

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



## **GENERAL FUND BUDGET FOR THE 2015-2016 FISCAL YEAR**

Adopted June 16, 2015

The Oxford Area School District is an equal opportunity education institution and will not discriminate on the basis of race, color, national origin, sex, age, or handicap in its activities, programs, or employment practices as required by Title VI, Title IX, Section 504, Individuals with Disabilities Education Act, Chapter 15 of the Pennsylvania School Code, and Americans with Disabilities Act. For information regarding civil rights, grievance procedures, services, activities, and facilities accessible to and usable by handicapped persons, contact the Director of Human Resources, Title IX and Section 504 Coordinator, Oxford Area School District, 125 Bell Tower Lane, Oxford, PA 19363, 610.932.6600.

**OXFORD AREA SCHOOL DISTRICT  
2015-2016 BUDGET**

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**OXFORD AREA SCHOOL DISTRICT**  
**2015-2016 BUDGET**

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# **INTRODUCTORY SECTION**

Letter of Transmittal

# **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, realizing their potential as life-long learners, in a safe and nurturing environment. In partnership with families and the community, we will prepare each student with the skills to be a confident, productive and responsible citizen, contributing to an ever-changing global society.



**OXFORD AREA SCHOOL DISTRICT**  
**BUDGETING POLICIES AND PROCESS**  
**BUDGET 2015-2016**

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 budget process can be broken down into a five-step process that includes: planning, preparation, adoption, implementation and evaluation. The process is driven by two objectives (1) to provide every child in the District with best possible educational opportunities and (2) to maximize the use of available resources. Within this framework, the Board attempts to balance the educational needs of the students and the resources available to the District from local, state and federal sources. The product, the School District's budget that details the revenues and expenditures to support educational programs and services, is a delicate balance of policy choices.

The planning process starts each August with the Board setting a budget calendar and adopting a per pupil expenditure for the buildings. The calendar includes all of the important activities in the budgeting process and the dates on which important decisions are scheduled to be made. Once adopted the calendar represents the guidelines for the preparation and adoption of the financial plan of the school district.

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. The preliminary and final proposed budgets of the District for the next year are proposed at a Board meeting in January and May. In May and June, the Board considers the budgets and provides for public input and comment on the financial plan to fund the District's educational programs and services. Final passage of the budget occurs in June.

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. The District maintains an interactive, on-line budgetary accounting and control system that provides reports to assist Board Members, the Business Administrator, and responsibility cost center managers in administering, monitoring and controlling the implementation of the budget. The information from the automated accounting information system is important and relevant in evaluating the financial condition of the District and the fiscal performance of responsibility cost center managers. The reports produced from the information system are designed for specific District needs and to meet state and federal reporting requirements. Among the most important of the documents for management control purposes are expenditure reports which are prepared by function and by responsibility cost center. Revenue reports are also prepared that track receipts against budget.

The budget development process for the Capital Projects Fund and the Proprietary Fund (Food Service Budget) proceeds concurrently with the foregoing process for the development of the General Fund Budget.

Each year the District updates its five-year Capital Projects Fund plan that provides for the maintenance of facilities. Projects are prioritized based on resolution of safety matters, compliance with state and federal statutes, maintenance of existing facilities, and improvements to District buildings. In the update of the plan, recommendations from members of the District's safety committee, the Director of Buildings and Grounds, the Board's Facilities Committee and building principals are considered. Funds are transferred from the General Fund Budget to help fund expenditures in the five-year building maintenance plan.

The Food Service Budget may also have an impact on the General Fund Budget. The food service budget is formulated from an estimation of the participation levels in each school based on the projected enrollments. Expenses for labor are predicted on the projected levels of participation in the breakfast and lunch programs converted into

meals prepared per day to determine staff. Costs for food are estimated based on the number of meals to be provided. Revenue is based on projected sales to students and staff as well as estimated state and federal support for the school breakfast and lunch programs. The difference between revenues and expenses is the amount of contribution required from the General Fund Budget to provided the food service program.

# OXFORD AREA SCHOOL DISTRICT

## School Year Budget Calendar

### Budget 2015-2016

Monday, September 01, 2014	PDE publishes 2015-2016 Index
Monday, September 01, 2014	Per Pupil Allocation to Principals
Tuesday, September 16, 2014	School Board establishes Cost Per Pupil
Friday, October 17, 2014	Site budgets due in Business Office for tabulation
Monday, October 20, 2014	Budget reviews begin with Principals/Directors
Monday, October 20, 2014	Discussion of Professional staffing begins
Friday, December 12, 2014	Building improvement and maintenance requests due in Business Office
Tuesday, December 16, 2014	Proposed Preliminary Budget presented to Board.
Tuesday, January 13, 2015	Tentative Budget review meeting
Tuesday, January 20, 2015	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-01/29/15</b> )
Tuesday, March 10, 2015	Tentative Budget review meeting
Tuesday, April 14, 2015	Tentative Budget review meeting
Monday, April 20, 2015	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations ( <b>SS Act 1</b> )
Friday, May 01, 2015	PDE notifies district of property tax reduction allocation funded by gambling tax funds ( <b>SS Act 1</b> )
Friday, May 01, 2015	County Assessment Office provides approved Homestead/Farmstead listing ( <b>SS Act 1</b> )
Tuesday, May 12, 2015	Tentative Budget review meeting
Tuesday, May 19, 2015	<b>Primary Election Day</b>
Tuesday, May 19, 2015	Proposed Final Budget adopted ( <b>SS Act 1-at least 30 days before final adoption</b> )

**OXFORD AREA SCHOOL DISTRICT**  
School Year Budget Calendar  
Budget 2015-2016

Wednesday, May 20, 2015	Proposed Final Budget open for public review and comment ( <b>SS Act 1-06/10/15</b> )
Friday, May 29, 2015	Public notice of adoption of Final Budget ( <b>SS Act 1-06/20/15</b> )
Tuesday, June 09, 2015	Tentative Budget review meeting
Tuesday, June 16, 2015	Final Budget adopted ( <b>SS Act 1-06/30/15</b> )
Tuesday, June 16, 2015	Homestead and Farmstead Exclusion Resolution ( <b>SS Act 1-06/30/15</b> )
Wednesday, July 01, 2015	Tax bills mailed

# OXFORD AREA SCHOOL DISTRICT

## FUTURE PROSPECTS

### BUDGET 2015-2016

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

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

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



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# **ORGANIZATIONAL GUIDELINES**

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

# **OXFORD AREA SCHOOL DISTRICT**

## **DISTRICT ORGANIZATION**

**JULY 1, 2015**

### **BOARD OF SCHOOL DIRECTORS**

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

### **DISTRICT ADMINISTRATION**

David A. Woods ..... Superintendent  
Dr. Margaret Billings-Jones ..... Assistant Superintendent  
Brian P. Cooney ..... Business Administrator  
Penny L. Shaffer. .... Assistant Business Administrator  
Jack J. Mizrahi ..... Director of Human Resources  
Jeremy Curtis ..... Director of Special Education

## **OXFORD AREA SCHOOL DISTRICT**

### **Administration Office**

125 Bell Tower Lane  
Oxford, Pennsylvania 19363  
610.932.6600

### **Jordan Bank School**

536 Hodgson Street  
Oxford, Pennsylvania 19363  
610.932.6625

Dr. David J. Hamburg, Principal

### **Elk Ridge School**

200 Wickersham Road  
Oxford, Pennsylvania 19363  
610.932.6670

Herbert D. Hayes, Principal

### **Nottingham School**

736 Garfield Street  
Oxford, Pennsylvania 19363  
610.932.6632

William D. Vogt, Principal  
Lisa Yingst, Assistant Principal

### **Hopewell Elementary School**

602 Garfield Street  
Oxford, Pennsylvania 19363  
484.365.6150

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

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

301 South Fifth Street  
Oxford, Pennsylvania 19363  
610.932.6615

Lisa Stenz, Principal  
James Canaday, Assistant Principal

### **Oxford Area High School**

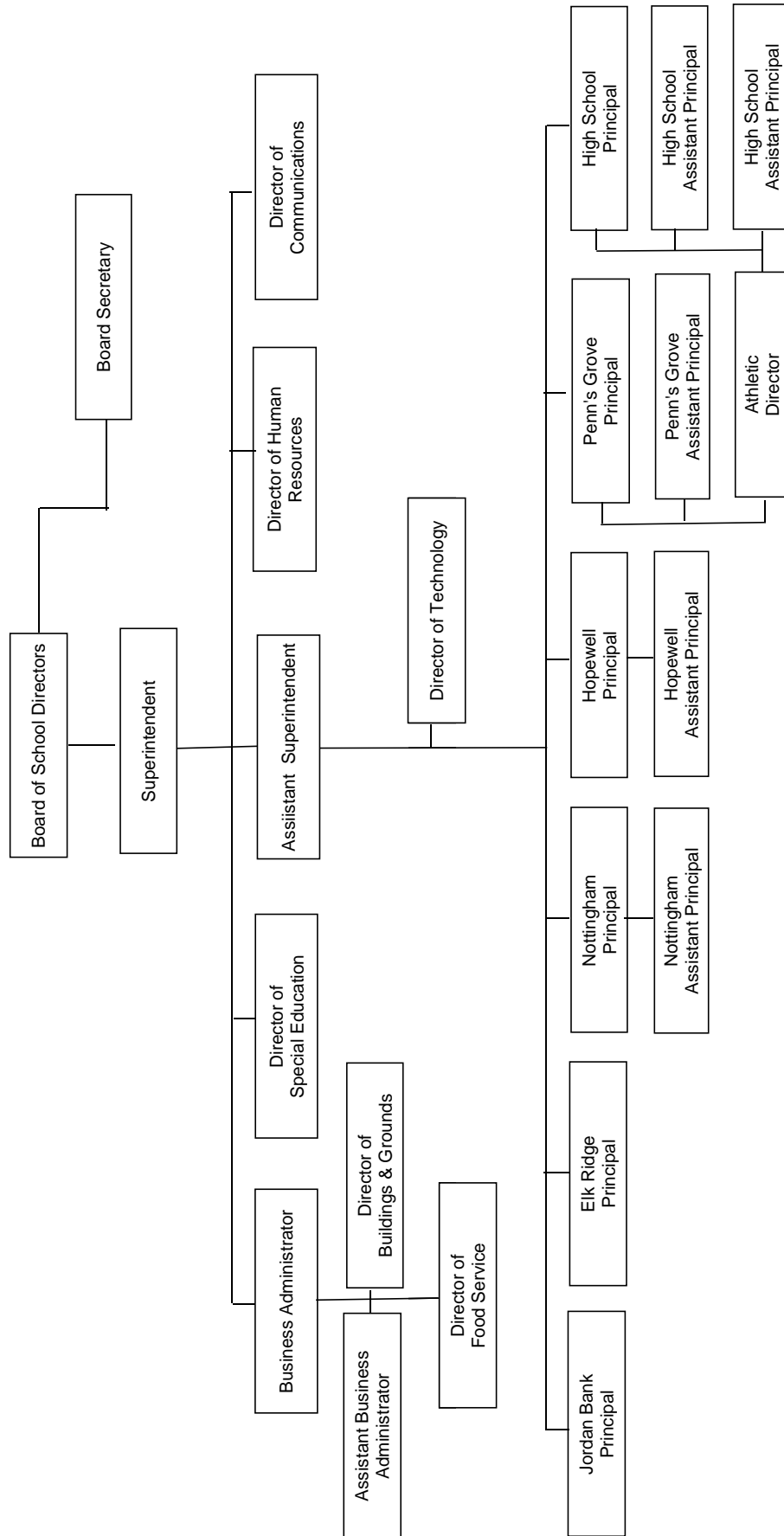
705 Waterway Road  
Oxford, Pennsylvania 19363  
610.932.6640

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

# OXFORD AREA SCHOOL DISTRICT

## TABLE OF ORGANIZATION

BUDGET 2015-2016



# **OXFORD AREA SCHOOL DISTRICT**

## **Consultants and Advisors**

### **AUDIT FIRM**

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

### **ATTORNEY**

Rinaldi & Poveromo  
520 Spruce Street  
Scranton, Pennsylvania 18501

### **BOND COUNSEL**

Saul Ewing LLP  
Center Square West  
1500 Market Street, 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 2015-2016**

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 2015-2016**

<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	260
Elk Ridge	1992	1999 2002 2003	30	33	522
Nottingham	1971	1991	38	40	558
Hopewell	2009		27	38	622
Penn's Grove	2007		33	52	597
High School	2005		63	84	1,318
Total			207	269	3,877

# 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 2015-2016**

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 2015-2016

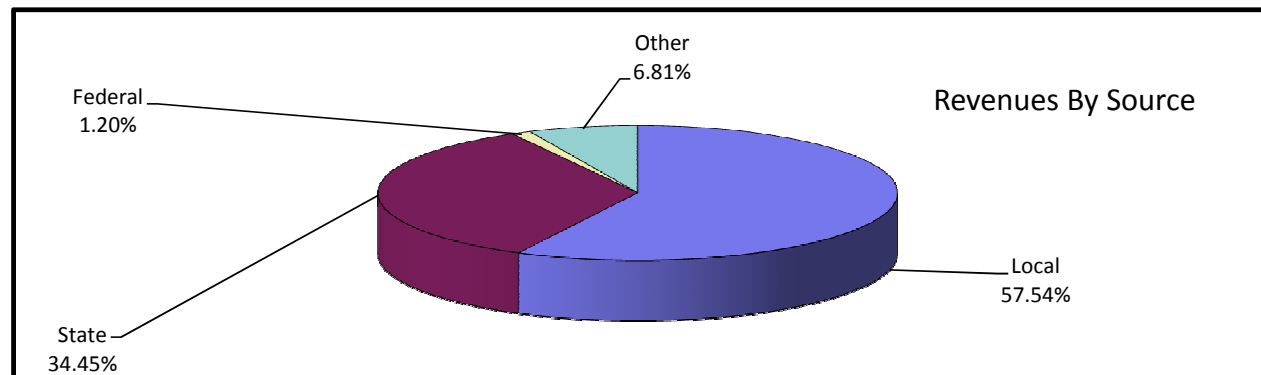
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE  
(by function)

<u>Category</u>	<u>Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Percentage</u>	
			<u>Change Over 2014-2015</u>	<u>Of Each Category To Total</u>
UNASSIGNED/COMMITTED FUND BALANCE, JULY 1, 2015	\$ <u>18,880,532</u>			
<u>REVENUE</u>				
6000 Local Sources	\$ 36,477,842	35,717,452	2.13%	61.75%
7000 State Sources	21,838,418	21,076,371	3.62%	36.97%
8000 Federal Sources	<u>759,921</u>	<u>632,442</u>	<u>20.16%</u>	<u>1.29%</u>
TOTAL REVENUE	\$ <u>59,076,181</u>	<u>57,426,265</u>	<u>2.87%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
1000 Instructional	\$ 38,888,484	37,057,335	4.94%	61.34%
2000 Support Services	17,283,053	16,619,739	3.99%	27.26%
3000 Operation of Non-Instructional Services	<u>1,028,976</u>	<u>1,005,171</u>	<u>2.37%</u>	<u>1.62%</u>
TOTAL EXPENDITURES	\$ <u>57,200,513</u>	<u>54,682,245</u>	<u>6.32%</u>	<u>90.23%</u>
<u>OTHER EXPENDITURES &amp; FINANCING USES</u>				
5000 Other Expenditures & Financing Uses	\$ 6,093,367	6,106,445	(0.21%)	9.61%
5000 Budgetary Reserve	<u>100,000</u>	<u>100,000</u>	<u>0.00%</u>	<u>0.16%</u>
TOTAL OTHER FINANCING USES	\$ <u>6,193,367</u>	<u>6,206,445</u>	<u>(0.21%)</u>	<u>9.77%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ <u>63,393,880</u>	<u>60,888,690</u>	<u>4.11%</u>	<u>100.00%</u>
UNASSIGNED/COMMITTED BALANCE AS OF JUNE 30, 2016	\$ <u>14,562,833</u>			

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2015-2016

COMPARISON OF REVENUES  
2015-16 TO 2014-15 BUDGET

	2015-2016 BUDGET	2014-2015 BUDGET	\$ Change Over 2014-2015 BUDGET	% Change Over To Total BUDGET
<b>6000 LOCAL SOURCES</b>				
6111 Real Estate Taxes	\$ 31,470,249	\$ 30,855,973	\$ 614,276	1.99%
6112 Interim Taxes	150,000	150,000	0	0.00%
6113 Public Utility Realty Tax	45,000	45,000	0	0.00%
6151 Earned Income Tax	2,375,070	2,350,000	25,070	1.07%
6153 Real Estate Transfer Tax	360,000	350,000	10,000	2.86%
6400 Delinquent Taxes	1,000,000	1,010,000	(10,000)	(0.99%)
6510 Earnings on Investments	125,000	125,000	0	0.00%
6710 Gate Receipts	26,000	26,000	0	0.00%
6740 Participation Fees	50,000	50,000	0	0.00%
6790 Student Activity Income	145,661	145,660	1	0.00%
6831 IDEA Pass-Through Funds	386,362	350,000	36,362	10.39%
6910 Rentals	155,000	146,000	9,000	6.16%
6920 Contributions/Donations	89,500	13,819	75,681	547.66%
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>\$ 36,477,842</b>	<b>\$ 35,717,452</b>	<b>\$ 760,390</b>	<b>2.13%</b>
<b>7000 STATE SOURCES</b>				
7110 Basic Education Funding	\$ 11,709,085	\$ 11,709,085	\$ 0	0.00%
7160 Tuition	50,000	50,000	0	0.00%
7270 Special Education	1,741,453	1,756,914	(15,461)	(0.88%)
7310 Transportation	1,687,876	1,686,582	1,294	0.08%
7320 Sinking Fund	900,000	896,035	3,965	0.44%
7330 Medical Reimbursement	80,000	80,000	0	0.00%
7340 State Property Tax Allocation	1,565,493	1,566,120	(627)	(0.04%)
7360 Safe Schools Grants	20,000	20,000	0	100.00%
7501 Ready to Learn Grant	436,563	186,084	250,479	134.61%
7810 Social Security	833,290	823,078	10,212	1.24%
7820 Retirement	2,814,658	2,302,473	512,185	22.24%
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$ 21,838,418</b>	<b>\$ 21,076,371</b>	<b>\$ 762,047</b>	<b>3.62%</b>
<b>8000 FEDERAL SOURCES</b>				
8500 Title I & Title II	\$ 739,921	\$ 612,442	\$ 127,479	20.81%
8820 Medical Asst Reimb for Admin Claiming	20,000	20,000	0	0.00%
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$ 759,921</b>	<b>\$ 632,442</b>	<b>\$ 127,479</b>	<b>20.16%</b>
<b>9000 OTHER SOURCES</b>				
0000 Fund Balance Appropriation - Committed	\$ 3,614,695	\$ 3,409,567	\$ 205,128	6.02%
0000 Fund Balance Appropriation - Unassigned	703,004	52,858	650,146	1229.99%
<b>TOTAL REVENUE FROM OTHER SOURCES</b>	<b>\$ 4,317,699</b>	<b>\$ 3,462,425</b>	<b>\$ 855,274</b>	<b>24.70%</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 63,393,880</b>	<b>\$ 60,888,690</b>	<b>\$ 2,505,190</b>	<b>4.11%</b>

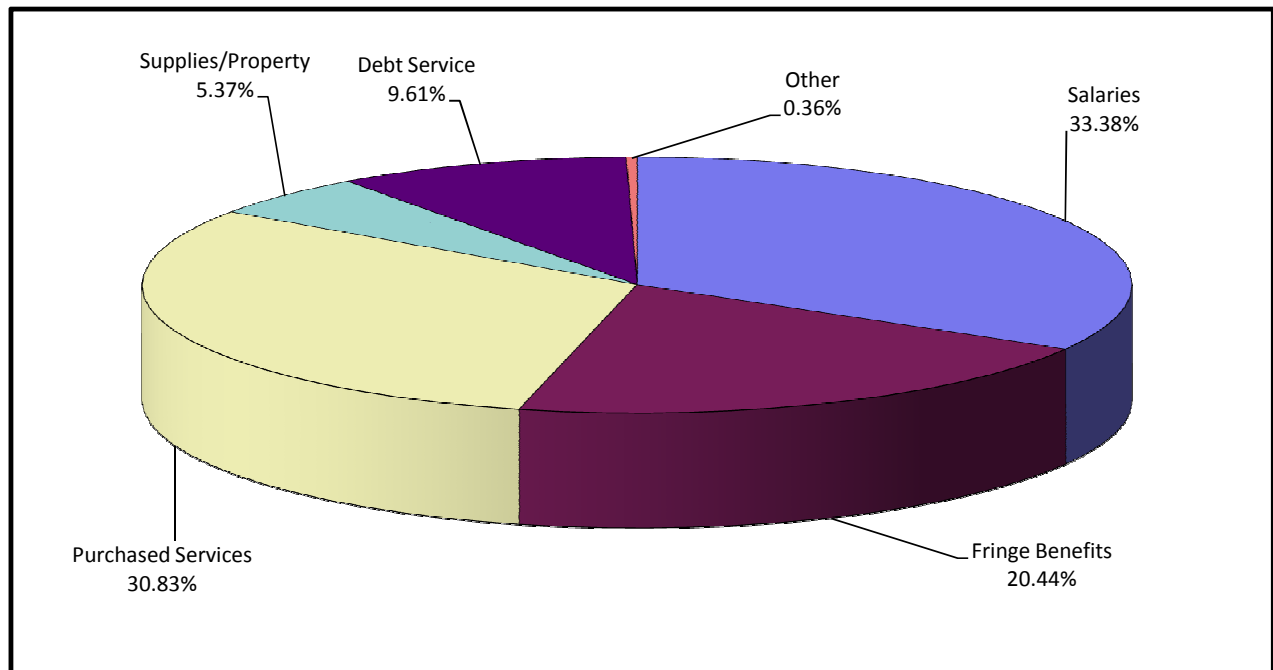


**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2015-2016

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES  
(by object)

Category	2015-2016 BUDGET	2014-2015 BUDGET	\$ Change Over 2014-2015 BUDGET	% Change Over 2014-2015 BUDGET
<u>Expenditures</u>				
100 Salaries	\$ 21,159,571	\$ 21,161,397	\$ (1,826)	(0.01%)
200 Fringe Benefits	12,960,331	11,980,376	979,955	8.18%
300 Professional Services	5,691,652	5,381,893	309,759	5.76%
400 Purchased Property Services	1,121,338	1,110,423	10,915	0.98%
500 Other Purchased Services	12,733,557	12,007,331	726,226	6.05%
600 Supplies	2,942,269	2,642,996	299,273	11.32%
700 Property	464,725	277,199	187,526	67.65%
800 Other Objects	2,170,437	2,687,075	(516,638)	(19.23%)
900 Other Uses of Funds	4,150,000	3,640,000	510,000	14.01%
Totals	\$ <u>63,393,880</u>	\$ <u>60,888,690</u>	\$ <u>2,505,190</u>	<u>4.11%</u>

**Percentage of Each Object to Total**



**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2015-2016

COMPARISON OF EXPENDITURES  
2015-16 TO 2014-15 BUDGET

FUNCTION OBJECT	2015-2016 BUDGET	2014-2015 BUDGET	\$ Change Over 2014-2015	% Change Over 2014-2015
<b>1100 REGULAR EDUCATION PROGRAMS</b>				
100 Salaries	\$ 12,257,451	\$ 12,402,409	\$ (144,958)	(1.17%)
200 Fringe Benefits	7,692,165	7,149,239	542,926	7.59%
300 Purchased Professional Services	450,200	396,730	53,470	13.48%
400 Purchased Property Services	120,009	118,294	1,715	1.45%
500 Other Contracted Services	3,793,100	3,953,656	(160,556)	(4.06%)
600 Supplies	764,556	531,117	233,439	43.95%
700 Property	56,950	59,985	(3,035)	(5.06%)
800 Other Objects	16,605	17,450	(845)	(4.84%)
<b>TOTAL</b>	<b>\$ 25,151,036</b>	<b>\$ 24,628,880</b>	<b>\$ 522,156</b>	<b>2.12%</b>
<b>1200 SPECIAL EDUCATION PROGRAMS</b>				
100 Salaries	\$ 2,807,694	\$ 2,657,114	\$ 150,580	5.67%
200 Fringe Benefits	1,619,620	1,422,471	197,149	13.86%
300 Purchased Professional Services	4,314,162	4,121,496	192,666	4.67%
400 Purchased Property Services	4,700	4,700	0	0.00%
500 Other Contracted Services	2,812,250	2,371,324	440,926	18.59%
600 Supplies	40,350	38,410	1,940	5.05%
700 Property	7,900	6,700	1,200	17.91%
800 Other Objects	2,800	2,400	400	16.67%
<b>TOTAL</b>	<b>\$ 11,609,476</b>	<b>\$ 10,624,615</b>	<b>\$ 984,861</b>	<b>9.27%</b>
<b>1300 VOCATIONAL EDUCATION 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	2,036,531	1,710,396	326,135	19.07%
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>\$ 2,036,531</b>	<b>\$ 1,710,396</b>	<b>\$ 326,135</b>	<b>19.07%</b>
<b>1400 OTHER EDUCATION PROGRAMS</b>				
100 Salaries	\$ 68,500	\$ 72,409	\$ (3,909)	(5.40%)
200 Fringe Benefits	22,941	21,035	1,906	9.06%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Professional Services	0	0	0	0.00%
500 Other Contracted Services	0	0	0	0.00%
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Dues	0	0	0	0.00%
<b>TOTAL</b>	<b>\$ 91,441</b>	<b>\$ 93,444</b>	<b>\$ (2,003)</b>	<b>(2.14%)</b>

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2015-2016

COMPARISON OF EXPENDITURES  
2015-16 TO 2014-15 BUDGET

FUNCTION OBJECT	2015-2016 BUDGET	2014-2015 BUDGET	\$ Change Over 2014-2015	% Change Over 2014-2015
<b>2100 PUPIL SERVICES</b>				
100 Salaries	\$ 851,235	\$ 899,204	\$ (47,969)	(5.33%)
200 Fringe Benefits	523,311	520,661	2,650	0.51%
300 Purchased Professional Services	6,000	4,200	1,800	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	28,995	25,680	3,315	12.91%
600 Supplies	16,460	13,955	2,505	17.95%
700 Property	3,000	370	2,630	710.81%
800 Other Objects	3,455	1,765	1,690	95.75%
<b>TOTAL</b>	<b>\$ 1,432,456</b>	<b>\$ 1,465,835</b>	<b>\$ (33,379)</b>	<b>(2.28%)</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL</b>				
100 Salaries	\$ 839,221	\$ 810,559	\$ 28,662	3.54%
200 Fringe Benefits	482,554	441,955	40,599	9.19%
300 Purchased Professional Services	35,400	11,450	23,950	209.17%
400 Purchased Property Services	3,300	3,300	0	0.00%
500 Other Contracted Services	14,055	13,740	315	2.29%
600 Supplies	127,965	96,944	31,021	32.00%
700 Property	11,725	13,944	(2,219)	(15.91%)
800 Other Objects	5,065	4,485	580	12.93%
<b>TOTAL</b>	<b>\$ 1,519,285</b>	<b>\$ 1,396,377</b>	<b>\$ 122,908</b>	<b>8.80%</b>
<b>2300 SUPPORT SERVICES - ADMINISTRATION</b>				
100 Salaries	\$ 1,874,113	\$ 1,843,531	\$ 30,582	1.66%
200 Fringe Benefits	1,075,653	993,550	82,103	8.26%
300 Purchased Professional Services	132,000	129,000	3,000	2.33%
400 Purchased Property Services	30,649	30,649	0	0.00%
500 Other Contracted Services	159,320	145,769	13,551	9.30%
600 Supplies	14,950	15,600	(650)	(4.17%)
800 Other Objects	26,110	21,500	4,610	21.44%
<b>TOTAL</b>	<b>\$ 3,312,795</b>	<b>\$ 3,179,599</b>	<b>\$ 133,196</b>	<b>4.19%</b>
<b>2400 SUPPORT SERVICES - PUPIL HEALTH</b>				
100 Salaries	\$ 360,951	\$ 346,455	\$ 14,496	4.18%
200 Fringe Benefits	239,906	237,810	2,096	0.88%
300 Purchased Professional Services	3,500	3,500	0	0.00%
400 Purchased Property Services	580	480	100	20.83%
500 Other Contracted Services	6,500	6,005	495	8.24%
600 Supplies	6,300	6,450	(150)	(2.33%)
700 Property	2,700	900	1,800	200.00%
800 Other Objects	535	530	5	0.94%
<b>TOTAL</b>	<b>\$ 620,972</b>	<b>\$ 602,130</b>	<b>\$ 18,842</b>	<b>3.13%</b>

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2015-2016

COMPARISON OF EXPENDITURES  
2015-16 TO 2014-15 BUDGET

FUNCTION OBJECT	2015-2016 BUDGET	2014-2015 BUDGET	\$ Change Over 2014-2015	% Change Over 2014-2015
<b>2500 SUPPORT SERVICES - BUSINESS</b>				
100 Salaries	\$ 377,605	\$ 435,979	\$ (58,374)	(13.39%)
200 Fringe Benefits	203,990	221,271	(17,281)	(7.81%)
400 Purchased Property Services	5,900	5,900	0	0.00%
500 Other Contracted Services	16,500	16,500	0	0.00%
600 Supplies	7,500	7,500	0	0.00%
700 Property	2,000	2,000	0	0.00%
800 Other Objects	2,100	2,100	0	0.00%
<b>TOTAL</b>	<b>\$ 615,595</b>	<b>\$ 691,250</b>	<b>\$ (75,655)</b>	<b>(10.94%)</b>
<b>2600 OPERATION AND MAINTENANCE OF PLANT</b>				
100 Salaries	\$ 798,797	\$ 790,844	\$ 7,953	1.01%
200 Fringe Benefits	624,522	555,001	69,521	12.53%
300 Purchased Professional Services	666,780	631,907	34,873	5.52%
400 Purchased Property Services	909,900	900,300	9,600	1.07%
500 Other Contracted Services	182,500	169,000	13,500	7.99%
600 Supplies	1,184,500	1,190,000	(5,500)	(0.46%)
700 Property	40,000	40,000	0	0.00%
800 Other Objects	500	500	0	0.00%
<b>TOTAL</b>	<b>\$ 4,407,499</b>	<b>\$ 4,277,552</b>	<b>\$ 129,947</b>	<b>3.04%</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	4,500	4,500	0	0.00%
500 Other Contracted Services	3,393,536	3,289,317	104,219	3.17%
600 Supplies	542,200	542,200	0	0.00%
700 Property	10,000	10,000	0	0.00%
800 Other Objects	300	300	0	0.00%
<b>TOTAL</b>	<b>\$ 3,950,536</b>	<b>\$ 3,846,317</b>	<b>\$ 104,219</b>	<b>2.71%</b>
<b>2800 CENTRAL SERVICES</b>				
100 Salaries	\$ 499,094	\$ 474,449	\$ 24,645	5.19%
200 Fringe Benefits	303,601	262,416	41,185	15.69%
300 Purchased Professional Services	21,300	21,300	0	0.00%
400 Purchased Property Services	13,300	18,300	(5,000)	(27.32%)
500 Other Contracted Services	73,270	89,850	(16,580)	(18.45%)
600 Supplies	197,600	164,170	33,430	20.36%
700 Property	292,950	108,300	184,650	170.50%
800 Other Objects	800	800	0	0.00%
<b>TOTAL</b>	<b>1,401,915</b>	<b>1,139,585</b>	<b>262,330</b>	<b>23.02%</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
500 Other Contracted Services	\$ 22,000	\$ 21,094	\$ 906	4.30%

**OXFORD AREA SCHOOL DISTRICT**  
GENERAL FUND BUDGET 2015-2016

COMPARISON OF EXPENDITURES  
2015-16 TO 2014-15 BUDGET

FUNCTION OBJECT	2015-2016 BUDGET	2014-2015 BUDGET	\$ Change Over 2014-2015	% Change Over 2014-2015
<b>3200 OPERATION OF NON-INSTRUCTIONAL SERVICES-STUDENT ACTIVITIES</b>				
100 Salaries	\$ 420,510	\$ 424,544	\$ (4,034)	(0.95%)
200 Fringe Benefits	170,594	153,834	16,760	10.89%
300 Purchased Professional Services	62,010	62,310	(300)	(0.48%)
400 Purchased Property Services	28,500	24,000	4,500	18.75%
500 Other Contracted Services	175,000	174,500	500	0.29%
600 Supplies	37,400	36,150	1,250	3.46%
700 Property	37,500	35,000	2,500	7.14%
800 Other Objects	68,800	68,800	0	0.00%
<b>TOTAL</b>	<b>\$ 1,000,314</b>	<b>\$ 979,138</b>	<b>\$ 21,176</b>	<b>2.16%</b>
<b>3300 OPERATION OF NON-INSTRUCTIONAL SERVICES-COMMUNITY SERVICES</b>				
100 Salaries	\$ 4,400	\$ 3,900	\$ 500	12.82%
200 Fringe Benefits	1,474	1,133	341	30.10%
300 Purchased Professional Services	300	0	300	0.00%
500 Other Contracted Services	20,000	20,500	(500)	(2.44%)
600 Supplies	2,488	500	1,988	397.60%
<b>TOTAL</b>	<b>\$ 28,662</b>	<b>\$ 26,033</b>	<b>\$ 2,629</b>	<b>10.10%</b>
<b>5100 OTHER EXPENDITURES AND FINANCING USES</b>				
800 Other Objects	\$ 2,043,367	\$ 2,566,445	\$ (523,078)	(20.38%)
900 Other Financing	4,050,000	3,540,000	510,000	14.41%
<b>TOTAL</b>	<b>\$ 6,093,367</b>	<b>\$ 6,106,445</b>	<b>\$ (13,078)</b>	<b>(0.21%)</b>
<b>5200 INTERFUND TRANSFERS</b>				
900 Other Financing	\$ 0	\$ 0	\$ 0	0.00%
<b>5900 OTHER FINANCING USES</b>				
<b>BUDGETARY RESERVE</b>				
800 Budget Reserve	\$ 100,000	\$ 100,000	\$ 0	0.00%
<b>TOTAL ALL FUNCTIONS</b>	<b>\$ 63,393,880</b>	<b>\$ 60,888,690</b>	<b>\$ 2,505,190</b>	<b>4.11%</b>

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# **GENERAL FUND**

## **REVENUE BUDGET**

# OXFORD AREA SCHOOL DISTRICT

## REVENUE SUMMARY

### BUDGET 2015-2016

<u>ACCOUNT</u>	<u>BUDGET 2015-2016</u>	<u>BUDGET 2014-2015</u>	<u>PERCENT CHANGE</u>
6000 REVENUE FROM LOCAL SOURCES	\$36,477,842	\$35,717,452	2.13%
7000 REVENUE FROM STATE SOURCES	21,838,418	21,076,371	3.62%
8000 REVENUE FROM FEDERAL SOURCES	759,921	632,442	20.16%
0000 FUND BALANCE APPROPRIATION	4,317,699	3,462,425	24.70%
	<u>\$63,393,880</u>	<u>\$60,888,690</u>	<u>4.11%</u>
TOTAL REVENUE			

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

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

# OXFORD AREA SCHOOL DISTRICT

## REVENUE SUMMARY

### BUDGET 2015-2016

	2015-2016	2014-2015
<b><u>LOCAL SOURCES</u></b>		
6111 Real Estate Taxes	\$ 31,470,249	\$ 30,855,973
6112 Interim Taxes	150,000	150,000
6113 Public Utility Realty Tax	45,000	45,000
6151 Earned Income Tax	2,375,070	2,350,000
6153 Real Estate Transfer Tax	360,000	350,000
6400 Delinquent Taxes	1,000,000	1,010,000
6510 Earnings on Investments	125,000	125,000
6710 Gate Receipts	26,000	26,000
6740 Participation Fees	50,000	50,000
6790 Student Activity Income	145,661	145,660
6831 IDEA Pass-Through Funds	386,362	350,000
6910 Rentals	155,000	146,000
6920 Contributions/Donations	89,500	13,819
6991 Refunds of Prior Years' Expenditures	50,000	50,000
6999 Miscellaneous Revenue	50,000	50,000
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$ 36,477,842</u>	<u>\$ 35,717,452</u>
<b><u>STATE SOURCES</u></b>		
7110 Basic Education Funding	\$ 11,709,085	\$ 11,709,085
7160 Tuition	50,000	50,000
7270 Special Education	1,741,453	1,756,914
7310 Transportation	1,687,876	1,686,582
7320 Sinking Fund	900,000	896,035
7330 Medical Reimbursement	80,000	80,000
7340 State Property Tax Reduction Allocation	1,565,493	1,566,120
7360 Safe Schools Grants	20,000	20,000
7501 Ready To Learn Block Grant	436,563	186,084
7810 Social Security	833,290	823,078
7820 Retirement	2,814,658	2,302,473
TOTAL REVENUE FROM STATE SOURCES	<u>\$ 21,838,418</u>	<u>\$ 21,076,371</u>
<b><u>FEDERAL SOURCES</u></b>		
8514 NCLB Title I & Title II	\$ 739,921	\$ 612,442
8820 Medical Asst Reimb for Administrative Claiming	20,000	20,000
TOTAL REVENUE FROM FEDERAL SOURCES	<u>\$ 759,921</u>	<u>\$ 632,442</u>
<b><u>FUND BALANCE APPROPRIATION</u></b>		
0000 Fund Balance Appropriation	\$ 4,317,699	\$ 3,462,425
TOTAL REVENUE FROM FUND BALANCE	<u>\$ 4,317,699</u>	<u>\$ 3,462,425</u>
<b>TOTAL REVENUE BUDGET</b>	<u><u>\$ 63,393,880</u></u>	<u><u>\$ 60,888,690</u></u>

# **OXFORD AREA SCHOOL DISTRICT**

## **REVENUE EXPLANATION**

### **BUDGET 2015-2016**

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

This year's tax is based on an assessed value of \$1,126,984,964 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,081,906. The total millage required for the 2015-2016 budget is 30.5347 mills.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**7501 READY TO LEARN BLOCK GRANT** - Revenue received from the Commonwealth to provide resources for public schools that focus on student achievement and academic success and for pre- and full-day kindergarten and other proven educational programs.

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

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

**8514 NCLB, TITLE I-IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED** – Revenue received for the education of disadvantaged children under NCLB, Title I. Funding for programs such as Comprehensive School Reform Program, Reading First, Even Start, and Improving Literacy Through Libraries, though list not all inclusive.

**8515 NCLB, TITLE II-PREPARING, TRAINING AND RECRUITING HIGH QUALITY TEACHERS AND PRINCIPALS** - Revenue received for the education of children under NCLB Title II. Funding for programs such as Improving Teacher Quality and Eisenhower Professional Development, though list not all inclusive.

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

**0000 FUND BALANCE APPROPRIATIONS** - Fund Balance Appropriation represents the equity of prior year's operations that is being committed to the 2015-2016 operation.

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**GENERAL FUND**

**EXPENDITURE BUDGET**

**OXFORD AREA SCHOOL DISTRICT**

**EXPENDITURES SUMMARY  
INSTRUCTIONAL - 1000 SERIES**

**BUDGET 2015-2016**

<b><u>ACCOUNT</u></b>	<b><u>BUDGET 2015-2016</u></b>	<b><u>BUDGET 2014-2015</u></b>	<b><u>PERCENT CHANGE</u></b>
1100 REGULAR EDUCATION PROGRAMS	\$25,151,036	\$24,628,880	2.12%
1200 SPECIAL EDUCATION PROGRAMS	11,609,476	10,624,615	9.27%
1300 VOCATIONAL EDUCATION PROGRAMS	2,036,531	1,710,396	19.07%
1400 OTHER INSTRUCTIONAL PROGRAMS	91,441	93,444	-2.14%
TOTAL INSTRUCTIONAL SERVICES	<u>\$38,888,484</u>	<u>\$37,057,335</u>	<u>4.94%</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 2015-2016**

<b><u>ACCOUNT</u></b>	<b><u>BUDGET 2015-2016</u></b>	<b><u>BUDGET 2014-2015</u></b>	<b><u>PERCENT CHANGE</u></b>
1100 REGULAR EDUCATION PROGRAMS	\$25,151,036	\$24,628,880	2.12%
1200 SPECIAL EDUCATION PROGRAMS	11,609,476	10,624,615	9.27%
1300 VOCATIONAL EDUCATION PROGRAMS	2,036,531	1,710,396	19.07%
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TOTAL INSTRUCTIONAL SERVICES	<u>\$38,888,484</u>	<u>\$37,057,335</u>	<u>4.94%</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 2015-2016

		2015-2016	2014-2015
1100	REGULAR EDUCATION PROGRAMS		
(1)	Salaries	\$ 12,257,451	\$ 12,402,409
(2)	Benefits	7,692,165	7,149,239
(3)	Professional Services	450,200	396,730
(4)	Purchased Property Services	120,009	118,294
(5)	Other Purchased Services	3,793,100	3,953,656
(6)	Supplies	764,556	531,117
(7)	Property	56,950	59,985
(8)	Other Objects	16,605	17,450
		<u>\$ 25,151,036</u>	<u>\$ 24,628,880</u>
1200	SPECIAL EDUCATION PROGRAMS		
(1)	Salaries	\$ 2,807,694	\$ 2,657,114
(2)	Benefits	1,619,620	1,422,471
(3)	Professional Services	4,314,162	4,121,496
(4)	Purchased Property Services	4,700	4,700
(5)	Other Purchased Services	2,812,250	2,371,324
(6)	Supplies	40,350	38,410
(7)	Property	7,900	6,700
(8)	Other Objects	2,800	2,400
		<u>\$ 11,609,476</u>	<u>\$ 10,624,615</u>
1300	VOCATIONAL EDUCATION PROGRAMS		
(1)	Salaries	\$ 0	\$ 0
(2)	Benefits	0	0
(5)	Other Purchased Services	2,036,531	1,710,396
(6)	Supplies	0	0
(7)	Property	0	0
(8)	Other Objects	0	0
		<u>\$ 2,036,531</u>	<u>\$ 1,710,396</u>
1400	OTHER INSTRUCTIONAL PROGRAMS		
(1)	Salaries	\$ 68,500	\$ 72,409
(2)	Benefits	22,941	21,035
(5)	Other Purchased Services	0	0
(6)	Supplies	0	0
(8)	Other Objects	0	0
		<u>\$ 91,441</u>	<u>\$ 93,444</u>
	TOTAL 1000 SERIES	<u><u>\$ 38,888,484</u></u>	<u><u>\$ 37,057,335</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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 108.5 elementary (K through 6) and 94 secondary (7 through 12) teaching positions, 22 instructional aides, 11 cafeteria aides and 2 security monitors. This account also includes the money for additional credits, tutoring programs, curriculum work and teacher mentoring. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Elementary Teachers	\$ 6,065,011	\$ 6,091,866
Secondary Teachers	5,553,598	5,549,094
Teachers-Title I & II Programs	250,065	297,698
Aides/Monitors	342,122	398,076
Aides-Title I Program	31,655	54,395
Extended School Year-Title I Program	15,000	11,280
 (1) Total	 \$ 12,257,451	 \$ 12,402,409

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$ 3,167,325	\$ 2,654,116
Social Security	937,696	948,784
Employee Health Insurance	3,289,326	3,260,741
Unemployment & Workers' Compensation	119,818	122,598
Tuition Reimbursement	178,000	163,000
 (2) Total	 \$ 7,692,165	 \$ 7,149,239

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Assemblies	\$ 1,400	\$ 3,900
Contracted Services-Title I Program	58,800	21,613
Substitute Teacher Service	390,000	371,217
 (3) Total	 \$ 450,200	 \$ 396,730

(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	\$ 300
Equipment Repairs	8,015	6,300
Copier Rental Fees	111,694	111,694
 (4) Total	 \$ 120,009	 \$ 118,294

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

Teacher Travel-Elementary	\$ 1,050	\$ 995
Teacher Travel-Secondary	1,400	1,700
Student Transportation	7,200	5,000
Printing & Binding	2,400	1,150
Telephone & Postage	4,300	3,750
Tuition to Public Schools	188,000	278,173
Tuition to Charter Schools	3,588,750	3,662,888
 (5) Total	 \$ 3,793,100	 \$ 3,953,656

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
<b>Supplies</b>		
Jordan Bank School	\$ 19,266	\$ 18,427
Elk Ridge School	38,450	21,133
Nottingham School	30,550	55,727
Hopewell School	25,835	22,105
Penn's Grove	31,910	24,793
Oxford Area High School	94,571	92,952
Title I Program	145,914	2,330
<b>Textbooks</b>		
Jordan Bank School	0	3,300
Elk Ridge School	15,100	11,000
Nottingham School	10,850	12,200
Hopewell School	9,700	9,700
Penn's Grove	3,960	4,200
Oxford Area High School	33,450	38,250
District	305,000	215,000
(6) Total	\$ 764,556	\$ 531,117

(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	\$ 400	\$ 400
Elk Ridge School	950	800
Nottingham School	500	1,500
Hopewell School	1,500	1,500
Penn's Grove	1,550	5,585
Oxford Area High School	20,000	21,500
District	5,000	10,000
<b>Replacement Equipment</b>		
Elk Ridge School	800	800
Nottingham School	2,000	2,000
Penn's Grove	6,500	0
Oxford Area High School	17,750	15,900
(7) Total	\$ 56,950	\$ 59,985

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Elementary	\$ 1,005	\$ 900
Secondary	4,600	5,550
Graduation	11,000	11,000
 (8) Total	 \$ 16,605	 \$ 17,450

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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 4 Gifted Teachers, 2.6 Speech and Hearing Therapists, 4 Autistic Support Teachers, 2 Life Skills Teachers, 29 Learning Support Teachers and 23 Classroom Aides and 1 Coordinator. Salaries are based on the existing Collective Bargaining Agreements. Also included is the salary for a .6 secretary and for the Extended School Year Program.

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Elementary Teachers	\$ 1,216,112	\$ 1,129,680
Secondary Teachers	1,205,048	1,128,189
Classroom/Personal Care Aides	273,527	343,265
Special Education Coordinator	56,620	0
Secretary	18,387	18,050
Extended School Year	38,000	37,930
(1) Total	\$ 2,807,694	\$ 2,657,114

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$ 725,510	\$ 568,625
Social Security	214,790	203,271
Employee Health Insurance	653,967	626,890
Unemployment & Workers' Compensation	25,353	23,685
(2) Total	\$ 1,619,620	\$ 1,422,471

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

Intermediate Unit	\$ 3,571,662	\$ 3,386,496
Legal Services	50,000	45,000
Other Services	692,500	690,000
(3) Total	\$ 4,314,162	\$ 4,121,496

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Copier Rental Fees	\$ 4,200	\$ 4,200
Equipment Repairs	500	500
(4) Total	\$ 4,700	\$ 4,700

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

Teacher Travel-Secondary	\$ 750	\$ 1,350
Travel-District	7,500	4,050
Telephone & Postage	5,000	7,300
Tuition to Charter Schools	2,472,000	2,124,068
Tuition to Other Public Schools	45,000	45,000
Tuition to Non-Public Schools	60,000	60,000
Tuition to Approved Private Schools	200,000	129,556
Tuition to Private Residential Rehab Schools	22,000	0
(5) Total	\$ 2,812,250	\$ 2,371,324

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

Jordan Bank School	\$ 200	\$ 600
Elk Ridge	1,050	1,040
Nottingham School	300	720
Hopewell School	6,050	5,500
Penn's Grove School	0	500
Oxford Area High School	10,250	9,250
District-wide	22,500	20,800
(6) Total	\$ 40,350	\$ 38,410

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Nottingham School	\$0	\$ 0
Oxford Area High School	1,400	1,400
District-wide	6,500	5,300
 (7) Total	 \$ 7,900	 \$ 6,700

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

Elementary Schools	\$400	\$ 300
Secondary Schools	1,600	1,340
District-wide	800	760
 (8) Total	 \$2,800	 \$ 2,400

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016</u> <u>AMOUNT</u>	<u>2014-2015</u> <u>AMOUNT</u>
Technical College High School Tuition	\$ 2,036,531	\$ 1,710,396
(5) Total	\$ 2,036,531	\$ 1,710,396

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**INSTRUCTIONAL - 1000 SERIES**

**1400 OTHER INSTRUCTIONAL PROGRAMS:**

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

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

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
After School Tutoring	\$ 3,500	\$ 12,294
Homebound Instruction	8,000	5,000
Extended School Year	57,000	55,155
(1) Total	\$ 68,500	\$ 72,409

- (2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$ 17,700	\$ 15,496
Social Security	5,241	5,539
(2) Total	\$ 22,941	\$ 21,035

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

### BUDGET 2015-2016

<u>ACCOUNT</u>	<u>BUDGET 2015-2016</u>	<u>BUDGET 2014-2015</u>	<u>PERCENT CHANGE</u>
2100 PUPIL SERVICES	\$1,432,456	\$1,465,835	-2.28%
2200 INSTRUCTIONAL SERVICES	1,519,285	1,396,377	8.80%
2300 ADMINISTRATION	3,312,795	3,179,599	4.19%
2400 HEALTH SERVICES	620,972	602,130	3.13%
2500 BUSINESS SERVICES	615,595	691,250	-10.94%
2600 PLANT OPERATION & MAINTENANCE	4,407,499	4,277,552	3.04%
2700 TRANSPORTATION	3,950,536	3,846,317	2.71%
2800 CENTRAL	1,401,915	1,139,585	23.02%
2900 OTHER SUPPORT SERVICES	22,000	21,094	4.30%
TOTAL SUPPORT SERVICES	<u>\$17,283,053</u>	<u>\$16,619,739</u>	<u>3.99%</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 2015-2016

		2015-2016	2014-2015
2100 PUPIL SERVICES			
(1)	Salaries	\$ 851,235	\$ 899,204
(2)	Benefits	523,311	520,661
(3)	Professional Services	6,000	4,200
(5)	Other Purchased Services	28,995	25,680
(6)	Supplies	16,460	13,955
(7)	Property	3,000	370
(8)	Other Objects	3,455	1,765
		<u>\$ 1,432,456</u>	<u>\$ 1,465,835</u>
2200 INSTRUCTIONAL SERVICES			
(1)	Salaries	\$ 839,221	\$ 810,559
(2)	Benefits	482,554	441,955
(3)	Professional Services	35,400	11,450
(4)	Purchased Property Services	3,300	3,300
(5)	Other Purchased Services	14,055	13,740
(6)	Supplies	127,965	96,944
(7)	Property	11,725	13,944
(8)	Other Objects	5,065	4,485
		<u>\$ 1,519,285</u>	<u>\$ 1,396,377</u>
2300 ADMINISTRATION			
(1)	Salaries	\$ 1,874,113	\$ 1,843,531
(2)	Benefits	1,075,653	993,550
(3)	Professional Services	132,000	129,000
(4)	Purchased Property Services	30,649	30,649
(5)	Other Purchased Services	159,320	145,769
(6)	Supplies	14,950	15,600
(8)	Other Objects	26,110	21,500
		<u>\$ 3,312,795</u>	<u>\$ 3,179,599</u>
2400 HEALTH SERVICES			
(1)	Salaries	\$ 360,951	\$ 346,455
(2)	Benefits	239,906	237,810
(3)	Professional Services	3,500	3,500
(4)	Purchased Property Services	580	480
(5)	Other Purchased Services	6,500	6,005
(6)	Supplies	6,300	6,450
(7)	Property	2,700	900
(8)	Other Objects	535	530
		<u>\$ 620,972</u>	<u>\$ 602,130</u>

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY INSTRUCTIONAL - 2000 SERIES

### BUDGET 2015-2016

		2015-2016	2014-2015
2500 BUSINESS SERVICES			
(1)	Salaries	\$ 377,605	\$ 435,979
(2)	Benefits	203,990	221,271
(4)	Purchased Property Services	5,900	5,900
(5)	Other Purchased Services	16,500	16,500
(6)	Supplies	7,500	7,500
(7)	Property	2,000	2,000
(8)	Other Objects	2,100	2,100
		<u>\$ 615,595</u>	<u>\$ 691,250</u>
2600 PLANT OPERATION & MAINTENANCE			
(1)	Salaries	\$ 798,797	\$ 790,844
(2)	Benefits	624,522	555,001
(3)	Professional Services	666,780	631,907
(4)	Purchased Property Services	909,900	900,300
(5)	Other Purchased Services	182,500	169,000
(6)	Supplies	1,184,500	1,190,000
(7)	Property	40,000	40,000
(8)	Other Objects	500	500
		<u>\$ 4,407,499</u>	<u>\$ 4,277,552</u>
2700 TRANSPORTATION			
(4)	Purchased Property Services	\$ 4,500	\$ 4,500
(5)	Other Purchased Services	3,393,536	3,289,317
(6)	Supplies	542,200	542,200
(7)	Property	10,000	10,000
(8)	Other Objects	300	300
		<u>\$ 3,950,536</u>	<u>\$ 3,846,317</u>
2800 CENTRAL SERVICES			
(1)	Salaries	\$ 499,094	\$ 474,449
(2)	Benefits	303,601	262,416
(3)	Professional Services	21,300	21,300
(4)	Purchased Property Services	13,300	18,300
(5)	Other Purchased Services	73,270	89,850
(6)	Supplies	197,600	164,170
(7)	Property	292,950	108,300
(8)	Other Objects	800	800
		<u>\$ 1,401,915</u>	<u>\$ 1,139,585</u>
2900 OTHER SUPPORT SERVICES			
(5)	Other Purchased Services	\$ 22,000	\$ 21,094
		<u>\$ 22,000</u>	<u>\$ 21,094</u>
TOTAL 2000 SERIES		<u><u>\$ 17,283,053</u></u>	<u><u>\$ 16,619,739</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Elementary Guidance Counselors	\$220,114	\$232,884
Secondary Guidance Counselors	360,438	346,699
Secretarial Salaries	58,449	57,355
Attendance Officer	39,366	38,645
School Psychologists	172,868	223,621
(1) Total	\$851,235	\$899,204

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$219,959	\$192,428
Social Security	65,119	68,789
Employee Health Insurance	229,337	249,992
Unemployment & Workers' Compensation	8,896	9,452
(2) Total	\$523,311	\$520,661

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

Contracted Services-Psychologists	\$6,000	\$4,200
(3) Total	\$6,000	\$4,200

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Guidance Counselors' Travel	\$2,050	\$2,050
Attendance Officers' Travel	750	750
Psychologists' Travel	4,000	2,000
Student Travel	0	750
Telephone & Postage	16,295	46,430
Printing & Binding	5,900	3,700
(5) Total	\$28,995	\$25,680

(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	\$5,710	\$8,205
Attendance Office	750	750
Psychologists' Office	10,000	5,000
(6) Total	\$16,460	\$13,955

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

Guidance Counselors' Office	\$1,000	\$370
Psychologists' Office	2,000	0
(7) Total	\$3,000	\$370

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

Guidance Counselors' Office	\$1,855	\$1,665
Attendance Office	100	100
Psychologists' Office	1,500	0
(8) Total	\$3,455	\$1,765

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**SUPPORT SERVICES - 2000 SERIES**

**2200 INSTRUCTIONAL SERVICES:**

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

(1) Salaries: Money budgeted for 5.5 librarians and 5 library clerks; a Director of Special Education and a secretary; an Assistant Superintendant and a secretary and district staff development for curriculum.

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Librarians - Elementary	\$199,109	\$192,860
Librarians - Secondary	137,702	135,262
Library Clerks	103,797	97,569
Assistant Superintendent/Secretary	205,393	199,359
Director of Special Education /Secretary	150,820	146,909
Staff Development	42,400	38,600
(1) Total	\$839,221	\$810,559

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$216,853	\$173,459
Social Security	64,202	62,008
Employee Health Insurance	193,993	198,982
Unemployment & Workers' Compensation	7,506	7,506
(2) Total	\$482,554	\$441,955

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

Staff Development In-Service	\$10,000	\$10,000
Curriculum In-Service	11,000	1,450
In-Service-Title I Program	14,400	0
(3) Total	\$35,400	\$11,450

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Equipment Repair	\$500	\$500
Equipment Rental	2,800	2,800
(4) Total	\$3,300	\$3,300

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

Librarians' Travel	\$865	\$695
Curriculum Travel	5,500	5,500
Staff Development Travel	5,000	5,000
Telephone & Postage	2,690	2,545
(5) Total	\$14,055	\$13,740

(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	\$10,830	\$12,862
Library Supplies	7,885	8,705
Library Books & Subscriptions	44,120	46,967
Library Software	6,230	2,400
Curriculum Supplies	56,400	23,510
Staff Development Supplies	2,500	2,500
(6) Total	\$127,965	\$96,944

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Audio-Visual Equipment	\$11,725	\$13,944
(7) Total	\$11,725	\$13,944

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

Library	\$2,065	\$1,985
Curriculum	3,000	2,500
(8) Total	\$5,065	\$4,485

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Administration Office		
District Superintendent	\$167,470	\$165,850
Communications Specialist	57,634	56,228
Tax Office	36,399	41,090
Elementary Principals	606,535	589,442
Secondary Principals	517,507	511,986
Secretaries	487,293	472,260
Board Secretary	675	6,075
Board Treasurer	600	600
 (1) Total	 \$1,874,113	 \$1,843,531

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$484,271	\$394,515
Social Security	143,370	141,029
Employee Health Insurance	390,000	399,994
Unemployment & Workers' Compensation	15,012	15,012
Tuition Reimbursement	43,000	43,000
 (2) Total	 \$1,075,653	 \$993,550

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Legal Services	\$57,000	\$57,000
Auditing Services	18,000	18,000
Bond Fees	7,650	7,650
Earned Income Tax Collection	40,000	40,000
Other Services	9,350	6,350
(3) Total	\$132,000	\$129,000

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

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

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

**School Board**

Advertising	\$2,000	\$2,000
In-Service	2,000	2,000
Postage	1,000	1,000
Insurance	98,200	83,200

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**SUPPORT SERVICES - 2000 SERIES**

**2300 ADMINISTRATION - continued**

(5) Other Purchased Services: continued

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
<b>Tax Collector</b>		
Telephone & Postage	\$7,500	\$7,500
Advertising	150	150
Travel	150	150
 <b>Superintendent's Office</b>		
Telephone & Postage	2,000	2,000
Printing & Binding	500	500
Travel	4,000	4,000
 <b>Community Relations</b>		
Telephone & Postage	800	800
Advertising	1,500	1,500
Printing & Binding	500	2,000
Travel	3,000	1,000
 <b>Principal's Offices</b>		
Telephone & Postage	29,170	32,819
Printing & Binding	4,150	4,150
Travel	2,700	1,000
 (5) Total	\$159,320	\$145,769

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

School Board	\$2,500	\$2,500
Tax Collection	2,200	2,200
Superintendent's Office	3,900	2,800
Elementary Principal's Office	850	3,100
Secondary Principal's Office	5,000	4,500
Community Relations	500	500
 (6) Total	\$14,950	\$15,600

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**SUPPORT SERVICES - 2000 SERIES**

**2300    ADMINISTRATION - continued**

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

<u>ITEM</u>	<u>2015-2016</u> <u>AMOUNT</u>	<u>2014-2015</u> <u>AMOUNT</u>
School Board	\$12,500	\$12,000
Superintendent's Office	5,000	2,500
Communications Specialist	700	450
Elementary Principal's Office	4,325	4,250
Secondary Principal's Office	3,585	2,300
 (8) Total	 \$26,110	 \$21,500

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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 and 4 assistant nurses who provide services to both public and nonpublic students. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
School Nurses-Public	\$214,556	\$195,901
-Non Public	6,735	9,672
Assistant School Nurses	139,660	70,589
Health Assistants	0	70,293
(1) Total	\$360,951	\$346,455

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$93,269	\$74,141
Social Security	27,612	26,505
Employee Health Insurance	114,577	132,160
Unemployment & Workers' Compensation	4,448	5,004
(2) Total	\$239,906	\$237,810

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Health Room Equipment	\$580	\$480
(4) Total	\$580	\$480

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

Telephone & Postage	\$6,300	\$5,505
Travel	200	500
(5) Total	\$6,500	\$6,005

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

**General Supplies**

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

**Books & Periodicals**

Elementary Schools	0	150
Secondary Schools	150	150

(6) Total	\$6,300	\$6,450
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**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Elementary Schools	\$2,450	\$650
Secondary Schools	250	250
(7) Total	\$2,700	\$900

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

Elementary Schools	\$270	\$270
Secondary Schools	265	260
(8) Total	\$535	\$530

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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, Payroll Clerk, Accounts Payable Clerk and the Secretary to the Business Administrator.

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Business Administrator/Assistant	\$245,779	\$273,581
Secretarial/Accounting	131,826	162,398
(1) Total	\$377,605	\$435,979

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$97,573	\$93,300
Social Security	28,887	33,352
Employee Health Insurance	72,250	88,783
Unemployment & Workers' Compensation	2,780	3,336
Tuition Reimbursement	2,500	2,500
(2) Total	\$203,990	\$221,271

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

Copier Equipment	\$3,400	\$3,400
Office Equipment	2,500	2,500
(4) Total	\$5,900	\$5,900

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Telephone and Postage	\$7,500	\$7,500
Printing and Binding	3,200	3,200
Business Office Travel	2,800	2,800
Software Maintenance	3,000	3,000
 (5) Total	 \$16,500	 \$16,500

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

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

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

**New Equipment**

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

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**SUPPORT SERVICES - 2000 SERIES**

**2600 PLANT OPERATIONS AND MAINTENANCE:**

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

(1) Salaries: Money budgeted for the Supervisor of Buildings and Grounds, Night Supervisor, 4 maintenance workers, 17 custodians, a secretary, and security guards.

<u>ITEM</u>	<u>2015-2016</u> <u>AMOUNT</u>	<u>2014-2015</u> <u>AMOUNT</u>
Supervisor of Buildings and Grounds/Night Supervisor	\$130,422	\$150,999
Maintenance	126,296	119,028
Custodial Staff	481,043	460,354
Secretary	31,036	30,463
Part-Time Help	15,000	15,000
Security Guards	15,000	15,000
(1) Total	\$798,797	\$790,844

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$206,410	\$169,240
Social Security	61,108	60,500
Employee Health Insurance	343,660	311,917
Unemployment & Workers' Compensation	13,344	13,344
(2) Total	\$624,522	\$555,001

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

Heating/Ventilation/Air Conditioning	\$228,281	\$226,276
Building Monitoring-Fire/Security	138,675	114,895
Security Service & School Resource Officers	156,700	155,700
Boilers/Hot Water Heaters/Water Testing	16,430	16,180
Elevators, Lifts and Generators	12,121	12,233
Fire Extinguishers/Hoods/Sprinklers	8,506	6,273
Clocks/Sound Systems/Phones	12,850	7,850
Athletic Fields	91,500	85,500
Software – Annual Fees	1,717	2,000
(3) Total	\$666,780	\$631,907

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Trash/Recycling Service	\$35,000	\$35,000
Snow Removal	25,000	25,000
Lawn Care	95,000	100,000
Cleaning Services	434,000	419,500
Water/Sewer Service	110,000	110,000
Uniform Rental/Dry Cleaning/Mats	7,000	7,000
Pest Extermination	6,900	6,800
Building Repairs	110,000	110,000
Equipment Repairs	60,000	60,000
Vehicle Repairs	20,000	20,000
Equipment Rental	5,000	5,000
Other Services	2,000	2,000
 (4) Total	 \$909,900	 \$900,300

(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	\$176,000	\$162,500
Telephone and Postage	6,000	6,000
Staff Travel and In-Service	500	500
 (5) Total	 \$182,500	 \$169,000

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

Custodial Supplies	\$166,000	\$166,000
Natural Gas	250,000	250,000
Electricity	742,500	750,000
Heating Oil	5,000	5,000
Gasoline/Diesel Fuel	21,000	19,000
 (6) Total	 \$1,184,500	 \$1,190,000

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
New Equipment	\$10,000	\$10,000
Replacement Equipment	30,000	30,000
 (7) Total	 \$40,000	 \$40,000

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Copier Equipment	\$ 1,000	\$1,000
Other Equipment	3,500	3,500
(4) Total	\$4,500	\$4,500

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

Parent Contracts	\$5,000	\$5,000
Contracted Transportation - Public Schools	2,715,242	2,605,534
Contracted Transportation - Non-Public Schools	617,794	610,283
Special Education Transportation	47,000	60,000
Supervisor's Telephone & Postage	2,000	2,000
Supervisor's Travel	1,500	1,500
Software Maintenance	5,000	5,000
(5) Total	\$3,393,536	\$3,289,317

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

Transportation Department	\$1,700	\$1,700
Fuel - Public	525,000	525,000
Fuel - Non-Public	15,500	15,500
(6) Total	\$542,200	\$542,200

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**SUPPORT SERVICES - 2000 SERIES**

**2700    TRANSPORTATION - continued**

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

<u>ITEM</u>	<u>2014-2015 AMOUNT</u>	<u>2014-2015 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 2015-2016**

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

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Director of Human Resources	\$98,179	\$96,254
Director of Technology & Assistants	212,194	207,736
Clerical	78,313	62,136
Computer Technicians	110,408	108,323
(1) Total	\$499,094	\$474,449

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) 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	\$128,966	\$101,532
Social Security	38,181	36,296
Employee Health Insurance	129,950	118,640
Unemployment & Workers' Compensation	5,004	4,448
Tuition	1,500	1,500
2) Total	\$303,601	\$262,416

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

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

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

Repairs & Maintenance	\$10,000	\$15,000
Copier Rental	3,300	3,300
(4) Total	\$13,300	\$18,300

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Telephone and Postage – Technology	\$5,000	\$5,000
Telephone and Postage – Personnel	2,550	2,550
Internet Connection/Filtering Software	57,720	74,000
Advertising – Personnel	2,000	2,000
Printing & Binding – Personnel	200	200
Travel – Technology	700	700
Travel – Personnel	5,100	5,400
(5) Total	\$73,270	\$89,850

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

Technology Software & Supplies	\$189,300	\$155,870
Personnel Supplies	8,300	8,300
(6) Total	\$197,600	\$164,170

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

New Equipment-Technology	\$51,750	\$15,000
Replacement Equipment-Technology	241,200	93,300
(7) Total	\$292,950	\$108,300

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Chester County Intermediate Unit General Administration Budget Contribution	\$22,000	\$21,094
(5) Total	\$22,000	\$21,094

**OXFORD AREA SCHOOL DISTRICT**

**EXPENDITURES SUMMARY**

**OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**BUDGET 2015-2016**

<u>ACCOUNT</u>	<u>BUDGET 2015-2016</u>	<u>BUDGET 2014-2015</u>	<u>PERCENT CHANGE</u>
3200 STUDENT ACTIVITIES	\$1,000,314	\$979,138	2.16%
3300 COMMUNITY SERVICES	28,662	26,033	10.10%
TOTAL NON-INSTRUCTIONAL SERVICES	<u>\$1,028,976</u>	<u>\$1,005,171</u>	<u>2.37%</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 2015-2016**

		<b>2015-2016</b>	<b>2014-2015</b>
3200	STUDENT ACTIVITIES		
(1)	Salaries	\$ 420,510	\$ 424,544
(2)	Benefits	170,594	153,834
(3)	Professional Services	62,010	62,310
(4)	Purchased Property Services	28,500	24,000
(5)	Other Purchased Services	175,000	174,500
(6)	Supplies	37,400	36,150
(7)	Property	37,500	35,000
(8)	Other Objects	68,800	68,800
		<u>\$ 1,000,314</u>	<u>\$ 979,138</u>
3300	COMMUNITY SERVICES		
(1)	Salaries	\$ 4,400	\$ 3,900
(2)	Benefits	1,474	1,133
(3)	Professional Services	300	0
(5)	Other Purchased Services	20,000	20,500
(6)	Supplies	2,488	500
		<u>\$ 28,662</u>	<u>\$ 26,033</u>
	TOTAL 3000 SERIES	<u><u>\$ 1,028,976</u></u>	<u><u>\$ 1,005,171</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3200 STUDENT ACTIVITIES:**

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

(1) Salaries: Money budgeted for Department Chairs in the secondary schools, an Athletic Director, an Athletic Trainer, 58 Coaches of athletic teams, 8 Band or Choral Directors and 33 Sponsors of classes and clubs.

<u>ITEM</u>	<u>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Elementary Student Activities	\$24,865	\$ 24,676
Secondary Student Activities	67,685	67,177
Athletic Director	49,759	48,546
Athletic Trainer	46,300	44,951
Athletic Coaches	224,301	231,594
Department Chairs	7,600	7,600
(1) Total	\$ 420,510	\$ 424,544

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 108,660	\$ 90,852
Social Security	32,170	32,477
Employee Health Insurance	28,652	29,393
Unemployment & Worker' Compensation	1,112	1,112
(2) Total	\$ 170,594	\$ 153,834

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Diamond-Tex/Field Marking Paint	\$ 15,000	\$ 12,000
Repair Football Equipment	13,500	12,000
(4) Total	\$ 28,500	\$ 24,000

(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	\$ 63,500	\$ 63,500
Band and Athletic Trips	80,500	79,000
Sports Insurance	18,000	19,000
Athletic Telephone Service	2,000	2,000
High School Printing	8,000	8,000
Athletic Travel - High School	3,000	3,000
(5) Total	\$ 175,000	\$ 174,500

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

Student Activity Supplies – Elementary	\$ 25,450	\$ 21,500
Student Activity Supplies – Secondary	1,000	1,000
Athletic Supplies – Penn’s Grove	3,700	3,700
Athletic Supplies - High School	7,250	6,000
(6) Total	\$ 37,400	\$ 36,150

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
<b>New Equipment</b>		
Activities - High School	\$ 1,000	\$ 1,000
Athletics - High School	20,000	20,000
 <b>Replacement Equipment</b>		
Athletics - Penn's Grove	5,500	4,000
Athletics - High School	11,000	10,000
 (7) Total	\$ 37,500	\$ 35,000

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

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

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

**3300 COMMUNITY SERVICES:**

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

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

<u>ITEM</u>	<u>2015-2016</u> <u>AMOUNT</u>	<u>2014-2015</u> <u>AMOUNT</u>
Community Activities-Title I	\$ 4,400	\$ 3,900
(1) Total	\$ 4,400	\$ 3,900

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 25.84%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 1,137	\$ 835
Social Security	337	298
(2) Total	\$ 1,474	\$ 1,133

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

Community Activities-Title I	\$ 300	\$ 0
(3) Total	\$ 300	\$ 0

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

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

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

Refreshments and other supplies	\$ 2,488	\$ 500
(6) Total	\$ 2,488	\$ 500

# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES SUMMARY OTHER OUTLAYS - 5000 SERIES

### BUDGET 2015-2016

<u>ACCOUNT</u>	<u>BUDGET 2015-2016</u>	<u>BUDGET 2014-2015</u>	<u>PERCENT CHANGE</u>
5100 DEBT SERVICE	\$6,093,367	\$6,106,445	-0.21%
5200 FUND TRANSFERS	0	0	0.00%
5900 BUDGETARY RESERVE	100,000	100,000	0.00%
TOTAL OTHER OUTLAYS	<u>\$6,193,367</u>	<u>\$6,206,445</u>	<u>-0.21%</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 2015-2016

	2015-2016	2014-2015
5100 DEBT SERVICE		
(8) Other Objects	\$ 2,043,367	\$ 2,566,445
(9) Principal on Debt	<u>4,050,000</u>	<u>3,540,000</u>
	<u>\$ 6,093,367</u>	<u>\$ 6,106,445</u>
5200 FUND TRANSFERS		
(9) Capital Reserve Fund Transfer	<u>\$ 0</u>	<u>\$ 0</u>
5900 BUDGETARY RESERVE		
(1) Reserve	<u>\$ 100,000</u>	<u>\$ 100,000</u>
TOTAL 5000 SERIES	<u><u>\$ 6,193,367</u></u>	<u><u>\$ 6,206,445</u></u>

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
General Obligation Bonds	\$ 2,028,367	\$ 2,551,445
Refund of Prior Receipts	15,000	15,000
(8) Total	\$ 2,043,367	\$ 2,566,445

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

General Obligation Bonds	\$ 4,050,000	\$ 3,540,000
(9) Total	\$ 4,050,000	\$ 3,540,000

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016 AMOUNT</u>	<u>2014-2015 AMOUNT</u>
Capital Reserve Fund Transfer	\$ 0	\$ 0
(9) Total	\$ 0	\$ 0

**OXFORD AREA SCHOOL DISTRICT  
BUDGET EXPLANATION 2015-2016**

**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>2015-2016</u> <u>AMOUNT</u>	<u>2014-2015</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 2015-2016**

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 2015-2016**

#### 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 2015-2016**

	<b><u>2015-2016 BUDGET</u></b>	<b><u>2014-2015 BUDGET</u></b>
<b><u>Capital Reserve Fund</u></b>		
<u>Beginning Balance</u>	\$ 3,679,367	\$ 4,119,631
<b><u>Revenue</u></b>		
Interest Income	\$ 10,000	\$ 15,000
General Fund Transfer - Fund Balance Allocation	<u>500,000</u>	<u>500,000</u>
Total Revenue & Fund Transfer Appropriation	<u>\$ 510,000</u>	<u>\$ 515,000</u>
<b><u>Total Available</u></b>	\$4,189,367	\$4,634,631
<b><u>Expenditures</u></b>		
Existing Project Improvements/Replacements	<u>\$ 867,800</u>	<u>\$ 966,600</u>
<b><u>Capital Reserve Fund</u></b>		
<u>Ending Balance Unreserved</u>	<u><u>\$3,321,567</u></u>	<u><u>\$3,668,031</u></u>

**OXFORD AREA SCHOOL DISTRICT**

**CAPITAL PROJECTS FUND  
CAPITAL RESERVE FUND**

**BUDGET 2015-2016**

<b><u>4200 Existing Project Improvements</u></b>	<b><u>2015-2016 BUDGET</u></b>	<b><u>2014-2015 BUDGET</u></b>
Paving and Seal Coating	\$130,000	\$60,000
Safety/Security	220,000	145,500
Lighting	295,000	347,500
Ceiling Replacement	0	120,500
Flooring and Carpeting	20,000	25,000
HVAC	8,000	14,900
Hot Water Heaters	0	19,700
Electrical Switch Gears	4,800	3,500
Technology	150,000	150,000
Playground Equipment	0	0
Athletic Equipment	20,000	0
Transportation	20,000	80,000
	<u>\$867,800</u>	<u>\$966,600</u>

**OXFORD AREA SCHOOL DISTRICT**

**CAPITAL PROJECTS FUND  
CAPITAL RESERVE FUND**

**BUDGET 2015-2016**

	<b>Line Amount</b>	<b>Total Amount</b>
<b><u>4200 Existing Project Improvements</u></b>		
<b>Paving &amp; Seal Coating</b>		
Elk Ridge		\$130,000
<b>Safety/Security</b>		
Jordan Bank-Fire Alarm	\$20,000	
Elk Ridge-Main Entrance	100,000	
High School-Rotunda	100,000	220,000
<b>Lighting</b>		
Jordan Bank-Interior	125,000	
Elk Ridge-Interior	140,000	
Nottingham-Exterior	30,000	295,000
<b>Floor/Carpeting</b>		
Nottingham-Gym		20,000
<b>HVAC</b>		
Penn's Grove		8,000
<b>Electrical Switch Gears</b>		
Hopewell/Complex	2,800	
Administration	2,000	4,800
<b>Athletic Equipment</b>		20,000
<b>Technology</b>		150,000
<b>Transportation</b>		
Student Van		20,000
		<u>\$867,800</u>

# **OXFORD AREA SCHOOL DISTRICT**

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

### **BUDGET 2015-2016**

#### 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  
2015-2016 THROUGH 2019-2020**

<b><u>PROJECT</u></b>	<b><u>2015-2016</u></b>	<b><u>2016-2017</u></b>	<b><u>2017-2018</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>
<b>Paving &amp; Seal Coating</b>					
Jordan Bank		\$10,000			
Elk Ridge	\$130,000				
Nottingham		75,000			
Hopewell			\$30,000		
Penn's Grove		25,000			
High School					
<b>Fencing</b>					
Sports Complex		45,000	45,000	\$45,000	
<b>Tennis Court Repairs</b>					
High School		60,000			
<b>Roofing</b>					
Administration		100,000			
<b>Safety/Security</b>					
Jordan Bank-Fire Alarm	20,000				
Elk Ridge-Main Entrance	100,000				
High School-Rotunda	100,000				
Network Video Recorders		15,000	15,000	15,000	\$15,000
<b>Lighting</b>					
Jordan Bank-Interior	125,000				
Elk Ridge-Interior	140,000				
Nottingham-Exterior	30,000				
<b>Door Replacement</b>					
Jordan Bank-Interior		40,000	40,000		
Elk Ridge-Interior		40,000	40,000		
Nottingham-Exterior Gym			50,000	50,000	
High School-Gym				20,000	
<b>Floor/Carpeting</b>					
Nottingham		250,000			
Nottingham-Gym	20,000				
Administration			25,000		

**OXFORD AREA SCHOOL DISTRICT  
MAINTENANCE PLAN  
2015-2016 THROUGH 2019-2020**

<b><u>PROJECT</u></b>	<b><u>2015-2016</u></b>	<b><u>2016-2017</u></b>	<b><u>2017-2018</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>
<b>HVAC</b>					
Jordan Bank					3,500
Elk Ridge					3,500
Nottingham					3,500
Penn's Grove	8,000				
High School				9,000	
<b>Hot Water Heaters</b>					
Hopewell		25,000			
<b>Electrical Switch Gears</b>					
Jordan Bank			2,500		
Elk Ridge			2,500		
Nottingham			5,500		
Hopewell/Complex	2,800				
Penn's Grove					4,000
High School				3,500	
Administration	2,000				
<b>Duct/Coil Cleaning</b>					
Jordan Bank		14,000			
Elk Ridge			25,000		
Nottingham		33,000			
High School				150,000	
<b>Athletic Equipment</b>	20,000	20,000			
<b>Technology</b>	150,000	150,000	150,000	150,000	150,000
<b>Transportation</b>					
Student Van	20,000	20,000	20,000	20,000	
<b>TOTAL</b>	<b>\$867,800</b>	<b>\$922,000</b>	<b>\$450,500</b>	<b>\$462,500</b>	<b>\$179,500</b>

# **PROPRIETARY FUND**

## **BUDGET SUMMARY**

## OXFORD AREA SCHOOL DISTRICT

### PROPRIETARY FUND CAFETERIA FUND

#### BUDGET 2015-2016

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	0.29	0.29	0.29	0.07
REDUCED	2.67	1.36	1.69	0.42
FREE	3.07	1.66	1.99	0.84

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

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

## **OXFORD AREA SCHOOL DISTRICT**

### **PROPRIETARY FUND CAFETERIA FUND**

#### **BUDGET 2015-2016**

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

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



## OXFORD AREA SCHOOL DISTRICT

### PROPRIETARY FUND CAFETERIA FUND

#### BUDGET 2015-2016

Lunch prices at Jordan Bank, Nottingham and Elk Ridge will be \$1.85 for students while at Hopewell the student lunch price will be \$2.10. Lunch prices for adults at all elementary schools will be \$3.10. Lunch prices at the secondary schools will be \$2.35 for students and \$3.35 for adults. Students who qualify to receive reduced price meals will pay \$.40. Breakfast prices will continue to be \$.80 for elementary students, \$1.00 for secondary students, and adult prices will be a la carte. Students who qualify to receive reduced price meals will continue to pay \$.30. All budget calculations were based on a fiscal student year of 182 days.

	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	1.85	0.40	3.10
Hopewell	0.80	0.30	A la carte	2.10	0.40	3.10
SECONDARY	1.00	0.30	A la carte	2.35	0.40	3.35

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 2015-2016**

	<b><u>2015-2016 BUDGET</u></b>	<b><u>2014-2015 BUDGET</u></b>
<b><u>OPERATING REVENUE:</u></b>		
Sale of Food:		
Student Lunch Sales	\$695,000	\$725,000
Student Breakfast Sales	50,500	25,650
Adult Sales	25,000	29,650
Special Sales	55,000	46,000
Other	12,500	6,000
Total Operating Revenue	<u>\$838,000</u>	<u>\$832,300</u>
<b><u>OPERATING EXPENSES:</u></b>		
Salaries	\$580,000	\$569,150
Payroll Taxes	44,370	44,400
Employee Benefits	380,276	335,000
Employee Uniforms	3,500	3,500
Food	632,000	614,200
Supplies	29,250	28,200
Utilities/Trash	80,000	80,000
Equipment	5,000	5,000
Maintenance	20,500	15,500
Other	2,500	2,000
Depreciation	80,000	80,000
Total Operating Expenses	<u>\$1,857,396</u>	<u>\$1,776,950</u>
<b>OPERATING REVENUE OVER (UNDER)</b>	<u>(\$1,019,396)</u>	<u>(\$944,650)</u>
<b><u>NON-OPERATING REVENUES:</u></b>		
Operating Grants	\$968,000	\$902,400
Investment Earnings	1,000	200
Total Non-operating Revenues	<u>\$969,000</u>	<u>\$902,600</u>
<b>NET INCOME (LOSS)</b>	<u><u>(\$50,396)</u></u>	<u><u>(\$42,050)</u></u>

**OXFORD AREA SCHOOL DISTRICT**

**PROPRIETARY FUND  
CAFETERIA FUND**

**BUDGET OF REVENUE AND EXPENSES**

**BUDGET 2015-2016**

	<b><u>2015-2016 BUDGET</u></b>	<b><u>2014-2015 BUDGET</u></b>
<b><u>CASH RECONCILIATION:</u></b>		
Beginning Fund Balance	\$740,988	\$721,600
Net Income (Loss)	(50,396)	(42,050)
Depreciation	80,000	80,000
Ending Fund Balance	<u>\$770,592</u>	<u>\$759,550</u>
<b><u>BREAKFASTS SERVED</u></b>		
Free	70,000	69,000
Reduced	5,800	5,200
Paid	15,000	15,000
Total	<u>90,800</u>	<u>89,200</u>
<b><u>LUNCHES SERVED</u></b>		
Free	188,000	179,000
Reduced	29,000	26,700
Paid	125,000	121,800
Total	<u>342,000</u>	<u>327,500</u>

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# **MISCELLANEOUS STATISTICAL DATA**

**(Unaudited)**

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION

### BUDGET 2015-2016

FUNCTION OBJECT	2015-2016 <u>BUDGET</u>	2014-2015 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>
<b>6000 LOCAL SOURCES</b>					
Real Estate Taxes	\$31,470,249	\$30,855,973	\$30,680,441	\$30,398,098	\$29,936,676
Interim Taxes	150,000	150,000	136,280	472,119	107,286
Utility Taxes	45,000	45,000	42,764	46,090	47,419
Earned Income Taxes	2,375,070	2,350,000	1,972,012	2,442,107	2,095,371
Transfer Tax	360,000	350,000	336,549	353,408	358,221
Delinquent Taxes	1,000,000	1,010,000	1,049,438	1,090,163	1,073,112
Investment Earnings	125,000	125,000	85,794	99,953	93,516
Student Activity Income	221,661	221,660	207,701	217,172	181,692
Pass-Through Funds	386,362	350,000	370,593	465,198	474,363
Rental Income	155,000	146,000	173,702	164,578	159,484
Tuition Income	0	0	2,813	750	4,250
Contributions	89,500	13,819	12,265	11,223	18,860
Miscellaneous Income	50,000	50,000	55,596	49,888	51,550
Refund of Prior Years' Exp.	50,000	50,000	46,536	69,855	68,437
<b>TOTAL LOCAL REVENUE</b>	<b><u>\$36,477,842</u></b>	<b><u>\$35,717,452</u></b>	<b><u>\$35,172,483</u></b>	<b><u>\$35,880,602</u></b>	<b><u>\$34,670,236</u></b>
<b>7000 STATE SOURCES</b>					
Basic Education Funding	\$11,709,085	\$11,709,085	\$11,709,155	\$11,418,546	\$11,418,037
Tuition - 1305	50,000	50,000	33,157	53,806	11,632
Migrant Education	0	0	1,273	1,478	1,064
Special Education	1,741,453	1,756,914	1,693,996	1,695,184	1,696,795
Transportation	1,687,876	1,686,582	1,687,876	1,553,687	1,809,522
Rental & Sinking Fund	900,000	896,035	1,267,228	917,754	1,020,777
Medical Reimbursement	80,000	80,000	79,894	78,491	81,532
Property Tax Reduction Allocation	1,565,493	1,566,120	1,563,852	1,562,926	1,566,325
State Grants	456,563	206,084	226,084	186,084	186,084
Social Security	833,290	823,078	886,520	853,035	826,739
Retirement	2,814,658	2,302,473	1,816,662	1,137,617	839,469
<b>TOTAL STATE REVENUE</b>	<b><u>\$21,838,418</u></b>	<b><u>\$21,076,371</u></b>	<b><u>\$20,965,697</u></b>	<b><u>\$19,458,607</u></b>	<b><u>\$19,457,976</u></b>
<b>8000 FEDERAL SOURCES</b>					
Title I	\$641,862	\$522,984	\$594,526	\$498,997	\$475,342
Title II	98,059	89,458	99,215	109,413	102,977
Medical Assistance	20,000	20,000	162,682	161,195	318,199
ARRA Funds	0	0	0	0	17,430
Other Federal Programs	0	0	88,683	77,106	79,631
<b>TOTAL FEDERAL REVENUE</b>	<b><u>\$759,921</u></b>	<b><u>\$632,442</u></b>	<b><u>\$945,106</u></b>	<b><u>\$846,710</u></b>	<b><u>\$993,579</u></b>
<b>9000 OTHER FINANCING SOURCES</b>					
Sale of Fixed Assets	\$0	\$0	\$1,399	\$5,344	\$785
Capital Projects Fund Transfers	0	0	0	2,595,691	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,399</u></b>	<b><u>\$2,601,035</u></b>	<b><u>\$785</u></b>
<b>TOTAL ALL REVENUES</b>	<b><u>\$59,076,181</u></b>	<b><u>\$57,426,265</u></b>	<b><u>\$57,084,685</u></b>	<b><u>\$58,786,955</u></b>	<b><u>\$55,122,576</u></b>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2015-2016

FUNCTION OBJECT	2015-2016 <u>BUDGET</u>	2014-2015 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>
<b>1100 REGULAR PROGRAMS</b>					
Salaries	\$12,257,451	\$12,402,409	\$12,246,491	\$12,135,218	\$11,746,176
Fringe Benefits	7,692,165	7,149,239	5,217,798	4,528,862	4,007,247
Purchased Prof Services	450,200	396,730	565,742	461,905	488,709
Purchased Prop Services	120,009	118,294	115,314	116,052	115,608
Other Contract Services	3,793,100	3,953,656	3,529,201	3,455,500	3,672,577
Supplies	764,556	531,117	638,137	556,598	555,020
Property	56,950	59,985	19,670	54,613	60,694
Other Objects	16,605	17,450	12,338	14,913	14,197
<b>TOTAL REGULAR PROGRAMS</b>	<u>\$25,151,036</u>	<u>\$24,628,880</u>	<u>\$22,344,690</u>	<u>\$21,323,661</u>	<u>\$20,660,228</u>
<b>1200 SPECIAL PROGRAMS</b>					
Salaries	\$2,807,694	\$2,657,114	\$2,600,301	\$2,532,549	\$2,631,473
Fringe Benefits	1,619,620	1,422,471	1,325,683	1,259,029	1,211,334
Purchased Prof Services	4,314,162	4,121,496	4,445,301	4,105,666	3,002,932
Purchased Prop Services	4,700	4,700	3,134	2,451	2,632
Other Contract Services	2,812,250	2,371,324	2,350,484	1,964,423	1,964,445
Supplies	40,350	38,410	26,509	21,290	24,860
Property	7,900	6,700	10,406	5,981	2,036
Other Objects	2,800	2,400	568	1,100	755
<b>TOTAL SPECIAL PROGRAMS</b>	<u>\$11,609,476</u>	<u>\$10,624,615</u>	<u>\$10,762,385</u>	<u>\$9,892,489</u>	<u>\$8,840,466</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	2,036,531	1,710,396	1,358,528	1,098,019	1,087,211
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>\$2,036,531</u>	<u>\$1,710,396</u>	<u>\$1,358,528</u>	<u>\$1,098,019</u>	<u>\$1,087,211</u>
<b>1400 OTHER INSTR PROGRAMS</b>					
Salaries	\$68,500	\$72,409	\$32,055	\$72,741	\$61,405
Fringe Benefits	22,941	21,035	6,939	7,511	9,166
Purchased Prof Services	0	0	0	0	0
Other Contract Services	0	0	18,415	0	2,213
Supplies	0	0	0	0	0
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
<b>TOTAL OTHER PROGRAMS</b>	<u>\$91,441</u>	<u>\$93,444</u>	<u>\$57,410</u>	<u>\$80,252</u>	<u>\$72,784</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2015-2016

FUNCTION OBJECT	2015-2016 <u>BUDGET</u>	2014-2015 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>
<b>2100 PUPIL SERVICES</b>					
Salaries	\$851,235	\$899,204	\$907,641	\$902,092	\$873,091
Fringe Benefits	523,311	520,661	488,767	456,126	399,458
Purchased Prof Services	6,000	4,200	0	4,200	6,136
Other Contract Services	28,995	25,680	13,449	14,540	13,809
Supplies	16,460	13,955	7,488	7,935	7,758
Property	3,000	370	0	39	370
Other Objects	3,455	1,765	1,274	1,278	1,190
<b>TOTAL PUPIL SERVICES</b>	<u>\$1,432,456</u>	<u>\$1,465,835</u>	<u>\$1,418,618</u>	<u>\$1,386,210</u>	<u>\$1,301,813</u>
<b>2200 SUPPORT SERV-INSTRUCT</b>					
Salaries	\$839,221	\$810,559	\$689,586	\$477,381	\$605,123
Fringe Benefits	482,554	441,955	334,593	278,850	315,128
Purchased Prof Services	35,400	11,450	31,192	41,493	42,050
Purchased Prop Services	3,300	3,300	2,500	2,500	2,500
Other Contract Services	14,055	13,740	20,040	12,164	8,693
Supplies	127,965	96,944	74,826	73,797	69,329
Property	11,725	13,944	6,738	11,883	10,094
Other Objects	5,065	4,485	3,682	1,964	2,402
<b>TOTAL SUPPORT-INSTRUCT</b>	<u>\$1,519,285</u>	<u>\$1,396,377</u>	<u>\$1,163,157</u>	<u>\$900,032</u>	<u>\$1,055,319</u>
<b>2300 SUPPORT SERV-ADMIN</b>					
Salaries	\$1,874,113	\$1,843,531	\$1,800,437	\$1,708,058	\$1,779,942
Fringe Benefits	1,075,653	993,550	850,941	776,292	745,692
Purchased Prof Services	132,000	129,000	85,609	152,799	97,808
Purchased Prop Services	30,649	30,649	29,467	29,384	29,179
Other Contract Services	159,320	145,769	117,945	102,514	64,014
Supplies	14,950	15,600	9,743	10,334	13,022
Property	0	0	0	0	0
Other Objects	26,110	21,500	21,279	19,648	19,962
<b>TOTAL SUPPORT-ADMIN</b>	<u>\$3,312,795</u>	<u>\$3,179,599</u>	<u>\$2,915,420</u>	<u>\$2,799,029</u>	<u>\$2,749,619</u>
<b>2400 SUPPORT SERV-PUPIL HEALTH</b>					
Salaries	\$360,951	\$346,455	\$335,174	\$333,823	\$377,727
Fringe Benefits	239,906	237,810	223,552	213,319	200,939
Purchased Prof Services	3,500	3,500	958	2,261	1,010
Purchased Prop Services	580	480	292	173	434
Other Contract Services	6,500	6,005	3,831	3,667	3,699
Supplies	6,300	6,450	6,197	5,739	5,973
Property	2,700	900	197	2,917	218
Other Objects	535	530	500	500	500
<b>TOTAL PUPIL HEALTH</b>	<u>\$620,972</u>	<u>\$602,130</u>	<u>\$570,701</u>	<u>\$562,399</u>	<u>\$590,501</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2015-2016

FUNCTION OBJECT	2015-2016 <u>BUDGET</u>	2014-2015 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>
<b>2500 SUPPORT SERV-BUSINESS</b>					
Salaries	\$377,605	\$435,979	\$417,966	\$399,964	\$390,554
Fringe Benefits	203,990	221,271	194,315	173,137	137,080
Purchased Prop Services	5,900	5,900	3,804	2,450	2,451
Other Contract Services	16,500	16,500	13,378	12,243	8,892
Supplies	7,500	7,500	3,844	3,976	3,843
Property	2,000	2,000	0	0	798
Other Objects	2,100	2,100	1,787	1,736	1,920
<b>TOTAL SUPPORT-BUSINESS</b>	<u>\$615,595</u>	<u>\$691,250</u>	<u>\$635,093</u>	<u>\$593,506</u>	<u>\$545,537</u>
 <b>2600 OPERATION/MAINT OF PLANT</b>					
Salaries	\$798,797	\$790,844	\$753,950	\$749,926	\$778,603
Fringe Benefits	624,522	555,001	579,725	592,227	493,113
Purchased Prof Services	666,780	631,907	562,154	510,453	507,659
Purchased Prop Services	909,900	900,300	866,329	732,569	740,611
Other Contract Services	182,500	169,000	143,540	166,383	168,145
Supplies	1,184,500	1,190,000	826,525	838,148	1,006,428
Property	40,000	40,000	0	9,548	10,138
Other Objects	500	500	0	0	63
<b>TOTAL OP/MAINT OF PLANT</b>	<u>\$4,407,499</u>	<u>\$4,277,552</u>	<u>\$3,732,223</u>	<u>\$3,599,254</u>	<u>\$3,704,760</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	4,500	4,500	0	0	99
Other Contract Services	3,393,536	3,289,317	3,025,667	2,887,831	2,699,970
Supplies	542,200	542,200	460,428	474,560	480,159
Property	10,000	10,000	338	0	760
Other Objects	300	300	0	0	0
<b>TOTAL TRANSPORTATION</b>	<u>\$3,950,536</u>	<u>\$3,846,317</u>	<u>\$3,486,433</u>	<u>\$3,362,391</u>	<u>\$3,180,988</u>
 <b>2800 SUPPORT SERV-CENTRAL</b>					
Salaries	\$499,094	\$474,449	\$458,755	\$451,679	\$400,763
Fringe Benefits	303,601	262,416	239,271	217,545	161,753
Purchased Prof Services	21,300	21,300	18,334	17,407	69,830
Purchased Prop Services	13,300	18,300	7,010	10,057	11,901
Other Contract Services	73,270	89,850	45,741	21,925	37,862
Supplies	197,600	164,170	207,668	161,238	134,454
Property	292,950	108,300	79,549	260,719	84,701
Other Objects	800	800	645	760	639
<b>TOTAL SUPPORT-CENTRAL</b>	<u>\$1,401,915</u>	<u>\$1,139,585</u>	<u>\$1,056,974</u>	<u>\$1,141,330</u>	<u>\$901,903</u>

# OXFORD AREA SCHOOL DISTRICT

## FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

### BUDGET 2015-2016

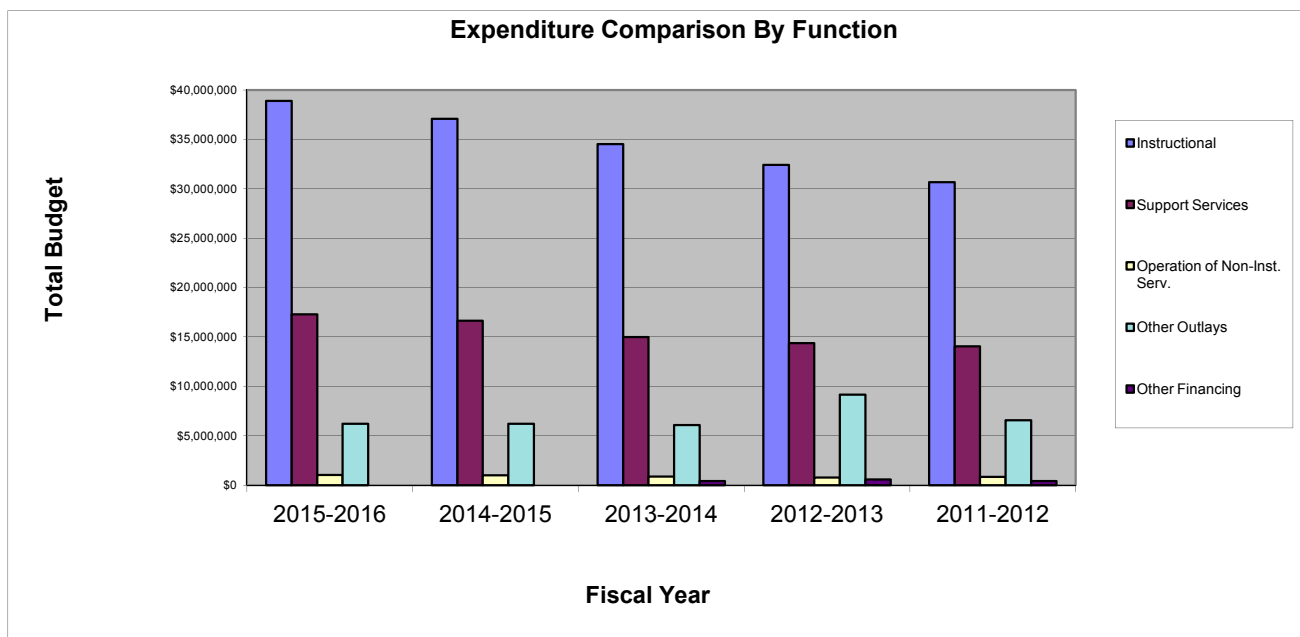
FUNCTION OBJECT	2015-2016 <u>BUDGET</u>	2014-2015 <u>BUDGET</u>	2013-2014 <u>ACTUAL</u>	2012-2013 <u>ACTUAL</u>	2011-2012 <u>ACTUAL</u>
<b>2900 OTHER SUPPORT SERVICES</b>					
Other Contract Services	<u>\$22,000</u>	<u>\$21,094</u>	<u>\$20,587</u>	<u>\$21,094</u>	<u>\$20,674</u>
<b>3200 OPERATION OF NON-INSTR SERVICES-STUDENT ACTIVITIES</b>					
Salaries	\$420,510	\$424,544	\$384,152	\$350,476	\$396,465
Fringe Benefits	170,594	153,834	106,342	55,155	94,996
Purchased Prof Services	62,010	62,310	38,391	40,801	42,204
Purchased Prop Services	28,500	24,000	24,292	23,339	21,713
Other Contract Services	175,000	174,500	149,054	155,062	140,067
Supplies	37,400	36,150	23,082	25,594	23,253
Property	37,500	35,000	44,434	31,267	33,679
Other Objects	68,800	68,800	50,577	59,605	48,217
TOTAL STUDENT ACTIVITIES	<u>\$1,000,314</u>	<u>\$979,138</u>	<u>\$820,325</u>	<u>\$741,299</u>	<u>\$800,594</u>
<b>3300 OPERATION OF NON-INSTR SERVICES-COMMUNITY SERVICES</b>					
Salaries	\$4,400	\$3,900	\$5,855	\$8,526	\$9,402
Fringe Benefits	1,474	1,133	1,427	1,459	1,419
Purchased Prof Services	300	0	2,929	250	350
Other Contract Services	20,000	20,500	16,266	18,730	17,060
Supplies	2,488	500	5,193	3,788	1,867
TOTAL COMMUNITY SERVICES	<u>\$28,662</u>	<u>\$26,033</u>	<u>\$31,670</u>	<u>\$32,753</u>	<u>\$30,098</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	\$2,043,367	\$2,566,445	\$2,680,710	\$2,985,219	\$3,391,202
Other Financing Uses	<u>4,050,000</u>	<u>3,540,000</u>	<u>3,390,000</u>	<u>6,165,000</u>	<u>3,170,000</u>
TOTAL DEBT SERVICE	<u>\$6,093,367</u>	<u>\$6,106,445</u>	<u>\$6,070,710</u>	<u>\$9,150,219</u>	<u>\$6,561,202</u>
<b>5200 INTERFUND TRANSFERS</b>					
Other Financing Uses	<u>\$0</u>	<u>\$0</u>	<u>\$419,936</u>	<u>\$578,393</u>	<u>\$421,213</u>
<b>5900 BUDGETARY RESERVE</b>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL FUNCTIONS	<u>\$63,393,880</u>	<u>\$60,888,690</u>	<u>\$56,864,861</u>	<u>\$57,262,330</u>	<u>\$52,524,910</u>

# OXFORD AREA SCHOOL DISTRICT

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

### BUDGET 2015-2016

<u>REVENUES (BY SOURCE)</u>	<u>2015-2016 BUDGET</u>	<u>2014-2015 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2011-2012 ACTUAL</u>
Local Sources	\$36,477,842	\$35,717,452	\$35,172,483	\$35,880,602	\$34,670,236
State Sources	21,838,418	21,076,371	20,965,697	19,458,607	19,457,976
Federal Sources	759,921	632,442	945,106	846,710	993,579
Other Financing Sources	0	0	1,399	2,601,035	785
Total Revenues	<u>\$59,076,181</u>	<u>\$57,426,265</u>	<u>\$57,084,685</u>	<u>\$58,786,955</u>	<u>\$55,122,576</u>
<u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	\$38,888,484	\$37,057,335	\$34,523,013	\$32,394,421	\$30,660,689
Support Services	17,283,053	16,619,739	14,999,206	14,365,245	14,051,115
Operation of Non-Inst. Serv.	1,028,976	1,005,171	851,995	774,052	830,691
Facilities Acquisition	0	0	0	0	0
Other Outlays	6,193,367	6,206,445	6,070,710	9,150,219	6,561,202
Total Expenditures	<u>63,393,880</u>	<u>60,888,690</u>	<u>56,444,925</u>	<u>56,683,937</u>	<u>52,103,697</u>
Other Financing	0	0	419,936	578,393	421,213
Total	<u>\$63,393,880</u>	<u>\$60,888,690</u>	<u>\$56,864,861</u>	<u>\$57,262,330</u>	<u>\$52,524,910</u>
Excess Funds	<u><u>(\$4,317,699)</u></u>	<u><u>(\$3,462,425)</u></u>	<u><u>\$219,825</u></u>	<u><u>\$1,524,625</u></u>	<u><u>\$2,597,666</u></u>



# OXFORD AREA SCHOOL DISTRICT

## REVENUE & EXPENDITURE PERCENTAGE FIVE YEAR COMPARISON

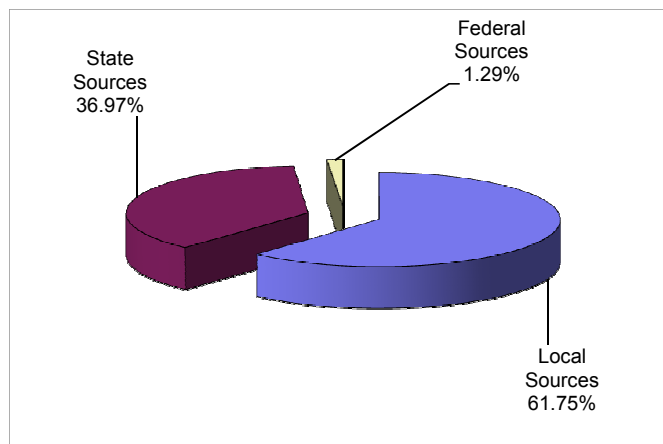
### BUDGET 2015-2016

<u>REVENUES (BY SOURCE)</u>	<u>2015-2016 BUDGET</u>	<u>2014-2015 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2011-2012 ACTUAL</u>
Local Sources	61.75%	62.20%	61.61%	61.03%	62.90%
State Sources	36.97%	36.70%	36.73%	33.10%	35.30%
Federal Sources	1.29%	1.10%	1.66%	1.44%	1.80%
Other Financing Sources	0.00%	0.00%	0.00%	4.42%	0.00%
Total Revenues	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

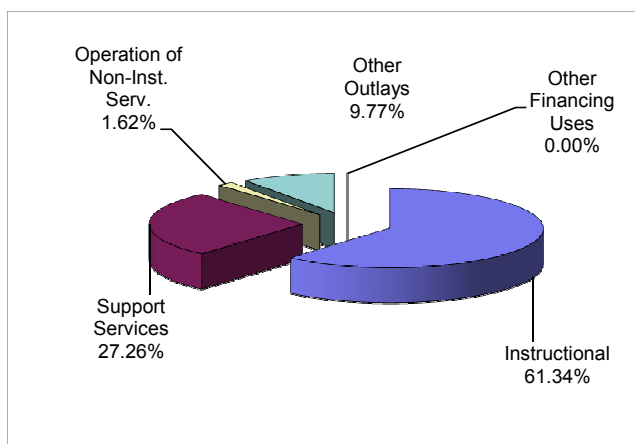
### EXPENDITURES (BY FUNCTION)

Instructional	61.34%	60.86%	60.71%	56.57%	58.37%
Support Services	27.26%	27.30%	26.38%	25.09%	26.75%
Operation of Non-Inst. Serv.	1.62%	1.65%	1.50%	1.35%	1.58%
Facilities Acquisition	0.00%	0.00%	0.00%	0.00%	0.00%
Other Outlays	9.77%	10.19%	10.68%	15.98%	12.49%
Total Expenditures	<u>100.00%</u>	<u>100.00%</u>	<u>99.26%</u>	<u>98.99%</u>	<u>99.20%</u>
Other Financing Uses	0.00%	0.00%	0.74%	1.01%	0.80%
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  
2015-2016 Budget



OXFORD AREA SCHOOL DISTRICT  
Expenditures by Function  
2015-2016 Budget



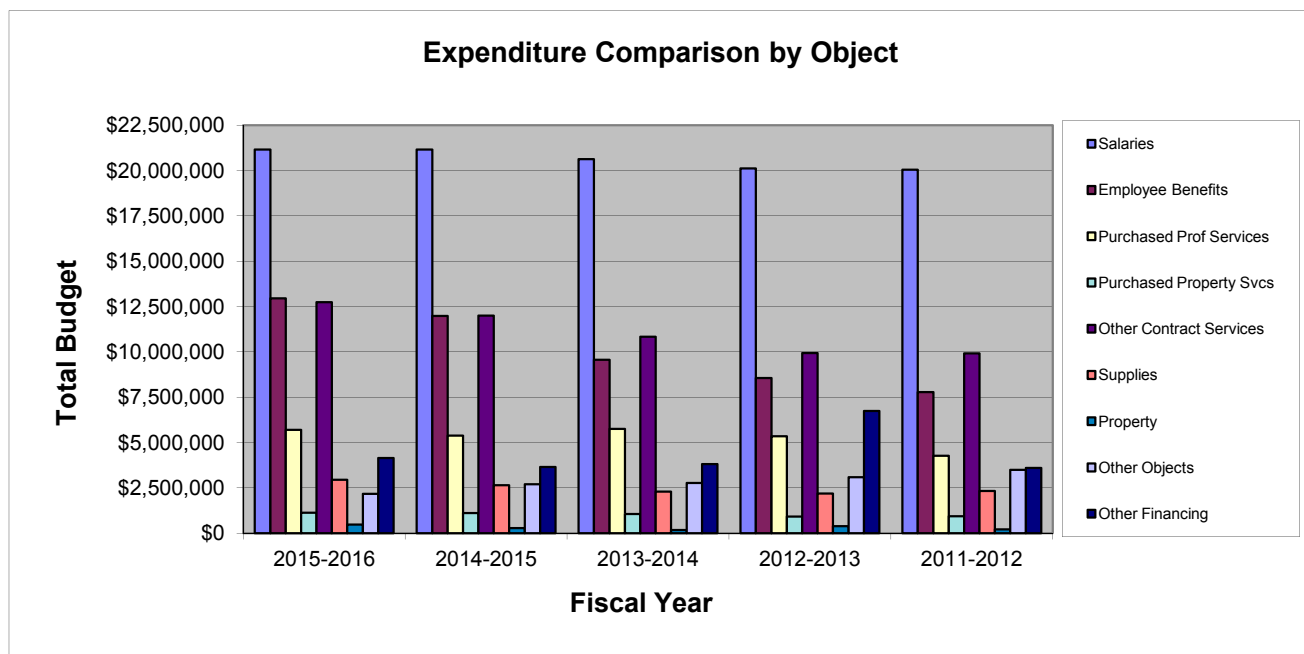
# OXFORD AREA SCHOOL DISTRICT

## EXPENDITURES BY OBJECT FIVE YEAR COMPARISON

### BUDGET 2015-2016

<u>OBJECT</u>	<u>2015-2016 BUDGET</u>	<u>2014-2015 BUDGET</u>	<u>2013-2014 ACTUAL</u>	<u>2012-2013 ACTUAL</u>	<u>2011-2012 ACTUAL</u>
Salaries	\$ 21,159,571	\$ 21,161,397	\$ 20,632,364	\$ 20,122,433	\$ 20,050,725
Employee Benefits	12,960,331	11,980,376	9,569,354	8,559,512	7,777,324
Purchased Prof Services	5,691,652	5,381,893	5,750,609	5,337,235	4,258,689
Purchased Property Svcs	1,121,338	1,110,423	1,052,142	918,975	927,128
Other Contract Services	12,733,557	12,007,331	10,826,125	9,934,095	9,909,329
Supplies	2,942,269	2,642,996	2,289,640	2,182,997	2,325,967
Property	464,725	277,199	161,332	376,967	203,488
Other Objects	2,170,437	2,687,075	2,773,359	3,086,723	3,481,046
Other Financing	4,150,000	3,640,000	3,809,936	6,743,393	3,591,213
Total	<u>\$63,393,880</u>	<u>\$60,888,690</u>	<u>\$ 56,864,861</u>	<u>\$ 57,262,330</u>	<u>\$52,524,910</u>

Salaries	33.38%	34.75%	36.28%	35.14%	38.17%
Employee Benefits	20.44%	19.68%	16.83%	14.95%	14.81%
Purchased Prof Services	8.98%	8.84%	10.11%	9.32%	8.11%
Purchased Property Svcs	1.77%	1.82%	1.85%	1.60%	1.77%
Other Contract Services	20.09%	19.72%	19.04%	17.35%	18.87%
Supplies	4.64%	4.34%	4.03%	3.81%	4.43%
Property	0.73%	0.46%	0.28%	0.66%	0.39%
Other Objects	3.42%	4.41%	4.88%	5.39%	6.63%
Other Financing	6.55%	5.98%	6.70%	11.78%	6.84%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

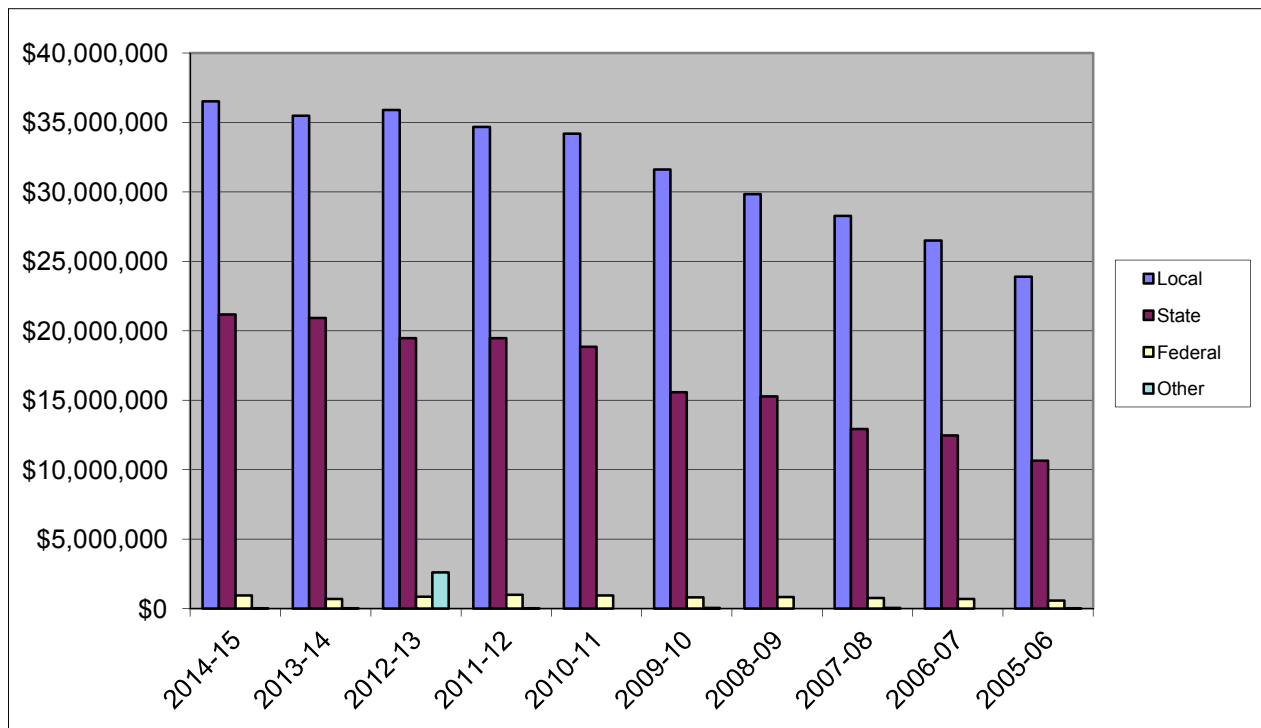


# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND REVENUES BY SOURCE Last Ten Fiscal Years

Fiscal Year	Local Sources	State Sources	Federal Sources	Other Sources	Total Revenues
2014-15 *	36,511,895	21,162,928	942,889	2,986	58,620,698
2013-14	35,485,900	20,915,140	689,378	1,400	57,091,818
2012-13	35,880,602	19,458,607	846,710	2,601,035	58,786,955
2011-12	34,670,236	19,457,976	993,579	785	55,122,577
2010-11	35,048,709	19,776,682	3,300,808	5,691	58,131,890
2009-10	34,939,859	19,136,364	2,808,442	106,710	56,991,376
2008-09	34,189,730	18,833,488	947,652	0	53,970,870
2007-08	31,612,392	15,583,079	806,604	48,699	48,050,774
2006-07	29,836,225	15,265,414	837,284	0	45,938,923
2005-06	28,274,237	12,913,165	760,448	35,062	41,982,912

\* Unaudited

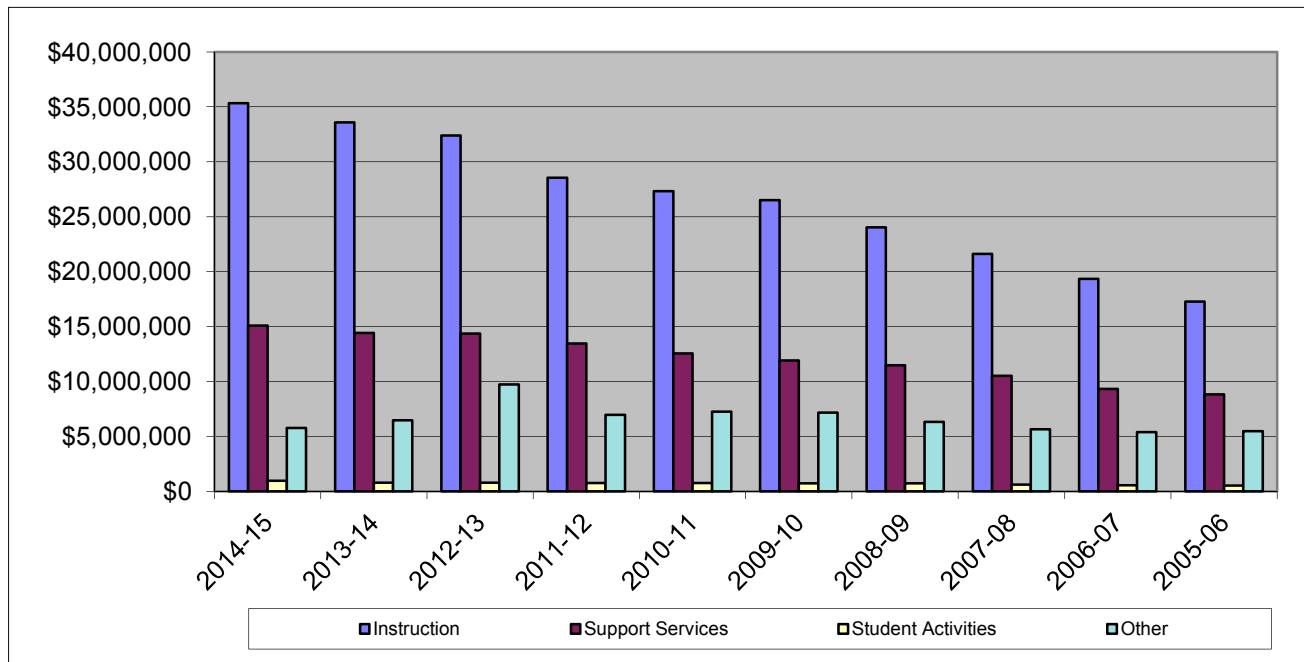


# OXFORD AREA SCHOOL DISTRICT

## GENERAL FUND EXPENDITURES BY FUNCTION Last Ten Fiscal Years

Fiscal Year	Instruction	Support Services	Student Activities	Other	Total Expenditures
2014-15 *	35,326,221	15,082,195	944,045	5,775,015	57,127,476
2013-14	33,572,231	14,416,304	783,088	6,448,961	55,220,585
2012-13	32,394,421	14,365,245	774,051	9,728,612	57,262,330
2011-12	30,660,689	14,051,115	830,691	6,982,415	52,524,910
2010-11	31,202,439	14,274,856	849,827	7,661,110	53,988,232
2009-10	30,669,590	13,930,501	825,871	7,779,539	53,205,502
2008-09	28,546,095	13,442,171	756,556	6,953,711	49,698,533
2007-08	27,328,598	12,541,174	763,903	7,251,429	47,885,104
2006-07	26,511,284	11,900,878	730,301	7,166,317	46,308,780
2005-06	24,016,779	11,473,756	715,941	6,319,177	42,525,653

\* Unaudited



## **OXFORD AREA SCHOOL DISTRICT**

### **ENROLLMENT PROJECTIONS**

#### **BUDGET 2015-2016**

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 2015-2016**

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 2015-2016

YEAR		1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
Actual	K																
2005-06	239	248	263	242	247	239	258	251	290	308	301	252	245	1,736	541	1,106	3,383
2006-07	242	281	254	283	252	251	247	294	264	321	299	287	238	1,810	558	1,145	3,513
2007-08	241	265	300	265	288	257	259	262	297	330	319	295	293	1,875	559	1,237	3,671
2008-09	222	258	279	296	277	283	271	280	268	345	307	318	274	1,886	548	1,244	3,678
2009-10	280	271	254	291	305	284	295	288	283	304	306	288	293	1,980	571	1,191	3,742
2010-11	314	294	282	276	291	326	303	305	310	312	303	290	292	2,086	615	1,197	3,898
2011-12	269	302	280	272	281	279	318	302	302	338	294	270	284	2,001	604	1,186	3,791
2012-13	265	264	297	276	265	288	284	326	312	325	322	288	278	1,939	638	1,213	3,790
2013-14	267	259	275	311	291	287	298	288	341	356	307	300	296	1,988	629	1,259	3,876
2014-15	263	264	263	276	311	285	288	299	286	390	324	296	313	1,950	585	1,323	3,858

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

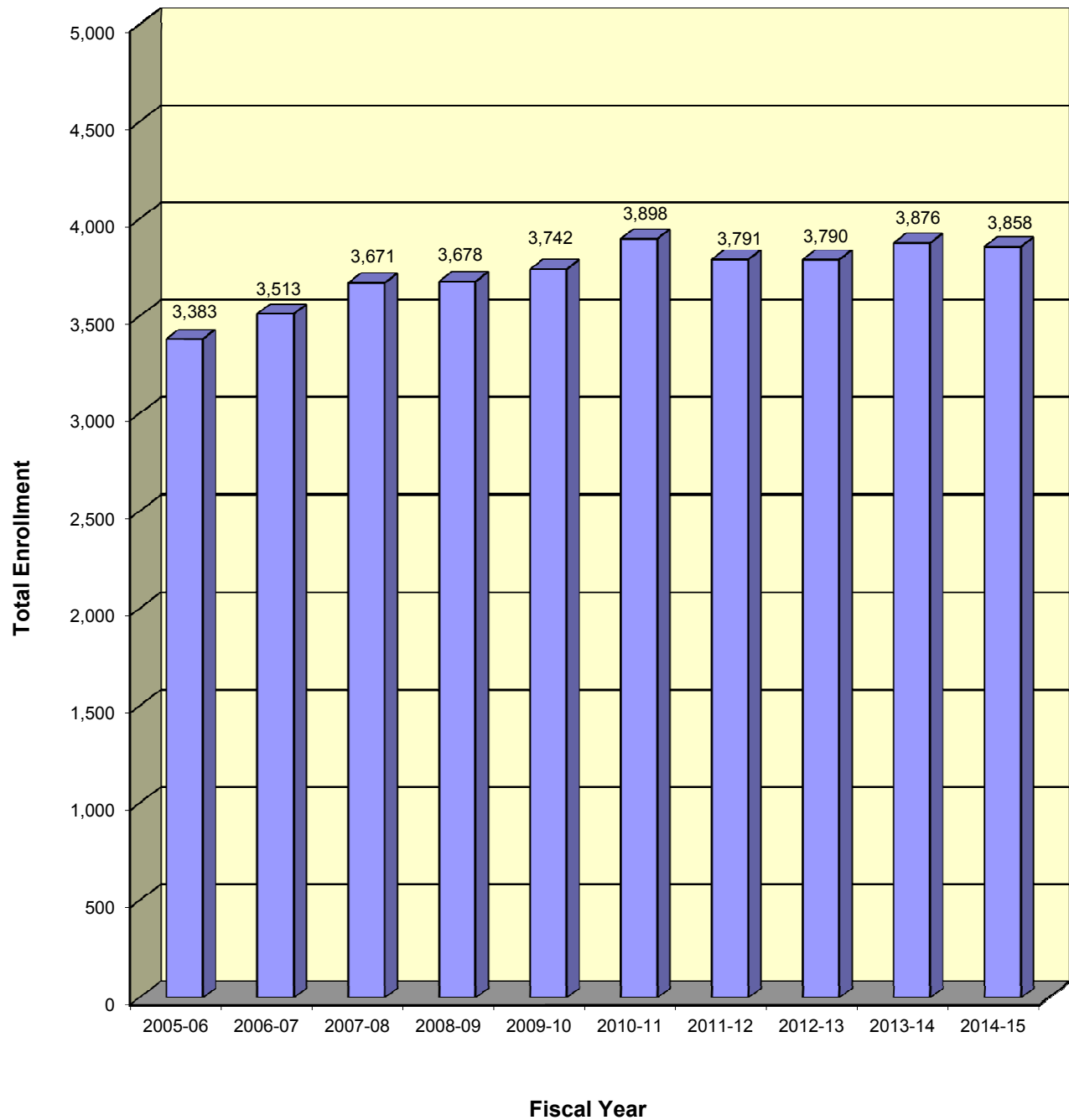
Sources: Public School Enrollment Report (ESPE) and Pennsylvania Information Management System (PIMS)

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

# OXFORD AREA SCHOOL DISTRICT

HISTORICAL ENROLLMENT 2005-2006 THROUGH 2014-2015

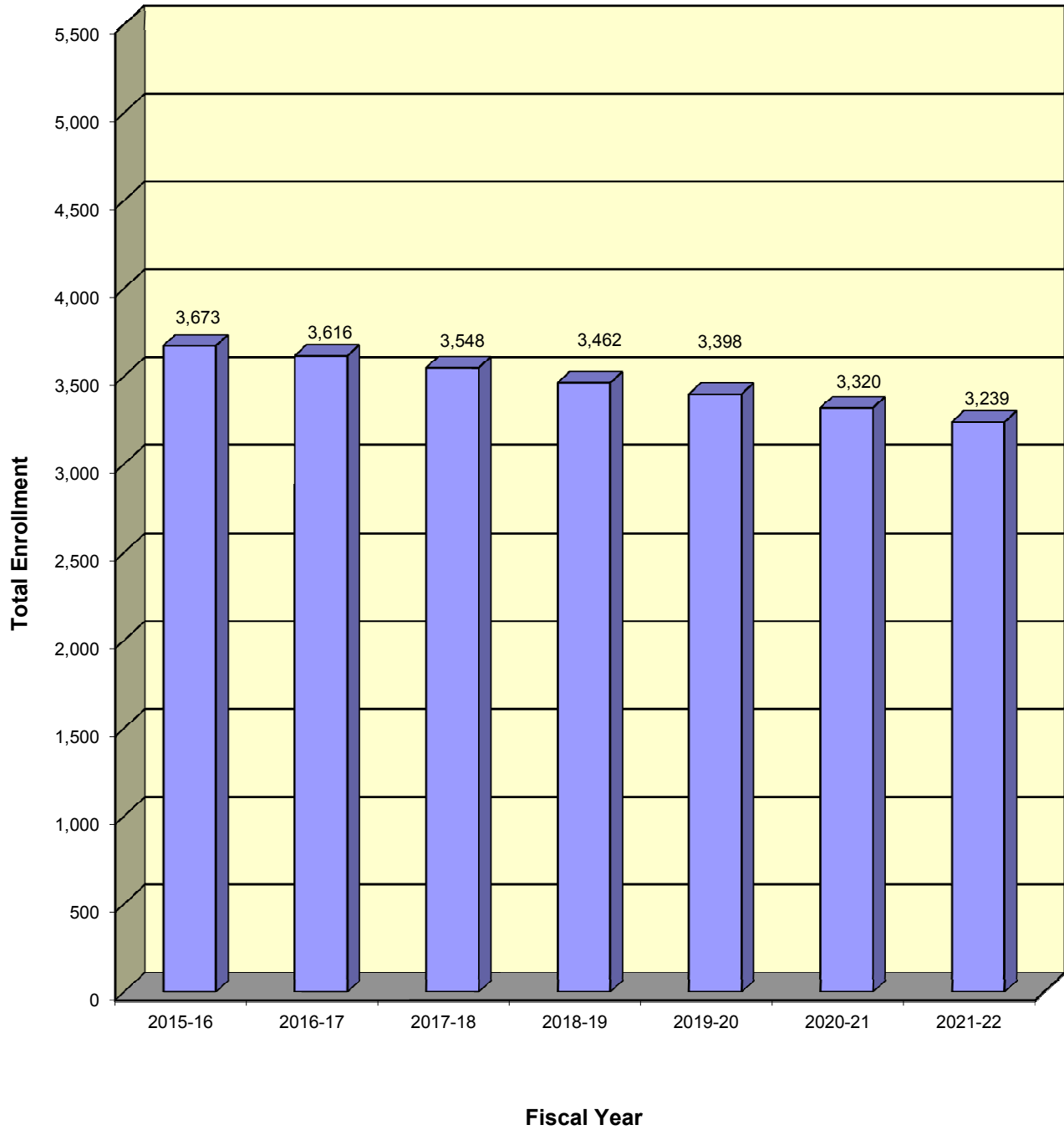
## BUDGET 2015-2016



# OXFORD AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT 2015-2016 THROUGH 2021-2022

## BUDGET 2015-2016



# OXFORD AREA SCHOOL DISTRICT

## DEMOGRAPHIC STATISTICS LAST TEN YEARS (Unaudited)

### BUDGET 2015-2016

School Year	School Enrollment			Full-time Staffing		
	Elementary	Secondary	Total	Instructional	Support	Total
2015-16	1,962	1,915	3,877	291.1	110.0	401.1
2014-15	1,926	1,866	3,792	294.1	112.0	406.1
2013-14	1,960	1,817	3,777	294.0	113.0	407.0
2012-13	1,945	1,775	3,720	291.0	115.0	406.0
2011-12	2,001	1,790	3,791	296.0	115.0	411.0
2010-11	2,086	1,812	3,898	292.0	116.0	408.0
2009-10	1,980	1,762	3,742	291.0	116.0	407.0
2008-09	1,886	1,792	3,678	280.0	112.0	392.0
2007-08	1,875	1,796	3,671	272.5	112.0	384.5
2006-07	1,810	1,703	3,513	272.5	111.0	383.5
2005-06	1,736	1,647	3,383	268.5	113.0	381.5

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 2015-2016

Program	Regular Education 1100	Special Education 1200	Pupil Services 2100	Instructional Services 2200	Administrative Services 2300	Health Services 2400	Business Office 2500	Maintenance 2600	Central Services 2800	Cafeteria 3100	Student Activities 3200	Total By Title
Administration												
Education				2.00	12.00							14.00
Support					1.00		2.00	2.00	4.00	1.00	1.00	11.00
Teachers												
Elementary	108.50	22.10										130.60
Secondary	94.00	19.50										113.50
Specialists												
Library				5.50								5.50
Guidance			10.00									10.00
Nurses						4.00						4.00
Assistant Nurse						4.00						4.00
Trainer											1.00	1.00
Psychologist			3.00									3.00
Secretarial		0.60	2.00	2.00	14.00		1.00	1.00	2.00	1.00		23.60
Clerical			1.00	5.00	1.00		2.00					9.00
Technicians									3.00			3.00
Maintenance								4.00				4.00
Custodial								17.00				17.00
Security	2.00											2.00
Classroom Aide	22.00	23.00										45.00
Cafeteria Worker										36.00		36.00
Cafeteria Aide	11.00											11.00
Total	237.50	65.20	16.00	14.50	28.00	8.00	5.00	24.00	9.00	38.00	2.00	447.20

**OXFORD AREA SCHOOL DISTRICT**

**PROFESSIONAL EMPLOYEES SALARY SCHEDULE**

**BUDGET 2015-2016**

	<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>	47,554	-	49,253	-	51,228	52,081	52,998	53,998	54,998	56,998
<b>2</b>	47,861	-	49,560	-	51,535	52,388	53,305	54,305	55,305	57,305
<b>3</b>	48,168	-	49,867	-	51,842	52,695	53,612	54,612	55,612	57,612
<b>4</b>	48,475	-	50,174	-	52,149	53,002	53,919	54,919	55,919	57,919
<b>5</b>	50,477	51,346	52,215	53,083	54,377	55,253	56,129	57,129	58,129	60,129
<b>6</b>	51,583	52,452	53,320	54,189	55,482	56,370	57,246	58,246	59,246	61,246
<b>7</b>	52,438	53,307	54,188	55,056	56,352	57,270	58,105	59,105	60,105	62,105
<b>8</b>	52,904	53,773	54,641	55,510	56,809	57,685	58,575	59,575	60,575	62,575
<b>9</b>	53,926	54,796	55,664	56,546	57,850	58,725	59,602	60,602	61,602	63,602
<b>10</b>	54,847	55,716	56,584	57,453	58,814	59,652	60,529	61,529	62,529	64,529
<b>11</b>	57,472	58,912	59,779	60,652	62,011	62,866	63,741	64,741	65,741	67,741
<b>12</b>	59,526	61,538	62,404	63,282	64,638	65,510	66,384	67,384	68,384	70,384
<b>13</b>	63,769	65,781	66,646	67,525	68,904	69,776	70,649	71,649	72,649	74,649
<b>14</b>	66,477	68,489	69,355	70,233	71,636	72,508	73,382	74,682	75,382	77,382
<b>15</b>	70,735	71,600	72,765	73,343	74,767	75,639	76,512	77,512	78,512	80,512
<b>16</b>	74,072	74,936	75,801	76,679	78,170	79,043	79,916	80,916	81,916	83,916
<b>17</b>	77,408	78,272	79,137	80,015	81,573	82,446	83,319	84,319	85,319	87,319

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

# OXFORD AREA SCHOOL DISTRICT

## TAXPAYER ANALYSIS

### BUDGET 2015-2016

One mill of real estate tax generates \$1,081,906 for the Oxford Area School District. This figure is based on a 96% collection rate, which allows for taxes paid at discount or penalty and for taxes that are unpaid and lienied at the end of the fiscal year.

Tax bills are mailed on July 1 and may be paid at a two (2) percent discount during the months of July and August. After October 31, a ten (10) percent penalty is added and all taxes not paid by December 31, 2015 will be lienied by the county tax collector. Approved are eligible for three (3) installment payments to be paid August 1, September 16, and October 31 at face amount.

For July 1, 2015, under the provisions of the Homestead Property Exclusion Program (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead/farmstead exclusion for each approved homestead and for each approved farmstead is \$8,871. The final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$270.87.

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

<u>ASSESSED VALUE</u>	<u>PROPERTY TAXES 2014-2015</u>	<u>PROPERTY TAXES 2015-2016</u>	<u>TAX IMPACT</u>
\$125,000	\$3,779	\$3,817	\$38
\$130,318	\$3,940	\$3,979	\$39
\$150,000	\$4,535	\$4,580	\$45
\$200,000	\$6,046	\$6,107	\$60

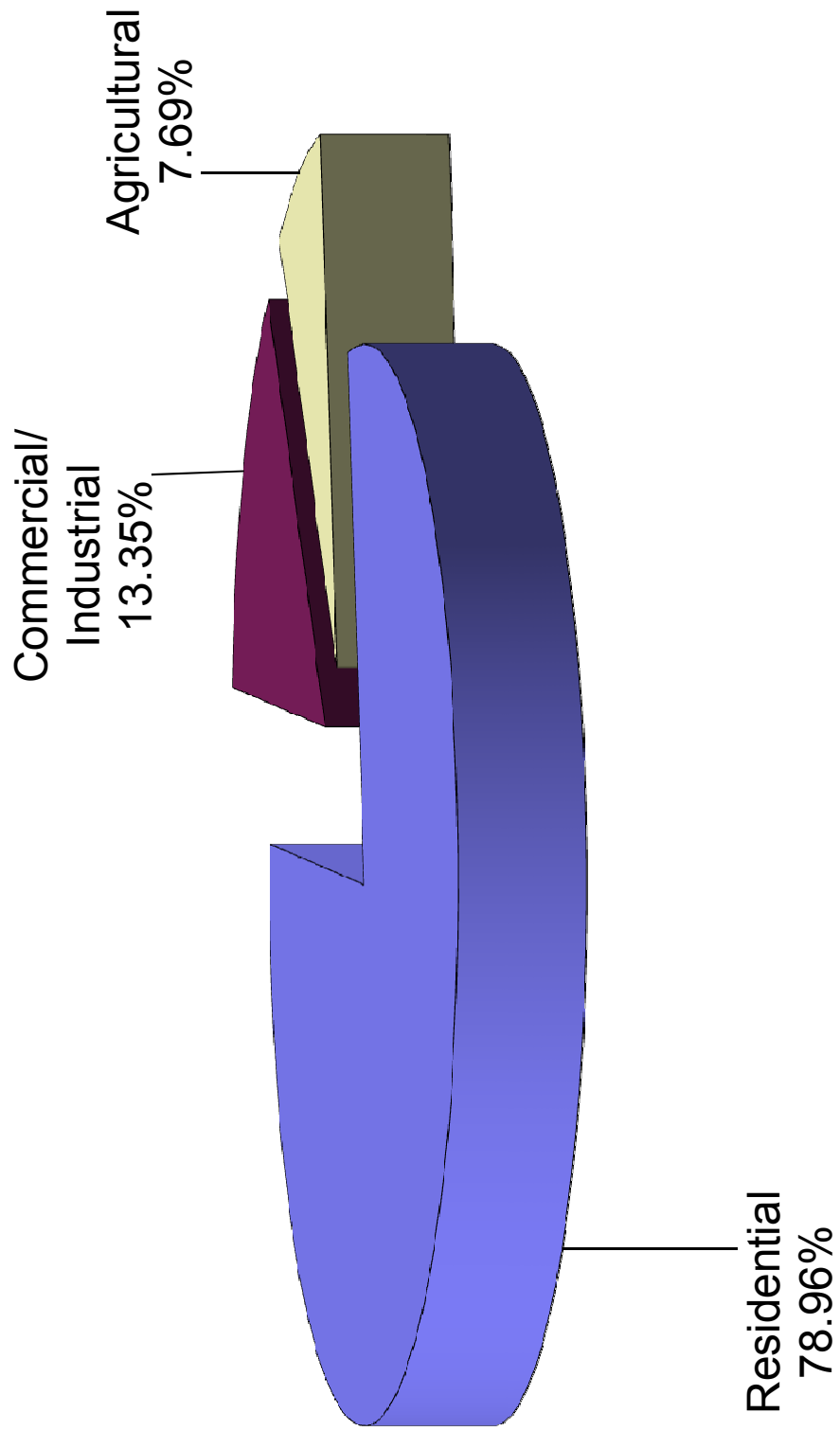
Millage Rate 2014-2015 30.2324 Average Residential Assessment 2014-2015 \$130,378  
 Millage Rate 2015-2016 30.5347 Average Residential Assessment 2015-2016 \$130,318

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

<u>YEAR</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL / INDUSTRIAL</u>	<u>AGRICULTURAL</u>	<u>TOTAL</u>
2015	889,915,548	150,399,291	86,670,125	1,126,984,964
	78.96%	13.35%	7.69%	
2014	887,628,378	142,050,811	87,434,045	1,117,113,234
	79.46%	12.72%	7.83%	
2013	886,418,458	140,965,431	87,070,415	1,114,454,304
	79.54%	12.65%	7.81%	
2012	889,581,820	127,888,741	84,994,665	1,102,465,226
	80.69%	11.60%	7.71%	
2011	892,384,033	130,711,061	85,314,295	1,108,409,389
	80.51%	11.79%	7.70%	

# OXFORD AREA SCHOOL DISTRICT

## TAXPAYER ANALYSIS BUDGET 2015-2016



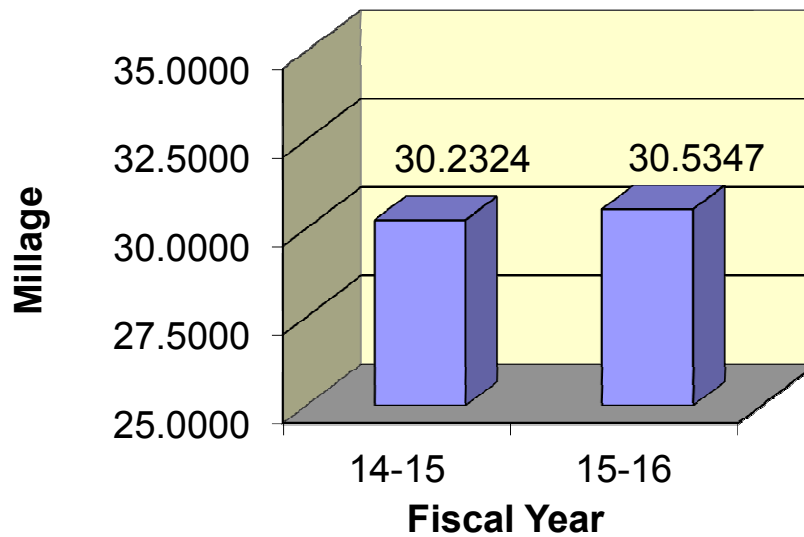
**OXFORD AREA SCHOOL DISTRICT**  
**COST TO AVERAGE TAXPAYER**  
**BUDGET 2015-2016**

2015-2016 Average Homeowner Assessment                      \$130,318

**Tax Bill Calculation:**

Base Bill @ 2014-2015 Millage (30.2324)	\$3,940
2015-2016 Millage increase @ 0.3023 Mills	<u>39</u>
Total Average Tax Bill 2015-2016	<u><u>\$3,979</u></u>

**Tax Bill Comparision 14-15 vs. 15-16**



## OXFORD AREA SCHOOL DISTRICT

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

#### BUDGET 2015-2016

<u>Year</u>	<u>Market Value</u>	<u>Total Assessment</u>	<u>Assessed Value</u>	
			<u>Real Estate</u>	<u>Trailers</u>
2015-16	1,706,260,354	1,126,984,964	1,113,248,094	13,736,870
2014-15	1,691,257,233	1,117,113,234	1,103,625,494	13,487,740
2013-14	1,680,126,105	1,114,454,304	1,101,029,854	13,424,450
2012-13	1,652,107,242	1,102,465,226	1,089,143,966	13,321,260
2011-12	1,593,486,212	1,108,409,389	1,094,800,969	13,608,420
2010-11	1,595,848,922	1,111,084,636	1,097,862,956	13,221,680
2009-10	1,472,562,713	1,117,191,393	1,104,116,223	13,075,170
2008-09	1,460,533,466	1,108,928,033	1,096,095,713	12,832,320
2007-08	1,278,329,928	1,094,506,084	1,081,855,064	12,651,020
2006-07	1,259,833,748	1,082,701,123	1,070,311,163	12,389,960

**OXFORD AREA SCHOOL DISTRICT**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**

**BUDGET 2015-2016**

<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>
2014-15	30.2324	33,773,014	32,558,367	96.40%	1,144,752	3.39%
2013-14	30.0502	33,489,575	32,243,583	96.28%	1,165,018	3.48%
2012-13	30.0502	33,129,301	31,960,314	96.47%	1,144,451	3.45%
2011-12	29.5479	32,688,574	31,502,291	96.37%	1,188,693	3.64%
2010-11	29.5479	32,830,218	31,526,922	96.03%	1,338,276	4.08%
2009-10	29.5479	33,010,660	31,684,032	95.98%	1,373,993	4.16%
2008-09	28.6865	31,811,264	30,450,769	95.72%	1,329,566	4.18%
2007-08	25.1592	27,536,897	26,483,325	96.17%	1,270,212	4.61%
2006-07	23.2500	25,172,801	24,166,884	96.00%	1,131,365	4.49%
2005-06	22.7100	24,246,691	23,349,287	96.30%	950,135	3.92%

\*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, 2015</u>			<u>July 1, 2005</u>		
			<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>	<u>Assessment</u>	<u>Rank</u>	<u>% of Total Assessment</u>
Presbyterian Homes	Oxford Borough	Retirement Home	17,762,830	1	1.576%	8,998,980	2	0.843%
Oxfords Commons Shopping Center	Lower Oxford	Commercial Center	13,957,650	2	1.238%	-	-	-
Herr Foods Inc.	East Nottingham/West Nottingham	Snack Food Producer Farms	12,639,930	3	1.122%	14,530,140	1	1.361%
Oxford Square Shopping Center	Oxford Borough	Commercial Center	5,595,770	4	0.497%	4,067,500	5	0.381%
Trirreme LLC	Oxford Borough	Apartment Complex	5,351,530	5	0.475%	5,351,530	3	0.501%
Mark, James	Oxford Borough/Lower Oxford/East Nottingham/West Nottingham	Developer	4,604,180	6	0.409%	2,956,230	9	0.277%
Tasty Baking Oxford, Inc.	Oxford Borough	Snack Food Producer	4,043,120	7	0.359%	3,956,670	6	0.371%
Hostetter, Wilmer and Joyce	East Nottingham/Lower Oxford	Farms, Store Grain Storage Developer	3,529,140	8	0.313%	3,231,000	8	0.303%
Sher-Rockee Mushroom Farms	Upper Oxford	Mushroom Grower Farm	2,830,820	9	0.251%	3,555,340	7	0.333%
BK Campbell, Inc.	Lower Oxford/Upper Oxford/Elk	Commercial	2,162,080	10	0.192%	-	-	-
Penn-View, Inc.	Lower Oxford	Golf Course and Farms Developer	-	-	-	4,163,250	4	0.390%
Schlobach Partnership	Upper Oxford	Commercial/Industrial	-	-	-	2,814,110	10	0.264%
Totals			<u>\$72,477,050</u>		<u>6.431%</u>	<u>\$53,624,750</u>		<u>5.023%</u>

# OXFORD AREA SCHOOL DISTRICT

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

### BUDGET 2015-2016

<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>
2015	30.5347	4.163	12.00	0.25	0.5	0.97	0	0.257
2014	30.2324	4.163	12.00	0.25	0.5	0.97	0	0.257
2013	30.0502	4.163	11.50	0.25	0.5	0.97	0	0.257
2012	30.0502	3.965	11.25	0.25	0.5	0.97	0	0.257
2011	29.5479	3.965	11.00	0.25	0.5	0.97	0	0.257
2010	29.5479	3.965	10.50	0.25	0.5	0.93	0	0.257
2009	29.5479	3.965	9.00	0.25	0.5	0.93	0	0.257
2008	28.6865	3.804	8.00	0.18	0.5	0.93	0	0.257
2007	25.1592	3.804	7.63	0.18	0.5	0.93	0	0.257
2006	23.2500	3.699	7.53	0.18	0.5	0.89	0	0.257

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

# OXFORD AREA SCHOOL DISTRICT

## ACHIEVEMENT DATA

### BUDGET 2015-2016

	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	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
Grade of Testing	READING		MATHEMATICS		SCIENCE		WRITING	
2013-2014								
Grade 3	71%	70%	75%	75%				
Grade 4	65%	68%	72%	76%				
Grade 5	65%	60%	71%	67%				
Grade 6	70%	64%	83%	71%				
Grade 7	79%	72%	88%	75%				
Grade 8	84%	79%	84%	73%				
Grade 11*	73%	74%	61%	64%	47%	54%		
2012-2013								
Grade 3	74%	73%	73%	77%				
Grade 4	65%	66%	76%	77%	73%	78%		
Grade 5	64%	61%	77%	69%				
Grade 6	75%	65%	82%	73%				
Grade 7	78%	70%	88%	76%	64%	60%		
Grade 8	83%	77%	84%	74%				
Grade 11*	73%	75%	60%	64%	43%	45%		
2011-2012								
Grade 3	75%	74%	78%	80%				
Grade 4	75%	72%	84%	83%	79%	82%		
Grade 5	64%	65%	8%	73%			71%	64%
Grade 6	79%	69%	85%	77%				
Grade 7	80%	76%	87%	80%				
Grade 8	82%	80%	80%	76%	52%	59%	75%	73%
Grade 11	80%	68%	71%	60%	51%	42%	91%	83%
2010-2011								
Grade 3	75%	77%	80%	84%				
Grade 4	69%	73%	80%	85%	80%	83%		
Grade 5	71%	67%	82%	76%			75%	67%
Grade 6	79%	70%	88%	79%				
Grade 7	79%	76%	78%	79%				
Grade 8	85%	82%	78%	77%	65%	58%	77%	73%
Grade 11	78%	69%	71%	60%	48%	41%	86%	85%

\*Student results from the Pennsylvania System of School Assessment (PSSA) grades 3-8, Keystone Exams grade 11

**OXFORD AREA SCHOOL DISTRICT**

**SELF-REPORTED PLANS OF THE CLASS OF 2014**

**BUDGET 2015-2016**

<b>FOUR YEAR COLLEGES</b>	<b>M</b>	<b>%</b>	<b>F</b>	<b>%</b>	<b>T</b>	<b>%</b>
State-Owned Universities	21	7.5%	30	10.7%	51	18.1%
Commonwealth Universities	20	7.1%	13	4.6%	33	11.7%
Private Colleges in PA	9	3.2%	17	6.0%	26	9.3%
Colleges out of PA	11	3.9%	17	6.0%	28	10.0%
<b>TOTAL</b>	<b>61</b>	<b>21.7%</b>	<b>77</b>	<b>27.4%</b>	<b>138</b>	<b>49.1%</b>

<b>ONE TO THREE YEAR PROGRAMS</b>						
Community Colleges	28	10.0%	24	8.5%	52	18.5%
Technical Schools	14	5.0%	9	3.2%	23	8.2%
Community & Technical Out of PA	8	2.8%	6	2.1%	14	5.0%
<b>TOTAL</b>	<b>50</b>	<b>17.8%</b>	<b>39</b>	<b>13.9%</b>	<b>89</b>	<b>31.7%</b>

<b>TOTAL FULL-TIME STUDENTS CONTINUING FORMAL EDUCATION</b>						
	111	39.5%	116	41.3%	227	80.8%

<b>ADDITIONAL POST-SECONDARY OPTIONS</b>						
Military	9	3.2%	2	0.7%	11	3.9%
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%	3	1.1%	6	2.1%
Blue Collar Worker	16	5.7%	3	1.1%	19	6.8%
White Collar Worker	5	1.8%	4	1.4%	9	3.2%
Seeking Employment	3	1.1%	6	2.1%	9	3.2%
Undecided/Unknown	0	0.0%	0	0.0%	0	0.0%
<b>TOTAL</b>	<b>36</b>	<b>12.8%</b>	<b>18</b>	<b>6.4%</b>	<b>54</b>	<b>19.2%</b>
<b>GRAND TOTAL</b>	<b>147</b>	<b>52.3%</b>	<b>134</b>	<b>47.7%</b>	<b>281</b>	<b>100.0%</b>

Source: Oxford Area High School Guidance Department

# OXFORD AREA SCHOOL DISTRICT

## SAT MEAN SCORES LAST FIVE YEARS

### BUDGET 2015-2016

Oxford Area High School

<u>Graduating Class</u>	<u>Mean Score</u>		
	<u>Verbal</u>	<u>Math</u>	<u>Writing</u>
2014	495	493	466
2013	511	507	477
2012	500	511	473
2011	500	500	462
2010	475	491	448

	<u>State Mean Scores</u>		
2014	497	504	480
2013	494	504	482
2012	491	501	480
2011	493	501	479
2010	500	503	491

	<u>National Mean Scores</u>		
2014	497	513	487
2013	496	514	488
2012	496	514	488
2011	497	514	489
2010	500	515	491
2009	501	515	493

Source: Oxford Area High School Guidance Department

**OXFORD AREA SCHOOL DISTRICT**  
**NATIONAL MERIT SCHOLARSHIP RECIPIENTS**  
**BUDGET 2015-2016**

<u>GRADUATING CLASS</u>	<u>TOTAL</u>	<u>FINALISTS</u>	<u>SEMI-FINALISTS</u>	<u>COMMENDED</u>
2014	1	0	0	1
2013	1	0	1	0
2012	3	0	0	3
2011	1	0	0	1
2010	0	0	0	0
2009	1	0	0	1
2008	0	0	0	0
2007	1	0	0	1
2006	0	0	0	0
2005	1	0	0	1

Source: Oxford Area High School Guidance Department

**OXFORD AREA SCHOOL DISTRICT**  
**% OF GRADUATING SENIORS GOING ON TO HIGHER EDUCATION**  
**BUDGET 2015-2016**

<u>Class Year</u>	<u>% Higher Education</u>
2014	81%
2013	75%
2012	81%
2011	76%
2010	78%
2009	85%
2008	70%
2007	70%
2006	62%
2005	67%
2004	74%

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.