

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

Resolved this 25th **day of June 2025**, that this resolution shall be the general appropriations of Oakridge Public Schools for the **2025-26** 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 **2025-26** 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	\$	1,731,235
3xx	State	\$	24,338,295
4xx	Federal	\$	1,480,890
5xx-6xx	Other Financing Sources	\$	852,200
Total Revenue		\$	28,402,620
Estimated Fund Balance, July 1, 2025		\$	5,110,699
Total Available to Appropriate		\$	33,513,319

Be it further resolved, that **\$33,513,319** 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	11,655,765
12x	Added Needs	4,431,485
2xx	Support Services	
21x	Pupil Support	2,577,280
22x	Instructional Staff Support	1,270,080
23x	General Administration	326,815
24x	School Administration	1,807,345
25x	Business Services	471,720
26x	Operations and Maintenance	2,430,560
27x	Transportation	1,238,155
28x	Other Central Support	545,380
293	Athletics	577,700
3xx	Community Services	31,896
4xx-6xx	Other Financing Uses	1,092,725
Total Appropriated		28,456,906

General Appropriations Act

Page 2

Fund Balance Information

Fund balance 7/1/25-Estimated	\$ 5,110,699
Committed	\$ -
Undesignated	\$ 5,110,699
Total projected beginning fund balance	<u>\$ 5,110,699</u>
Projected Surplus (Deficit)	<u>\$ (54,286)</u>
Projected ending fund balance 6/30/26	<u>\$ 5,056,413</u>
Projected ending fund balance percent of expenses	17.8%

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
2025-26
Major Budget Assumptions**

Enrollment:

The district has budgeted for 1810 students for the 2025-26 fiscal year. This is almost identical to our current state aid blended count of 1813 FTE's.

Revenue

We have budgeted an increase of \$417 per student FTE for the foundation allowance. The state has not approved a budget for Fiscal Year 2026 at this time. The district will make all applicable adjustments during the upcoming budget amendments.

Salaries

The 2025-26 Budget includes an assumption of an overall increase of 6% for personnel cost attributed to a net increase in the number of employees (see below) and higher cost of wages/benefits.

1. **Eliminate one administrative position.** Earlier this school year we announced unifying administrative leadership for MTSS and Special Education under Carla Kevern after Greg Bodrie announced his retirement. Carla will be our Director of Student Services and we won't replace the Director of MTSS position.
2. **No change in special education FTE clerical support, but a transition from contracted service to employee.** We no longer share off-site special education clerical support services with ESU districts (Fruitport, Ravenna, and Orchard View). Our former portion of the 'contracted service' of the two ESU administrative assistants serving four districts was ~0.5 FTE. That service is now on-site employed by Oakridge as the Admin Asst for Special Education who is also half-time (0.5 FTE).
3. **Add two ASD teachers/classrooms** to our existing one ASD teacher/classroom. Our increasing ASD student population determined this staffing level.
4. **Add eight paraprofessionals.** Each ASD classroom requires 4 paraprofessionals. The addition of two ASD classrooms requires eight additional paraprofessionals.
5. **Adjust 41 elementary classroom teachers to 40.** Retirements and projected enrollment allowed for this natural attrition while staying within contractual guidelines for students per class. This may change as we monitor enrollment throughout summer to ensure we're properly staffed.
6. **Adjust from 5.4 building secretaries to 4.4** through natural attrition for the approximate 800 kids at the MS/HS. No changes to the 4 secretaries for the almost 1000 kids at the elementary buildings.
7. We've had zero applicants for our two School Psychologist and one Social Worker vacancies. However, we will fill these roles with **three School Psychologist university interns** (third and final year graduate students) **plus a School Psychologist practicum student** (first year graduate student) joining us with the hope to 'grow our own' to fill our vacancies upon completion of their programs.
8. **Balanced sections across secondary grades. 7-12.** Substantial efforts have been made to balance class sizes per section, per day, and within contractual guidelines while keeping seminar sections as small as possible. While **no change in FTE count**, this has produced opportunities for increased interventions and required flexible utilization of staff within their certificated areas.
9. **No changes** for number of cooks, drivers, custodians, or maintenance.

Benefits

For reference, below are the Board-paid hard cap rates by calendar year.

Coverage	2026	2024	2023
Single	7,942.09	7,718.26	7,702.85
2-Person	16,609.38	16,141.28	16,109.09
Family	21,660.30	21,049.85	21,007.83

The increase from calendar year 2025 to 2026 is 2.9%

The state is deliberating over retirement rates. At this time, we budgeted a modest ½ of one percent increase.

Non-Compensation Expenses

Due to inflation, we have budgeted an overall increase of 1.0% to all non-compensation items.

All known contracts have been reflected in the budget.

**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 **2025-26** fiscal year:

	Original Budget
Revenue:	
Local	\$ 30,000
State	62,000
Federal	1,433,000
Total Revenue	<u>\$ 1,525,000</u>
Expenditures:	
Labor	\$ 129,123
Purchased Services	607,500
Supplies & Materials	760,300
Other	83,400
Total Expenditures	<u>\$ 1,580,323</u>
Projected Surplus (Deficit)	\$ (55,323)

Fund Balance Information

Original

Fund balance 7/1/25 - Estimated	\$ 349,995
Projected Surplus (Deficit)	\$ (55,323)
Projected ending fund balance 6/30/26	<u><u>\$ 294,672</u></u>

**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 **2025-26** fiscal year:

	Original Budget
Revenue:	
Other Financing Sources	465,340
Total Revenue	<u>\$ 465,340</u>
Expenditures:	
Purchased Services	170,117
Supplies & Materials	-
Capital Outlay	249,000
Other Financing Sources	151,200
Total Expenditures	<u>\$ 570,317</u>
Projected Surplus (Deficit)	<u>\$ (104,977)</u>

Fund Balance Information

Original	
Fund balance 7/1/25 - Estimated	\$ 109,422
Projected Surplus (Deficit)	<u>\$ (104,977)</u>
Projected ending fund balance 06/30/26	<u><u>\$ 4,445</u></u>

**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 **2025-26 fiscal year**:

	Original Budget
Revenues:	<u>515,000</u>
Expenditures:	<u>545,000</u>
Projected Surplus (Deficit)	<u>\$ (30,000)</u>

Fund Balance Information

Original

Fund balance 7/1/25 - Estimated	\$ 397,032
Projected Surplus (Deficit)	<u>\$ (30,000)</u>
Projected ending fund balance 06/30/26	<u><u>\$ 367,032</u></u>