

**LAKE ORION COMMUNITY SCHOOLS
OAKLAND COUNTY, MICHIGAN**

**Fiscal Year 2026-27 Adopted Budget Resolution
(General Appropriation Act)**

At a regular meeting of the Board of Education of the Lake Orion Community Schools, County of Oakland, Michigan (the "School District"), held at 2323 Joslyn Road, Lake Orion, Michigan, on the 24th day of June, 2026, at 6:30 p.m., local time.

PRESENT: Members: _____

ABSENT: Members: _____

The following resolution to approve the General Appropriation Act for the 2026-27 fiscal year was offered by _____, and supported by _____.

BE IT RESOLVED that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2026-27 for the following funds be approved as attached hereto and made a part of the official minutes of the June 24, 2026 regular meeting.

<i>General Fund</i>	\$	104,240,782
<i>Community Services Special Revenue Fund</i>	\$	5,048,450
<i>Food Service Special Revenue Fund</i>	\$	4,263,538
<i>School Activities Special Revenue Fund</i>	\$	2,105,000
<i>Debt Service Funds</i>	\$	21,817,200
<i>Capital Project Funds</i>	\$	6,002,205
<i>Internal Services Fund</i>	\$	1,200,000

<u>Tax Base</u>	<u>Purpose</u>	<u>No of Mills</u>	<u>Est. Tax Revenue</u>
Non-Homestead	General Operating	18.0000	\$ 13,070,125
All Properties	Building & Site Sinking Fund	1.8434	\$ 5,622,950
All Properties	Debt Retirement	7.0000	\$ 21,352,200

Ayes: _____

Nays: _____

Resolution declared adopted.

BE IT RESOLVED that the following represents the General Fund Appropriations of the Lake Orion Community School District for the fiscal year 2026-2027; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Lake Orion Community School District.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of the Lake Orion Community School District for the fiscal year 2026-2027 is as follows:

REVENUES:

Local Sources	\$	15,339,069
State Sources		77,740,573
Federal Sources		1,908,343
Intermediate Sources		8,952,797
Incoming Transfers/Other		300,000
Total Revenues/Incoming Transfers/Other	\$	104,240,782

Estimated Fund Balance, July 1, 2026 \$ 12,719,021

BE IT RESOLVED that the general appropriations, budgets and millage \$ 12,719,021

Total Available to Appropriate \$ 116,959,803

BE IT FURTHER RESOLVED that **\$104,240,782** of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction:

Basic Programs	\$	46,101,536
Added Needs		15,118,300
Total Instruction	\$	61,219,836

General Fund Expenditures Continued:

Support Services:

Pupil Support Services	\$	9,467,649
Instructional Staff Support Services		5,143,764
General Administration		1,631,846
School Administration		5,026,433
Business Services		1,423,606
Operations & Maintenance		8,285,822
Transportation Services		5,509,929
Communication Services		272,104
Human Resources		1,260,331
Technology Services		1,982,791
Pupil Services		279,852
Athletics Activities		1,751,111
Community Services		253,069
Total Support Services	\$	42,288,307
Outgoing Transfers and Other	\$	-
Total Expenditures/Outgoing Transfers	\$	103,508,143

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **Community Service Special Revenue Fund** of the Lake Orion Community School District for fiscal year 2026-27 is as follows:

Revenues:

Local & Other Sources		\$	5,048,450
Total Revenues		\$	5,048,450
Estimated Fund Balance, July 1, 2026	\$	936,317	
Estimated Fund Balance Available to Appropriate		\$	936,317
Total Available to Appropriate		\$	5,984,767

BE IT FURTHER RESOLVED that **\$5,048,450** of the total available to appropriate in the **Community Service Revenue Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Salaries		\$	2,564,512
Employee Benefits			1,651,331
Purchased Services			635,090
Supplies			189,584
Capital Outlay & Other			91,792
Outgoing Transfers			50,000
Total Expenditures		\$	5,182,309

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **Food Service Special Revenue Fund** of the Lake Orion Community School District for fiscal year 2026-27 is as follows:

Revenues:

Local Sources		\$	454,800
State Sources			2,547,738
Federal Sources			1,261,000
Total Revenues		\$	4,263,538
Estimated Fund Balance, July 1, 2026	\$	2,323,798	
Estimated Fund Balance Available to Appropriate		\$	2,323,798
Total Available to Appropriate		\$	6,587,336

BE IT FURTHER RESOLVED that **\$4,263,538** of the total available to appropriate in the **Food Service Special Revenue Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Salaries		\$	1,335,948
Employee Benefits			824,957
Purchased Services			93,100
Supplies/Materials			1,643,520
Capital Outlay			300,000
Other Expenditures			11,000
Outgoing Transfers			250,000
Total Expenditures		\$	4,458,525

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the ***School Activity Special Revenue Fund*** of the Lake Orion Community School District for fiscal year 2026-27 is as follows:

Revenues:

Local Sources		\$	2,105,000
Total Revenues		\$	2,105,000
Estimated Fund Balance, July 1, 2026	\$	1,299,373	
Estimated Fund Balance Available to appropriate		\$	7,388,344
Total Available to appropriate		\$	9,493,344

BE IT FURTHER RESOLVED that **\$2,105,000** of the total available to appropriate in the ***School Activity Special Revenue Fund*** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Salaries		\$	-
Employee Benefits			-
Purchased Services			-
Supplies/Materials			-
Capital Outlay			-
Other Expenditures			2,055,000
Outgoing Transfers			-
Total Expenditures		\$	2,055,000

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Debt Service Funds** of the Lake Orion Community School District for the fiscal year 2026-27 is as follows:

Revenues:

Local Sources		
Property Taxes	\$	21,352,200
Other		465,000
Other Financing Sources		-
 Total Revenues	\$	 21,817,200
 Estimated Fund Balance, July 1, 2026	\$	 2,601,061
Estimated Fund Balance Available to Appropriate	\$	2,601,061
 Total Available to Appropriate	\$	 24,418,261

BE IT FURTHER RESOLVED that **\$21,867,200** of the total available to appropriate in the **Debt Service Funds** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Redemption of Principal	\$	15,260,000
Interest on Debt		5,752,589
Other Expenses		85,000
Other Financing Uses		-
 Total Expenditures	\$	 21,097,589

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **District Capital Projects Fund** of the Lake Orion Community School District for fiscal year 2026-27 is as follows:

Revenues:

Local Source		\$	6,002,205
State Source			-
Incoming Transfers			-
Total Revenues		\$	6,002,205
Estimated Fund Balance, July 1, 2026	\$	14,330,032	
Estimated Fund Balance Available to appropriate		\$	14,330,032
Total Available to appropriate		\$	20,332,237

BE IT FURTHER RESOLVED that **\$20,332,237** of the total available to appropriate in the **Capital Projects Funds** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Purchased Services		\$	50,000
Capital Outlay			19,127,005
Other Expenditures			30,000
Principal			400,000
Interest			162,500
Total Expenditures		\$	19,769,505

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **Internal Services Fund**, The Risk Fund, of the Lake Orion Community School District for fiscal year 2026-27 is as follows:

Revenues:

Local Source		\$	1,200,000
Total Revenues		\$	1,200,000
Estimated Fund Balance, July 1, 2026	\$	180,692	
Estimated Fund Balance Available to Appropriate		\$	180,692
Total Available to Appropriate		\$	1,380,692

BE IT FURTHER RESOLVED that **\$1,200,000** of the total available to appropriate in the **Internal Services Funds** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Employee Benefits		\$	1,100,000
Purchased Services			-
Other Expenditures			-
Total Expenditures		\$	1,100,000

BE IT FURTHER RESOLVED that for operating purposes 18.0000 mills be levied on non-homesteads and, that 6.0000 mills be levied on applicable commercial personal property; and that 7.0000 mills be levied on all classes of property for debt retirement purposes; and that 1.8434 mills be levied on all classes of property for the building & site sinking fund.

BE IT FURTHER RESOLVED that no Board of Education member or employee of the school shall expend any funds or oblige the expenditure of any funds except pursuant to appropriations made by the Board of Education in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board;

BE IT FURTHER RESOLVED that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the Principals and District Administrators responsible for performance of their responsibilities with the amount appropriated by the Board of Education in keeping with the budgetary policy statement hitherto adopted by the Board.

This Appropriation Resolution shall take effect immediately.

Susan Flaherty
Secretary, Board of Education

BE IT RESOLVED that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2026-27 for the following funds be approved as attached hereto and made a part of the official minutes of the June 24, 2026 regular meeting.

Susan Flaherty
Secretary, Board of Education