

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

Resolved this 21st day of June 2023, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2023-24 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 2023-24 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                   | \$ 1,261,970         |
| 3xx                                   | State                   | \$ 22,519,778        |
| 4xx                                   | Federal                 | \$ 1,636,683         |
| 5xx-6xx                               | Other Financing Sources | <u>\$ 972,000</u>    |
| <b>Total Revenue</b>                  |                         | <b>\$ 26,390,431</b> |
| Estimated Fund Balance, July 1, 2023  |                         | \$ 3,128,158         |
| <b>Total Available to Appropriate</b> |                         | <b>\$ 29,518,589</b> |

Be it further resolved, that \$29,203,589 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              | 11,475,446        |
| 12x                       | Added Needs                 | 4,097,705         |
| 2xx                       | Support Services            |                   |
| 21x                       | Pupil Support               | 1,993,364         |
| 22x                       | Instructional Staff Support | 888,306           |
| 23x                       | General Administration      | 407,011           |
| 24x                       | School Administration       | 1,861,250         |
| 25x                       | Business Services           | 456,090           |
| 26x                       | Operations and Maintenance  | 2,320,525         |
| 27x                       | Transportation              | 1,019,057         |
| 28x                       | Other Central Support       | 517,144           |
| 293                       | Athletics                   | 532,248           |
| 3xx                       | Community Services          | 31,701            |
| 4xx-6xx                   | Other Financing Uses        | 474,808           |
| <b>Total Appropriated</b> |                             | <b>26,074,655</b> |

**General Appropriations Act**  
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Fund Balance Information

|   |                            |
|---|----------------------------|
| Fund balance 7/1/23-Estimated                     | \$ 3,128,158               |
| Committed   | \$ -                       |
| Undesignated                                      | \$ 3,128,158               |
| Total projected beginning fund balance            | <u>\$ 3,128,158</u>        |
| Projected Surplus (Deficit)                       | <u>\$ 315,776</u>          |
| Projected ending fund balance 6/30/24             | <u><u>\$ 3,443,934</u></u> |
| Projected ending fund balance percent of expenses | 13.2%                      |

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**  
**2023-24**  
**Major Budget Assumptions**

Enrollment:

The district has budgeted for 1785 students for the 2023-24 fiscal year. This is a decrease of 50 students from our spring head count.

Revenue

We have budgeted an increase of \$550 per student FTE for the foundation allowance. This increase will be offset partially by the estimated enrollment decrease. The district will net an estimated \$595,000 from the foundation allowance. We expect additional special education funding of approximately \$230,000 from the state.

Salaries

The 2023-24 Budget includes an all-encompassing increase in salaries and wages of 5% on the average.

Staff changes were budgeted as such:

- Four OEA retirees
- One OEA resignation
- One ASD program addition
- Net OEA reductions of four FTE's
- One driver retiree. Not replaced by merging routes.
- One secretary retiree. Replaced with entry level wages

Benefits

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

| <u>Coverage</u> | <u>2024</u> | <u>2023</u> | <u>2022</u> |
|-----------------|-------------|-------------|-------------|
| Single          | 7,702.85    | 7,399.47    | 7,304.51    |
| 2-Person        | 16,109.06   | 15,474.60   | 15,276.01   |
| Family          | 21,007.83   | 20,183.43   | 19,921.45   |

The increase from calendar year 2023 to 2024 is 4.1%.

Retirement rates increased by 3% costing the district approximately \$300,000.

Non-Compensation Expenses

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

All known contracts have been reflected in the budget.

**GENERAL FUND  
EXPLANATION OF BUDGET CATEGORIES**

**REVENUE**

- 1xx: Local Revenue** includes the receipts from tax collections, interest, and other miscellaneous local sources of income such as tuition preschool, Medicaid, and special education transportation.
- 3xx: State Revenue** includes the receipts from the state based upon the enrollment of eligible students in the district in addition to funds for special education, and adult education.
- 4xx: Federal Revenues** includes the funds received as a pass-through from the intermediate district and the state directly attributable to supplemental instructional programs which includes all Title grants and IDEA.
- 5xx-6xx: Other Financing Sources** includes monies coming into the general fund from the MAISD, other school districts, and other funds.

**EXPENDITURES**

**Instruction:**

- 11x: Basic Programs** include the direct classroom costs of the elementary, middle and high school programs, alternative education, preschool, and summer school.
- 12x: Added Needs** includes the direct classroom costs of special education and compensatory education.
- 13x: Adult & Continuing Education** includes costs associated with the operation of the adult high school completion program.

**Support Services:**

- 21x: Pupil Support** includes the costs associated with providing direct services to students in support of the basic classroom offerings. These services include school counselors, occupational therapists, nurse services, psychologists, speech, speech and audio therapists, social workers, and playground supervisors.
- 22x: Instructional Staff Support** includes costs associated with staff development and curriculum coordinators, media (libraries), and supervision of staff.
- 23x: General Administration** includes costs incurred by the Board of Education in the area of the mandated annual audit, legal fees, election costs, stipends paid to the Board, and salaries, benefits and costs incurred for executive administration.
- 24x: School Administration** includes the salaries, benefits and supply costs for the building principals and school clerical staff.
- 25x: Business Services** includes the direct costs associated with the operation of the business office (purchasing, accounts payable, payroll, budgeting), district-wide mail costs, copy costs, student insurance, worker's comp, and interest costs associated with borrowing.
- 26x: Operations & Maintenance** includes the costs associated for supervisors, contracted services, supplies and materials, property and liability insurance, and all utilities.
- 27x: Transportation** includes the drivers and supervisory costs related to transporting students to and from school, field trips, and other school-related events.
- 28x-29x: Other Central Support** includes the costs of data processing, information, personnel services such as non-instructional staff professional development and athletics.
- 3xx: Community Services** includes those costs associated with parent/child services.
- 4xx-6xx: Other Financing Sources** includes monies transferred to other funds (Capital Projects, Debt Funds).

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

Resolved this **21st day of June 2023**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2023-24** fiscal year:

|                                    | Original<br>Budget  |
|------------------------------------|---------------------|
| <b>Revenue:</b>                    |                     |
| Local                              | \$ 34,000           |
| State                              | 70,000              |
| Federal                            | 1,270,000           |
| <b>Total Revenue</b>               | <b>\$ 1,374,000</b> |
| <br><b>Expenditures:</b>           |                     |
| Labor                              | \$ 95,175           |
| Purchased Services                 | 563,500             |
| Supplies & Materials               | 711,000             |
| Other                              | 242,600             |
| <b>Total Expenditures</b>          | <b>\$ 1,612,275</b> |
| <b>Projected Surplus (Deficit)</b> | <b>\$ (238,275)</b> |

**Fund Balance Information**

|                                       |                   |
|---------------------------------------|-------------------|
| <b>Original</b>                       |                   |
| Fund balance 7/1/23 - Estimated       | \$ 405,223        |
| Projected Surplus (Deficit)           | \$ (238,275)      |
| Projected ending fund balance 6/30/24 | <b>\$ 166,948</b> |

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

Resolved this 21st day of June 2023, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2023-24 fiscal year:

|                                    | Original<br>Budget |
|------------------------------------|--------------------|
| <b>Revenue:</b>                    |                    |
| Other Financing Sources            | 454,146            |
| <b>Total Revenue</b>               | <b>\$ 454,146</b>  |
| <br><b>Expenditures:</b>           |                    |
| Purchased Services                 | 322,895            |
| Supplies & Materials               | 661                |
| Capital Outlay                     | -                  |
| Other Financing Sources            | -                  |
| <b>Total Expenditures</b>          | <b>\$ 323,556</b>  |
| <b>Projected Surplus (Deficit)</b> | <b>\$ 130,590</b>  |

**Fund Balance Information**

|  |                   |
|--|-------------------|
| <b>Original</b>                        |                   |
| Fund balance 7/1/23 - Estimated        | \$ 46,080         |
| Projected Surplus (Deficit)            | \$ 130,590        |
| Projected ending fund balance 06/30/24 | <b>\$ 176,670</b> |

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

Resolved this 21st day of June 2023, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2023-24 fiscal year:

|                                    |           |                    |
|------------------------------------|-----------|--------------------|
|                                    |           | Original<br>Budget |
| <b>Revenues:</b>                   |           | 510,600            |
| <b>Expenditures:</b>               |           | 505,100            |
| <b>Projected Surplus (Deficit)</b> | <b>\$</b> | 5,500              |

**Fund Balance Information**

|  |    |         |
|--|----|---------|
| <b>Original</b>                        |    |         |
| Fund balance 7/1/23 - Estimated        | \$ | 370,352 |
| Projected Surplus (Deficit)            | \$ | 5,500   |
| Projected ending fund balance 06/30/24 | \$ | 375,852 |