

OXFORD AREA SCHOOL DISTRICT CHESTER COUNTY, PENNSYLVANIA



OFFICAL BUDGET FOR THE 2009-2010 FISCAL YEAR

Adopted May 18, 2009

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

**OXFORD AREA SCHOOL DISTRICT
2009-2010 BUDGET**

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**OXFORD AREA SCHOOL DISTRICT
2009-2010 BUDGET**

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INTRODUCTORY SECTION

Letter of Transmittal

Oxford Area School District

125 Bell Tower Lane • Oxford, Pennsylvania 19363 • (610) 932-6600

July 1, 2009

Mr. Chauncey W. Boyd Jr., President
Members of the Board of School Directors
Oxford Area School District
125 Bell Tower Lane
Oxford, Pennsylvania 19363

Dear Members of the Board of School Directors:

Attached is a copy of the 2009-2010 school year budget for the Oxford Area School District. This budget represents the school district's financial position and plan for operations and expenditures during the period from July 1, 2009 through June 30, 2010.

BUDGET PREPARATION AND PRESENTATION

The process of developing a budget for the school district begins with the gathering of information from many sources regarding need and resources. The effort to control expenditures and reduce costs is ongoing and requires prudent decision-making and careful planning to optimize expenditures in support of the educational program for our students.

The 2009-2010 budget was presented to the Board of Directors on December 15, 2008 at a public meeting. The Board of Directors adopted the 2009-2010 school year budget at a regular meeting on Monday, May 18, 2009. During that six month period presentations were made to present the budget in a manner that would allow for as much detail as necessary to fully understand the content of the budget document and its impact on the school district and the community.

SIGNIFICANT ISSUES

The budget developed for the 2009-2010 school year is notable in several ways:

Special Session Act 1 of 2006: The act took effect June 27, 2006. The law requires districts to adopt their preliminary budgets 90 days before the primary election and limits real estate tax increases to an index established by the Pennsylvania Department of Education.

The index is of importance to school districts in developing their preliminary budgets. Districts that cannot balance their budget, even after including revenue to be obtained by increasing taxes to the maximum extent allowed by the index, are eligible to seek one or more back-end referendum exceptions. The exceptions are for costs that are beyond the direct control of local school boards, such as mandated special education, large increases to the employee retirement system, and increasing enrollments. If additional dollars received through the exceptions are still not adequate to balance the budget, districts must either decide to go to the voters for approval of a tax increase or make further cuts to their budget to fit the revenues available.

With regards to the 2009-2010 budget the district's index was 5.4%. The maximum extent that the district was permitted to increase taxes was 30.2355 mills. The district approved a preliminary budget based on a 5% tax rate increase or a total rate of 30.1212 mills. Because the district did not demonstrate a need for referendum exceptions by proposing a tax rate increase below its index, the school district was not eligible for approval of referendum exceptions. While balancing concerns over current economic conditions and instructional program, the district approved a final budget based on 3% tax rate increase or a total rate of 29.5479 mills.

Revenue: In order to comply with Act 1 deadlines, the school district assumed that the state's direct contribution to basic education for the 2009-2010 school year would be no less than \$9,699,177, which differs from the 2008-2009 allocation by \$382,079, or 4.10%. The Governor's proposed budget for fiscal year 2009-2010 through the use of federal stimulus funds includes for the district an increase in funding for basic education of 19.74% or \$1,915,082. The proposal provides continued state resources to help districts make progress in funding the variance between its adequacy target and its actual spending. The Commonwealth of Pennsylvania started the new fiscal year without a budget.

Local revenue sources grew slightly. The total growth in local revenue amounted to \$444,633 or 1.30%. The total increase in revenue is projected at \$1,158,524 or 2.19%. \$220,000 or 19% of the increase are funds allocated from the district's fund balance. The district will receive from the state \$1,585,321 for property tax reduction known as the Homestead/Farmstead Property Exclusion Program. The approved properties totaled 5,565 resulting in a \$286.05 tax reduction for real estate tax bills issued July 1, 2009.

Federal revenue sources decreased 20.75% to below 1% of total revenue sources. The funds are used to supplement the district's elementary reading program for students not achieving academic proficiency.

School-based Budgets: School budget planning was continued at the building level based on a per pupil expenditure. In August 2008 the Board of Directors maintained a per pupil expenditure level of \$179 for the 2009-2010 budget, which then enabled the buildings to prepare their expenditure budgets.

The advantage of this approach is clear. The level of overall expenditures can be controlled while building priorities can be addressed. The responsibility for the planning for expenditures falls on those who are most directly affected by budgetary decisions for

that building. A greater appreciation for the limitation of resources can be balanced against the need to be prudent with regard to the planning for expenditures.

Expenditures: The 2009-2010 school year marks the opening of a sixth school building for the district, Hopewell, housing fifth and sixth grades. The additional classrooms allowed the district to implement full-day kindergarten at Jordan Bank, move first grade and half of the second grade classes to Elk Ridge, while the remaining second grade classes along with the third and fourth grade classes will remain at Nottingham. These additions and changes did impact the budget.

The 2009-2010 budget included several additional salary expenditures. Items added this year include the following:

- An Assistant Principal for the Jordan Bank/Elk Ridge Schools
- A Principal's Secretary for Elk Ridge
- Increase to full-time for an Art Teacher at Elk Ridge
- A part-time Librarian for Jordan Bank
- A Library Clerk for Elk Ridge
- A Nurse for Elk Ridge
- Six Kindergarten Aides for Jordan Bank
- An ESL Aide for Elk Ridge
- A day Custodian for Hopewell
- A Special Education Teacher for both Penn's Grove and the High School
- A Science Teacher for the High School

The school district's major expenditure remains salaries and benefits. The educational process is labor intensive and requires the expertise of educated professionals at all levels with adequate support services. The 2009-2010 budget also reflects increases in the following other areas:

- Tuition to various charter and other schools
- Utilities
- Maintenance
- Student transportation

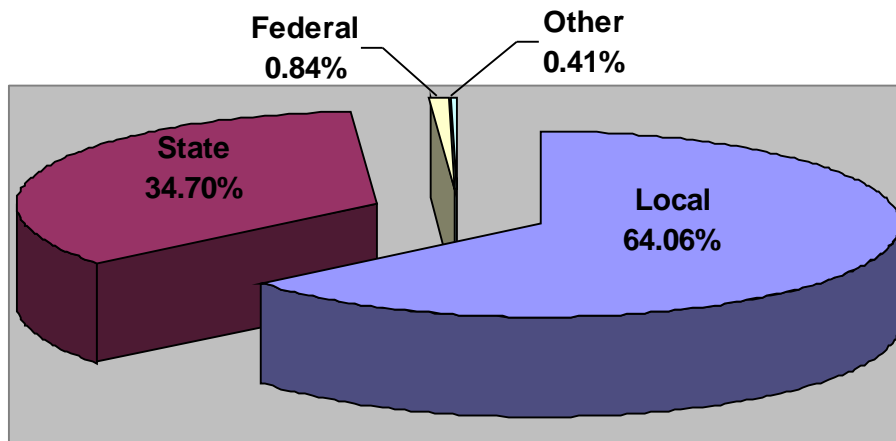
Capital Reserve Fund: The Oxford Area Board of School Directors at its March 1993 meeting established a Capital Reserve Fund with the intent to fund previously deferred maintenance items and to avoid future increased expenditures occurring from constant deferral of maintenance requests.

The fund was established under the provisions of Act 145 of 1943 (the Municipal Code) referred to as section 1431. Transfers are made from the General Fund to this Special Revenue, Capital Reserve Fund. The Special Revenue Fund accounts for the activities of this fund and is recorded in a separate set of accounts and is not part of the General Fund. The funds budgeted in this account represent the Oxford Area School Board's commitment and contribution to the success of this fund.

SUMMARY OF BUDGET COMPARISONS

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

Revenue Source	2009-2010 Budget	2008-2009 Budget	% (+/-)	% of Total
Local Sources	\$34,648,017	\$34,203,384	1.30%	64.06%
State Sources	18,766,854	18,154,467	3.37%	34.70%
Federal Sources	452,469	570,965	-20.75%	0.84%
Other Sources	<u>220,000</u>	<u>0</u>	<u>100.00%</u>	<u>0.41%</u>
Total	<u>\$54,087,340</u>	<u>\$52,928,816</u>	<u>2.19%</u>	<u>100.00%</u>



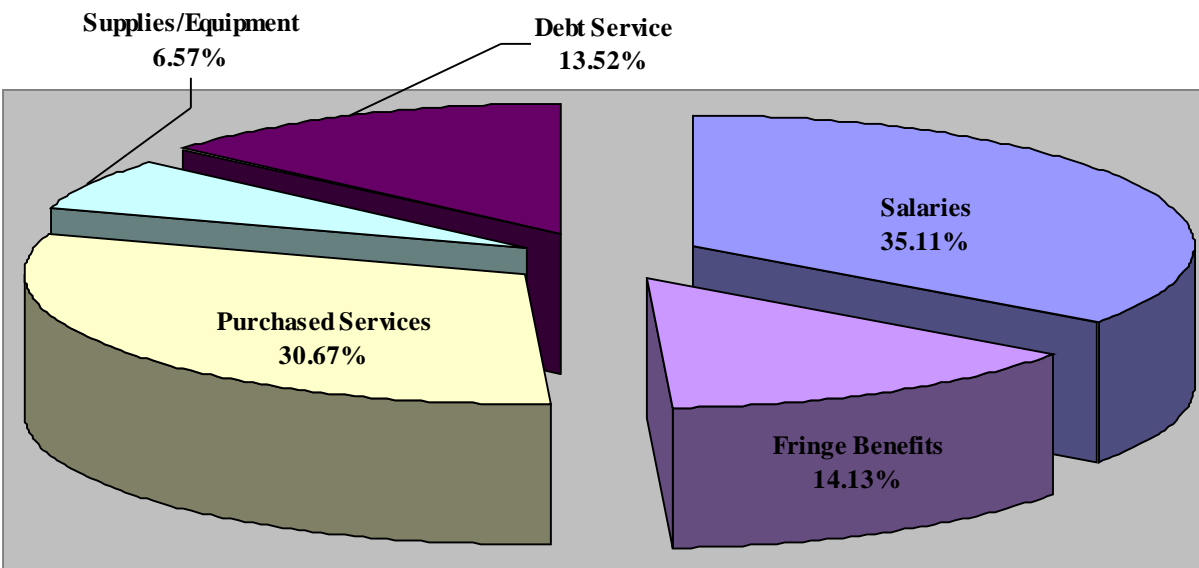
Expenditures to support the district's educational programs total \$54,087,340 in the General Fund, an increase of 2.19%. Expenditures by major categories over the preceding year are summarized as follows:

Expenditures by Object	2009-2010 Budget	2008-2009 Budget	% Increase Over 2008-2009	% Of Each Category To Total
100 Salaries	\$ 18,987,698	\$ 18,803,682	0.98%	35.11%
200 Fringe Benefits	7,641,092	7,315,843	4.45%	14.13%
300 Professional Services	4,319,395	4,653,988	-7.19%	7.99%
400 Purchased Property	1,022,819	983,287	4.02%	1.89%
500 Other Purchased Services	11,246,451	10,311,454	9.07%	20.79%
600 Supplies	3,247,124	3,061,561	6.06%	6.00%
700 Property	308,664	452,680	-31.81%	0.57%
800 Other Objects	3,997,292	3,883,856	2.92%	7.39%
900 Other Uses of Funds	<u>3,316,805</u>	<u>3,462,465</u>	<u>-4.21%</u>	<u>6.13%</u>
Total	<u>\$ 54,087,340</u>	<u>\$ 52,928,816</u>	<u>2.19%</u>	<u>100.00%</u>

The major expenditure in the school district is personnel. For 2009-2010 salaries and benefits represent 49.24% of expenditures or a total of \$26,628,790. This reflects increases through negotiated agreements and the addition of staff to support expanded educational programs such as the implementation of full-day kindergarten and two in-house special education classes for secondary students.

Purchased services represent 30.67% of expenditures or \$16,588,665. These services include three broad categories, technical services (lawyers, doctors, consultants, tax collectors), property services (utilities) and other services (transportation and tuition to other schools). Debt service includes payments of both principal and interest on all of the school district's building projects. Debt service represents 13.52% of expenditures or \$7,314,097. Supplies and equipment represent 6.57% of expenditures or \$3,555,788.

Expenditures By Object



SUMMARY OF ACKNOWLEDGEMENTS

The preparation of the 2009-2010 school year budget required the hard work and commitment of many school district personnel. Sincere thanks must be given to all that contributed to the planning and preparation vital to the development of this document.

As always, budget planning places a tremendous burden on the school district's business staff. Special recognition must be given to these individuals for the many hours of hard work required to prepare the budget and budget document. The quality of this document reflects the dedication and expertise of those directly responsible for its creation.

The 2009-2010 budget represents a sound-spending plan in support of an educational program in a growing school district. The level of support provided by the Board of Directors is appreciated and reflected well in this budget document. To the directors, thank you for the many hours of hard work and assistance in developing the 2009-2010 school district budget.

Sincerely,



Charles L. Lewis, Jr.
Business Administrator

Attachment

BUDGET POLICIES

Mission and Philosophy
Budget Policy and Process
Budget Calendar
Future Prospects

OXFORD AREA SCHOOL DISTRICT

MISSION STATEMENT

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



OXFORD AREA SCHOOL DISTRICT
BUDGETING POLICIES AND PROCESS
BUDGET 2009-2010

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 Special Revenue Funds prior to the start of the fiscal year. The Board of School Directors of each district is further required to make these budgets available for public inspection at least 20 days prior to their adoption. These approved budgets are required to be filed with the Pennsylvania Department of Education within 15 days of their approval. Once approved by the district's Board of Education, these budgets become the approved spending plan of the district for the coming year and the Board is prohibited from spending or obligating funds in excess of these amounts. The Board is authorized to transfer funds within the budget during the last nine months of the fiscal year.

The budgeting cycle starts each August with the Board adopting a budget calendar and setting a per pupil expenditure for the buildings. All budget requests originate at the building or department level by each principal or administrator and are reviewed by administrators responsible for specific areas of the budget. These requests are then drafted into a budgetary format for review by our Board and public. The School Board reviews the proposed budget during public meetings beginning in December and revisions are made in response to Board and community concerns. Final passage of the budget occurs during May. This spending plan is closely monitored in the district's financial office after implementation.

The budget is controlled by responsibility *cost centers* within each program and is reviewed constantly to assure the funding plans are being implemented properly.

OXFORD AREA SCHOOL DISTRICT

Budget Calendar 2009-2010

Friday, August 15, 2008	Per Pupil expenditure information to Principals
Monday, August 25, 2008	School Board establishes Cost Per Pupil
Tuesday, August 26, 2008	Finalized Per Pupil Allocation to Principals
Monday, September 01, 2008	PDE publishes 2009-2010 Index - 5.4% for OASD
Friday, October 17, 2008	Site budgets due in Business Office for tabulation
Monday, November 03, 2008	Budget reviews begin with Principals
Monday, November 03, 2008	Discussion of Professional staffing begins
Monday, December 15, 2008	Tentative Budget to School Board
Friday, January 09, 2009	Building improvement and maintenance requests due in Business Office
Monday, January 12, 2009	Tentative Budget review meeting
Tuesday, January 20, 2009	Tentative Budget review meeting
Wednesday, January 21, 2009	Proposed Preliminary Budget open for public review and comment (SS Act 1-110 days prior to Primary Election-January 29, 2009)
Friday, February 06, 2009	Public notice of adoption of Preliminary Budget (SS Act 1-100 days prior to Primary Election-February 8, 2009)
Monday, February 09, 2009	Tentative Budget review meeting
Tuesday, February 17, 2009	Preliminary Budget adopted (SS Act 1-90 days prior to Primary Election-February 18, 2009)
Monday, March 09, 2009	Tentative Budget review meeting
Monday, March 16, 2009	Tentative Budget review meeting
Tuesday, April 14, 2009	Tentative Budget review meeting
Monday, April 20, 2009	Proposed Final Budget adopted (SS Act 1-at least 30 days before final adoption)
Tuesday, April 21, 2009	Proposed Final Budget open for public review and comment (SS Act 1-06/10/09)
Friday, May 01, 2009	PDE notifies district of property tax reduction allocation funded by gambling tax funds (SS Act 1-05/01/09)
Friday, May 01, 2009	County Assessment Office provides approved Homestead/Farmstead listing (SS Act 1-05/01/09)
Friday, May 08, 2009	Public notice of adoption of Final Budget (SS Act 1-06/19/09)
Monday, May 11, 2009	Tentative Budget review meeting
Monday, May 18, 2009	Homestead and Farmstead Exclusion Resolution (SS Act 1-06/30/09)
Monday, May 18, 2009	Final Budget adopted (SS Act 1-06/30/09)
Tuesday, May 19, 2009	Primary Election Day
Wednesday, July 01, 2009	Tax bills mailed

OXFORD AREA SCHOOL DISTRICT

FUTURE PROSPECTS

BUDGET 2009-2010

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

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

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



ORGANIZATIONAL GUIDELINES

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

OXFORD AREA SCHOOL DISTRICT

DISTRICT ORGANIZATION

JULY 1, 2009

BOARD OF SCHOOL DIRECTORS

Chauncey W. Boyd, Jr.President
Alison L. Needles..... Vice President
Richard J. Nelson..... Treasurer
Michael Alexander..... Member
Jason T. Brady..... Member
Sharon L. Grasty Member
Kurt J. Haegele..... Member
Catherine L. McKeever..... Member
Howard S. Robinson Member
Charles L. Lewis, Jr. (non-voting member)Secretary

DISTRICT ADMINISTRATION

Dr. Raymond A. Fischer Superintendent
Dr. Cathy L. TaschnerAssistant Superintendent
Charles L. Lewis, Jr.Business Administrator
Penny L. Shaffer..... Assistant Business Administrator
Annie M. Tighe Human Resources

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

Herbert D. Hayes, Principal
Leah A. McComsey, Assistant Principal

Elk Ridge School

200 Wickersham Road
Oxford, Pennsylvania 19363
610.932.6670

Herbert D. Hayes, Principal
Leah A. McComsey, Assistant Principal

Nottingham School

736 Garfield Street
Oxford, Pennsylvania 19363
610.932.6632

Paula N. Voshell, Principal
Mary A. Brumbach, Assistant Principal

Hopewell Elementary School

602 Garfield Street
Oxford, Pennsylvania 19363
484.365.6150

Nicole M. Addis, Principal

Penn's Grove School

301 South Fifth Street
Oxford, Pennsylvania 19363
610.932.6615

Dave J. Hamburg, Principal
William Ray, Assistant Principal

Oxford Area High School

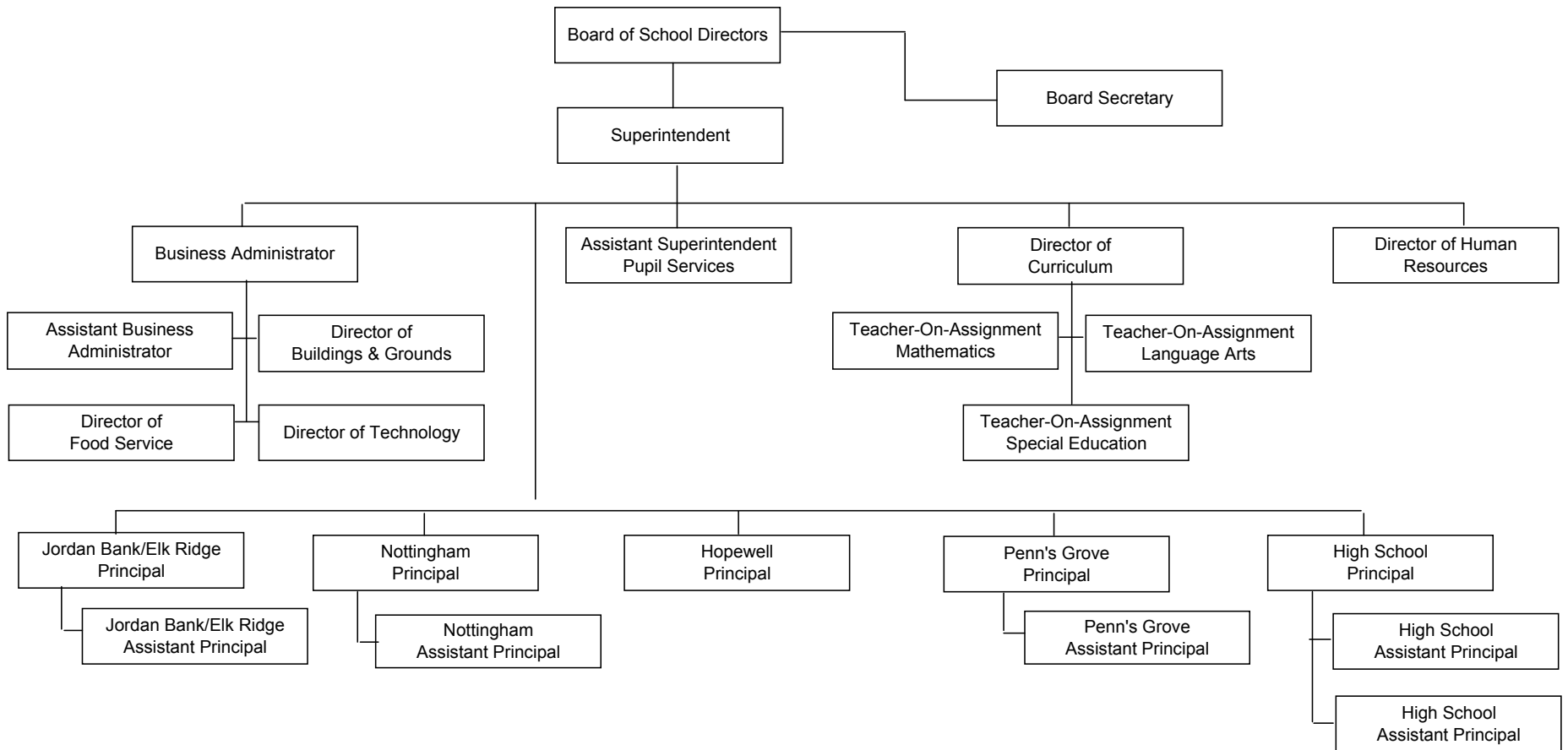
705 Waterway Road
Oxford, Pennsylvania 19363
610.932.6640

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

OXFORD AREA SCHOOL DISTRICT

TABLE OF ORGANIZATION

BUDGET 2009-2010



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OXFORD AREA SCHOOL DISTRICT

Consultants and Advisors

AUDIT FIRM

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

ATTORNEY

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

BOND COUNSEL

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

FISCAL AGENT

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

UNDERWRITER

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

OFFICIAL DEPOSITORY

National Penn Bank
Third and Locust Streets
Oxford, Pennsylvania 19363

OXFORD AREA SCHOOL DISTRICT
THE REPORTING ENTITY AND ITS SERVICES
BUDGET 2009-2010

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 2009-2010

<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	292
Elk Ridge	1992	1999 2002 2003	25	28	512
Nottingham	1971	1991	43	45	780
Hopewell	2009		27	38	570
Penn's Grove	2007		33	52	543
High School	2005		63	84	1,265
Total			207	269	3,962

FINANCIAL PLAN

Summary of Significant Accounting Policies
General Fund Budget
Special Revenue Fund – Capital Reserve
Proprietary Fund

OXFORD AREA SCHOOL DISTRICT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (EXPLANATION OF FINANCIAL STRUCTURE)

BUDGET 2009-2010

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.

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 three types of Governmental Funds: a General Fund, a Capital Projects Fund and Special Revenue Funds (the 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. Special Revenue Funds are maintained to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. The Capital Reserve Fund, a Special Revenue 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, the Capital Projects Fund and all Special Revenue Funds. 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 Fund Budgets, the Special Revenue (Capital Reserve) Fund budgets 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.

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GENERAL FUND

BUDGET SUMMARIES

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2009-2010

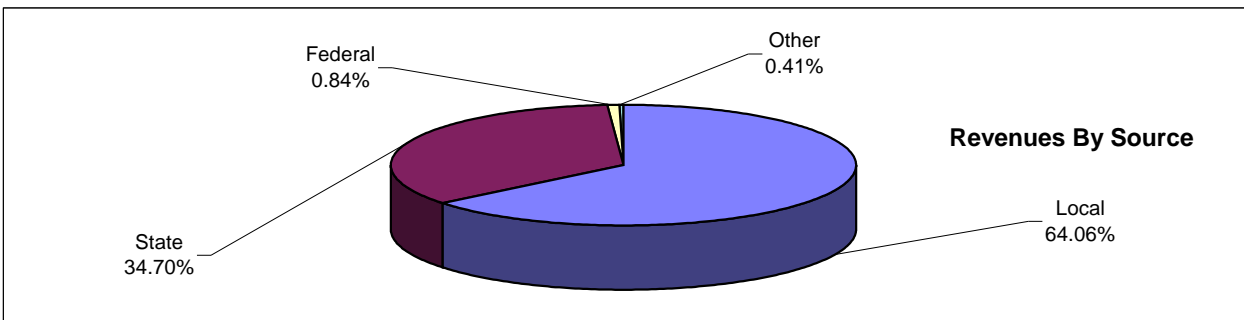
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
(by function)

<u>Category</u>	<u>Budget 2009-2010</u>	<u>Budget 2008-2009</u>	<u>Percentage</u>	
			<u>Increase Over 2008-2009</u>	<u>Of Each Category To Total</u>
UNRESERVED/UNDESIGNATED FUND BALANCE, JULY 1, 2008	\$ <u>2,924,367</u>			
<u>REVENUE</u>				
6000 Local Sources	34,648,017	34,203,384	1.30%	64.32%
7000 State Sources	18,766,854	18,154,467	3.37%	34.84%
8000 Federal Sources	<u>452,469</u>	<u>570,965</u>	<u>(20.75%)</u>	<u>0.84%</u>
TOTAL REVENUE	\$ <u>53,867,340</u>	<u>52,928,816</u>	<u>1.77%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
1000 Instructional	\$ 31,141,663	30,585,989	1.82%	57.58%
2000 Support Services	14,856,443	14,235,594	4.36%	27.47%
3000 Operation of NonInstructional Services	<u>874,137</u>	<u>866,457</u>	<u>0.89%</u>	<u>1.62%</u>
TOTAL EXPENDITURES	\$ <u>46,872,243</u>	<u>45,688,040</u>	<u>6.32%</u>	<u>86.66%</u>
<u>OTHER EXPENDITURES & FINANCING USES</u>				
5000 Other Expenditures & Financing Uses	\$ 6,948,292	6,973,971	(0.37%)	12.85%
5000 Fund Transfers	166,805	166,805	0.00%	0.31%
5000 Budgetary Reserve	<u>100,000</u>	<u>100,000</u>	<u>0.00%</u>	<u>0.18%</u>
TOTAL OTHER FINANCING USES	\$ <u>7,215,097</u>	<u>7,240,776</u>	<u>(0.35%)</u>	<u>13.34%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ <u>54,087,340</u>	<u>52,928,816</u>	<u>2.19%</u>	<u>100.00%</u>
UNRESERVED/UNDESIGNATED FUND BALANCE AS OF JUNE 30, 2009	\$ <u>2,704,367</u>			

OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2009-2010

COMPARISON OF REVENUES
2009-10 TO 2008-09 BUDGET

	PROPOSED 2009-2010 BUDGET	REVISED 2008-2009 BUDGET	\$ Increase Over 2008-2009	% Increase Over 2008-2009
6000 LOCAL SOURCES				
6111 Real Estate Taxes	\$ 30,104,913	\$ 28,954,093	\$ 1,150,820	3.97%
6112 Interim Taxes	200,000	400,000	(200,000)	(50.00%)
6113 Public Utility Realty Tax	37,000	41,000	(4,000)	(9.76%)
6151 Earned Income Tax	1,949,074	1,826,791	122,283	6.69%
6153 Real Estate Transfer Tax	365,000	682,000	(317,000)	(46.48%)
6400 Delinquent Taxes	960,000	1,000,000	(40,000)	(4.00%)
6510 Earnings on Investments	220,000	650,000	(430,000)	(66.15%)
6710 Gate Receipts	26,000	26,000	0	0.00%
6740 Participation Fees	50,000	0	50,000	100.00%
6790 Student Activity Income	113,030	118,500	(5,470)	(4.62%)
6831 IDEA Pass-Through Funds	400,000	325,000	75,000	23.08%
6910 Rentals	106,000	60,000	46,000	76.67%
6920 Contributions/Donations	17,000	20,000	(3,000)	(15.00%)
6991 Refunds of Prior Years' Expenditures	50,000	50,000	0	0.00%
6999 Miscellaneous Revenue	50,000	50,000	0	0.00%
TOTAL REVENUE FROM LOCAL SOURCES	\$ 34,648,017	\$ 34,203,384	\$ 444,633	1.30%
7000 STATE SOURCES				
7110 Basic Education Funding	\$ 9,699,177	\$ 9,317,098	\$ 382,079	4.10%
7140 Charter Schools	1,422,781	1,381,341	41,440	3.00%
7160 Tuition	50,000	50,000	0	0.00%
7270 Special Education	1,560,466	1,529,869	30,597	2.00%
7291 Educational Assistance Program	123,469	123,469	0	0.00%
7310 Transportation	1,489,809	1,432,509	57,300	4.00%
7320 Sinking Fund	1,047,406	968,978	78,428	8.09%
7330 Medical Reimbursement	75,000	75,000	0	0.00%
7340 State Property Tax Allocation	1,585,321	1,584,720	601	0.04%
7501 PA Accountability Grants	505,000	495,569	9,431	1.90%
7810 Social Security	732,681	724,940	7,741	1.07%
7820 Retirement	475,744	470,974	4,770	1.01%
TOTAL REVENUE FROM STATE SOURCES	\$ 18,766,854	\$ 18,154,467	\$ 612,387	3.37%
8000 FEDERAL SOURCES				
8514 Title I	\$ 452,469	\$ 570,965	\$ (118,496)	(20.75%)
TOTAL REVENUE FROM FEDERAL SOURCES	\$ 452,469	\$ 570,965	\$ (118,496)	(20.75%)
9000 OTHER SOURCES				
0000 Fund Balance Appropriation	\$ 220,000	\$ 0	\$ 220,000	100.00%
TOTAL REVENUE FROM OTHER SOURCES	\$ 220,000	\$ 0	\$ 220,000	0.00%
TOTAL ALL REVENUES	\$ 54,087,340	\$ 52,928,816	\$ 1,158,524	2.19%

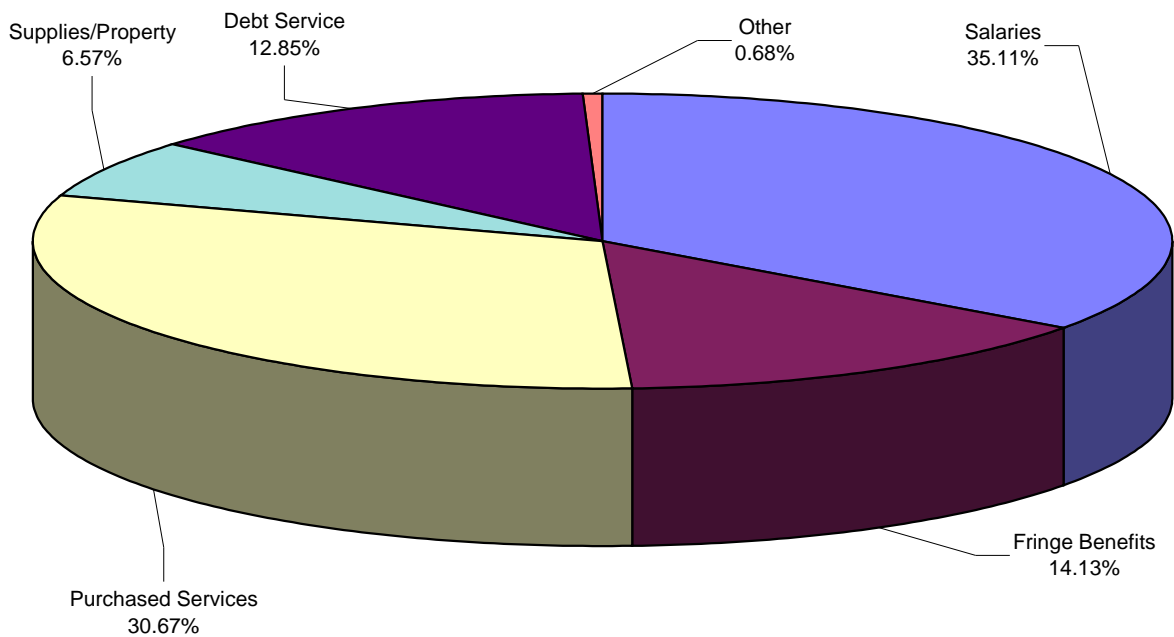


OXFORD AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2009-2010

SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)

Category	Budget 2009-2010	Budget 2008-2009	\$ Increase Over 2008-2009	% Increase Over 2008-2009
<u>Expenditures</u>				
100 Salaries	\$ 18,987,698	\$ 18,803,682	\$ 184,016	0.98%
200 Fringe Benefits	7,641,092	7,315,843	325,249	4.45%
300 Professional Services	4,319,395	4,653,988	(334,593)	(7.19%)
400 Purchased Property Services	1,022,819	983,287	39,532	4.02%
500 Other Purchased Services	11,246,451	10,311,454	934,997	9.07%
600 Supplies	3,247,124	3,061,561	185,563	6.06%
700 Property	308,664	452,680	(144,016)	(31.81%)
800 Other Objects	3,997,292	3,883,856	113,436	2.92%
900 Other Uses of Funds	<u>3,316,805</u>	<u>3,462,465</u>	<u>(145,660)</u>	<u>(4.21%)</u>
Totals	\$ <u>54,087,340</u>	\$ <u>52,928,816</u>	\$ <u>1,158,524</u>	<u>2.19%</u>

Percentage of Each Object to Total



OXFORD AREA SCHOOL DISTRICT

GENERAL FUND BUDGET 2009-2010

COMPARISON OF EXPENDITURES
2009-10 TO 2008-09 BUDGET

FUNCTION OBJECT	2009-2010 BUDGET	2008-2009 BUDGET	\$ Increase Over 2008-2009	% Increase Over 2008-2009
1100 REGULAR PROGRAMS				
100 Salaries	\$ 11,043,656	\$ 11,303,763	\$ (260,107)	(2.30%)
200 Fringe Benefits	4,467,484	4,331,862	135,622	3.13%
300 Purchased Professional Services	486,643	390,337	96,306	24.67%
400 Purchased Property Services	94,045	93,392	653	0.70%
500 Other Contracted Services	3,822,148	3,483,846	338,302	9.71%
600 Supplies	523,441	605,736	(82,295)	(13.59%)
700 Property	74,256	76,150	(1,894)	(2.49%)
800 Other Objects	15,635	14,950	685	4.58%
TOTAL	\$ 20,527,308	\$ 20,300,036	\$ 227,272	1.12%
1200 SPECIAL PROGRAMS				
100 Salaries	\$ 2,381,456	\$ 2,273,727	\$ 107,729	4.74%
200 Fringe Benefits	912,652	857,705	54,947	6.41%
300 Purchased Professional Services	3,093,727	3,450,280	(356,553)	(10.33%)
400 Purchased Property Services	4,700	4,700	0	0.00%
500 Other Contracted Services	2,992,172	2,439,901	552,271	22.63%
600 Supplies	33,660	46,785	(13,125)	(28.05%)
700 Property	2,100	5,800	(3,700)	(63.79%)
800 Other Objects	2,310	2,710	(400)	(14.76%)
TOTAL	\$ 9,422,777	\$ 9,081,608	\$ 341,169	3.76%
1300 VOCATIONAL PROGRAMS				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	1,042,966	1,096,406	(53,440)	(4.87%)
600 Supplies	0	0	0	0.00%
700 Property	0	0	0	0.00%
800 Other Objects	0	0	0	0.00%
TOTAL	\$ 1,042,966	\$ 1,096,406	\$ (53,440)	(4.87%)
1400 OTHER INSTRUCTIONAL PROGRAMS				
100 Salaries	\$ 116,293	\$ 88,453	\$ 27,840	31.47%
200 Fringe Benefits	17,189	13,074	4,115	31.47%
300 Purchased Professional Services	0	0	0	0.00%
400 Purchased Professional Services	0	0	0	0.00%
500 Other Contracted Services	3,287	3,287	0	0.00%
600 Supplies	11,843	3,125	8,718	278.98%
700 Property	0	0	0	0.00%
800 Dues	0	0	0	0.00%
TOTAL	\$ 148,612	\$ 107,939	\$ 40,673	37.68%

OXFORD AREA SCHOOL DISTRICT

GENERAL FUND BUDGET 2009-2010

COMPARISON OF EXPENDITURES 2009-10 TO 2008-09 BUDGET

FUNCTION OBJECT	2009-2010 BUDGET	2008-2009 BUDGET	\$ Increase Over 2008-2009	% Increase Over 2008-2009
2100 PUPIL SERVICES				
100 Salaries	\$ 767,061	\$ 712,627	\$ 54,434	7.64%
200 Fringe Benefits	317,037	286,636	30,401	10.61%
300 Purchased Professional Services	0	3,000	(3,000)	(100.00%)
400 Purchased Property Services	0	0	0	0.00%
500 Other Contracted Services	27,455	31,675	(4,220)	(13.32%)
600 Supplies	9,280	10,800	(1,520)	(14.07%)
700 Property	0	250	(250)	(100.00%)
800 Other Objects	2,615	2,135	480	22.48%
TOTAL	<u>\$ 1,123,448</u>	<u>\$ 1,047,123</u>	<u>\$ 76,325</u>	<u>7.29%</u>
2200 SUPPORT SERVICES - INSTRUCTIONAL				
100 Salaries	\$ 645,701	\$ 698,869	\$ (53,168)	(7.61%)
200 Fringe Benefits	254,733	259,256	(4,523)	(1.74%)
300 Purchased Professional Services	56,561	83,000	(26,439)	(31.85%)
400 Purchased Property Services	5,350	5,000	350	7.00%
500 Other Contracted Services	23,022	23,022	0	0.00%
600 Supplies	92,999	84,100	8,899	10.58%
700 Property	16,178	19,300	(3,122)	(16.18%)
800 Other Objects	3,235	2,955	280	9.48%
TOTAL	<u>\$ 1,097,779</u>	<u>\$ 1,175,502</u>	<u>\$ (77,723)</u>	<u>(6.61%)</u>
2300 SUPPORT SERVICES - ADMINISTRATION				
100 Salaries	\$ 1,677,414	\$ 1,425,985	\$ 251,429	17.63%
200 Fringe Benefits	634,978	533,380	101,598	19.05%
300 Purchased Professional Services	139,500	136,500	3,000	2.20%
400 Purchased Property Services	29,930	27,309	2,621	9.60%
500 Other Contracted Services	126,185	138,900	(12,715)	(9.15%)
600 Supplies	19,755	35,605	(15,850)	(44.52%)
700 Property	1,700	3,200	(1,500)	(46.88%)
800 Other Objects	22,900	23,790	(890)	(3.74%)
TOTAL	<u>\$ 2,652,362</u>	<u>\$ 2,324,669</u>	<u>\$ 327,693</u>	<u>14.10%</u>
2400 SUPPORT SERVICES - PUPIL HEALTH				
100 Salaries	\$ 389,478	\$ 352,301	\$ 37,177	10.55%
200 Fringe Benefits	197,387	172,009	25,378	14.75%
300 Purchased Professional Services	4,000	4,000	0	0.00%
400 Purchased Property Services	510	450	60	13.33%
500 Other Contracted Services	2,445	2,900	(455)	(15.69%)
600 Supplies	5,900	5,710	190	3.33%
700 Property	3,830	3,750	80	2.13%
800 Other Objects	505	355	150	42.25%
TOTAL	<u>\$ 604,055</u>	<u>\$ 541,475</u>	<u>\$ 62,580</u>	<u>11.56%</u>

OXFORD AREA SCHOOL DISTRICT

GENERAL FUND BUDGET 2009-2010

COMPARISON OF EXPENDITURES
2009-10 TO 2008-09 BUDGET

FUNCTION OBJECT	2009-2010 BUDGET	2008-2009 BUDGET	\$ Increase Over 2008-2009	% Increase Over 2008-2009
2500 SUPPORT SERVICES - BUSINESS				
100 Salaries	\$ 366,887	\$ 352,798	\$ 14,089	3.99%
200 Fringe Benefits	132,641	126,196	6,445	5.11%
400 Purchased Property Services	7,200	7,200	0	0.00%
500 Other Contracted Services	21,200	22,700	(1,500)	(6.61%)
600 Supplies	9,400	9,400	0	0.00%
700 Property	4,100	8,100	(4,000)	(49.38%)
800 Other Objects	1,600	1,600	0	0.00%
TOTAL	\$ 543,028	\$ 527,994	\$ 15,034	2.85%
2600 OPERATION AND MAINTENANCE OF PLANT				
100 Salaries	\$ 771,090	\$ 795,939	\$ (24,849)	(3.12%)
200 Fringe Benefits	455,124	495,506	(40,382)	(8.15%)
300 Purchased Professional Services	432,364	480,371	(48,007)	(9.99%)
400 Purchased Property Services	836,884	795,536	41,348	5.20%
500 Other Contracted Services	175,000	171,000	4,000	2.34%
600 Supplies	1,913,390	1,631,500	281,890	17.28%
700 Property	30,000	30,000	0	0.00%
800 Other Objects	500	500	0	0.00%
TOTAL	\$ 4,614,352	\$ 4,400,352	\$ 214,000	4.86%
2700 STUDENT TRANSPORTATION SERVICES				
100 Salaries	\$ 0	\$ 0	\$ 0	0.00%
200 Fringe Benefits	0	0	0	0.00%
400 Purchased Property Services	6,000	6,000	0	0.00%
500 Other Contracted Services	2,742,071	2,615,377	126,694	4.84%
600 Supplies	421,700	406,700	15,000	3.69%
700 Property	10,000	10,000	0	0.00%
800 Other Objects	300	300	0	0.00%
TOTAL	\$ 3,180,071	\$ 3,038,377	\$ 141,694	4.66%
2800 CENTRAL SERVICES				
100 Salaries	\$ 415,862	\$ 406,016	\$ 9,846	2.43%
200 Fringe Benefits	165,410	157,786	7,624	4.83%
300 Purchased Professional Services	48,600	40,500	8,100	20.00%
400 Purchased Property Services	17,200	21,200	(4,000)	(18.87%)
500 Other Contracted Services	72,200	87,100	(14,900)	(17.11%)
600 Supplies	173,726	189,100	(15,374)	(8.13%)
700 Property	125,000	255,000	(130,000)	(50.98%)
800 Other Objects	1,350	1,700	(350)	(20.59%)
TOTAL	1,019,348	1,158,402	(139,054)	(12.00%)
2900 OTHER SUPPORT SERVICES				
500 Other Contracted Services	\$ 22,000	\$ 21,700	\$ 300	1.38%

OXFORD AREA SCHOOL DISTRICT

GENERAL FUND BUDGET 2009-2010

COMPARISON OF EXPENDITURES
2009-10 TO 2008-09 BUDGET

FUNCTION OBJECT	2009-2010 BUDGET	2008-2009 BUDGET	\$ Increase Over 2008-2009	% Increase Over 2008-2009
3200 OPERATION OF NONINSTRUCTIONAL SERVICES-STUDENT ACTIVITIES				
100 Salaries	\$ 412,800	\$ 393,204	\$ 19,596	4.98%
200 Fringe Benefits	86,457	82,433	4,024	4.88%
300 Purchased Professional Services	58,000	66,000	(8,000)	(12.12%)
400 Purchased Property Services	21,000	22,500	(1,500)	(6.67%)
500 Other Contracted Services	154,300	153,640	660	0.43%
600 Supplies	32,030	33,000	(970)	(2.94%)
700 Property	41,500	41,130	370	0.90%
800 Other Objects	48,050	54,550	(6,500)	(11.92%)
TOTAL	<u>\$ 854,137</u>	<u>\$ 846,457</u>	<u>\$ 7,680</u>	<u>0.91%</u>
3300 OPERATION OF NONINSTRUCTIONAL SERVICES-COMMUNITY SERVICES				
500 Other Contracted Services	\$ 20,000	\$ 20,000	\$ 0	0.00%
800 Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 0</u>	<u>0.00%</u>
5100 OTHER EXPENDITURES AND FINANCING USES				
800 Other Objects	\$ 3,898,292	\$ 3,778,311	\$ 119,981	3.18%
900 Other Financing	<u>3,050,000</u>	<u>3,195,660</u>	<u>(145,660)</u>	<u>(4.56%)</u>
TOTAL	<u>\$ 6,948,292</u>	<u>\$ 6,973,971</u>	<u>\$ (25,679)</u>	<u>(0.37%)</u>
5200 INTERFUND TRANSFERS				
900 Other Financing	<u>\$ 166,805</u>	<u>\$ 166,805</u>	<u>\$ 0</u>	<u>0.00%</u>
5900 OTHER FINANCING USES				
BUDGETARY RESERVE				
800 Budget Reserve	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 0</u>	<u>0.00%</u>
TOTAL ALL FUNCTIONS	<u>\$ 54,087,340</u>	<u>\$ 52,928,816</u>	<u>\$ 1,158,524</u>	<u>2.19%</u>

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GENERAL FUND

REVENUE BUDGET

OXFORD AREA SCHOOL DISTRICT

REVENUE EXPLANATION

BUDGET 2009-2010

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

This year's tax is based on an assessed valuation of \$1,117,191,393 and is estimated to be 96% collectable, resulting in a net budgetary value per mill of \$1,072,504. The total millage required for the 2009-2010 budget is 29.5479 mills.

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

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

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

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

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

6510 EARNINGS ON INVESTMENTS - Earnings on investments is revenue received from the investing of school district money as it becomes available. This year's estimate assumes an average interest rate of 2.0% on investments plus additional earnings on uninvested cash balances in money market and savings accounts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 know as Special Session Act 1 of 2006.

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.

7500 EXTRA GRANTS – Revenue received from the Commonwealth as extra grants not specified elsewhere in the revenue from the State Sources Section. (Subaccounts may be established if more that one extra grant is received.)

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

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

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

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

9000 FUND BALANCE APPROPRIATIONS - Fund Balance Appropriation represents the equity of prior year’s operations that is being committed to the 2004-2005 operation.

GENERAL FUND

EXPENDITURE BUDGET

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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 104.5 elementary (K through 6) and 93.0 secondary (7 through 12) teaching positions, 22 instructional aides, 13 cafeteria aides and 2 security monitors. This account also includes the money for additional credits, tutoring programs, curriculum work, teacher mentoring and substitute teachers. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Elementary Teachers	\$ 5,398,280	\$ 5,529,879
Secondary Teachers	5,248,692	5,355,446
After School Tutoring	68,437	108,387
Aides/Monitors	328,247	310,051
 (1) Total	 \$ 11,043,656	 \$ 11,303,763

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 788,257	\$ 809,445
Social Security	845,746	864,828
Employee Health Insurance	2,598,861	2,426,605
Unemployment & Workers' Compensation	107,100	103,464
Tuition Reimbursement	127,520	127,520
 (2) Total	 \$ 4,467,484	 \$ 4,331,862

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Assemblies	\$ 3,500	\$ 3,450
Contracted Services-Nottingham	2,800	0
Contracted Services- Title I Program	155,343	25,000
Substitute Teacher Service	325,000	361,887
(3) Total	\$ 486,643	\$ 390,337

(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	\$ 700	\$ 800
Equipment Repairs	6,680	6,225
Copier Rental Fees	86,665	86,367
(4) Total	\$ 94,045	\$ 93,392

(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	\$ 3,800	\$ 6,000
Teacher Travel-Secondary	3,800	4,500
Student Transportation	3,500	4,000
Printing & Binding	1,150	1,550
Telephone & Postage	8,300	8,300
Tuition to Public Schools	341,000	512,093
Tuition to Charter Schools	3,460,598	2,947,403
(5) Total	\$ 3,822,148	\$ 3,483,846

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Supplies		
Jordan Bank School	\$ 13,245	\$ 26,600
Elk Ridge School	20,279	0
Nottingham School	55,906	65,817
Hopewell School	24,250	23,119
Penn's Grove	37,130	31,440
Oxford Area High School	89,009	90,379
 Textbooks		
Jordan Bank School	9,950	19,870
Elk Ridge School	15,770	0
Nottingham School	5,000	7,000
Hopewell School	9,250	6,250
Penn's Grove	1,600	3,365
Oxford Area High School	40,850	43,250
District	201,202	288,646
(6) Total	\$ 523,441	\$ 605,736

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

New Equipment		
Jordan Bank School	\$ 1,000	\$ 2,000
Elk Ridge School	1,600	0
Hopewell School	1,536	1,150
Oxford Area High School	31,700	37,500
District	15,000	15,000
 Replacement Equipment		
Jordan Bank School	1,000	2,900
Elk Ridge School	2,320	0
Nottingham School	5,000	5,200
Penn's Grove	3,600	1,700
Oxford Area High School	11,500	10,700
(7) Total	\$ 74,256	\$ 76,150

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Elementary	\$ 1,510	\$ 1,360
Secondary	4,125	3,590
Graduation	10,000	10,000
(8) Total	\$ 15,635	\$ 14,950

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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 2 itinerant Gifted Teachers, 3 Speech and Hearing Therapists, 34 Learning Support Teachers, 28 Instructional Aides, and 1 Special Education Teacher-On-Assignment. Salaries are based on the existing Collective Bargaining Agreements. Also included are the salaries for a .5 Assistant Superintendent and secretary.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Elementary Teachers	\$ 866,584	\$ 865,630
Secondary Teachers	1,029,948	922,449
Teacher-On-Assignment	78,331	77,365
Instructional Aides	328,196	293,074
Assistant Superintendent/Secretary	78,397	115,209
(1) Total	\$ 2,381,456	\$ 2,273,727

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) and Social Security Fund (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

Retirement Contributions	\$ 169,798	\$ 162,117
Social Security	182,182	173,939
Employee Health Insurance	538,496	499,977
Unemployment & Workers' Compensation	22,176	21,672
(2) Total	\$ 912,652	\$ 857,705

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

Intermediate Unit	\$ 2,697,818	\$ 3,121,145
Legal Services	28,000	28,000
Other Services	367,909	301,135
(3) Total	\$ 3,093,727	\$ 3,450,280

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Copier Rental Fees	\$ 4,200	\$ 4,200
Equipment Repairs	500	500
(4) Total	\$ 4,700	\$ 4,700

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

Teacher Travel-Elementary	\$ 300	\$ 550
Teacher Travel-Secondary	850	1,450
Travel-District	3,500	6,860
Printing & Binding	0	200
Telephone & Postage	7,335	7,385
Tuition to Charter Schools	2,177,230	1,852,076
Tuition to Other Public Schools	45,000	51,904
Tuition to Non-Public Schools	539,199	330,899
Tuition to Approved Private Schools	218,758	188,577
(5) Total	\$ 2,992,172	\$ 2,439,901

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

Jordan Bank School	\$ 800	\$ 900
Elk Ridge	1,040	0
Nottingham School	1,700	2,100
Hopewell School	6,500	5,200
Penn's Grove School	3,370	5,370
Oxford Area High School	5,500	5,250
District-wide	14,750	27,965
(6) Total	\$ 33,660	\$ 46,785

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Nottingham School	\$ 100	\$ 300
Oxford Area High School	1,000	1,000
District-wide	1,000	4,500
(7) Total	\$ 2,100	\$ 5,800

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

Elementary Schools	\$ 300	\$ 350
Secondary Schools	950	1,300
District-wide	1,060	1,060
(8) Total	\$ 2,310	\$ 2,710

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Technical College High School Tuition	\$ 1,042,966	\$ 1,096,406
(5) Total	\$ 1,042,966	\$1,096,406

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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 Summer School and Homebound Instruction Programs.

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

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Homebound Instruction	\$ 5,000	\$ 5,000
After-School Tutoring	27,840	0
Summer School	83,453	83,453
(1) Total	\$ 116,293	\$ 88,453

- (2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 8,292	\$ 6,307
Social Security	8,897	6,767
(2) Total	\$ 17,189	\$ 13,074

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

Summer School	\$ 3,287	\$ 3,287
(5) Total	\$ 3,287	\$ 8,287

BUDGET EXPLANATION 2009-2010

INSTRUCTIONAL - 1000 SERIES

1400 OTHER INSTRUCTIONAL PROGRAMS: - continued

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

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
After-School Tutoring	\$ 8,718	\$ 0
Summer School	3,125	3,125
(6) Total	\$11,843	\$ 3,125

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Elementary Guidance Counselors	\$ 229,663	\$ 216,708
Secondary Guidance Counselors	306,932	242,228
Secretarial Salaries	52,582	50,559
Attendance Officer	32,963	30,858
School Psychologists	144,921	172,274
(1) Total	\$ 767,061	\$ 712,627

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 54,692	\$ 50,810
Social Security	58,680	54,516
Employee Health Insurance	195,601	173,750
Unemployment & Workers' Compensation	8,064	7,560
(2) Total	\$ 317,037	\$ 286,636

(3) Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge. The money budgeted in this area is to provide outside guidance counseling services.

High School	\$ 0	\$ 3,000
(3) Total	\$ 0	\$ 3,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Guidance Counselors' Travel	\$ 1,150	\$ 1,700
Attendance Officers' Travel	1,000	1,000
Psychologists' Travel	875	1,750
Student Travel	750	750
Telephone & Postage	13,880	13,675
Printing & Binding	9,800	12,800
(5) Total	\$ 27,455	\$ 31,675

(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	\$ 4,430	\$ 4,450
Attendance Office	750	750
Psychologists' Office	4,100	5,600
(6) Total	\$ 9,280	\$ 10,800

(7) Property: Money budgeted for equipment which is used in the student services program.

Guidance Counselors' Office	\$ 0	\$ 250
(7) Total	\$ 0	\$ 250

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

Guidance Counselors' Office	\$ 1,940	\$ 1,460
Attendance Office	200	200
Psychologists' Office	475	475
(8) Total	\$ 2,615	\$ 2,135

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

SUPPORT SERVICES - 2000 SERIES

2200 INSTRUCTIONAL SERVICES:

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

(1) Salaries: Money budgeted for 5.5 librarians and 5 library clerks; and a Director of Curriculum, a Math Teacher-On-Assignment and a secretary.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Librarians - Elementary	\$ 174,311	\$ 143,035
Librarians - Secondary	121,732	117,793
Library Clerks	83,815	72,621
Director of Curriculum	87,436	127,630
Teacher-On-Assignment	79,204	91,242
Curriculum Secretary	29,203	60,348
Staff Development	70,000	86,200
 (1) Total	 \$ 645,701	 \$ 698,869

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 46,040	\$ 49,830
Social Security	49,397	53,468
Employee Health Insurance	152,996	149,406
Unemployment & Workers' Compensation	6,300	6,552
 (2) Total	 \$ 254,733	 \$ 256,856

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

Staff Development In-Service	\$ 53,000	\$73,000
Curriculum In-Service	3,561	10,000
 (3) Total	 \$ 56,561	 \$ 83,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Equipment Repair	\$ 1,150	\$ 800
Equipment Rental	4,200	4,200
(4) Total	\$ 5,350	\$ 5,000

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

Librarians' Travel	\$ 1,425	\$ 1,425
Curriculum Travel	5,000	5,000
Staff Development Travel	13,547	13,547
Telephone & Postage	2,550	2,550
Printing & Binding	500	500
(5) Total	\$ 23,022	\$ 23,022

(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	\$ 17,530	\$ 17,900
Library Supplies	6,220	6,400
Library Books	56,150	39,800
Curriculum Supplies	8,000	8,000
Standardized Testing Materials	3,099	10,000
Staff Development Supplies	2,000	2,000
(6) Total	\$ 92,999	\$ 84,100

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Audio-Visual Equipment	\$ 14,728	\$ 11,800
Library Equipment	1,450	5,000
Curriculum Equipment	0	2,500
(7) Total	\$ 16,178	\$ 19,300

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

Library	\$1,735	\$ 1,455
Curriculum	1,500	1,500
(8) Total	\$ 3,235	\$ 2,955

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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 and a .5 Assistant Superintendent, a Communications Specialist, a Tax Clerk, 3 Elementary Principals and 2 Assistant Principals, 2 Secondary Principals and 3 Assistant Principals, 14.5 Secretaries and Secretarial Substitutes. Also included in this account is money budgeted for the board-appointed secretary and for tax collection.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Central Office Administration		
District Superintendent	\$ 151,840	\$ 142,940
Assistant Superintendent	62,620	0
Communications Specialist	50,731	48,779
Tax Clerk	37,635	36,313
Elementary Principals	439,035	367,580
Secondary Principals	493,668	473,589
Secretaries	435,210	350,109
Board Secretary	6,075	6,075
Board Treasurer	600	600
(1) Total	\$ 1,677,414	\$ 1,425,985

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 119,599	\$ 101,672
Social Security	128,321	109,088
Employee Health Insurance	344,562	285,503
Unemployment & Workers' Compensation	14,112	11,692
Tuition Reimbursement	23,310	19,425
Other	5,074	6,000
(2) Total	\$ 634,978	\$ 533,380

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Legal Services	\$ 57,000	\$ 57,000
Auditing Services	12,000	12,000
Bond Fees	6,750	6,750
GASB 45	4,000	0
Superintendent's Office	1,500	1,500
Earned Income Tax Collection	56,000	53,000
Other Services	2,250	6,250
(3) Total	\$ 139,500	\$ 136,500

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

Superintendent's Office	\$ 4,400	\$ 4,400
Board Services	4,000	4,000
Elementary Schools	14,315	11,406
Secondary Schools	7,215	7,503
(4) Total	\$ 29,930	\$ 27,309

(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	\$ 9,000	\$ 9,000
In-Service	3,000	3,000
Postage	1,000	1,000
Insurance	36,500	35,500

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

SUPPORT SERVICES - 2000 SERIES

2300 ADMINISTRATION - continued

(5) Other Purchased Services: continued

<u>ITEM</u>	<u>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Tax Collector		
Telephone & Postage	\$ 10,000	\$ 10,300
Advertising	150	150
Travel	150	150
 Superintendent's Office		
Telephone & Postage	6,100	7,100
Printing & Binding	1,200	1,200
Travel	3,000	7,000
 Community Relations		
Telephone & Postage	2,000	9,000
Advertising	2,000	2,000
Travel	2,000	2,000
 Principal's Offices		
Telephone & Postage	35,950	35,450
Printing & Binding	11,260	10,900
Travel	2,875	5,150
 (5) Total		
	\$ 126,185	\$ 138,900

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

School Board	\$ 2,500	\$ 2,500
Tax Collection	3,105	3,105
Superintendent's Office	4,300	6,300
Elementary Principal's Office	3,850	2,450
Secondary Principal's Office	4,000	4,250
Community Relations	2,000	0
District News Letter	0	15,000
 (6) Total		
	\$ 19,755	\$ 35,605

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

SUPPORT SERVICES - 2000 SERIES

2300 ADMINISTRATION - continued

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

<u>ITEM</u>	<u>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
New Equipment		
Superintendent's Office	\$ 1,000	\$ 2,000
Replacement Equipment		
Superintendent's Office	500	1,000
Elementary Principal's Office	200	200
(7) Total	\$ 1,700	\$ 3,200

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

School Board	\$ 12,000	\$ 12,000
Superintendent's Office	3,000	4,500
Communications Specialist	1,000	1,000
Elementary Principal's Office	3,100	2,490
Secondary Principal's Office	3,800	3,800
(8) Total	\$ 22,900	\$ 23,790

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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, 3 assistant school nurses and 4 health assistants who provide services to both public and nonpublic students. Salaries are based on the existing Collective Bargaining Agreements.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
School Nurses-Public	\$ 198,599	\$ 195,924
-Non Public	8,120	8,925
Assistant School Nurses	95,648	62,400
Health Assistants	87,111	85,052
(1) Total	\$ 389,478	\$ 352,301

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 27,770	\$ 25,117
Social Security	29,795	26,951
Employee Health Insurance	134,278	114,901
Unemployment & Workers' Compensation	5,544	5,040
(2) Total	\$ 197,387	\$ 172,009

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

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

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Health Room Equipment	\$ 510	\$ 450
(4) Total	\$ 510	\$ 450

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

Telephone & Postage	\$ 1,520	\$ 1,800
Printing & Binding	0	100
Travel	925	1,000
(5) Total	\$ 2,445	\$ 2,900

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

General Supplies

Elementary Schools	\$ 2,430	\$ 2,105
Secondary Schools	2,500	2,750
District-wide	500	500

Books & Periodicals

Elementary Schools	200	175
Secondary Schools	270	180

(6) Total	\$ 5,900	\$ 5,710
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**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Elementary Schools	\$ 80	\$ 0
Secondary Schools	250	250
District-wide	3,500	3,500
(7) Total	\$ 3,830	\$ 3,750

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

Elementary Schools	\$ 255	\$ 240
Secondary Schools	250	115
(8) Total	\$ 505	\$ 355

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

SUPPORT SERVICES - 2000 SERIES

2500 BUSINESS SERVICES:

Those activities concerned with the administering of the district's receipts, expenditures, and physical inventories, and the purchasing of goods and services and the storage of received goods.

(1) Salaries: Money budgeted for the Business Administrator, Assistant Business Administrator, Receptionist, Payroll Clerk, Accounts Payable Clerk and the Secretary to the Business Administrator.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Business Administrator/Assistant	\$ 216,998	\$ 208,659
Secretarial/Accounting	149,889	144,139
(1) Total	\$ 366,887	\$ 352,798

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 26,159	\$ 25,155
Social Security	28,067	26,989
Employee Health Insurance	73,836	68,873
Unemployment & Workers' Compensation	3,024	3,024
Tuition Reimbursement	1,555	1,555
Other	0	600
(2) Total	\$ 132,641	\$ 126,196

(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.

Maintenance/Rental Contracts

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

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Telephone and Postage	\$ 10,500	\$ 10,500
Printing and Binding	3,200	3,200
Business Office Travel	4,500	6,000
Software Maintenance	3,000	3,000
(5) Total	\$ 21,200	\$ 22,700

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

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

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

New Equipment

Computer Equipment	\$ 2,200	\$ 4,200
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Replacement Equipment

Computer Equipment	1,900	3,900
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(7) Total	\$ 4,100	\$ 8,100
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(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Business Office	\$ 1,600	\$ 1,600
(8) Total	\$ 1,600	\$ 1,600

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

SUPPORT SERVICES - 2000 SERIES

2600 PLANT OPERATIONS AND MAINTENANCE:

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

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

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Supervisor of Buildings and Grounds/Night Supervisor	\$ 112,847	\$ 113,259
Maintenance	105,920	161,328
Custodial Staff	496,778	462,724
Secretary	25,545	28,628
Part-Time Help	15,000	15,000
Security Guards	15,000	15,000
(1) Total	\$ 771,090	\$ 795,939

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 54,978	\$ 60,340
Social Security	58,987	60,889
Employee Health Insurance	327,551	358,653
Unemployment & Workers' Compensation	13,608	15,624
(2) Total	\$ 455,124	\$ 495,506

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

Air Conditioners/Cooling Towers	\$ 78,000	\$ 91,324
Water Testing/Boilers	16,130	15,710
Heating	140,000	168,565
Clocks/Sound & Security Systems/Phones	6,059	4,474
Elevators, Lifts and Generators	12,008	11,908
Fire Extinguishers/Hoods/Ducts	33,900	34,665
Security Service	64,000	62,022
Athletic Fields	78,000	87,440
Software – Annual Fees	4,267	4,263
(3) Total	\$ 432,364	\$ 480,371

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Trash/Recycling Service	\$ 30,000	\$ 25,000
Snow Removal	25,000	25,000
Lawn Care	100,000	123,618
Cleaning Services	332,000	274,548
Water/Sewer Service	135,614	102,100
Uniform Rental/Dry Cleaning/Mats	24,000	28,000
Pest Extermination	6,270	6,270
Building Repairs	107,000	134,000
Equipment Repairs	50,000	50,000
Vehicle Repairs	20,000	20,000
Equipment Rental	5,000	5,000
Other Services	2,000	2,000
(4) Total	\$ 836,884	\$ 795,536

(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	\$ 164,000	\$ 160,000
Telephone and Postage	10,000	10,000
Staff Travel and In-Service	1,000	1,000
(5) Total	\$ 175,000	\$ 171,000

(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	\$ 170,000	\$ 185,500
Natural Gas	540,390	478,500
Electricity	1,197,500	965,500
Heating Oil	5,000	5,000
(6) Total	\$ 1,913,390	\$ 1,631,500

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
New Equipment	\$ 10,000	\$ 10,000
Replacement Equipment	20,000	20,000
(7) Total	\$ 30,000	\$ 30,000

(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 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Copier Equipment	\$ 1,000	\$ 1,000
Other Equipment	5,000	5,000
(4) Total	\$ 6,000	\$ 6,000

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

Parent Contracts	\$ 6,000	\$ 6,000
Contracted Transportation - Public Schools	2,176,045	2,066,424
Contracted Transportation - Non-Public Schools	541,526	521,453
Special Education Transportation	10,000	13,000
Supervisor's Telephone & Postage	2,000	2,000
Supervisor's Travel	1,500	1,500
Software Maintenance	5,000	5,000
(5) Total	\$ 2,742,071	\$ 2,615,377

(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	404,500	394,500
Fuel - Non-Public	15,500	10,500
(6) Total	\$ 421,700	\$ 406,700

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>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 2009-2010**

SUPPORT SERVICES - 2000 SERIES

2800 CENTRAL SUPPORT SERVICES:

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

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

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Director of Human Resources	\$ 79,373	\$ 74,880
Director of Technology & Assistants	192,854	187,683
Network Administrator	38,706	37,236
Clerical	51,877	49,649
Computer Technicians	53,052	56,568
(1) Total	\$ 415,862	\$ 406,016

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) 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	\$ 29,651	\$ 28,949
Social Security	31,814	31,060
Employee Health Insurance	98,413	92,245
Unemployment & Workers' Compensation	4,032	4,032
Tuition	1,500	1,500
2) Total	\$ 165,410	\$ 157,786

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

Technology Services	\$ 45,000	\$ 36,000
Personnel Services	2,600	2,500
Non-Instructional Staff Development	1,000	2,000
(3) Total	\$ 48,600	\$ 40,500

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

Repairs & Maintenance	\$ 13,000	\$ 17,000
Copier Rental	4,200	4,200
(4) Total	\$ 17,200	\$ 21,200

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
Telephone and Postage – Technology Services	\$ 5,000	\$ 3,000
Telephone and Postage – Personnel Services	2,100	2,000
Internet Connection/Filtering Software	59,000	69,000
Advertising – Personnel Services	2,500	9,000
Printing & Binding – Personnel Services	100	100
Travel – Technology Services	2,000	2,500
Travel – Personnel Services	1,500	1,000
(5) Total	\$ 72,200	\$ 87,100

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

Technology Supplies	\$ 165,126	\$ 179,000
Personnel Supplies	8,600	10,100
(6) Total	\$ 173,726	\$ 189,100

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

New Equipment

Technology	\$ 45,000	\$ 55,000
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Replacement Equipment

Technology	80,000	200,000
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(7) Total	\$ 125,000	\$ 255,000
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(8) Other Objects: Money budgeted for dues, fees and memberships in professional organizations or associations.

Technology	\$ 350	\$ 500
Personnel	1,000	1,200
(8) Total	\$ 1,350	\$ 1,700

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Chester County Intermediate Unit General Administration Budget Contribution	\$ 22,000	\$ 21,700
(5) Total	\$ 22,000	\$ 21,700

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

NON-INSTRUCTIONAL SERVICES - 3000 SERIES

3200 STUDENT ACTIVITIES:

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

(1) Salaries: Money budgeted for Department Chairs and Team Leaders, an Athletic Director, a Trainer, 55 Coaches of athletic teams, Band Directors, and Sponsors of classes and clubs.

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Elementary Student Activities	\$ 40,340	\$ 38,790
Secondary Student Activities	79,135	75,477
Athletic Director	49,619	45,424
Athletic Trainer	40,045	38,505
Athletic Coaches	193,061	184,408
Department Chairs and Team Leaders	10,600	10,600
(1) Total	\$ 412,800	\$ 393,204

(2) Fringe Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 7.13%) and Social Security Fund (at 7.65%) on the above salaries.

Retirement Contributions	\$ 29,432	\$ 28,035
Social Security	31,576	30,079
Employee Health Insurance	24,441	23,311
Unemployment & Worker' Compensation	1,008	1,008
(2) Total	\$ 86,457	\$ 82,433

(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 the athletic trainer.

Assemblies	\$ 3,000	\$ 3,000
Officials	36,500	46,500
Security Guards	8,000	8,000
Other Workers	7,500	7,500
Pool Rental	3,000	2,000
(3) Total	\$ 58,000	\$ 66,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Laundry	\$ 0	\$ 1,000
Diamond-Tex/Field Marking Paint	10,000	10,000
Repair Football Equipment	11,000	11,500
(4) Total	\$ 21,000	\$ 22,500

(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	\$ 39,500	\$ 37,000
Student Activities Trips - Secondary	14,000	12,000
Band and Athletic Trips	73,000	72,500
Sports Insurance	14,500	14,500
Athletic Telephone Service	2,000	2,500
High School Printing	8,000	7,800
Athletic Travel – Penn’s Grove	300	1,840
Athletic Travel - High School	3,000	5,000
(5) Total	\$ 154,300	\$ 153,640

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

Student Activity Supplies – Elementary	\$ 23,030	\$ 24,000
Student Activity Supplies – Secondary	1,000	1,000
Athletic Supplies – Penn’s Grove	2,000	2,000
Athletic Supplies - High School	6,000	6,000
(6) Total	\$ 32,030	\$ 33,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
New Equipment		
Activities - High School	\$ 1,000	\$ 630
Athletics - High School	20,000	20,000
Replacement Equipment		
Athletics - Penn's Grove	9,500	9,500
Athletics - High School	11,000	11,000
(7) Total	\$ 41,500	\$ 41,130

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

Activities - Elementary	\$ 23,500	\$ 28,000
Activities - Secondary	10,300	14,300
Athletics	14,250	12,250
(8) Total	\$ 48,050	\$ 54,550

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

NON-INSTRUCTIONAL SERVICES - 3000 SERIES

3300 COMMUNITY SERVICES:

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

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

<u>ITEM</u>	<u>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
School Crossing Guards	\$ 20,000	\$ 20,000
(5) Total	\$ 20,000	\$ 20,000

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010 AMOUNT</u>	<u>2008-2009 AMOUNT</u>
General Obligation Bonds	\$ 3,883,292	\$ 3,763,311
Refund of Prior Receipts	15,000	15,000
(8) Total	\$ 3,898,292	\$ 3,778,311

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

General Obligation Bonds	\$ 3,050,000	\$ 3,195,660
(9) Total	\$ 3,050,000	\$ 3,195,660

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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 1942 (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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Capital Reserve Fund Transfer	\$ 166,805	\$ 166,805
(9) Total	\$ 166,805	\$166,805

**OXFORD AREA SCHOOL DISTRICT
BUDGET EXPLANATION 2009-2010**

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>2009-2010</u> <u>AMOUNT</u>	<u>2008-2009</u> <u>AMOUNT</u>
Total Reserve	\$ 100,000	\$ 100,000

CAPITAL RESERVE FUND

BUDGET SUMMARY

CAFETERIA FUND

BUDGET SUMMARY

**MISCELLANEOUS
STATISTICAL DATA**

(Unaudited)

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION

BUDGET 2009-2010

FUNCTION OBJECT	2009-2010 <u>BUDGET</u>	2008-2009 <u>BUDGET</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>	2005-2006 <u>ACTUAL</u>
6000 LOCAL SOURCES					
Real Estate Taxes	\$31,690,234	\$28,954,093	\$26,482,381	\$24,167,220	\$23,349,524
Interim Taxes	200,000	400,000	344,371	268,586	444,614
Utility Taxes	37,000	41,000	39,895	41,800	38,478
Earned Income Taxes	1,949,074	1,826,791	1,854,095	1,700,471	1,584,788
Transfer Tax	365,000	682,000	448,985	617,830	650,859
Delinquent Taxes	960,000	1,000,000	1,008,440	857,535	929,863
Investment Earnings	220,000	650,000	654,221	648,902	546,535
Gate Receipts	26,000	26,000	41,370	24,543	25,927
Participation Fees	50,000	0	0	0	0
Student Activity Income	113,030	118,500	86,683	85,359	98,696
IDEA Pass-Through Funds	400,000	325,000	492,094	394,471	443,231
Rental Income	106,000	60,000	70,088	57,618	49,962
Tuition Income	0	0	3,760	8,635	9,770
Contributions	17,000	20,000	22,579	18,479	19,538
Miscellaneous Income	50,000	50,000	11,007	144,587	42,518
Refund of Prior Years' Exp.	50,000	50,000	52,423	800,189	39,934
TOTAL LOCAL REVENUE	<u>\$36,233,338</u>	<u>\$34,203,384</u>	<u>\$31,612,392</u>	<u>\$29,836,225</u>	<u>\$28,274,237</u>
7000 STATE SOURCES					
Basic Education Funding	\$9,699,177	\$9,317,098	\$8,245,261	\$8,083,590	\$7,227,184
Charter Schools	1,422,781	1,381,341	1,216,043	999,124	568,069
Tuition - 1305	50,000	50,000	38,538	35,196	47,372
Homebound Instruction	0	0	519	807	295
Migrant Education	0	0	4,076	1,952	2,337
Special Education	1,560,466	1,529,869	1,579,526	1,455,661	1,397,685
Educational Assistance Program	123,469	123,469	125,095	125,260	126,237
Transportation	1,489,809	1,432,509	1,432,509	1,587,449	1,342,912
Rental & Sinking Fund	1,047,406	968,978	882,581	1,056,367	615,749
Medical Reimbursement	75,000	75,000	75,149	74,953	73,401
Property Tax Reduction Allocation	1,585,321	1,584,720	0	0	0
PA Accountability Grants	505,000	495,569	511,731	495,434	396,558
Extra Grants	0	0	139,549	158,651	90,564
Social Security	732,681	724,940	689,109	665,842	628,432
Retirement	475,744	470,974	643,393	525,128	396,370
TOTAL STATE REVENUE	<u>\$18,766,854</u>	<u>\$18,154,467</u>	<u>\$15,583,079</u>	<u>\$15,265,414</u>	<u>\$12,913,165</u>
8000 FEDERAL SOURCES					
Title I	\$452,469	\$570,965	\$545,796	\$558,610	\$533,611
Title II	0	0	143,851	169,692	153,913
Drug Free Schools	0	0	12,505	12,059	17,406
Medical Assistance (ACCESS)	0	0	22,751	0	0
Other Federal Programs	0	0	81,701	96,923	55,518
TOTAL FEDERAL REVENUE	<u>\$452,469</u>	<u>\$570,965</u>	<u>\$806,604</u>	<u>\$837,284</u>	<u>\$760,448</u>
9000 OTHER FINANCING SOURCES					
Sale of Fixed Assets	\$0	\$0	\$48,699	\$0	\$35,062
0000 OTHER APPROPRIATIONS					
Fund Balance Appropriation	\$220,000	\$0	\$652,086	\$789,642	\$489,442
Anticipated Debt Appropriation	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS	<u>\$220,000</u>	<u>\$0</u>	<u>\$652,086</u>	<u>\$789,642</u>	<u>\$489,442</u>
TOTAL ALL REVENUES	<u>\$55,672,661</u>	<u>\$52,928,816</u>	<u>\$48,702,860</u>	<u>\$46,728,565</u>	<u>\$42,472,354</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2009-2010

FUNCTION OBJECT	2009-2010 <u>BUDGET</u>	2008-2009 <u>BUDGET</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>	2005-2006 <u>ACTUAL</u>
1100 REGULAR PROGRAMS					
Salaries	\$11,043,656	\$11,303,763	\$10,830,889	\$10,069,540	\$9,753,514
Fringe Benefits	4,467,484	4,331,862	3,794,252	3,083,039	3,071,837
Purchased Prof Services	486,643	390,337	29,781	2,475	2,700
Purchased Prop Services	94,045	93,392	103,498	102,842	94,932
Other Contract Services	3,822,148	3,483,846	3,143,871	2,975,466	2,524,347
Supplies	523,441	605,736	490,738	444,491	536,998
Property	74,256	76,150	42,923	95,842	63,447
Other Objects	15,635	14,950	10,880	12,731	12,126
TOTAL REGULAR PROGRAMS	<u>\$20,527,308</u>	<u>\$20,300,036</u>	<u>\$18,446,832</u>	<u>\$16,786,426</u>	<u>\$16,059,901</u>
1200 SPECIAL PROGRAMS					
Salaries	\$2,381,456	\$2,273,727	\$2,117,779	\$2,030,271	\$1,837,665
Fringe Benefits	912,652	857,705	767,641	693,688	607,638
Purchased Prof Services	3,093,727	3,450,280	2,281,896	2,424,194	1,668,601
Purchased Prop Services	4,700	4,700	4,090	990	3,375
Other Contract Services	2,992,172	2,439,901	2,384,148	2,627,593	1,930,411
Supplies	33,660	46,785	22,115	24,307	31,773
Property	2,100	5,800	781	2,813	18,471
Other Objects	2,310	2,710	393	958	1,715
TOTAL SPECIAL PROGRAMS	<u>\$9,422,777</u>	<u>\$9,081,608</u>	<u>\$7,578,843</u>	<u>\$7,804,814</u>	<u>\$6,099,649</u>
1300 VOCATIONAL PROGRAMS					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	0	0	0	0	0
Purchased Prop Services	0	0	0	0	0
Other Contract Services	1,042,966	1,096,406	1,121,928	1,082,568	1,021,312
Supplies	0	0	0	0	0
Property	0	0	0	0	0
Other Objects	0	0	0	0	0
TOTAL VOCATIONAL PROGRAMS	<u>\$1,042,966</u>	<u>\$1,096,406</u>	<u>\$1,121,928</u>	<u>\$1,082,568</u>	<u>\$1,021,312</u>
1400 OTHER INSTR PROGRAMS					
Salaries	\$116,293	\$88,453	\$124,519	\$594,171	\$582,629
Fringe Benefits	17,189	13,074	26,860	160,846	152,024
Purchased Prof Services	0	0	0	31,622	10,000
Other Contract Services	0	0	19,763	6,340	18,913
Supplies	3,287	3,287	9,853	43,943	69,642
Property	11,843	3,125	0	554	2,709
Other Objects	0	0	0	0	0
TOTAL OTHER PROGRAMS	<u>\$148,612</u>	<u>\$107,939</u>	<u>\$180,995</u>	<u>\$837,476</u>	<u>\$835,917</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2009-2010

FUNCTION OBJECT	2009-2010 <u>BUDGET</u>	2008-2009 <u>BUDGET</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>	2005-2006 <u>ACTUAL</u>
2100 PUPIL SERVICES					
Salaries	\$767,061	\$712,627	\$622,664	\$635,176	\$628,171
Fringe Benefits	317,037	286,636	251,151	227,651	211,658
Purchased Prof Services	0	3,000	11,808	58,807	45,236
Purchased Prop Services	0	0	0	0	90
Other Contract Services	27,455	31,675	23,465	20,119	24,815
Supplies	9,280	10,800	8,277	7,455	7,832
Property	0	250	0	0	0
Other Objects	2,615	2,135	1,331	861	1,062
TOTAL PUPIL SERVICES	<u>\$1,123,448</u>	<u>\$1,047,123</u>	<u>\$918,696</u>	<u>\$950,069</u>	<u>\$918,864</u>
2200 SUPPORT SERV-INSTRUCT					
Salaries	\$645,701	\$698,869	\$731,092	\$646,003	\$690,443
Fringe Benefits	254,733	259,256	233,774	204,008	226,103
Purchased Prof Services	56,561	83,000	111,386	86,375	64,156
Purchased Prop Services	5,350	5,000	2,544	4,409	4,715
Other Contract Services	23,022	23,022	21,695	33,103	30,882
Supplies	92,999	84,100	79,084	63,544	63,247
Property	16,178	19,300	4,962	7,140	14,098
Other Objects	3,235	2,955	1,383	1,895	1,668
TOTAL SUPPORT-INSTRUCT	<u>\$1,097,779</u>	<u>\$1,175,502</u>	<u>\$1,185,920</u>	<u>\$1,046,477</u>	<u>\$1,095,312</u>
2300 SUPPORT SERV-ADMIN					
Salaries	\$1,677,414	\$1,425,985	\$1,386,709	\$1,306,757	\$1,210,664
Fringe Benefits	634,978	533,380	453,941	381,103	370,665
Purchased Prof Services	139,500	136,500	115,548	102,502	95,413
Purchased Prop Services	29,930	27,309	20,979	22,182	23,970
Other Contract Services	126,185	138,900	93,720	107,423	114,493
Supplies	19,755	35,605	13,014	15,278	16,591
Property	1,700	3,200	220	439	2,020
Other Objects	22,900	23,790	21,701	17,198	15,770
TOTAL SUPPORT-ADMIN	<u>\$2,652,362</u>	<u>\$2,324,669</u>	<u>\$2,105,832</u>	<u>\$1,952,882</u>	<u>\$1,849,586</u>
2400 SUPPORT SERV-PUPIL HEALTH					
Salaries	\$389,478	\$352,301	\$308,805	\$273,188	\$279,862
Fringe Benefits	197,387	172,009	127,859	114,407	111,107
Purchased Prof Services	4,000	4,000	820	1,465	1,234
Purchased Prop Services	510	450	285	195	247
Other Contract Services	2,445	2,900	2,999	2,001	2,006
Supplies	5,900	5,710	5,300	5,027	5,897
Property	3,830	3,750	1,575	849	2,041
Other Objects	505	355	345	330	230
TOTAL PUPIL HEALTH	<u>\$604,055</u>	<u>\$541,475</u>	<u>\$447,988</u>	<u>\$397,462</u>	<u>\$402,624</u>

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2009-2010

FUNCTION OBJECT	2009-2010 BUDGET	2008-2009 BUDGET	2007-2008 ACTUAL	2006-2007 ACTUAL	2005-2006 ACTUAL
2500 SUPPORT SERV-BUSINESS					
Salaries	\$366,887	\$352,798	\$339,642	\$324,942	\$305,576
Fringe Benefits	132,641	126,196	104,837	98,063	89,522
Purchased Prof Services	7,200	7,200	0	0	0
Purchased Prop Services	21,200	22,700	4,267	4,941	5,185
Other Contract Services	9,400	9,400	16,075	15,481	13,710
Supplies	4,100	8,100	7,336	6,625	6,843
Property	1,600	1,600	682	0	1,715
Other Objects	0	0	850	1,600	1,290
TOTAL SUPPORT-BUSINESS	\$543,028	\$527,994	\$473,689	\$451,652	\$423,841
2600 OPERATION/MAINT OF PLANT					
Salaries	\$771,090	\$795,939	\$731,124	\$764,843	\$751,055
Fringe Benefits	455,124	495,506	315,174	417,743	398,456
Purchased Prof Services	432,364	480,371	404,713	314,050	228,679
Purchased Prop Services	836,884	795,536	563,796	480,063	506,566
Other Contract Services	175,000	171,000	148,009	127,920	117,546
Supplies	1,913,390	1,631,500	1,380,995	1,232,114	1,207,207
Property	30,000	30,000	17,390	34,961	13,071
Other Objects	500	500	199	0	0
TOTAL OP/MAINT OF PLANT	\$4,614,352	\$4,400,352	\$3,561,400	\$3,371,694	\$3,222,580
2700 STUDENT TRANSPORTATION					
Salaries	\$0	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0
Purchased Prof Services	6,000	6,000	0	0	0
Purchased Prop Services	2,742,071	2,615,377	1,000	1,000	1,000
Other Contract Services	421,700	406,700	2,819,482	2,734,818	2,502,564
Supplies	10,000	10,000	0	0	616
Property	300	300	623	1,367	1,914
Other Objects	0	0	50	0	0
TOTAL TRANSPORTATION	\$3,180,071	\$3,038,377	\$2,821,155	\$2,737,185	\$2,506,094
2800 SUPPORT SERV-CENTRAL					
Salaries	\$415,862	\$406,016	\$363,400	\$355,269	\$311,572
Fringe Benefits	165,410	157,786	132,176	131,368	112,069
Purchased Prof Services	48,600	40,500	27,311	13,236	61,767
Purchased Prop Services	17,200	21,200	15,364	23,315	20,781
Other Contract Services	72,200	87,100	72,630	78,946	82,869
Supplies	173,726	189,100	195,145	133,256	205,873
Property	125,000	255,000	198,351	236,554	238,680
Other Objects	1,350	1,700	549	0	560
TOTAL SUPPORT-CENTRAL	\$1,019,348	\$1,158,402	\$1,004,926	\$971,944	\$1,034,171

OXFORD AREA SCHOOL DISTRICT

FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

BUDGET 2009-2010

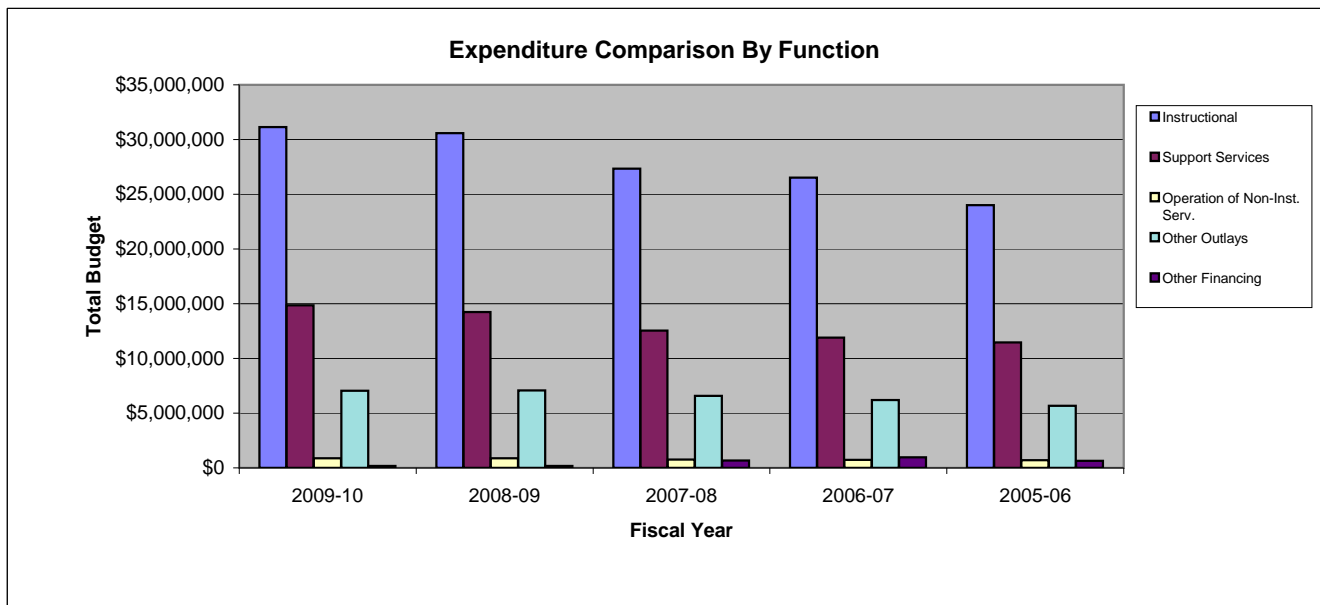
FUNCTION OBJECT	2009-2010 <u>BUDGET</u>	2008-2009 <u>BUDGET</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>	2005-2006 <u>ACTUAL</u>
2900 OTHER SUPPORT SERVICES					
Other Contract Services	<u>\$22,000</u>	<u>\$21,700</u>	<u>\$21,568</u>	<u>\$21,513</u>	<u>\$20,684</u>
3200 OPERATION OF NON-INSTR SERVICES-STUDENT ACTIVITIES					
Salaries	\$412,800	\$393,204	\$375,695	\$356,286	\$341,482
Fringe Benefits	86,457	82,433	76,302	67,712	50,104
Purchased Prof Services	58,000	66,000	46,022	50,219	40,566
Purchased Prop Services	21,000	22,500	12,164	15,492	10,914
Other Contract Services	154,300	153,640	142,826	128,577	141,519
Supplies	32,030	33,000	19,622	19,174	30,385
Property	41,500	41,130	39,972	36,450	44,391
Other Objects	<u>48,050</u>	<u>54,550</u>	<u>29,924</u>	<u>35,078</u>	<u>37,666</u>
TOTAL STUDENT ACTIVITIES	<u>\$854,137</u>	<u>\$846,457</u>	<u>\$742,527</u>	<u>\$708,988</u>	<u>\$697,027</u>
3300 OPERATION OF NON-INSTR SERVICES-COMMUNITY SERVICES					
Salaries	\$0	\$0	\$4,143	\$2,131	\$0
Fringe Benefits	0	0	978	300	0
Other Contract Services	20,000	20,000	14,747	18,882	13,914
Supplies	0	0	1,508	0	0
Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
TOTAL COMMUNITY SERVICES	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$21,376</u>	<u>\$21,313</u>	<u>\$18,914</u>
4200 SITE IMPROVEMENTS					
Purchased Prop Services	\$0	\$0	\$0	\$0	\$0
Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SITE IMPROVEMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5100 OTHER FINANCING USES					
DEBT SERVICE					
Other Objects	\$3,898,292	\$3,778,311	\$3,548,134	\$2,899,870	\$2,464,705
Other Financing Uses	<u>3,050,000</u>	<u>3,195,660</u>	<u>3,040,000</u>	<u>3,310,000</u>	<u>3,198,226</u>
TOTAL DEBT SERVICE	<u>\$6,948,292</u>	<u>\$6,973,971</u>	<u>\$6,588,134</u>	<u>\$6,209,870</u>	<u>\$5,662,931</u>
5200 INTERFUND TRANSFERS					
Other Financing Uses	<u>\$166,805</u>	<u>\$166,805</u>	<u>\$663,295</u>	<u>\$956,447</u>	<u>\$656,246</u>
5900 BUDGETARY RESERVE					
	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ALL FUNCTIONS	<u><u>\$54,087,340</u></u>	<u><u>\$52,928,816</u></u>	<u><u>\$47,885,104</u></u>	<u><u>\$46,308,780</u></u>	<u><u>\$42,525,653</u></u>

OXFORD AREA SCHOOL DISTRICT

REVENUE & EXPENDITURE BY SOURCE/MAJOR FUNCTION FIVE YEAR COMPARISON

BUDGET 2009-2010

<u>REVENUES (BY SOURCE)</u>	2009-2010 <u>BUDGET</u>	2008-2009 <u>BUDGET</u>	2007-2008 <u>ACTUAL</u>	2006-2007 <u>ACTUAL</u>	2005-2006 <u>ACTUAL</u>
Local Sources	\$36,233,338	\$34,203,384	\$31,612,392	\$29,836,225	\$28,274,237
State Sources	18,766,854	18,154,467	15,583,079	15,265,414	12,913,165
Federal Sources	452,469	570,965	806,604	837,284	760,448
Other Financing Sources	0	0	48,699	0	35,062
Other Appropriations	220,000	0	652,086	789,642	489,442
Total Revenues	<u>\$55,672,661</u>	<u>\$52,928,816</u>	<u>\$48,702,860</u>	<u>\$46,728,565</u>	<u>\$42,472,354</u>
EXPENDITURES (BY FUNCTION)					
Instructional	\$31,141,663	\$30,585,989	\$27,328,598	\$26,511,284	\$24,016,779
Support Services	14,856,443	14,235,594	12,541,174	11,900,878	11,473,756
Operation of Non-Inst. Serv.	874,137	866,457	763,903	730,301	715,941
Facilities Acquisition	0	0	0	0	0
Other Outlays	7,048,292	7,073,971	6,588,134	6,209,870	5,662,931
Total Expenditures	<u>53,920,535</u>	<u>52,762,011</u>	<u>47,221,809</u>	<u>45,352,333</u>	<u>41,869,407</u>
Other Financing	166,805	166,805	663,295	956,447	656,246
Total	<u>\$54,087,340</u>	<u>\$52,928,816</u>	<u>\$47,885,104</u>	<u>\$46,308,780</u>	<u>\$42,525,653</u>



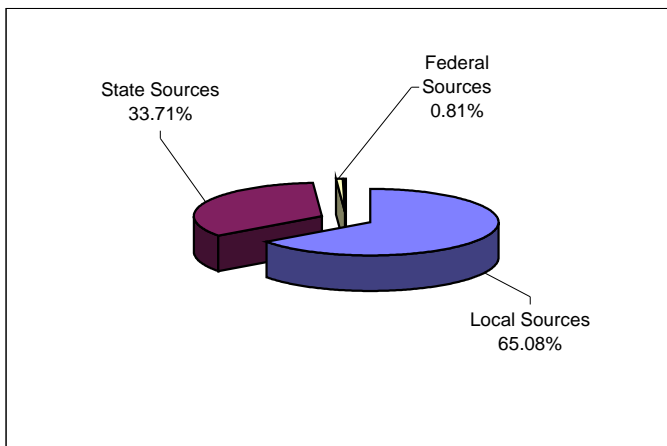
OXFORD AREA SCHOOL DISTRICT

REVENUE & EXPENDITURE PERCENTAGE FIVE YEAR COMPARISON

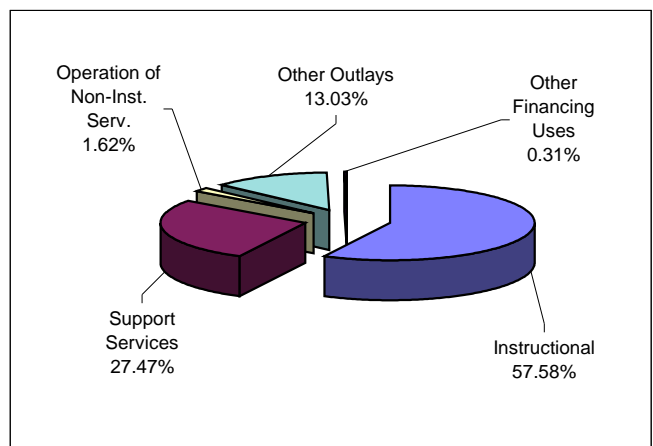
BUDGET 2009-2010

<u>REVENUES (BY SOURCE)</u>	<u>2009-2010 BUDGET</u>	<u>2008-2009 BUDGET</u>	<u>2007-2008 ACTUAL</u>	<u>2006-2007 ACTUAL</u>	<u>2005-2006 ACTUAL</u>
Local Sources	65.08%	64.62%	64.91%	63.85%	66.57%
State Sources	33.71%	34.30%	32.00%	32.67%	30.40%
Federal Sources	0.81%	1.08%	1.66%	1.79%	1.79%
Other Financing Sources	0.00%	0.00%	0.10%	0.00%	0.08%
Fund Balance Appropriation	0.40%	0.00%	1.34%	1.69%	1.15%
Total Revenues	100.00%	100.00%	100.00%	100.00%	100.00%
 <u>EXPENDITURES (BY FUNCTION)</u>					
Instructional	57.58%	57.79%	57.07%	57.25%	56.48%
Support Services	27.47%	26.90%	26.19%	25.70%	26.98%
Operation of Non-Inst. Serv.	1.62%	1.64%	1.60%	1.58%	1.68%
Facilities Acquisition	0.00%	0.00%	0.00%	0.00%	0.00%
Other Outlays	13.03%	13.37%	13.76%	13.41%	13.32%
Total Expenditures	99.69%	99.68%	98.61%	97.93%	98.46%
Other Financing Uses	0.31%	0.32%	1.39%	2.07%	1.54%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

OXFORD AREA SCHOOL DISTRICT
Revenues by Source
2009-2010 Budget



OXFORD AREA SCHOOL DISTRICT
Expenditures by Function
2009-2010 Budget



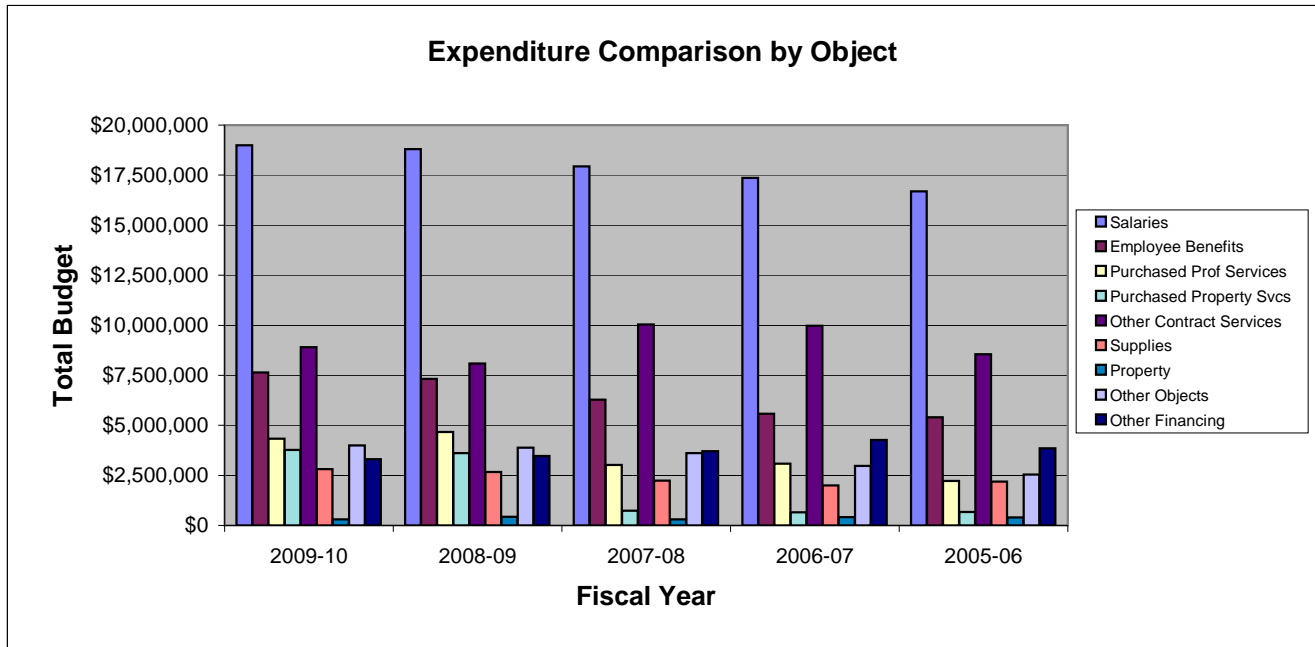
OXFORD AREA SCHOOL DISTRICT

EXPENDITURES BY OBJECT FIVE YEAR COMPARISON

BUDGET 2009-2010

<u>OBJECT</u>	<u>2009-2010 BUDGET</u>	<u>2008-2009 BUDGET</u>	<u>2007-2008 ACTUAL</u>	<u>2006-2007 ACTUAL</u>	<u>2005-2006 ACTUAL</u>
Salaries	\$ 18,987,698	\$ 18,803,682	\$ 17,936,461	\$ 17,356,446	\$ 16,692,633
Employee Benefits	7,641,092	7,315,843	6,284,945	5,579,628	5,401,183
Purchased Prof Services	4,332,595	4,667,188	3,029,285	3,084,945	2,218,352
Purchased Property Svcs	3,772,890	3,608,164	727,987	655,429	671,775
Other Contract Services	8,910,993	8,086,190	10,046,926	9,980,750	8,559,985
Supplies	2,821,568	2,663,723	2,231,479	1,995,214	2,182,904
Property	308,307	439,605	307,479	416,969	402,557
Other Objects	3,995,392	3,881,956	3,615,739	2,970,521	2,541,792
Other Financing	3,316,805	3,462,465	3,703,295	4,266,447	3,854,472
Total	<u>\$54,087,340</u>	<u>\$52,928,816</u>	<u>\$ 47,883,596</u>	<u>\$ 46,306,349</u>	<u>\$42,525,653</u>

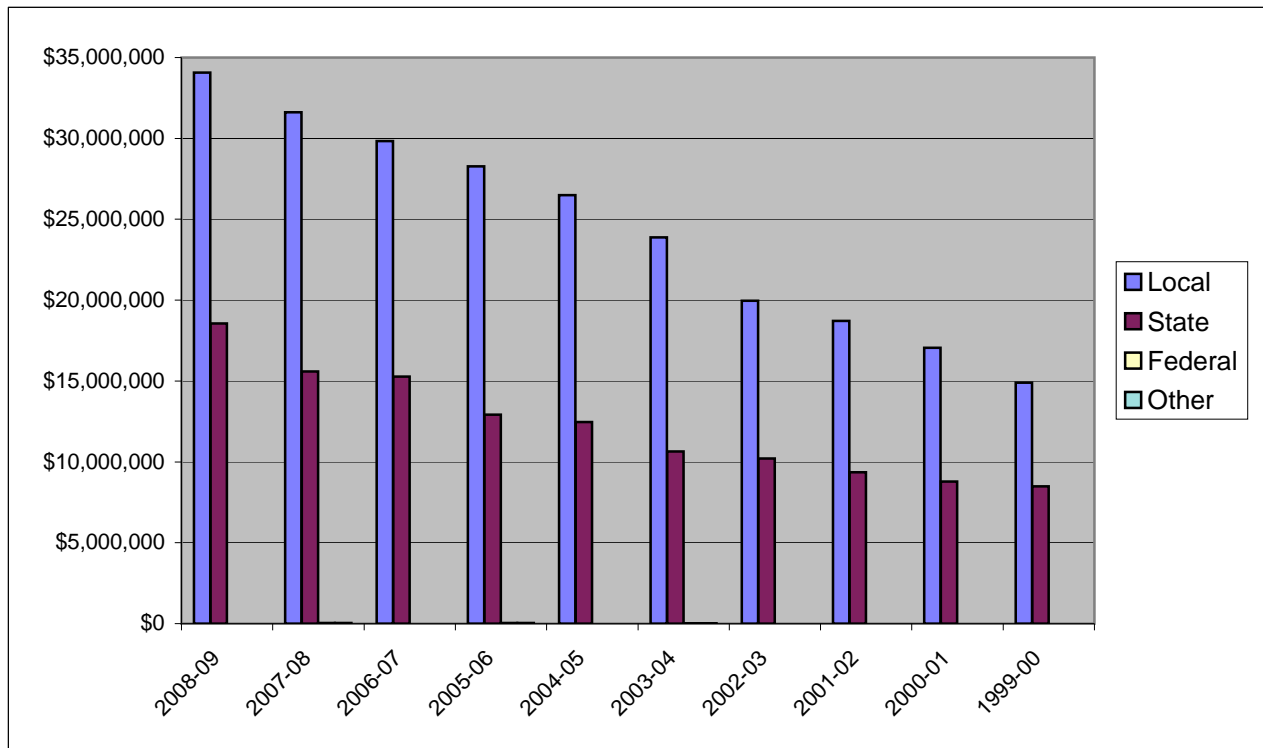
Salaries	35.11%	35.53%	37.46%	37.48%	39.25%
Employee Benefits	14.13%	13.82%	13.13%	12.05%	12.70%
Purchased Prof Services	8.01%	8.82%	6.33%	6.66%	5.22%
Purchased Property Svcs	6.98%	6.82%	1.52%	1.42%	1.58%
Other Contract Services	16.48%	15.28%	20.98%	21.55%	20.13%
Supplies	5.22%	5.03%	4.66%	4.31%	5.13%
Property	0.57%	0.83%	0.64%	0.90%	0.95%
Other Objects	7.39%	7.33%	7.55%	6.41%	5.98%
Other Financing	6.13%	6.54%	7.73%	9.21%	9.06%
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 (Unaudited)

Fiscal Year	Local Sources	State Sources	Federal Sources	Other Sources	Total Revenues
2008-09	34,078,664	18,558,418	561,941	0	53,199,023
2007-08	31,612,392	15,583,079	806,604	48,699	48,050,774
2006-07	29,836,225	15,265,414	837,284	0	45,938,923
2005-06	28,274,237	12,913,165	760,448	35,062	41,982,912
2004-05	26,494,011	12,462,057	698,788	0	39,654,856
2003-04	23,886,717	10,644,757	581,145	20,378	35,132,997
2002-03	19,966,393	10,204,896	496,210	0	30,667,499
2001-02	18,709,009	9,367,691	396,759	0	28,473,459
2000-01	17,057,190	8,784,819	339,510	0	26,181,519
1999-00	14,902,768	8,493,725	431,647	500	23,828,640



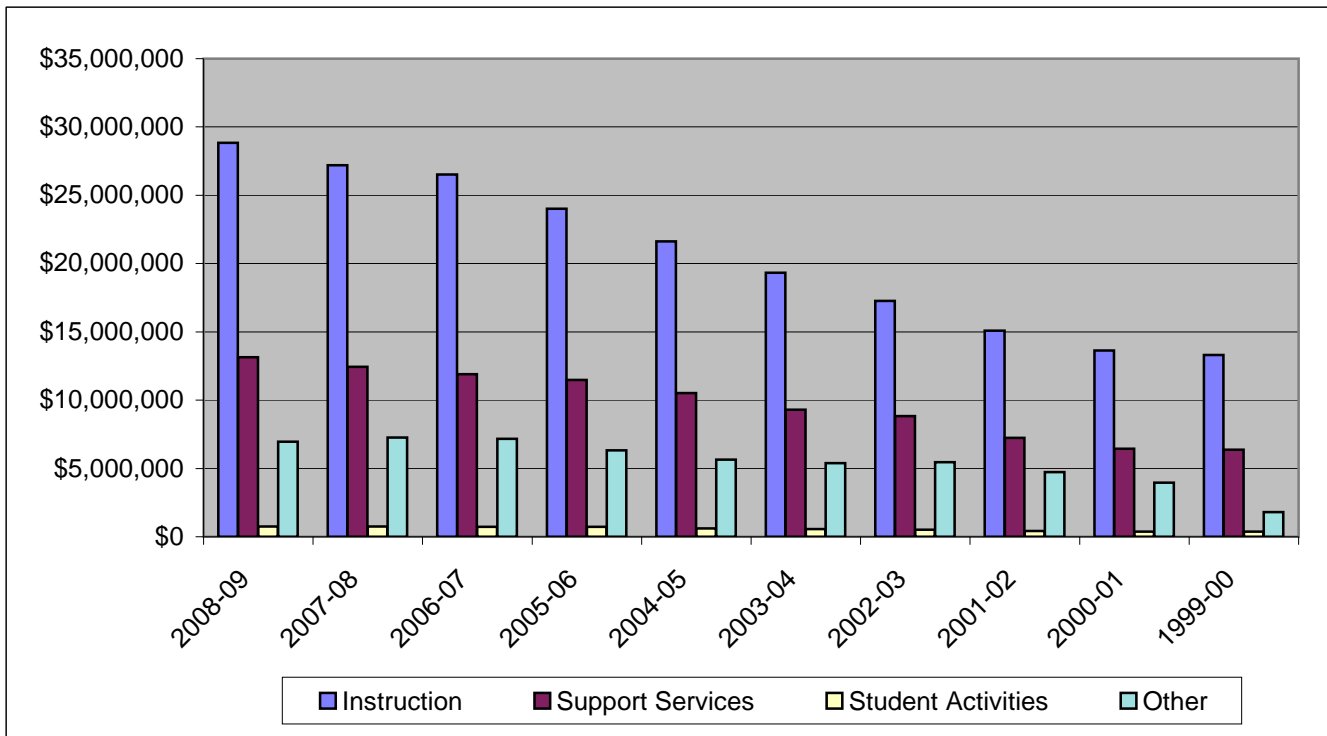
OXFORD AREA SCHOOL DISTRICT

GENERAL FUND EXPENDITURES BY FUNCTION

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Instruction	Support Services	Student Activities	Other	Total Expenditures
2008-09	28,838,053	13,140,179	747,811	6,953,711	49,679,755
2007-08	27,328,598	12,541,174	763,903	7,251,429	47,885,104
2006-07	26,511,284	11,900,878	730,301	7,166,317	46,308,780
2005-06	24,016,779	11,473,756	715,941	6,319,177	42,525,653
2004-05	21,623,885	10,524,596	600,618	5,651,515	38,400,614
2003-04	19,328,415	9,309,320	551,944	5,391,314	34,580,993
2002-03	17,257,985	8,830,033	525,522	5,458,097	32,071,637
2001-02	15,096,711	7,228,824	414,549	4,737,752	27,477,836
2000-01	13,626,870	6,435,460	385,125	3,957,912	24,405,367
1999-00	13,295,731	6,365,576	365,232	1,808,276	21,834,815



OXFORD AREA SCHOOL DISTRICT

ENROLLMENT PROJECTIONS

BUDGET 2009-2010

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 2009-2010

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 2009-2010

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
Actual	219	242	258	219	257	250	265	240	212	267	197	201	200	1,710	452	865	3,027
1999-00	207	266	255	273	233	272	270	268	251	260	232	189	189	1,776	519	870	3,165
2000-01	219	239	250	263	294	260	273	279	284	302	246	205	181	1,798	563	934	3,295
2001-02	197	246	223	240	250	293	256	289	279	278	274	227	195	1,705	568	974	3,247
2002-03	219	248	244	225	261	261	301	271	298	298	278	253	179	1,759	569	1,008	3,336
2003-04	228	258	236	245	230	256	253	296	267	315	274	272	215	1,706	563	1,076	3,345
2004-05	239	248	263	242	247	239	258	251	290	308	301	252	245	1,736	541	1,106	3,383
2005-06	242	281	254	283	252	251	247	294	264	321	299	287	238	1,810	558	1,145	3,513
2006-07	236	270	297	264	285	252	252	255	299	330	325	298	301	1,856	554	1,254	3,664
2007-08	266	272	298	304	287	289	275	287	273	346	317	321	276	1,991	560	1,260	3,811
2008-09																	

Projected	K	1	2	3	4	5	6	7	8	9	10	11	12	K-6	7-8	9-12	TOTAL
2009-10	292	343	337	294	318	275	295	271	272	301	337	315	312	2,154	543	1,265	3,962
2010-11	274	351	366	350	301	322	278	308	273	311	299	324	322	2,242	581	1,256	4,079
2011-12	253	329	375	380	358	305	325	290	310	312	309	287	331	2,325	600	1,239	4,164
2012-13	257	304	351	389	388	363	308	339	292	354	310	297	293	2,360	631	1,254	4,245
2013-14	262	309	325	364	398	393	367	322	341	333	352	298	303	2,418	663	1,286	4,367
2014-15	266	315	330	337	372	404	397	383	324	389	331	338	304	2,421	707	1,362	4,490
2015-16	270	320	336	342	345	377	408	414	386	370	387	318	345	2,398	800	1,420	4,618
2016-17	275	325	342	349	350	350	381	426	417	441	368	372	325	2,372	843	1,506	4,721
2017-18	279	330	347	355	357	355	354	398	429	476	438	353	380	2,377	827	1,647	4,851
2018-19	287	340	357	366	368	366	365	410	442	490	451	364	391	2,448	852	1,696	4,997

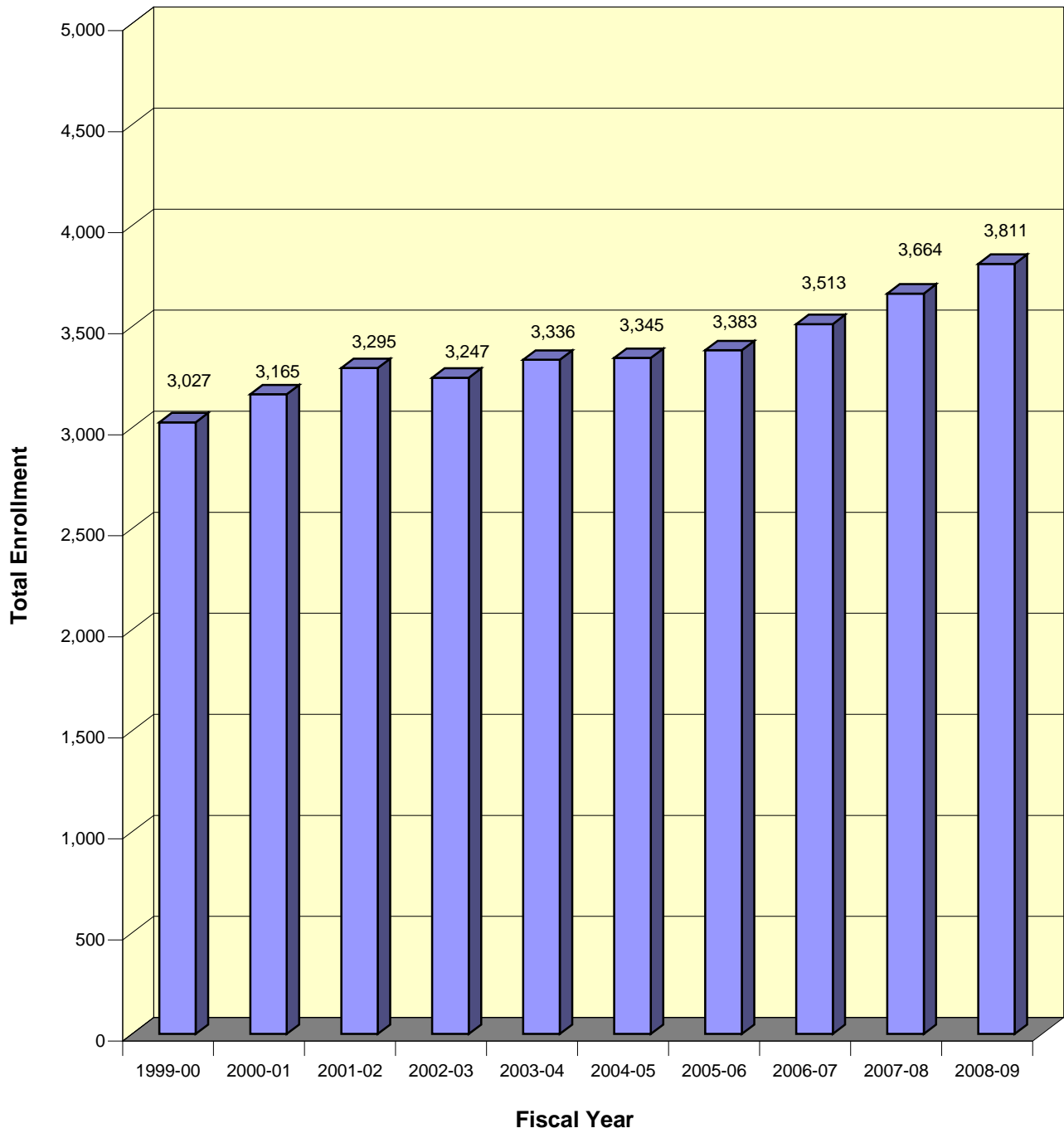
Sources: Public School Enrollment Report (PDE-4035)

Resident Live Birth File, 2006 supplied by the Division of Health Statistics, Pennsylvania Department of Health
Revised: 01/2009 (2007 Enrollments)

OXFORD AREA SCHOOL DISTRICT

HISTORICAL ENROLLMENT 1999-2000 THROUGH 2008-2009

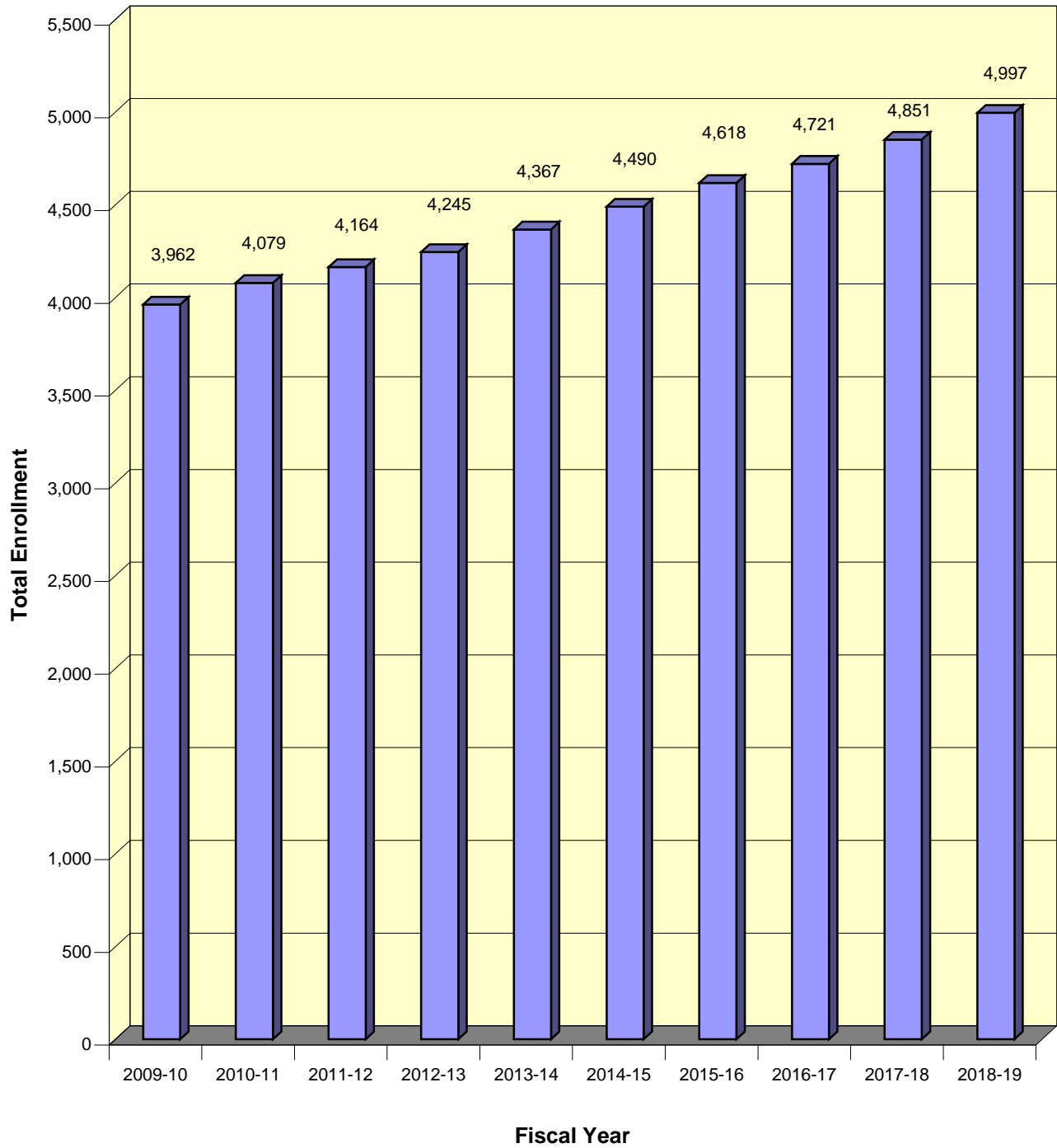
BUDGET 2009-2010



OXFORD AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT 2009-2010 THROUGH 2018-2019

BUDGET 2009-2010



OXFORD AREA SCHOOL DISTRICT

DEMOGRAPHIC STATISTICS LAST TEN YEARS (Unaudited)

BUDGET 2009-2010

School Year	School Enrollment			Full-time Staffing		
	Elementary	Secondary	Total	Instructional	Support	Total
2009-10	2,154	1,808	3,962	284.8	117.5	402.3
2008-09	1,991	1,820	3,811	273.8	116.5	390.3
2007-08	1,856	1,808	3,664	266.3	115.5	381.8
2006-07	1,810	1,703	3,513	266.3	115.5	381.8
2005-06	1,736	1,647	3,383	262.3	114.5	376.8
2004-05	1,706	1,639	3,345	263.1	116.5	379.6
2003-04	1,759	1,577	3,336	261.9	112.9	374.8
2002-03	1,705	1,542	3,247	254.3	110.2	364.5
2001-02	1,798	1,497	3,295	259.5	105.8	365.3
2000-01	1,776	1,389	3,165	258.9	81.8	340.7
1999-00	1,710	1,317	3,027	247.5	80.7	328.2

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 2009-2010

Program	Regular Education 1100	Special Education 1200	Pupil Services 2100	Instructional Services 2200	Administrative Services 2300	Health Services 2400	Business Office 2500	Maintenance 2600	Central Services 2800	Cafeteria 3100	Student Activities 3200	Total By Title
Administration												
Education		1.50		2.00	11.50						1.00	16.00
Support					1.00		2.00	2.00	4.00	1.00		10.00
Teachers												
Elementary	104.50	18.00										122.50
Secondary	93.00	21.00										114.00
Specialists												
Library				5.00								5.00
Guidance			10.00									10.00
Nurses						4.00						4.00
Assistant Nurses						3.00						3.00
Trainer											1.00	1.00
Psychologist			3.00									3.00
Secretarial		0.50	2.00	1.00	14.50		1.00	1.00	1.50	1.00		22.50
Clerical			1.00	4.50	1.00	4.00	3.00					13.50
Technicians									3.00			3.00
Maintenance								4.00				4.00
Custodial								20.00				20.00
Security	2.00											2.00
Cafeteria	13.00									38.00		51.00
Aides	22.00	28.00										50.00
Total	234.50	69.00	16.00	12.50	28.00	11.00	6.00	27.00	8.50	40.00	2.00	454.50

OXFORD AREA SCHOOL DISTRICT
PROFESSIONAL EMPLOYEES SALARY SCHEDULE
BUDGET 2009-2010

STEP	B	B+12	B+24	MEQV	M	M+15	M+30
1	40,600	41,449	42,299	43,148	44,274	45,127	46,044
2	42,252	43,121	43,990	44,858	46,152	47,028	47,904
3	43,358	44,227	45,095	45,964	47,257	48,145	49,021
4	43,813	44,682	45,563	46,431	47,727	48,605	49,480
5	44,279	45,148	46,016	46,885	48,184	49,060	49,950
6	44,731	45,601	46,469	47,351	48,655	49,530	50,407
7	45,652	46,521	47,389	48,258	49,619	50,457	51,334
8	47,707	49,147	50,014	50,887	52,246	53,101	53,976
9	49,761	51,773	52,639	53,517	54,873	55,745	56,619
10	52,304	54,316	55,181	56,060	57,439	58,311	59,184
11	55,012	57,024	57,890	58,768	60,171	61,043	61,917
12	58,370	59,235	60,100	60,978	62,402	63,274	64,147
13	60,581	61,445	62,311	63,189	64,632	65,505	66,378
14	62,792	63,656	64,522	65,400	66,863	67,735	68,609
15	65,831	66,696	67,561	68,439	69,930	70,802	71,675
16	68,374	69,238	70,104	70,982	72,495	73,368	74,241
17	70,916	71,781	72,646	73,524	75,061	75,933	76,806
18	73,293	74,157	75,022	75,900	77,458	78,331	79,204

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

OXFORD AREA SCHOOL DISTRICT

TAXPAYER ANALYSIS

BUDGET 2009-2010

One mill of real estate tax generates \$1,072,504 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, 2009 will be lienied by the county tax collector. Approved homestead and farmstead properties are eligible for three (3) installment payments to be paid August 1, September 15, and October 31 at face amount.

For July 1, 2009, under the provisions of the Homestead Property Exclusion Program (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead/farmstead exclusion for each approved homestead and for each approved farmstead is \$9,681. The final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$286.05.

EFFECT OF MILLAGE CHANGE ON PROPERTY TAXES

ASSESSED VALUE	PROPERTY TAXES 2008-2009	PROPERTY TAXES 2009-2010	TAX IMPACT
\$130,000	\$3,729	\$3,841	\$112
\$135,000	\$3,873	\$3,989	\$116
\$140,000	\$4,016	\$4,137	\$121
\$170,000	\$4,877	\$5,023	\$146

Millage Rate 2008-2009	28.6865	Average Residential Assessment 2008-2009	\$135,000
Millage Rate 2009-2010	29.5479	Average Residential Assessment 2009-2010	\$134,276

ASSESSED VALUES BY CATEGORY

(Unaudited)

<u>YEAR</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL/ INDUSTRIAL</u>	<u>AGRICULTURAL</u>	<u>TOTAL</u>
2009	900,107,388	133,838,420	83,245,565	1,117,191,373
	80.57%	11.98%	7.45%	
2008	896,006,018	131,011,250	81,910,765	1,108,928,033
	80.80%	11.81%	7.39%	
2007	885,494,419	128,137,160	80,874,505	1,094,506,084
	80.90%	11.71%	7.39%	
2006	875,517,548	127,978,000	79,205,575	1,082,701,123
	80.86%	11.82%	7.32%	
2005	864,744,860	124,487,240	78,433,735	1,067,665,835
	80.99%	11.66%	7.35%	

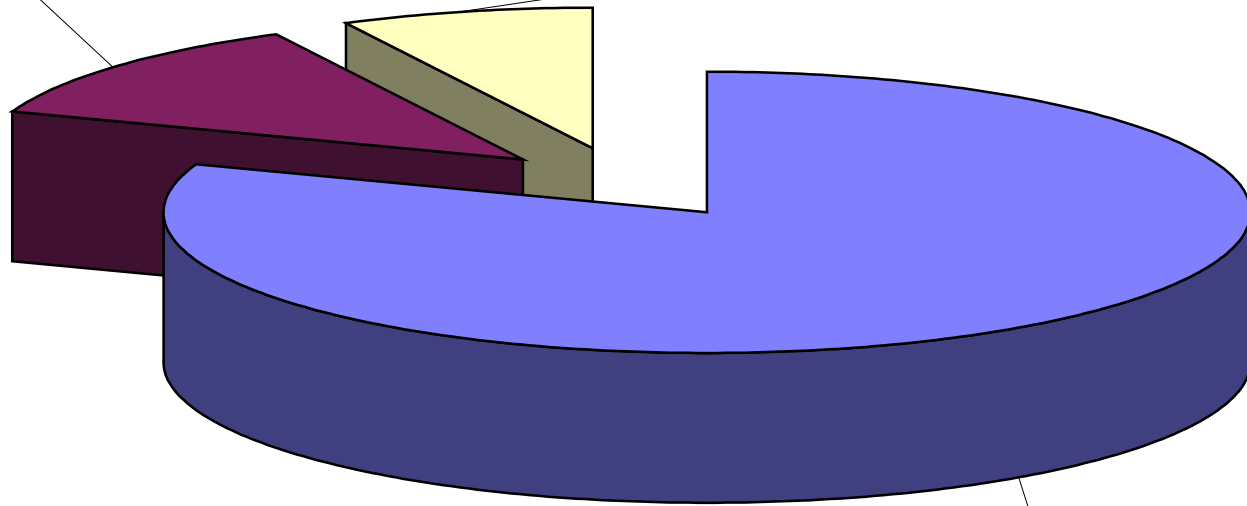
OXFORD AREA SCHOOL DISTRICT

TAXPAYER ANALYSIS BUDGET 2009-2010

Commercial/
Industrial
11.98%

Agricultural
7.45%

Residential
80.57%



OXFORD AREA SCHOOL DISTRICT

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

BUDGET 2009-2010

<u>Year</u>	<u>Market Value</u>	<u>Total Assessment</u>	<u>Assessed Value</u>	
			<u>Real Estate</u>	<u>Trailers</u>
2009-10	1,473,867,273	1,117,191,393	1,104,116,223	13,075,170
2008-09	1,462,965,743	1,108,928,033	1,096,095,713	12,832,320
2007-08	1,278,329,928	1,094,506,084	1,081,855,064	12,651,020
2006-07	1,259,833,748	1,082,701,123	1,070,311,163	12,389,960
2005-06	1,246,981,821	1,067,665,835	1,055,639,295	12,026,540
2004-05	1,077,972,625	1,035,716,098	1,023,927,198	11,788,900
2003-04	1,030,872,129	995,719,389	984,353,789	11,365,600
2002-03	949,440,829	920,957,604	909,516,894	11,440,710
2001-02	894,079,122	871,727,144	861,203,164	10,523,980
2000-01	808,106,337	791,944,210	781,813,810	10,130,400
1999-00	734,038,114	733,964,710	724,801,550	9,163,160

OXFORD AREA SCHOOL DISTRICT

Property Tax Levies and Collections Last Ten Fiscal Years

(Unaudited)

BUDGET 2009-2010

<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>
2008-09	28.6865	31,811,264	30,450,769	95.72%	1,329,566	4.18%
2007-08	25.1592	27,536,897	26,483,325	96.17%	1,270,212	4.61%
2006-07	23.2500	25,172,801	24,166,884	96.00%	1,131,365	4.49%
2005-06	22.7100	24,246,691	23,349,287	96.30%	950,135	3.92%
2004-05	21.4400	22,205,753	21,512,832	96.88%	997,923	4.49%
2003-04	20.2200	20,128,647	19,180,677	95.29%	1,041,993	5.18%
2002-03	18.2200	16,779,848	16,053,708	95.67%	921,307	5.49%
2001-02	17.2300	15,019,859	14,134,522	94.11%	828,352	5.52%
2000-01	16.7700	13,515,684	12,657,019	93.65%	683,349	5.06%
1999-00	16.2000	12,269,192	11,398,847	92.91%	761,011	6.21%

*Includes current taxes only; does not include
delinquent taxes collected or interim taxes collected.

OXFORD AREA SCHOOL DISTRICT

Property Tax Rates - In Mills All Overlapping Governments

Last Ten Fiscal Years
(Unaudited)

BUDGET 2009-2010

<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>
2009	29.5479	3.965	9.00	0.25	0.5	0.93	0	0.257
2008	28.6865	3.804	8.00	0.18	0.5	0.93	0	0.257
2007	25.1592	3.804	7.63	0.18	0.5	0.93	0	0.257
2006	23.2500	3.699	7.53	0.18	0.5	0.89	0	0.257
2005	22.7100	3.558	6.09	0.18	0.5	0.89	0	0.257
2004	21.4400	3.414	5.09	0.18	0.5	0.89	0.125	0.257
2003	20.2200	3.273	4.13	0.18	0.5	0.89	0.125	0.257
2002	18.2200	3.178	4.07	0.18	0.5	0.89	0.125	0.257
2001	17.2300	3.103	3.97	0.18	0.5	0.39	0.125	0.257
2000	16.7700	3.014	3.82	0.18	0.5	0.39	0.125	0.257

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

OXFORD AREA SCHOOL DISTRICT

PENNSYLVANIA SYSTEM OF SCHOOL ASSESSMENT

BUDGET 2009-2010

Grade of Testing	Oxford % of Students Achieving Proficiency or Advanced Performance	Statewide % of Students Achieving Proficiency or Advanced Performance	Oxford % of Students Achieving Proficiency or Advanced Performance	Statewide % of Students Achieving Proficiency or Advanced Performance
	READING		MATHEMATICS	
2007-2008				
Grade 3	77.0%	77.0%	80.0%	81.0%
Grade 4	69.0%	70.0%	73.0%	80.0%
Grade 5	67.0%	61.0%	74.0%	74.0%
Grade 6	75.0%	67.0%	82.0%	72.0%
Grade 7	80.0%	70.0%	82.0%	71.0%
Grade 8	82.0%	78.0%	73.0%	71.0%
Grade 11	70.0%	65.0%	64.0%	56.0%
2006-2007				
Grade 3	68.0%	73.0%	71.0%	78.0%
Grade 4	77.0%	70.0%	78.0%	78.0%
Grade 5	73.0%	60.0%	71.0%	71.0%
Grade 6	79.0%	63.0%	83.0%	70.0%
Grade 7	76.0%	67.0%	68.0%	67.0%
Grade 8	77.0%	75.0%	74.0%	68.0%
Grade 11	68.0%	66.0%	51.0%	54.0%
2005-2006				
Grade 3	68.0%	69.0%	77.0%	82.0%
Grade 5	68.0%	60.0%	69.0%	66.0%
Grade 8	71.0%	70.0%	64.0%	62.0%
Grade 11	63.0%	65.0%	48.0%	51.0%
2004-2005				
Grade 3	63.0%	68.0%	77.0%	81.0%
Grade 5	70.0%	64.0%	71.0%	69.0%
Grade 8	71.0%	65.0%	74.0%	63.0%
Grade 11	61.0%	61.0%	35.0%	51.0%

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 and 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.

GLOSSARY OF TERMS