

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

Resolved this 23rd **day of June 2021**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2021-22** 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 **2021-22** 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	\$	1,171,400
3xx	State	\$	19,922,644
4xx	Federal	\$	896,839
5xx-6xx	Other Financing Sources	\$	<u>644,900</u>
Total Revenue		\$	22,635,783
Estimated Fund Balance, July 1, 2021		\$	3,121,079
Total Available to Appropriate		\$	25,756,862

Be it further resolved, that **\$25,756,862** 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		10,485,708
12x	Added Needs		3,387,722
2xx	Support Services		
21x	Pupil Support		1,677,027
22x	Instructional Staff Support		510,282
23x	General Administration		457,615
24x	School Administration		1,590,366
25x	Business Services		410,451
26x	Operations and Maintenance		2,721,159
27x	Transportation		1,044,822
28x	Other Central Support		481,856
293	Athletics		461,212
3xx	Community Services		25,006
4xx-6xx	Other Financing Uses		197,832
Total Appropriated			23,451,058

General Appropriations Act
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Fund Balance Information

Fund balance 7/1/21-Estimated	\$ 3,121,079
Committed	\$ -
Undesignated	\$ 3,121,079
Total projected beginning fund balance	<u>\$ 3,121,079</u>
Projected Surplus (Deficit)	<u>\$ (815,275)</u>
Projected ending fund balance 6/30/22	<u><u>\$ 2,305,804</u></u>
Projected ending fund balance percent of expenses	9.8%

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

2021-22 Major Budget Assumptions

Enrollment:

The district has budgeted for 1934 students for the 2021-22 fiscal year. This is a reduction of 62 students from our 2020-21 blended count of 1996.

Revenue

Without the state budget determined, the district decided on a foundation allowance increase of \$300 per FTE. We also allotted \$1,000,000 of the Elementary and Secondary School Relief Fund (ESSER).

Salaries

The 2021-22 Budget includes an all-encompassing increase in salaries and wages of 4% on the average.

Staff changes were budgeted as such:

- Replace 2 OEA retirees with 2 new hire at Step MA 9.
- .5FTE increase in Special Education.

Benefits

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

<u>Coverage</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Single	7,304.51	7,043.89	6,818.87
2-Person	15,276.01	14,730.96	14,260.37
Family	19,921.45	19,210.66	18,596.96

The increase from 2021 to 2022 is 3.7% and the increase from 2019 to 2020 was 3.3%.

Other increases include a 0.56% increase in retirement payments for current employees.

Non-Compensation Expenses

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

ESSER fund expenses of \$1,000,000, matching the revenue, is included in our Operations and Maintenance category.

Contracted Services changes include:

- Purchase 2 used regular education busses totaling \$114,400.
- Turn in 5 busses and lease 3 busses
- Update all known contracts.

Note: The Board authorizes the district to supplant expenses up to the amount of the projected deficit using ESSER funds.

**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 **2021/22** fiscal year:

	Original Budget
Revenue:	
Local	\$ 28,000
State	75,000
Federal	1,270,000
Total Revenue	\$ 1,373,000
 Expenditures:	
Labor	\$ 171,400
Purchased Services	388,000
Supplies & Materials	510,000
Other	124,600
Total Expenditures	\$ 1,194,000
Projected Surplus (Deficit)	\$ 179,000

Fund Balance Information

Original	
Fund balance 7/1/21 - Estimated	\$ 816,791
Projected Surplus (Deficit)	\$ 179,000
Projected ending fund balance 2021/22	\$ 995,791

**Resolution for Adoption by the Board of Education
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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 2021/22 fiscal year:

	Original Budget
Revenue:	
Other Financing Sources	397,082
Total Revenue	\$ 397,082
 Expenditures:	
Purchased Services	28,240
Supplies & Materials	50,000
Capital Outlay	635,800
Other Financing Sources	25,000
Total Expenditures	\$ 739,040
 Projected Surplus (Deficit)	 \$ (341,958)

Fund Balance Information

Original	
Fund balance 7/1/21 - Estimated	\$ 450,882
Projected Surplus (Deficit)	\$ (341,958)
Projected ending fund balance 2021/22	\$ 108,924

**Resolution for Adoption by the Board of Education
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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 2021/22 fiscal year:

	Original Budget
Revenues:	<u>505,300</u>
Expenditures:	<u>560,100</u>
Projected Surplus (Deficit)	\$ (54,800)

Fund Balance Information

Original	
Fund balance 7/1/21 - Estimated	\$ 277,731
Projected Surplus (Deficit)	<u>\$ (54,800)</u>
Projected ending fund balance 2021/22	<u><u>\$ 222,931</u></u>