

Oakridge Public Schools
Significant Factors from Original Budget to First Amendment
2021-22

Overview

Enrollment: We budgeted enrollment of 1934 students for the 2021-22 fiscal year. The district's October 2021 student count totaled 1896 pupils.

Revenue: The state's budget was not complete at the time the district's 2021-22 budget was due. Therefore, we proposed a \$300 per pupil increase in the foundation allowance. Fortunately, the foundation allowance was set at \$8,700 per pupil, a \$589 increase from the previous year. This increase helped to offset the reduction in enrollment from our anticipated enrollment resulting in an increase in state aid funds of \$262,000.

We predicted a use of funds (deficit) of \$815,275 for our original budget. The proposed amendment depicts a use of funds of \$896,765. This equates to a 9.9% fund balance compared to total expenses.

The proposed amendment includes \$400,000 remaining in earmarked Elementary and Secondary School Relief Fund (ESSER) from the original \$1,000,000.

Explanation per resolution categories

The following explanation details any significant budget changes from the original budget. Note that the original budget was prepared in early June 2021 before many factors such as Pupil Count, State Aid and Grants were determined.

- A. State Revenue: We transferred the \$1,000,000 ESSER budget from state revenue to federal revenue as more guidance was provided. This book entry decrease was offset by \$262,000 increase in state aid and \$335,735 increase in Unfunded Pension Liability that gets paid back into the retirement system.
- B. Federal Revenue: The \$812,184 increase in federal funds stems mostly from the \$1,000,000 book entry from the state revenue section less some projected underspending in title grants that are eligible to be carried over into the next fiscal year.
- C. Other Financing Sources: The addition in this category (\$142,040) is for the energy performance project that will be paid per the debt schedule for this bond.
- D. Basic Instruction: An Additional \$133,000 in UAAL retirement expense (offset by revenue) is attributed to basic instruction. We also budgeted \$185,000 for the Muskegon County Virtual Academy.
- E. Added Needs: Each category will contain a prorated increase for UAAL expenses. This category added \$46,525 in budgeted expenses for UAAL and the remaining amount is attributed to special education services for students.
- F. Pupil Support: ESSER funds were used in this category to purchase student devices (\$116,270) and software (\$43,000). The district recently hired a Director of Resilience plus set aside an additional \$70,000 in workshops funded by Title 2A.

- G. School Administration: Most of the increase in this section can be attributed to additional UAAL retirement costs.
- H. Operations and Maintenance: We originally had the ESSER funds placeholder in this category. Although we spend \$190,000 in this section, the remaining amount was spent in other categories. A placeholder of \$400,000 remains earmarked, matching the corresponding revenue budget.
- I. Transportation: A new summer school grant (section 23B) has transportation cost of just under \$6,000. UAAL increased by \$5,000 and the remainder is attributed to transportation routing and department-wide benefit costs.
- J. Other Central Support: Increases in this section include \$110,000 in ESSER funded technology and an investment of \$38,400 for the “Capturing Kids Hearts” workshop.

**Resolution for the Adoption by the Board of Education
of the Oakridge Public Schools**

Resolved this 23rd day of February 2022, that this resolution shall be the General Fund appropriations of Oakridge Public Schools for the 2021-22 fiscal year as amended:

| | | Original Budget | Proposed Amendment | % of Total | Difference | Notes |
|---|-----------------------------|----------------------|-----------------------|---------------|--------------------|-------|
| Revenue: | | | | | | |
| 1xx | Local | \$ 1,171,400 | \$ 1,171,400 | 5% | \$ - | |
| 3xx | State | \$ 19,922,644 | \$ 19,553,566 | 84% | \$ (369,078) | A |
| 4xx | Federal | \$ 896,839 | \$ 1,709,023 | 8% | \$ 812,184 | B |
| 5xx-6xx | Other Financing Sources | \$ 644,900 | \$ 786,940 | 3% | \$ 142,040 | C |
| Total Revenue | | \$ 22,635,783 | \$ 23,220,929 | 100% | \$ 585,146 | |
| Expenditures: | | | | | | |
| 1xx | Instruction | | | | | |
| 11x | Basic Programs | \$ 10,485,708 | \$ 10,860,576 | 45% | \$ 374,868 | D |
| 12x | Added Needs | \$ 3,387,722 | \$ 3,478,383 | 14% | \$ 90,661 | E |
| 2xx | Support Services | | | | | |
| 21x | Pupil Support | \$ 1,677,027 | \$ 1,655,503 | 7% | \$ (21,524) | |
| 22x | Instructional Staff Support | \$ 510,282 | 842,729 | 3% | \$ 332,447 | F |
| 23x | General Administration | \$ 457,615 | \$ 473,309 | 2% | \$ 15,694 | |
| 24x | School Administration | \$ 1,590,366 | \$ 1,671,545 | 7% | \$ 81,179 | G |
| 25x | Business Services | \$ 410,451 | \$ 394,581 | 2% | \$ (15,870) | |
| 26x | Operations and Maintenance | \$ 2,721,159 | \$ 2,340,000 | 10% | \$ (381,159) | H |
| 27x | Transportation | \$ 1,044,822 | \$ 1,074,168 | 4% | \$ 29,346 | I |
| 28x | Other Central Support | \$ 481,856 | \$ 626,767 | 3% | \$ 144,911 | J |
| 293 | Athletics | \$ 461,212 | \$ 466,838 | 2% | \$ 5,626 | |
| 3xx | Community Services | \$ 25,006 | \$ 32,228 | 0% | \$ 7,222 | |
| 4xx-6xx | Other Financing Uses | \$ 197,832 | \$ 201,672 | 1% | \$ 3,840 | |
| Total Expenditures | | \$ 23,451,058 | \$ 24,118,299 | 100% | \$ 667,241 | |
| Excess Revenues Over (Under) Expenditures | | \$ (815,275) | \$ (897,370) | | \$ (82,095) | |
| Fund Balance July 1, 2021 <Estimated /Audited> | | \$ 3,121,079 | \$ 3,286,073 | | | |
| Projected Fund Balance June 30, 2022 | | \$ 2,305,804 | \$ 2,388,703 | | | |
| Projected Fund Balance as a % of Expenditures | | 9.8% | 9.9% | | | |