)	Property	35,000	47,500
(8)	Other Objects	68,800	49,800
		<u>\$ 979,138</u>	<u>\$ 885,461</u>
3300 COMMUNITY SERVICES			
(1)	Salaries	\$ 3,900	\$ 2,753
(2)	Benefits	1,133	677
(3)	Professional Services	0	0
(5)	Other Purchased Services	20,500	20,500
(6)	Supplies	500	4,000
		<u>\$ 26,033</u>	<u>\$ 27,930</u>
TOTAL 3000 SERIES		<u><u>\$ 1,005,171</u></u>	<u><u>\$ 913,391</u></u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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 in the secondary schools, an Athletic Director, an Athletic Trainer, 60 Coaches of athletic teams, 8 Band or Choral Directors and 33 Sponsors of classes and clubs.

<u>ITEM</u>	<u>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Elementary Student Activities	\$24,676	\$ 24,676
Secondary Student Activities	67,177	67,177
Athletic Director	48,546	16,557
Athletic Trainer	44,951	43,770
Athletic Coaches	231,594	199,851
Department Chairs	7,600	10,600
(1) Total	\$424,544	\$ 362,631

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$90,852	\$ 61,394
Social Security	32,477	27,740
Employee Health Insurance	29,393	15,233
Unemployment & Worker' Compensation	1,112	556
(2) Total	\$153,834	\$ 104,923

(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	\$4,010	\$ 3,825
Officials	37,300	35,300
Security Guards	9,000	9,000
Other Workers	12,000	12,000
(3) Total	\$62,310	\$ 60,125

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Diamond-Tex/Field Marking Paint	\$12,000	\$ 10,000
Repair Football Equipment	12,000	12,000
(4) Total	\$24,000	\$ 22,000

(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	\$48,500	\$ 43,000
Student Activities Trips - Secondary	15,000	8,800
Band and Athletic Trips	79,000	77,000
Sports Insurance	19,000	18,000
Athletic Telephone Service	2,000	2,000
High School Printing	8,000	8,000
Athletic Travel - High School	3,000	3,000
(5) Total	\$174,500	\$ 159,800

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

Student Activity Supplies – Elementary	\$25,450	\$ 21,500
Student Activity Supplies – Secondary	1,000	1,000
Athletic Supplies – Penn’s Grove	3,700	3,000
Athletic Supplies - High School	6,000	6,000
(6) Total	\$36,150	\$ 31,550

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
New Equipment		
Activities - High School	\$1,000	\$ 1,000
Athletics - High School	20,000	20,000
 Replacement Equipment		
Athletics - Penn's Grove	4,000	16,500
Athletics - High School	10,000	10,000
(7) Total	\$35,000	\$ 47,500

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

Activities - Elementary	\$28,500	\$ 23,500
Activities - Secondary	24,500	10,500
Athletics	15,800	15,800
(8) Total	\$68,800	\$ 49,800

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Community Activities-Title I	\$3,900	\$ 2,753
(1) Total	\$3,900	\$ 2,753

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 21.4%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$835	\$ 466
Social Security	298	211
(2) Total	\$1,133	\$ 677

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

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

(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	500
(5) Total	\$20,500	\$ 20,500

(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	\$500	\$4,000
(6) Total	\$500	\$ 4,000

OXFORD AREA SCHOOL DISTRICT

**EXPENDITURES SUMMARY
OTHER OUTLAYS - 5000 SERIES**

BUDGET 2014-2015

<u>ACCOUNT</u>	<u>BUDGET 2014-2015</u>	<u>BUDGET 2013-2014</u>	<u>PERCENT CHANGE</u>
5100 DEBT SERVICE	\$6,106,445	\$6,307,918	-3.19%
5200 FUND TRANSFERS	0	0	0.00%
5900 BUDGETARY RESERVE	100,000	100,000	0.00%
TOTAL OTHER OUTLAYS	<u>\$6,206,445</u>	<u>\$6,407,918</u>	<u>-3.14%</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 2014-2015

	2014-2015	2013-2014
5100 DEBT SERVICE		
(8) Other Objects	\$ 2,566,445	\$ 2,947,918
(9) Principal on Debt	<u>3,540,000</u>	<u>3,360,000</u>
	<u>\$ 6,106,445</u>	<u>\$ 6,307,918</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>\$ 6,206,445</u></u>	<u><u>\$ 6,407,918</u></u>

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015 AMOUNT</u>	<u>2013-2014 AMOUNT</u>
General Obligation Bonds	\$2,551,445	\$ 2,932,918
Refund of Prior Receipts	15,000	15,000
(8) Total	\$2,566,445	\$ 2,947,918

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

General Obligation Bonds	\$3,540,000	\$ 3,360,000
(9) Total	\$3,540,000	\$ 3,360,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</u> <u>AMOUNT</u>
Capital Reserve Fund Transfer	\$ 0	\$ 0
(9) Total	\$ 0	\$0

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2014-2015**

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>2014-2015</u> <u>AMOUNT</u>	<u>2013-2014</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 2014-2015

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 2014-2015

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 2014-2015

	<u>2014-2015 BUDGET</u>	<u>2013-2014 BUDGET</u>
<u>Capital Reserve Fund</u>		
<u>Beginning Balance</u>	\$ 4,119,631	\$ 4,455,055
<u>Revenue</u>		
Interest Income	\$ 15,000	\$ 15,000
General Fund Transfer - Fund Balance Allocation	<u>500,000</u>	<u>419,936</u>
Total Revenue & Fund Transfer Appropriation	<u>\$ 515,000</u>	<u>\$ 434,936</u>
<u>Total Available</u>	\$4,634,631	\$4,889,991
<u>Expenditures</u>		
Existing Project Improvements/Replacements	<u>\$ 966,600</u>	<u>\$ 657,000</u>
<u>Capital Reserve Fund</u>		
<u>Ending Balance Unreserved</u>	<u><u>\$3,668,031</u></u>	<u><u>\$4,232,991</u></u>

OXFORD AREA SCHOOL DISTRICT

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET 2014-2015

<u>4200 Existing Project Improvements</u>	<u>2014-2015 BUDGET</u>	<u>2013-2014 BUDGET</u>
Paving and Seal Coating	60,000	54,000
Ceiling Replacement	120,500	39,000
Window and Door Replacement	0	19,000
Floor/Carpeting	25,000	7,000
HVAC	14,900	47,000
Hot Water Heaters	19,700	0
Electrical Switch Gears	3,500	9,000
Lighting	347,500	62,000
Building Access	35,000	0
Fire Alarm Installation	110,500	171,000
Technology	150,000	0
Athletic Equipment	0	40,000
Intercom System	0	15,000
District Phone System	0	80,000
District Signage	0	10,000
Playground Equipment	0	58,000
Transportation	80,000	46,000
	<u>\$966,600</u>	<u>\$657,000</u>

OXFORD AREA SCHOOL DISTRICT

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET 2014-2015

	Line	Total
	Amount	Amount
<u>4200 Existing Project Improvements</u>		
Paving, Drainage & Seal Coating		
Elk Ridge-Barn	\$20,000	
High School	<u>40,000</u>	\$60,000
Ceiling Replacement		
Nottingham		120,500
Floor/Carpeting		
Administration		25,000
HVAC		
Jordan Bank	3,300	
Elk Ridge	3,300	
Nottingham	<u>8,300</u>	14,900
Hot Water Heaters		
Jordan Bank		19,700
Electrical Switch Gears		
Penn's Grove		3,500
Lighting		
Nottingham-Classrooms		347,500
Building Access		
Sapphire		35,000
Fire Alarm Installation		
Elk Ridge		110,500

OXFORD AREA SCHOOL DISTRICT

**CAPITAL PROJECTS FUND
CAPITAL RESERVE FUND**

BUDGET 2014-2015

	Line	Total
	Amount	Amount
<u>4200 Existing Project Improvements</u>		
Technology		
iPad Rental		150,000
Transportation		
Wheeled Loader		80,000
		<u>\$966,600</u>

OXFORD AREA SCHOOL DISTRICT

CAPITAL PROJECTS FUND CAPITAL RESERVE FUND

BUDGET 2014-2015

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
2014-2015 THROUGH 2018-2019**

<u>PROJECT</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Paving, Drainage & Seal Coating					
Jordan Bank		\$10,000			
Elk Ridge-Barn	\$20,000				
Nottingham		75,000			
Hopewell			\$30,000		
Penn's Grove		25,000			
High School	40,000				
Fencing					
Sports Complex		45,000	45,000	\$45,000	
Tennis Court Repairs					
High School		60,000			
Roofing					
Administration		100,000			
Door Replacement					
Jordan Bank-Interior		40,000	40,000		
Elk Ridge-Interior		40,000	40,000		
Nottingham-Exterior Gym			50,000	50,000	
High School-Gym				20,000	
Ceiling Replacement					
Nottingham	120,500				
Floor/Carpeting					
Administration	25,000				
Nottingham		250,000			
HVAC					
Jordan Bank	3,300				
Elk Ridge	3,300				
Nottingham	8,300				
Hot Water Heaters					
Jordan Bank	19,700				
Hopewell		25,000			

**OXFORD AREA SCHOOL DISTRICT
MAINTENANCE PLAN
2014-2015 THROUGH 2018-2019**

<u>PROJECT</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Electrical Switch Gears					
Jordan Bank			2,500		
Elk Ridge			2,500		
Nottingham			5,000		
Hopewell/Complex		3,000			
Penn's Grove High School	3,500			3,000	
Administration		2,000			
Lighting					
Nottingham-Classrooms	347,500				
High School-Parking Lots		100,000			
Duct/Coil Cleaning					
Jordan Bank		14,000			
Elk Ridge			25,000		
Nottingham		33,000			
High School				150,000	
Building Access					
Sapphire	35,000				
Fire Alarm Installation					
Jordan Bank		150,000			
Elk Ridge	110,500				
Technology					
iPad Rental	150,000	150,000	150,000	150,000	\$150,000
Transportation					
Student Van		20,000	20,000	20,000	
Wheeled Loader	80,000				
TOTAL	\$966,600	\$1,142,000	\$410,000	\$438,000	\$150,000

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PROPRIETARY FUND

BUDGET SUMMARY

OXFORD AREA SCHOOL DISTRICT

**PROPRIETARY FUND
CAFETERIA FUND**

BUDGET 2014-2015

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	2.58	1.32	1.63	0.41
FREE	2.98	1.62	1.93	0.82

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 2014-2015

The proposed budget for Food Service requires an increase only in selected ala carte items. Lunch prices at Jordan Bank, Nottingham and Elk Ridge will continue to 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 continue to be \$2.30 for students and \$3.30 for adults. Students who qualify to receive reduced price meals will pay \$.40. Breakfast prices will continue to 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.

	<u>BREAKFAST</u>			<u>LUNCH</u>		
	<u>STUDENT</u>	<u>REDUCED</u>	<u>ADULT</u>	<u>STUDENT</u>	<u>REDUCED</u>	<u>ADULT</u>
ELEMENTARY						
JB, Nott, ER	0.80	0.30	A la carte	1.80	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 2014-2015

	<u>2014-2015</u>	<u>2013-2014</u>
	BUDGET	BUDGET
<u>OPERATING REVENUE:</u>		
Sale of Food:		
Student Lunch Sales	\$725,000	\$738,500
Student Breakfast Sales	25,650	35,800
Adult Sales	29,650	12,100
Special Sales	46,000	36,000
Other	6,000	0
Total Operating Revenue	<u>\$832,300</u>	<u>\$822,400</u>
<u>OPERATING EXPENSES:</u>		
Salaries	\$569,150	\$561,440
Payroll Taxes	44,400	43,795
Employee Benefits	335,000	293,705
Employee Uniforms	3,500	4,000
Food	614,200	624,000
Supplies	28,200	30,000
Utilities/Trash	80,000	80,000
Equipment	5,000	5,000
Maintenance	15,500	12,500
Other	2,000	2,500
Depreciation	80,000	80,000
Total Operating Expenses	<u>\$1,776,950</u>	<u>\$1,736,940</u>
OPERATING REVENUE OVER (UNDER)	<u>(\$944,650)</u>	<u>(\$914,540)</u>
<u>NON-OPERATING REVENUES:</u>		
Operating Grants	\$902,400	\$873,765
Investment Earnings	200	235
Total Non-operating Revenues	<u>\$902,600</u>	<u>\$874,000</u>
NET INCOME (LOSS)	<u>(\$42,050)</u>	<u>(\$40,540)</u>

OXFORD AREA SCHOOL DISTRICT
CAFETERIA FUND
BUDGET OF REVENUE AND EXPENSES

BUDGET 2014-2015

	<u>2014-2015</u> <u>BUDGET</u>	<u>2013-2014</u> <u>BUDGET</u>
<u>CASH RECONCILIATION:</u>		
Beginning Fund Balance	\$721,600	\$727,961
Net Income (Loss)	(42,050)	(40,540)
Depreciation	80,000	80,000
Ending Fund Balance	<u><u>\$759,550</u></u>	<u><u>\$767,421</u></u>

BREAKFASTS SERVED

Free	69,000	70,600
Reduced	5,200	6,300
Paid	15,000	19,200
Total	<u><u>89,200</u></u>	<u><u>96,100</u></u>

LUNCHES SERVED

Free	179,000	176,400
Reduced	26,700	30,600
Paid	121,800	134,500
Total	<u><u>327,500</u></u>	<u><u>341,500</u></u>

**MISCELLANEOUS
STATISTICAL DATA**

(Unaudited)

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION

BUDGET 2014-2015

FUNCTION OBJECT	2014-2015 <u>BUDGET</u>	2013-2014 <u>BUDGET</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>
6000 LOCAL SOURCES					
Real Estate Taxes	\$30,855,973	\$30,586,142	\$30,398,098	\$29,936,676	\$29,939,201
Interim Taxes	150,000	200,000	472,119	107,286	217,250
Utility Taxes	45,000	47,000	46,090	47,419	46,739
Earned Income Taxes	2,350,000	2,178,000	2,442,107	2,095,371	2,054,857
Transfer Tax	350,000	328,000	353,408	358,221	300,543
Delinquent Taxes	1,010,000	1,200,000	1,090,163	1,073,112	1,328,932
Investment Earnings	125,000	125,000	99,953	93,516	118,393
Student Activity Income	221,660	186,873	217,172	181,692	158,732
Pass-Through Funds	350,000	402,136	465,198	474,363	612,968
Rental Income	146,000	146,000	164,578	159,484	145,584
Tuition Income	0	0	750	4,250	3,600
Contributions	13,819	12,943	11,223	18,860	125
Miscellaneous Income	50,000	50,000	49,888	51,550	74,537
Refund of Prior Years' Exp.	50,000	50,000	69,855	68,437	47,248
TOTAL LOCAL REVENUE	<u>\$35,717,452</u>	<u>\$35,512,094</u>	<u>\$35,880,602</u>	<u>\$34,670,236</u>	<u>\$35,048,709</u>
7000 STATE SOURCES					
Basic Education Funding	\$11,709,085	\$11,691,681	\$11,418,546	\$11,418,037	\$10,290,466
Charter Schools	0	0	0	0	1,194,214
Tuition - 1305	50,000	50,000	53,806	11,632	2,930
Migrant Education	0	0	1,478	1,064	1,877
Special Education	1,756,914	1,689,061	1,695,184	1,696,795	1,696,795
Educational Assistance Program	0	0	0	0	88,597
Transportation	1,686,582	1,746,582	1,553,687	1,809,522	1,623,051
Rental & Sinking Fund	896,035	943,561	917,754	1,020,777	1,345,000
Medical Reimbursement	80,000	80,000	78,491	81,532	77,062
Property Tax Reduction Allocation	1,566,120	1,563,852	1,562,926	1,566,325	1,588,431
PA Accountability Grants	186,084	186,084	186,084	186,084	473,632
Extra Grants	20,000	0	0	0	1,463
Social Security	823,078	807,529	853,035	826,739	799,274
Retirement	2,302,473	1,787,122	1,137,617	839,469	593,890
TOTAL STATE REVENUE	<u>\$21,076,371</u>	<u>\$20,545,472</u>	<u>\$19,458,607</u>	<u>\$19,457,976</u>	<u>\$19,776,682</u>
8000 FEDERAL SOURCES					
Title I	\$522,984	\$620,418	\$498,997	\$475,342	\$650,146
Title II	89,458	83,733	109,413	102,977	120,789
Medical Assistance	20,000	50,000	161,195	318,199	123,107
ARRA Funds	0	0	0	17,430	2,314,778
Other Federal Programs	0	0	77,106	79,631	91,988
TOTAL FEDERAL REVENUE	<u>\$632,442</u>	<u>\$754,151</u>	<u>\$846,710</u>	<u>\$993,579</u>	<u>\$3,300,808</u>
9000 OTHER FINANCING SOURCES					
Sale of Fixed Assets	\$0	\$0	\$5,344	\$785	\$5,691
Capital Projects Fund Transfers	0	0	2,595,691	0	0
TOTAL OTHER FINANCING SOURCES	<u>\$0</u>	<u>\$0</u>	<u>\$2,601,035</u>	<u>\$785</u>	<u>\$5,691</u>
TOTAL ALL REVENUES	<u>\$57,426,265</u>	<u>\$56,811,717</u>	<u>\$58,786,955</u>	<u>\$55,122,577</u>	<u>\$58,131,890</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2014-2015

FUNCTION OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	2012-2013 ACTUAL	2011-2012 ACTUAL	2010-2011 ACTUAL
1100 REGULAR PROGRAMS					
Salaries	\$12,402,409	\$12,419,776	\$12,135,218	\$11,746,176	\$11,643,151
Fringe Benefits	7,149,239	6,454,948	4,528,862	4,007,247	3,931,152
Purchased Prof Services	396,730	408,322	461,905	488,709	450,690
Purchased Prop Services	118,294	117,694	116,052	115,608	114,136
Other Contract Services	3,953,656	3,797,690	3,455,500	3,672,577	3,672,315
Supplies	531,117	561,877	556,598	555,020	740,482
Property	59,985	56,450	54,613	60,694	74,520
Other Objects	17,450	18,790	14,913	14,197	14,986
TOTAL REGULAR PROGRAMS	<u>\$24,628,880</u>	<u>\$23,835,547</u>	<u>\$21,323,661</u>	<u>\$20,660,228</u>	<u>\$20,641,432</u>
1200 SPECIAL PROGRAMS					
Salaries	\$2,657,114	\$2,708,234	\$2,532,549	\$2,631,473	\$2,591,713
Fringe Benefits	1,422,471	1,396,935	1,259,029	1,211,334	1,086,521
Purchased Prof Services	4,121,496	3,809,466	4,105,666	3,002,932	3,453,818
Purchased Prop Services	4,700	4,700	2,451	2,632	2,411
Other Contract Services	2,371,324	2,109,401	1,964,423	1,964,445	1,982,551
Supplies	38,410	30,675	21,290	24,860	56,601
Property	6,700	3,700	5,981	2,036	31,001
Other Objects	2,400	2,600	1,100	755	768
TOTAL SPECIAL PROGRAMS	<u>\$10,624,615</u>	<u>\$10,065,711</u>	<u>\$9,892,489</u>	<u>\$8,840,466</u>	<u>\$9,205,384</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	1,710,396	1,354,451	1,098,019	1,087,211	1,133,576
Supplies	0	0	0	0	0
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
TOTAL VOCATIONAL PROGRAMS	<u>\$1,710,396</u>	<u>\$1,354,451</u>	<u>\$1,098,019</u>	<u>\$1,087,211</u>	<u>\$1,133,576</u>
1400 OTHER INSTR PROGRAMS					
Salaries	\$72,409	\$76,278	\$72,741	\$61,405	\$145,596
Fringe Benefits	21,035	18,749	7,511	9,166	21,389
Purchased Prof Services	0	0	0	0	44,288
Other Contract Services	0	0	0	2,213	8,995
Supplies	0	0	0	0	1,779
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
TOTAL OTHER PROGRAMS	<u>\$93,444</u>	<u>\$95,027</u>	<u>\$80,252</u>	<u>\$72,784</u>	<u>\$222,047</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2014-2015

FUNCTION OBJECT	2014-2015 <u>BUDGET</u>	2013-2014 <u>BUDGET</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>
2100 PUPIL SERVICES					
Salaries	\$899,204	\$898,897	\$902,092	\$873,091	\$793,023
Fringe Benefits	520,661	489,590	456,126	399,458	373,290
Purchased Prof Services	4,200	22,000	4,200	6,136	13,600
Other Contract Services	25,680	19,330	14,540	13,809	18,025
Supplies	13,955	8,180	7,935	7,758	7,951
Property	370	370	39	370	0
Other Objects	1,765	1,970	1,278	1,190	1,425
TOTAL PUPIL SERVICES	<u>\$1,465,835</u>	<u>\$1,440,337</u>	<u>\$1,386,210</u>	<u>\$1,301,813</u>	<u>\$1,207,314</u>
2200 SUPPORT SERV-INSTRUCT					
Salaries	\$810,559	\$745,055	\$477,381	\$605,123	\$700,837
Fringe Benefits	441,955	329,674	278,850	315,128	332,115
Purchased Prof Services	11,450	58,513	41,493	42,050	256,604
Purchased Prop Services	3,300	3,300	2,500	2,500	2,694
Other Contract Services	13,740	11,155	12,164	8,693	10,423
Supplies	96,944	88,491	73,797	69,329	80,068
Property	13,944	15,100	11,883	10,094	20,684
Other Objects	4,485	2,570	1,964	2,402	2,923
TOTAL SUPPORT-INSTRUCT	<u>\$1,396,377</u>	<u>\$1,253,858</u>	<u>\$900,032</u>	<u>\$1,055,319</u>	<u>\$1,406,348</u>
2300 SUPPORT SERV-ADMIN					
Salaries	\$1,843,531	\$1,825,464	\$1,708,058	\$1,779,942	\$1,650,956
Fringe Benefits	993,550	921,188	776,292	745,692	663,204
Purchased Prof Services	129,000	124,500	152,799	97,808	104,140
Purchased Prop Services	30,649	30,649	29,384	29,179	29,958
Other Contract Services	145,769	118,024	102,514	64,014	79,341
Supplies	15,600	16,705	10,334	13,022	12,007
Property	0	0	0	0	0
Other Objects	21,500	21,400	19,648	19,962	19,864
TOTAL SUPPORT-ADMIN	<u>\$3,179,599</u>	<u>\$3,057,930</u>	<u>\$2,799,029</u>	<u>\$2,749,619</u>	<u>\$2,559,469</u>
2400 SUPPORT SERV-PUPIL HEALTH					
Salaries	\$346,455	\$343,994	\$333,823	\$377,727	\$341,212
Fringe Benefits	237,810	226,585	213,319	200,939	190,381
Purchased Prof Services	3,500	2,000	2,261	1,010	883
Purchased Prop Services	480	455	173	434	234
Other Contract Services	6,005	3,715	3,667	3,699	3,436
Supplies	6,450	6,450	5,739	5,973	5,892
Property	900	250	2,917	218	871
Other Objects	530	530	500	500	375
TOTAL PUPIL HEALTH	<u>\$602,130</u>	<u>\$583,979</u>	<u>\$562,399</u>	<u>\$590,501</u>	<u>\$543,283</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2014-2015

FUNCTION OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	2012-2013 ACTUAL	2011-2012 ACTUAL	2010-2011 ACTUAL
2500 SUPPORT SERV-BUSINESS					
Salaries	\$435,979	\$417,433	\$399,964	\$390,554	\$372,090
Fringe Benefits	221,271	200,465	173,137	137,080	138,243
Purchased Prop Services	5,900	6,200	2,450	2,451	2,015
Other Contract Services	16,500	16,200	12,243	8,892	14,331
Supplies	7,500	7,400	3,976	3,843	7,533
Property	2,000	2,100	0	798	0
Other Objects	2,100	2,100	1,736	1,920	2,100
TOTAL SUPPORT-BUSINESS	<u>\$691,250</u>	<u>\$651,898</u>	<u>\$593,506</u>	<u>\$545,537</u>	<u>\$536,312</u>
2600 OPERATION/MAINT OF PLANT					
Salaries	\$790,844	\$785,897	\$749,926	\$778,603	\$727,726
Fringe Benefits	555,001	586,269	592,227	493,113	518,424
Purchased Prof Services	631,907	529,640	510,453	507,659	496,699
Purchased Prop Services	900,300	871,754	732,569	740,611	769,803
Other Contract Services	169,000	184,000	166,383	168,145	159,158
Supplies	1,190,000	1,188,500	838,148	1,006,428	1,163,670
Property	40,000	40,000	9,548	10,138	6,577
Other Objects	500	500	0	63	0
TOTAL OP/MAINT OF PLANT	<u>\$4,277,552</u>	<u>\$4,186,560</u>	<u>\$3,599,254</u>	<u>\$3,704,760</u>	<u>\$3,842,058</u>
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	4,500	0	99	1,000
Other Contract Services	3,289,317	3,140,963	3,362,391	2,699,970	2,865,317
Supplies	542,200	542,200	0	480,159	410,544
Property	10,000	10,000	0	760	0
Other Objects	300	300	0	0	50
TOTAL TRANSPORTATION	<u>\$3,846,317</u>	<u>\$3,697,963</u>	<u>\$3,362,391</u>	<u>\$3,180,988</u>	<u>\$3,276,910</u>
2800 SUPPORT SERV-CENTRAL					
Salaries	\$474,449	\$463,152	\$451,679	\$400,763	\$411,903
Fringe Benefits	262,416	242,750	217,545	161,753	194,412
Purchased Prof Services	21,300	21,300	17,407	69,830	36,731
Purchased Prop Services	18,300	15,300	10,057	11,901	11,677
Other Contract Services	89,850	47,350	21,925	37,862	42,898
Supplies	164,170	176,300	161,238	134,454	134,648
Property	108,300	78,400	260,719	84,701	47,737
Other Objects	800	800	760	639	622
TOTAL SUPPORT-CENTRAL	<u>\$1,139,585</u>	<u>\$1,045,352</u>	<u>\$1,141,330</u>	<u>\$901,903</u>	<u>\$880,628</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2014-2015

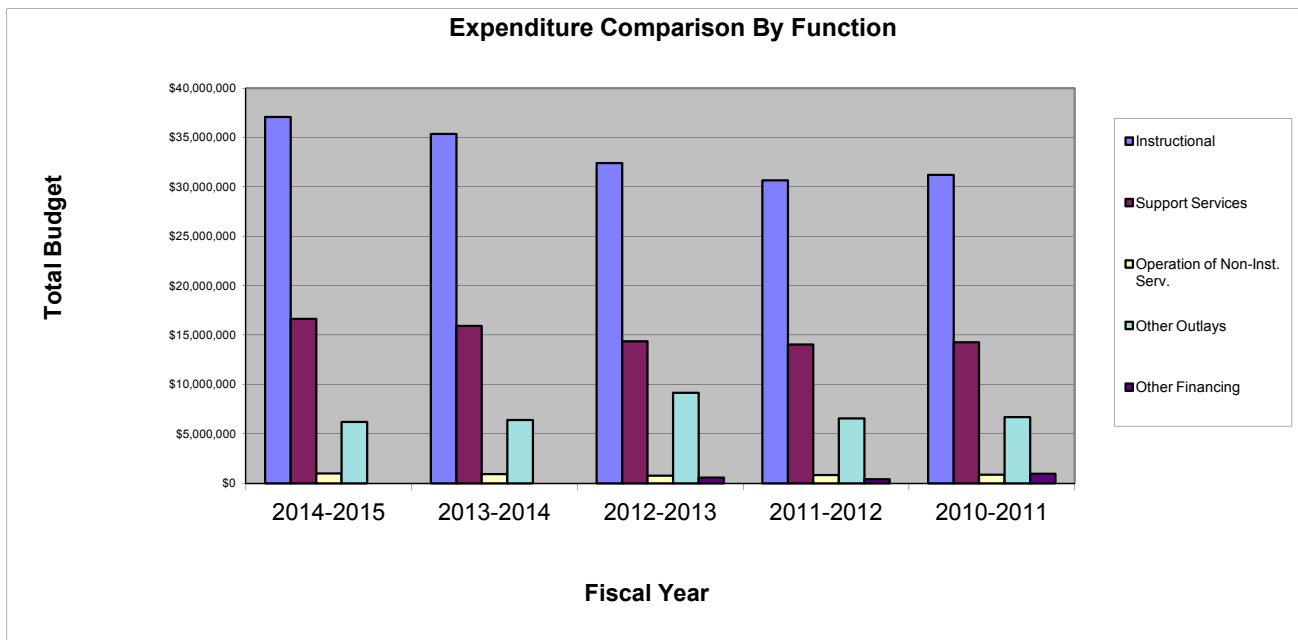
FUNCTION OBJECT	2014-2015 <u>BUDGET</u>	2013-2014 <u>BUDGET</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>
2900 OTHER SUPPORT SERVICES					
Other Contract Services	<u>\$21,094</u>	<u>\$20,978</u>	<u>\$21,094</u>	<u>\$20,674</u>	<u>\$22,534</u>
 3200 OPERATION OF NON-INSTR SERVICES-STUDENT ACTIVITIES					
Salaries	\$424,544	\$409,763	\$350,476	\$396,465	\$424,654
Fringe Benefits	153,834	104,923	55,155	94,996	97,803
Purchased Prof Services	62,310	60,125	40,801	42,204	46,588
Purchased Prop Services	24,000	22,000	23,339	21,713	13,849
Other Contract Services	174,500	159,800	155,062	140,067	121,969
Supplies	36,150	31,550	25,594	23,253	25,334
Property	35,000	47,500	31,267	33,679	40,903
Other Objects	68,800	49,800	59,605	48,217	45,637
TOTAL STUDENT ACTIVITIES	<u>\$979,138</u>	<u>\$885,461</u>	<u>\$741,299</u>	<u>\$800,594</u>	<u>\$816,737</u>
 3300 OPERATION OF NON-INSTR SERVICES-COMMUNITY SERVICES					
Salaries	\$3,900	\$2,753	\$8,526	\$9,402	\$8,200
Fringe Benefits	1,133	677	1,459	1,419	1,215
Purchased Prof Services	0	0	250	350	2,000
Other Contract Services	20,500	20,500	18,730	17,060	15,669
Supplies	500	4,000	3,788	1,867	6,006
TOTAL COMMUNITY SERVICES	<u>\$26,033</u>	<u>\$27,930</u>	<u>\$32,753</u>	<u>\$30,098</u>	<u>\$33,090</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	\$2,566,445	\$2,947,918	\$2,985,219	\$3,391,202	\$3,594,305
Other Financing Uses	3,540,000	3,360,000	6,165,000	3,170,000	3,100,000
TOTAL DEBT SERVICE	<u>\$6,106,445</u>	<u>\$6,307,918</u>	<u>\$9,150,219</u>	<u>\$6,561,202</u>	<u>\$6,694,305</u>
 5200 INTERFUND TRANSFERS					
Other Financing Uses	<u>\$0</u>	<u>\$0</u>	<u>\$578,393</u>	<u>\$421,213</u>	<u>\$966,805</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>\$60,888,690</u>	<u>\$58,610,900</u>	<u>\$57,262,330</u>	<u>\$52,524,910</u>	<u>\$53,988,232</u>

OXFORD AREA SCHOOL DISTRICT

REVENUE & EXPENDITURE BY SOURCE/MAJOR FUNCTION FIVE YEAR COMPARISON

BUDGET 2014-2015

<u>REVENUES (BY SOURCE)</u>	2014-2015 <u>BUDGET</u>	2013-2014 <u>BUDGET</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>	2010-2011 <u>ACTUAL</u>
Local Sources	\$35,717,452	\$35,512,094	\$35,880,602	\$34,670,236	\$35,048,709
State Sources	21,076,371	20,545,472	19,458,607	19,457,976	19,776,682
Federal Sources	632,442	754,151	846,710	993,579	3,300,808
Other Financing Sources	<u>0</u>	<u>0</u>	<u>2,601,035</u>	<u>785</u>	<u>5,691</u>
Total Revenues	<u>\$57,426,265</u>	<u>\$56,811,717</u>	<u>\$58,786,955</u>	<u>\$55,122,577</u>	<u>\$58,131,890</u>
 <u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	\$37,057,335	\$35,350,736	\$32,394,421	\$30,660,689	\$31,202,439
Support Services	16,619,739	15,938,855	14,365,245	14,051,115	14,274,856
Operation of Non-Inst. Serv.	1,005,171	913,391	774,052	830,691	849,827
Facilities Acquisition	0	0	0	0	0
Other Outlays	<u>6,206,445</u>	<u>6,407,918</u>	<u>9,150,219</u>	<u>6,561,202</u>	<u>6,694,305</u>
Total Expenditures	<u>60,888,690</u>	<u>58,610,900</u>	<u>56,683,937</u>	<u>52,103,697</u>	<u>53,021,427</u>
Other Financing	<u>0</u>	<u>0</u>	<u>578,393</u>	<u>421,213</u>	<u>966,805</u>
Total	<u>\$60,888,690</u>	<u>\$58,610,900</u>	<u>\$57,262,330</u>	<u>\$52,524,910</u>	<u>\$53,988,232</u>
 Excess Funds	 <u>(\$3,462,425)</u>	 <u>(\$1,799,183)</u>	 <u>\$1,524,625</u>	 <u>\$2,597,666</u>	 <u>\$4,143,658</u>



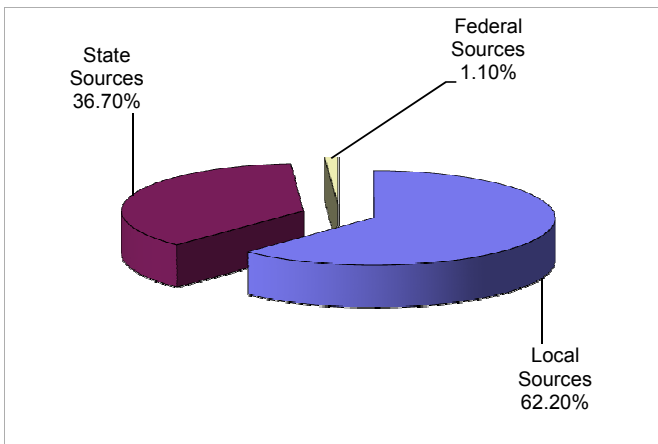
OXFORD AREA SCHOOL DISTRICT

REVENUE & EXPENDITURE PERCENTAGE FIVE YEAR COMPARISON

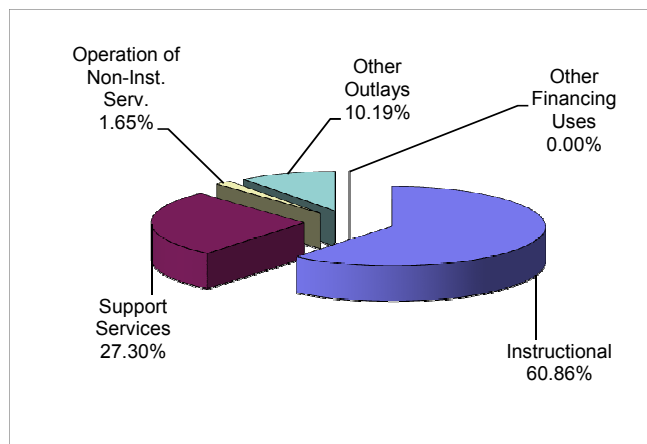
BUDGET 2014-2015

<u>REVENUES (BY SOURCE)</u>	<u>2014-2015 BUDGET</u>	<u>2013-2014 BUDGET</u>	<u>2012-2013 ACTUAL</u>	<u>2011-2012 ACTUAL</u>	<u>2010-2011 ACTUAL</u>
Local Sources	62.20%	62.51%	61.03%	62.90%	60.29%
State Sources	36.70%	36.16%	33.10%	35.30%	34.02%
Federal Sources	1.10%	1.33%	1.44%	1.80%	5.68%
Other Financing Sources	0.00%	0.00%	4.42%	0.00%	0.01%
Total Revenues	100.00%	100.00%	100.00%	100.00%	100.00%
<u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	60.86%	60.31%	56.57%	58.37%	57.79%
Support Services	27.30%	27.19%	25.09%	26.75%	26.44%
Operation of Non-Inst. Serv.	1.65%	1.56%	1.35%	1.58%	1.57%
Facilities Acquisition	0.00%	0.00%	0.00%	0.00%	0.00%
Other Outlays	10.19%	10.93%	15.98%	12.49%	12.40%
Total Expenditures	100.00%	100.00%	98.99%	99.20%	98.21%
Other Financing Uses	0.00%	0.00%	1.01%	0.80%	1.79%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

OXFORD AREA SCHOOL DISTRICT
Revenues by Source
2014-2015 Budget



OXFORD AREA SCHOOL DISTRICT
Expenditures by Function
2014-2015 Budget



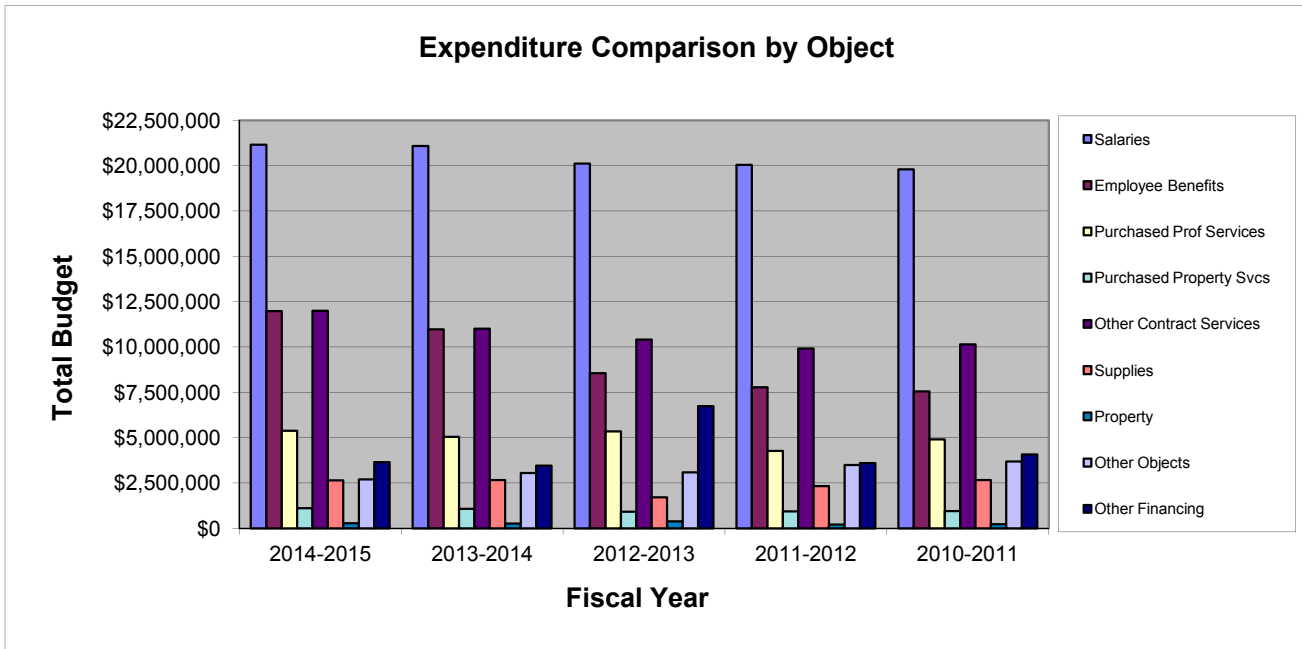
OXFORD AREA SCHOOL DISTRICT

EXPENDITURES BY OBJECT FIVE YEAR COMPARISON

BUDGET 2014-2015

OBJECT	2014-2015 BUDGET	2013-2014 BUDGET	2012-2013 ACTUAL	2011-2012 ACTUAL	2010-2011 ACTUAL
Salaries	\$ 21,161,397	\$ 21,096,696	\$ 20,122,433	\$ 20,050,725	\$ 19,811,061
Employee Benefits	11,980,376	10,972,753	8,559,512	7,777,324	7,548,148
Purchased Prof Services	5,381,893	5,035,866	5,337,235	4,258,689	4,906,042
Purchased Property Svcs	1,110,423	1,076,552	918,975	927,128	947,777
Other Contract Services	12,007,331	11,003,557	10,408,655	9,909,329	10,150,537
Supplies	2,642,996	2,662,328	1,708,437	2,325,967	2,652,515
Property	277,199	253,870	376,967	203,488	222,293
Other Objects	2,687,075	3,049,278	3,086,723	3,481,046	3,683,054
Other Financing	3,640,000	3,460,000	6,743,393	3,591,213	4,066,805
Total	\$60,888,690	\$58,610,900	\$ 57,262,330	\$ 52,524,910	\$53,988,232

Salaries	34.75%	35.99%	35.14%	38.17%	36.70%
Employee Benefits	19.68%	18.72%	14.95%	14.81%	13.98%
Purchased Prof Services	8.84%	8.59%	9.32%	8.11%	9.09%
Purchased Property Svcs	1.82%	1.84%	1.60%	1.77%	1.76%
Other Contract Services	19.72%	18.77%	18.18%	18.87%	18.80%
Supplies	4.34%	4.54%	2.98%	4.43%	4.91%
Property	0.46%	0.43%	0.66%	0.39%	0.41%
Other Objects	4.41%	5.20%	5.39%	6.63%	6.82%
Other Financing	5.98%	5.90%	11.78%	6.84%	7.53%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

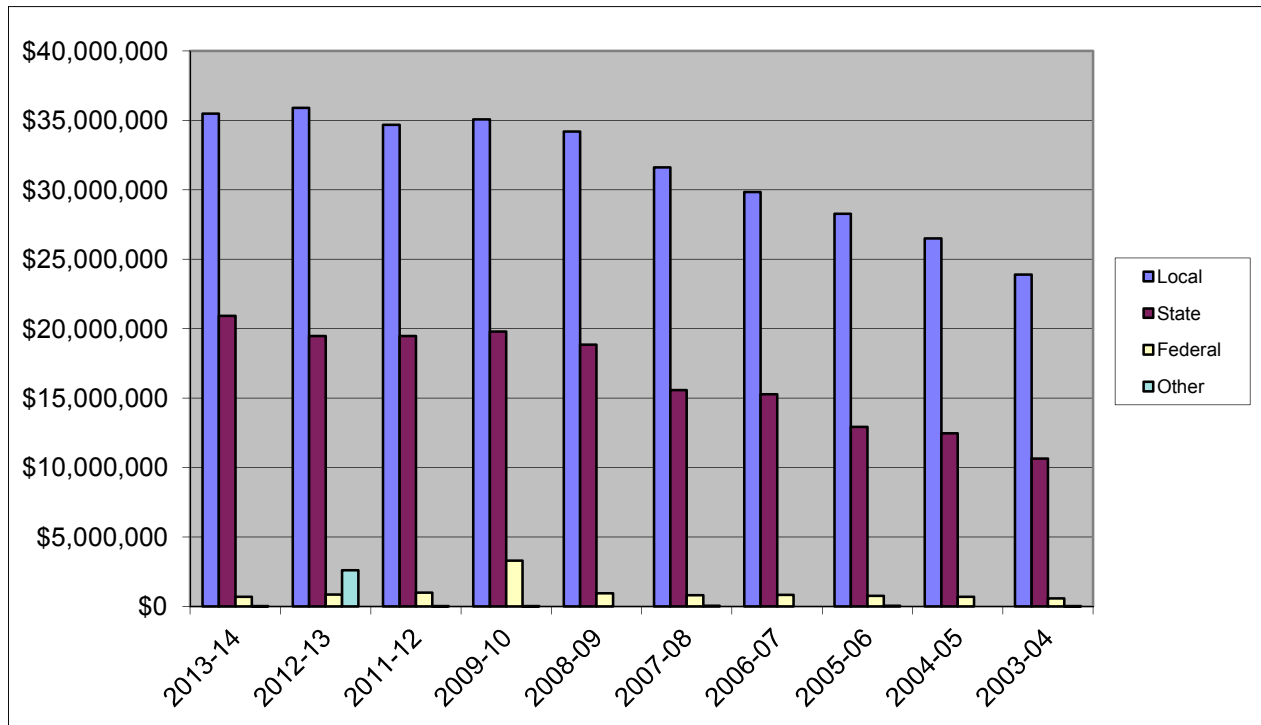


OXFORD AREA SCHOOL DISTRICT

GENERAL FUND REVENUES BY SOURCE Last Ten Fiscal Years

Fiscal Year	Local Sources	State Sources	Federal Sources	Other Sources	Total Revenues
2013-14 *	35,485,900	20,915,140	689,378	1,400	57,091,818
2012-13	35,880,602	19,458,607	846,710	2,601,035	58,786,955
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

* Unaudited

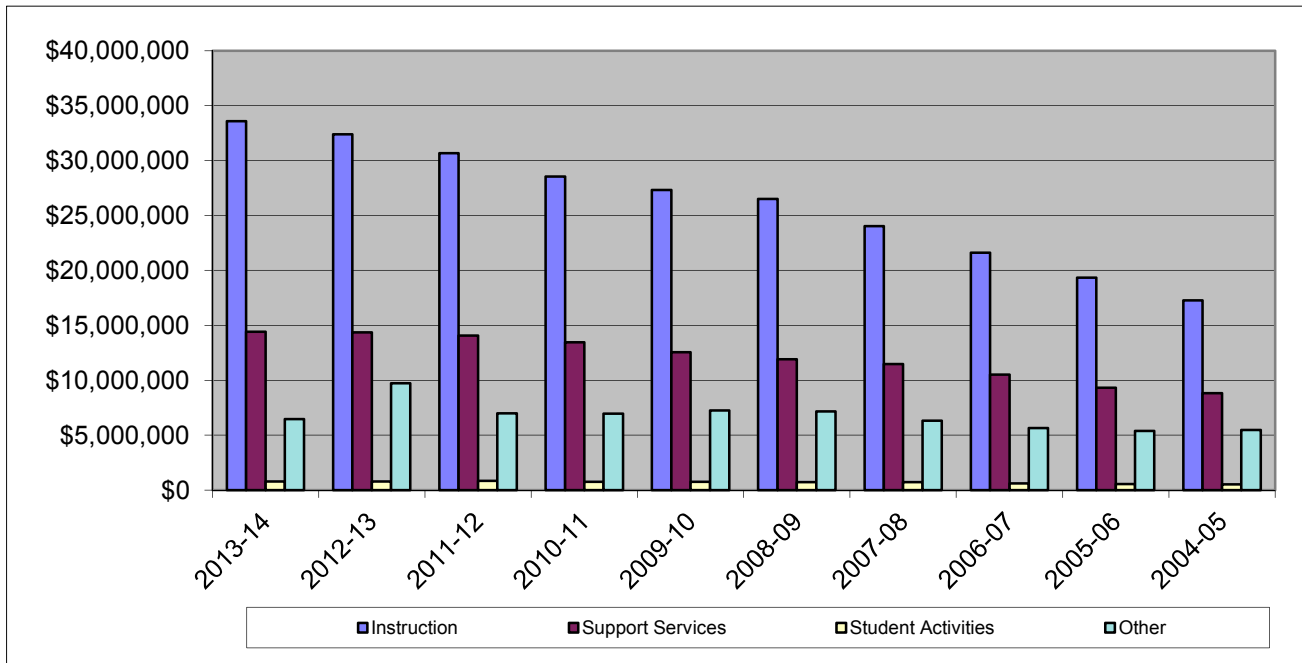


OXFORD AREA SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY FUNCTION Last Ten Fiscal Years

Fiscal Year	Instruction	Support Services	Student Activities	Other	Total Expenditures
2013-14 *	33,572,231	14,416,304	783,088	6,448,961	55,220,585
2012-13	32,394,421	14,365,245	774,051	9,728,612	57,262,330
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

* Unaudited



OXFORD AREA SCHOOL DISTRICT

ENROLLMENT PROJECTIONS

BUDGET 2014-2015

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 2014-2015

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 2014-2015

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
Actual																	
2004-05	228	258	236	245	230	256	253	296	267	315	273	272	215	1,706	563	1,075	3,344
2005-06	239	248	263	242	247	239	258	251	290	308	301	252	245	1,736	541	1,106	3,383
2006-07	242	281	254	283	252	251	247	294	264	321	299	287	238	1,810	558	1,145	3,513
2007-08	241	265	300	265	288	257	259	262	297	330	319	295	293	1,875	559	1,237	3,671
2008-09	222	258	279	296	277	283	271	280	268	345	307	318	274	1,886	548	1,244	3,678
2009-10	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	265	264	297	276	265	288	284	326	312	325	322	288	278	1,939	638	1,213	3,790
2013-14	267	259	275	311	291	287	298	288	341	356	307	300	296	1,988	629	1,259	3,876

Projected	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
2014-15	239	247	244	263	317	296	290	292	295	354	318	291	288	1,896	587	1,251	3,734
2015-16	229	229	249	249	269	320	306	289	299	322	333	299	280	1,851	588	1,234	3,673
2016-17	224	219	231	254	255	271	331	305	296	326	303	313	288	1,785	601	1,230	3,616
2017-18	220	215	221	236	260	257	280	330	313	323	306	285	302	1,689	643	1,216	3,548
2018-19	215	210	217	225	242	262	266	279	338	341	304	288	275	1,637	617	1,208	3,462
2019-20	211	206	212	221	230	244	271	265	286	369	320	286	277	1,595	551	1,252	3,398
2020-21	206	202	208	216	226	232	252	270	272	312	347	301	276	1,542	542	1,236	3,320
2021-22	202	197	204	212	221	228	240	251	277	297	293	327	290	1,504	528	1,207	3,239

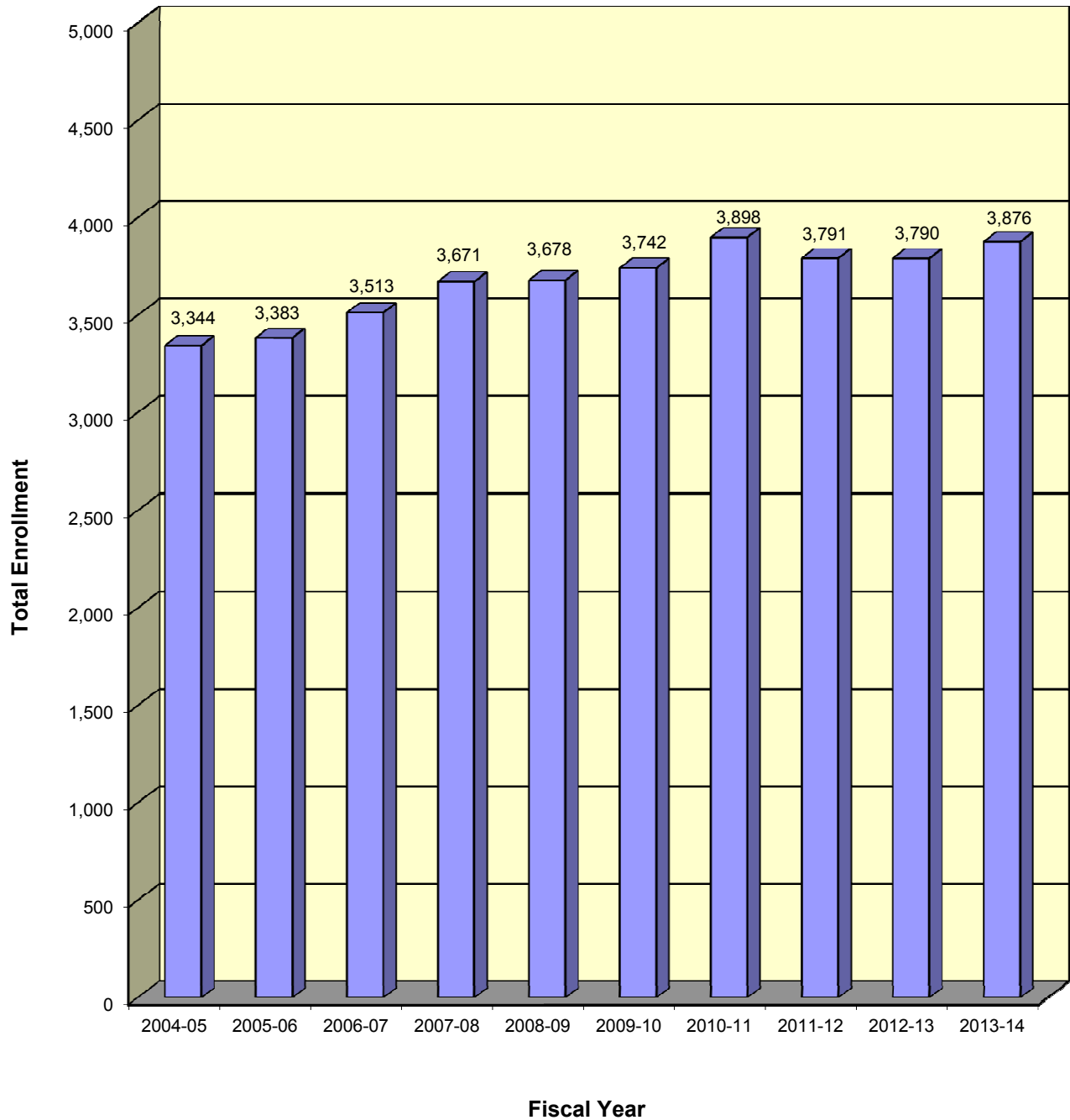
Sources: Public School Enrollment Report (ESPE) and Pennsylvania Information Management System (PIMS)

Resident Live Birth File, 2010 supplied by the Division of Health Statistics, Pennsylvania Department of Health
Revised: 7/2012 (2011 Enrollments)

OXFORD AREA SCHOOL DISTRICT

HISTORICAL ENROLLMENT 2004-2005 THROUGH 2013-2014

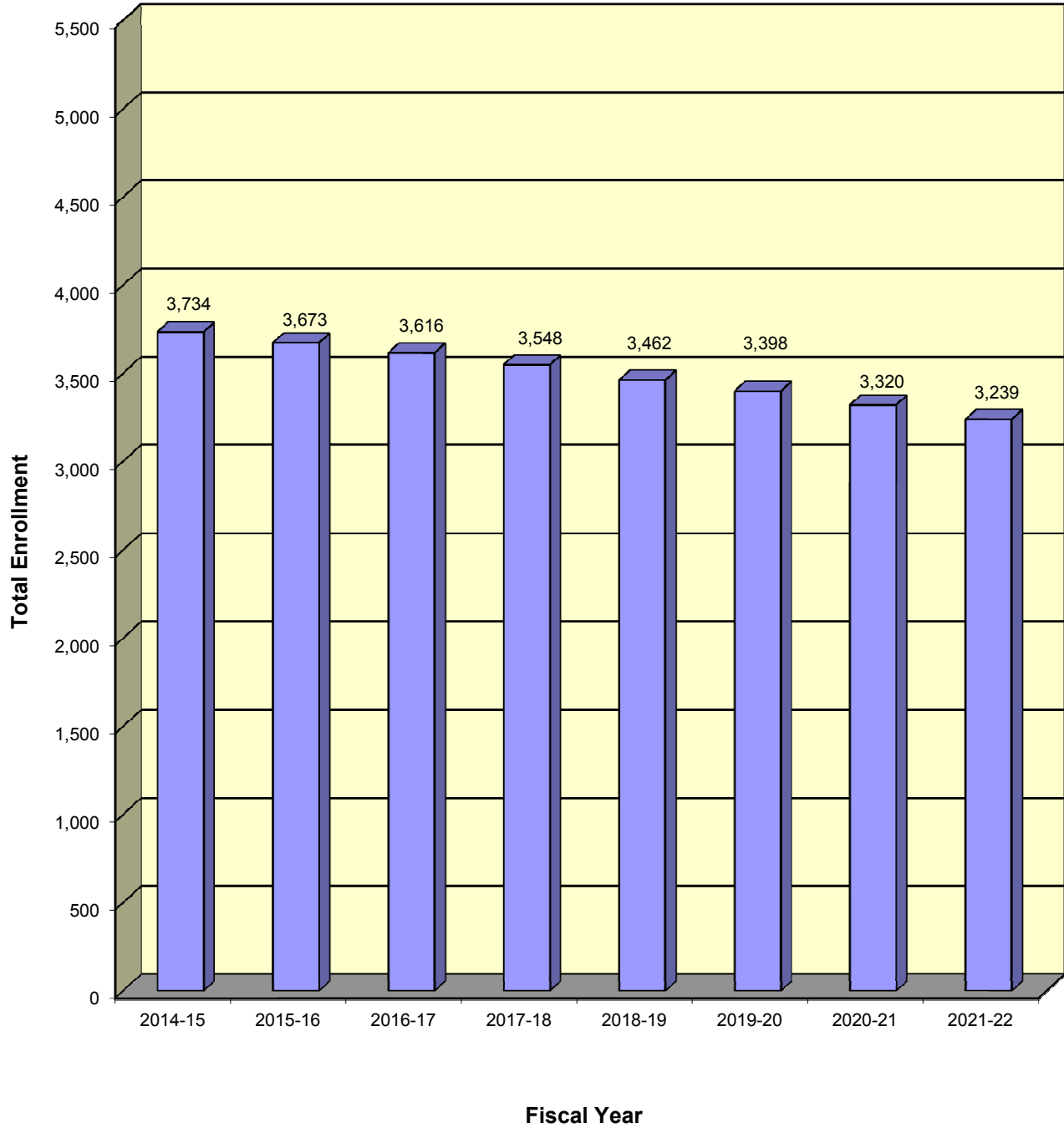
BUDGET 2014-2015



OXFORD AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT 2014-2015 THROUGH 2021-2022

BUDGET 2014-2015



OXFORD AREA SCHOOL DISTRICT

DEMOGRAPHIC STATISTICS LAST TEN YEARS (Unaudited)

BUDGET 2014-2015

School Year	School Enrollment			Full-time Staffing		
	Elementary	Secondary	Total	Instructional	Support	Total
2014-15	1,985	1,891	3,876	294.1	112.0	406.1
2013-14	1,988	1,888	3,876	294.0	113.0	407.0
2012-13	1,939	1,851	3,790	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	2,086	1,812	3,898	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

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 2014-2015

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				2.00	12.00							14.00
Support					1.00		2.00	2.00	4.00	1.00	1.00	11.00
Teachers												
Elementary	112.00	19.60										131.60
Secondary	94.50	20.00										114.50
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		0.60	2.00	2.00	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								17.00				17.00
Security	2.00											2.00
Classroom Aide	28.00	27.00										55.00
Personal Care Aide		1.00										1.00
Cafeteria Worker										36.00		36.00
Cafeteria Aide	13.00											13.00
Total	249.50	68.20	17.00	14.50	28.00	9.00	6.00	24.00	8.60	38.00	2.00	464.80

OXFORD AREA SCHOOL DISTRICT

TAXPAYER ANALYSIS

BUDGET 2014-2015

One mill of real estate tax generates \$1,072,429 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, 2014 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, 2014, 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 \$8,997. The final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$272.

EFFECT OF MILLAGE CHANGE ON PROPERTY TAXES

<u>ASSESSED VALUE</u>	<u>PROPERTY TAXES 2013-2014</u>	<u>PROPERTY TAXES 2014-2015</u>	<u>TAX IMPACT</u>
\$125,000	\$3,756	\$3,779	\$23
\$130,378	\$3,918	\$3,942	\$24
\$150,000	\$4,508	\$4,535	\$27
\$200,000	\$6,010	\$6,046	\$36

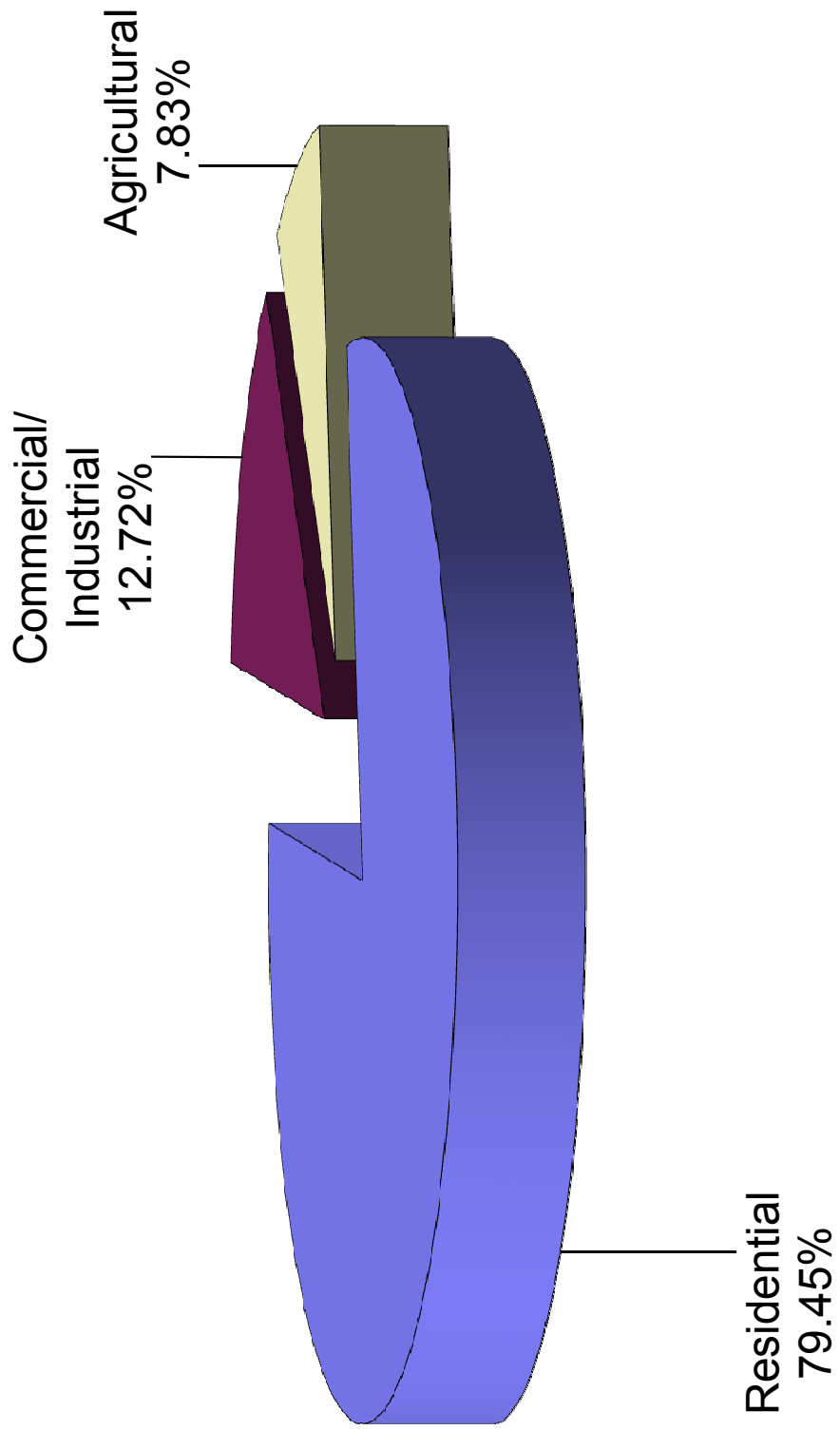
Millage Rate 2013-2014 30.0502 Average Residential Assessment 2013-2014 \$130,642
 Millage Rate 2014-2015 30.2324 Average Residential Assessment 2014-2015 \$130,378

ASSESSED VALUES BY CATEGORY

<u>YEAR</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL / INDUSTRIAL</u>	<u>AGRICULTURAL</u>	<u>TOTAL</u>
2014	887,628,378 79.46%	142,050,811 12.72%	87,434,045 7.83%	1,117,113,234
2013	886,418,458 79.54%	140,965,431 12.65%	87,070,415 7.81%	1,114,454,304
2012	889,581,820 80.69%	127,888,741 11.60%	84,994,665 7.71%	1,102,465,226
2011	892,384,033 80.51%	130,711,061 11.79%	85,314,295 7.70%	1,108,409,389
2010	895,904,790 80.63%	130,825,481 11.77%	84,354,365 7.59%	1,111,084,636

OXFORD AREA SCHOOL DISTRICT

TAXPAYER ANALYSIS BUDGET 2014-2015



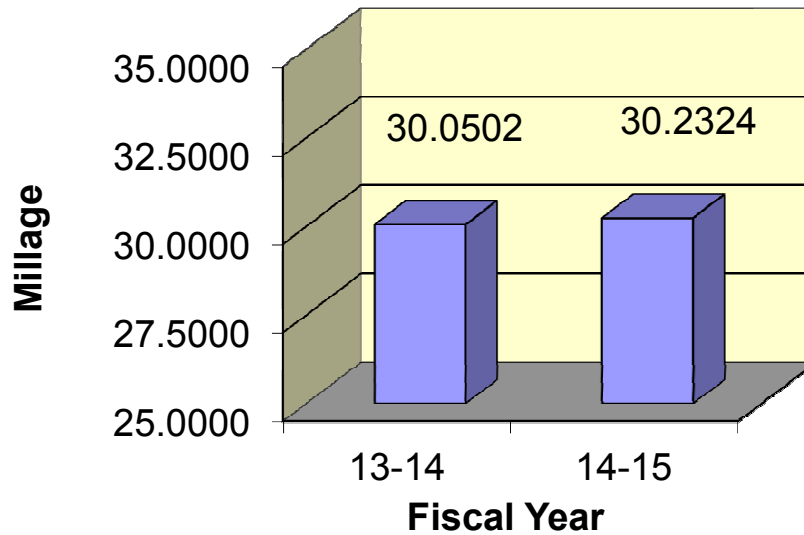
**OXFORD AREA SCHOOL DISTRICT
COST TO AVERAGE TAXPAYER
BUDGET 2014-2015**

2014-2015 Average Homeowner Assessment \$130,378

Tax Bill Calculation:

Base Bill @ 2013-2014 Millage (30.0502)	\$3,918
2014-2015 Millage increase @ 0.1822 Mills	24
Total Average Tax Bill 2014-2015	\$3,942

Tax Bill Comparison 13-14 vs. 14-15



OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2014-2015

<u>Year</u>	<u>Market Value</u>	<u>Total Assessment</u>	<u>Assessed Value</u>	
			<u>Real Estate</u>	<u>Trailers</u>
2014-15	1,684,174,934	1,117,113,234	1,103,625,494	13,487,740
2013-14	1,680,126,105	1,114,454,304	1,101,029,854	13,424,450
2012-13	1,652,107,242	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

OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2014-2015

<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>
2013-14	30.0502	33,489,575	32,243,583	96.28%	1,165,018	3.48%
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%

*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, 2014</u>			<u>July 1, 2004</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	13,957,650	1	1.249%	-	-	-
Herr Foods Inc.	East Nottingham/ West Nottingham	Snack Food Producer Farms	10,844,820	2	0.971%	8,459,040	3	0.814%
Presbyterian Homes	Oxford Borough	Retirement Home	9,992,600	3	0.895%	8,998,980	2	0.866%
Oxford Square Shopping Center	Oxford Borough	Commercial Center	5,540,580	4	0.496%	3,192,590	10	0.307%
Tritreme LLC	Oxford Borough	Apartment Complex	5,351,530	5	0.479%	5,351,530	4	0.515%
Mark, James	Oxford Borough/ East Nottingham/ West Nottingham	Developer	4,472,260	6	0.400%	-	-	-
Tasty Baking Oxford, Inc.	Oxford Borough	Snack Food Producer	4,043,120	7	0.362%	3,956,670	6	0.381%
Hostetter, Wilmer and Joyce	East Nottingham/ Lower Oxford	Farms, Store Grain Storage Developer	3,314,446	8	0.297%	3,728,610	7	0.360%
Sher-Rockee Mushroom Farms	Upper Oxford	Mushroom Grower Farm	2,830,820	9	0.253%	3,555,340	9	0.342%
BK Campbell, Inc.	Lower Oxford/ Upper Oxford/Elk	Commercial	2,606,410	10	0.233%	-	-	-
CCIDA	Oxford Borough/ East Nottingham/ West Nottingham	Commercial/Industrial Centers	-	-	-	9,376,280	1	0.903%
Penn-View, Inc.	Lower Oxford	Golf Course and Farms Developer	-	-	-	4,677,210	5	0.450%
Peoples Bank Of Oxford	Oxford Borough/ East Nottingham/	Banks and Parking Lots	-	-	-	3,722,480	8	0.358%
Totals			<u>\$62,954,236</u>		<u>5.635%</u>	<u>\$55,018,730</u>		<u>5.297%</u>

OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2014-2015

<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>
2014	30.2324	4.163	12.00	0.25	0.5	0.97	0	0.257
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

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

OXFORD AREA SCHOOL DISTRICT

PENNSYLVANIA SYSTEM OF SCHOOL ASSESSMENT

BUDGET 2014-2015

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	
2012-2013				
Grade 3	77.6%	73.4%	74.8%	77.2%
Grade 4	67.0%	66.6%	78.3%	77.5%
Grade 5	66.0%	61.0%	79.9%	69.2%
Grade 6	75.7%	65.2%	83.1%	73.6%
Grade 7	80.1%	70.4%	89.4%	76.8%
Grade 8	84.7%	77.5%	85.8%	74.0%
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%

OXFORD AREA SCHOOL DISTRICT
SELF-REPORTED PLANS OF THE CLASS OF 2013
BUDGET 2014-2015

FOUR YEAR COLLEGES	M	%	F	%	T	%
State-Owned Universities	27	10.3%	31	11.8%	58	22.1%
Commonwealth Universities	10	3.8%	12	4.6%	22	8.4%
Private Colleges in PA	10	3.8%	14	5.3%	24	9.2%
Colleges out of PA	9	3.4%	9	3.4%	18	6.9%
TOTAL	56	21.4%	66	25.2%	122	46.6%

ONE TO THREE YEAR PROGRAMS						
Community Colleges	27	10.3%	27	10.3%	54	20.6%
Technical Schools	5	1.9%	4	1.5%	9	3.4%
Community & Technical Out of PA	13	5.0%	4	1.5%	17	6.5%
TOTAL	45	17.2%	35	13.4%	80	30.5%

TOTAL FULL-TIME STUDENTS CONTINUING FORMAL EDUCATION						
	101	38.5%	101	38.5%	202	77.1%

ADDITIONAL POST-SECONDARY OPTIONS						
Military	19	7.3%	6	2.3%	25	9.5%
Farm Worker	0	0.0%	0	0.0%	0	0.0%
Home maker	0	0.0%	0	0.0%	0	0.0%
Service Worker	5	1.9%	3	1.1%	8	3.1%
Blue Collar Worker	13	5.0%	1	0.4%	14	5.3%
White Collar Worker	4	1.5%	2	0.8%	6	2.3%
Seeking Employment	0	0.0%	0	0.0%	0	0.0%
Undecided/Unknown	4	1.5%	3	1.1%	7	2.7%
TOTAL	45	17.2%	15	5.7%	60	22.9%
GRAND TOTAL	146	55.7%	116	44.3%	262	100.0%

Source: Oxford Area High School Guidance Department

OXFORD AREA SCHOOL DISTRICT

SAT MEAN SCORES LAST FIVE YEARS

BUDGET 2014-2015

Oxford Area High School

<u>Graduating Class</u>	<u>Mean Score</u>		
	<u>Verbal</u>	<u>Math</u>	<u>Writing</u>
2013	511	507	477
2012	500	511	473
2011	500	500	462
2010	475	491	448
2009	492	505	470
	<u>State Mean Scores</u>		
2013	494	504	482
2012	491	501	480
2011	493	501	479
2010	500	503	491
2009	493	501	483
	<u>National Mean Scores</u>		
2013	496	514	488
2012	496	514	488
2011	497	514	489
2010	500	515	491
2009	501	515	493

Source: Oxford Area High School Guidance Department

OXFORD AREA SCHOOL DISTRICT
NATIONAL MERIT SCHOLARSHIP RECIPIENTS
BUDGET 2014-2015

<u>GRADUATING CLASS</u>	<u>TOTAL</u>	<u>FINALISTS</u>	<u>SEMI-FINALISTS</u>	<u>COMMENDED</u>
2013	1	0	1	0
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

Source: Oxford Area High School Guidance Department

OXFORD AREA SCHOOL DISTRICT
% OF GRADUATING SENIORS GOING ON TO HIGHER EDUCATION
BUDGET 2014-2015

<u>Class Year</u>	<u>% Higher Education</u>
2013	75%
2012	81%
2011	76%
2010	78%
2009	85%
2008	70%
2007	70%
2006	62%
2005	67%
2004	74%
2003	77%

Source: Oxford Area High School Guidance Department

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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.