

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

Resolved this 22nd day of June 2022, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2022-23 fiscal year; a resolution to make appropriations; to provide for all the expenditure of the appropriations; and to provide for the disposition of all revenue by the Oakridge Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2022-23 which includes 18 mills of ad valorem taxes to be levied on non-homestead property for general operations and 8.94 mills of ad valorem property on all classes of property for debt retirement.

Revenue:

1xx	Local	\$ 1,247,670
3xx	State	\$ 20,958,247
4xx	Federal	\$ 1,434,918
5xx-6xx	Other Financing Sources	<u>\$ 810,035</u>
Total Revenue		\$ 24,450,870
Estimated Fund Balance, July 1, 2022		\$ 2,364,485
Total Available to Appropriate		\$ 26,815,355

Be it further resolved, that \$26,815,355 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

1xx	Instruction	
11x	Basic Programs	11,448,829
12x	Added Needs	3,568,150
2xx	Support Services	
21x	Pupil Support	1,811,160
22x	Instructional Staff Support	779,704
23x	General Administration	415,312
24x	School Administration	1,756,128
25x	Business Services	453,469
26x	Operations and Maintenance	2,136,455
27x	Transportation	1,088,792
28x	Other Central Support	563,776
293	Athletics	488,916
3xx	Community Services	32,891
4xx-6xx	Other Financing Uses	<u>230,935</u>
Total Appropriated		24,774,519

General Appropriations Act

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Fund Balance Information

Fund balance 7/1/22-Estimated	\$	2,364,485
Committed	\$	-
Undesignated	\$	2,364,485
Total projected beginning fund balance	\$	<u>2,364,485</u>
Projected Surplus (Deficit)	\$	<u>(323,649)</u>
Projected ending fund balance 6/30/23	\$	<u>2,040,836</u>
Projected ending fund balance percent of expenses		8.2%

Further, resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in amount appropriated by the board shall require approval of the board.

Be it further resolved that for purposes of meeting the day to day operations of the school district, transfers of appropriations within a program may be made upon written notice to the district Director of Finance. All transfers of appropriations as permitted shall be presented to the Board of Education at a regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the Board of Education at such meeting.

Oakridge Public Schools
2022-23 Major Budget Assumptions

Enrollment:

The district has budgeted for 1950 students for the 2022-23 fiscal year. This is an increase of 27 students from our spring head count.

Revenue

We have budgeted an increase of \$450 per student FTE for the foundation allowance. This equates to an increase of approximately \$1.12 Million in state revenue. All other revenue was held considerably flat from the previous fiscal year.

Salaries

The 2021-22 Budget includes an all-encompassing increase in salaries and wages of 3% on the average.

Staff changes were budgeted as such:

- Replace 2 OEA retirees.
- One section of elementary was eliminated
- One ECSE teacher was added

Benefits

For reference below are the Board Paid Hard Cap rates by calendar year.

<u>Coverage</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Single	7,399.47	7,304.51	7,043.89
2-Person	15,474.60	15,276.01	14,730.96
Family	20,183.43	19,921.45	19,210.66

The increase from 2022 to 2023 is 1.3% and the increase from 2022 to 2021 was 3.7%

Budgeted employee retirement rates remained unchanged except for the Unfunded Liability (UAAL) rates increased by 1.6%.

Non-Compensation Expenses

Our practice is to reset supply accounts to the original fixed dollar amount.

Contracted Services changes include:

- Purchase one Special Ed bus and one Regular Ed bus.
- Turn in one bus reducing our leased fleet to 8 busses. Down from 14 in 2019-20.
- Update all known contracts.

Note: The 2022-23 original budget does not reflect supplanting of eligible expenses utilizing ESSER fund grants.

**Resolution for Adoption by the Board of Education
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School Service Fund - Food Service**

Resolved this **22nd day of June 2022**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2022/23** fiscal year:

	Original Budget
Revenue:	
Local	\$ 33,000
State	80,000
Federal	1,345,000
Total Revenue	\$ 1,458,000
 Expenditures:	
Labor	\$ 130,225
Purchased Services	516,200
Supplies & Materials	645,000
Other	347,100
Total Expenditures	\$ 1,638,525
Projected Surplus (Deficit)	\$ (180,525)

Fund Balance Information

Original	
Fund balance 7/1/22 - Estimated	\$ 912,074
Projected Surplus (Deficit)	\$ (180,525)
Projected ending fund balance 6/30/23	\$ 731,549

**Resolution for Adoption by the Board of Education
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School Service Fund - Technology & Security Millage**

Resolved this 22nd day of June 2022, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2022/23 fiscal year:

	Original Budget
Revenue:	
Other Financing Sources	424,036
Total Revenue	\$ 424,036
 Expenditures:	
Purchased Services	30,006
Supplies & Materials	-
Capital Outlay	900,661
Other Financing Sources	25,000
Total Expenditures	\$ 955,667
 Projected Surplus (Deficit)	 \$ (531,631)

Fund Balance Information

Original	
Fund balance 7/1/22 - Estimated	\$ 707,371
Projected Surplus (Deficit)	\$ (531,631)
Projected ending fund balance 06/30/23	\$ 175,740

**Resolution for Adoption by the Board of Education
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Special Revenue - Student Activity**

Resolved this 22nd day of June 2022, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2022/23 fiscal year:

	Original
	Budget
Revenues:	<u>485,300</u>
Expenditures:	<u>482,100</u>
Projected Surplus (Deficit)	\$ 3,200

Fund Balance Information

Original	
Fund balance 7/1/22 - Estimated	\$ 307,067
Projected Surplus (Deficit)	<u>\$ 3,200</u>
Projected ending fund balance 06/30/23	<u><u>\$ 310,267</u></u>