



2024
2025



PRELIMINARY BUDGET

Orono Public Schools • ISD #278
685 Old Crystal Bay Road North
Orono, Minnesota 55356

oronoschools.org

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Nick Taintor, CPA
Director of Business Services

June 10, 2024

Dear Dr. Flesher,

Attached you will find the 2024-25 Preliminary Budget. We appreciate the collaboration with you and the School Board, which approved the budget assumptions that were foundational to the development of this year's budget. The District's Mission and Values serve to guide our work and our operating budgets are projected to be operating with expenditures equal to or less than the resources projected to be received. This budget demonstrates the administration's commitment to financial stewardship.

Laws 2024 recently passed by the Minnesota State Legislature combined with the 2023 Pay 2024 property tax levy as approved by the School Board on December 11, 2023 provide the basis for determining the district's general fund revenues. It is important to note that approximately 65% of the district's general fund revenue comes from the state of Minnesota through funding formulas set by the legislature largely based upon student enrollment. We are projecting 2,993 students for next year which represents an increase of 70 students or 2.3%. The district continues to be in high demand and fall enrollment is projected to remain strong.

The major fiscal changes in this budget include:

- General education formula increase of 2%
- Property tax levy approved by the Board December 11, 2023
- Minimum General Fund balance of 5% is projected as directed by the School Board
- One-time Federal Covid related relief funding has been fully spent and the budget reflects the significant decrease in relation to that funding.

We are grateful for the collaboration with the Superintendent and the School Board to maintain the tradition of strong fiscal health at Orono Schools.

Sincerely,

Nick Taintor

Nick Taintor
Director of Business Services

ORONO INDEPENDENT SCHOOL DISTRICT #278

COMBINED STATEMENT OF OPERATING AND NON-OPERATING FUNDS JULY 1, 2023 - JUNE 30, 2025

<u>Fund Description</u>	<u>Audited Balance 6/30/23</u>	<u>2023-24 REVISED Revenue</u>	<u>2023-24 REVISED Expense</u>	<u>Revised Balance 6/30/24</u>	<u>2024-25 PROPOSED Revenue</u>	<u>2024-25 PROPOSED Expense</u>	<u>Projected Balance 6/30/25</u>
Non-Spendable (Inventory & Prepaids)	314,786			314,786			314,786
Restricted for Student Activities	133,947	150,000	150,000	133,947	150,000	150,000	133,947
Restricted for Scholarships	749,983	75,000	75,000	749,983	75,000	75,000	749,983
Restricted for Staff Development	-	450,000	450,000	-	450,000	450,000	-
Restricted for Safe Schools	28,068	-	28,068	-	-	-	-
Assigned for Severance Pay	175,000	-	-	175,000	-	-	175,000
Assigned for Wellness	105,814	-	-	105,814	-	-	105,814
General - Unassigned	1,463,928	42,875,823	42,632,191	1,707,560	44,368,629	43,847,450	2,228,739
Total General Fund	2,971,526	43,550,823	43,335,259	3,187,090	45,043,629	44,522,450	3,708,269
Unassigned Fund Balance %	3.4%			3.9%			5.0%
Capital Projects Levy (Tech)	-	1,253,030	1,253,030	-	1,507,673	1,200,000	307,673
Long-Term Facilities Maintenance (LTFM)	491,912	1,811,471	1,811,471	491,912	1,493,506	1,985,418	-
Operating Capital	218,676	726,405	726,405	218,676	480,032	480,032	218,676
Total Capital Fund	710,588	3,790,906	3,790,906	710,588	3,481,211	3,665,450	526,349
	18.7%			18.7%			14.4%
Operating Fund Total	3,682,114	47,341,729	47,126,165	3,897,678	48,524,840	48,187,900	4,234,618
Food Service	1,012,262	2,104,137	2,179,137	937,262	2,024,000	2,137,499	823,763
	7.8%			8.3%			8.8%
Community Education (Non Spendable - Prepaid)	-	-	-	-	-	-	-
Community Education	1,149,102	2,881,003	2,765,981	1,264,124	3,053,863	2,904,280	1,413,707
Early Childhood/Family Education	129,174	195,533	195,533	129,174	207,265	205,310	131,129
Learning Readiness	100,424	361,747	361,747	100,424	383,452	379,834	104,041
Community Service Total	1,378,700	3,438,283	3,323,261	1,493,722	3,644,580	3,489,424	1,648,878
Restricted for Technology	869,062	-	869,062	-	-	-	-
Restrict for building construction	-	-	-	-	-	-	-
Restricted for LTFM	4,839,407	-	4,839,407	-	-	-	-
Building Construction Total	5,708,469	-	5,708,469	-	-	-	-
Debt Service	1,370,017	6,024,823	6,140,004	1,254,836	7,677,741	7,504,087	1,428,490
OPEB Debt Service	79,362	368,961	368,033	80,290	365,044	362,832	82,502
Bond Refunding	-	-	-	-	-	-	-
Debt Service Total	1,449,379	6,393,784	6,508,037	1,335,126	8,042,785	7,866,919	1,510,992
Dental	176,172	300,000	300,000	176,172	300,000	300,000	176,172
Medical	2,578,032	5,000,000	4,800,000	2,778,032	5,000,000	5,000,000	2,778,032
Internal Service Total	2,754,204	5,300,000	5,100,000	2,954,204	5,300,000	5,300,000	2,954,204
OPEB Trust Total	3,210,565	100,000	275,000	3,035,565	150,000	370,000	2,815,565
GRAND TOTAL - ALL FUNDS	19,195,693	64,677,933	70,220,069	13,653,557	67,686,205	67,351,742	13,988,020



Budget Executive Summary

This budget of Independent School District No. 278, Orono Public Schools, is for the fiscal year beginning July 1, 2024 and ending June 30, 2025 (fiscal year 2025). Prior year data is included for comparative purposes including revised budgeted amounts for 2023-24 and final audited amounts for fiscal years 2021-22 through 2022-23.

The District anticipates ending the 2023-24 fiscal year with a 3.9% unassigned General Fund balance. This fund balance is continuing to make improvements to achieve the School Board's Policy 717 which states:

"The school district will maintain as a guideline an unassigned fund balance equal to at least 5% of the expenditure budget for each of the following operating funds: General Fund (excluding capital), Food Service Fund, and Community Service Fund."

Given this fiscal expectation, the School District has proactively planned by keeping a multi-year financial projection model, updated with each budget revision and final audit results.

Assumptions

For the budget being presented, the **2024-25 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. Estimated Enrollment

- a. Oct. 1, 2024 Kindergarten-12th grade estimated enrollment of 2,993 based on current enrollment and registered students with a rate of attrition based on prior experience.

2. State General Funding

- a. A general education formula increase of 2% for FY 2025. The 2024 legislature also appropriated \$106,233 in Read Act Literacy Aid. Other categorical revenues were increased slightly and included as are the expenditures for these mandates.

3. Fund Balance

- a. Minimum General Fund balance of 5% is projected as directed by the School Board.

4. Classroom Teacher Staffing

- a. The following serves as a guide in determining staffing allocations and is based on estimated enrollment and class size targets across district and by grade. Actual class sizes may exceed these ranges due to actual enrollment and subject of class.

Grade	Target Range
Kindergarten	19 - 21
Grade 1	20 - 22
Grade 2	22 - 24
Grade 3	24 - 26
Grade 4	25 - 27
Grade 5	27 - 29
Grades 6, 7 & 8	28 - 32
Grades 9-12	29 - 34

Budget Executive Summary

5. Achievement & Integration

- a. Orono is partnering with Wayzata Schools to form an Achievement & Integration (AI) collaborative. This will bring in \$155,000 in revenue for AI programs. 2024-2025 is the eighth year of the program.

6. Contract Settlements

- a. All contracts have been settled in 2023-24, the District budget includes an allowance consistent with employee salary settlements agreed to in the current year.

Timeline

The **timeline** for the creation of the 2024-25 budget is presented below. Budget development is a fluid process. The impact of prior year-end outcomes affects the results for the current year. At the same time decisions made in the current year determine the revenue and expenditure levels for future years. This timeline represents the next 18 months of the budget process.

Date	Budget Event	Action
February 2023	Requests for 2023-24 Capital Funding due to Business Office	Administrative
	2023-24 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
April 2023	Preliminary 2023-24 Budget Assumptions & Budget Timeline	Admin. Report
	Resolution placing continuing contract teachers on unrequested leave	Board Approval
June 2023	2022-23 Final Revised Budget Adoption	Board Approval
	2023-24 Preliminary Budget Adoption	Board Approval
September 2023	Preliminary 2023 Pay 2024 Levy Certification	Board Approval
November 2023	Preliminary 2022-23 Audit Results	Admin. Report
January 2024	Final 2022-23 Audit Report	Board Approval
	Final Levy Certification (2023 Payable 2024; Fiscal 2024-25 Revenue)	Board Approval
December 2023	Truth in Taxation Presentation	Admin. Report
	Requests for 2024-25 Capital Funding due to Business Office	Administrative
March 2024	2023-24 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
	Preliminary 2024-25 Budget Assumptions & Budget Timeline	Admin. Report
April 2024	Resolution placing continuing contract teachers on unrequested leave.	Board Approval
June 2024	2023-24 Final Revised Budget Adoption	Board Approval
	2024-25 Preliminary Budget Adoption	Board Approval

Budget Executive Summary

ORGANIZATION OVERVIEW

Independent School District No. 278, Orono Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12th grade, including a transition program. The elected school board is responsible for legislative and fiscal control of Orono Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

School Board of Directors

Name	Position	Term Expires
Mike Bash	Chair	December 31, 2024
Sarah Borchers	Vice Chair	December 31, 2026
Ali Howe	Treasurer	December 31, 2024
Laura Wallander	Clerk	December 31, 2024
Wendy Lundsgaard	Director	December 31, 2026
Todd Madson	Director	December 31, 2026

Administrative Team

The make-up of the administrative team at Orono Schools is outlined as follows:

Position	Name
Superintendent	Dr. Kristi Flesher
Director of Business Services	Nick Taintor, CPA
Exec. Director of Learning & Accountability	Dr. Aaron Ruhland
Director of Special Services	Corinna Graner
Exec. Director of Human Resources	Dr. Scott Alger
Director of Communications	Lyssa Campbell

FACILITIES

Students who attend Orono Schools are served in the following grade level configuration:

- **Schumann Elementary:** Kindergarten through Grade 2
- **Orono Intermediate School:** Grades 3 through 5
- **Orono Middle School:** Grades 6 through 8
- **Orono High School:** Grades 9 through 12

The Community Education and Family Education programs are administered by the **Director of Community Education, Tiffany Clifton**. Early Childhood classes are held at the Discovery Center in Maple Plain. Adult Community Education classes and youth classes are held on the Orono main campus, the Discovery Center in Maple Plain, and at other locations throughout the District.

Budget Executive Summary

Orono Schools contracts the operation of our transportation program. The program is operated from a district-owned **Transportation Center** which houses all vehicles for student transportation, a mechanics shop and Administrative staff from the contracted organization.

COLLECTING INPUT

The process to build the proposed 2024-25 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable 2024 tax levy, which occurred on December 11, 2023. The Board also provided guidance and input to the budget development process as follows:
 - Monthly - Discussions to ensure alignment with district priorities
 - May 13, 2024 – Approve the 10-year LTFM plan
2. Facilities & Finance Committee – A committee of three School Board members, the Superintendent, and the Executive Director of Business Services. This committee reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Superintendent's Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.
5. Community Education Advisory Council - The Advisory Council provides important feedback and guidance to the district staff and reviewed the budget assumptions and plan for the 2024-25 fiscal year on May 31, 2024.
6. Food Service Fund – The school nutrition team is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.

FINANCIAL OVERVIEW

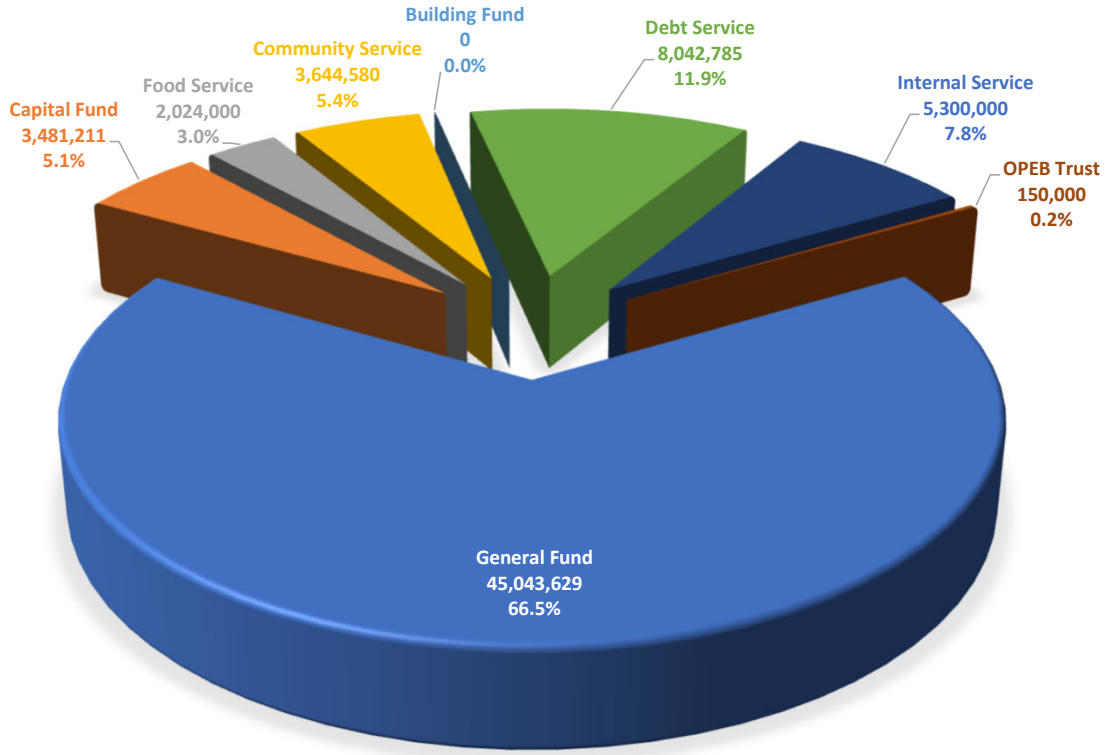
OVERVIEW OF FUNDS

According to State Law, Orono Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Orono Schools. The majority of this Executive Summary will focus on the General Fund's fiscal condition. Other funds which are a part of this budget book are separate from the General Fund include:

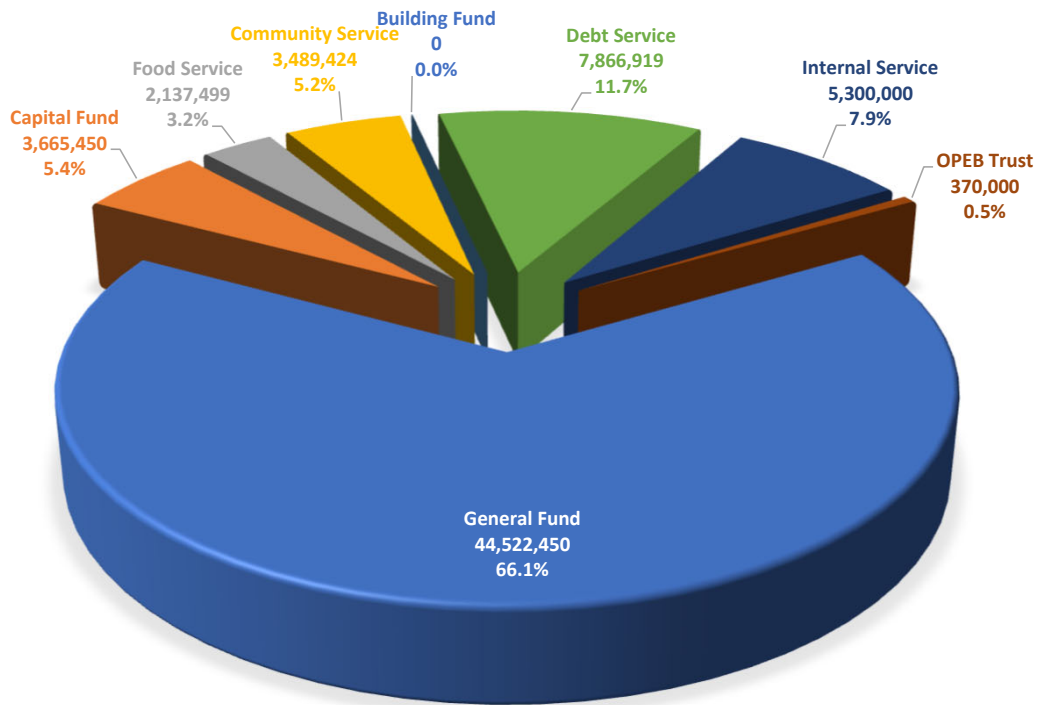
- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs.
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support.
- Capital Fund – Capital expenditures (and related revenue) associated with facilities, grounds, and equipment; maintained at district level as a separate fund, but "rolled up" as part of the General Fund for state reporting purposes.
- Building Construction Fund – The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds. The district issued \$5,555,000 of General Obligation Capital Notes, Facilities Maintenance and Capital Facilities Bonds on June 1, 2023 and those funds are expected to be fully expended by June 30, 2025.
- Debt Service Fund – Revenue and expenditure activity related to the District's long-term debt payments.
- Custodial Fund – Flow through revenue and expenditures that cannot have any oversight from the District.
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded medical and dental plans.
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the District holds in trust for others (this includes employee severance, other post-employment benefits, flexible benefits).

The following graphs give an illustration of the proportional revenues and expenditures budget for each fund in the 2024-25 fiscal year:

2024-25 REVENUE BUDGET - ALL FUNDS



2024-25 EXPENDITURE BUDGET - ALL FUNDS



Budget Executive Summary

REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by \$1,492,806 or 3.43% from the prior year.

1. State Basic General Education Aid serves as the district's primary funding.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$7,281 for 2024-25. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2012-13	\$5,224	\$50 increase in formula
2013-14	\$5,302	1.5% increase in formula
2014-15	\$5,831	1.5% increase in formula + \$25
2015-16	\$5,948	2.0% increase in formula
2016-17	\$6,067	2.0% increase in formula
2017-18	\$6,188	2.0% increase in formula
2018-19	\$6,312	2.0% increase in formula
2019-20	\$6,438	2.0% increase in formula
2020-21	\$6,567	2.0% increase in formula
2021-22	\$6,728	2.45% increase in formula
2022-23	\$6,863	2.0% increase in formula
2023-24	\$7,138	4.0% increase in formula
2024-25	\$7,281	2.0% increase in formula

(2) Pupil Units (see Informational Overview section of this summary for more details) - The district anticipates enrollment for the 2024-25 budget year to be 2,993 for students in attendance in local district facilities (note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment). The total enrollment of 2,993 represents an increase of 70 students from the October 1, 2023 district enrollment of 2,923. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Budget Executive Summary

Final pupil units are calculated by the Minnesota Department of Education approximately six months after the end of a fiscal year (January 2025 for the 2023-24 fiscal year) through a complex set of data and reporting which includes the following:

- Pupil Units calculate actual “membership time” in Orono Schools multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.
- Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota districts. This accounts for students enrolling into or out of Orono Schools to or from other Minnesota School districts:
 - **Tuition Agreements** with another district = 9
 - **Public Charter Schools** = 13
 - **Online Schools** = 10
 - **Private or Religious Schools** = 325
 - **Homeschool** = 80
 - **Other Public Schools** = 84
- These 521 students are excluded from the Pupil Unit calculations for the district and the 521 students are comparable to the prior year’s number of 541 students.

2. Property Tax Revenue

Property taxes are determined by the taxable market value of the property, class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits (see Informational Tab for details from property tax levy effective for the fiscal year 2024-25).

Property tax revenue in the General Fund is budgeted to increase by \$292,911 or 2.83%, and includes adjustments from previous years. 2024-25 represents year 8 of 10 of the general operating referendum approved in November of 2016 which increases by an inflationary index annually. The remaining increase comes from the valuation of property owned by the Orono taxpayers. This revenue category also includes levies for Q-comp (alternative teacher compensation), safe schools, and reemployment.

3. Other State Sources

State supported programs are anticipated to increase by \$653,729 or 9.59%, primarily due to additional reimbursements associated with special education.

- Special education cross-subsidy reduction aid increased to reduce the cross-subsidy by 44 percent for FY 2024, FY 2025 and FY 2026.
- The remainder of state supported programs includes other categorical programs such as achievement & integration aid, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp) and Read Act Literacy Aid.

4. Federal Sources

Federal revenue is budgeted to decrease by **(\$375,313)** or **-33.45%**. This is attributable to completion of the one-time Coronavirus Relief (ESSER) funds the District received in 2021-23. The federal calculations on entitlement include poverty concentration index within the district among other factors. Federal revenue in the General Fund includes the following:

- Special Education (Section 611, Section 619, and Part C) makes up 68% of federal revenue or \$504,765 in 2024-25

Budget Executive Summary

- Title I funding in 2024-25 totals \$86,229 which is 12% of the federal revenue budget
- Title II funding of \$35,888 which is 4.8% of the federal revenue budget
- The remaining consists of other grants including Title IV, Carl Perkins, and CEIS grants totaling \$119,971

5. Local (Tuition, Fees, Admissions, Interest, Donations)

Revenue in this category is budgeted to remain similar in the coming year with pre-pandemic levels. Thus, the District is taking a conservative approach to this budget area as restrictions are removed. Items included in this category are student parking fees, facility rentals and admission fees for activities, miscellaneous grants and interest earnings.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund is budgeted to decrease by \$80,137 to \$2,024,000 from \$2,104,137 in 2023-24. The following assumptions are included:

1. **Federal and State Revenue** sources will provide 100% of the revenue for student breakfast and lunch due to universal free lunches passed by the Minnesota Legislature in 2023.
2. **Vending and Concession** sales are budgeted to decrease \$10,000 in 2024-25. This is due to the concessions program being transferred to the General Fund.

COMMUNITY SERVICE FUND (Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to increase by \$206,297 or 6.0% from 2023-24. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs increased by \$32,981 or 11.0%. This revenue is set by statute and is based on the district's population and includes some negative adjustments from prior years.
2. **State revenue** is budget to increase slightly by \$5,000 or 3.3%.
3. **Local tuition and fees** will increase by \$168,316 or 7.5%. This is mainly due to residents participating in district programming, and increased capacity in School-Aged Child Care.

CAPITAL FUND (Financial Section)

Total capital fund revenue is decreasing by \$184,239 due to the completion of indoor air quality construction projects being performed at the Orono Discover Center in 2023. Details from property tax levy effective for the fiscal year 2024-25 can be found in the Informational Section. Changes in this revenue component include the following assumptions:

1. **Operating Capital** revenue, which is based upon building age and square footage, will decrease by \$246,373 from 2023-24 to service principal and interest on capital notes issued for Middle School construction projects.

Budget Executive Summary

2. The **Capital Projects Levy** is increasing in fiscal year 2023-24 by \$254,643 due to an increase in Adjusted Net Tax Capacity (ANTC). Funds available for fiscal 2024 technology and capital related items are budgeted at \$1,200,000. The 2024-25 school year is the second year of the 10-year levy authorization.
3. **Long-Term Facilities Maintenance (LTFM)** revenue decreased by \$317,965 to \$1,493,506 due to indoor air quality construction projects being performed at the Orono Discover Center in 2023 and the Orono Link, Schumann elementary and Intermediate schools.

BUILDING CONSTRUCTION FUND (Financial Section)

Revenue for the Building Fund will remain budgeted at \$0. All bonds for the Orono Middle School and Technology were issued in 2022-2023 although the projects will occur in 2023-25. Since this activity crosses three fiscal years, it is important to note that these projects are anticipated to be completed in August 2024.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to increase by \$1,649,001 from 2023-24 due to scheduled principal and interest payments. The Informational Tab contains details from the property tax levy effective for the fiscal year 2024-25, as well as the District's current debt schedule.

INTERNAL SERVICE FUND (Financial Section)

The District established Internal Service Funds to account for and finance its uninsured risk of loss for employee medical and dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various medical and dental costs as described in the plan. Revenue for the two Internal Service Funds is budgeted to remain constant.

TRUST & AGENCY FUND (Financial Section)

For 2024-25 revenue is budgeted to be \$150,000 for interest earned on our OPEB Trust account.

Budget Executive Summary

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is increasing by \$1,187,191 or 3.4%, for the most part due to anticipated increases in the costs of salary, benefits, transportation, and utilities from the previous year.

1. The **salaries/wages and employee benefits** budget of 36,684,088 includes salaries and benefits for all employee groups. This is an increase of \$1,069,721 over the previous year. This budget represents 82.4% of the total General Fund budget. This budget includes:
 - Wage/benefit costs for existing and expected employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - An allowance for wage/benefit changes that have resulted from bargaining agreements that have been successfully negotiated for the 2024-25 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.), including a 0.21% anticipated increase in TRA.
 - Any changes to staffing levels including the rightsizing of staffing with enrollment in the intermediate school. Two additional FTE's are projected in next years budget.

As of the budget adoption date, the status of general fund employee contracts is as follows:

Bargaining Unit	Current Contract Expiration	Status
Teachers (OEA)	June 30, 2025	Settled
Principals	June 30, 2026	Settled
ESP (Educational Support Personnel)	June 30, 2025	Settled
Para Educators	June 30, 2025	Settled
Custodial	June 30, 2026	Settled
Food Service	June 30, 2025	Settled

2. The **purchased services** budget of \$5,858,690 represents an increase of \$301,160 or 5.42% from the prior year. This budget includes transportation costs as well as tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs.
3. The **supplies & equipment** budget of \$1,479,072 represents a decrease in expenditures of \$179,500 or 10.82% from the prior year, primarily due to the reduced need to contract out for services for vacant positions including custodial and maintenance services. The budget includes both instructional and non-instructional supplies, fuel, and equipment. Most administrators' allocation for departmental and site budgets are included in this category. Budget managers can flex their allocations between categories and mostly do so between supplies and purchased services.
4. The **other expenditures** budget of \$500,600 includes leases and contingency budgets, fund transfers, and expenditures for dues & memberships. This is a decrease of \$4,190 over the 2023-24 final budget, in which contingency dollars have either been allocated or removed.

No transfers from the General Fund are budgeted for 2024-25.

Budget Executive Summary

FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$2,137,499 represents a decrease of \$41,638 or 1.9%. changes across all categories are due to the second year of universal free lunches that were provided for in the 2023 Minnesota Legislature. This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$965,874 include salary and benefits for Food Service employees. This budget represents 45.2% of the total Food Service Budget and includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - The cost of statutory benefits (PERA, FICA, etc.)
2. The **purchased services** budget of \$102,250, an increase of \$12,000 or 13.3% includes payments for equipment repairs and maintenance, conferences, etc. The current budget reflects planned use of a portion of this year's revenues to maintain and replace the equipment used in the food service program.
3. The **supplies & equipment** budget of \$1,066,675 represents a decrease of \$78,825 or -6.9% from prior year. The school nutrition team is looking at equipment needs for the next school year and these will be added to the budget when ready. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.

COMMUNITY SERVICE FUND (Financial Section)

The expenditures budget of \$3,489,424 reflects an increase of \$166,163 or 5.0% from prior year primarily due to the recovery from the COVID-19 pandemic and historical trends in program participation. Expenditure changes by category include the following:

1. **Salaries & wages and employee benefits** budget of \$2,719,368 or 78% of the Community Service budget reflect:
 - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
2. The **purchased services** budget of \$545,808 represents an increase of \$25,991 or 5%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs.
3. The **supplies & equipment** budget of \$184,228 increased by \$8,773 or 5% from the prior year and reflects an increase in activities and participation by the community.
4. The **other expenditures** budget of \$40,021 represents an allowance for general Community Ed expenses, dues and memberships.

Budget Executive Summary

CAPITAL FUND (Financial Section)

The expenditures budget of \$3,665,450 represents a decrease of (\$125,456) or -3.3%. Capital Fund expenses are prioritized within funds available or by state approval, as is the case with Long-Term Facility Maintenance (LTFM) projects.

1. **Operating Capital** – Operating Capital projects totaling \$480,032 include instructional equipment purchases, textbooks, and maintenance projects at each site. This budget also includes certain lease levy expenses, and a \$50,000 contingency for capital expenses that may emerge throughout the year.
2. **Capital Projects Levy (also known as technology levy)** – Fiscal 2024-25 expenditures are budgeted at \$1,200,000. The anticipated expenditures continue to support the integration of technology into the classroom for all grades.
3. **Long-Term Facility Maintenance** budget of \$1,985,418 will primarily be used for routine maintenance projects throughout the District and the pay-as-you go portion of the Link Indoor Air Quality upgrades.

BUILDING CONSTRUCTION FUND (Financial Section)

For 2024-25, the remaining bonded portion of the cost of the Middle School Entry Sequence improvements and Indoor Air Quality upgrades will be paid out of the construction fund. It is important to note that these projects are anticipated to be completed in August 2024 and cross three fiscal years. In addition, one million dollars in capital notes were issued to accelerate the upgrade of access points and other technology needs of the district.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$7,866,919, representing principal and interest payments used to pay off outstanding bonds. Expenditures in this fund include ongoing principal and interest payments related to voter-approved projects as well as Other Post-Employment Benefits (OPEB) debt service. The Schedule of Bonded Indebtedness is included in the Informational Tab of this budget book.

INTERNAL SERVICE FUND

The Internal Service expenditure budget of \$5,300,000 represents an anticipated balanced and stable experience level in claims. Expenses include the District's self-funded medical and dental plans.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$370,000 and represents an increase in reimbursable costs for Other Post-Employment Benefits. Expenses include severance and other post-employment benefits.

Budget Executive Summary

INFORMATIONAL OVERVIEW

Enrollment History & Projections by School Site

Building	Grades	2020-21	2021-22	2022-23	2023-24	2024-25
Schumann Elementary	K-2nd	569	573	578	619	623
Orono Intermediate	3rd-5th	609	610	636	657	670
Orono Middle School	6th-8th	698	699	697	698	715
Orono High School	9th-12th	944	926	930	919	955
Total K-12th Grade		2,820	2,808	2,841	2,893	2,963

Past years show historical enrollment data. Current year is based on October 1 data.

Orono Schools is projected to see a 2.4% increase in enrollment this year. The major contributor to enrollment growth is a steady increase in residential population paired with demand for open enrollment placement.

Enrollment History & Projection By Grade

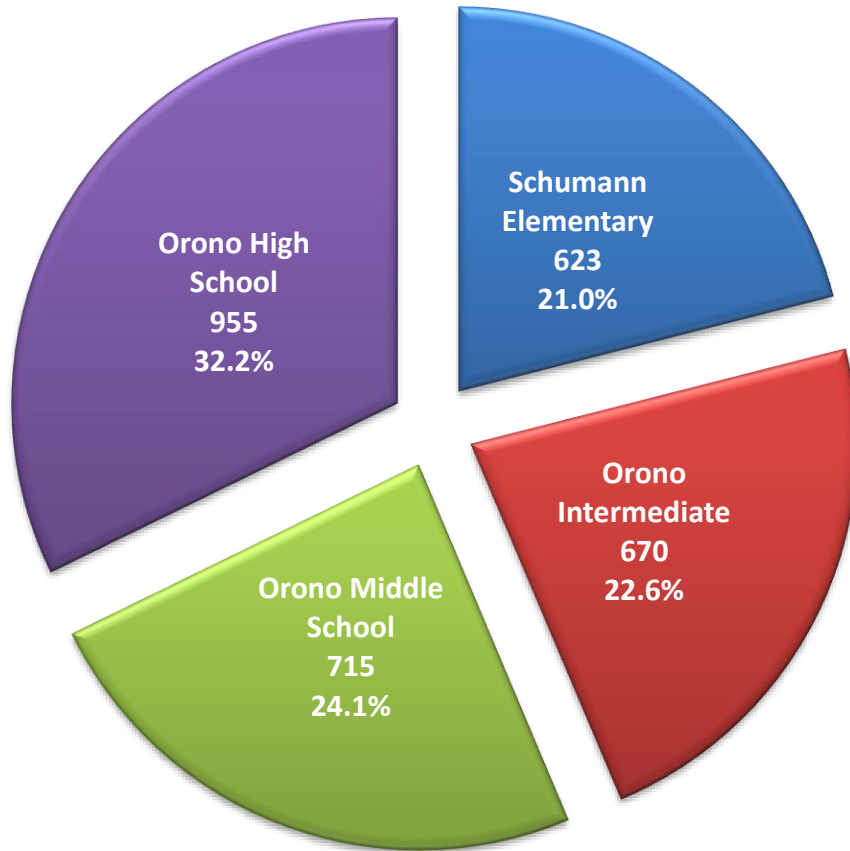
Enrollment History & Projection by Grade					
	Actual	Actual	Actual	1-Oct	Projected
	2020-21	2021-22	2022-23	2023-24	2024-25
Early Childhood	14	33	21	30	30
Kindergarten	186	184	180	217	196
1st Grade	189	191	191	197	220
2nd Grade	194	198	207	205	207
3rd Grade	196	196	212	216	214
4th Grade	199	209	204	227	223
5th Grade	214	205	220	214	233
6th Grade	222	221	231	232	231
7th Grade	245	233	228	236	238
8th Grade	231	245	238	230	246
9th Grade	235	223	249	239	239
10th Grade	256	227	230	251	253
11th Grade	240	253	215	220	246
12th Grade	213	223	236	209	217
K-12th Grade	2,834	2,841	2,862	2,923	2,993
% Change	-0.6%	0.2%	0.7%	1.3%	2.3%

Note: Historical enrollment based on Oct. 1 data.

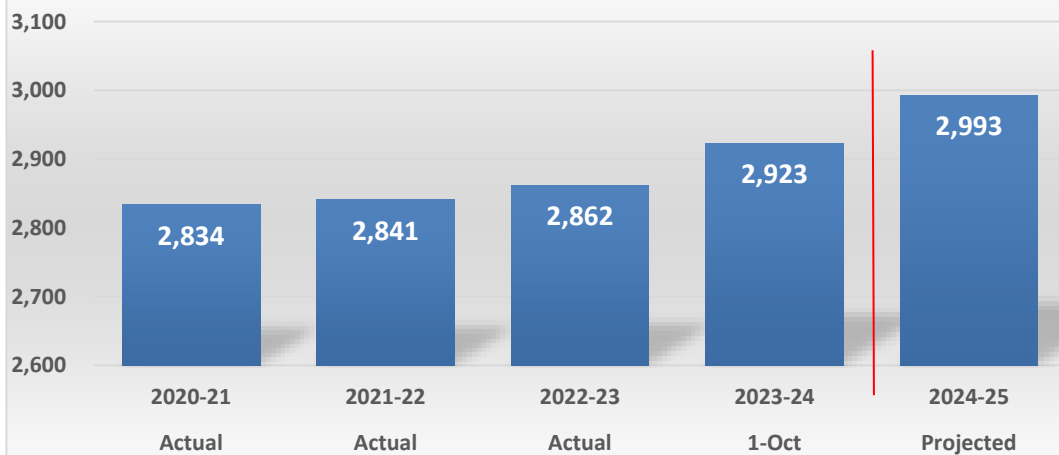
Numbers shown exclude PSEO, Part-Time, On-Line & Shared Time Student

Budget Executive Summary

2024-25 Projected Enrollment Breakdown by School Site



Enrollment History & Projection





Orono Schools Strategic Plan

Where Excellence is a Tradition and a Goal

Vision

Our highest aspiration

Orono Schools will inspire lifelong learners and ethical citizens who positively impact our world.

Mission

The unique purpose of our school district

Inspiring and empowering every student to achieve their highest potential through exceptional experiences.



Strategic Goals

Desirable end results for students, staff, and the community

Scholarship

Through personalized and rigorous learning across all disciplines, we will ensure all students possess the knowledge, skills, and dispositions to thrive in any post-secondary experience and achieve their life goals.

Character

We will instill in every child a strong foundation of ethical decision making, responsibility, and integrity, nurturing them to become caring and trustworthy individuals who contribute to their communities.

Connectedness

We will foster a connected learning community in which empathy, belonging, and strong relationships are cultivated to empower students and staff.



Orono Public Schools

685 Old Crystal Bay Road North, Long Lake, MN 55356

952-449-8300 | www.oronoschools.org

Strategic Plan adopted June 2024

Values

The fundamental convictions of our school district

Excellence

Strive for the highest quality in everything we do through commitment to continuous improvement.

Resilience

Develop the grit to meet challenges with courage, perseverance, and determination.

Relationships

Build healthy connections of trust, respect, care, and understanding in our learning community.

Inclusion

Embrace unique needs, backgrounds, ideas, and talents.

Global Perspective

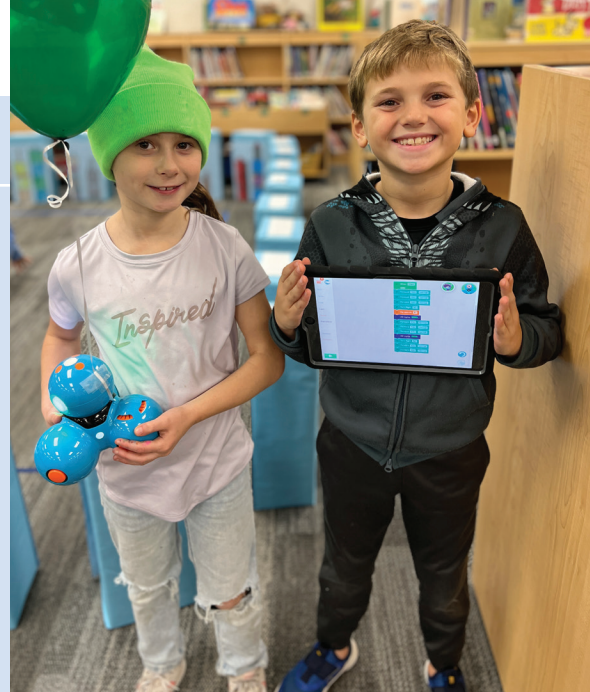
Inspire learners to be engaged and adaptive citizens in our interconnected world.

Stewardship

Demonstrate accountability through ethical management of finances, facilities, and human resources.

Community

Create connections and support where all individuals grow, thrive, and positively contribute to our collective well-being.



Strategies

Established guidelines to accomplish district mission and goals

Personalized Learning

Orono Schools will ensure excellence by providing student-centered, responsive instructional practices that provide rigor and relevance for every student. These practices will be centered in critical thinking, complex problem solving, and application of skills in authentic environments.

Continuous Improvement

Orono Schools is a learning organization centered on research-based practices. We will foster a culture of collaborative learning, innovation, and professional growth, allowing our schools and individuals to excel. We will implement a data-driven, continuous improvement model in all facets of organizational work including student outcomes, financial management, and capital improvements.

Human Development

Orono Schools will capitalize on the complementary roles of research and best practices to attract and retain the highest quality staff and develop their collective capabilities and contributions. We will promote and celebrate students and staff to create a thriving educational environment.

Cultural Competence

We will ensure that inclusive, culturally competent practices underlie all classroom and organizational efforts. These practices will be grounded in a commitment to helping all students belong and achieve high levels of success.

Family Partnership

We will strengthen social bonds, active engagement, and a sense of belonging with our families. We will use highly effective communication strategies to help build partnerships, promote active listening, show empathy, and demonstrate adaptability to varied perspectives.

Community Engagement

Orono Schools is the center of a connected community. We will seek partnerships with community members, organizations, businesses, cities, and alumni for the benefit of our students. Our connections will foster a community uplifted through belonging, well-being, and resilience.

Strategic Objectives

Measurable steps taken to achieve goals



Scholarship

- Orono students will experience personalized instructional practices across all learning environments.
- Orono students will pursue well-rounded academic opportunities including core academic content areas, the arts, STEM, and wellness.
- Orono Schools will articulate and implement multi-tiered systems of support to meet individual needs.
- Orono Schools will emphasize rigor, critical thinking, and high expectations to propel students to excellence.
- We will encourage students to engage in education-based, co-curricular activities and clubs.
- Orono Schools will engage in continuous improvement processes focused on data analysis and individual students.
- We will develop authentic professional studies opportunities with attention to culminating experiences and interdisciplinary projects.



Character

- Orono Schools will ensure staff are hired and trained based on being living examples of the pillars of character for students.
- Orono staff will develop character lessons that are supported by building Character Champions.
- We will use the shared language of the CHARACTER COUNTS! pillars and create ongoing experiences for students to deepen understanding.
- Orono Schools will center classroom management practices around responsive strategies to build intrinsic motivation and strong engagement.
- We will embed character-building activities across co-curricular activities.



Connectedness

- We will ensure students and their families report connectedness and belonging.
- Orono Schools will increase participation in activities and clubs to strengthen social bonds and belonging.
- We will ensure the physical and emotional safety of students by enhancing protective factors and positive childhood experiences.
- We will engage in learning and growth about cultural competence and the critical elements of healthy connections.
- We will celebrate students and staff through a variety of methods.
- Orono Schools will enhance communications to connect with our families and our greater community.





Profile

of an Orono Graduate

A graduate of Orono Schools is the embodiment of our strategic goals, with demonstrated strengths in academics, character, and connectedness.



A graduate of Orono Schools will identify with a fulfilling path for their life based on...

Scholarship

- Motivated, lifelong learner
- Scholar of rigorous academic content
- Flexible, critical thinker
- Creative problem solver
- Designer of innovative solutions
- Effective oral and written communicator
- Curious and confident learner

Character

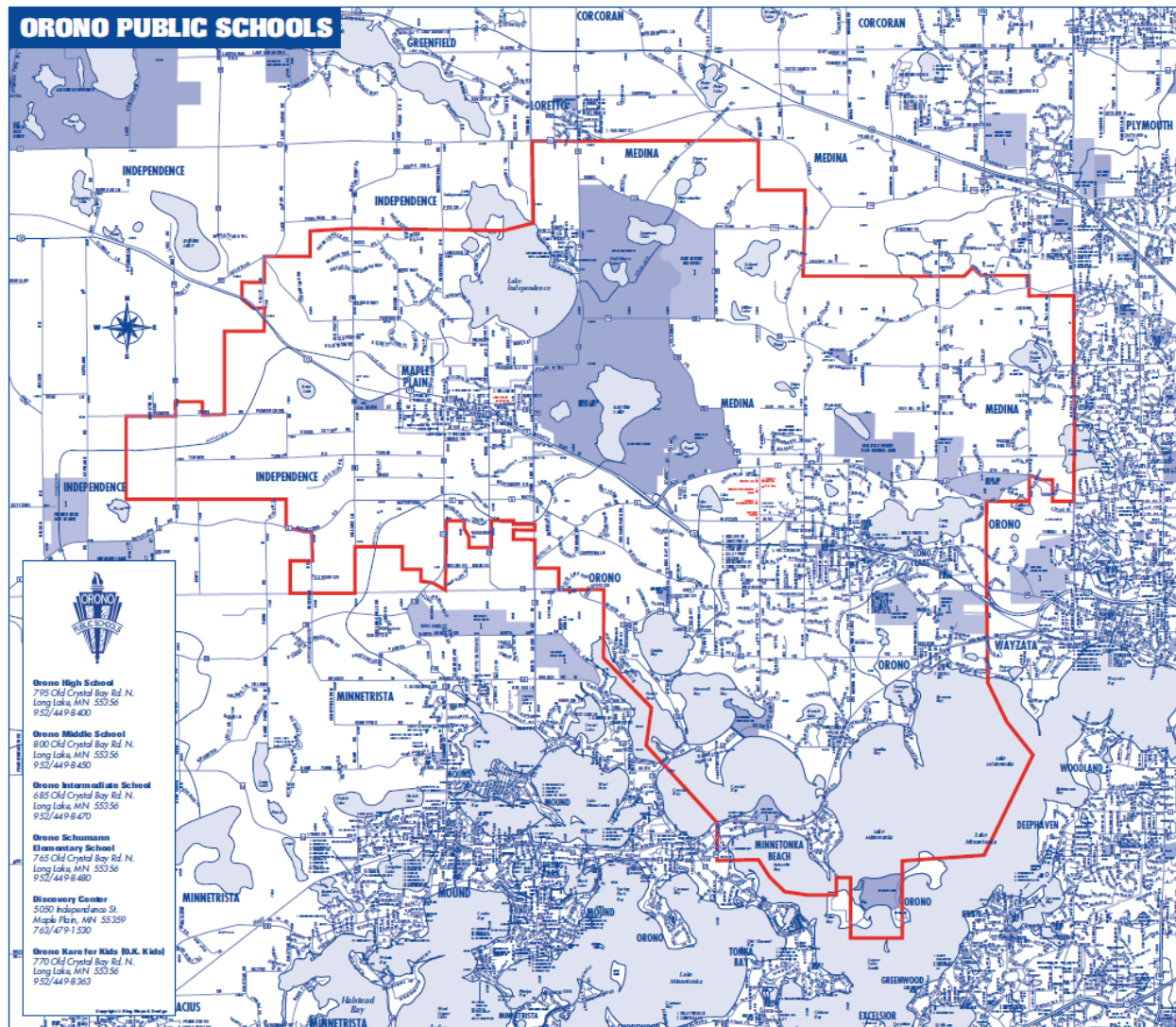
- Ethical decision maker
- Empathetic and caring
- Resilient and persistent
- Trustworthy
- Self-aware
- Self-managing and responsible
- Civic-minded citizen
- Humble

Connectedness

- Kind and connected
- Collaborative team-player
- Adaptive problem solver
- Respectful and encouraging of others
- Culturally competent
- Socially aware
- Leader and consensus-builder
- Effective conflict manager



District Boundary Map



<http://orono.k12.mn.us/about/maps-directions/>

Orono Schools Campus





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REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES

2024-25

	GENERAL OPERATING	CAPITAL FUND	FOOD SERVICE	COMMUNITY SERVICE	BUILDING FUND	DEBT SERVICE	INTERNAL SERVICE	OPEB TRUST	2024-25 BUDGET
FUND BALANCES - BEGINNING	3,187,090	710,588	937,262	1,493,722	0	1,335,126	2,954,204	3,035,565	13,653,557
REVENUES									
LOCAL SOURCES									
PROPERTY TAXES	10,654,486	3,001,179	-	369,644	-	8,042,785	-	-	22,068,094
TUITION, FEES, INTEREST & OTHF	2,191,250	-	774,000	3,081,101	-	-	5,300,000	150,000	11,496,351
STUDENT ACTIVITIES	150,000	-	-	-	-	-	-	-	150,000
STATE SOURCES	31,301,040	480,032	985,000	193,835	-	-	-	-	32,959,907
FEDERAL SOURCES	746,853	-	265,000	-	-	-	-	-	1,011,853
TOTAL REVENUES	45,043,629	3,481,211	2,024,000	3,644,580	-	8,042,785	5,300,000	150,000	67,686,205

EXPENDITURES

ADMINISTRATION	1,599,620	-	-	-	-	-	-	-	1,599,620
DISTRICT SUPPORT SERVICES	1,792,390	-	-	-	-	-	-	-	1,792,390
REGULAR INSTRUCTION	22,928,253	-	-	205,310	-	-	-	-	23,133,563
VOCATIONAL EDUCATION	358,540	-	-	-	-	-	-	-	358,540
SPECIAL EDUCATION INSTRUCTION	6,201,774	-	-	-	-	-	-	-	6,201,774
INSTRUCTIONAL SUPPORT	2,546,853	1,200,000	-	-	-	-	-	-	3,746,853
PUPIL SUPPORT	3,834,720	-	2,137,499	-	-	-	-	-	5,972,219
SITES AND BUILDINGS	4,586,300	2,465,450	-	-	-	-	-	-	7,051,750
FISCAL & OTHER FIXED COSTS	524,000	-	-	-	-	-	5,300,000	370,000	6,194,000
STUDENT ACTIVITIES	150,000	-	-	-	-	-	-	-	150,000
COMMUNITY SERVICE	-	-	-	3,284,114	-	-	-	-	3,284,114
DEBT SERVICE									
PRINCIPAL & REFUNDING PMNTS						6,666,919	-	-	6,666,919
INTEREST						1,200,000	-	-	1,200,000
FISCAL CHARGES						-	-	-	-
TOTAL EXPENDITURES	44,522,450	3,665,450	2,137,499	3,489,424	-	7,866,919	5,300,000	370,000	67,351,742

EXCESS (DEFICIENCY) OF
REVENUES OVER (UNDER)

521,179	(184,239)	(113,499)	155,156	0	175,866	0	(220,000)	334,463
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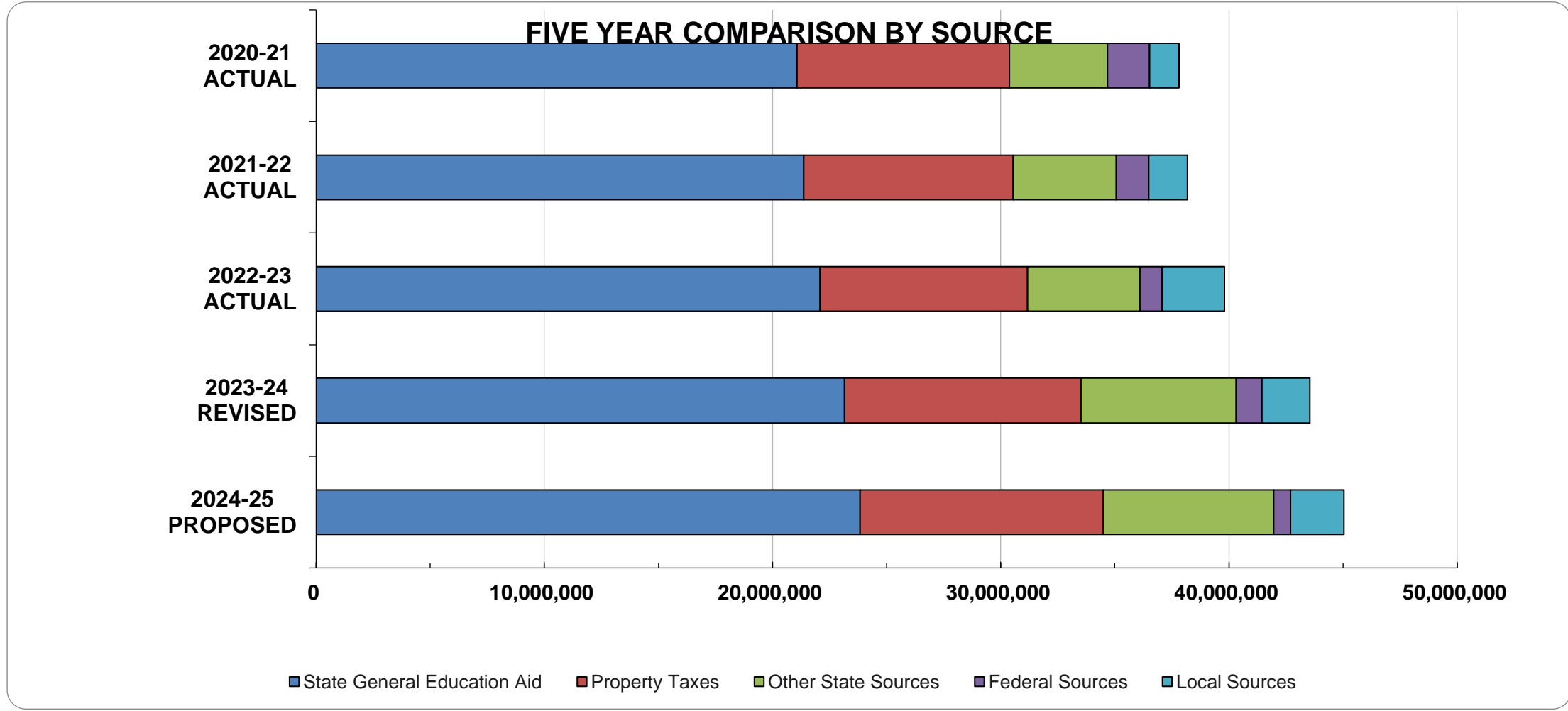
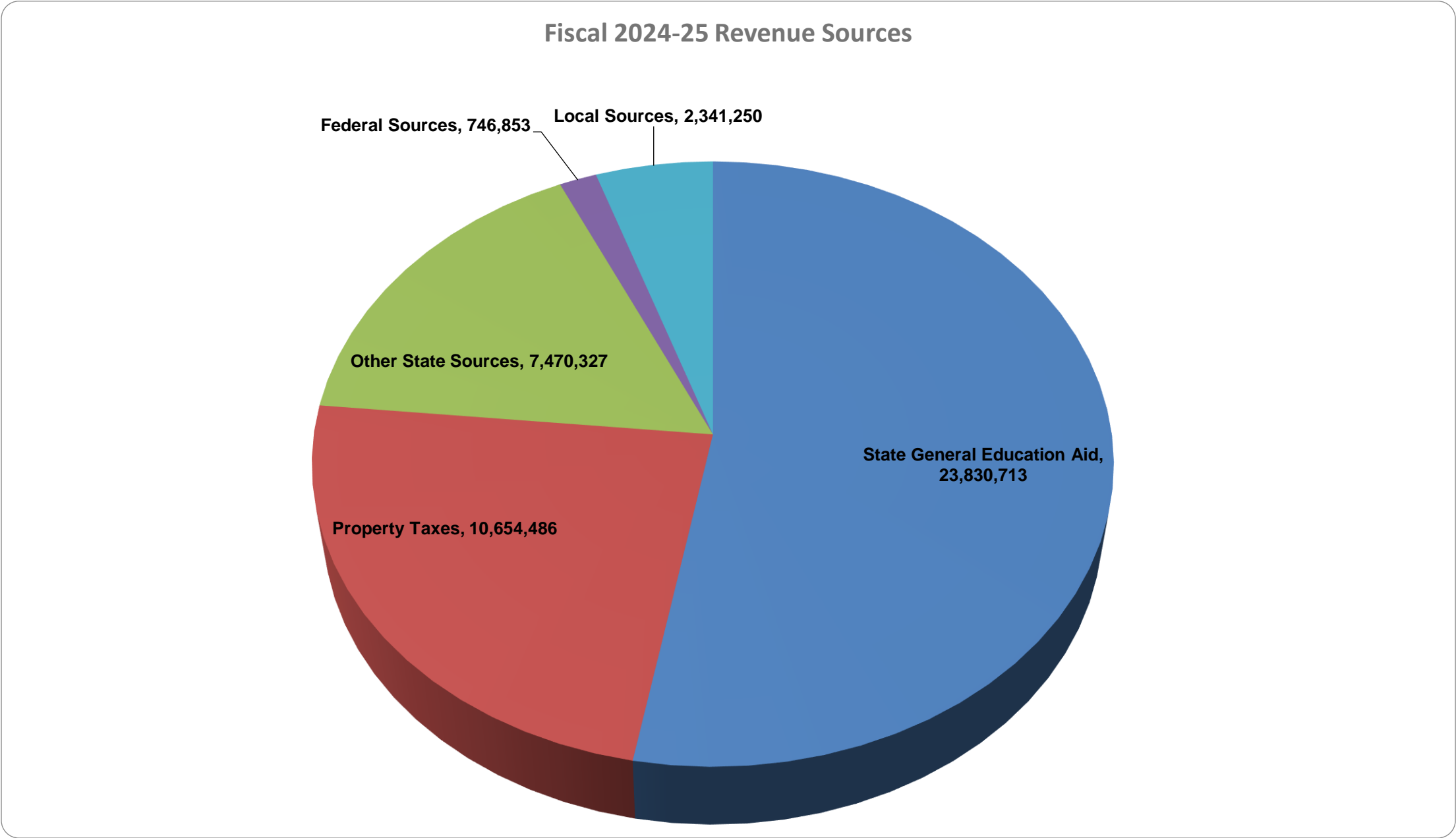
NET CHANGE IN FUND BALANCES

521,179	(184,239)	(113,499)	155,156	0	175,866	0	(220,000)	334,463
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FUND BALANCES - ENDING

3,708,269	526,349	823,763	1,648,878	0	1,510,992	2,954,204	2,815,565	13,988,020
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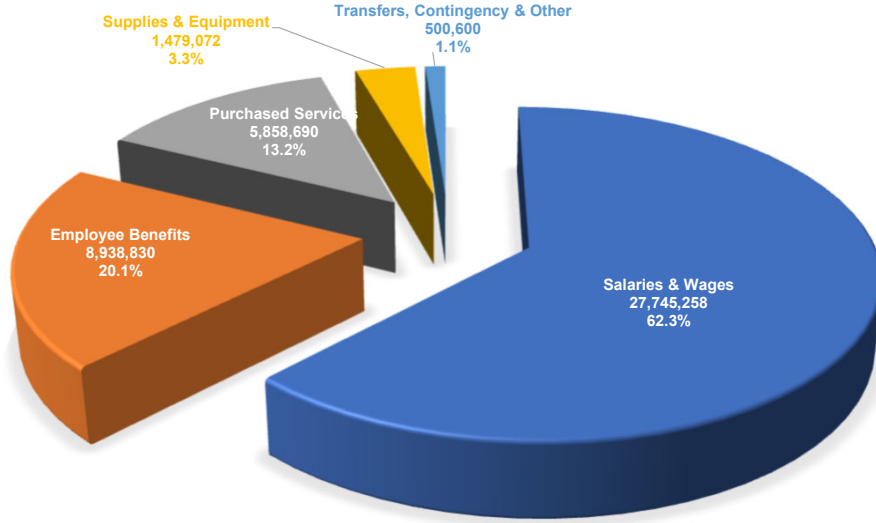
GENERAL FUND REVENUE



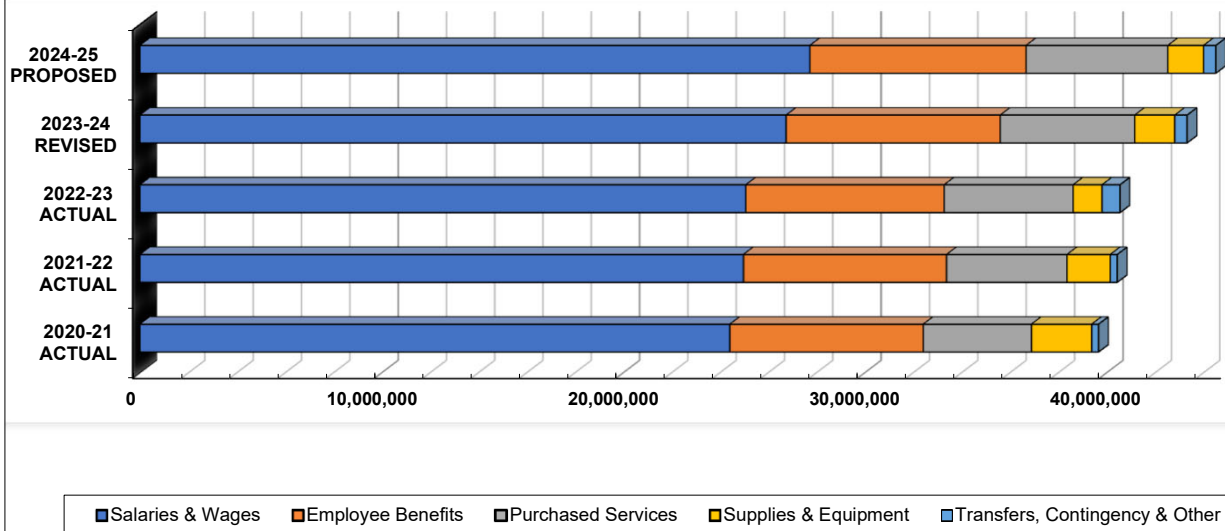
GENERAL OPERATING FUND REVENUE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 REVISED	2024-25 PROPOSED	CHANGE FROM REVISED	PERCENT CHANGE
State General Education Aid	21,078,414	21,363,877	22,078,359	23,148,534	23,830,713	682,179	2.95%
Property Taxes	9,311,991	9,184,475	9,094,343	10,361,575	10,654,486	292,911	2.83%
Other State Sources	4,290,288	4,518,745	4,932,732	6,816,598	7,470,327	653,729	9.59%
Federal Sources	1,833,631	1,413,452	978,920	1,122,166	746,853	(375,313)	-33.45%
Local Sources	1,300,542	1,699,027	2,726,490	2,101,950	2,341,250	239,300	11.38%
(Tuition, Fees, Admissions, Interest, Donations)							
TOTAL	37,814,866	38,179,576	39,810,844	43,550,823	45,043,629	1,492,806	3.43%

GENERAL FUND EXPENDITURES

FISCAL 2024-25 EXPENDITURES



Five Year Comparison by Object



GENERAL FUND EXPENDITURES	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 REVISED	2024-25 PROPOSED	CHANGE FROM PRIOR YEAR	PERCENT CHANGE
Salaries & Wages	24,431,040	24,990,943	25,089,874	26,758,389	27,745,258	986,869	3.69%
Employee Benefits	8,003,656	8,405,164	8,207,277	8,855,978	8,938,830	82,852	0.94%
Purchased Services	4,470,877	4,979,825	5,332,697	5,557,530	5,858,690	301,160	5.42%
Supplies & Equipment	2,490,156	1,785,722	1,194,261	1,658,572	1,479,072	(179,500)	-10.82%
Transfers, Contingency & Other	280,957	286,264	737,249	504,790	500,600	(4,190)	-0.83%
TOTAL	39,676,686	40,447,918	40,561,358	43,335,259	44,522,450	1,187,191	2.74%

GENERAL FUND EXPENDITURES (by Object)

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 REVISED	2024-25 PROPOSED
SALARIES AND WAGES					
ADMINISTRATION	1,134,052	1,056,701	1,177,023	1,116,900	1,170,900
DISTRICT SUPPORT SERVICES	956,295	989,240	970,109	1,056,000	1,188,200
REGULAR INSTRUCTION	14,384,580	14,708,624	14,834,260	15,981,498	16,499,467
VOCATIONAL EDUCATION	231,835	246,036	252,219	259,500	267,500
SPECIAL EDUCATION INSTRUCTION	3,588,444	3,824,120	3,730,988	4,005,091	4,121,891
INSTRUCTIONAL SUPPORT	1,660,127	1,602,829	1,629,370	1,521,600	1,564,100
PUPIL SUPPORT	874,629	869,746	868,916	985,900	1,014,400
SITE AND BUILDING	1,601,080	1,693,647	1,626,989	1,831,900	1,918,800
TOTAL SALARIES AND WAGES	24,431,042	24,990,943	25,089,874	26,758,389	27,745,258
EMPLOYEE BENEFITS					
ADMINISTRATION	188,259	183,554	264,400	197,700	205,000
DISTRICT SUPPORT SERVICES	253,586	216,756	185,805	208,040	233,350
REGULAR INSTRUCTION	4,938,612	5,322,704	5,064,525	5,540,323	5,467,350
VOCATIONAL EDUCATION	76,566	77,402	72,797	79,250	82,800
SPECIAL EDUCATION INSTRUCTION	1,270,719	1,461,504	1,319,071	1,382,445	1,443,190
INSTRUCTIONAL SUPPORT	496,738	420,363	453,452	451,120	468,840
PUPIL SUPPORT	250,752	282,623	279,048	284,960	296,500
SITE AND BUILDING	516,570	585,651	557,097	601,090	620,300
FISCAL & FIXED COSTS	11,855	(145,393)	11,082	111,050	121,500
TOTAL EMPLOYEE BENEFITS	8,003,657	8,405,164	8,207,277	8,855,978	8,938,830
PURCHASED SERVICES					
ADMINISTRATION	56,608	65,832	43,425	130,500	166,220
DISTRICT SUPPORT SERVICES	256,625	273,721	249,055	354,100	261,040
REGULAR INSTRUCTION	574,700	872,361	877,866	685,590	686,090
VOCATIONAL EDUCATION	-	5,787	4,030	6,800	6,940
SPECIAL EDUCATION INSTRUCTION	337,640	77,581	355,363	527,880	536,930
INSTRUCTIONAL SUPPORT	78,445	177,936	273,670	146,610	149,450
PUPIL SUPPORT	1,785,995	1,977,742	2,048,571	2,236,550	2,499,520
SITE AND BUILDING	1,157,472	1,262,553	1,164,069	1,169,500	1,227,500
FISCAL & FIXED COSTS	223,391	266,312	316,648	300,000	325,000
TOTAL PURCHASED SERVICES	4,470,876	4,979,825	5,332,697	5,557,530	5,858,690
SUPPLIES & EQUIPMENT					
ADMINISTRATION	3,235	4,086	3,257	17,500	22,500
DISTRICT SUPPORT SERVICES	70,255	106,588	54,330	99,000	91,800
REGULAR INSTRUCTION	518,596	648,187	535,680	587,546	614,146
VOCATIONAL EDUCATION	-	-	875	1,300	1,300
SPECIAL EDUCATION INSTRUCTION	33,582	33,457	31,218	304,763	99,763
INSTRUCTIONAL SUPPORT	290,173	45,063	35,355	152,863	153,463
PUPIL SUPPORT	44,633	69,308	38,757	4,300	4,300
SITE AND BUILDING	1,529,681	879,033	494,789	491,300	491,800
TOTAL SUPPLIES & EQUIPMENT	2,490,155	1,785,722	1,194,261	1,658,572	1,479,072
OTHER EXPENDITURES					
ADMINISTRATION	31,195	31,744	35,269	35,000	35,000
DISTRICT SUPPORT SERVICES	11,768	9,858	(2,584)	18,000	18,000
REGULAR INSTRUCTION	108,250	120,975	323,140	22,200	22,200
VOCATIONAL EDUCATION	1,547	1,594	1,529	-	-
SPECIAL EDUCATION INSTRUCTION	42,265	42,481	40,494	-	-
INSTRUCTIONAL SUPPORT	8,663	9,032	21,598	-	-
PUPIL SUPPORT	17,834	4,130	11,422	20,000	20,000
SITE AND BUILDING (Leases)	5,879	5,000	226,531	332,090	327,900
SCHOLARSHIPS	53,555	61,450	79,850	77,500	77,500
TOTAL OTHER EXPENDITURES	280,956	286,264	737,249	504,790	500,600
GENERAL FUND TOTAL	39,676,686	40,447,918	40,561,358	43,335,259	44,522,450

GENERAL FUND EXPENDITURES (by Program)

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Revised 2023-24	Proposed 2024-25
School Board	117,497	80,982	78,391	55,221	73,400	113,800
Office of the Superintendent	322,939	450,884	366,130	377,557	386,480	398,180
School Administration	839,799	881,483	897,397	1,090,596	1,037,720	1,087,640
Total District & School Administration	1,280,235	1,413,349	1,341,918	1,523,374	1,497,600	1,599,620
General Administrative Support	501,222	609,725	669,150	628,122	721,410	748,050
Other Administrative Support	46,315	42,644	-	-	-	-
Business Services	767,342	896,160	927,012	828,592	1,013,730	1,044,340
Total District Support Services	1,314,878	1,548,529	1,596,162	1,456,714	1,735,140	1,792,390
Kindergarten Education	963,052	1,079,774	1,025,949	1,149,994	1,272,720	1,251,700
Elementary Education	5,632,483	6,472,422	5,828,055	5,646,895	6,069,201	6,328,920
Title II, Part A - Improve Teacher Quality	30,934	31,438	43,228	36,968	35,888	35,888
Secondary Education	2,306,284	2,276,193	2,562,504	2,535,517	2,663,573	2,523,660
Art Education	545,474	576,708	619,509	685,003	672,200	693,600
Title I - Educationally Disadvantaged	71,685	71,823	125,616	93,769	97,275	97,275
Gifted and Talented	334,660	308,915	351,868	365,840	405,940	421,000
English as Second Language/LEP	72,944	64,310	61,506	67,572	221,600	230,000
English (Language Art)	1,790,695	1,818,998	2,099,152	1,904,439	1,981,140	2,027,700
World Languages	898,536	977,844	1,040,258	1,050,358	1,109,080	1,143,700
Health & Physical Education	947,882	1,017,620	1,082,976	1,120,091	1,180,070	1,217,300
Mathematics	1,067,810	1,013,610	1,127,184	1,271,393	1,288,810	1,328,300
Computer Science/Tech Ed	338,127	348,175	459,169	333,014	345,970	357,500
Band & Choral	781,147	825,231	854,971	923,743	943,500	975,600
Natural Sciences	1,191,518	1,289,344	1,357,816	1,387,412	1,459,730	1,494,900
Social Studies	1,097,739	1,128,145	1,333,371	1,209,648	1,257,620	1,296,600
Total Regular Instruction	18,070,969	19,300,550	19,973,132	19,781,656	21,004,317	21,423,643
Co-curricular Activities	184,683	130,232	311,969	269,912	208,670	212,300
General Athletics	525,866	501,831	512,329	555,950	763,210	792,390
Boys Athletics	309,703	334,699	447,170	521,145	315,440	325,480
Girls Athletics	252,733	253,077	418,266	498,792	302,560	312,040
Extra-Curricular	4,157	4,347	9,984	8,013	11,960	12,400
Total Co-Curricular & Extra-Curricular	1,277,143	1,224,186	1,699,718	1,853,812	1,601,840	1,654,610
Marketing Education	180,568	179,301	190,905	192,536	199,150	205,600
Business & Office Education	126,010	128,632	132,080	132,783	138,400	143,200
Special Needs/Vocational Education	17,580	2,015	7,834	6,131	9,300	9,740
Total Vocational Education	324,158	309,948	330,819	331,450	346,850	358,540
Speech/Language Impaired	234,424	336,536	252,594	296,308	283,730	294,800
Mild-Moderate Impaired	407,304	435,220	530,017	525,016	584,940	605,200
Moderate-Severe Impaired	28,952	38,488	97,082	53,226	33,930	35,900
Physically Impaired	27,543	23,884	2,189	1,204	11,750	12,300
Deaf-Hard of Hearing	31,998	32,630	38,839	97,682	33,740	35,200
Visually Impaired	1,753	2,535	1,161	-	-	-
Specific Learning Disability	756,539	796,681	883,641	789,356	870,240	898,900
Emotional/Behavioral Disorder	239,345	261,220	278,790	361,346	307,790	319,300
Deaf-Blindness	-	-	-	-	-	-
Other Health Impaired	564,986	552,281	598,626	674,797	620,300	641,500
Autistic	830,532	779,076	861,135	741,574	881,270	910,500
ECSE	183,204	250,440	216,935	204,025	253,640	262,500
Traumatic Brain Injury	15,236	4,469	5,118	24,336	5,540	6,100
Severely Multiple Impaired	25,234	15,057	39,889	16,681	41,690	43,900
Spec Educ-General	1,380,093	1,744,132	1,633,124	1,691,583	2,291,619	2,135,674
Spec Educ-General-Transition	253,992	-	-	-	-	-
Total Special Education Instruction	4,981,133	5,272,649	5,439,140	5,477,134	6,220,179	6,201,774

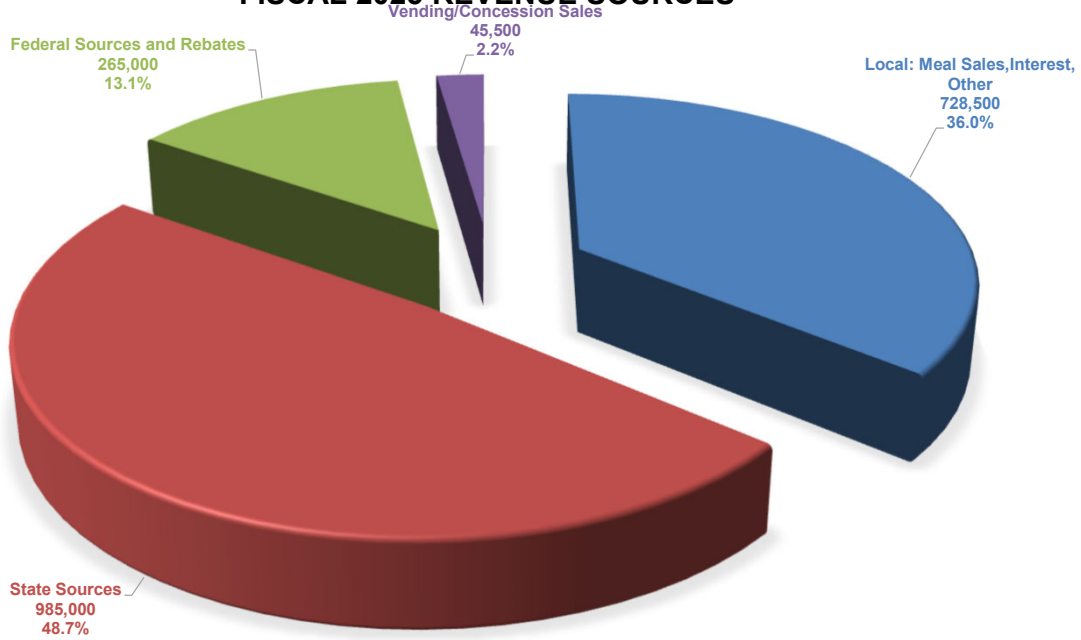
GENERAL FUND EXPENDITURES (by Program)

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Revised 2023-24	Proposed 2024-25
School Age Care	-					
General Instructional Support	1,238,050	1,223,399	1,016,076	1,004,567	1,108,280	1,143,230
Curriculum Development	189,617	224,136	245,292	249,901	373,453	381,563
Educational Media	368,080	344,924	327,105	316,522	407,900	421,500
Instruction Related Technology	1,299	207,704	6,527	209	2,100	2,150
Staff Development	410,462	533,984	660,223	842,246	591,460	598,410
Total Instructional Support	2,207,508	2,534,147	2,255,223	2,413,445	2,483,193	2,546,853
Counseling & Guidance	618,954	613,090	635,581	677,848	682,120	703,900
Health Services	211,256	399,465	380,816	266,089	304,500	314,700
Mental Health Services	140	13,629	46,288	28,267	49,000	49,520
Social Work	109,147	146,702	124,280	96,460	149,110	154,700
Pupil Transportation Regular	1,947,979	1,789,672	2,011,189	2,134,586	2,346,980	2,611,900
Other Pupil Support Services		11,286	5,392	43,462	-	-
Total Pupil Support	2,887,476	2,973,844	3,203,546	3,246,712	3,531,710	3,834,720
Operations & Maintenance	3,801,692	4,353,716	4,183,269	4,069,475	4,255,200	4,415,600
Capital Improvements	(102,264)	456,967	242,623	-	170,680	170,700
Total Site and Building	3,699,428	4,810,683	4,425,892	4,069,475	4,425,880	4,586,300
Other Benefits/Re-employment	39,165	27,415	(128,472)	26,985	111,050	121,500
Post-Employment Benefits	-					
Property & Other Insurance	231,859	207,830	249,392	300,745	300,000	325,000
Scholarships	-		61,450	79,850	75,000	75,000
Other Non-Recurring	51,000	53,556	-	-	2,500	2,500
Contingencies & Reserves	-					
Total Fiscal & Other	322,025	288,801	182,370	407,580	488,550	524,000
Total General Fund Expenditures	36,364,954	39,676,686	40,447,920	40,561,352	43,335,259	44,522,450

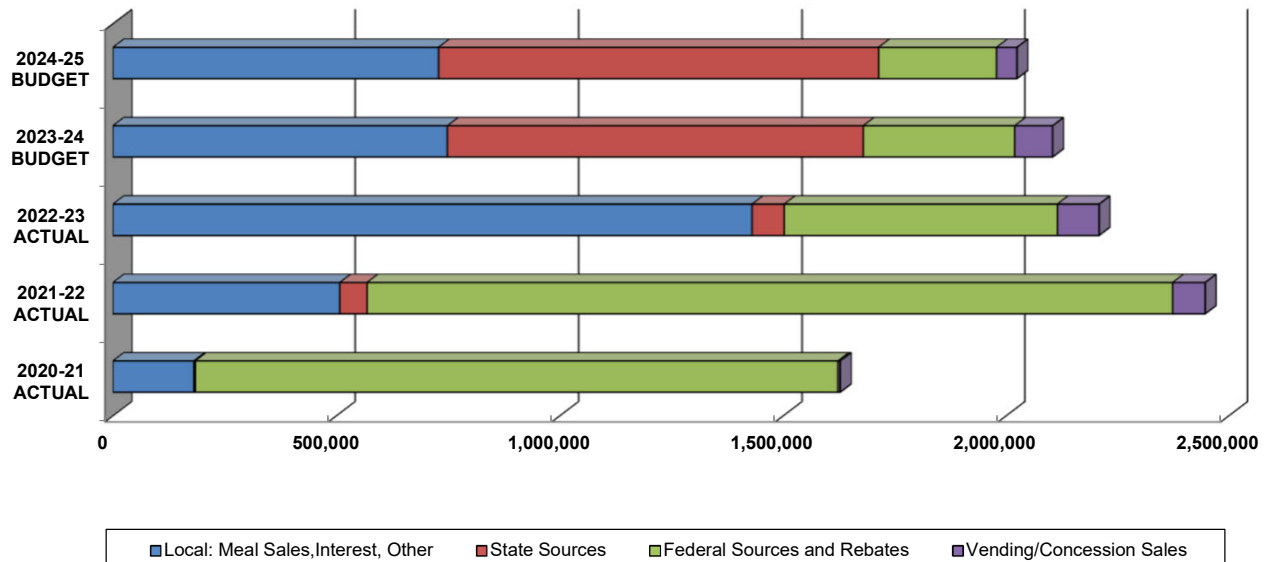
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FOOD SERVICE FUND REVENUE

FISCAL 2025 REVENUE SOURCES



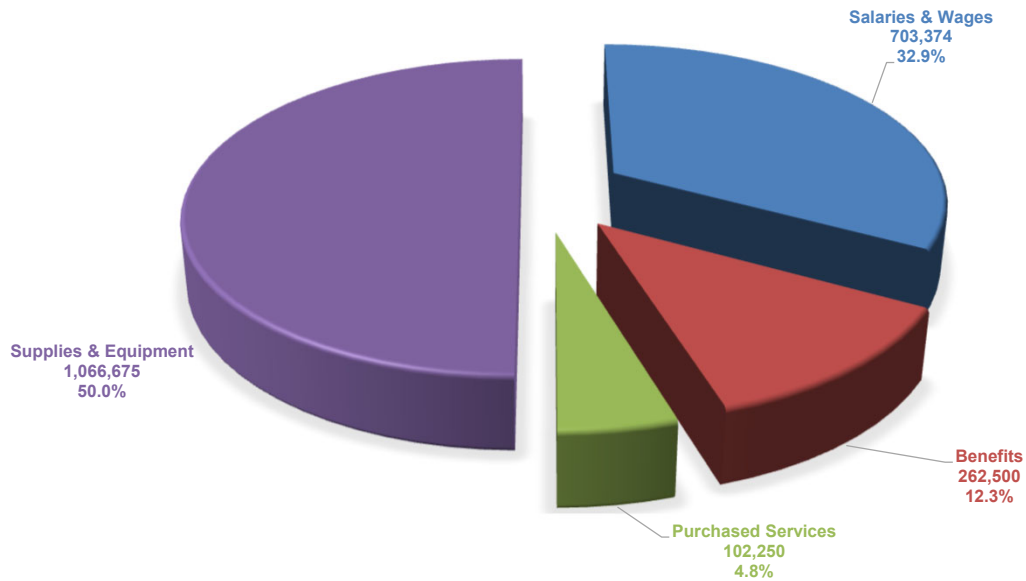
FIVE YEAR COMPARISON BY SOURCE



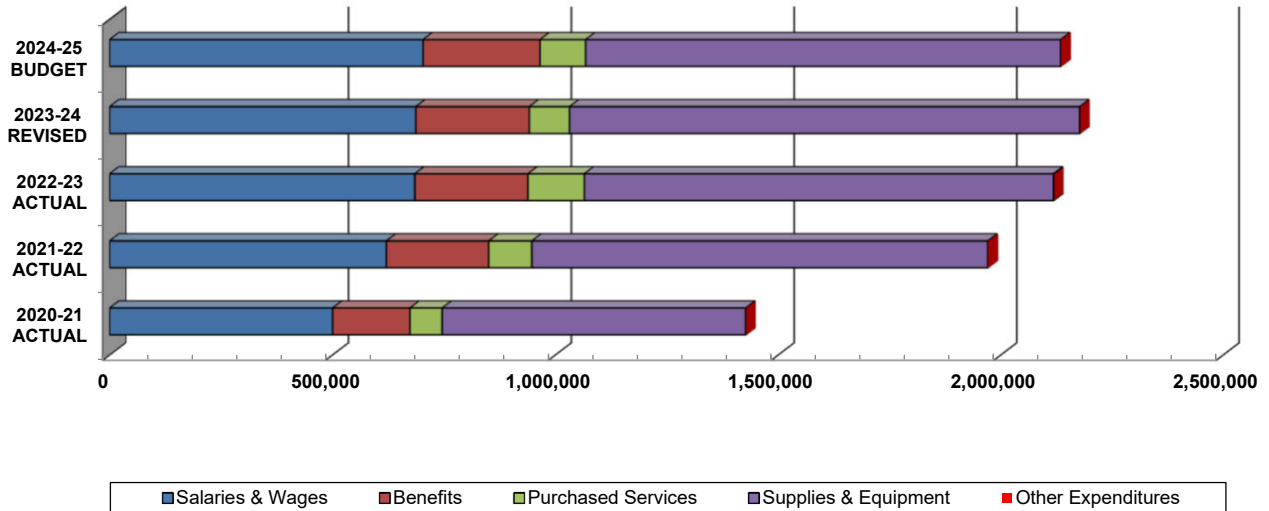
FOOD SERVICE FUND REVENUE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	181,232	507,804	1,430,261	748,500	728,500	(20,000)	-2.7%
State Sources	3,353	60,959	72,149	930,637	985,000	54,363	5.8%
Federal Sources and Rebates	1,437,950	1,805,171	612,439	340,000	265,000	(75,000)	-22.1%
Vending/Concession Sales	4,820	72,861	93,694	85,000	45,500	(39,500)	-46.5%
TOTAL	1,627,355	2,446,795	2,208,543	2,104,137	2,024,000	(80,137)	-3.8%

FOOD SERVICE FUND EXPENDITURES

FISCAL 2025 EXPENDITURES



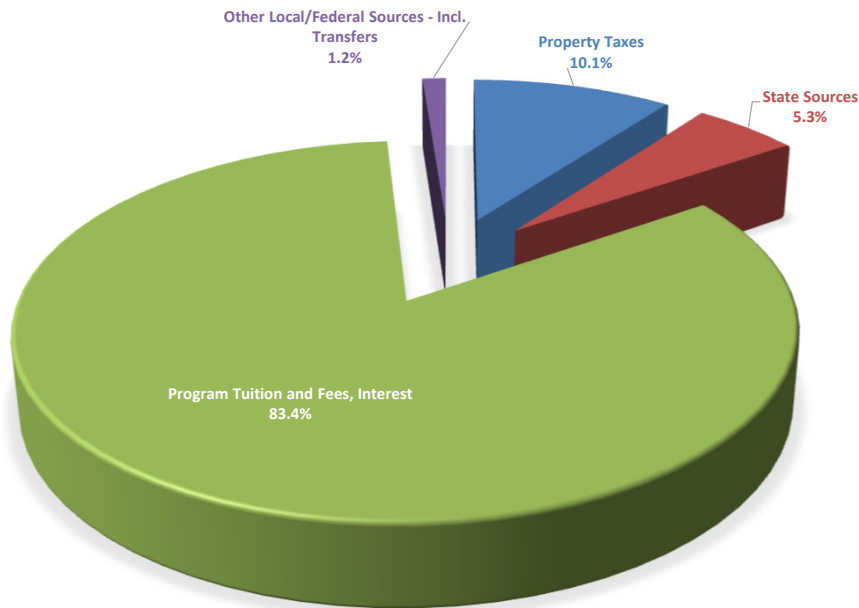
FIVE YEAR COMPARISON BY OBJECT



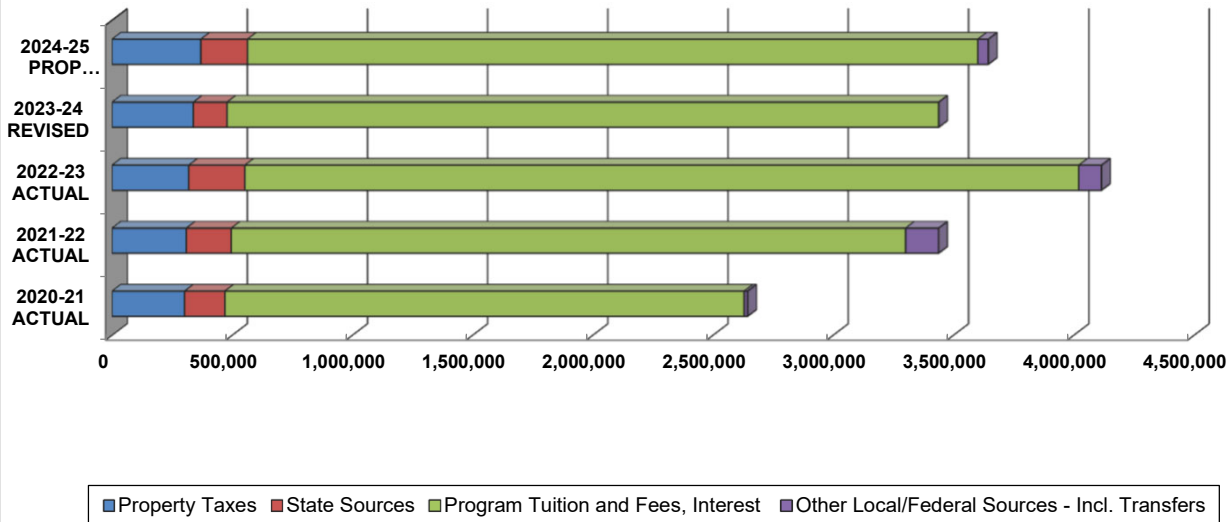
FOOD SERVICE FUND EXPENDITURES	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 REVISED	2024-25 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	500,443	621,045	684,979	687,137	703,374	16,237	2.4%
Benefits	173,573	229,759	253,722	254,550	262,500	7,950	3.1%
Purchased Services	72,112	96,627	126,553	90,250	102,250	12,000	13.3%
Supplies & Equipment	680,976	1,023,460	1,053,266	1,145,500	1,066,675	(78,825)	-6.9%
Other Expenditures	2,057	2,750	1,329	1,700	2,700	1,000	58.8%
TOTAL	1,429,161	1,973,641	2,119,849	2,179,137	2,137,499	(42,000)	-1.9%

COMMUNITY SERVICE FUND REVENUE

FISCAL 2025 REVENUE SOURCES



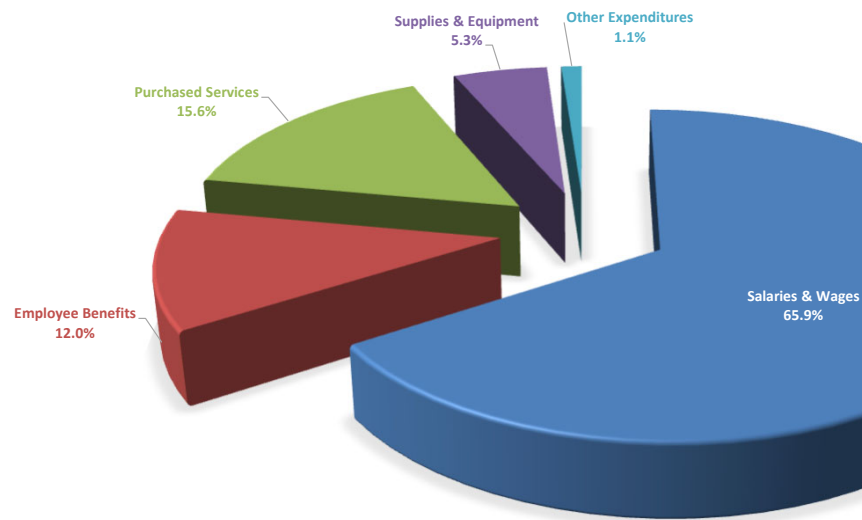
FIVE YEAR COMPARISON BY SOURCE



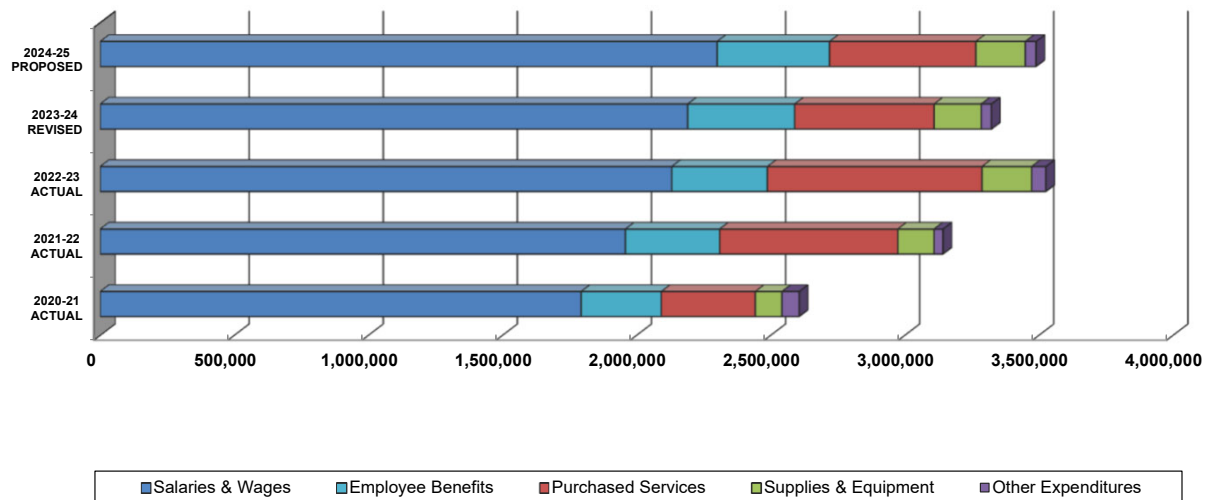
COMMUNITY SERVICE FUND REVENUE	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 REVISED	2024-25 PROPOSE	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	301,998	309,352	319,394	338,433	369,644	31,211	9.2%
State Sources	167,496	187,038	233,541	140,250	193,835	53,585	38.2%
Program Tuition and Fees, Interest	2,160,315	2,804,699	3,468,294	2,959,600	3,037,899	78,299	2.6%
Other Local/Federal Sources - Incl. Transfers	14,247	136,987	93,735	0	43,202	43,202	NA
TOTAL	2,644,056	3,438,076	4,114,964	3,438,283	3,644,580	206,297	6.0%

COMMUNITY SERVICE FUND EXPENDITURES

FISCAL 2025 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



COMMUNITY SERVICE FUND EXPENDITURES	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 REVISED	2024-25 PROPOSED	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	1,793,372	1,958,758	2,131,598	2,190,874	2,300,418	109,544	5.0%
Employee Benefits	298,997	351,248	356,498	399,000	418,950	19,950	5.0%
Purchased Services	350,473	664,206	800,062	519,817	545,808	25,991	5.0%
Supplies & Equipment	99,113	134,961	185,139	175,455	184,228	8,773	5.0%
Other Expenditures	64,263	33,335	52,694	38,115	40,021	1,906	5.0%
TOTAL	2,606,217	3,142,508	3,525,991	3,323,261	3,489,424	166,163	5.0%

Tech Levy Budget BOE 6-10-24 BOE

		Revised 2023-24 BUDGET	Projected 2024-25 BUDGET
	BEGINNING FUND BALANCE	0	0
REVENUES			
	CAPITAL PROJECTS (TECHNOLOGY) LEVY	1,253,030	1,507,673
EXPENDITURES			
	SALARIES AND WAGES (a)	663,800	683,700
	EMPLOYEE BENEFITS	171,804	177,000
	PURCHASED SERVICES (Licenses)	193,000	193,700
	SUPPLIES & EQUIPMENT (b)	224,426	145,600
			-
	ONE-TIME ACCELERATION OF EQUIPMENT	-	-
	TOTAL EXPENDITURES	1,253,030	1,200,000
	REVENUES LESS EXPENDITURES	-	307,673
	ENDING FUND BALANCE	0	307,673

Note: To accelerate much needed improvements to classroom technology and access points, the District issued capital notes in 2023. Principal and Interest will be paid by existing operating capital revenue for four years.

- (a) District-wide network administration staff are paid from tech levy effective FY 2024.
- (b) Capital notes proceeds of \$1 million allow the supply and equipment budget paid by the technology levy to be reduced to \$200,000 for one year (FY 2024).

Operating Capital Budget 2024-2025 BOE 6-10-24

2024-2025 Proposed 6-10-2024

BEGINNING FUND BALANCE		\$ 218,676	\$ 218,676
		2023-2024	2024-2025
REVENUE		<u>Revised</u>	<u>PROJECTION</u>
R001	LEVY	\$ 513,908	\$ 612,761
R211	STATE AID	212,497	127,760
	LEASE LEVY (Stadium ends 2023)	(a) -	-
R099	Other Gifts and or adjustments	-	31,674
	LEASE LEVY (287) flow thru		
	TECH -Capital Notes transfer to Debt Service Fund	-	(197,260)
	MS -Capital Bonds transfer to Debt Service Fund	-	(94,903)
TOTAL ANNUAL REVENUE		\$ 726,405	\$ 480,032
EXPENDITURES			
305	Consulting/Service Fees including 287 Lease Levy		
370	Operating Lease	-	-
405	Non-Instructional Software	(b)	
460	Textbooks & Workbooks (annual allowance)	225,000	225,000
470	Media Resources	10,000	10,000
505	Non-Instructional Tech Software	(b)	
511	Site Improvements	50,000	50,000
520	Building Construction	-	-
530	Equipment	20,000	20,000
531	Furniture (\$36,000 per site) Paused 2022-23	(d)	35,294
	MS- Pause Furniture Expenditures		
535/550	Capital Lease- Vehicles (Bus purchase in 22-23)	(d)	-
555	Non-Instructional Tech Hardware	-	-
580	Capital Lease Principal (OCBR) & (Stadium 2023)	(a) 98,220	99,202
581	Capital Lease Interest (OCBR thru 2026)	(a) 2,976	1,994
599	Contingency	38,542	38,542
580/581	2023A Capital Bonds/Notes Principal and Interest	(c) 281,667	-
	Other	-	-
TOTAL EXPENDITURES		\$ 726,405	\$ 480,032
DIFFERENCE		\$ -	\$ 0
ENDING FUND BALANCE		\$ 218,676	\$ 218,676

(a) Stadium was paid off in 2023

(b) Certain technology expenditures shifted to Tech Levy budget

(c) Principal and interest on \$1 million capital notes and \$432,700 capital bonds will be paid with existing operating capital revenue through Fiscal year 2029

(d) Furniture and equipment replacement cycle will be paused through Fiscal year 2027

Orono Public School District No. 278

Debt Levy Verification for Taxes Payable 2024

Issue Type	Series	Principal	Interest	Total
School Building	2016A	3,220,000.00	533,937.50	3,753,937.50
School Building	2017A	810,000.00	839,250.00	1,649,250.00
Facilities Maintenance-H&S	2017B	40,000.00	4,800.00	44,800.00
Facilities Maintenance-DM	2017B	285,000.00	35,600.00	320,600.00
OPEB	2018A	305,000.00	57,832.50	362,832.50
Abatement	2018B	195,000.00	39,800.00	234,800.00
Facilities Maintenance-H&S	2021A	140,000.00	14,200.00	154,200.00
Facilities Maintenance-DM	2021A	-	24,000.00	24,000.00
Capital Facilities	2023A	65,000.00	18,500.00	83,500.00
Capital Notes	2023A	140,000.00	39,250.00	179,250.00
Facilities Maintenance-H&S	2023A	790,000.00	160,000.00	950,000.00
Facilities Maintenance-DM	2023A	70,000.00	39,750.00	109,750.00
Total		\$ 6,060,000.00	\$ 1,806,920.00	\$ 7,866,920.00

Summary By Issue Type	Principal & Interest	Required Debt Service Levy (105%)
Abatement	234,800.00	246,540.00
Capital Facilities	83,500.00	87,675.00
Capital Notes	179,250.00	188,212.50
OPEB	362,832.50	380,974.13
School Building	5,403,187.50	5,673,346.88
Facilities Maintenance-H&S	1,149,000.00	1,206,450.00
Facilities Maintenance-DM	454,350.00	477,067.50
Total	\$ 7,866,920.00	\$ 8,260,266.00

	Actual 2020 PAY 2021 FY2022	Actual 2021 PAY 2022 FY2023	Actual 2022 PAY 2023 FY2024	Preliminary 2023 PAY 2024 FY2024	\$ Change
VOTER APPROVED LEVIES AND LTFM BONDS					
Operating Referendum	5,928,033.35	6,030,262.93	6,699,102.60	7,032,072.87	332,970.27
Operating Referendum Adjust for Prior Years	(102,693.13)	(294,478.94)	277,373.62	229,683.64	(47,689.98)
Capital Projects - Technology Levy	1,122,409.19	1,195,855.69	1,253,030.00	1,507,673.45	254,643.45
Basic Debt Service	5,663,320.00	5,671,300.00	5,670,460.00	5,673,348.00	2,888.00
Reduction for Debt excess	0.00	(109,525.74)	(342,120.86)	(153,151.18)	188,969.68
Abatement	5,016.07	18,804.71	31,938.21	11,147.66	(20,790.55)
Abatement Bonds	244,703.00	248,063.00	245,753.00	246,540.00	787.00
Capital Bonds (See offset in Operating Capital)				275,888.00	275,888.00
LTFM Debt Service	376,845.00	421,906.33	418,793.00	1,683,518.00	1,264,725.00
Reduction for Debt excess				(59,549.18)	(59,549.18)
TOTAL VOTER APPROVED & LTFM BONDS	13,237,633.48	13,182,187.98	14,254,329.57	16,447,171.26	2,252,390.87
NON-VOTER APPROVED LEVIES					
GENERAL					
Location Optional Revenue	2,301,001.54	2,276,507.29	2,256,686.59	2,280,027.89	23,341.30
Equity	229,779.83	226,798.27	223,981.83	161,060.00	(62,921.83)
Transition	2,848.20	2,813.75	2,786.26	2,802.44	16.18
Operating Capital	438,386.18	484,455.62	513,908.43	612,761.07	98,852.64
Reduction for Capital Bonds				(275,888.00)	(275,888.00)
Alternative Teacher Compensation	279,320.76	270,544.80	272,695.25	266,751.03	(5,944.22)
Achievement & Integration	45,211.10	46,714.14	49,127.82	51,956.50	2,828.68
Unemployment	200,000.00	50,000.00	50,000.00	50,000.00	-
Safe Schools	166,963.80	164,944.20	163,332.60	164,281.20	948.60
Judgement	0.00	0.00	0.00	0.00	-
Career Technical	91,989.61	91,989.61	87,290.63	90,296.15	3,005.52
Annual OPEB	30,000.00	25,740.65	159,484.00	5,000.00	(154,484.00)
Long-Term Facilities Maintenance (LTFM)	930,808.11	877,768.91	904,240.22	861,024.49	(43,215.73)
Long-Term Facilities Maintenance (IAQ)	0.00	1,129,099.00	918,000.00	0.00	(918,000.00)
Building/Land Lease	505,256.46	524,777.33	393,767.15	399,746.59	5,979.44
Adjustments :					-
Local Optional Adjust	19,029.45	(88,529.84)	(145,300.49)	(54,575.12)	90,725.37
Equity Adjust	(3,041.63)	(4,558.18)	(8,695.59)	2,003.53	10,699.12
Transition Adjust	(16.06)	(132.15)	(132.01)	(65.58)	66.43
Operating Capital Adj	(8,694.59)	20,473.68	(412.73)	1,985.34	2,398.07
Alternative Teacher Compensation	(4,152.00)	(16,995.58)	(484.50)	(10,002.67)	(9,518.17)
Achievement & Integration	(3,265.15)	(7,677.92)	(8,649.23)	(4,726.42)	3,922.81
Unemployment Adjust	1,181.54	(476.08)	(200,000.00)	(17,054.22)	182,945.78
Safe Schools	1,322.43	(2,275.11)	(7,289.94)	(7,944.78)	(654.84)
Career Tech Adjust	0.00	0.00	(4,698.98)	(4,698.98)	-
Health Benefits(OPEB) Adjust	(27,993.66)	0.00	0.00	(69,391.79)	(69,391.79)
LTFM	(61,434.60)	(51,873.80)	(10,769.20)	632,482.00	643,251.20
Lease	842.40	21,856.49	(3,568.96)	(23,418.78)	(19,849.82)
Abatement	19,732.34	16,624.48	89,711.48	20,682.58	(69,028.90)
Abatement - Advance	(11,818.59)	18,150.92	(29,030.29)	0.00	29,030.29
TOTAL GENERAL	5,143,257.47	6,076,740.48	5,665,980.34	5,135,094.47	(530,885.87)
COMMUNITY SERVICE					
Basic	96,036.95	101,270.35	101,270.35	113,091.58	11,821.23
Early Childhood Family Ed	109,957.12	117,282.55	114,441.25	114,710.10	268.85
Home Visiting	1,788.06	1,944.65	2,038.21	2,055.00	16.79
Adults with Disabilities				3,696.41	3,696.41
School Age Care	93,800.00	93,800.00	98,500.00	98,500.00	-
Adjustment :					-
Early Childhood Family Ed	5,135.36	5,014.70	(2,841.30)	(1,984.80)	856.50
Home Visit	66.64	103.12	154.00	128.02	(25.98)
School Age Care	4,616.00	0.00	(17,427.89)	0.00	17,427.89
Abatement	518.96	472.71	2,348.74	552.29	(1,796.45)
Abatement - Advance	(297.76)	440.17	(716.34)	0.00	716.34
TOTAL COMMUNITY SERVICE	311,621.33	320,328.25	297,767.02	330,748.60	32,981.58
OPEB DEBT SERVICE					
OPEB	390,136.00	380,560.00	386,435.00	380,975.00	(5,460.00)
Debt Excess Reduction for OPEB	(27,307.68)	(17,876.06)	(19,410.48)	(16,574.15)	2,836.33
Abatement	787.58	602.36	2,849.14	643.57	(2,205.57)
Abatement - Adv - OPEB	(496.28)	493.70	(912.82)	0.00	912.82
TOTAL OPEB DEBT SERVICE	363,119.62	363,780.00	368,960.84	365,044.42	(3,916.42)
TOTAL NON-VOTER APPROVED	5,817,998.42	6,760,848.73	6,332,708.20	5,830,887.49	(501,820.71)
TOTAL LEVY	19,055,631.90	19,943,036.71	20,587,037.77	22,278,058.75	1,691,020.98
Percent Change		4.66%	3.23%		8.21%