

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

Resolved this 26th day of February 2025, that this resolution shall be the General Fund appropriations of Oakridge Public Schools for the 2024-25 fiscal year as amended:

		Original Budget	Proposed Amendment	% of Total	Difference	Notes
<b>Revenue:</b>						
1xx	Local	\$ 1,618,785	\$ 1,734,210	6%	\$ 115,425	
3xx	State	\$ 24,006,715	\$ 23,507,080	83%	\$ (499,635)	
4xx	Federal	\$ 890,865	\$ 2,281,406	8%	\$ 1,390,541	
5xx-6xx	Other Financing Sources	\$ 736,715	\$ 713,057	3%	\$ (23,658)	
<b>Total Revenue</b>		<b>\$ 27,253,080</b>	<b>\$ 28,235,753</b>	<b>100%</b>	<b>\$ 982,673</b>	
<b>Expenditures:</b>						
1xx	Instruction					
11x	Basic Programs	11,641,437	\$ 12,042,585	43%	\$ 401,148	A
12x	Added Needs	4,036,263	\$ 3,655,774	13%	\$ (380,489)	B
2xx	Support Services					
21x	Pupil Support	2,538,874	\$ 2,361,923	8%	\$ (176,951)	C
22x	Instructional Staff Support	972,490	\$ 1,301,911	5%	\$ 329,421	D
23x	General Administration	359,344	\$ 336,205	1%	\$ (23,139)	F
24x	School Administration	1,814,792	\$ 1,738,134	6%	\$ (76,658)	E
25x	Business Services	492,355	\$ 465,763	2%	\$ (26,592)	F
26x	Operations and Maintenance	2,439,990	\$ 2,381,042	9%	\$ (58,948)	F
27x	Transportation	1,250,348	\$ 1,261,250	5%	\$ 10,902	
28x	Other Central Support	490,354	\$ 591,702	2%	\$ 101,348	G
293	Athletics	540,456	\$ 537,394	2%	\$ (3,062)	
3xx	Community Services	31,704	\$ 31,239	0%	\$ (465)	
4xx-6xx	Other Financing Uses	309,479	\$ 1,159,512	4%	\$ 850,033	H
<b>Total Expenditures</b>		<b>\$ 26,917,886</b>	<b>\$ 27,864,434</b>	<b>100%</b>	<b>\$ 946,548</b>	
<b>Excess Revenues Over (Under) Expenditures</b>		<b>\$ 335,194</b>	<b>\$ 371,319</b>		<b>\$ 36,125</b>	
<b>Fund Balance July 1, 2024 &lt;Estimated /Audited&gt;</b>		<b>\$ 4,595,976</b>	<b>\$ 4,645,211</b>			
<b>Projected Fund Balance June 30, 2025</b>		<b>\$ 4,931,169</b>	<b>\$ 5,016,530</b>			
<b>Projected Fund Balance as a % of Expenditures</b>		<b>18.3%</b>	<b>18.0%</b>			

Oakridge Public Schools  
Significant Factors from Original Budget to First Amendment  
2024-25

Overview

Enrollment: The district budgeted enrollment of 1836 students for the 2024-25 fiscal year. The district's October 2024 student count totaled 1807 FTE's.

Local Revenues: Budget has increased mainly due to local property taxes (\$100,000).

State Revenues: The state budget was decided after our 2024-25 original budget was passed. Unfortunately, the per pupil funding was not increased from the prior year and remains at \$9,608 per pupil. However, the state gave some relief with an offset to the retirement funding granting the district approximately \$645,000. Between the difference in student count and flat per pupil funding we ended with a decrease in state aid from our original budget of about \$76,000. This is in relationship to per pupil FTE funding only and does not account for any state funding grants that are offset by identical expenses.

The UAAL was reduced by \$990,000 on both the revenue and expense side. A retirement (MPERS one time) payment of \$269,688 and other state grants rounds out the total net decrease of \$499,635 in state revenues.

Federal Revenues: The remaining \$1,247,760 from the ESSER grant was used for HVAC, furniture, textbooks and digital classrooms. The district also received new grants for PBIS and Clinicians for a total increase of \$1,390,541 in federal revenues.

Overall, we are budgeting a total revenue increase of \$982,673 from the original budget.

Explanation of expenses per resolution categories

The following explanation details any significant budget changes from the original budget.

- A. Basic Programs: A new Section 35J grant will provide over \$200,000 in professional development along with the purchase of textbooks through the ESSER grant in the amount of \$207,000 make up the major increase in the spending in basic programs.
- B. Added Needs: The elimination of our SXI program and a reduction in the states unfunded retirement payments made up the majority of the \$380,489 reduction in this category.
- C. Pupil Support: The expiration of section 31O for social work expired in the previous year and was not awarded by the state in 2024-25. This created a reduction in pupil support.
- D. Instructional Staff Support: Additional spending for Multi-Tiered Student Support. PBIS coaching and professional development make up the difference in this category.
- E. School Administration: Most of the decrease of \$76,658 is attributed to the reduction in UAAL payments to the state retirement unfunded liability.
- F. General Admin. Business Services and Operations: These 3 categories had reductions due mainly to the aforementioned UAAL expenses.

G. Other Central Support: The district invested over \$26,000 in additional cybersecurity software and approximately \$65,000 in digital classrooms.

H. Other Financing Uses: The board of directors have appropriated \$250,000 toward future capital projects. Grants are funding purchases of Furniture for approximately \$187,000, radio equipment of \$205,000, ECC secure entry and surveillance makes up the rest.

Fund Balance:

We are projecting a year-end surplus of \$371,319. Giving the district a fund balance of \$5,016,530. This represents a fund balance percentage of 18.0% of expenses.

The district will amend this budget as required by the state on or before June 30, 2025.