

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



## **OFFICIAL BUDGET FOR THE 2011-2012 FISCAL YEAR**

Adopted May 17, 2011

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

**OXFORD AREA SCHOOL DISTRICT**  
**2011-2012 BUDGET**

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION:**

Business Administrator's Budget Message

**BUDGET POLICIES:**

Mission Statement.....	1
Budgeting Policies and Process .....	2
Budget Calendar.....	3
Future Prospects.....	4

**ORGANIZATIONAL GUIDELINES**

Organization.....	5
Table of Organization .....	7
Consultants and Advisors .....	8
Reporting Entity and Its Services.....	9
School Buildings - Information.....	10

**FINANCIAL PLAN:**

Summary of Significant Accounting Policies .....	11
 <u>General Fund</u>	
Summary of Revenue, Expenditures and Fund Balance .....	15
Comparison of Revenues .....	16
Summary of Expenditures by Object .....	17
Comparison of Expenditures.....	18
Budget Summary - Revenue .....	23
Budget - Revenue.....	24
Revenue Explanation .....	25
Budget Summary - Expenditures - Instructional - 1000 Series.....	29
Budget - Expenditures - 1000 Series.....	31
Budget Summary - Expenditures - Support - 2000 Series .....	41
Budget - Expenditures - 2000 Series.....	44
Budget Summary - Expenditures - Operation of Non- Instructional Services - 3000 Series.....	66
Budget - Expenditures - 3000 Series.....	68

**OXFORD AREA SCHOOL DISTRICT**  
**2011-2012 BUDGET**

**TABLE OF CONTENTS**

FINANCIAL PLAN: (continued)

Budget Summary - Expenditures - Other Outlays - 5000 Series .....	72
Budget - Expenditures - 5000 Series.....	74

Capital Projects Fund

Capital Reserve Fund Description .....	77
Budget of Revenue and Expenditures .....	79
Five Year Projection - Major Capital Expenditures.....	83

Proprietary Fund

Cafeteria Fund Description .....	87
Budget of Revenue and Expenses .....	89

MISCELLANEOUS:

Five Year Comparison of Revenues .....	91
Five Year Comparison of Expenditures.....	92
Revenue and Expenditures by Source/Major Function – Five Year Comparison .....	96
Revenue and Expenditures Percentage - Five Year Comparison.....	97
Expenditures by Object – Five Year Comparison.....	98
Revenues by Source - Last Ten Fiscal Years .....	99
Expenses by Function - Last Ten Fiscal Years .....	100
Enrollment History and Projections .....	101
Distribution of Staff .....	107
Taxpayer Analysis.....	109
Assessed and Market Value of Taxable Property - Last Ten Fiscal Years .....	112
Property Tax Levies and Collections - Last Ten Fiscal Years .....	113
Ten Principal Taxpayers - Current and Ten Years Ago.....	114
Property Tax Rates - All Overlapping Governments - Last Ten Fiscal Years.....	115
Student Performance Measurements.....	116

GLOSSARY .....	121
----------------	-----

# **INTRODUCTORY SECTION**

Letter of Transmittal



*A Proud Tradition - A Bright Future*

July 1, 2011

Mr. Jason T. Brady, 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 2011-2012 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, 2011 through June 30, 2012.

### **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 2010 the Budget and Finance 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 2010 the Board of Directors set a per pupil expenditure level of \$179 for the 2011-2012 budget, which then enabled the buildings to prepare their expenditure budgets. However in April 2011 during the budget process the per pupil expenditure level was lowered to \$170.

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 2011-2012 budget was presented by the Budget and Finance Committee to the Board of Directors on Tuesday, December 14, 2010 at a public meeting. The Board of Directors adopted the 2011-2012 school year budget at a regular meeting on Tuesday, May 17, 2011. 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 2011-2012 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 year 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 2011-2012 budget the District's index, established by the Pennsylvania Department of Education, was 1.9%. The maximum extent that the District was permitted to increase real estate taxes to was 30.1093 mills without voter approval through a referendum. The District adopted the Opt Out Resolution pursuant to §311(d)(1), agreeing not to raise the rate of any tax more than the index. The District approved a preliminary budget based on a 1.9% tax rate. While balancing concerns over economic conditions and instructional programs, the District approved a final budget with a 0% tax increase, maintaining the tax rate at 29.5479 mills for a third year.

Revenues: A 2.47% or \$1,378,009 decrease 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 2011-2012 school year would be \$11,416,931, which was \$1,141,889 or 9.09% less than the final 2010-2011 basic education allocation due to the loss of federal stimulus funds. The Commonwealth of Pennsylvania adopted a budget that included for the District a decrease in funding for basic education of 9.09% or \$1,142,097. Also eliminated were the subsidies received for payments made to Charter Schools (\$1,227,326) and after-school tutoring through the Educational Assistance Program (\$88,596) and reduced was the Accountability Block Grant (\$287,548).

Revenue from local sources increased slightly. The increase in local revenue amounted to \$304,645 or .88% and reflected continuously poor economic conditions. While the real estate tax rate remained constant, the District's real estate taxes collected is expected to decline due to a second year of larger than normal number of assessment appeals and the lack of new home sales. Also the low interest rate available on investments will impact revenues considerably. The addition of participation fees for student athletics will help to offset the cost of these activities.

The District will receive \$1,566,325 from the state for property tax reduction known as the Homestead/Farmstead Property Exclusion Program. The approved properties participating in the program totaled 5,768 resulting in a \$272.64 tax reduction for real estate tax bills issued July 1, 2011 compared to 5,673 properties resulting in a \$281.42 tax reduction the previous year.

Expenditures: The Administration and the School Board faced many challenges in developing the 2011-2012 budget. Declining real estate tax revenues due to hard economic times along with reduced state funding make it increasingly difficult to maintain the District's current level of educational programs and services. The 2011-2012 budget includes a number of additional or increased expenditures. Expenditure items added this year include the following:

- A secondary teaching position in math at the High School
- An elementary teaching position in first grade at Elk Ridge
- Increased contributions to the state mandated pension plan

Along with these added expenditures the 2011-2012 budget also reflects planned decreases in the following areas:

- Supplemental positions and extra duty
- Medical insurance costs
- Special Education costs
- Utility costs
- Maintenance supplies
- 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 2011-2012 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.



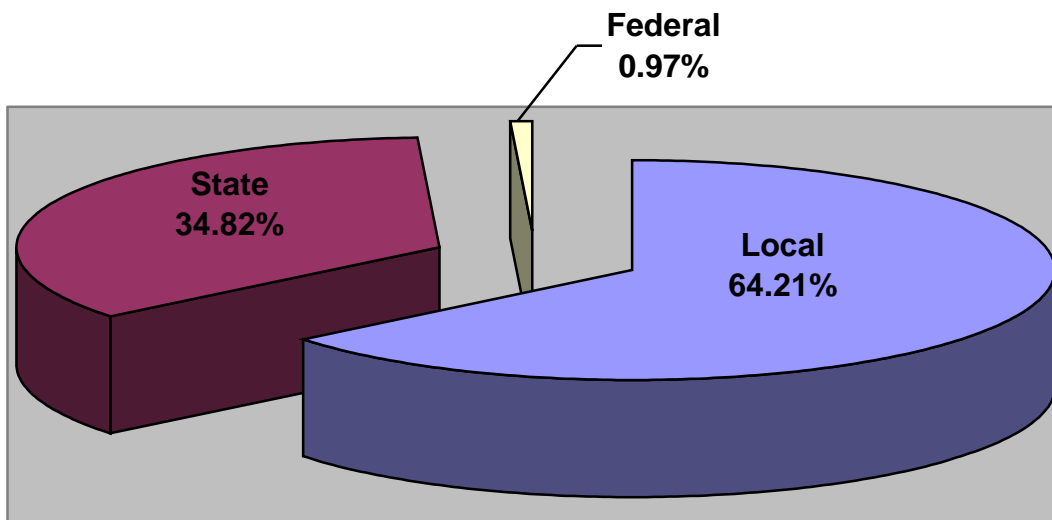
Proprietary/Cafeteria Fund: Revenue to support the Cafeteria Fund is primarily derived from the sale of food products to the students and faculty of the District during breakfast and lunch. Also received is state and federal support in the form of cash and commodities. The Cafeteria Fund operations are 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:

<b><u>Revenue Source</u></b>	<b><u>2011-2012 Budget</u></b>	<b><u>2010-2011 Budget</u></b>	<b><u>% (+/-)</u></b>	<b><u>% of Total</u></b>
Local Sources	\$34,870,308	\$34,565,663	0.88%	64.21%
State Sources	18,909,057	20,664,888	-8.50%	34.82%
Federal Sources	525,646	452,469	16.17%	0.97%
Total	<u>\$54,305,011</u>	<u>\$55,683,020</u>	<u>-2.47%</u>	<u>100.00%</u>

**Revenues by Source**



Expenditures to support the District's educational programs total \$55,361,635 in the General Fund, a decrease of 0.97%. Expenditures by major categories are summarized as follows:

<b>Expenditures by Object</b>	<b>2011-2012 Budget</b>	<b>2010-2011 Budget</b>	<b>% (+/-)</b>	<b>% of Total</b>
100 Salaries	\$ 19,889,985	\$ 19,509,702	1.95%	35.93%
200 Fringe Benefits	9,702,823	9,418,033	3.02%	17.53%
300 Professional Services	3,559,031	4,261,458	-16.48%	6.43%
400 Purchased Property	1,011,332	1,058,861	-4.49%	1.83%
500 Other Purchased Services	10,705,680	11,008,299	-2.75%	19.34%
600 Supplies	3,244,593	3,167,777	2.42%	5.86%
700 Property	222,320	233,195	-4.66%	0.40%
800 Other Objects	3,755,871	3,878,890	-3.17%	6.78%
900 Other Uses of Funds	<u>3,270,000</u>	<u>3,366,805</u>	<u>-2.88%</u>	<u>5.91%</u>
Total	<u>\$ 55,361,635</u>	<u>\$ 55,903,020</u>	<u>-0.97%</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 2011-2012 salaries and benefits represent 53.46% of expenditures or a total of \$29,592,808. This reflects increases through negotiated agreements and increased retirement benefits.

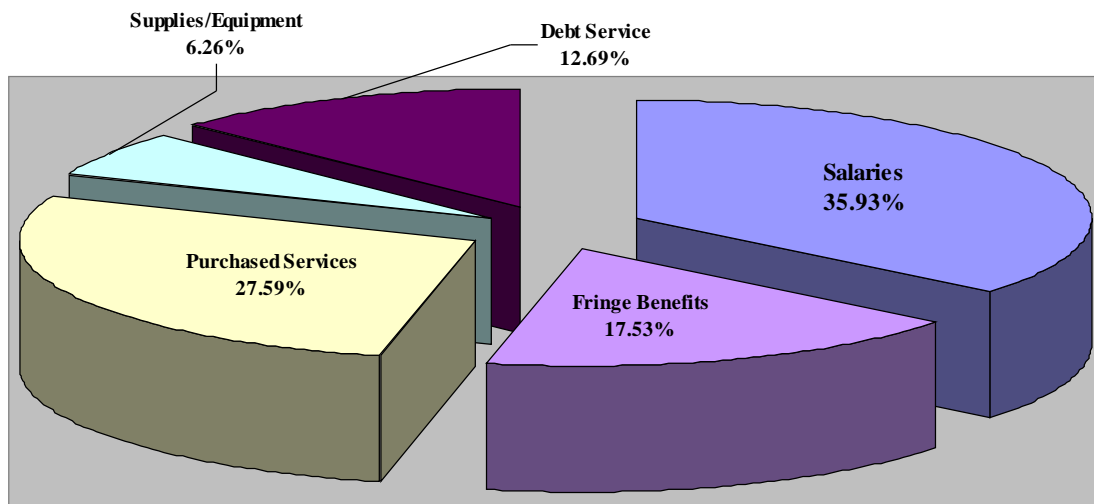
Purchased services represent 27.59% of expenditures or \$15,276,043. These services include three broad categories, professional services, property services and other services. Professional services account for 19.96% or \$3,048,835 of purchased services. They include such items as special education services (\$2,459,781), substitute teaching services (\$322,940), legal and auditing services (\$97,284), and tax collection services (\$34,000). Property services account for 9.96% or \$1,521,528 of purchased services. They include such items as janitorial and laundry services (\$357,314), trash and snow removal (\$60,000), mowing and landscaping services (\$95,000) and building repairs and maintenance (\$690,196). Other services purchased account for 70.08% or \$ 10,705,680 of purchased services and include such items as tuition to charter schools (\$5,333,306), tuition to other schools (\$1,709,305) and student transportation (\$3,130,028).

Debt service includes payments of both principal and interest on all of the School District's building projects. Debt service represents 12.69% of expenditures or \$7,025,871. As of July 1, 2011, the District had \$79,065,000 in general obligation bonds and other long-term debt outstanding, a decrease of \$3,100,000 over last year. The District plans to incur no new debt or refinance any outstanding debt in 2011-2012.

Supplies and equipment represent 6.26% of expenditures or \$3,466,913. Included in supplies are utility costs such as natural gas and electric.

To balance the budget, the District plans to utilize \$1,056,624 of fund balance from the previous year.

### **Expenditures By Object**



### **SUMMARY OF ACKNOWLEDGEMENTS**

The preparation of the 2011-2012 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 2011-2012 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 and the members of the Finance and Budget Committee, thank you for the many hours of hard work and assistance in developing the 2011-2012 School District Budget.

Sincerely,

A handwritten signature in cursive script, reading "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 2011-2012**

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

## Budget Calendar 2011-2012

Wednesday, August 11, 2010	Per Pupil expenditure information to Principals
Tuesday, August 17, 2010	School Board establishes Cost Per Pupil
Wednesday, August 18, 2010	Finalized Per Pupil Allocation to Principals
Wednesday, September 01, 2010	PDE publishes 2011-2012 Index
Friday, October 15, 2010	Site budgets due in Business Office for tabulation
Monday, November 01, 2010	Budget reviews begin with Principals
Monday, November 01, 2010	Discussion of Professional staffing begins
Tuesday, December 14, 2010	Tentative Budget review meeting
Tuesday, January 11, 2011	Tentative Budget review meeting
Tuesday, January 25, 2011	Adopt Opt Out Resolution pursuant to Section 311(d)(1) stating will not raise the rate of any tax more than index ( <b>SS Act 1-110 days prior to Primary Election-January 27, 2011</b> )
Tuesday, February 08, 2011	Tentative Budget review meeting
Tuesday, March 08, 2011	Tentative Budget review meeting
Tuesday, April 12, 2011	Tentative Budget review meeting
Tuesday, April 19, 2011	Proposed Final Budget adopted ( <b>SS Act 1-at least 30 days before final adoption</b> )
Wednesday, April 20, 2011	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations
Wednesday, April 20, 2011	Proposed Final Budget open for public review and comment ( <b>SS Act 1-06/10/11</b> )
Wednesday, April 20, 2011	Public notice of adoption of Final Budget ( <b>SS Act 1-06/20/11</b> )
Friday, April 29, 2011	PDE notifies district of property tax reduction allocation funded by gambling tax funds ( <b>SS Act 1-05/01/11</b> )
Friday, April 29, 2011	County Assessment Office provides approved Homestead/Farmstead listing ( <b>SS Act 1-05/01/11</b> )
Tuesday, May 10, 2011	Tentative Budget review meeting
Tuesday, May 17, 2011	Homestead and Farmstead Exclusion Resolution ( <b>SS Act 1-06/30/11</b> )
Tuesday, May 17, 2011	Final Budget adopted ( <b>SS Act 1-06/30/11</b> )
Tuesday, May 17, 2011	<b>Primary Election Day</b>
Friday, July 01, 2011	Tax bills mailed



# OXFORD AREA SCHOOL DISTRICT

## FUTURE PROSPECTS

### BUDGET 2011-2012

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

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

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



# **ORGANIZATIONAL GUIDELINES**

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

# **OXFORD AREA SCHOOL DISTRICT**

## **DISTRICT ORGANIZATION**

**JULY 1, 2011**

### **BOARD OF SCHOOL DIRECTORS**

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

### **DISTRICT ADMINISTRATION**

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

## **OXFORD AREA SCHOOL DISTRICT**

### **Administration Office**

125 Bell Tower Lane  
Oxford, Pennsylvania 19363  
610.932.6600

### **Jordan Bank School**

536 Hodgson Street  
Oxford, Pennsylvania 19363  
610.932.6625

David J. Hamburg, Principal

### **Elk Ridge School**

200 Wickersham Road  
Oxford, Pennsylvania 19363  
610.932.6670

Herbert D. Hayes, Principal

### **Nottingham School**

736 Garfield Street  
Oxford, Pennsylvania 19363  
610.932.6632

Paula N. Voshell, Principal  
Jenny Robinson, Assistant Principal

### **Hopewell Elementary School**

602 Garfield Street  
Oxford, Pennsylvania 19363  
484.365.6150

Nicole M. Addis, Principal  
Louis Conti, Assistant Principal

### **Penn's Grove School**

301 South Fifth Street  
Oxford, Pennsylvania 19363  
610.932.6615

Lisa Stenz, Principal  
William Ray, Assistant Principal

### **Oxford Area High School**

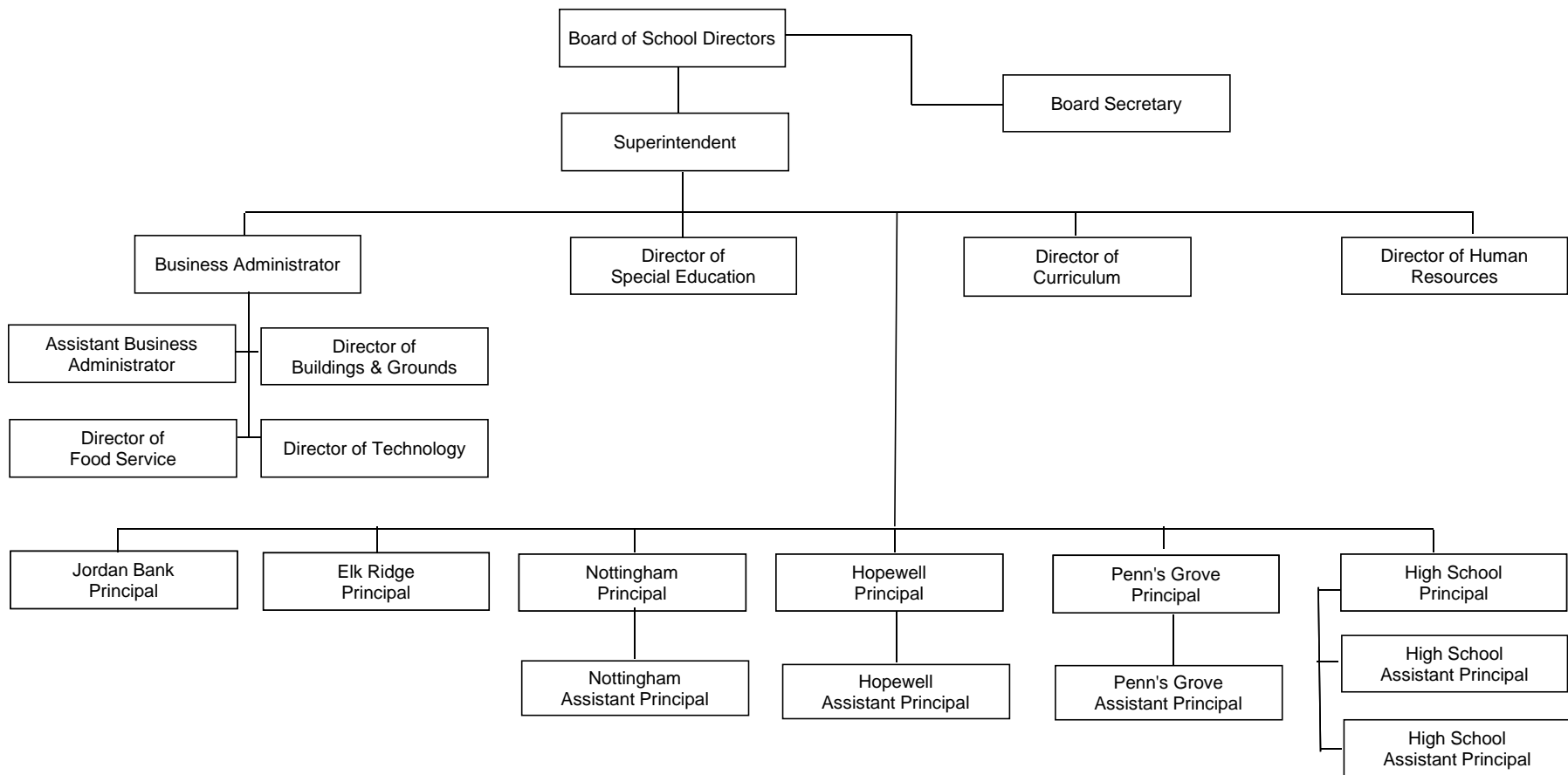
705 Waterway Road  
Oxford, Pennsylvania 19363  
610.932.6640

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

# OXFORD AREA SCHOOL DISTRICT

## TABLE OF ORGANIZATION

BUDGET 2011-2012



# **OXFORD AREA SCHOOL DISTRICT**

## **Consultants and Advisors**

### **AUDIT FIRM**

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

### **ATTORNEY**

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

### **BOND COUNSEL**

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

### **FISCAL AGENT**

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

### **UNDERWRITER**

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

### **OFFICIAL DEPOSITORY**

National Penn Bank  
Third and Locust Streets  
Oxford, Pennsylvania 19363

**OXFORD AREA SCHOOL DISTRICT**  
**THE REPORTING ENTITY AND ITS SERVICES**  
**BUDGET 2011-2012**

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 2011-2012**

<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	315
Elk Ridge	1992	1999 2002 2003	25	28	474
Nottingham	1971	1991	43	45	715
Hopewell	2009		27	38	627
Penn's Grove	2007		33	52	613
High School	2005		63	84	1,235
Total			207	269	3,979



# 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 2011-2012**

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 2011-2012

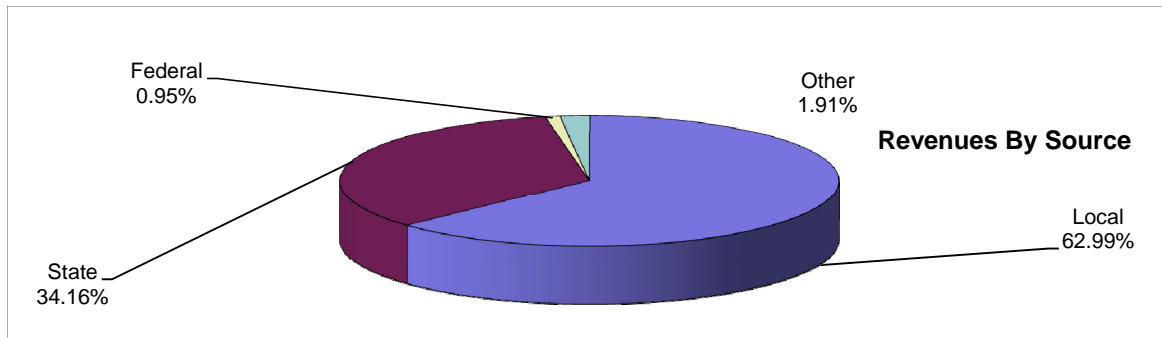
### SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE (by function)

<u>Category</u>	<u>Budget 2011-2012</u>	<u>Budget 2010-2011</u>	<u>Percentage</u>	
			<u>Change Over 2010-2011</u>	<u>Of Each Category To Total</u>
UNRESERVED/UNDESIGNATED				
FUND BALANCE, JULY 1, 2011	\$ <u>5,485,555</u>			
<u>REVENUE</u>				
6000 Local Sources	\$ 34,870,308	\$ 34,565,663	0.88%	64.21%
7000 State Sources	18,909,057	20,664,888	(8.50%)	34.82%
8000 Federal Sources	<u>525,646</u>	<u>452,469</u>	<u>16.17%</u>	<u>0.97%</u>
TOTAL REVENUE	\$ <u>54,305,011</u>	\$ <u>55,683,020</u>	<u>(2.47%)</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
1000 Instructional	\$ 32,197,250	\$ 32,312,572	(0.36%)	58.16%
2000 Support Services	15,355,346	15,528,162	(1.11%)	27.74%
3000 Operation of NonInstructional Services	<u>882,446</u>	<u>914,925</u>	<u>(3.55%)</u>	<u>1.59%</u>
TOTAL EXPENDITURES	\$ <u>48,435,042</u>	\$ <u>48,755,659</u>	<u>6.32%</u>	<u>87.49%</u>
<u>OTHER EXPENDITURES &amp; FINANCING USES</u>				
5000 Other Expenditures & Financing Uses	\$ 6,826,593	\$ 6,880,556	(0.78%)	12.33%
5000 Fund Transfers	0	166,805	(100.00%)	0.00%
5000 Budgetary Reserve	<u>100,000</u>	<u>100,000</u>	<u>0.00%</u>	<u>0.18%</u>
TOTAL OTHER FINANCING USES	\$ <u>6,926,593</u>	\$ <u>7,147,361</u>	<u>(3.09%)</u>	<u>12.51%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ <u>55,361,635</u>	\$ <u>55,903,020</u>	<u>(0.97%)</u>	<u>100.00%</u>
UNRESERVED/UNDESIGNATED FUND BALANCE AS OF JUNE 30, 2012	\$ <u>4,428,931</u>			

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2011-2012

COMPARISON OF REVENUES  
2011-12 TO 2010-11 BUDGET

	2011-2012 <u>BUDGET</u>	2010-2011 <u>BUDGET</u>	\$ Change Over 2010-2011	% Change Over 2010-2011
<b>6000 LOCAL SOURCES</b>				
6111 Real Estate Taxes	\$ 29,874,801	\$ 29,928,578	\$ (53,777)	(0.18%)
6112 Interim Taxes	200,000	250,000	(50,000)	(20.00%)
6113 Public Utility Realty Tax	45,000	40,000	5,000	12.50%
6151 Earned Income Tax	1,974,093	2,050,055	(75,962)	(3.71%)
6153 Real Estate Transfer Tax	328,000	328,000	0	0.00%
6400 Delinquent Taxes	1,300,000	1,000,000	300,000	30.00%
6510 Earnings on Investments	190,000	195,000	(5,000)	(2.56%)
6710 Gate Receipts	26,000	26,000	0	0.00%
6740 Participation Fees	50,000	25,000	25,000	100.00%
6790 Student Activity Income	127,100	113,030	14,070	12.45%
6831 IDEA Pass-Through Funds	500,000	400,000	100,000	25.00%
6910 Rentals	120,000	110,000	10,000	9.09%
6920 Contributions/Donations	35,314	0	35,314	0.00%
6991 Refunds of Prior Years' Expenditures	50,000	50,000	0	0.00%
6999 Miscellaneous Revenue	50,000	50,000	0	0.00%
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$ 34,870,308</b>	<b>\$ 34,565,663</b>	<b>\$ 304,645</b>	<b>0.88%</b>
<b>7000 STATE SOURCES</b>				
7110 Basic Education Funding	\$ 11,416,931	\$ 11,241,715	\$ 175,216	1.56%
7140 Charter Schools	0	1,471,625	(1,471,625)	(100.00%)
7160 Tuition	50,000	50,000	0	0.00%
7270 Special Education	1,546,795	1,532,425	14,370	0.94%
7291 Educational Assistance Program	0	104,895	(104,895)	(100.00%)
7310 Transportation	1,663,411	1,549,401	114,010	7.36%
7320 Sinking Fund	963,394	981,395	(18,001)	(1.83%)
7330 Medical Reimbursement	76,000	76,000	0	0.00%
7340 State Property Tax Allocation	1,566,325	1,588,431	(22,106)	(1.39%)
7501 PA Accountability Grants	0	505,078	(505,078)	(100.00%)
7810 Social Security	763,207	753,871	9,336	1.24%
7820 Retirement	862,994	810,052	52,942	6.54%
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$ 18,909,057</b>	<b>\$ 20,664,888</b>	<b>\$ (1,755,831)</b>	<b>(8.50%)</b>
<b>8000 FEDERAL SOURCES</b>				
8514 Title I	\$ 480,646	\$ 452,469	\$ 28,177	6.23%
8820 Medical Asst Reimb for Admin Claiming	45,000	0	45,000	100.00%
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$ 525,646</b>	<b>\$ 452,469</b>	<b>\$ 73,177</b>	<b>16.17%</b>
<b>9000 OTHER SOURCES</b>				
0000 Fund Balance Appropriation	\$ 1,056,624	\$ 220,000	\$ 836,624	0.00%
<b>TOTAL REVENUE FROM OTHER SOURCES</b>	<b>\$ 1,056,624</b>	<b>\$ 220,000</b>	<b>\$ 836,624</b>	<b>0.00%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 55,361,635</b>	<b>\$ 55,903,020</b>	<b>\$ (541,385)</b>	<b>(0.97%)</b>



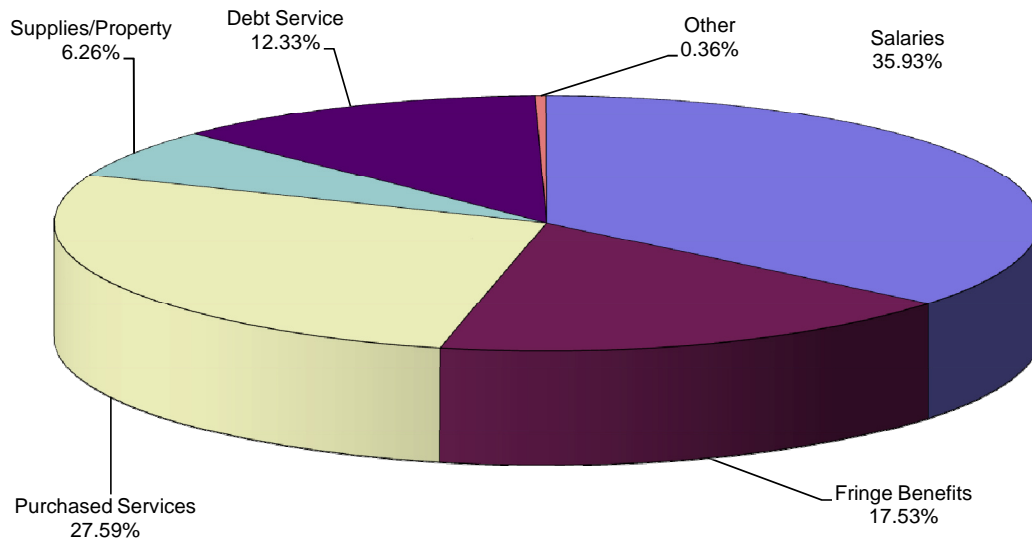


**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2011-2012

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES  
(by object)

Category	Budget 2011-2012	Budget 2010-2011	\$ Change Over 2010-2011	% Change Over 2010-2011
<u>Expenditures</u>				
100 Salaries	\$ 19,889,985	\$ 19,509,702	\$ 380,283	1.95%
200 Fringe Benefits	9,702,823	9,418,033	284,790	3.02%
300 Professional Services	3,559,031	4,261,458	(702,427)	(16.48%)
400 Purchased Property Services	1,011,332	1,058,861	(47,529)	(4.49%)
500 Other Purchased Services	10,705,680	11,008,299	(302,619)	(2.75%)
600 Supplies	3,244,593	3,167,777	76,816	2.42%
700 Property	222,320	233,195	(10,875)	(4.66%)
800 Other Objects	3,755,871	3,878,890	(123,019)	(3.17%)
900 Other Uses of Funds	<u>3,270,000</u>	<u>3,366,805</u>	<u>(96,805)</u>	<u>(2.88%)</u>
Totals	<u>\$ 55,361,635</u>	<u>\$ 55,903,020</u>	<u>\$ (541,385)</u>	<u>(0.97%)</u>

**Percentage of Each Object to Total**



**OXFORD AREA SCHOOL DISTRICT**

## GENERAL FUND BUDGET 2011-2012

COMPARISON OF EXPENDITURES  
2011-12 TO 2010-11 BUDGET

FUNCTION OBJECT	2011-2012 BUDGET	2010-2011 BUDGET	\$ Change Over 2010-2011	% Change Over 2010-2011
<b>1100 REGULAR PROGRAMS</b>				
100 Salaries	\$ 11,695,350	\$ 11,146,986	\$ 548,364	4.92%
200 Fringe Benefits	5,784,572	5,473,774	310,798	5.68%
300 Purchased Professional Services	337,560	432,518	(94,958)	(21.95%)
400 Purchased Property Services	116,474	101,159	15,315	15.14%
500 Other Contracted Services	3,683,557	3,858,079	(174,522)	(4.52%)
600 Supplies	603,047	560,492	42,555	7.59%
700 Property	60,300	73,405	(13,105)	(17.85%)
800 Other Objects	16,413	16,284	129	0.79%
<b>TOTAL</b>	<b>\$ 22,297,273</b>	<b>\$ 21,662,697</b>	<b>\$ 634,576</b>	<b>2.93%</b>
<b>1200 SPECIAL PROGRAMS</b>				
100 Salaries	\$ 2,719,410	\$ 2,597,283	\$ 122,127	4.70%
200 Fringe Benefits	1,168,223	1,174,695	(6,472)	(0.55%)
300 Purchased Professional Services	2,459,565	3,020,993	(561,428)	(18.58%)
400 Purchased Property Services	4,700	4,700	0	0.00%
500 Other Contracted Services	2,380,478	2,563,389	(182,911)	(7.14%)
600 Supplies	33,010	35,120	(2,110)	(6.01%)
700 Property	3,750	3,750	0	0.00%
800 Other Objects	2,500	2,450	50	2.04%
<b>TOTAL</b>	<b>\$ 8,771,636</b>	<b>\$ 9,402,380</b>	<b>\$ (630,744)</b>	<b>(6.71%)</b>
<b>1300 VOCATIONAL PROGRAMS</b>				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	1,087,211	1,083,725	3,486	0.32%
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Other Objects	0	0	0	0.00%
<b>TOTAL</b>	<b>\$ 1,087,211</b>	<b>\$ 1,083,725</b>	<b>\$ 3,486</b>	<b>0.32%</b>
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>				
100 Salaries	\$ 34,568	\$ 138,428	\$ (103,860)	(75.03%)
200 Fringe Benefits	5,636	21,967	(16,331)	(74.34%)
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Professional Services	0	0	0	0.00%
500 Other Contracted Services	526	0	526	0.00%
600 Supplies	400	3,375	(2,975)	(88.15%)
700 Property	0	0	0	0.00%
800 Dues	0	0	0	0.00%
<b>TOTAL</b>	<b>\$ 41,130</b>	<b>\$ 163,770</b>	<b>\$ (122,640)</b>	<b>(74.89%)</b>

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2011-2012

COMPARISON OF EXPENDITURES  
2011-12 TO 2010-11 BUDGET

FUNCTION OBJECT	2011-2012 BUDGET	2010-2011 BUDGET	\$ Change Over 2010-2011	% Change Over 2010-2011
<b>2100 PUPIL SERVICES</b>				
100 Salaries	\$ 808,410	\$ 794,145	\$ 14,265	1.80%
200 Fringe Benefits	407,544	393,958	13,586	3.45%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	19,515	26,825	(7,310)	(27.25%)
600 Supplies	8,400	8,980	(580)	(6.46%)
700 Property	370	0	370	100.00%
800 Other Objects	2,030	2,435	(405)	(16.63%)
<b>TOTAL</b>	<b>\$ 1,246,269</b>	<b>\$ 1,226,343</b>	<b>\$ 19,926</b>	<b>1.62%</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL</b>				
100 Salaries	\$ 567,547	\$ 726,913	\$ (159,366)	(21.92%)
200 Fringe Benefits	290,845	341,615	(50,770)	(14.86%)
300 Purchased Professional Services	28,260	28,280	(20)	(0.07%)
400 Purchased Property Services	3,600	5,350	(1,750)	(32.71%)
500 Other Contracted Services	11,015	13,597	(2,582)	(18.99%)
600 Supplies	79,681	84,335	(4,654)	(5.52%)
700 Property	11,050	22,990	(11,940)	(51.94%)
800 Other Objects	2,705	2,895	(190)	(6.56%)
<b>TOTAL</b>	<b>\$ 994,703</b>	<b>\$ 1,225,975</b>	<b>\$ (231,272)</b>	<b>(18.86%)</b>
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>				
100 Salaries	\$ 1,685,403	\$ 1,734,039	\$ (48,636)	(2.80%)
200 Fringe Benefits	758,776	753,408	5,368	0.71%
300 Purchased Professional Services	124,500	142,500	(18,000)	(12.63%)
400 Purchased Property Services	30,849	33,949	(3,100)	(9.13%)
500 Other Contracted Services	99,000	122,070	(23,070)	(18.90%)
600 Supplies	20,455	18,605	1,850	9.94%
700 Property	1,500	1,700	(200)	(11.76%)
800 Other Objects	21,975	22,375	(400)	(1.79%)
<b>TOTAL</b>	<b>\$ 2,742,458</b>	<b>\$ 2,828,646</b>	<b>\$ (86,188)</b>	<b>(3.05%)</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>				
100 Salaries	\$ 348,540	\$ 338,449	\$ 10,091	2.98%
200 Fringe Benefits	211,780	204,265	7,515	3.68%
300 Purchased Professional Services	4,000	4,000	0	0.00%
400 Purchased Property Services	455	510	(55)	(10.78%)
500 Other Contracted Services	3,600	4,065	(465)	(11.44%)
600 Supplies	6,000	6,800	(800)	(11.76%)
700 Property	250	3,750	(3,500)	(93.33%)
800 Other Objects	530	545	(15)	(2.75%)
<b>TOTAL</b>	<b>\$ 575,155</b>	<b>\$ 562,384</b>	<b>\$ 12,771</b>	<b>2.27%</b>

# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND BUDGET 2011-2012

### COMPARISON OF EXPENDITURES 2011-12 TO 2010-11 BUDGET

FUNCTION OBJECT	2011-2012 BUDGET	2010-2011 BUDGET	\$ Change Over 2010-2011	% Change Over 2010-2011
<b>2500 SUPPORT SERVICES - BUSINESS</b>				
100 Salaries	\$ 385,774	\$ 374,586	\$ 11,188	2.99%
200 Fringe Benefits	169,311	162,926	6,385	3.92%
400 Purchased Property Services	6,200	7,200	(1,000)	(13.89%)
500 Other Contracted Services	19,200	20,700	(1,500)	(7.25%)
600 Supplies	9,400	9,400	0	0.00%
700 Property	2,100	4,100	(2,000)	(48.78%)
800 Other Objects	2,100	2,100	0	0.00%
<b>TOTAL</b>	<b>\$ 594,085</b>	<b>\$ 581,012</b>	<b>\$ 13,073</b>	<b>2.25%</b>
<b>2600 OPERATION AND MAINTENANCE OF PLANT</b>				
100 Salaries	\$ 813,472	\$ 791,688	\$ 21,784	2.75%
200 Fringe Benefits	595,865	575,675	20,190	3.51%
300 Purchased Professional Services	510,196	527,177	(16,981)	(3.22%)
400 Purchased Property Services	807,754	847,133	(39,379)	(4.65%)
500 Other Contracted Services	178,000	175,000	3,000	1.71%
600 Supplies	1,755,000	1,840,500	(85,500)	(4.65%)
700 Property	20,000	20,000	0	0.00%
800 Other Objects	500	500	0	0.00%
<b>TOTAL</b>	<b>\$ 4,680,787</b>	<b>\$ 4,777,673</b>	<b>\$ (96,886)</b>	<b>(2.03%)</b>
<b>2700 STUDENT TRANSPORTATION SERVICES</b>				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
400 Purchased Property Services	6,000	6,000	0	0.00%
500 Other Contracted Services	2,964,528	2,895,249	69,279	2.39%
600 Supplies	525,700	421,700	104,000	24.66%
700 Property	10,000	10,000	0	0.00%
800 Other Objects	300	300	0	0.00%
<b>TOTAL</b>	<b>\$ 3,506,528</b>	<b>\$ 3,333,249</b>	<b>\$ 173,279</b>	<b>5.20%</b>
<b>2800 CENTRAL SERVICES</b>				
100 Salaries	\$ 441,728	\$ 432,973	\$ 8,755	2.02%
200 Fringe Benefits	212,233	213,357	(1,124)	(0.53%)
300 Purchased Professional Services	33,150	47,350	(14,200)	(29.99%)
400 Purchased Property Services	14,300	16,200	(1,900)	(11.73%)
500 Other Contracted Services	51,550	49,300	2,250	4.56%
600 Supplies	164,400	161,300	3,100	1.92%
700 Property	75,000	49,500	25,500	51.52%
800 Other Objects	1,000	900	100	11.11%
<b>TOTAL</b>	<b>993,361</b>	<b>970,880</b>	<b>22,481</b>	<b>2.32%</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
500 Other Contracted Services	\$ 22,000	\$ 22,000	\$ 0	0.00%

# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND BUDGET 2011-2012

### COMPARISON OF EXPENDITURES 2011-12 TO 2010-11 BUDGET

FUNCTION OBJECT	2011-2012 BUDGET	2010-2011 BUDGET	\$ Change Over 2010-2011	% Change Over 2010-2011
<b>3200 OPERATION OF NONINSTRUCTIONAL SERVICES-STUDENT ACTIVITIES</b>				
100 Salaries	\$ 389,783	\$ 434,212	\$ (44,429)	(10.23%)
200 Fringe Benefits	98,038	102,393	(4,355)	(4.25%)
300 Purchased Professional Services	61,800	58,640	3,160	5.39%
400 Purchased Property Services	21,000	21,000	0	0.00%
500 Other Contracted Services	165,500	154,300	11,200	7.26%
600 Supplies	32,100	32,830	(730)	(2.22%)
700 Property	38,000	44,000	(6,000)	(13.64%)
800 Other Objects	49,225	47,550	1,675	3.52%
TOTAL	\$ 855,446	\$ 894,925	\$ (39,479)	(4.41%)
<b>3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SERVICES</b>				
500 Other Contracted Services	\$ 20,000	\$ 20,000	\$ 0	0.00%
600 Supplies	7,000	0	7,000	100.00%
TOTAL	\$ 27,000	\$ 20,000	\$ 7,000	35.00%
<b>5100 OTHER EXPENDITURES AND FINANCING USES</b>				
800 Other Objects	\$ 3,656,593	\$ 3,780,556	\$ (123,963)	(3.28%)
900 Other Financing	3,170,000	3,100,000	70,000	2.26%
TOTAL	\$ 6,826,593	\$ 6,880,556	\$ (53,963)	(0.78%)
<b>5200 INTERFUND TRANSFERS</b>				
900 Other Financing	\$ 0	\$ 166,805	\$ (166,805)	(100.00%)
<b>5900 OTHER FINANCING USES BUDGETARY RESERVE</b>				
800 Budget Reserve	\$ 100,000	\$ 100,000	\$ 0	0.00%
TOTAL ALL FUNCTIONS	\$ 55,361,635	\$ 55,903,020	\$ (541,385)	(0.97%)

This page intentionally left blank.

# **GENERAL FUND**

## **REVENUE BUDGET**

**OXFORD AREA SCHOOL DISTRICT**  
**REVENUE SUMMARY**  
**BUDGET 2011-2012**

	<u>ACCOUNT</u>	<u>BUDGET 2011-2012</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
6000	REVENUE FROM LOCAL SOURCES	\$34,870,308	\$34,565,663	0.88%
7000	REVENUE FROM STATE SOURCES	18,909,057	20,664,888	-8.50%
8000	REVENUE FROM FEDERAL SOURCES	525,646	452,469	16.17%
0000	FUND BALANCE APPROPRIATION	1,056,624	220,000	380.28%
		<u>\$55,361,635</u>	<u>\$55,903,020</u>	<u>-0.97%</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. FUND BALANCE APPROPRIATION represents those funds available from prior year's resources that have not been reserved for special purposes.



# OXFORD AREA SCHOOL DISTRICT

## REVENUE SUMMARY

### BUDGET 2011-2012

	2011-2012	2010-2011
<b><u>LOCAL SOURCES</u></b>		
6111 Real Estate Taxes	\$ 29,874,801	\$ 29,928,578
6112 Interim Taxes	200,000	250,000
6113 Public Utility Realty Tax	45,000	40,000
6151 Earned Income Tax	1,974,093	2,050,055
6153 Real Estate Transfer Tax	328,000	328,000
6400 Delinquent Taxes	1,300,000	1,000,000
6510 Earnings on Investments	190,000	195,000
6710 Gate Receipts	26,000	26,000
6740 Participation Fees	50,000	25,000
6790 Student Activity Income	127,100	113,030
6831 IDEA Pass-Through Funds	500,000	400,000
6910 Rentals	120,000	110,000
6920 Contributions/Donations	35,314	0
6991 Refunds of Prior Years' Expenditures	50,000	50,000
6999 Miscellaneous Revenue	50,000	50,000
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$ 34,870,308</u>	<u>\$ 34,565,663</u>
<b><u>STATE SOURCES</u></b>		
7110 Basic Education Funding	\$ 11,416,931	\$ 11,241,715
7140 Charter Schools	0	1,471,625
7160 Tuition	50,000	50,000
7270 Special Education	1,546,795	1,532,425
7291 Educational Assistance Program	0	104,895
7310 Transportation	1,663,411	1,549,401
7320 Sinking Fund	963,394	981,395
7330 Medical Reimbursement	76,000	76,000
7340 State Property Tax Reduction Allocation	1,566,325	1,588,431
7501 PA Accountability Grant	0	505,078
7810 Social Security	763,207	753,871
7820 Retirement	862,994	810,052
TOTAL REVENUE FROM STATE SOURCES	<u>\$ 18,909,057</u>	<u>\$ 20,664,888</u>
<b><u>FEDERAL SOURCES</u></b>		
8514 ECIA Title 1	\$ 480,646	\$ 452,469
8820 Medical Asst Reimb for Administrative Claiming	45,000	0
TOTAL REVENUE FROM FEDERAL SOURCES	<u>\$ 525,646</u>	<u>\$ 452,469</u>
<b><u>FUND BALANCE APPROPRIATION</u></b>		
0000 Fund Balance Appropriation	\$ 1,056,624	\$ 220,000
TOTAL REVENUE FROM FUND BALANCE	<u>\$ 1,056,624</u>	<u>\$ 220,000</u>
<b>TOTAL REVENUE BUDGET</b>	<u><u>\$ 55,361,635</u></u>	<u><u>\$ 55,903,020</u></u>

# **OXFORD AREA SCHOOL DISTRICT**

## **REVENUE EXPLANATION**

### **BUDGET 2011-2012**

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

This year's tax is based on an assessed valuation of \$1,108,409,389 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,064,073. The total millage required for the 2011-2012 budget is 29.5479 mills.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

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

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

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

**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 2011-2012 operation.

This page intentionally left blank.

**GENERAL FUND**

**EXPENDITURE BUDGET**

## OXFORD AREA SCHOOL DISTRICT

### EXPENDITURES SUMMARY INSTRUCTIONAL - 1000 SERIES

#### BUDGET 2011-2012

<u>ACCOUNT</u>	<u>BUDGET 2011-2012</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
1100 REGULAR EDUCATION PROGRAMS	\$22,297,273	\$21,662,697	2.93%
1200 SPECIAL EDUCATION PROGRAMS	8,771,636	9,402,380	-6.71%
1300 VOCATIONAL EDUCATION PROGRAMS	1,087,211	1,083,725	0.32%
1400 OTHER INSTRUCTIONAL PROGRAMS	41,130	163,770	-74.89%
TOTAL INSTRUCTIONAL SERVICES	<u>\$32,197,250</u>	<u>\$32,312,572</u>	<u>-0.36%</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 2011-2012

		2011-2012	2010-2011
1100	REGULAR EDUCATION PROGRAMS		
(1)	Salaries	\$ 11,695,350	\$ 11,146,986
(2)	Benefits	5,784,572	5,473,774
(3)	Professional Services	337,560	432,518
(4)	Purchased Property Services	116,474	101,159
(5)	Other Purchased Services	3,683,557	3,858,079
(6)	Supplies	603,047	560,492
(7)	Property	60,300	73,405
(8)	Other Objects	16,413	16,284
		<u>\$ 22,297,273</u>	<u>\$ 21,662,697</u>
1200	SPECIAL EDUCATION PROGRAMS		
(1)	Salaries	\$ 2,719,410	\$ 2,597,283
(2)	Benefits	1,168,223	1,174,695
(3)	Professional Services	2,459,565	3,020,993
(4)	Purchased Property Services	4,700	4,700
(5)	Other Purchased Services	2,380,478	2,563,389
(6)	Supplies	33,010	35,120
(7)	Property	3,750	3,750
(8)	Other Objects	2,500	2,450
		<u>\$ 8,771,636</u>	<u>\$ 9,402,380</u>
1300	VOCATIONAL EDUCATION PROGRAMS		
(1)	Salaries	\$ 0	\$ 0
(2)	Benefits	0	0
(5)	Other Purchased Services	1,087,211	1,083,725
(6)	Supplies	0	0
(7)	Property	0	0
(8)	Other Objects	0	0
		<u>\$ 1,087,211</u>	<u>\$ 1,083,725</u>
1400	OTHER INSTRUCTIONAL PROGRAMS		
(1)	Salaries	\$ 34,568	\$ 138,428
(2)	Benefits	5,636	21,967
(5)	Other Purchased Services	526	0
(6)	Supplies	400	3,375
(8)	Other Objects	0	0
		<u>\$ 41,130</u>	<u>\$ 163,770</u>
	TOTAL 1000 SERIES	<u><u>\$ 32,197,250</u></u>	<u><u>\$ 32,312,572</u></u>



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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 109.0 elementary (K through 6) and 93.5 secondary (7 through 12) teaching positions, 27 instructional aides, 13 cafeteria aides and 2 security monitors. This account also includes the money for additional credits, tutoring programs, curriculum work, teacher mentoring and substitute teachers. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Elementary Teachers	\$ 5,951,774	\$ 5,529,244
Secondary Teachers	5,324,585	5,252,795
After School Tutoring	33,598	31,187
Aides/Monitors	385,393	333,760
 (1) Total	 \$ 11,695,350	 \$ 11,146,986

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 1,011,608	\$ 916,336
Social Security	894,695	852,758
Employee Health Insurance	3,598,899	3,435,393
Unemployment & Workers' Compensation	116,370	106,597
Tuition Reimbursement	163,000	162,690
 (2) Total	 \$ 5,784,572	 \$ 5,473,774

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Assemblies	\$870	\$ 1,125
Contracted Services-Nottingham	3,750	0
Contracted Services- Title I Program	10,000	93,084
Substitute Teacher Service	322,940	338,309
 (3) Total	 \$ 337,560	 \$ 432,518

(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	\$ 600
Equipment Repairs	5,380	5,470
Copier Rental Fees	110,794	95,089
 (4) Total	 \$ 116,474	 \$ 101,159

(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	\$ 2,950	\$ 5,800
Teacher Travel-Secondary	2,250	100
Student Transportation	3,750	4,000
Printing & Binding	1,200	1,250
Telephone & Postage	5,850	5,230
Tuition to Public Schools	131,000	200,000
Tuition to Charter Schools	3,536,557	3,641,699
 (5) Total	 \$ 3,683,557	 \$ 3,858,079

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
<b>Supplies</b>		
Jordan Bank School	\$ 22,196	\$ 17,206
Elk Ridge School	29,708	28,544
Nottingham School	59,636	61,336
Hopewell School	26,048	27,313
Penn's Grove	39,782	29,398
Oxford Area High School	86,849	89,065
Title I Program	37,567	0
<b>Textbooks</b>		
Jordan Bank School	10,100	9,950
Elk Ridge School	15,491	10,770
Nottingham School	8,100	5,510
Hopewell School	8,750	8,750
Penn's Grove	4,770	8,000
Oxford Area High School	40,550	48,150
District	213,500	216,500
(6) Total	\$ 603,047	\$ 560,492

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

<b>New Equipment</b>		
Jordan Bank School	\$ 600	\$ 1,000
Elk Ridge School	1,350	2,900
Hopewell School	2,500	1,400
Penn's Grove	0	2,325
Oxford Area High School	24,950	25,850
District	10,000	15,000
<b>Replacement Equipment</b>		
Jordan Bank School	500	1,000
Elk Ridge School	1,200	2,400
Nottingham School	4,000	7,000
Penn's Grove	1,000	1,630
Oxford Area High School	14,200	12,900
(7) Total	\$ 60,300	\$ 73,405

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Elementary	\$ 1,218	\$ 1,559
Secondary	4,195	3,725
Graduation	11,000	11,000
 (8) Total	 \$ 16,413	 \$ 16,284

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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 Itinerant Gifted Teachers, 3 Speech and Hearing Therapists, 33 Learning Support Teachers, 2 Developmental Learning Assistants, 29 Instructional Aides and 1 Behavioral Specialist. Salaries are based on the existing Collective Bargaining Agreements. Also included are the salaries for a Director of Special Education and 1.5 secretaries.

<u>ITEM</u>	<u>2011-2012</u> <u>AMOUNT</u>	<u>2010-2011</u> <u>AMOUNT</u>
Elementary Teachers	\$ 1,072,003	\$ 861,013
Secondary Teachers	1,045,879	1,179,939
Behavioral Specialist	50,102	79,331
Instructional Aides/Learning Assistants	389,815	382,649
Director of Special Education/Secretary	161,611	94,351
(1) Total	\$ 2,719,410	\$ 2,597,283

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$235,228	\$ 213,497
Social Security	208,035	198,694
Employee Health Insurance	702,280	739,573
Unemployment & Workers' Compensation	22,680	22,931
(2) Total	\$ 1,168,223	\$ 1,174,695

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

Intermediate Unit	\$ 2,198,708	\$ 2,623,019
Legal Services	29,784	28,000
Other Services	231,073	369,974
(3) Total	\$ 2,459,565	\$ 3,020,993

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Copier Rental Fees	\$ 4,200	\$ 4,200
Equipment Repairs	500	500
(4) Total	\$ 4,700	\$ 4,700

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

Teacher Travel-Elementary	\$0	\$ 175
Teacher Travel-Secondary	1,500	800
Travel-District	2,850	2,850
Telephone & Postage	7,285	7,385
Tuition to Charter Schools	1,796,749	1,996,748
Tuition to Other Public Schools	46,350	45,000
Tuition to Non-Public Schools	257,500	250,000
Tuition to Approved Private Schools	268,244	260,431
(5) Total	\$ 2,380,478	\$ 2,563,389

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

Jordan Bank School	\$ 800	\$ 800
Elk Ridge	1,040	1,040
Nottingham School	320	860
Hopewell School	6,300	6,800
Penn's Grove School	1,000	3,820
Oxford Area High School	10,250	8,500
District-wide	13,300	13,300
(6) Total	\$ 33,010	\$ 35,120

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Nottingham School	\$ 0	\$ 0
Oxford Area High School	1,400	1,400
District-wide	2,350	2,350
 (7) Total	 \$ 3,750	 \$ 3,750

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

Elementary Schools	\$ 300	\$ 250
Secondary Schools	1,140	1,140
District-wide	1,060	1,060
 (8) Total	 \$ 2,500	 \$ 2,450

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Technical College High School Tuition	\$ 1,087,211	\$ 1,083,725
(5) Total	\$ 1,087,211	\$1,083,725



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**INSTRUCTIONAL - 1000 SERIES**

**1400 OTHER INSTRUCTIONAL PROGRAMS:**

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

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

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Homebound Instruction	\$ 5,000	\$ 5,000
After-School Tutoring	0	88,751
Extended School Year	29,568	44,677
(1) Total	\$ 34,568	\$ 138,428

- (2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 2,991	\$ 11,378
Social Security	2,645	10,589
(2) Total	\$ 5,636	\$ 21,967

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

Summer School	\$ 526	\$ 0
(5) Total	\$ 526	\$ 0

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**INSTRUCTIONAL - 1000 SERIES**

**1400 OTHER INSTRUCTIONAL PROGRAMS: - continued**

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

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Extended School Year	\$ 400	\$ 3,375
(6) Total	\$ 400	\$ 3,375

## OXFORD AREA SCHOOL DISTRICT

### EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

#### BUDGET 2011-2012

<u>ACCOUNT</u>	<u>BUDGET 2011-2012</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
2100 PUPIL SERVICES	\$1,246,269	\$1,226,343	1.62%
2200 INSTRUCTIONAL SERVICES	994,703	1,225,975	-18.86%
2300 ADMINISTRATION	2,742,458	2,828,646	-3.05%
2400 HEALTH SERVICES	575,155	562,384	2.27%
2500 BUSINESS SERVICES	594,085	581,012	2.25%
2600 PLANT OPERATION & MAINTENANCE	4,680,787	4,777,673	-2.03%
2700 TRANSPORTATION	3,506,528	3,333,249	5.20%
2800 CENTRAL	993,361	970,880	2.32%
2900 OTHER SUPPORT SERVICES	22,000	22,000	0.00%
TOTAL SUPPORT SERVICES	<u>\$15,355,346</u>	<u>\$15,528,162</u>	<u>-1.11%</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 2011-2012

		2011-2012	2010-2011
2100 PUPIL SERVICES			
(1)	Salaries	\$ 808,410	\$ 794,145
(2)	Benefits	407,544	393,958
(5)	Other Purchased Services	19,515	26,825
(6)	Supplies	8,400	8,980
(7)	Property	370	0
(8)	Other Objects	2,030	2,435
		<u>\$ 1,246,269</u>	<u>\$ 1,226,343</u>
2200 INSTRUCTIONAL SERVICES			
(1)	Salaries	\$ 567,547	\$ 726,913
(2)	Benefits	290,845	341,615
(3)	Professional Services	28,260	28,280
(4)	Purchased Property Services	3,600	5,350
(5)	Other Purchased Services	11,015	13,597
(6)	Supplies	79,681	84,335
(7)	Property	11,050	22,990
(8)	Other Objects	2,705	2,895
		<u>\$ 994,703</u>	<u>\$ 1,225,975</u>
2300 ADMINISTRATION			
(1)	Salaries	\$ 1,685,403	\$ 1,734,039
(2)	Benefits	758,776	753,408
(3)	Professional Services	124,500	142,500
(4)	Purchased Property Services	30,849	33,949
(5)	Other Purchased Services	99,000	122,070
(6)	Supplies	20,455	18,605
(7)	Property	1,500	1,700
(8)	Other Objects	21,975	22,375
		<u>\$ 2,742,458</u>	<u>\$ 2,828,646</u>
2400 HEALTH SERVICES			
(1)	Salaries	\$ 348,540	\$ 338,449
(2)	Benefits	211,780	204,265
(3)	Professional Services	4,000	4,000
(4)	Purchased Property Services	455	510
(5)	Other Purchased Services	3,600	4,065
(6)	Supplies	6,000	6,800
(7)	Property	250	3,750
(8)	Other Objects	530	545
		<u>\$ 575,155</u>	<u>\$ 562,384</u>

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

### BUDGET 2011-2012

		2011-2012	2010-2011
2500 BUSINESS SERVICES			
(1)	Salaries	\$ 385,774	\$ 374,586
(2)	Benefits	169,311	162,926
(4)	Purchased Property Services	6,200	7,200
(5)	Other Purchased Services	19,200	20,700
(6)	Supplies	9,400	9,400
(7)	Property	2,100	4,100
(8)	Other Objects	2,100	2,100
		<u>\$ 594,085</u>	<u>\$ 581,012</u>
2600 PLANT OPERATION & MAINTENANCE			
(1)	Salaries	\$ 813,472	\$ 791,688
(2)	Benefits	595,865	575,675
(3)	Professional Services	510,196	527,177
(4)	Purchased Property Services	807,754	847,133
(5)	Other Purchased Services	178,000	175,000
(6)	Supplies	1,755,000	1,840,500
(7)	Property	20,000	20,000
(8)	Other Objects	500	500
		<u>\$ 4,680,787</u>	<u>\$ 4,777,673</u>
2700 TRANSPORTATION			
(4)	Purchased Property Services	\$ 6,000	\$ 6,000
(5)	Other Purchased Services	2,964,528	2,895,249
(6)	Supplies	525,700	421,700
(7)	Property	10,000	10,000
(8)	Other Objects	300	300
		<u>\$ 3,506,528</u>	<u>\$ 3,333,249</u>
2800 CENTRAL SERVICES			
(1)	Salaries	\$ 441,728	\$ 432,973
(2)	Benefits	212,233	213,357
(3)	Professional Services	33,150	47,350
(4)	Purchased Property Services	14,300	16,200
(5)	Other Purchased Services	51,550	49,300
(6)	Supplies	164,400	161,300
(7)	Property	75,000	49,500
(8)	Other Objects	1,000	900
		<u>\$ 993,361</u>	<u>\$ 970,880</u>
2900 OTHER SUPPORT SERVICES			
(5)	Other Purchased Services	\$ 22,000	\$ 22,000
		<u>\$ 22,000</u>	<u>\$ 22,000</u>
TOTAL 2000 SERIES		<u><u>\$ 15,355,346</u></u>	<u><u>\$ 15,528,162</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**SUPPORT SERVICES - 2000 SERIES**

**2100 PUPIL SERVICES:**

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

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

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Elementary Guidance Counselors	\$ 244,702	\$ 236,863
Secondary Guidance Counselors	319,127	319,582
Secretarial Salaries	54,708	53,635
Attendance Officer	34,305	33,632
School Psychologists	155,568	150,433
(1) Total	\$ 808,410	\$ 794,145

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 69,928	\$ 65,279
Social Security	61,843	60,752
Employee Health Insurance	267,133	259,863
Unemployment & Workers' Compensation	8,640	8,064
(2) Total	\$ 407,544	\$ 393,958

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Guidance Counselors' Travel	\$ 1,200	\$ 1,450
Attendance Officers' Travel	750	1,000
Psychologists' Travel	565	875
Student Travel	500	850
Telephone & Postage	13,300	13,900
Printing & Binding	3,200	8,750
(5) Total	\$ 19,515	\$ 26,825

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

Guidance Counselors' Office	\$ 3,550	\$ 4,130
Attendance Office	750	750
Psychologists' Office	4,100	4,100
(6) Total	\$8,400	\$ 8,980

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

Guidance Counselors' Office	\$ 370	\$ 0
(7) Total	\$ 370	\$ 0

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

Guidance Counselors' Office	\$ 1,355	\$ 1,760
Attendance Office	200	200
Psychologists' Office	475	475
(8) Total	\$ 2,030	\$ 2,435

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**SUPPORT SERVICES - 2000 SERIES**

**2200 INSTRUCTIONAL SERVICES:**

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

(1) Salaries: Money budgeted for 5.5 librarians and 5 library clerks; and a Director of Curriculum and a secretary.

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Librarians - Elementary	\$ 177,445	\$ 185,179
Librarians - Secondary	127,332	124,532
Library Clerks	83,060	84,030
Director of Curriculum	108,972	105,287
Teacher-On-Assignment	0	136,720
Curriculum Secretary	32,138	29,796
Staff Development	38,600	61,369
 (1) Total	 \$ 567,547	 \$ 726,913

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 49,093	\$ 59,752
Social Security	43,417	55,609
Employee Health Insurance	192,125	219,450
Unemployment & Workers' Compensation	6,210	6,804
 (2) Total	 \$ 290,845	 \$ 341,615

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

Staff Development In-Service	\$ 24,700	\$24,720
Curriculum In-Service	3,560	3,560
 (3) Total	 \$ 28,260	 \$ 28,280



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Equipment Repair	\$ 800	\$ 1,150
Equipment Rental	2,800	4,200
(4) Total	\$ 3,600	\$ 5,350

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

Librarians' Travel	\$ 875	\$ 1,950
Curriculum Travel	5,000	5,000
Staff Development Travel	2,800	4,277
Telephone & Postage	2,340	2,370
(5) Total	\$ 11,015	\$ 13,597

(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	\$ 19,580	\$ 18,330
Library Supplies	6,175	6,750
Library Books	40,826	45,185
Curriculum Supplies	12,100	12,100
Staff Development Supplies	1,000	2,000
(6) Total	\$ 79,681	\$ 84,335

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Audio-Visual Equipment	\$ 10,550	\$ 22,190
Library Equipment	500	800
(7) Total	\$ 11,050	\$ 22,990

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

Library	\$1,705	\$ 1,895
Curriculum	1,000	1,000
(8) Total	\$ 2,705	\$ 2,895

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Central Office Administration		
District Superintendent	\$ 160,760	\$ 156,832
Assistant Superintendent	0	65,125
Communications Specialist	53,557	52,760
Tax Clerk	39,018	38,275
Elementary Principals	469,410	456,798
Secondary Principals	519,834	512,550
Secretaries	436,149	445,024
Board Secretary	6,075	6,075
Board Treasurer	600	600
 (1) Total	 \$ 1,685,403	 \$ 1,734,039

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 145,825	\$ 142,538
Social Security	128,928	132,655
Employee Health Insurance	436,983	441,297
Unemployment & Workers' Compensation	14,040	13,608
Tuition Reimbursement	33,000	23,310
 (2) Total	 \$ 758,776	 \$ 753,408

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Legal Services	\$ 57,000	\$ 57,000
Auditing Services	10,500	12,000
Bond Fees	6,750	6,750
Superintendent's Office	1,500	1,500
Earned Income Tax Collection	34,000	59,000
Other Services	14,750	6,250
(3) Total	\$ 124,500	\$ 142,500

(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	\$ 4,400
Board Services	2,100	4,000
Elementary Schools	17,344	17,494
Secondary Schools	8,255	8,055
(4) Total	\$ 30,849	\$ 33,949

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

**School Board**

Advertising	\$ 2,000	\$ 9,000
In-Service	2,000	3,000
Postage	1,000	1,000
Insurance	36,500	36,500

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION - continued**

(5) Other Purchased Services: continued

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
<b>Tax Collector</b>		
Telephone & Postage	\$ 10,000	\$ 10,000
Advertising	150	150
Travel	150	150
 <b>Superintendent's Office</b>		
Telephone & Postage	6,100	6,100
Printing & Binding	1,000	1,000
Travel	3,000	3,000
 <b>Community Relations</b>		
Telephone & Postage	2,000	2,000
Advertising	2,000	2,000
Travel	1,550	2,000
 <b>Principal's Offices</b>		
Telephone & Postage	22,800	35,400
Printing & Binding	8,250	9,450
Travel	500	1,320
 (5) Total	 \$ 99,000	 \$ 122,070

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

School Board	\$ 2,500	\$ 2,500
Tax Collection	3,105	3,105
Superintendent's Office	4,500	4,500
Elementary Principal's Office	3,350	1,350
Secondary Principal's Office	5,000	5,150
Community Relations	2,000	2,000
 (6) Total	 \$ 20,455	 \$ 18,605

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION - continued**

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

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
<b>New Equipment</b>		
Superintendent's Office	\$ 1,000	\$ 1,000
<b>Replacement Equipment</b>		
Superintendent's Office	500	500
Elementary Principal's Office	0	200
(7) Total	\$ 1,500	\$ 1,700

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

School Board	\$ 12,000	\$ 12,000
Superintendent's Office	3,000	3,000
Communications Specialist	1,000	1,000
Elementary Principal's Office	3,075	3,525
Secondary Principal's Office	2,900	2,850
(8) Total	\$ 21,975	\$ 22,375

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
School Nurses-Public	\$ 213,144	\$ 205,877
-Non Public	8,840	8,480
Assistant School Nurses	64,830	33,280
Health Assistants	61,726	90,812
(1) Total	\$ 348,540	\$ 338,449

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 30,149	\$ 27,821
Social Security	26,663	25,891
Employee Health Insurance	150,108	146,017
Unemployment & Workers' Compensation	4,860	4,536
(2) Total	\$ 211,780	\$ 204,265

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Health Room Equipment	\$ 455	\$ 510
(4) Total	\$ 455	\$ 510

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

Telephone & Postage	\$ 3,050	\$ 3,315
Printing & Binding	0	0
Travel	550	750
(5) Total	\$ 3,600	\$ 4,065

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

**General Supplies**

Elementary Schools	\$ 3,200	\$ 3,300
Secondary Schools	2,500	2,750
District-wide	0	500

**Books & Periodicals**

Elementary Schools	150	100
Secondary Schools	150	150

(6) Total	\$ 6,000	\$ 6,800
-----------	----------	----------



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Secondary Schools	\$ 250	\$ 250
District-wide	0	3,500
(7) Total	\$ 250	\$ 3,750

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

Elementary Schools	\$ 275	\$ 285
Secondary Schools	255	260
(8) Total	\$ 530	\$ 545

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Business Administrator/Assistant	\$ 240,683	\$ 230,642
Secretarial/Accounting	145,091	143,944
(1) Total	\$ 385,774	\$ 374,586

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 33,369	\$ 30,791
Social Security	29,512	28,656
Employee Health Insurance	100,690	97,955
Unemployment & Workers' Compensation	3,240	3,024
Tuition Reimbursement	2,500	2,500
Other	0	0
(2) Total	\$ 169,311	\$ 162,926

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

Copier Equipment	\$ 2,800	\$ 2,800
Office Equipment	1,400	2,400
Postage Meter	2,000	2,000
(4) Total	\$ 6,200	\$ 7,200

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Telephone and Postage	\$ 10,500	\$ 10,500
Printing and Binding	3,200	3,200
Business Office Travel	2,500	4,000
Software Maintenance	3,000	3,000
(5) Total	\$ 19,200	\$ 20,700

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

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

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

**New Equipment**

Computer Equipment	\$ 1,100	\$ 2,200
--------------------	----------	----------

**Replacement Equipment**

Computer Equipment	1,000	1,900
--------------------	-------	-------

(7) Total	\$ 2,100	\$ 4,100
-----------	----------	----------

(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 2011-2012**

**SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATIONS AND MAINTENANCE:**

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

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

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Supervisor of Buildings and Grounds/Night Supervisor	\$ 119,499	\$ 117,361
Maintenance	119,385	108,384
Custodial Staff	518,011	509,887
Secretary	26,577	26,056
Part-Time Help	15,000	15,000
Security Guards	15,000	15,000
(1) Total	\$ 813,472	\$ 791,688

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 70,365	\$ 65,077
Social Security	62,232	60,565
Employee Health Insurance	448,688	436,425
Unemployment & Workers' Compensation	14,580	13,608
(2) Total	\$ 595,865	\$ 575,675

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

Heating/Ventilation/Air Conditioning	\$ 227,848	\$ 248,752
Building Monitoring-Fire/Security	89,754	86,907
Security Service	64,500	64,500
Boilers/Hot Water Heaters/Water Testing	16,905	16,800
Elevators, Lifts and Generators	11,808	11,700
Fire Extinguishers/Hoods/Sprinklers	7,808	8,345
Clocks/Sound Systems/Phones	2,850	2,850
Athletic Fields	85,000	83,600
Software – Annual Fees	3,723	3,723
(3) Total	\$ 510,196	\$ 527,177

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Trash/Recycling Service	\$ 35,000	\$ 30,000
Snow Removal	25,000	25,000
Lawn Care	95,000	103,808
Cleaning Services	350,314	337,555
Water/Sewer Service	102,000	145,000
Uniform Rental/Dry Cleaning/Mats	7,000	12,500
Pest Extermination	6,440	6,270
Building Repairs	110,000	110,000
Equipment Repairs	50,000	50,000
Vehicle Repairs	20,000	20,000
Equipment Rental	5,000	5,000
Other Services	2,000	2,000
 (4) Total	 \$ 807,754	 \$ 847,133

(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	\$ 167,500	\$ 164,000
Telephone and Postage	10,000	10,000
Staff Travel and In-Service	500	1,000
 (5) Total	 \$ 178,000	 \$ 175,000

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

Custodial Supplies	\$ 160,000	\$ 160,500
Natural Gas	390,000	440,000
Electricity	1,200,000	1,235,000
Heating Oil	5,000	5,000
 (6) Total	 \$ 1,755,000	 \$ 1,840,500

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
New Equipment	\$ 8,000	\$ 8,000
Replacement Equipment	12,000	12,000
 (7) Total	 \$ 20,000	 \$ 20,000

(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 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Copier Equipment	\$ 1,000	\$ 1,000
Other Equipment	5,000	5,000
(4) Total	\$ 6,000	\$ 6,000

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

Parent Contracts	\$ 5,000	\$ 6,000
Contracted Transportation - Public Schools	2,382,551	2,301,847
Contracted Transportation - Non-Public Schools	558,477	568,902
Special Education Transportation	10,000	10,000
Supervisor's Telephone & Postage	2,000	2,000
Supervisor's Travel	1,500	1,500
Software Maintenance	5,000	5,000
(5) Total	\$ 2,964,528	\$ 2,895,249

(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	508,500	404,500
Fuel - Non-Public	15,500	15,500
(6) Total	\$ 525,700	\$ 421,700

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 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 2011-2012**

**SUPPORT SERVICES - 2000 SERIES**

**2800 CENTRAL SUPPORT SERVICES:**

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

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

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Director of Human Resources	\$ 90,295	\$ 85,995
Director of Technology & Assistants	197,991	199,399
Network Administrator	39,498	38,723
Clerical	57,683	53,698
Computer Technicians	56,261	55,158
(1) Total	\$ 441,728	\$ 432,973

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) 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	\$ 38,209	\$ 35,591
Social Security	33,792	33,122
Employee Health Insurance	134,412	138,860
Unemployment & Workers' Compensation	4,320	4,284
Tuition	1,500	1,500
2) Total	\$ 212,233	\$ 213,357

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

Technology Services	\$ 28,800	\$ 43,000
Personnel Services	3,350	3,350
Non-Instructional Staff Development	1,000	1,000
(3) Total	\$ 33,150	\$ 47,350

(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	\$ 11,000	\$ 12,000
Copier Rental	3,300	4,200
(4) Total	\$ 14,300	\$ 16,200

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Telephone and Postage – Technology	\$ 6,000	\$ 6,000
Telephone and Postage – Personnel	2,550	2,500
Internet Connection/Filtering Software	37,100	36,500
Advertising – Personnel	3,000	1,500
Printing & Binding – Personnel	200	200
Travel – Technology	1,000	1,600
Travel – Personnel	1,700	1,000
 (5) Total	 \$ 51,550	 \$ 49,300

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

Technology Supplies	\$ 155,000	\$ 152,000
Personnel Supplies	9,400	9,300
 (6) Total	 \$ 164,400	 \$ 161,300

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

New Equipment-Technology	\$ 15,000	\$ 15,000
Replacement Equipment-Technology	60,000	34,500
 (7) Total	 \$ 75,000	 \$ 49,500

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Chester County Intermediate Unit General Administration Budget Contribution	\$ 22,000	\$ 22,000
(5) Total	\$ 22,000	\$ 22,000

**OXFORD AREA SCHOOL DISTRICT**  
**EXPENDITURES SUMMARY**  
**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**  
**BUDGET 2011-2012**

<u>ACCOUNT</u>	<u>BUDGET 2011-2012</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
3200 STUDENT ACTIVITIES	\$855,446	\$894,925	-4.41%
3300 COMMUNITY SERVICES	27,000	20,000	35.00%
TOTAL NON-INSTRUCTIONAL SERVICES	<u>\$882,446</u>	<u>\$914,925</u>	<u>-3.55%</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 2011-2012**

		<b>2011-2012</b>	<b>2010-2011</b>
3200	STUDENT ACTIVITIES		
(1)	Salaries	\$ 389,783	\$ 434,212
(2)	Benefits	98,038	102,393
(3)	Professional Services	61,800	58,640
(4)	Purchased Property Services	21,000	21,000
(5)	Other Purchased Services	165,500	154,300
(6)	Supplies	32,100	32,830
(7)	Property	38,000	44,000
(8)	Other Objects	49,225	47,550
		<u>\$ 855,446</u>	<u>\$ 894,925</u>
3300	COMMUNITY SERVICES		
(5)	Other Purchased Services	\$ 20,000	\$ 20,000
(6)	Supplies	7,000	0
		<u>\$ 27,000</u>	<u>\$ 20,000</u>
	TOTAL 3000 SERIES	<u>\$ 882,446</u>	<u>\$ 914,925</u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3200 STUDENT ACTIVITIES:**

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

(1) Salaries: Money budgeted for Department Chairs and Team Leaders, an Athletic Director, a Trainer, 59 Coaches of athletic teams, 8 Band or Choral Directors, and 33 Sponsors of classes and clubs.

<u>ITEM</u>	<u>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Elementary Student Activities	\$ 18,507	\$ 48,410
Secondary Student Activities	73,307	81,910
Athletic Director	53,969	51,819
Athletic Trainer	42,691	41,647
Athletic Coaches	190,709	199,826
Department Chairs and Team Leaders	10,600	10,600
(1) Total	\$ 389,783	\$ 434,212

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 33,755	\$ 35,693
Social Security	29,818	33,217
Employee Health Insurance	33,385	32,475
Unemployment & Worker' Compensation	1,080	1,008
(2) Total	\$ 98,038	\$ 102,393

(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	\$ 5,500	\$ 3,000
Officials	35,300	30,010
Security Guards	9,000	8,000
Other Workers	12,000	17,630
(3) Total	\$ 61,800	\$ 58,640

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Laundry	\$ 0	\$ 0
Diamond-Tex/Field Marking Paint	10,000	10,000
Repair Football Equipment	11,000	11,000
(4) Total	\$ 21,000	\$ 21,000

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

Student Activities Trips - Elementary	\$ 44,000	\$ 39,500
Student Activities Trips - Secondary	19,000	14,000
Band and Athletic Trips	73,000	73,000
Sports Insurance	16,500	14,500
Athletic Telephone Service	2,000	2,000
High School Printing	8,000	8,000
Athletic Travel – Penn’s Grove	0	300
Athletic Travel - High School	3,000	3,000
(5) Total	\$ 165,500	\$ 154,300

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

Student Activity Supplies – Elementary	\$ 23,100	\$ 23,030
Student Activity Supplies – Secondary	1,000	1,000
Athletic Supplies – Penn’s Grove	3,000	3,800
Athletic Supplies - High School	5,000	5,000
(6) Total	\$ 32,100	\$ 32,830

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
<b>New Equipment</b>		
Activities - High School	\$ 0	\$ 1,000
Athletics - High School	18,000	20,000
<b>Replacement Equipment</b>		
Athletics - Penn's Grove	10,000	13,000
Athletics - High School	10,000	10,000
(7) Total	\$ 38,000	\$ 44,000

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

Activities - Elementary	\$ 20,500	\$ 23,500
Activities - Secondary	15,300	10,300
Athletics	13,425	14,250
(8) Total	\$ 49,225	\$ 47,550



**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3300 COMMUNITY SERVICES:**

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

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

<u>ITEM</u>	<u>2011-2012</u> <u>AMOUNT</u>	<u>2010-2011</u> <u>AMOUNT</u>
School Crossing Guards	\$ 20,000	\$ 20,000
(5) Total	\$ 20,000	\$ 20,000

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

Community Activities – Title I	\$ 7,000	\$ 0
(6) Total	\$ 7,000	\$ 0

**OXFORD AREA SCHOOL DISTRICT**

**EXPENDITURES SUMMARY  
OTHER OUTLAYS - 5000 SERIES**

**BUDGET 2011-2012**

<u>ACCOUNT</u>	<u>BUDGET 2011-2012</u>	<u>BUDGET 2010-2011</u>	<u>PERCENT CHANGE</u>
5100 DEBT SERVICE	\$6,826,593	\$6,880,556	-0.78%
5200 FUND TRANSFERS	0	166,805	-100.00%
5900 BUDGETARY RESERVE	100,000	100,000	0.00%
TOTAL OTHER OUTLAYS	<u>\$6,926,593</u>	<u>\$7,147,361</u>	<u>-3.09%</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 2011-2012

	2011-2012	2010-2011
5100 DEBT SERVICE		
(8) Other Objects	\$ 3,656,593	\$ 3,780,556
(9) Principal on Debt	<u>3,170,000</u>	<u>3,100,000</u>
	<u>\$ 6,826,593</u>	<u>\$ 6,880,556</u>
5200 FUND TRANSFERS		
(9) Capital Reserve Fund Transfer	<u>\$ 0</u>	<u>\$ 166,805</u>
5900 BUDGETARY RESERVE		
(1) Reserve	<u>\$ 100,000</u>	<u>\$ 100,000</u>
TOTAL 5000 SERIES	<u><u>\$ 6,926,593</u></u>	<u><u>\$ 7,147,361</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
General Obligation Bonds	\$ 3,641,593	\$ 3,765,556
Refund of Prior Receipts	15,000	15,000
(8) Total	\$ 3,656,593	\$ 3,780,556

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

General Obligation Bonds	\$ 3,170,000	\$ 3,100,000
(9) Total	\$ 3,170,000	\$ 3,100,000

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012 AMOUNT</u>	<u>2010-2011 AMOUNT</u>
Capital Reserve Fund Transfer	\$ 0	\$ 166,805
(9) Total	\$ 0	\$166,805

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2011-2012**

**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>2011-2012</u> <u>AMOUNT</u>	<u>2010-2011</u> <u>AMOUNT</u>
Total Reserve	\$ 100,000	\$ 100,000

# **CAPITAL PROJECTS FUND**

## **BUDGET SUMMARY**

## **OXFORD AREA SCHOOL DISTRICT**

### **CAPITAL PROJECTS FUND CAPITAL RESERVE FUND**

#### **BUDGET 2011-2012**

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 2011-2012**

#### **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 2011-2012**

	<b><u>2011-2012 BUDGET</u></b>	<b><u>2010-2011 BUDGET</u></b>
<b><u>Capital Reserve Fund</u></b>		
<u>Beginning Balance</u>	\$ 4,634,788	\$ 4,284,186
<b><u>Revenue</u></b>		
Interest Income	\$ 40,000	\$ 40,000
General Fund Transfer - Capital Reserve	0	166,805
General Fund Transfer - Fund Balance Allocation	421,213	600,000
	<u>                    </u>	<u>                    </u>
Total Revenue & Fund Transfer Appropriation	\$ 461,213	\$ 806,805
	<u>                    </u>	<u>                    </u>
<b><u>Total Available</u></b>	\$ 5,096,001	\$ 5,090,991
<b><u>Expenditures</u></b>		
Existing Project Improvements/Replacements	\$ 941,500	\$ 765,000
	<u>                    </u>	<u>                    </u>
<b><u>Capital Reserve Fund</u></b>		
<u>Ending Balance Unreserved</u>	<u>\$ 4,154,501</u>	<u>\$ 4,325,991</u>

**OXFORD AREA SCHOOL DISTRICT**

**CAPITAL PROJECTS FUND  
CAPITAL RESERVE FUND**

**BUDGET 2011-2012**

<b><u>4200 Existing Project Improvements</u></b>	<b><u>2011-2012 BUDGET</u></b>	<b><u>2010-2011 BUDGET</u></b>
Roofing	\$20,000	\$350,000
Sidewalk Repairs	0	30,000
Paving and Seal Coating	165,000	10,000
Window and Door Replacement	380,000	204,000
Security	6,000	0
Floor/Carpeting	0	10,000
Lighting	90,500	20,000
Hot Water Heaters	0	20,000
HVAC	230,000	0
Energy Management	0	36,000
Fencing	10,000	20,000
Play Grounds	0	65,000
Transportation	40,000	0
Total	<u>\$941,500</u>	<u>\$765,000</u>

**OXFORD AREA SCHOOL DISTRICT**

**CAPITAL PROJECTS FUND  
CAPITAL RESERVE FUND**

**BUDGET 2011-2012**

	<b>Line Amount</b>	<b>Total Amount</b>
<b><u>4200 Existing Project Improvements</u></b>		
<b>Roofing</b>		
Jordan Bank		\$20,000
<b>Paving and Seal Coating</b>		
Elk Ridge	\$125,000	
High School	20,000	
Administration	20,000	165,000
<b>Window/Door Replacement</b>		
Nottingham-Windows		380,000
<b>Security</b>		
High School - Gym		6,000
<b>Lighting</b>		
Jordan Bank	10,000	
Elk Ridge	8,500	
High School	72,000	90,500
<b>HVAC</b>		
Jordan Bank	70,000	
Elk Ridge	80,000	
Nottingham	80,000	230,000
<b>Fencing</b>		
Sports Complex		10,000

**OXFORD AREA SCHOOL DISTRICT**

**CAPITAL PROJECTS FUND  
CAPITAL RESERVE FUND**

**BUDGET 2011-2012**

	<b><u>Line</u></b> <b><u>Amount</u></b>	<b><u>Total</u></b> <b><u>Amount</u></b>
<b><u>4200 Existing Project Improvements</u></b>		
<b>Transportation</b>		
Student Van	25,000	
District Van	<u>15,000</u>	40,000
<b>TOTAL</b>		<u><u>\$941,500</u></u>

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

# **OXFORD AREA SCHOOL DISTRICT**

## **CAPITAL PROJECTS FUND CAPITAL RESERVE FUND**

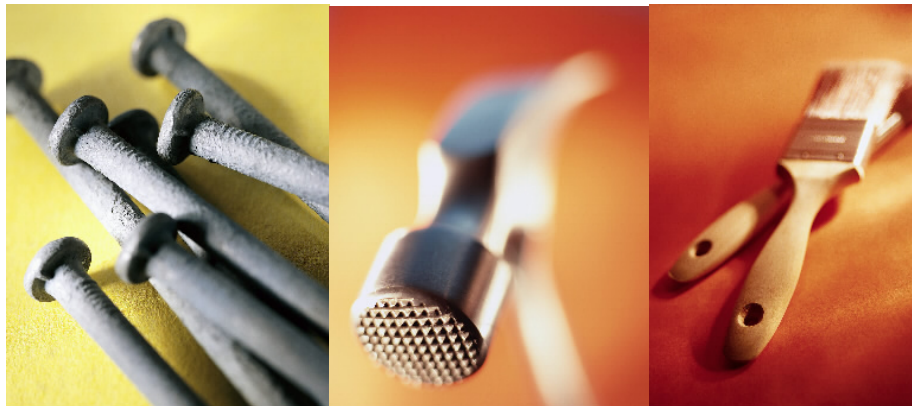
### **BUDGET 2011-2012**

#### 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  
2011-2012 THROUGH 2015-2016**

<b><u>PROJECT</u></b>	<b><u>2011-2012</u></b>	<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>	<b><u>2015-2016</u></b>
<b>Roofing</b>					
Jordan Bank-Bus Ramp	\$20,000				
Administration				\$100,000	
<b>Sidewalk Repairs</b>					
Penn's Grove - 5th Street		\$100,000			
<b>Paving and Seal Coating</b>					
Jordan Bank		\$10,000			
Elk Ridge	\$125,000				
Hopewell					\$30,000
Penn's Grove				\$25,000	
High School	\$20,000		\$100,000		
Administration	\$20,000				
<b>Window/Door Replacement</b>					
Jordan Bank - Lobby Doors		\$25,000			
Nottingham - Lobby Doors		\$25,000			
Jordan Bank - Interior Doors			\$80,000		
Elk Ridge - Interior Doors		\$80,000			
Nottingham - Interior Doors				\$100,000	
High School - Gym Doors					\$20,000
Nottingham-Windows	\$380,000				
<b>Security</b>					
Elk Ridge - Lobby		\$500,000			
Nottingham - System		\$20,000			
High School - Gym	\$6,000				
<b>Floor/Carpeting</b>					
Nottingham		\$250,000			
Administration		\$25,000	\$25,000		

**OXFORD AREA SCHOOL DISTRICT  
MAINTENANCE PLAN  
2011-2012 THROUGH 2015-2016**

<b><u>PROJECT</u></b>	<b><u>2011-2012</u></b>	<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>	<b><u>2015-2016</u></b>
<b>Lighting</b>					
Jordan Bank	\$10,000				
Elk Ridge	\$8,500				
Nottingham		\$40,000			
High School	\$72,000				
<b>Hot Water Heaters</b>					
Hopewell				\$50,000	
<b>HVAC</b>					
Jordan Bank	\$70,000				
Elk Ridge	\$80,000				
Nottingham	\$80,000				
<b>Duct/Coil Cleaning</b>					
Jordan Bank		\$12,000			
Elk Ridge				\$25,000	
Nottingham			\$28,000		
High School					\$50,000
<b>Fencing</b>					
Sports Complex	\$10,000	\$10,000	\$10,000		
<b>Tennis Court Repairs</b>					
High School			\$30,000		
<b>Transportation</b>					
Student Van	\$25,000		\$25,000		
Wheeled Loader				\$80,000	
Dump Truck					\$40,000
Pick-Up Truck			\$30,000		
District Van	\$15,000	\$15,000			
<b>TOTAL</b>	<b>\$941,500</b>	<b>\$1,112,000</b>	<b>\$328,000</b>	<b>\$380,000</b>	<b>\$140,000</b>



This page intentionally left blank.

# **PROPRIETARY FUND**

## **BUDGET SUMMARY**

## **OXFORD AREA SCHOOL DISTRICT**

### **PROPRIETARY FUND CAFETERIA FUND**

#### **BUDGET 2011-2012**

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	0.26	0.27	0.27	0.07
REDUCED	2.37	1.21	1.50	0.38
FREE	2.77	1.51	1.80	0.76

The State reimbursement for lunch served, in a building that also serves breakfast, is \$.12. Buildings not serving breakfast receive \$.10 per lunch. Breakfast reimbursement is \$.10 per meal. At present, Jordan Bank, Elk Ridge, Nottingham, Penn's Grove and the High School qualify for the severe needy rates for breakfast.

For implementing the School Nutrition Incentive Program, an additional \$.01 is received from the State for each breakfast served and \$.02 for every lunch served. The 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

The proposed budget for Food Service requires a \$.10 increase in lunch prices and in selected ala carte items at all the schools. Lunch prices at Jordan Bank, Nottingham and Elk Ridge will be \$1.60 for students while at Hopewell the student lunch price will be \$1.85. Lunch prices for adults at all elementary schools will be \$2.85. Lunch prices at the secondary schools will be \$2.10 for students and \$3.10 for adults. Students who qualify to receive reduced price meals will pay \$.40. Breakfast prices will be \$.80 for elementary students, \$1.00 for secondary students, and adult prices will be a la carte. Students who qualify to receive reduced price meals will continue to pay \$.30. All budget calculations were based on a fiscal student year of 182 days.

### MEAL PRICES

	BREAKFAST			LUNCH		
	<u>STUDENT</u>	<u>REDUCED</u>	<u>ADULT</u>	<u>STUDENT</u>	<u>REDUCED</u>	<u>ADULT</u>
ELEMENTARY						
JB, Nott, ER	0.80	0.30	A la carte	1.60	0.40	2.85
Hopewell	0.80	0.30	A la carte	1.85	0.40	2.85
SECONDARY	1.00	0.30	A la carte	2.10	0.40	3.10

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**

**PROPRIETARY FUND  
CAFETERIA FUND**

**BUDGET OF REVENUE AND EXPENSES**

**BUDGET 2011-2012**

	<b>2011-2012 BUDGET</b>	<b>2010-2011 BUDGET</b>
<b><u>OPERATING REVENUE:</u></b>		
Sale of Food:		
Student Lunch Sales	\$782,000	\$783,500
Student Breakfast Sales	40,600	39,650
Adult Sales	19,600	22,500
Special Sales	35,000	35,850
Total Operating Revenue	<u>\$877,200</u>	<u>\$881,500</u>
<b><u>OPERATING EXPENSES:</u></b>		
Salaries	\$570,000	\$558,000
Payroll Taxes	43,300	43,525
Employee Benefits	297,000	240,000
Employee Uniforms	4,100	4,000
Food	603,000	620,000
Supplies/Utilities	49,000	58,000
Equipment	3,500	25,000
Maintenance	12,500	12,000
Depreciation	70,000	60,000
Total Operating Expenses	<u>\$1,652,400</u>	<u>\$1,620,525</u>
<b>OPERATING REVENUE OVER (UNDER)</b>	<u>(\$775,200)</u>	<u>(\$739,025)</u>
<b><u>NON-OPERATING REVENUES:</u></b>		
Operating Grants	\$735,000	\$672,000
Investment Earnings	3,500	8,000
Total Non-operating Revenues	<u>\$738,500</u>	<u>\$680,000</u>
<b>NET INCOME (LOSS)</b>	<u><u>(\$36,700)</u></u>	<u><u>(\$59,025)</u></u>

**OXFORD AREA SCHOOL DISTRICT**

**PROPRIETARY FUND  
CAFETERIA FUND**

**BUDGET OF REVENUE AND EXPENSES**

**BUDGET 2011-2012**

	<b>2011-2012 BUDGET</b>	<b>2010-2011 BUDGET</b>
<b><u>CASH RECONCILIATION:</u></b>		
Beginning Fund Balance	\$554,956	\$485,483
Net Income (Loss)	(36,700)	(59,025)
Depreciation	70,000	60,000
Ending Fund Balance	<u>\$588,256</u>	<u>\$486,458</u>
 <b><u>BREAKFASTS SERVED</u></b>		
Free	71,009	57,157
Reduced	9,091	9,085
Paid	28,255	28,499
Total	<u>108,356</u>	<u>94,741</u>
 <b><u>LUNCHES SERVED</u></b>		
Free	163,452	138,735
Reduced	33,142	33,600
Paid	173,381	176,640
Total	<u>369,974</u>	<u>348,975</u>

# **MISCELLANEOUS STATISTICAL DATA**

**(Unaudited)**

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION

### BUDGET 2011-2012

FUNCTION OBJECT	2011-2012 <u>BUDGET</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>
<b>6000 LOCAL SOURCES</b>					
Real Estate Taxes	\$29,874,801	\$29,939,201	\$30,099,422	\$28,861,231	\$26,482,381
Interim Taxes	200,000	217,250	203,074	380,102	344,371
Utility Taxes	45,000	46,739	42,451	36,888	39,895
Earned Income Taxes	1,974,093	1,917,064	1,938,487	1,813,069	1,854,095
Transfer Tax	328,000	297,831	335,396	333,248	448,985
Delinquent Taxes	1,300,000	1,319,586	1,344,132	1,133,157	1,008,440
Investment Earnings	190,000	118,393	189,336	751,550	654,221
Student Activity Income	203,100	158,732	137,178	97,082	128,053
Pass-Through Funds	500,000	521,226	421,458	552,590	492,094
Rental Income	120,000	145,584	132,518	122,585	70,088
Tuition Income	0	3,600	5,950	19,377	3,760
Contributions	35,314	125	1,012	20,745	22,579
Miscellaneous Income	50,000	74,537	36,443	27,600	11,007
Refund of Prior Years' Exp.	50,000	47,248	53,002	40,506	52,423
<b>TOTAL LOCAL REVENUE</b>	<u><u>\$34,870,308</u></u>	<u><u>\$34,807,116</u></u>	<u><u>\$34,939,859</u></u>	<u><u>\$34,189,730</u></u>	<u><u>\$31,612,392</u></u>
<b>7000 STATE SOURCES</b>					
Basic Education Funding	\$11,416,931	\$11,133,882	\$9,537,815	\$9,317,099	\$8,245,261
Charter Schools	0	1,194,214	1,306,270	1,358,783	1,216,043
Tuition - 1305	50,000	2,930	50,429	41,789	38,538
Homebound Instruction	0	0	0	238	519
Migrant Education	0	1,877	2,757	3,337	4,076
Special Education	1,546,795	1,696,795	1,692,609	1,643,622	1,579,526
Educational Assistance Program	0	113,052	104,960	123,469	125,095
Transportation	1,663,411	1,623,051	1,663,411	1,604,740	1,432,509
Rental & Sinking Fund	963,394	1,345,000	1,337,548	1,113,213	882,581
Medical Reimbursement	76,000	77,062	75,423	76,063	75,149
Property Tax Reduction Allocation	1,566,325	1,588,431	1,585,321	1,584,720	0
PA Accountability Grants	0	473,632	505,078	505,078	511,731
Extra Grants	0	6,051	8,761	197,020	139,549
Social Security	763,207	802,025	768,053	721,280	689,109
Retirement	862,994	593,890	497,929	543,037	643,393
<b>TOTAL STATE REVENUE</b>	<u><u>\$18,909,057</u></u>	<u><u>\$20,651,892</u></u>	<u><u>\$19,136,364</u></u>	<u><u>\$18,833,488</u></u>	<u><u>\$15,583,079</u></u>
<b>8000 FEDERAL SOURCES</b>					
Title I	\$480,646	\$572,303	\$327,794	\$679,666	\$545,796
Title II	0	112,903	127,153	118,106	143,851
Drug Free Schools	0	5,666	10,550	8,700	12,505
Medical Assistance	45,000	60,971	59,709	35,600	22,751
ARRA Funds	0	1,881,282	2,216,328	0	0
Other Federal Programs	0	84,669	66,909	105,580	81,701
<b>TOTAL FEDERAL REVENUE</b>	<u><u>\$525,646</u></u>	<u><u>\$2,717,794</u></u>	<u><u>\$2,808,442</u></u>	<u><u>\$947,652</u></u>	<u><u>\$806,604</u></u>
<b>9000 OTHER FINANCING SOURCES</b>					
Sale of Fixed Assets	<u><u>\$0</u></u>	<u><u>\$5,691</u></u>	<u><u>\$106,710</u></u>	<u><u>\$0</u></u>	<u><u>\$48,699</u></u>
<b>TOTAL ALL REVENUES</b>	<u><u><u>\$54,305,011</u></u></u>	<u><u><u>\$58,182,493</u></u></u>	<u><u><u>\$56,991,376</u></u></u>	<u><u><u>\$53,970,870</u></u></u>	<u><u><u>\$48,050,774</u></u></u>



# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2011-2012

FUNCTION OBJECT	2011-2012 <u>BUDGET</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>
<b>1100 REGULAR PROGRAMS</b>					
Salaries	\$11,695,350	\$11,643,151	\$11,367,260	\$10,874,903	\$10,830,889
Fringe Benefits	5,784,572	3,927,920	3,866,086	3,334,687	3,794,252
Purchased Prof Services	337,560	445,452	388,781	344,912	29,781
Purchased Prop Services	116,474	114,136	97,033	84,690	103,498
Other Contract Services	3,683,557	3,311,420	3,513,559	3,410,705	3,143,871
Supplies	603,047	734,835	836,302	631,855	490,738
Property	60,300	74,520	55,253	248,808	42,923
Other Objects	16,413	12,275	12,889	13,704	10,880
<b>TOTAL REGULAR PROGRAMS</b>	<u>\$22,297,273</u>	<u>\$20,263,708</u>	<u>\$20,137,163</u>	<u>\$18,944,264</u>	<u>\$18,446,832</u>
 <b>1200 SPECIAL PROGRAMS</b>					
Salaries	\$2,719,410	\$2,591,713	\$2,412,346	\$2,141,447	\$2,117,779
Fringe Benefits	1,168,223	1,086,521	910,408	746,723	767,641
Purchased Prof Services	2,459,565	3,291,090	3,511,411	3,224,673	2,281,896
Purchased Prop Services	4,700	2,411	2,632	3,517	4,090
Other Contract Services	2,380,478	1,822,517	2,096,724	2,216,552	2,384,148
Supplies	33,010	56,425	382,561	18,508	22,115
Property	3,750	31,001	8,373	19,116	781
Other Objects	2,500	768	798	813	393
<b>TOTAL SPECIAL PROGRAMS</b>	<u>\$8,771,636</u>	<u>\$8,882,446</u>	<u>\$9,325,252</u>	<u>\$8,371,349</u>	<u>\$7,578,843</u>
 <b>1300 VOCATIONAL PROGRAMS</b>					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	0	0	0	0	0
Purchased Prop Services	0	0	0	0	0
Other Contract Services	1,087,211	1,074,744	1,042,968	1,036,802	1,121,928
Supplies	0	0	0	0	0
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
<b>TOTAL VOCATIONAL PROGRAMS</b>	<u>\$1,087,211</u>	<u>\$1,074,744</u>	<u>\$1,042,968</u>	<u>\$1,036,802</u>	<u>\$1,121,928</u>
 <b>1400 OTHER INSTR PROGRAMS</b>					
Salaries	\$34,568	\$145,596	\$121,569	\$132,984	\$124,519
Fringe Benefits	5,636	21,389	16,729	15,570	26,860
Purchased Prof Services	0	44,288	9,998	41,712	0
Other Contract Services	526	8,995	15,131	0	19,763
Supplies	400	1,779	781	3,414	9,853
Property	400	0	0	0	0
Other Objects	0	0	0	0	0
<b>TOTAL OTHER PROGRAMS</b>	<u>\$41,530</u>	<u>\$222,047</u>	<u>\$164,208</u>	<u>\$193,680</u>	<u>\$180,995</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2011-2012

FUNCTION OBJECT	2011-2012 <u>BUDGET</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>
<b>2100 PUPIL SERVICES</b>					
Salaries	\$808,410	\$793,023	\$775,543	\$726,706	\$622,664
Fringe Benefits	407,544	373,290	316,090	243,494	251,151
Purchased Prof Services	0	13,600	14,690	33,078	11,808
Other Contract Services	19,515	15,551	18,755	18,554	23,465
Supplies	8,400	7,951	5,070	7,594	8,277
Property	370	0	0	0	0
Other Objects	2,030	1,365	1,725	1,180	1,331
<b>TOTAL PUPIL SERVICES</b>	<u>\$1,246,269</u>	<u>\$1,204,780</u>	<u>\$1,131,872</u>	<u>\$1,030,606</u>	<u>\$918,696</u>
 <b>2200 SUPPORT SERV-INSTRUCT</b>					
Salaries	\$567,547	\$700,837	\$605,650	\$683,844	\$731,092
Fringe Benefits	290,845	332,115	275,439	236,629	233,774
Purchased Prof Services	28,260	256,104	236,266	166,240	111,386
Purchased Prop Services	3,600	2,694	2,741	3,821	2,544
Other Contract Services	11,015	10,423	9,872	13,402	21,695
Supplies	79,681	79,605	183,224	74,800	79,084
Property	11,050	20,684	12,033	8,644	4,962
Other Objects	2,705	2,923	1,535	1,480	1,383
<b>TOTAL SUPPORT-INSTRUCT</b>	<u>\$994,703</u>	<u>\$1,405,384</u>	<u>\$1,326,760</u>	<u>\$1,188,860</u>	<u>\$1,185,920</u>
 <b>2300 SUPPORT SERV-ADMIN</b>					
Salaries	\$1,685,403	\$1,650,956	\$1,685,782	\$1,481,590	\$1,386,709
Fringe Benefits	758,776	660,774	576,135	458,194	453,941
Purchased Prof Services	124,500	97,571	109,308	128,405	115,548
Purchased Prop Services	30,849	29,958	29,960	23,292	20,979
Other Contract Services	99,000	78,590	73,837	79,265	93,720
Supplies	20,455	11,705	12,812	22,724	13,014
Property	1,500	0	0	0	220
Other Objects	21,975	19,734	18,941	16,705	21,701
<b>TOTAL SUPPORT-ADMIN</b>	<u>\$2,742,458</u>	<u>\$2,549,286</u>	<u>\$2,506,774</u>	<u>\$2,210,175</u>	<u>\$2,105,832</u>
 <b>2400 SUPPORT SERV-PUPIL HEALTH</b>					
Salaries	\$348,540	\$341,212	\$346,567	\$347,859	\$308,805
Fringe Benefits	211,780	190,381	185,742	148,914	127,859
Purchased Prof Services	4,000	883	1,070	1,166	820
Purchased Prop Services	455	234	239	195	285
Other Contract Services	3,600	3,436	2,372	2,183	2,999
Supplies	6,000	5,892	5,650	6,062	5,300
Property	250	871	0	3,740	1,575
Other Objects	530	375	495	120	345
<b>TOTAL PUPIL HEALTH</b>	<u>\$575,155</u>	<u>\$543,283</u>	<u>\$542,136</u>	<u>\$510,239</u>	<u>\$447,988</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2011-2012

FUNCTION OBJECT	2011-2012 <u>BUDGET</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>
<b>2500 SUPPORT SERV-BUSINESS</b>					
Salaries	\$385,774	\$372,090	\$388,263	\$369,345	\$339,642
Fringe Benefits	169,311	138,243	128,289	94,494	104,837
Purchased Prof Services	0	0	0	0	0
Purchased Prop Services	6,200	2,015	999	218	4,267
Other Contract Services	19,200	10,699	13,474	17,322	16,075
Supplies	9,400	7,392	6,857	5,815	7,336
Property	2,100	0	2,690	0	682
Other Objects	2,100	2,087	1,591	1,476	850
<b>TOTAL SUPPORT-BUSINESS</b>	<u>\$594,085</u>	<u>\$532,526</u>	<u>\$542,162</u>	<u>\$488,670</u>	<u>\$473,689</u>
 <b>2600 OPERATION/MAINT OF PLANT</b>					
Salaries	\$813,472	\$727,726	\$731,765	\$690,088	\$731,124
Fringe Benefits	595,865	518,424	453,985	450,967	315,174
Purchased Prof Services	510,196	485,504	453,115	461,780	404,713
Purchased Prop Services	807,754	737,635	744,561	674,763	563,796
Other Contract Services	178,000	159,158	158,600	151,928	148,009
Supplies	1,755,000	1,109,142	1,330,377	1,498,913	1,380,995
Property	20,000	6,577	29,259	21,470	17,390
Other Objects	500	0	0	0	199
<b>TOTAL OP/MAINT OF PLANT</b>	<u>\$4,680,787</u>	<u>\$3,744,166</u>	<u>\$3,901,662</u>	<u>\$3,949,909</u>	<u>\$3,561,400</u>
 <b>2700 STUDENT TRANSPORTATION</b>					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	0	0	0	0	0
Purchased Prop Services	6,000	1,000	875	0	1,000
Other Contract Services	2,964,528	2,844,910	2,998,879	2,997,725	2,819,482
Supplies	525,700	385,371	14,658	345	0
Property	10,000	0	0	655	623
Other Objects	300	50	50	50	50
<b>TOTAL TRANSPORTATION</b>	<u>\$3,506,528</u>	<u>\$3,231,330</u>	<u>\$3,014,462</u>	<u>\$2,998,775</u>	<u>\$2,821,155</u>
 <b>2800 SUPPORT SERV-CENTRAL</b>					
Salaries	\$441,728	\$411,903	\$417,983	\$404,720	\$363,400
Fringe Benefits	212,233	194,412	163,606	147,953	132,176
Purchased Prof Services	33,150	13,545	27,150	32,532	27,311
Purchased Prop Services	14,300	11,677	11,509	7,744	15,364
Other Contract Services	51,550	42,898	42,438	66,682	72,630
Supplies	164,400	111,331	162,943	169,203	195,145
Property	75,000	47,737	117,001	214,300	198,351
Other Objects	1,000	622	715	473	549
<b>TOTAL SUPPORT-CENTRAL</b>	<u>\$993,361</u>	<u>\$834,125</u>	<u>\$943,344</u>	<u>\$1,043,607</u>	<u>\$1,004,926</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2011-2012

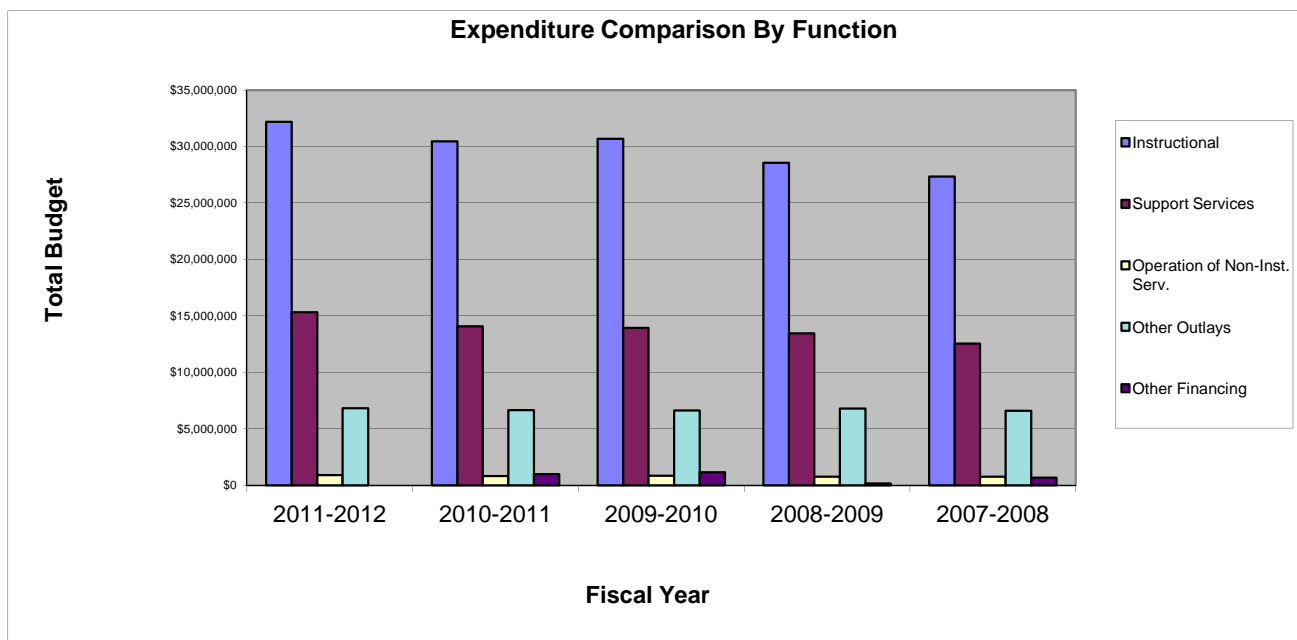
FUNCTION OBJECT	2011-2012 <u>BUDGET</u>	2010-2011 <u>ACTUAL</u>	2009-2010 <u>ACTUAL</u>	2008-2009 <u>ACTUAL</u>	2007-2008 <u>ACTUAL</u>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Contract Services	<u>\$0</u>	<u>\$22,534</u>	<u>\$21,330</u>	<u>\$21,330</u>	<u>\$21,568</u>
<b>3200 OPERATION OF NON-INSTR SERVICES-STUDENT ACTIVITIES</b>					
Salaries	\$389,783	\$424,654	\$414,809	\$390,831	\$375,695
Fringe Benefits	98,038	97,803	79,851	65,709	76,302
Purchased Prof Services	61,800	46,588	45,933	47,299	46,022
Purchased Prop Services	21,000	12,445	18,798	17,560	12,164
Other Contract Services	165,500	116,902	142,629	139,961	142,826
Supplies	32,100	17,024	20,327	14,587	19,622
Property	38,000	35,083	40,149	40,049	39,972
Other Objects	49,225	45,637	41,908	21,332	29,924
TOTAL STUDENT ACTIVITIES	<u>\$855,446</u>	<u>\$796,135</u>	<u>\$804,404</u>	<u>\$737,328</u>	<u>\$742,527</u>
<b>3300 OPERATION OF NON-INSTR SERVICES-COMMUNITY SERVICES</b>					
Salaries	\$0	\$8,200	\$5,933	\$3,098	\$4,143
Fringe Benefits	0	1,215	858	263	978
Other Contract Services	20,000	12,370	14,676	15,642	14,747
Supplies	7,000	2,791	0	225	1,508
Other Objects	0	0	0	0	0
TOTAL COMMUNITY SERVICES	<u>\$27,000</u>	<u>\$24,576</u>	<u>\$21,467</u>	<u>\$19,228</u>	<u>\$21,376</u>
<b>4200 SITE IMPROVEMENTS</b>					
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>
<b>5100 OTHER FINANCING USES</b>					
DEBT SERVICE					
Other Objects	\$3,656,593	\$3,547,260	\$3,581,961	\$3,716,906	\$3,548,134
Other Financing Uses	3,170,000	3,100,000	3,050,000	3,070,000	3,040,000
TOTAL DEBT SERVICE	<u>\$6,826,593</u>	<u>\$6,647,260</u>	<u>\$6,631,961</u>	<u>\$6,786,906</u>	<u>\$6,588,134</u>
<b>5200 INTERFUND TRANSFERS</b>					
Other Financing Uses	<u>\$0</u>	<u>\$966,805</u>	<u>\$1,147,578</u>	<u>\$166,805</u>	<u>\$663,295</u>
<b>5900 BUDGETARY RESERVE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL FUNCTIONS	<u>\$55,240,035</u>	<u>\$52,945,137</u>	<u>\$53,205,502</u>	<u>\$49,698,533</u>	<u>\$47,885,104</u>

# OXFORD AREA SCHOOL DISTRICT

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

### BUDGET 2011-2012

<u>REVENUES (BY SOURCE)</u>	<u>2011-2012 BUDGET</u>	<u>2010-2011 ACTUAL</u>	<u>2009-2010 ACTUAL</u>	<u>2008-2009 ACTUAL</u>	<u>2007-2008 ACTUAL</u>
Local Sources	\$34,870,308	\$34,807,116	\$34,939,859	\$34,189,730	\$31,612,392
State Sources	18,909,057	20,651,892	19,136,364	18,833,488	15,583,079
Federal Sources	525,646	2,717,794	2,808,442	947,652	806,604
Other Financing Sources	0	5,691	106,710	0	48,699
<b>Total Revenues</b>	<b>\$54,305,011</b>	<b>\$58,182,493</b>	<b>\$56,991,376</b>	<b>\$53,970,870</b>	<b>\$48,050,774</b>
 <u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	\$32,197,650	\$30,442,945	\$30,669,590	\$28,546,095	\$27,328,598
Support Services	15,333,346	14,067,415	13,930,501	13,442,171	12,541,174
Operation of Non-Inst. Serv.	882,446	820,711	825,871	756,556	763,903
Facilities Acquisition	0	0	0	0	0
Other Outlays	6,826,593	6,647,260	6,631,961	6,786,906	6,588,134
<b>Total Expenditures</b>	<b>55,240,035</b>	<b>51,978,332</b>	<b>52,057,924</b>	<b>49,531,728</b>	<b>47,221,809</b>
Other Financing	0	966,805	1,147,578	166,805	663,295
<b>Total</b>	<b>\$55,240,035</b>	<b>\$52,945,137</b>	<b>\$53,205,502</b>	<b>\$49,698,533</b>	<b>\$47,885,104</b>
 Excess Funds	 <b>(\$935,024)</b>	 <b>\$5,237,356</b>	 <b>\$3,785,874</b>	 <b>\$4,272,337</b>	 <b>\$165,670</b>



# OXFORD AREA SCHOOL DISTRICT

## REVENUE & EXPENDITURE PERCENTAGE FIVE YEAR COMPARISON

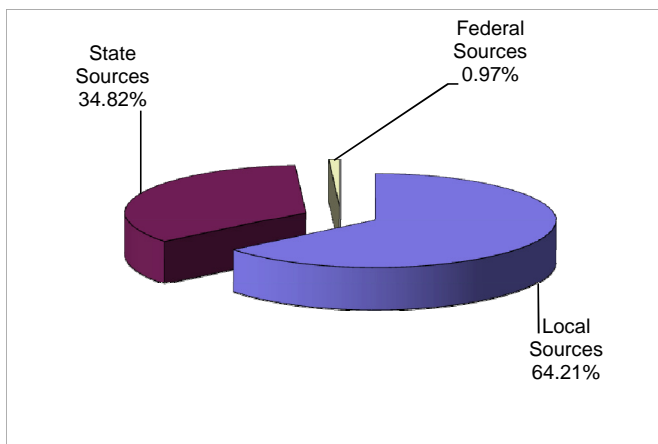
### BUDGET 2011-2012

<u>REVENUES (BY SOURCE)</u>	<u>2011-2012 BUDGET</u>	<u>2010-2011 ACTUAL</u>	<u>2009-2010 ACTUAL</u>	<u>2008-2009 ACTUAL</u>	<u>2007-2008 ACTUAL</u>
Local Sources	64.21%	59.82%	61.31%	63.35%	65.79%
State Sources	34.82%	35.50%	33.58%	34.90%	32.43%
Federal Sources	0.97%	4.67%	4.93%	1.76%	1.68%
Other Financing Sources	0.00%	0.01%	0.19%	0.00%	0.10%
Total Revenues	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

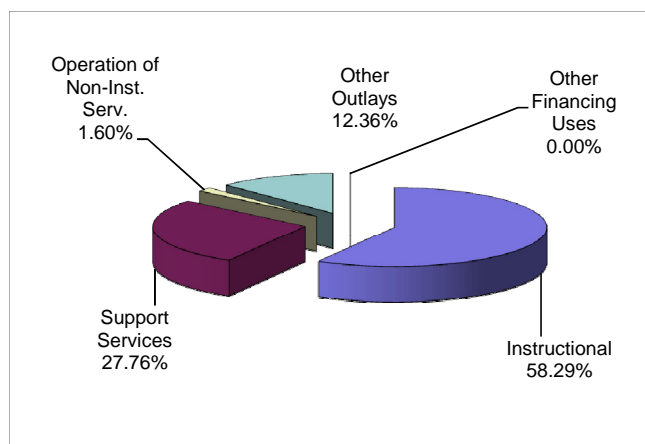
### EXPENDITURES (BY FUNCTION)

Instructional	58.29%	57.50%	57.64%	57.44%	57.07%
Support Services	27.76%	26.57%	26.18%	27.05%	26.19%
Operation of Non-Inst. Serv.	1.60%	1.55%	1.55%	1.52%	1.60%
Facilities Acquisition	0.00%	0.00%	0.00%	0.00%	0.00%
Other Outlays	12.36%	12.55%	12.46%	13.66%	13.76%
Total Expenditures	<u>100.00%</u>	<u>98.17%</u>	<u>97.84%</u>	<u>99.66%</u>	<u>98.61%</u>
Other Financing Uses	0.00%	1.83%	2.16%	0.34%	1.39%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

OXFORD AREA SCHOOL DISTRICT  
Revenues by Source  
2011-2012 Budget



OXFORD AREA SCHOOL DISTRICT  
Expenditures by Function  
2011-2012 Budget



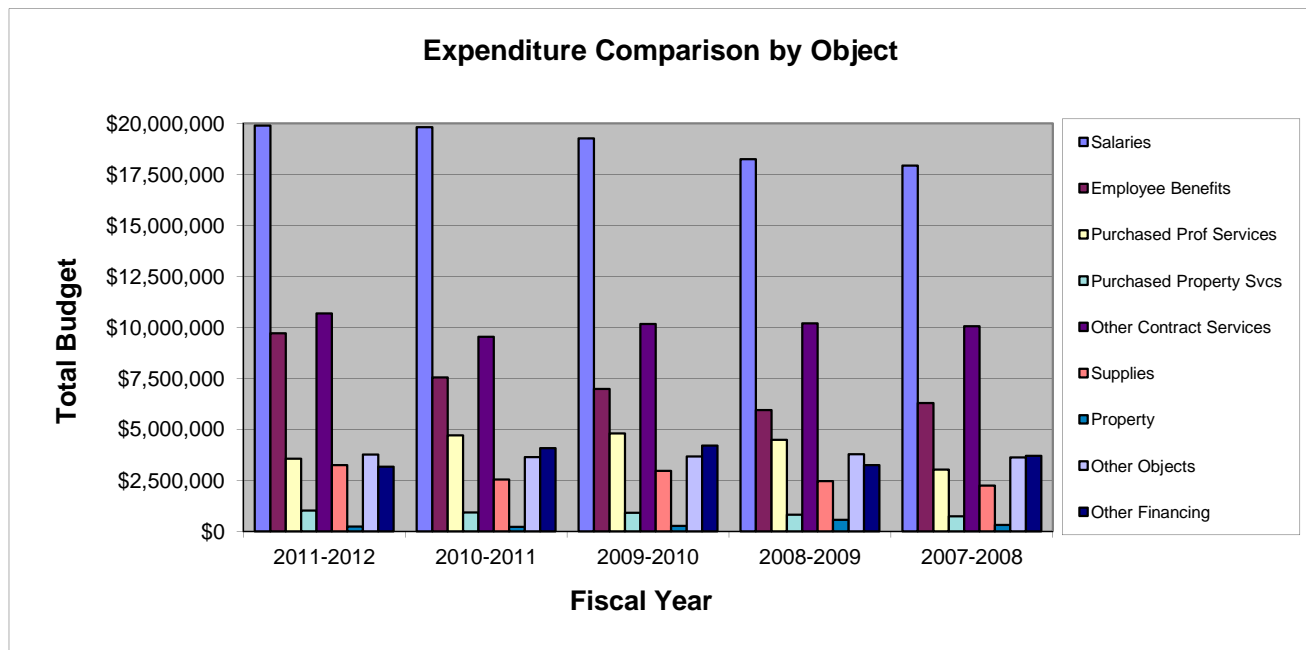
# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES BY OBJECT FIVE YEAR COMPARISON

### BUDGET 2011-2012

<u>OBJECT</u>	<u>2011-2012 BUDGET</u>	<u>2010-2011 ACTUAL</u>	<u>2009-2010 ACTUAL</u>	<u>2008-2009 ACTUAL</u>	<u>2007-2008 ACTUAL</u>
Salaries	\$ 19,889,985	\$ 19,811,061	\$ 19,273,469	\$ 18,247,415	\$ 17,936,461
Employee Benefits	9,702,823	7,542,486	6,973,217	5,943,597	6,284,945
Purchased Prof Services	3,559,031	4,694,625	4,797,721	4,481,797	3,029,285
Purchased Property Svcs	1,011,332	914,204	909,347	815,800	727,987
Other Contract Services	10,683,680	9,535,147	10,165,243	10,188,053	10,046,926
Supplies	3,244,593	2,531,242	2,961,563	2,454,045	2,232,987
Property	222,720	216,473	264,757	556,782	307,479
Other Objects	3,755,871	3,633,095	3,662,608	3,774,239	3,615,739
Other Financing	3,170,000	4,066,805	4,197,578	3,236,805	3,703,295
Total	<u>\$55,240,035</u>	<u>\$52,945,137</u>	<u>\$ 53,205,502</u>	<u>\$ 49,698,533</u>	<u>\$47,885,104</u>

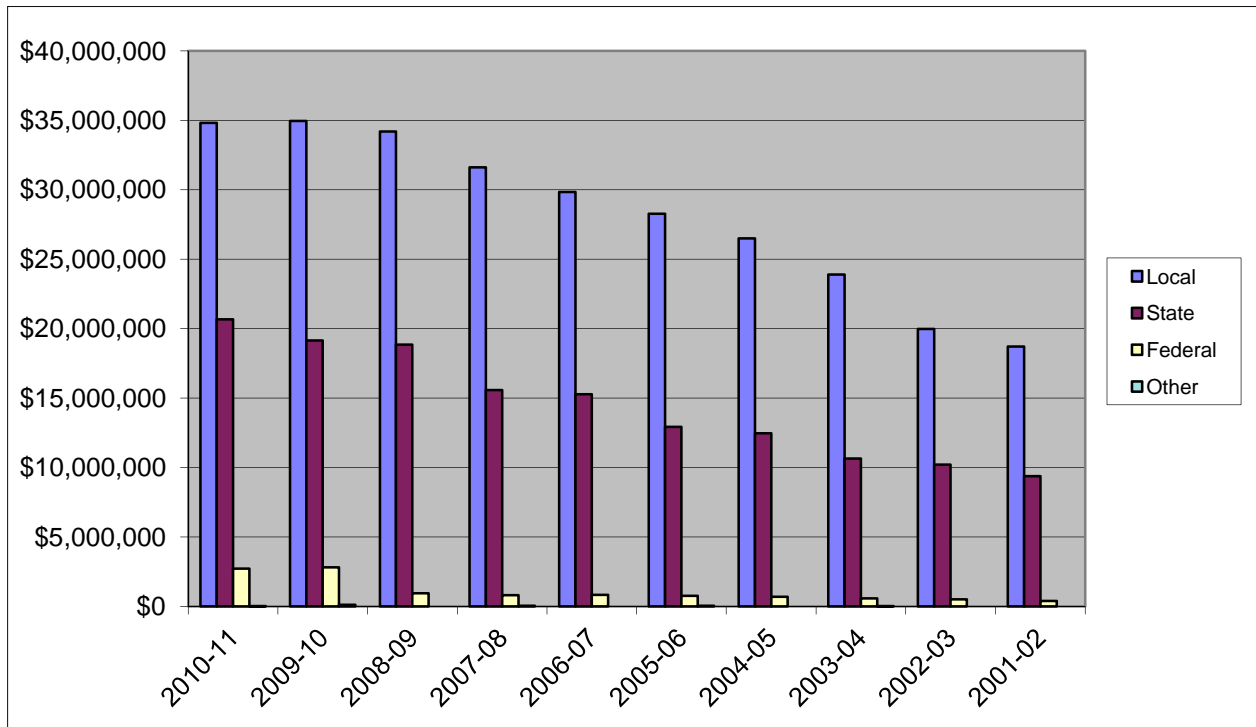
Salaries	36.01%	37.42%	36.22%	36.72%	37.46%
Employee Benefits	17.56%	14.25%	13.11%	11.96%	13.13%
Purchased Prof Services	6.44%	8.87%	9.02%	9.02%	6.33%
Purchased Property Svcs	1.83%	1.73%	1.71%	1.64%	1.52%
Other Contract Services	19.34%	18.01%	19.11%	20.50%	20.98%
Supplies	5.87%	4.78%	5.57%	4.94%	4.66%
Property	0.40%	0.41%	0.50%	1.12%	0.64%
Other Objects	6.80%	6.86%	6.88%	7.59%	7.55%
Other Financing	5.74%	7.68%	7.89%	6.51%	7.73%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>



# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND REVENUES BY SOURCE Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Local Sources</b>	<b>State Sources</b>	<b>Federal Sources</b>	<b>Other Sources</b>	<b>Total Revenues</b>
2010-11	34,807,116	20,651,892	2,717,794	5,691	58,182,493
2009-10	34,939,859	19,136,364	2,808,442	106,710	56,991,376
2008-09	34,189,730	18,833,488	947,652	0	53,970,870
2007-08	31,612,392	15,583,079	806,604	48,699	48,050,774
2006-07	29,836,225	15,265,414	837,284	0	45,938,923
2005-06	28,274,237	12,913,165	760,448	35,062	41,982,912
2004-05	26,494,011	12,462,057	698,788	0	39,654,856
2003-04	23,886,717	10,644,757	581,145	20,378	35,132,997
2002-03	19,966,393	10,204,896	496,210	0	30,667,499
2001-02	18,709,009	9,367,691	396,759	0	28,473,459

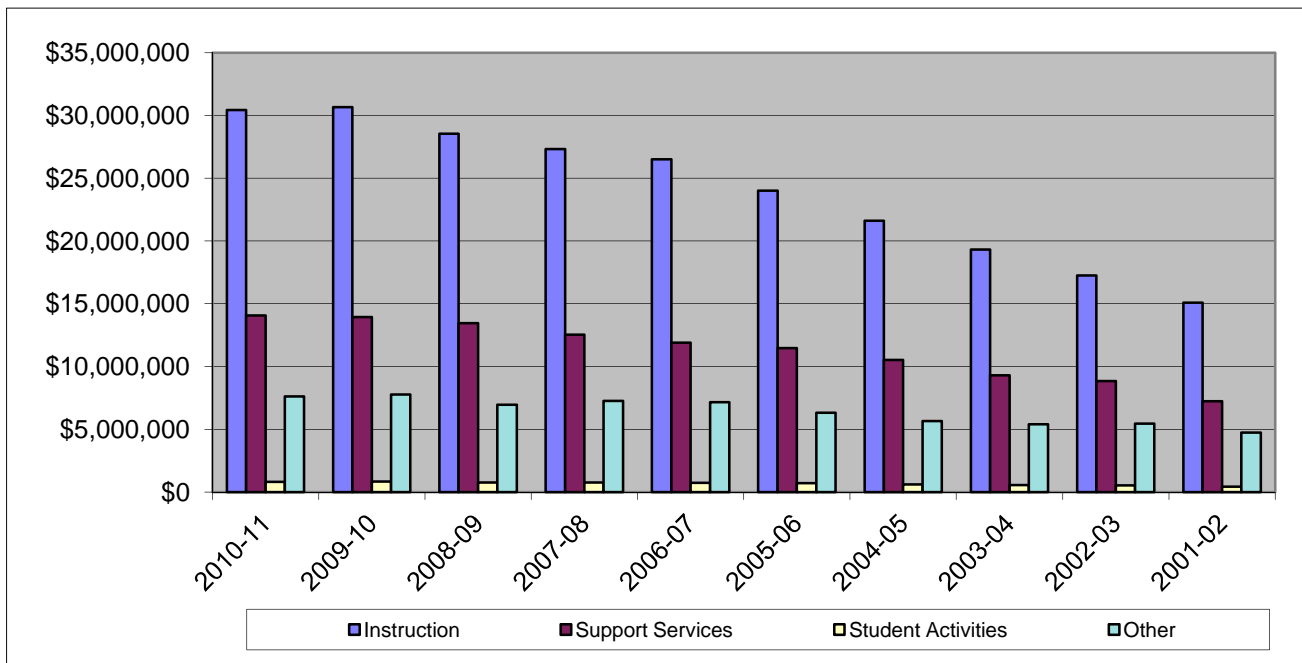




# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND EXPENDITURES BY FUNCTION Last Ten Fiscal Years

Fiscal Year	Instruction	Support Services	Student Activities	Other	Total Expenditures
2010-11	30,442,945	14,067,415	820,711	7,614,065	52,945,137
2009-10	30,669,590	13,930,501	825,871	7,779,539	53,205,502
2008-09	28,546,095	13,442,171	756,556	6,953,711	49,698,533
2007-08	27,328,598	12,541,174	763,903	7,251,429	47,885,104
2006-07	26,511,284	11,900,878	730,301	7,166,317	46,308,780
2005-06	24,016,779	11,473,756	715,941	6,319,177	42,525,653
2004-05	21,623,885	10,524,596	600,618	5,651,515	38,400,614
2003-04	19,328,415	9,309,320	551,944	5,391,314	34,580,993
2002-03	17,257,985	8,830,033	525,522	5,458,097	32,071,637
2001-02	15,096,711	7,228,824	414,549	4,737,752	27,477,836



## **OXFORD AREA SCHOOL DISTRICT**

### **ENROLLMENT PROJECTIONS**

#### **BUDGET 2011-2012**

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 2011-2012**

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 2011-2012**

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

Projected	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
2011-12	235	282	311	290	272	304	320	321	328	343	311	278	282	2,014	649	1,214	3,877
2012-13	222	261	291	323	300	275	316	348	329	382	324	301	265	1,988	677	1,272	3,937
2013-14	227	247	269	302	334	303	286	343	356	383	361	314	287	1,968	699	1,345	4,012
2014-15	222	252	255	279	312	338	315	311	351	414	362	350	300	1,973	662	1,426	4,061
2015-16	218	247	260	265	288	315	352	342	318	408	391	351	334	1,945	660	1,484	4,089
2016-17	213	242	255	270	274	291	328	382	350	370	386	379	335	1,873	732	1,470	4,075
2017-18	209	237	250	265	279	277	303	356	391	407	350	374	362	1,820	747	1,493	4,060
2018-19	204	232	245	259	274	282	288	329	365	455	385	339	357	1,784	694	1,536	4,014
2019-20	200	227	239	254	268	277	293	313	337	425	430	373	323	1,758	650	1,551	3,959

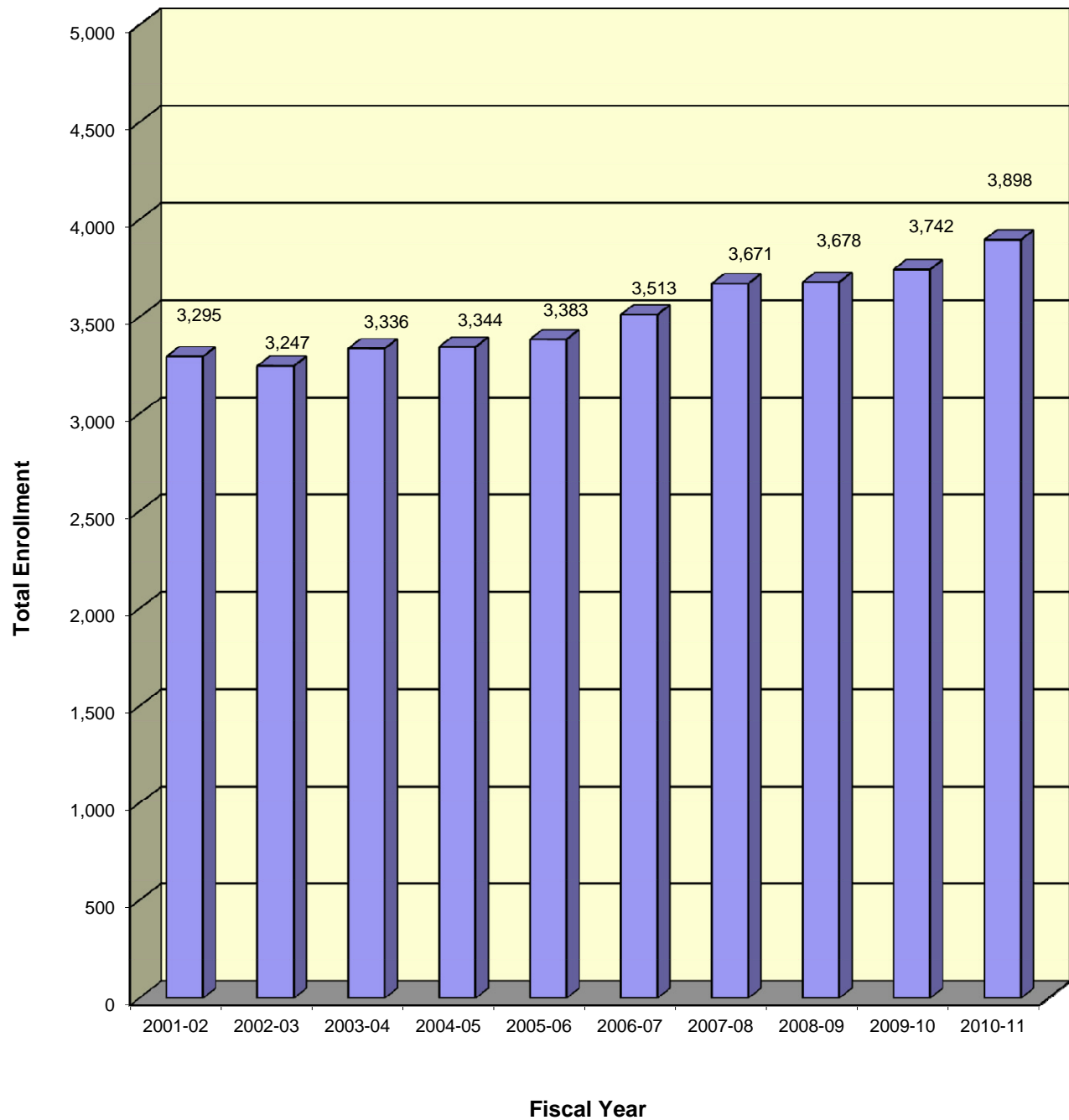
Sources: Public School Enrollment Report (ESPE) and Pennsylvania Information Management System (PIMS)

Resident Live Birth File, 2008 supplied by the Division of Health Statistics, Pennsylvania Department of Health  
Revised: 7/2010 (2009 Enrollments)

# OXFORD AREA SCHOOL DISTRICT

HISTORICAL ENROLLMENT 2001-2002 THROUGH 2010-2011

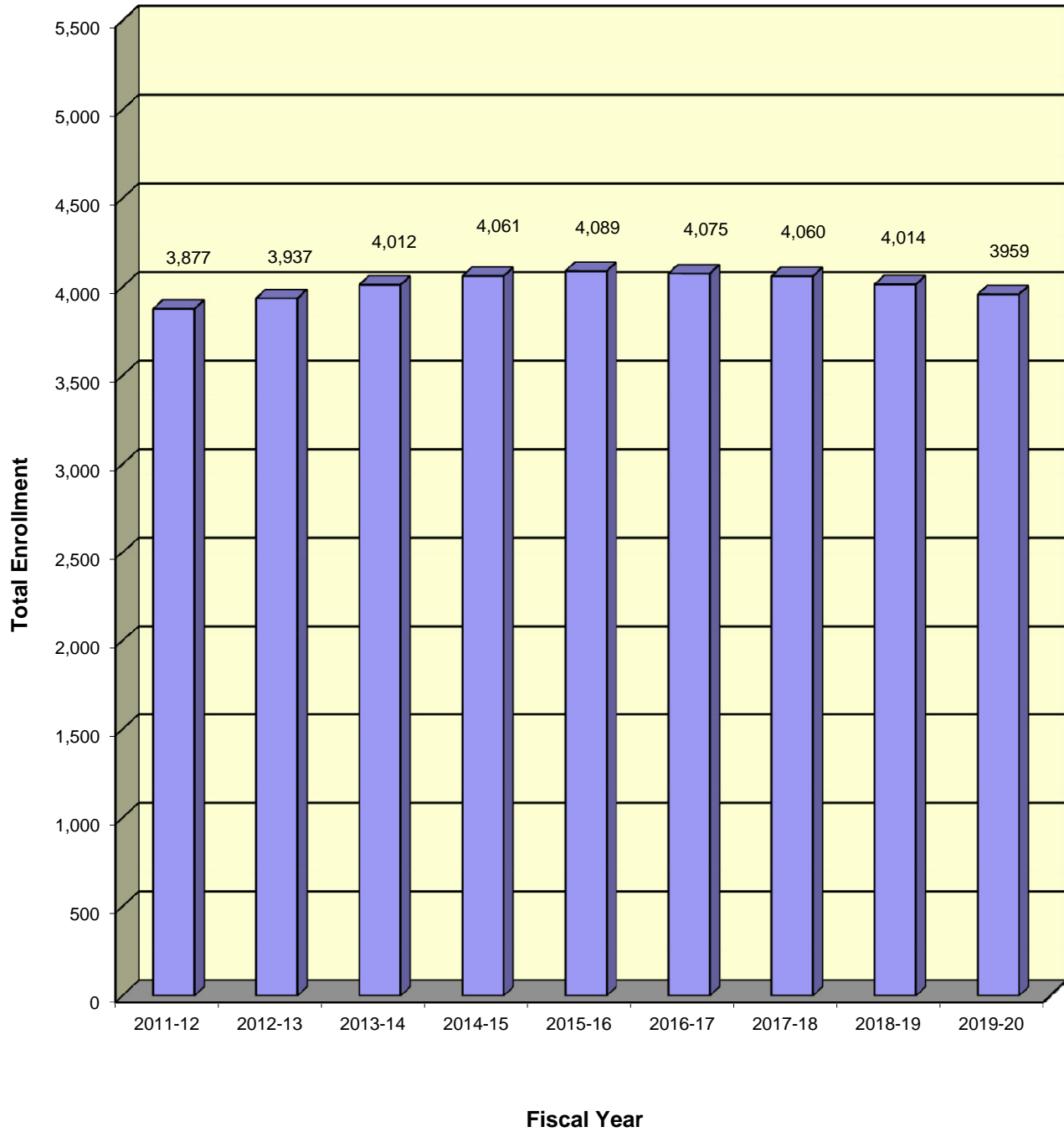
## BUDGET 2011-2012



# OXFORD AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT 2011-2012 THROUGH 2019-2020

## BUDGET 2011-2012



# OXFORD AREA SCHOOL DISTRICT

## DEMOGRAPHIC STATISTICS LAST TEN YEARS (Unaudited)

### BUDGET 2011-2012

School Year	School Enrollment			Full-time Staffing		
	Elementary	Secondary	Total	Instructional	Support	Total
2011-12	2,131	1,848	3,979	296.0	112.0	408.0
2010-11	2,086	1,812	3,898	292.0	113.0	405.0
2009-10	1,980	1,762	3,742	291.0	113.0	404.0
2008-09	1,886	1,792	3,678	280.0	112.0	392.0
2007-08	1,875	1,796	3,671	272.5	112.0	384.5
2006-07	1,810	1,703	3,513	272.5	111.0	383.5
2005-06	1,736	1,647	3,383	268.5	113.0	381.5
2004-05	1,706	1,638	3,344	269.3	112.5	381.8
2003-04	1,759	1,577	3,336	268.1	112.5	380.6
2002-03	1,705	1,542	3,247	260.5	110.2	370.7
2001-02	1,798	1,497	3,295	259.5	105.8	365.3

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 2011-2012

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		1.00	11.00						1.00	15.00
Support					1.00		2.00	2.00	4.00	1.00		10.00
Teachers												
Elementary	109.00	17.50										126.50
Secondary	93.50	21.50										115.00
Specialists												
Library				5.50								5.50
Guidance			10.00									10.00
Nurses						4.00						4.00
Assistant Nurse						2.00						2.00
Trainer											1.00	1.00
Psychologist			3.00									3.00
Secretarial		2.00	2.00	1.00	14.00		1.00	1.00	2.00	1.00		24.00
Clerical			1.00	5.00	1.00	3.00	3.00					13.00
Technicians									3.00			3.00
Maintenance								4.00				4.00
Custodial								20.00				20.00
Security	2.00											2.00
Learning Assistant		2.00										2.00
Cafeteria Aide	13.00									35.00		48.00
Classroom Aide	27.00	29.00										56.00
Total	244.50	74.00	16.00	12.50	27.00	9.00	6.00	27.00	9.00	37.00	2.00	464.00



**OXFORD AREA SCHOOL DISTRICT**

**PROFESSIONAL EMPLOYEES SALARY SCHEDULE**

**BUDGET 2011-2012**

	<b>B</b>	<b>B+12</b>	<b>B+24</b>	<b>MEQV</b>	<b>M</b>	<b>M+15</b>	<b>M+30</b>	<b>M+45</b>	<b>M+60</b>	<b>PHD</b>
<b>1</b>	43,000	-	44,500	-	46,000	47,000	48,000	49,000	50,000	52,000
<b>2</b>	43,800	-	45,300	-	46,800	47,800	48,800	49,800	50,800	52,800
<b>3</b>	44,200	45,049	45,899	46,748	47,874	48,727	49,644	50,644	51,644	53,644
<b>4</b>	46,202	47,071	47,940	48,808	50,102	50,978	51,854	52,854	53,854	55,854
<b>5</b>	47,308	48,177	49,045	49,914	51,207	52,095	52,971	53,971	54,971	56,971
<b>6</b>	48,163	49,032	49,913	50,781	52,077	52,955	53,830	54,830	55,830	57,830
<b>7</b>	48,629	49,498	50,366	51,235	52,534	53,410	54,300	55,300	56,300	58,300
<b>8</b>	49,081	49,951	50,819	51,701	53,005	53,880	54,757	55,757	56,757	58,757
<b>9</b>	50,002	50,871	51,739	52,608	53,969	54,807	55,684	56,684	57,684	59,684
<b>10</b>	52,057	53,497	54,364	55,237	56,596	57,451	58,326	59,326	60,326	62,326
<b>11</b>	54,111	56,123	56,989	57,867	59,223	60,095	60,969	61,969	62,969	64,969
<b>12</b>	57,954	59,966	60,831	61,710	63,089	63,961	64,834	65,834	66,834	68,834
<b>13</b>	60,662	62,674	63,540	64,418	65,821	66,693	67,567	68,567	69,567	71,567
<b>14</b>	64,520	65,385	66,250	67,128	68,552	69,424	70,297	71,297	72,297	74,297
<b>15</b>	67,031	67,895	68,761	69,639	71,082	71,955	72,828	73,828	74,828	76,828
<b>16</b>	69,442	70,306	71,172	72,050	73,513	74,385	75,259	76,259	77,259	79,259
<b>17</b>	72,368	73,232	74,097	74,975	76,486	77,358	78,232	79,232	80,232	82,232
<b>18</b>	75,293	76,157	77,022	77,900	79,458	80,331	81,204	82,204	83,204	85,204

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

# OXFORD AREA SCHOOL DISTRICT

## TAXPAYER ANALYSIS

### BUDGET 2011-2012

One mill of real estate tax generates \$1,064,073 for the Oxford Area School District. This figure is based on a 96% collection rate, which allows for taxes paid at discount or penalty and for taxes that are unpaid and lienied at the end of the fiscal year.

Tax bills are mailed on July 1 and may be paid at a two (2) percent discount during the months of July and August. After November 1, a ten (10) percent penalty is added and all taxes not paid by December 31, 2011 will be lienied by the county tax collector. Approved homestead and farmstead properties are eligible for three (3) installment payments to be paid August 1, September 15, and October 31 at face amount.

For July 1, 2011, under the provisions of the Homestead Property Exclusion Program (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead/farmstead exclusion for each approved homestead and for each approved farmstead is \$9,227. The final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$272.64.

#### **EFFECT OF MILLAGE CHANGE ON PROPERTY TAXES**

<u>ASSESSED VALUE</u>	<u>PROPERTY TAXES 2010-2011</u>	<u>PROPERTY TAXES 2011-2012</u>	<u>TAX IMPACT</u>
\$130,000	\$3,841	\$3,841	\$0
\$132,135	\$3,904	\$3,904	\$0
\$140,000	\$4,137	\$4,137	\$0
\$200,000	\$5,910	\$5,910	\$0

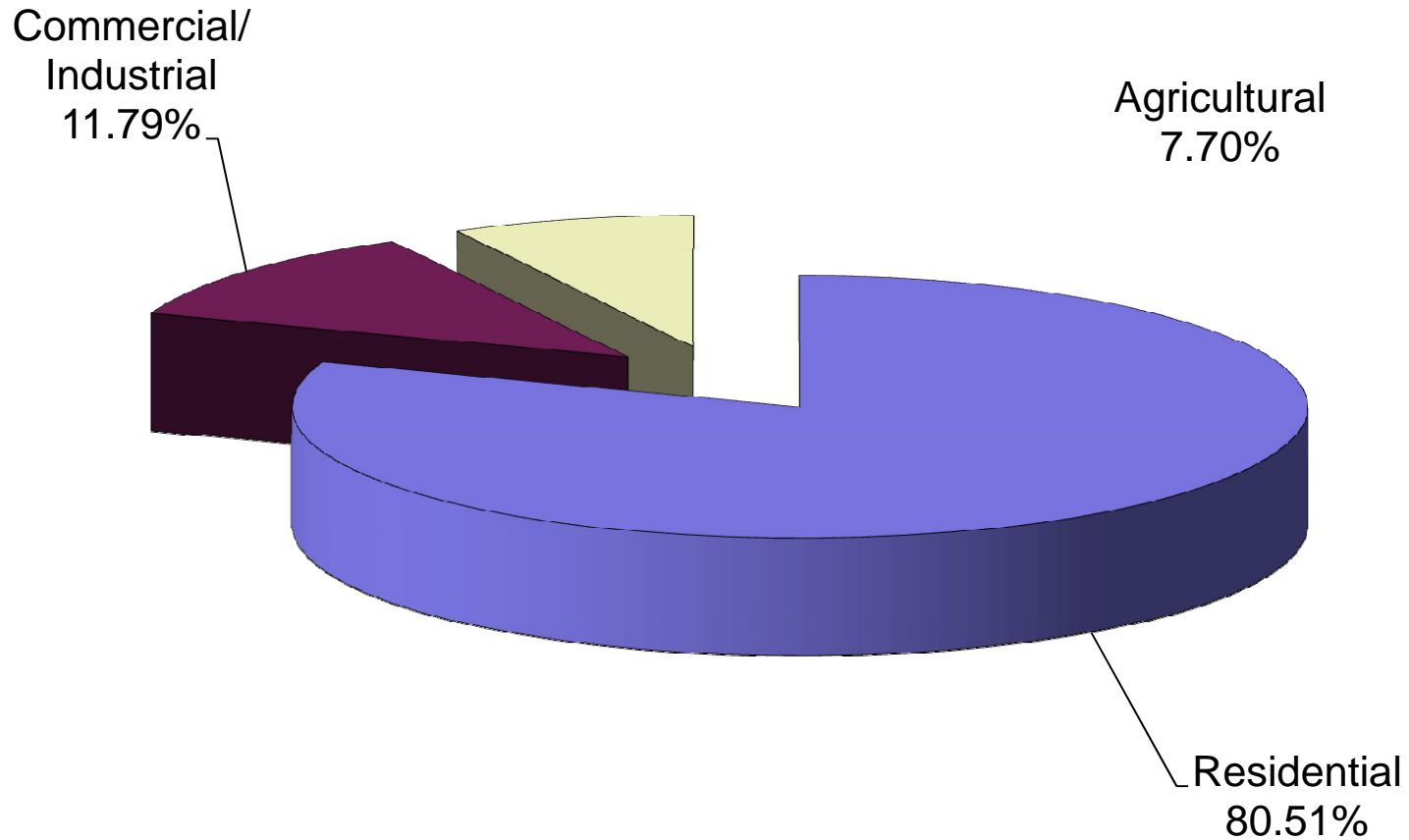
Millage Rate 2010-2011	29.5479	Average Residential Assessment 2010-2011	\$133,134
Millage Rate 2011-2012	29.5479	Average Residential Assessment 2011-2012	\$132,135

#### **ASSESSED VALUES BY CATEGORY**

<u>YEAR</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL / INDUSTRIAL</u>	<u>AGRICULTURAL</u>	<u>TOTAL</u>
2011	892,384,033	130,711,061	85,314,295	1,108,409,389
	80.51%	11.79%	7.70%	
2010	895,904,790	130,825,481	84,354,365	1,111,084,636
	80.63%	11.77%	7.59%	
2009	900,107,388	133,838,420	83,245,565	1,117,191,373
	80.57%	11.98%	7.45%	
2008	896,006,018	131,011,250	81,910,765	1,108,928,033
	80.80%	11.81%	7.39%	
2007	885,494,419	128,137,160	80,874,505	1,094,506,084
	80.90%	11.71%	7.39%	

## OXFORD AREA SCHOOL DISTRICT

### TAXPAYER ANALYSIS BUDGET 2011-2012



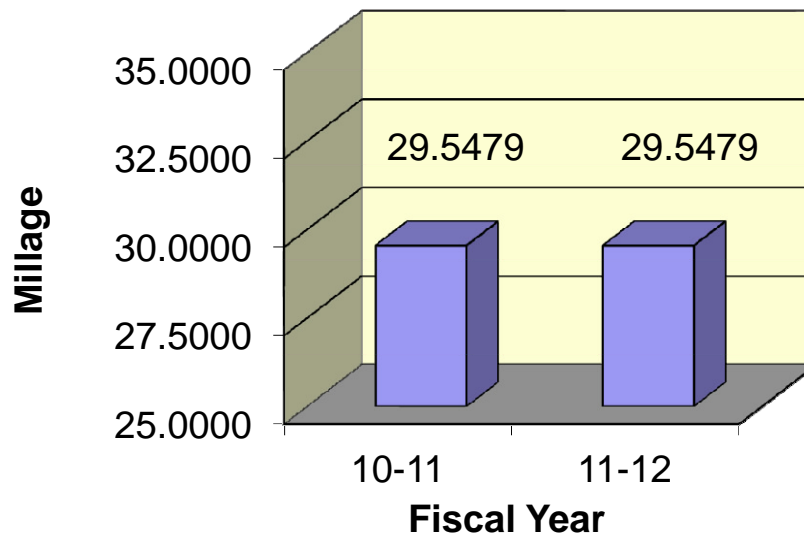
**OXFORD AREA SCHOOL DISTRICT**  
**COST TO AVERAGE TAXPAYER**  
**BUDGET 2011-2012**

2011-2012 Average Homeowner Assessment                      \$132,135

**Tax Bill Calculation:**

Base Bill @ 2010-2011 Millage (29.5479)	\$3,904
2011-2012 Millage increase @ 0.0000 Mills	<u>0</u>
Total Average Tax Bill 2011-2012	<u><u>\$3,904</u></u>

**Tax Bill Comparision 10-11 vs. 11-12**



## OXFORD AREA SCHOOL DISTRICT

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

#### BUDGET 2011-2012

<u>Year</u>	<u>Market Value</u>	<u>Total Assessment</u>	<u>Assessed Value</u>	
			<u>Real Estate</u>	<u>Trailers</u>
2011-12	1,462,281,516	1,108,409,389	1,094,800,969	13,608,420
2010-11	1,465,810,865	1,111,084,636	1,097,862,956	13,221,680
2009-10	1,472,562,713	1,117,191,393	1,104,116,223	13,075,170
2008-09	1,460,533,466	1,108,928,033	1,096,095,713	12,832,320
2007-08	1,278,329,928	1,094,506,084	1,081,855,064	12,651,020
2006-07	1,259,833,748	1,082,701,123	1,070,311,163	12,389,960
2005-06	1,246,981,821	1,067,665,835	1,055,639,295	12,026,540
2004-05	1,077,972,625	1,035,716,098	1,023,927,198	11,788,900
2003-04	1,030,872,129	995,719,389	984,353,789	11,365,600
2002-03	949,440,829	920,957,604	909,516,894	11,440,710
2001-02	894,079,122	871,727,144	861,203,164	10,523,980

# OXFORD AREA SCHOOL DISTRICT

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

### BUDGET 2011-2012

<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>
2010-11	29.5479	32,830,218	31,526,922	96.03%	1,338,276	4.08%
2009-10	29.5479	33,010,660	31,684,032	95.98%	1,373,993	4.16%
2008-09	28.6865	31,811,264	30,450,769	95.72%	1,329,566	4.18%
2007-08	25.1592	27,536,897	26,483,325	96.17%	1,270,212	4.61%
2006-07	23.2500	25,172,801	24,166,884	96.00%	1,131,365	4.49%
2005-06	22.7100	24,246,691	23,349,287	96.30%	950,135	3.92%
2004-05	21.4400	22,205,753	21,512,832	96.88%	997,923	4.49%
2003-04	20.2200	20,128,647	19,180,677	95.29%	1,041,993	5.18%
2002-03	18.2200	16,779,848	16,053,708	95.67%	921,307	5.49%
2001-02	17.2300	15,019,859	14,134,522	94.11%	828,352	5.52%

\*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 , 2011</u>			<u>July 1 , 2001</u>		
			<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>	<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>
Herr Foods Inc.	East Nottingham/ West Nottingham	Snack Food Producer Farms	10,641,070	1	0.960%	8,212,500	2	0.942%
Presbyterian Homes	Oxford Borough	Retirement Home	9,714,420	2	0.876%	5,670,720	4	0.651%
Oxford Square Shopping Center	Oxford Borough	Commercial	5,540,580	3	0.500%	13,509,110	1	1.550%
Argyris, Louis	Oxford Borough	Apartment Complex	5,351,530	4	0.483%	5,240,530	5	0.601%
Hostetter, Wilmer and Joyce	East Nottingham/ Lower Oxford	Farms, Store Grain Storage Developer	4,302,090	5	0.388%	3,404,900	9	0.391%
Tasty Baking Oxford, Inc.	Oxford Borough	Snack Food Producer	3,956,670	6	0.357%	3,956,670	6	0.454%
Mark, James	Oxford Borough/ East Nottingham/ West Nottingham	Developer	3,579,500	7	0.323%		-	
Penn-View, Inc.	Lower Oxford	Golf Course and Farms Developer	3,561,030	8	0.321%	6,672,999	3	0.765%
Sher-Rockee Mushroom Farms	Upper Oxford	Mushroom Grower Farm	2,878,680	9	0.260%		-	
Romarlin Company	East Nottingham	Commercial	2,202,000	10	0.199%		-	
Peoples Bank Of Oxford	Oxford Borough/ East Nottingham/	Banks and Parking Lots		-		3,895,210	7	0.477%
JMCW, Inc.	East Nottingham	Homes/Lots		-		3,793,190	8	0.435%
Heidelberg Plaza	Oxford Borough	Apartment Complex		-		2,542,170	10	0.292%
		Totals	<u>\$51,727,570</u>		4.663%	<u>\$56,897,999</u>		6.527%

# OXFORD AREA SCHOOL DISTRICT

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

### BUDGET 2011-2012

<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>
2011	29.5479	3.965	11.00	0.25	0.5	0.97	0	0.257
2010	29.5479	3.965	10.50	0.25	0.5	0.93	0	0.257
2009	29.5479	3.965	9.00	0.25	0.5	0.93	0	0.257
2008	28.6865	3.804	8.00	0.18	0.5	0.93	0	0.257
2007	25.1592	3.804	7.63	0.18	0.5	0.93	0	0.257
2006	23.2500	3.699	7.53	0.18	0.5	0.89	0	0.257
2005	22.7100	3.558	6.09	0.18	0.5	0.89	0	0.257
2004	21.4400	3.414	5.09	0.18	0.5	0.89	0.125	0.257
2003	20.2200	3.273	4.13	0.18	0.5	0.89	0.125	0.257
2002	18.2200	3.178	4.07	0.18	0.5	0.89	0.125	0.257

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



**OXFORD AREA SCHOOL DISTRICT**

**SELF-REPORTED PLANS OF THE CLASS OF 2011**

**BUDGET 2011-2012**

<b>FOUR YEAR COLLEGES</b>	<b>M</b>	<b>%</b>	<b>F</b>	<b>%</b>	<b>T</b>	<b>%</b>
State-Owned Universities	8	3.0%	27	10.0%	35	13.0%
Commonwealth Universities	9	3.3%	22	8.2%	31	11.5%
Private Colleges in PA	11	4.1%	17	6.3%	28	10.4%
Colleges out of PA	9	3.3%	17	6.3%	26	9.7%
<b>TOTAL</b>	<b>37</b>	<b>13.8%</b>	<b>83</b>	<b>30.9%</b>	<b>120</b>	<b>44.6%</b>

<b>ONE TO THREE YEAR PROGRAMS</b>						
Community Colleges	33	12.3%	29	10.8%	62	23.0%
Technical Schools	10	3.7%	7	2.6%	17	6.3%
Community & Technical Out of PA	4	1.5%	2	0.7%	6	2.2%
<b>TOTAL</b>	<b>47</b>	<b>17.5%</b>	<b>38</b>	<b>14.1%</b>	<b>85</b>	<b>31.6%</b>

<b>TOTAL FULL-TIME STUDENTS CONTINUING FORMAL EDUCATION</b>						
	84	31.2%	121	45.0%	205	76.2%

<b>ADDITIONAL POST-SECONDARY OPTIONS</b>						
Military	18	6.7%	1	0.4%	19	7.1%
Farm Worker	0	0.0%	0	0.0%	0	0.0%
Home maker	0	0.0%	0	0.0%	0	0.0%
Service Worker	3	1.1%	9	3.3%	12	4.5%
Blue Collar Worker	13	4.8%	2	0.7%	15	5.6%
White Collar Worker	5	1.9%	7	2.6%	12	4.5%
Seeking Employment	5	1.9%	1	0.4%	6	2.2%
Undecided/Unknown	0	0.0%	0	0.0%	0	0.0%
<b>TOTAL</b>	<b>44</b>	<b>16.4%</b>	<b>20</b>	<b>7.4%</b>	<b>64</b>	<b>23.8%</b>
<b>GRAND TOTAL</b>	<b>128</b>	<b>47.6%</b>	<b>141</b>	<b>52.4%</b>	<b>269</b>	<b>100.0%</b>

Source: Oxford Area High School Guidance Department

# OXFORD AREA SCHOOL DISTRICT

## SAT MEAN SCORES LAST FIVE YEARS

### BUDGET 2011-2012

Oxford Area High School

<u>Graduating Class</u>	<u>Mean Score</u>		
	<u>Verbal</u>	<u>Math</u>	<u>Writing</u>
2011	500	504	467
2010	475	491	448
2009	492	505	470
2008	475	471	457
2007	486	484	470

<u>State Mean Scores</u>			
2011	493	501	479
2010	500	503	491
2009	493	501	483
2008	494	501	483
2007	493	499	482

<u>National Mean Scores</u>			
2011	497	514	489
2010	500	515	491
2009	501	515	493
2008	502	515	494
2007	502	515	494

Source: Oxford Area High School Guidance Department

**OXFORD AREA SCHOOL DISTRICT**

**PENNSYLVANIA SYSTEM OF SCHOOL ASSESSMENT**

**BUDGET 2011-2012**

Grade of Testing	Oxford % of Students Achieving Proficiency or Advanced Performance	Statewide % of Students Achieving Proficiency or Advanced Performance	Oxford % of Students Achieving Proficiency or Advanced Performance	Statewide % of Students Achieving Proficiency or Advanced Performance
	<b>READING</b>		<b>MATHEMATICS</b>	
<b>2009-2010</b>				
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%
<b>2008-2009</b>				
Grade 3	75.3%	77.0%	78.5%	81.7%
Grade 4	71.2%	72.6%	81.3%	81.8%
Grade 5	67.2%	64.5%	76.9%	73.5%
Grade 6	75.8%	67.6%	79.3%	75.7%
Grade 7	72.8%	71.4%	84.7%	75.3%
Grade 8	85.4%	80.5%	82.2%	71.3%
Grade 11	71.9%	65.2%	62.8%	55.6%
<b>2007-2008</b>				
Grade 3	77.0%	77.0%	80.0%	81.0%
Grade 4	69.0%	70.0%	73.0%	80.0%
Grade 5	67.0%	61.0%	74.0%	74.0%
Grade 6	75.0%	67.0%	82.0%	72.0%
Grade 7	80.0%	70.0%	82.0%	71.0%
Grade 8	82.0%	78.0%	73.0%	71.0%
Grade 11	70.0%	65.0%	64.0%	56.0%
<b>2006-2007</b>				
Grade 3	68.0%	73.0%	71.0%	78.0%
Grade 4	77.0%	70.0%	78.0%	78.0%
Grade 5	73.0%	60.0%	71.0%	71.0%
Grade 6	79.0%	63.0%	83.0%	70.0%
Grade 7	76.0%	67.0%	68.0%	67.0%
Grade 8	77.0%	75.0%	74.0%	68.0%
Grade 11	68.0%	66.0%	51.0%	54.0%

**OXFORD AREA SCHOOL DISTRICT**  
**NATIONAL MERIT SCHOLARSHIP RECIPIENTS**  
**BUDGET 2011-2012**

<u>GRADUATING CLASS</u>	<u>TOTAL</u>	<u>FINALISTS</u>	<u>SEMI-FINALISTS</u>	<u>COMMENDED</u>
2011	1	0	0	1
2010	0	0	0	0
2009	1	0	0	1
2008	0	0	0	0
2007	1	0	0	1
2006	0	0	0	0
2005	1	0	0	1
2004	4	0	0	4
2003	3	0	0	3
2002	1	0	0	1

Source: Oxford Area High School Guidance Department

**OXFORD AREA SCHOOL DISTRICT**  
**% OF GRADUATING SENIORS GOING ON TO HIGHER EDUCATION**  
**BUDGET 2011-2012**

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

Source: Oxford Area High School Guidance Department

# **GLOSSARY OF TERMS**

# OXFORD AREA SCHOOL DISTRICT

## GLOSSARY

### REVENUE BUDGET TERMS

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

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

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

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

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

### EXPENDITURE BUDGET TERMS

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

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

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

## OXFORD AREA SCHOOL DISTRICT

### GLOSSARY

#### EXPENDITURE BUDGET TERMS (Continued)

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

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

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

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

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

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

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

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

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



# OXFORD AREA SCHOOL DISTRICT

## GLOSSARY

### EXPENDITURE BUDGET TERMS (Continued)

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

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

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

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

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

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

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

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

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

## OXFORD AREA SCHOOL DISTRICT

### GLOSSARY

#### EXPENDITURE BUDGET TERMS (Continued)

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

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

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

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

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

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