### DRAFT Proposed Budget - FY2021

**OXBOW UNIFIED UNION SCHOOL DISTRICT**

<table>
<thead>
<tr>
<th>Program</th>
<th>Bradford</th>
<th>Newbury</th>
<th>Oxbow</th>
<th>River Bend</th>
<th>OUUSD</th>
<th>Total</th>
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<tbody>
<tr>
<td>Pre-K</td>
<td>212,095</td>
<td>76,651</td>
<td></td>
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<td>288,747</td>
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<td>88,748</td>
<td>31,518</td>
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<td>120,266</td>
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<td>882,726</td>
<td>2,291,209</td>
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<td>4,855,123</td>
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<td></td>
<td>1,150,059</td>
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<td>1,547,516</td>
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<td>Special Ed</td>
<td>807,583</td>
<td>509,711</td>
<td>885,610</td>
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<td></td>
<td>2,202,904</td>
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<td>Other Instruction Programs</td>
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<td>53,433</td>
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<td>6,000</td>
<td>257,382</td>
<td>4,500</td>
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<td>278,442</td>
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<td>102,314</td>
<td>356,752</td>
<td>109,074</td>
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<td>753,255</td>
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<td>81,287</td>
<td>87,556</td>
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<td>264,636</td>
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<td>34,500</td>
<td>34,000</td>
<td>28,500</td>
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<td>125,350</td>
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<td>44,236</td>
<td>9,300</td>
<td>126,815</td>
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<td>2,000</td>
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<td>50,704</td>
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<td>OESU</td>
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<td>159,206</td>
<td>395,349</td>
<td>80,573</td>
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<td>976,643</td>
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<td>249,609</td>
<td>205,789</td>
<td>461,400</td>
<td>404,570</td>
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<td>1,321,367</td>
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<td>Technology Services</td>
<td>87,863</td>
<td>64,878</td>
<td>263,035</td>
<td>43,870</td>
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<td>459,748</td>
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<td>Facilities</td>
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<td>216,137</td>
<td>1,171,279</td>
<td>285,000</td>
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<td>2,108,071</td>
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<td>Transportation</td>
<td>73,404</td>
<td>109,106</td>
<td>322,365</td>
<td>7,500</td>
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<td>512,375</td>
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<td>38,638</td>
<td>24,444</td>
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<td>116,752</td>
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<td>0</td>
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<td>282,035</td>
<td>52,267</td>
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<td>0</td>
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<td>Subtotal- General Fund</td>
<td>4,449,689</td>
<td>2,527,862</td>
<td>7,074,654</td>
<td>2,221,347</td>
<td>330,739</td>
<td>16,604,289</td>
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<tr>
<td>Medicaid &amp; CFP/Other Grants</td>
<td>232,359</td>
<td>174,744</td>
<td>50,000</td>
<td>117,000</td>
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<td>574,102</td>
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<td>General Fund Budget Total</td>
<td>4,682,047</td>
<td>2,702,605</td>
<td>7,124,654</td>
<td>2,338,347</td>
<td>330,739</td>
<td>17,178,392</td>
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<tr>
<td>Less Other Revenues</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Special Ed</td>
<td>220,754</td>
<td>188,220</td>
<td>232,871</td>
<td></td>
<td></td>
<td>641,844</td>
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<tr>
<td>Tuition</td>
<td>35,000</td>
<td>726,700</td>
<td>2,003,920</td>
<td>2,765,620</td>
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<td>Transportation</td>
<td>34,500</td>
<td>36,500</td>
<td>112,000</td>
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<td>183,000</td>
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<tr>
<td>Surplus- General Fund</td>
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<td>0</td>
<td>0</td>
<td>125,155</td>
<td>125,155</td>
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<tr>
<td>Other</td>
<td>3,500</td>
<td>285,000</td>
<td>71,630</td>
<td>360,130</td>
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<tr>
<td>Grants and Medicaid</td>
<td>232,359</td>
<td>174,744</td>
<td>50,000</td>
<td>262,797</td>
<td>719,900</td>
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<tr>
<td>Total Revenues</td>
<td>522,612</td>
<td>402,963</td>
<td>1,406,571</td>
<td>2,338,347</td>
<td>125,155</td>
<td>4,795,648</td>
</tr>
</tbody>
</table>

**Estimated State Ed Spending**

| FY20 General Fund Budget       | 4,094,399| 2,268,199| 6,873,173| 2,079,852  | 435,507| 15,751,130|
| FY21 vs FY20 Increase          | 355,290  | 259,663  | 201,481  | 141,485    | -104,768| 853,160 |
| Percentage Increase            | 8.7%     | 11.4%    | 2.9%     | 6.8%       | -24.1%  | 5.4%     |

Preliminary Tax Estimate: WITHOUT PROVISION II

<table>
<thead>
<tr>
<th>FY20</th>
<th>FY21</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equalized Pupils</td>
<td>691.69</td>
<td>675.52</td>
</tr>
<tr>
<td>Education Spending per EqPu</td>
<td>16,814</td>
<td>18,331</td>
</tr>
<tr>
<td>Penalty if over $18,756 threshold</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Subtotal adjusted Ed Spending per EqPu</td>
<td>16,814</td>
<td>18,331</td>
</tr>
<tr>
<td>Divide by &quot;Property Yield&quot; per state</td>
<td>10,648</td>
<td>10,883</td>
</tr>
<tr>
<td>Equalize Homestead Tax Rate</td>
<td>1.5791</td>
<td>1.6843</td>
</tr>
<tr>
<td>CLA by Town</td>
<td>97.90%</td>
<td>101.63%</td>
</tr>
<tr>
<td>FY21 Est. Local Tax Rate</td>
<td>1.7205</td>
<td>1.6573</td>
</tr>
<tr>
<td>Percentage Increase</td>
<td>9.2%</td>
<td>6.4%</td>
</tr>
<tr>
<td>FY20 Actual Local Ed Tax Rate</td>
<td>1.5756</td>
<td>1.5571</td>
</tr>
</tbody>
</table>
### Oxbow Unified Union School District

**Run:** 2/19/2020

- **BRADFORD GRADED SCHOOL**
- **NEWBURY ELEMENTARY SCHOOL**
- **OXBOW UNION HIGH SCHOOL**
- **RIVER BEND TECH CENTER**

#### Estimated Education Spending

<table>
<thead>
<tr>
<th>School District Budgets</th>
<th>Adopted</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>16,312,935</td>
<td>17,178,392</td>
</tr>
</tbody>
</table>

#### Less Anticipated Receipts (Revenue)

<table>
<thead>
<tr>
<th></th>
<th>Adopted</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4,682,753</td>
<td>4,795,648</td>
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#### Estimated Education Spending

<table>
<thead>
<tr>
<th></th>
<th>Adopted</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>11,630,182</td>
<td>12,382,744</td>
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</tbody>
</table>

#### Tax Rate Estimates

- **Equalized Pupils Per Agency of Education**
  - 691.69
  - 675.52

- **Estimated Education Spending per Equalized Pupil**
  - $16,814
  - $18,331

- **Excess Spending Calculation:**
  - Less net eligible construction costs per equalized pupil
  - Less share of Special Ed Costs excess of $50,000 2 yrs prior
  - New Teacher retirement adjustment

  - **Net Education Spending per Equalized Pupil for Excess Spending**
    - $16,814
    - $18,331

  - **Excess Spending Threshold**
    - $18,311
    - $18,756

- **Est. Excess Spending Penalty Above Threshold**
  - $0.00
  - $0.00

- **Total Estimated Education Spending Per Equalized**
  - $16,814
  - $18,331

- **Property Yield (was: State BASE Education Amount)**
  - $10,648
  - $10,883

- **Adjustment for Spending above State BASE**
  - 157.91%
  - 168.43%
  - 10.53%

- **State Base Homestead Tax Rate**
  - $1.00
  - $1.00

<table>
<thead>
<tr>
<th></th>
<th>Adopted</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Estimated Total Homestead Base Tax Rate, Equalized &amp; CLA</strong></td>
<td>$1.5791</td>
<td>$1.6843</td>
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#### Total Estimated Education Spending Per Equalized

<table>
<thead>
<tr>
<th></th>
<th>Bradford</th>
<th>Newbury</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>97.90%</td>
<td>101.63%</td>
</tr>
<tr>
<td><strong>Base Rate Increase</strong></td>
<td>$1.7205</td>
<td>$1.6573</td>
</tr>
</tbody>
</table>

**Actual FY2019**

|                         | 1.5756   | 1.5571  |
|                         | 9.19%    | 6.44%   |

**% Increase**
# OXBOw Unified Union School District

## Article 6 & 7 - Includes Added Expense of Provision II of $195,000

<table>
<thead>
<tr>
<th>Run: 2/19/2020</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>BRADFORD GRADED SCHOOL</td>
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<tr>
<td>NEWBURY ELEMENTARY SCHOOL</td>
<td></td>
</tr>
<tr>
<td>OXBOw UNION HIGH SCHOOL</td>
<td></td>
</tr>
<tr>
<td>RIVER BEND TECH CENTER</td>
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### Estimated Education Spending

<table>
<thead>
<tr>
<th>School District Budgets</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>Proposed</td>
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<tr>
<td>16,312,935</td>
<td>$17,373,392</td>
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<table>
<thead>
<tr>
<th>Rev Incr</th>
<th>Percent Incr.</th>
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<td>$1,060,457</td>
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<table>
<thead>
<tr>
<th>Less Anticipated Receipts (Revenue)</th>
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</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>Proposed</td>
</tr>
<tr>
<td>4,682,753</td>
<td>$4,795,648</td>
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<table>
<thead>
<tr>
<th>EdSp Incr</th>
<th>Percent Incr.</th>
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### Estimated Education Spending

<table>
<thead>
<tr>
<th>Estimated Education Spending per Equalized Pupil</th>
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<tbody>
<tr>
<td>Adopted</td>
<td>Proposed</td>
</tr>
<tr>
<td>691.69</td>
<td>675.52</td>
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<table>
<thead>
<tr>
<th>EqPup Decr</th>
<th>Percent Decr</th>
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<tr>
<td>(16.17)</td>
<td>-2.34%</td>
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### Tax Rate Estimates

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<th>Equalized Pupils Per Agency of Education</th>
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<tbody>
<tr>
<td>Adopted</td>
<td>Proposed</td>
</tr>
<tr>
<td>16,814</td>
<td>$18,619</td>
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</table>

<table>
<thead>
<tr>
<th>Excess Spending Calculation:</th>
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<tbody>
<tr>
<td>Less net eligible construction costs per equalized pupil</td>
</tr>
<tr>
<td>Less share of Special Ed Costs excess of $50,000 2 yrs prior</td>
</tr>
<tr>
<td>New Teacher retirement adjustment</td>
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</table>

<table>
<thead>
<tr>
<th>Net Education Spending per Equalized Pupil for Excess Spending</th>
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</thead>
<tbody>
<tr>
<td>Adopted</td>
<td>Proposed</td>
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<tr>
<td>$16,814</td>
<td>$18,619</td>
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<table>
<thead>
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<th>Excess Spending Threshold</th>
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<td>$18,311</td>
<td>$18,756</td>
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<table>
<thead>
<tr>
<th>Est.Excess Spending Penalty Above Threshold</th>
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<td>$0.00</td>
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### Total Estimated Education Spending Per Equalized

<table>
<thead>
<tr>
<th>Property Yield (was: State BASE Education Amount)</th>
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<td>Adopted</td>
<td>Proposed</td>
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<tr>
<td>$10,648</td>
<td>$10,883</td>
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<table>
<thead>
<tr>
<th>Adjustment for Spending above State BASE</th>
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<tbody>
<tr>
<td>Adopted</td>
<td>Proposed</td>
</tr>
<tr>
<td>157.91%</td>
<td>171.087%</td>
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<table>
<thead>
<tr>
<th>State Base Homestead Tax Rate</th>
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<td>$1.00</td>
<td>$1.00</td>
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<table>
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<th>BaseRate</th>
<th>Incr</th>
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<td>Newbury</td>
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<tr>
<td>$1.5791</td>
<td>$1.7109</td>
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<table>
<thead>
<tr>
<th>% Increase</th>
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<tbody>
<tr>
<td>97.90%</td>
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### Estimated Total Homestead Base Tax Rate, Equalized & CLA

<table>
<thead>
<tr>
<th>Estimated Total Homestead Base Tax Rate, Equalized &amp; CLA</th>
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<tbody>
<tr>
<td>CLA - Estimate Common Level of Appraisal FY21 Budget</td>
<td>97.90%</td>
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<table>
<thead>
<tr>
<th>Estimated Total Homestead Base Tax Rate, Equalized &amp; CLA</th>
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<tbody>
<tr>
<td>Actual FY2019</td>
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<table>
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<tr>
<th>% Increase</th>
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<tbody>
<tr>
<td>10.91%</td>
<td>8.11%</td>
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