

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

Resolved this **22nd day of June 2022**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2021/22** fiscal year as amended:

	Original Budget	1st Amendment	Final Amendment	1st to Final Difference	Notes*
Revenue:					
1xx Local	\$ 1,171,400	\$ 1,171,400	\$ 1,265,935	\$ 94,535	A
3xx State	\$ 19,922,644	\$ 19,553,566	19,803,841	\$ 250,275	B
4xx Federal	\$ 896,839	\$ 1,709,023	1,434,918	\$ (274,105)	C
5xx-6xx Other Financing Sources	\$ 644,900	\$ 786,940	845,035	\$ 58,095	D
Total Revenue	\$ 22,635,783	\$ 23,220,929	\$ 23,349,729	\$ 128,800	
Expenditures:					
1xx Instruction					
11x Basic Programs	\$ 10,485,708	\$ 10,860,576	\$ 11,199,418	\$ 338,842	E
12x Added Needs	\$ 3,387,722	\$ 3,478,383	3,525,925	\$ 47,542	F
2xx Support Services					
21x Pupil Support	\$ 1,677,027	\$ 1,655,503	1,806,610	\$ 151,107	G
22x Instructional Staff Support	\$ 510,282	842,729	738,202	\$ (104,527)	H
23x General Administration	\$ 457,615	\$ 473,309	400,935	\$ (72,374)	I
24x School Administration	\$ 1,590,366	\$ 1,671,545	1,717,065	\$ 45,520	J
25x Business Services	\$ 410,451	\$ 394,581	430,438	\$ 35,857	K
26x Operations and Maintenance	\$ 2,721,159	\$ 2,340,000	1,999,121	\$ (340,879)	L
27x Transportation	\$ 1,044,822	\$ 1,074,168	1,085,159	\$ 10,991	
28x Other Central Support	\$ 481,856	\$ 626,767	609,612	\$ (17,155)	
293 Athletics	\$ 461,212	\$ 466,838	495,368	\$ 28,530	
3xx Community Services	\$ 25,006	\$ 32,228	32,529	\$ 301	
4xx-6) Other Financing Uses	\$ 197,832	\$ 201,672	230,935	\$ 29,263	
Total Expenditures	\$ 23,451,058	\$ 24,118,299	\$ 24,271,317	\$ 153,018	
Excess Revenues Over (Under) Expenditures	\$ (815,275)	\$ (897,370)	\$ (921,588)	\$ (24,218)	
Fund Balance July 1, 2021	\$ 3,121,079	\$ 3,286,073	\$ 3,286,073		
Projected Fund Balance June 30, 2022	\$ 2,305,804	\$ 2,388,703	\$ 2,364,485		
Projected Fund Balance % of Expenditures	9.8%	9.9%	9.7%		

* See accompanying page for notes A-L

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

- A. Local Revenue – Local property taxes increased \$40,000 along with additional Medicaid and transportation revenue.
- B. State Revenue – Section 11d per pupil increase categorical was eliminated resulting in a reduction of \$130,000 from state aid. We also had reduction in the Headlee Obligation which revolves around the increase in property taxes.
- C. Federal Revenue – The reduction in this category is mostly due to unspent title grant funding that will be carried over to the next fiscal year.
- D. Other Financing Sources – Increased Special Ed billback to other districts and indirect transfers from other funds created this boost in revenue.
- E. Basic Programs– The bulk of the increase in this category stems from spending of the ESSER grants. Some purchases include fitness equipment, photography equipment and textbooks.
- F. Added Needs– The \$47,572 increase in this category is attributed to special ed and at risk.
- G. Pupil Support – The increase in this category is greatly due to the increase in social workers (31n and 31o grant funds).
- H. Instructional Staff Support- The district was originally informed that we would directly receive the Emergency Connectivity Grant for student devices. Although we received approximately \$120,000 in student devices, the billing was handled by a third party thus reducing the districts expenses for the devices.
- I. General Administration- The reduction in this category is attributed to the redistribution of the budget due to the Superintendent also acting as the Curriculum Director/Communications Director.
- J. School Administration- Updated salary and benefit calculations produced an increase in this category.
- K. Business Services- The final amendment accounts for the transition of in-house payroll that was not totally captured in the first amendment. This captured the central office restructure the board approved that discontinued the MAISD contracted services for payroll and brought it “in-house.”
- L. Operations and Maintenance – Our original budget had a placeholder of \$1,000,000 for ESSER funds. The reduction of \$340,000 in this category is for unspent ESSER funds that will be carried over to the next fiscal period.

**Resolution for Adoption by the Board of Education
of the Oakridge Public Schools
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 **2021/22** fiscal year as amended:

	Original Budget	Final Amendment	Difference
Revenue:			
Local	\$ 28,000	\$ 32,900	\$ 4,900
State	75,000	76,000	\$ 1,000
Federal	1,270,000	1,345,000	\$ 75,000
Total Revenue	\$ 1,373,000	\$ 1,453,900	\$ 80,900
Expenditures:			
Labor	\$ 171,400	\$ 204,925	\$ 33,525
Purchased Services	388,000	477,020	\$ 89,020
Supplies & Materials	510,000	645,000	\$ 135,000
Other	124,600	97,100	\$ (27,500)
Total Expenditures	\$ 1,194,000	\$ 1,424,045	\$ 230,045
Projected Surplus (Deficit)	\$ 179,000	\$ 29,855	\$ (149,145)

Fund Balance Information

Original

Fund balance 7/1/21, estimated	\$ 816,791
Excess Revenues Over (Under) Expenditures	\$ 179,000
Projected ending fund balance 2020/21	\$ 995,791

Final Amendment

Fund balance 7/1/21 - As Audited	\$ 882,219
Projected Surplus (Deficit)	\$ 29,855
Projected ending fund balance 6/30/22	\$ 912,074

**Resolution for Adoption by the Board of Education
of the Oakridge Public Schools
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 2021/22 fiscal year as amended:

	Original Budget	Final Amendment	Difference
Revenue:			
Other Financing Sources	397,082	401,508	\$ 4,426
Total Revenue	<u>\$ 397,082</u>	<u>\$ 401,508</u>	<u>\$ 4,426</u>
Expenditures:			
Purchased Services	28,240	30,009	\$ 1,769
Supplies & Materials	50,000	-	\$ (50,000)
Capital Outlay	635,800	225,911	\$ (409,889)
Other Financing Sources	25,000	25,000	\$ -
Total Expenditures	<u>\$ 739,040</u>	<u>\$ 280,920</u>	<u>\$ (458,120)</u>
Projected Surplus (Deficit)	<u>\$ (341,958)</u>	<u>\$ 120,588</u>	<u>\$ 462,546</u>

Fund Balance Information

Original

Fund balance 7/1/21 - Estimated	\$ 450,882
Less budgeted expenditures in excess of revenues	<u>\$ (341,958)</u>
Projected ending fund balance 06/30/22	<u>\$ 108,924</u>

Final Amendment

Fund balance 7/1/21 - Audited	\$ 586,783
Projected Surplus (Deficit)	<u>\$ 120,588</u>
Projected ending fund balance 06/30/22	<u><u>\$ 707,371</u></u>

**Resolution for Adoption by the Board of Education
of the Oakridge Public Schools
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 2021/22 fiscal year is:

	Original Budget	Final Amendment	Difference
Revenues:	505,300	\$ 382,100	\$ (123,200)
Expenditures:	560,100	\$ 369,180	\$ (190,920)
Projected Surplus (Deficit)	\$ (54,800)	\$ 12,920	\$ 67,720

Fund Balance Information

Original

Fund balance 7/1/21 - Estimated	\$ 277,731
Projected Surplus (Deficit)	\$ (54,800)
Projected ending fund balance 6/30/22	\$ 222,931

Final Amendment

Fund balance 7/1/21 - Audited	\$ 294,147
Projected Surplus (Deficit)	\$ 12,920
Projected ending fund balance 6/30/22	\$ 307,067