

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

Resolved this **23rd day of June 2021**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2020/21** fiscal year as amended:

	Original Budget	1st Amendment	Final Amendment	1st to Final Difference	Notes*
<b>Revenue:</b>					
1xx Local	\$ 1,175,050	\$ 1,171,400	\$ 1,189,490	\$ 18,090	
3xx State	\$ 17,422,250	\$ 18,612,144	18,882,408	\$ 270,264	A
4xx Federal	\$ 731,500	\$ 2,160,528	2,009,093	\$ (151,435)	B
5xx-6xx Other Financing Sources	\$ 912,700	\$ 809,900	687,400	\$ (122,500)	C
<b>Total Revenue</b>	<b>\$ 20,241,500</b>	<b>\$ 22,753,972</b>	<b>\$ 22,768,391</b>	<b>\$ 14,419</b>	
<b>Expenditures:</b>					
1xx Instruction					
11x Basic Programs	\$ 10,145,190	\$ 10,415,262	\$ 10,250,964	\$ (164,298)	D
12x Added Needs	\$ 3,363,900	\$ 3,252,568	3,250,277	\$ (2,291)	
2xx Support Services					
21x Pupil Support	\$ 1,628,690	\$ 1,583,768	1,640,672	\$ 56,904	E
22x Instructional Staff Support	\$ 671,680	686,560	498,708	\$ (187,852)	F
23x General Administration	\$ 501,690	\$ 449,029	435,967	\$ (13,062)	
24x School Administration	\$ 1,264,750	\$ 1,441,340	1,551,076	\$ 109,736	G
25x Business Services	\$ 379,850	\$ 382,544	427,611	\$ 45,067	H
26x Operations and Maintenance	\$ 1,699,760	\$ 1,796,066	1,843,826	\$ 47,760	I
27x Transportation	\$ 981,600	\$ 983,182	936,082	\$ (47,100)	J
28x Other Central Support	\$ 402,250	\$ 470,996	513,205	\$ 42,209	K
293 Athletics	\$ 432,590	\$ 441,318	446,218	\$ 4,900	
3xx Community Services	\$ 28,240	\$ 24,624	21,919	\$ (2,705)	
4xx-6x Other Financing Uses	\$ 168,990	\$ 173,286	228,866	\$ 55,580	L
<b>Total Expenditures</b>	<b>\$ 21,669,180</b>	<b>\$ 22,100,543</b>	<b>\$ 22,045,391</b>	<b>\$ (55,152)</b>	
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (1,427,680)</b>	<b>\$ 653,429</b>	<b>\$ 723,000</b>	<b>\$ 69,571</b>	
<b>Fund Balance July 1, 2020</b>	<b>\$ 2,750,178</b>	<b>\$ 2,398,079</b>	<b>\$ 2,398,079</b>		
<b>Projected Fund Balance June 30, 2021</b>	<b>\$ 1,322,498</b>	<b>\$ 3,051,508</b>	<b>\$ 3,121,079</b>		M
<b>Projected Fund Balance % of Expenditures</b>	<b>6.1%</b>	<b>13.8%</b>	<b>14.2%</b>		

\* See accompanying page for notes A-M

**Oakridge Public Schools**  
**Significant Factors from First Amendment to Final Amendment**  
**2020-21**

- A. State Revenue – The district was previously in a special education transportation consortium through the MAISD. We found it more advantageous to discontinue that service. This change shifted our funding sources adding state revenue of approx. \$194,000 and reducing other financing sources (note C). We also recorded additional UAAL revenue.
- B. Federal Revenue – The majority of the reduction of \$151,435 is due to the reduction in title grant spending. Federal title grant expenses were also reduced by the same amount.
- C. Other Financing Sources – The reduction in this revenue category is from the change in how we report our special education costs as described in Note A above.
- D. Basic Programs – Basic programs expenses were reduced by several factors mainly attributed to the inability to fill all open positions, reduction in substitute teachers, mid-year retirements and underspending of supplies and service in title grants.
- E. Pupil Support– Additional expenses making up the \$56,904 increase were in Speech and para pro monitors.
- F. Instructional Staff Support– The district decided to roll over our Title 2 funds into the next fiscal year deferring approximately \$98,000 in expenses. Additional saving came from restructuring the central office and a reduction in textbook spending by shifting expenses to ESSER funds.
- G. School Administration – The change in expenses in this category came from the creation of an Assistant Principal at the lower elementary and a restructuring in the Great Start Readiness Program.
- H. Business Services- The increase in business services stems mostly from the transition of payroll from the MAISD to our in-house business department operations coinciding with the restructuring of the central office.
- I. Operations and Maintenance-Due to remote learning, the district provided internet service via personal WIFI devices.
- J. Transportation-With more remote learning our bussing costs, including compensation and bus maintenance, were reduced to the tune of \$47,100.
- K. Other Central Support-The district added a Human Resources Specialist mid-year.
- L. Other Financing Uses-At Risk Grant indirect cost and a transfer to the Energy Bond debt make up the increase of \$55,580 in other financing.
- M. Fund Balance-Artificially elevated fund balance is attributed to using federal stimulus funds to supplant \$1,237,693 in expenses such as personal protection equipment, custodial service and online learning academy staffing.

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

Resolved this **23rd day of June 2021**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2020/21** fiscal year as amended:

	Original Budget	Final Amendment	Difference
<b>Revenue:</b>			
Local	\$ 37,200	\$ 13,400	\$ (23,800)
State	57,000	98,710	\$ 41,710
Federal	1,075,500	1,324,685	\$ 249,185
	<hr/>	<hr/>	
<b>Total Revenue</b>	\$ 1,169,700	\$ 1,436,795	\$ 267,095
<b>Expenditures:</b>			
Labor	\$ 242,550	\$ 254,400	\$ 11,850
Purchased Services	262,460	317,800	\$ 55,340
Supplies & Materials	485,200	510,000	\$ 24,800
Other	113,400	132,600	\$ 19,200
	<hr/>	<hr/>	
<b>Total Expenditures</b>	\$ 1,103,610	\$ 1,214,800	\$ 111,190
<b>Projected Surplus (Deficit)</b>	\$ 66,090	\$ 221,995	\$ 155,905

**Fund Balance Information**

**Original**

Fund balance 7/1/20, estimated	\$ 470,891
Excess Revenues Over (Under) Expenditures	\$ 66,090
Projected ending fund balance 2020/21	<u>\$ 536,981</u>

**Final Amendment**

Fund balance 7/1/20 - As Audited	\$ 594,796
Projected Surplus (Deficit)	\$ 221,995
Projected ending fund balance 2020/21	<u>\$ 816,791</u>

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

Resolved this 23rd day of June 2021, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2020/21 fiscal year as amended:

	Original Budget	Final Amendment	Difference
<b>Revenue:</b>			
Other Financing Sources	370,845	384,544	\$ 13,699
<b>Total Revenue</b>	<b>\$ 370,845</b>	<b>\$ 384,544</b>	<b>\$ 13,699</b>
<b>Expenditures:</b>			
Purchased Services	42,240	15,690	\$ (26,550)
Supplies & Materials	-	118,340	\$ 118,340
Capital Outlay	603,000	117,845	\$ (485,155)
Other Financing Sources	21,309	21,600	\$ 291
<b>Total Expenditures</b>	<b>\$ 666,549</b>	<b>\$ 273,475</b>	<b>\$ (393,074)</b>
<b>Projected Surplus (Deficit)</b>	<b>\$ (295,704)</b>	<b>\$ 111,069</b>	<b>\$ 406,773</b>

**Fund Balance Information**

**Original**

Fund balance 7/1/20 - Estimated	\$ 297,320
Less 2020/21 budgeted expenditures in excess of revenues	<u>\$ (295,704)</u>
Projected ending fund balance 2020-21	<u>\$ 1,616</u>

**Final Amendment**

Fund balance 7/1/20 - Audited	\$ 339,813
Projected Surplus (Deficit)	<u>\$ 111,069</u>
Projected ending fund balance 2020/21	<u><u>\$ 450,882</u></u>

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

Resolved this 23rd day of June 2021, that this resolution shall be the general appropriations of Oakridge Public Schools for the 2020/21 fiscal year is:

	Original Budget	Final Amendment	Difference
<b>Revenues:</b>	480,500	\$ 140,100	\$ (340,400)
<b>Expenditures:</b>	552,000	\$ 221,000	\$ (331,000)
<b>Projected Surplus (Deficit)</b>	\$ (71,500)	\$ (80,900)	\$ (9,400)

**Fund Balance Information**

**Original**

Fund balance 7/1/20 - Estimated	\$ 348,850
Projected Surplus (Deficit)	\$ -
Projected ending fund balance 2020/21	\$ 348,850

**Final Amendment**

Fund balance 7/1/20 - Audited	\$ 358,631
Projected Surplus (Deficit)	\$ (80,900)
Projected ending fund balance 2019/20	\$ 277,731