

LEA Name: Oxford Area SD

Class: 3

AUN Number: 124156703

County: Chester

PDE-2028 - FINAL GENERAL FUND BUDGET

Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/20/2014

<u>Donna L. Arwood</u>	<u>May 20, 2014</u>
President of the Board - Original Signature Required	Date
<u>Charles L. Lewis, Jr.</u>	<u>May 20, 2014</u>
Secretary of the Board - Original Signature Required	Date
<u>[Signature]</u>	<u>May 20, 2014</u>
Chief School Administrator - Original Signature Required	Date
<u>Charles L. Lewis, Jr.</u>	<u>(610) 932-6607</u>
Contact Person	Telephone Extension
<u>clewis@oxford.k12.pa.us</u>	
E-mail Address	

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1 Estimated Beginning Fund Balance - Committed	14,333,467	
2 Estimated Beginning Fund Balance - Assigned	0	
3 Estimated Beginning Fund Balance - Unassigned	4,771,731	
4	0	
5	0	
6	0	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		19,105,198
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	35,717,452	
7000 Revenue from State Sources	21,076,371	
8000 Revenue from Federal Sources	632,442	
9000 Other Financing Sources	0	
Total Estimated Revenues And Other Financing Sources		57,426,265
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		76,531,463

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	30,855,973
6112	Interim Real Estate Taxes	150,000
6113	Public Utility Realty Tax	45,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	2,700,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,010,000
6500	Earnings on Investments	125,000
6700	Revenues from District Activities	221,660
6800	Revenue from Intermediary Sources / Pass-Through Funds	350,000
6910	Rentals	146,000
6920	Contributions/Donations/Grants From Private Sources	13,819
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES		35,717,452

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 124156703 Oxford Area SD**

Printed 5/15/2014 11:15:19 AM v2.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	11,709,085
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,756,914
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,686,582
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	896,035
7330	Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340	State Property Tax Reduction Allocation	1,566,120
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	20,000
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	186,084
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	823,078
7820	State Share of Retirement Contributions	2,302,473
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		21,076,371

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 124156703 Oxford Area SD

Printed 5/15/2014 11:15:19 AM v2.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	522,984
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	89,458
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 124156703 Oxford Area SD

Printed 5/15/2014 11:15:19 AM v2.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	20,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		632,442

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		57,426,265

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 124156703 Oxford Area SD

Printed 5/15/2014 11:15:22 AM v2.0

Real Estate Tax Rate (RETR) Report for 2014-2015

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Act 1 Index (current): 2.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$30,855,973

Amount of Tax Relief for Homestead Exclusions + \$1,566,120

Total Approx. Tax Revenue: \$32,422,093

Approx. Tax Levy for Tax Rate Calculation: \$33,773,014

Chester

Total

2013-14 Data		
a. Assessed Value	\$1,114,454,304	\$1,114,454,304
b. Real Estate Mills	30.0502	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$1,652,107,241	\$1,652,107,241
d. Assessed Value	\$1,117,113,234	\$1,117,113,234
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy	\$33,489,575	\$33,489,575
(a * b)		
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$33,489,575	\$33,489,575
(f Total * g)		
i. Base Mills Subject to Index	30.0502	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80549%	95.80549%
k. Tax Levy Needed	\$33,773,014	\$33,773,014
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	30.2324	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$33,773,014	\$33,773,014
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,206,894
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,855,973
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$30,855,973

Amount of Tax Relief for Homestead Exclusions + \$1,566,120

Total Approx. Tax Revenue: \$32,422,093

Approx. Tax Levy for Tax Rate Calculation: \$33,773,014
Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.9216	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$34,542,929	\$34,542,929
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$8,997	
Number of Homestead/Farmstead Properties	5,781	5,781
V. Median Assessed Value of Homestead Properties		\$135,180

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$30,855,973

Amount of Tax Relief for Homestead Exclusions + \$1,566,120

Total Approx. Tax Revenue: \$32,422,093

Approx. Tax Levy for Tax Rate Calculation: \$33,773,014

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,566,120	Lowering RE Tax Rate	\$0	\$1,566,120
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,566,120</u>

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 124156703 Oxford Area SD

Printed 5/15/2014 11:15:25 AM v2.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	1,117,113,234	30.2324	33,773,014			95.80549%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,117,113,234		33,773,014	- 1,566,120	= 32,206,894	X 95.80549%	= 30,855,973
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,350,000	2,350,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	350,000	350,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			2,700,000	2,700,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,652,107,241	X	12	19,825,287
		Market Value		Mills	(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	24,628,880	
1200	Special Programs - Elementary/Secondary	10,624,615	
1300	Vocational Education	1,710,396	
1400	Other Instructional Programs - Elementary/Secondary	93,444	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	37,057,335	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,465,835	
2200	Support Services - Instructional Staff	1,396,377	
2300	Support Services - Administration	3,179,599	
2400	Support Services - Pupil Health	602,130	
2500	Support Services - Business	691,250	
2600	Operation & Maintenance of Plant Services	4,277,552	
2700	Student Transportation Services	3,846,317	
2800	Support Services - Central	1,139,585	
2900	Other Support Services	21,094	
	Total 2000 Support Services	16,619,739	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	979,138	
3300	Community Services	26,033	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,005,171	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		54,682,245
5000	Other Expenditures and Financing Uses		
5100	Debt Service	6,106,445	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	100,000	
	Total Other Financing Uses		6,206,445
	Total Estimated Expenditures and Other Financing Uses		60,888,690
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		60,888,690
	Ending Committed, Assigned and Unassigned Fund Balance		15,642,773

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,402,409
200	Personnel Services-Employee Benefits	7,149,239
300	Purchased Professional & Technical Services	396,730
400	Purchased Property Services	118,294
500	Other Purchased Services	3,953,656
600	Supplies	531,117
700	Property	59,985
800	Other Objects	17,450
	Total Regular Programs - Elementary/Secondary	24,628,880
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,657,114
200	Personnel Services-Employee Benefits	1,422,471
300	Purchased Professional & Technical Services	4,121,496
400	Purchased Property Services	4,700
500	Other Purchased Services	2,371,324
600	Supplies	38,410
700	Property	6,700
800	Other Objects	2,400
	Total Special Programs - Elementary/Secondary	10,624,615
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,710,396
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,710,396
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	72,409
200	Personnel Services-Employee Benefits	21,035
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	93,444

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		37,057,335

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	899,204
200	Personnel Services-Employee Benefits	520,661
300	Purchased Professional & Technical Services	4,200
400	Purchased Property Services	0
500	Other Purchased Services	25,680
600	Supplies	13,955
700	Property	370
800	Other Objects	1,765
	Total Support Services - Pupil Personnel	1,465,835
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	810,559
200	Personnel Services-Employee Benefits	441,955
300	Purchased Professional & Technical Services	11,450
400	Purchased Property Services	3,300
500	Other Purchased Services	13,740
600	Supplies	96,944
700	Property	13,944
800	Other Objects	4,485
	Total Support Services - Instructional Staff	1,396,377
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,843,531
200	Personnel Services-Employee Benefits	993,550
300	Purchased Professional & Technical Services	129,000
400	Purchased Property Services	30,649
500	Other Purchased Services	145,769
600	Supplies	15,600
700	Property	0
800	Other Objects	21,500
	Total Support Services - Administration	3,179,599
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	346,455
200	Personnel Services-Employee Benefits	237,810
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	480
500	Other Purchased Services	6,005
600	Supplies	6,450
700	Property	900
800	Other Objects	530
	Total Support Services - Pupil Health	602,130

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	435,979
200	Personnel Services-Employee Benefits	221,271
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	5,900
500	Other Purchased Services	16,500
600	Supplies	7,500
700	Property	2,000
800	Other Objects	2,100
	Total Support Services - Business	691,250
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	790,844
200	Personnel Services-Employee Benefits	555,001
300	Purchased Professional & Technical Services	631,907
400	Purchased Property Services	900,300
500	Other Purchased Services	169,000
600	Supplies	1,190,000
700	Property	40,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	4,277,552
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,500
500	Other Purchased Services	3,289,317
600	Supplies	542,200
700	Property	10,000
800	Other Objects	300
	Total Student Transportation Services	3,846,317
2800	Support Services - Central	
100	Personnel Services-Salaries	474,449
200	Personnel Services-Employee Benefits	262,416
300	Purchased Professional & Technical Services	21,300
400	Purchased Property Services	18,300
500	Other Purchased Services	89,850
600	Supplies	164,170
700	Property	108,300
800	Other Objects	800
	Total Support Services - Central	1,139,585

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	21,094	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	21,094	
	Total Support Services		16,619,739
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	424,544	
200	Personnel Services-Employee Benefits	153,834	
300	Purchased Professional & Technical Services	62,310	
400	Purchased Property Services	24,000	
500	Other Purchased Services	174,500	
600	Supplies	36,150	
700	Property	35,000	
800	Other Objects	68,800	
	Total Student Activities	979,138	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	3,900	
200	Personnel Services-Employee Benefits	1,133	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	20,500	
600	Supplies	500	
700	Property	0	
800	Other Objects	0	
	Total Community Services	26,033	
3400	Scholarships and Awards		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	0	
	Total Operation of Non-instructional Services		1,005,171
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
4000	Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
	Total Facilities Acquisition, Construction and Improvement Services		0
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	2,566,445	
900	Other Uses of Funds	3,540,000	
	Total Debt Service	6,106,445	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	100,000	
	Total Budgetary Reserve	100,000	
Total Other Expenditures and Financing Uses		6,206,445	
TOTAL EXPENDITURES			60,888,690

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	20,000,000	18,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	80,000	80,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	4,000,000	3,500,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	500,000	500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	55,000	55,000
Total Cash and Short-Term Investments	24,635,000	22,135,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	6,000,000	6,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	3,000,000	3,000,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	9,000,000	9,000,000
TOTAL CASH AND INVESTMENTS	33,635,000	31,135,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	695,000	700,000
Bonds Payable	69,150,000	65,610,000
Lease-Purchase Obligations	450,000	450,000
Accumulated Compensated Absences	448,000	450,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	70,743,000	67,210,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,000,000	3,100,000
Other Funds	4,000	5,000
TOTAL SHORT-TERM PAYABLES	3,004,000	3,105,000
TOTAL INDEBTEDNESS	<u>73,747,000</u>	<u>70,315,000</u>

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 124156703 Oxford Area SD

Printed 5/15/2014 11:15:42 AM v2.0

Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>For unanticipated Medical Claims (self-insured), Employer Retirement Contributions, Other Capital Projects and Anticipated Revenue Shortfalls</i>	10,923,900
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>7.75% of 2014-2015 budgeted expenditures</i>	4,718,873
Total Ending Fund Balance - Committed, Assigned, and Unassigned		15,642,773
5900	Budgetary Reserve Explanation: <i>To cover unpredictable changes in the cost of goods and services (less than 1% of 2014-2015 budgeted expenditures)</i>	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		15,742,773
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0