

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

Resolved this **25th day of June 2025**, that this resolution shall be the general appropriations of
Oakridge Public Schools for the **2024-25** fiscal year as amended:

		Original Budget		First Amendment		Final Amendment		1st AMD to Final Difference	Notes
Revenue:									
1xx	Local	\$ 1,618,785	\$	1,734,210		1,669,846	\$	(64,364)	A
3xx	State	\$ 24,006,715	\$	23,507,080		23,764,400	\$	257,320	B
4xx	Federal	\$ 890,865	\$	2,281,406		2,256,292	\$	(25,114)	
5xx-6xx	Other Financing Sources	\$ 736,715	\$	713,057		779,834	\$	66,777	C
Total Revenue		\$ 27,253,080	\$	28,235,753	\$	28,470,372	\$	234,619	
Expenditures:									
1xx	Instruction								
11x	Basic Programs	11,641,437	\$	12,042,585		11,769,265	\$	(273,320)	D
12x	Added Needs	4,036,263	\$	3,655,774		4,083,863	\$	428,089	E
2xx	Support Services								
21x	Pupil Support	2,538,874	\$	2,361,923		2,197,583	\$	(164,340)	F
22x	Instructional Staff Support	972,490	\$	1,301,911		1,271,962	\$	(29,949)	
23x	General Administration	359,344	\$	336,205		333,420	\$	(2,785)	
24x	School Administration	1,814,792	\$	1,738,134		1,777,215	\$	39,081	
25x	Business Services	492,355	\$	465,763		468,848	\$	3,085	
26x	Operations and Maintenance	2,439,990	\$	2,381,042		2,417,371	\$	36,329	
27x	Transportation	1,250,348	\$	1,261,250		1,172,630	\$	(88,620)	G
28x	Other Central Support	490,354	\$	591,702		607,159	\$	15,457	
293	Athletics	540,456	\$	537,394		570,484	\$	33,090	
3xx	Community Services	31,704	\$	31,239		31,239	\$	-	
4xx-6xx	Other Financing Uses	309,479	\$	1,159,512		1,303,845	\$	144,333	H
Total Expenditures		\$ 26,917,886	\$	27,864,434	\$	28,004,884	\$	140,450	
Excess Revenues Over (Under) Expenditures		\$ 335,194	\$	371,319	\$	465,488	\$	94,169	
Fund Balance July 1, 2024 <Estimated /Audited>		\$ 4,595,976	\$	4,645,211		4,645,211			
Projected Fund Balance June 30, 2025		\$ 4,931,169	\$	5,016,530	\$	5,110,699			
Projected Fund Balance as a % of Expenditures		18.3%		18.0%		18.2%			

Oakridge Public Schools
Significant Factors from the 1st Amendment to the Final Amendment
2024-25

Explanation of expenses per resolution categories

Revenue:

- A. A reduction in Medicaid payments makes up most of this category.
- B. The district is receiving funds to reimburse employees who are enrolled in a 3% retirement health care plan. The state is returning this money to us, and we are required to reimburse eligible employees until September 30, 2025.
- C. Other financing includes a book entry for capital leases.

Expenses:

- D. Basic Programs: Most of the reduction in this category is shifting of grants from basic programs (11x) to Added Needs (12x).
- E. Added Needs: We incurred additional special ed services from the Muskegon ISD of approximately \$151,000, Eastern Service Unit of \$32,000, plus the aforementioned 3% healthcare reimbursement and Title 1 spending.
- F. Pupil Support: Our IDEA grant was greatly reduced this year, making up most of the reduction in pupil support.
- G. Transportation: The Section 22L grant funding was carried over to purchase buses in the upcoming fiscal year.
- H. Other Financing Uses: GASB rules dictate that we book expenses for the upcoming bus lease and software subscriptions.

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

Resolved this **25th day of June 2025**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2024-25** fiscal year as amended:

	Original Budget	Final Amendment	Difference
Revenue:			
Local	\$ 30,600	\$ 30,000	\$ (600)
State	67,000	64,533	\$ (2,467)
Federal	1,260,000	1,429,094	\$ 169,094
Total Revenue	\$ 1,357,600	\$ 1,523,627	\$ 166,027
Expenditures:			
Labor	\$ 133,440	\$ 132,123	\$ (1,317)
Purchased Services	604,000	598,500	\$ (5,500)
Supplies & Materials	734,100	754,930	\$ 20,830
Other	143,400	28,800	\$ (114,600)
Total Expenditures	\$ 1,614,940	\$ 1,514,353	\$ (100,587)
Projected Surplus (Deficit)	\$ (257,340)	\$ 9,274	\$ 266,614

Fund Balance Information

Original

Fund balance 7/1/24, estimated	\$ 393,593
Excess Revenues Over (Under) Expenditures	\$ (257,340)
Projected ending fund balance 6/30/25	\$ 136,253

Final Amendment

Fund balance 7/1/24 - As Audited	\$ 340,721
Projected Surplus (Deficit)	\$ 9,274
Projected ending fund balance 6/30/25	\$ 349,995

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

Resolved this 25th **day of June 2025**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2024-25** fiscal year as amended:

	Original Budget	Final Amendment	Difference
Revenue:			
Other Financing Sources	455,531	451,955	\$ (3,576)
Total Revenue	\$ 455,531	\$ 451,955	\$ (3,576)
Expenditures:			
Purchased Services	43,654	41,068	\$ (2,586)
Supplies & Materials	120,000	80,635	\$ (39,365)
Capital Outlay	340,000	323,253	\$ (16,747)
Other Financing Sources	159,000	159,000	\$ -
Total Expenditures	\$ 662,654	\$ 603,956	\$ (58,698)
Projected Surplus (Deficit)	\$ (207,123)	\$ (152,001)	\$ 55,122

Fund Balance Information

Original

Fund balance 7/1/24 - Estimated	\$ 224,173
Less budgeted expenditures in excess of revenues	\$ (207,123)
Projected ending fund balance 06/30/25	\$ 17,050

Final Amendment

Fund balance 7/1/24 - Audited	\$ 261,423
Projected Surplus (Deficit)	\$ (152,001)
Projected ending fund balance 06/30/25	\$ 109,422

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

Resolved this 25th day of June 2025, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2024-25** fiscal year is:

	Original Budget	Final Amendment	Difference
Revenues:	503,300	\$ 565,000	\$ 61,700
Expenditures:	510,250	\$ 502,150	\$ (8,100)
Projected Surplus (Deficit)	\$ (6,950)	\$ 62,850	\$ 69,800

Fund Balance Information

Original

Fund balance 7/1/24 - Estimated	\$ 335,218
Projected Surplus (Deficit)	\$ (6,950)
Projected ending fund balance 6/30/25	<u>\$ 328,268</u>

Final Amendment

Fund balance 7/1/24 - Audited	\$ 334,182
Projected Surplus (Deficit)	\$ 62,850
Projected ending fund balance 6/30/25	<u>\$ 397,032</u>