

SPECIAL MEETING

June 25, 2026 at 6:00 PM - District Main Conference Room
800 Devillen
Royal Oak, Michigan 48073

AGENDA

1. OPENING / CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. STANDING APPROVAL ITEMS

3.1. Acceptance of Agenda

3.2. Approval of Minutes

2

7 in favor/0 abstentions. The motion passed.

4. PROCLAMATIONS

4.1. LGBTQIA+ Pride Month

Moved by: Mrs. Alexander Seconded by: Mrs. Anderson

WHEREAS, our students, families, and staff have the right to be treated consistent with their gender identity and sexual orientation at school; and

WHEREAS, LGBTQIA+ students report higher rates of being bullied or harassed at school, resulting in higher rates of dropouts, academic failure, and disengagement; and

WHEREAS, LGBTQIA+ students in Royal Oak Schools are bright, brilliant youths engaged in self- and social liberation despite this bullying and harassment; and

WHEREAS, bullying or harassment that targets a student based on their sexual orientation, gender identity, or gender expression is discriminatory harassment;

WHEREAS, the District is committed to maintaining safe, healthy, and welcoming learning environments for all members of our community, including transgender and gender-expansive students; and

WHEREAS, the month of June is an opportunity to celebrate the narratives, identities, and contributions of those within the LGBTQIA+ community; and

WHEREAS, we recognize the struggle for equal rights continues today and are committed to expanded partnerships, policy reviews and updates, and opportunities to exercise learning courage to further our journey toward Gender-Inclusive Schools; and

WHEREAS, by recognizing Pride Month, we affirm that supportive school environments substantially improve the mental health and school engagement of LGBTQIA+ students; and

WHEREAS, our students have the right to engage in reflection and honest conversations in school communities on issues of social justice, equity, and the intersectionality of oppression and discrimination; and

WHEREAS, by recognizing Pride Month, we reaffirm our commitment to a supportive environment that promotes trust, growth, and achievement for all students;

Now, therefore, be it RESOLVED that the Royal Oak Schools Board of Education endorses and encourages our community to participate in Pride Month of June 2026;

NOW, THEREFORE, BE IT FINALLY RESOLVED that Royal Oak Schools will fly a Pride Flag for the entirety of June unless otherwise directed by the Board of Education.

7 in favor/0 opposed/0 abstentions. The motion passed.

4.2. Juneteenth Celebration Day

Moved by: Mrs. VanHaitsma Seconded by: Ms. Jasinski

WHEREAS, Juneteenth is a holiday commemorating the end of slavery in the United States; and,

WHEREAS, Juneteenth marks the day when news of emancipation reached enslaved people in Texas following the end of the Civil War; and,

WHEREAS, June 19 has come to symbolize freedom, resilience, and the ongoing pursuit of equality and justice for all; and,

WHEREAS, Juneteenth is recognized as the oldest known celebration commemorating the end of slavery in the United States and serves as an opportunity to reflect on our nation's history and progress; and,

WHEREAS, communities across the country observe Juneteenth through educational programs, cultural events, celebrations, and acts of service that honor African American history, heritage, and contributions; and,

WHEREAS, Juneteenth encourages individuals and communities to learn from the past, celebrate achievements, and continue working toward a more equitable and inclusive society; and,

WHEREAS, the observance of Juneteenth provides an opportunity to recognize the enduring strength, perseverance, and contributions of African Americans throughout history and today;

NOW, THEREFORE, be it recognized that June 19 is observed as Juneteenth Celebration Day, and all people are encouraged to commemorate this occasion by reflecting on the values of freedom, equality, and justice, celebrating African American history and culture, and promoting unity and understanding within their communities.

7 in favor/0 opposed/0 abstentions. The motion passed.

5. PUBLIC COMMENT FOR ITEMS ON THE AGENDA

Kerry Derminer spoke on item 10.1.1

Tina Steinmetz spoke on item 10.4

6. RECOGNITIONS / PRESENTATIONS / REPORTS

6.1. Presentation of the 2025-26 Retirees

Mr. Wolynski presented Michael Betman, Marcie Dryden, and John Grzywack

6.2. Presentation of Stephan Henning, new Principal at Keller Elementary

Mr. Wolynski introduced Mr. Henning and his family.

6.3. Presentation of Kristin Szymanski, new Principal at Upton Elementary

Mr. Wolynski introduced Mrs. Szymanski and her family.

6.4. Recognition of Dr. Ericka Watson

Mr. Wolynski recognized Dr. Watson and thanked her for her contributions to Royal Oak Schools.

6.5. Presentation of Miranda Miller, Middle Level Coach of the Year

Kate Chamers introduced Ms. Miller and spoke of her award.

6.6. Presentation of Simon Soper, ROHS Golfer

JT Uelman introduced Mr. Soper, and spoke about his achievements in golf this year.

6.7. Presentation of Brooklyn Cotton, ROHS Track and Field Athlete

Don Jackson introduced Ms. Cotton and spoke about her achievements in track and field this year.

6.8. Presentation of Javien Johnson, ROHS Track and Field Athlete

Ryan Piipio introduced Mr. Johnson and spoke about his achievements in track and field this year.

6.9. Diversity, Equity and Inclusion

Ashley Phillips provided a June DEI update which included the following:

- Infinite Impact Awards
- Connection, Community, and Creativity Challenge
- ROS Board Office Belonging Series
- Michigan Department of Education LGBTQ+ Support Training
- Student/Club visits
- SMART Bus information
- Royal Oak and Oakland County Juneteenth reminders
- Connection, Community, and Creativity Challenge Competition and recognition

6.10. Budget Presentation

Mrs. Abela spoke about related budget issues and answered questions from the Board.

7. PUBLIC HEARING: 2026–2027 BUDGET & MILLAGE RATE

7.1. Public comment opened at 8:32.

7.2. Public comment closed at 8:32.
No one was present to speak.

8. COMMUNICATIONS

Mrs. VanHaitsma, BOE Secretary, reported the following communications:

- | | |
|-----------------------|----------------|
| Tim Jones | Josh Kaplan |
| Kristin Meldrum | Gary Wohlfeill |
| Grat Dalton | Jarryd Smith |
| Rep. Sharon MacDonald | Patrice Rink |

Mr. Ciechorski called for recess at 8:32 p.m. Meeting reconvened at 8:41 p.m.

9. *CONSENT AGENDA (*Personnel / Instruction / Business*)

Consent Agenda items approved at this time.

9.1. *Payment of Expenses

Resolved that the Royal Oak Schools Board of Education hereby approves expenditures as processed in the amount of \$8,962,030.85, for the period of May 1, 2026, through May 31, 2026

9.2. * Board of Education Committee Meetings 2026-27 Schedule

Resolved, that the Royal Oak Schools Board of Education approves the BOE Committee Meetings 2026-27 schedule.

9.3. * Field Trip—HOSA International Leadership Conference: June 17–21, 2026 in Indianapolis

Resolved, that the Royal Oak Schools Board of Education Approves the field trip to the HOSA International Leadership Conference from Jun3 17–21, 2026, in Indianapolis.

10. MATTERS FOR DISCUSSION / ACTION

10.1. Superintendent

10.1.1. Resolution Supporting Regional Enhancement Millage

Dr. Tafelski gave a brief overview of the Regional Enhancement Millage.

Moved by: Mr. Wickey

Seconded by: Mrs. Cook

WHEREAS, the School District's intermediate school district, Oakland Schools, has approved and certified a Regional Enhancement Millage Proposal, attached hereto as Exhibit A, for submission to the Oakland County voters at the August 4, 2026 election date;

WHEREAS, if approved and levied the Regional Enhancement Millage will provide additional per-pupil operating funding for all public schools in Oakland County for a period of six (6) years;

WHEREAS, it is estimated that the Regional Enhancement Millage will provide additional annual operating funding for public schools in Oakland County of approximately \$781 per pupil; and

WHEREAS; the Board believes that it is in the School District's best interest for the benefit of its educational programs to publicly acknowledge its support for the passage of the Regional Enhancement Millage Proposal.

NOW, THEREFORE, BE IT RESOLVED THAT:

- The Board of Education supports the passage of the Regional Enhancement Millage Proposal and encourages voters in the School District to also consider supporting the Regional Enhancement Millage Proposal.
- All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are hereby rescinded.

7 in favor/0 opposed/0 abstentions. The motion passed.

10.1.2. 2026 Bond Resolution

Dr. Tafelski briefly explained the move of the 2026 Bond Resolution from the August ballot to the November ballot.

Moved by: Mrs. Cook

Seconded by: Ms. Jasinski

WHEREAS, the School District is contemplating undertaking various capital improvements to facilities within the School District which include remodeling, equipping, re-equipping, furnishing, re-furnishing school buildings, athletic fields and other facilities; erecting and completing additions to school buildings and other facilities; acquiring and installing instructional technology infrastructure and equipment in school buildings and other facilities; and preparing, developing and improving sites at school buildings, athletic fields and other facilities (collectively the "Projects"); and

WHEREAS, the School District is of the opinion that in order to finance the Projects, a bonding proposition should be submitted to the electors as described in the School Improvement Bond Proposition attached hereto as Exhibit A (the "Bond Proposition"); and

WHEREAS, the School District desires to submit the Bond Proposition to the electors at an election to be held on November 3, 2026 (the "November Election Date"); and

WHEREAS, Michigan law requires that the School District certify the ballot language for any proposals to be voted on at a permitted election date to the School District's Election Coordinator (i.e. the Clerk of the County of Oakland) not later than 4:00 p.m., on the twelfth Tuesday before the election date; and

WHEREAS, the School District desires to approve and certify the above referenced Bond Proposition and to authorize the Superintendent or his designee to certify the Bond Proposition to the School District's Election Coordinator for the November Election Date.

NOW, THEREFORE, BE IT RESOLVED THAT:

- The Bond Proposition attached hereto as Exhibit A, is hereby approved and certified to the School District Election Coordinator for submission to the School District's electors on the November Election Date. The Superintendent, or his designee, on behalf of the Secretary of the Board is hereby authorized and directed to file this Resolution and/or complete any such forms, certificates or documents as may be required by the School District Election Coordinator to evidence the foregoing certification and/or submission by no later than 4:00 p.m. on August 11, 2026.
- The School District Election Coordinator is hereby authorized and directed to: (a) post and publish notice of last day of registration and notice of election for the November Election Date; and (b) have prepared and printed ballots for submitting the Bond Proposition at the November Election Date, which ballots shall be in the form appearing in Exhibit A or the Bond Proposition shall be stated as a proposal on the voting machines, which ballots may include other matters presented to the electorate on the same date.
- All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are hereby rescinded.

7 in favor/0 opposed/0 abstentions. The motion passed.

10.1.3. 2026 Oakland County School Boards Association (OCSBA) Proposed Bylaws Amendments
Mr. Wickey read the synopsis of the two proposed bylaws.

10.1.3.1. Proposed Amendment #1

Moved by: Mr. Wickey

Seconded by: Mrs. Anderson

Resolved, a member district that pays dues directly to the Association may appoint a Trustee to a seat on the Board of Directors.

0 in favor/7 opposed/0 abstentions. The motion failed

10.1.3.2. Proposed Amendment #2

Moved by: Mr. Wickey

Seconded by: Mrs. Van Haitzma

Resolved, ensure that either the Chair -or- Vice-Chair of every OCSBA committee is a member of the Board of Directors (BOD).

0 in favor/7 opposed/0 abstentions. The motion failed

10.1.4. Oakland County School Boards Association (OCSBA) 2026 Spring Resolution
Dr. Tafelski read the rationale for the proposed new resolution.

Moved by: Mrs. Cook

Seconded by: Mrs. Alexander

Resolved, the Royal Oak Schools Board of Education approves the proposed new resolution as presented.

Mrs. Alexander Yes
Mrs. Anderson Yes
Mr. Ciechorski Yes
Mrs. Cook Yes
Ms. Jasinski No
Mrs. VanHaitsma Yes
Mr. Wickey Yes
Motion Carried

10.1.5. 2026–27 MHSAA Membership

Moved by: Mr. Wickey

Seconded by: Mrs. Anderson

Resolved, the Board of Education hereby delegates to the Superintendent or his designee(s) the responsibility for the supervision and control of said activities, and hereby accepts the Constitution and By-Laws of said association and adopts as its own the rules, regulations and interpretations (as minimum standards), as published in the current handbook as the governing code under which the said school(s) shall conduct its program of interscholastic athletics and agrees to primary enforcement of said rules, regulations, interpretations and qualifications. In addition, it is hereby agreed that schools which host or participate in the association's meets and tournaments shall follow and enforce all tournament policies, procedures and schedules.

This authorization shall be effective from August 1, 2026, and shall remain effective until July 31, 2027, during which the authorization may not be revoked.

7 in favor/0 opposed/0 abstentions. The motion passed.

10.1.6. Updates and Remarks

Dr. Tafeski spoke about his first year in the District and thanked staff and Cabinet.

10.2. Curriculum & Instruction

Dr. Youanes thanked staff and administration for their work in fulfilling the goals in our Strategic Plan. He also provided feedback from the Michigan Student Voice Survey.

10.3. Finance/Facilities and Bond

Mrs. Abela spoke to each of the agenda items.

10.3.1. Millage Rate Certification

Moved by: Mrs. Alexander

Seconded by: Mrs. Cook

Resolved, that the Royal Oak Schools Board of Education approves the 2026-2027 millage rate (L4029 Form) as presented in the board packet.

7 in favor/0 opposed/0 abstentions. The motion passed.

10.3.2. International Academy FY 2026-27 Budget (Okma Campus)

Moved by: Ms. Jasinski

Seconded by: Mrs. Cook

Resolved that the Royal Oak Schools Board of Education approve the International Academy Okma Campus 2026-27 budget as presented in the Board packet.

7 in favor/0 opposed/0 abstentions. The motion passed.

10.4. Staff and Student Services

Mr. Wolynski gave an enrollment and staffing update.

10.4.1. Personnel Changes

Moved by: Mrs. Cook

Seconded by: Mrs. VanHaitsma

Resolved, the Royal Oak Schools Board of Education approves the regular personnel changes as presented in the board packet.

7 in favor/0 opposed/0 abstentions. The motion passed.

10.4.2. Amendments to the Royal Oak Schools Student Code of Conduct

Moved by: Mrs. VanHaitsma

Seconded by: Mr. Wickey

Resolved, the Royal Oak Schools Board of Education approves the amendments to the Student Code of Conduct as presented.

7 in favor/0 opposed/0 abstentions. The motion passed.

11. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

Gabrielle Tanner-Foucher read a petition from Reclaiming Humanity for Royal Oak.

12. BOARD COMMENTS / LIAISON REPORT

Arts & Preservation, Deb Anderson—planning for the ROMS 100 continues

Board Comments:

Mrs. VanHaitsma spoke about the Royal Oak Schools Foundation golf outing on June 22, 2026 and her participation in the Amazing Shake.

13. ADJOURNMENT (approval by consensus)

President Ciechorski called for adjournment of the meeting at 9:37 p.m. Approved by consensus.

Respectfully submitted,

Maryanne VanHaitsma
Secretary, Board of Education

4. PUBLIC COMMENT FOR ITEMS ON THE AGENDA

5. COMMUNICATIONS

Presenter: Board of Education Secretary

6. MATTERS FOR DISCUSSION / ACTION

6.1. Superintendent

Presenter: John Tafelski

6.1.1. Updates and Remarks

6.2. Finance/Facilities and Bond

Presenter: Kathy Abela

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ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

2025-26 & 2026-27 Budgets

- a. General Fund – Accounts for revenue and expenses associated with the general operations of the school district.
- b. Community Service Fund – Accounts for revenue and expenses associated with Churchill’s Alternative Education Program, Great Start Readiness Program (GSRP), and fee for service programs including Young Oaks and Latchkey.
- c. Food Service Fund – Accounts for revenue and expenses associated with the district's food service program.
- d. Student Activity Fund – Accounts for revenue and expenses associated with the student and school activity funds.



2026-2027 Budget Development Assumption Considerations

- Student Enrollment: +30 students – (\$326,000)
- Increased 4096 cost recovery – (\$630,000)
- Change in PA 152 Hard Caps for Medical: 1.50% - \$107,000
- Change in ORS Rates – (\$382,000)
- Collective Bargaining Agreement Cost Increase
 - ROASA \$181,446
 - ROEA \$1,890,199
 - ROESA \$411,603
 - ROSPA \$60,939
 - Non-rep \$113,939
- Retirements: +\$20,000 per retirement – 8 (\$160,000)
- Ability to adjust staffing to enrollment ratios: \$160,000 per fte
 - Reduction of 3 fte – (\$480,000)

Does not include HB6058 which would amend PA152 by 7% in 24/25



ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

2026-2027 Budget Development Assumption Considerations

- Contracted Services Changes
 - Transportation (Durham) - \$72,781
 - Maintenance, Custodial, Grounds (ABM) - \$75,627
 - Shield (formerly SafeEd) – \$9,322
 - Oakland Schools Technology – \$(20,231)
 - Affordable Care Act Impact on Edu-Staff Employees - TBD
- Program Additions/Deletions: Ravens
- Additional ARC Materials - \$400,000
- Prior year structural deficit is the starting point – (\$3,000,000)

Net Impact for known items – (\$4,323,955)



ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

- Items outstanding
 - State Budget

	Royal Oak Impact	Governor	House	Senate
Foundation Grant Increase	Governor +\$250, House +\$250 & Senate +\$250 Student Count = 4876	+ \$1.220 M	+ \$1.220 M	+ \$1.220 M
30d	Universal breakfast and lunch programs	0	0	0
27l(2)	Not included in all 3 budgets	(\$0.5 M)	(\$0.5 M)	(\$0.5 M)
Revenue Impact		+\$0.740 M	+\$0.740 M	+\$0.740 M
Net Impact	Royal Oak Schools 2026-2027 General Fund Budget	(\$3.5 M)	(\$3.5 M)	(\$3.5 M)



ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

General Fund – Budget Development 2025-26 & 2026-27

	Final Amendment 2025-26	Original Budget** 2026-27
Projected Revenue	\$92,447,294	\$85,334,476
Projected Expenditures	\$93,895,141	\$88,845,359
Revenue (Under) Expenditures	(\$1,447,847)	(\$3,510,882)
Fund Equity June 30	\$16,609,063	\$15,161,216
Projected Fund Equity June 30	\$15,161,216	\$11,650,334

- ** This assumes a \$250 per pupil increase in foundation allowance.



Community Service Fund – Budget Development 2025-26 & 2026-27

- Summary of recommended Community Service Fund budget:

	<u>2025-26</u>	<u>2026-27</u>
Projected Revenue	\$3,105,007	\$2,783,091
Projected Expenditures	\$3,817,958	\$3,166,473
Revenue (Under) Expenditures	(\$712,951)	(\$383,382)
Projected Fund Equity June 30	<u>\$1,358,538</u>	<u>\$645,587</u>
Projected Fund Equity June 30	<u><u>\$645,587</u></u>	<u><u>\$262,205</u></u>



Food Service Fund – Budget Development 2025-26 & 2026-27

- Summary of recommended Food Service Fund budget:

	<u>2025-26</u>	<u>2026-27</u>
Projected Revenue	\$3,059,045	\$2,885,825
Projected Expenditures	\$3,253,330	\$3,079,993
Revenue (Under) Expenditures	(\$194,285)	(\$194,168)
Projected Fund Equity		
June 30	<u>\$778,148</u>	<u>\$583,862</u>
Projected Fund Equity		
June 30	<u><u>\$583,862</u></u>	<u><u>\$389,695</u></u>



Student Activity Fund – Budget Development 2025-26 & 2026-27

- Summary of recommended Student Activity Fund budget:

	<u>2025-26</u>	<u>2026-27</u>
Projected Revenue	\$1,500,000	\$1,500,000
Projected Expenditures	\$1,500,000	\$1,500,000
Revenue (Under) Expenditures	\$0	\$0
Projected Fund Equity		
June 30	<u>\$749,773</u>	<u>\$749,773</u>
Projected Fund Equity		
June 30	<u><u>\$749,773</u></u>	<u><u>\$749,773</u></u>



Debt Service Fund – Budget Development 2025-26 & 2026-27

- Summary of recommended Debt Service Fund budget:

	<u>2025-26</u>	<u>2026-27</u>
Projected Revenue	\$9,401,797	\$9,668,530
Projected Expenditures	<u>\$9,060,076</u>	<u>\$9,250,950</u>
Revenue (Under) Expenditures	\$341,721	\$417,580
Projected Fund Equity		
June 30	<u>\$992,670</u>	<u>\$1,334,391</u>
Projected Fund Equity		
June 30	<u><u>\$1,334,391</u></u>	<u><u>\$1,751,971</u></u>



ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

2022 Sinking Fund –2025-26 & 26-27

	<u>2025-26</u>	<u>2026-27</u>
Projected Revenue	\$4,224,491	\$4,348,209
Projected Expenditures	<u>\$7,894,061</u>	<u>\$4,453,549</u>
Revenue (Under) Expenditure	(\$3,669,570)	(\$105,340)
Projected Fund Equity		
July 1	<u>\$4,935,179</u>	<u>\$1,265,609</u>
Projected Fund Equity		
June 30	<u><u>\$1,265,609</u></u>	<u><u>\$1,160,269</u></u>



ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

Property Maintenance – 2025-26 & 2026-27

	<u>2025-26</u>	<u>2026-27</u>
Beginning Balance plus Revenue	\$4,384,576	\$3,944,593 *
Projected Expenditures	<u>\$439,983</u>	<u>\$100,000</u>
Revenue (Under) Expenditures	\$3,944,593	\$3,844,593
Projected Fund Equity		
June 30	<u><u>\$3,944,593</u></u>	<u><u>\$3,844,593</u></u>

**Revenue is ending fund balance 2025-2026*



ROYAL OAK SCHOOLS

A COMMUNITY OF EXCELLENCE

Technology Fund – 2025-26 & 2026-27

	<u>2025-26</u>	<u>2026-27</u>
Beginning Balance plus Revenue	\$35,241	\$43,257 *
Projected Revenue	\$8,016	\$0
Projected Expenditures	<u>\$0</u>	<u>\$0</u>
Revenue (Under) Expenditures	\$43,257	\$43,257
Projected Fund Equity		
June 30	<u><u>\$43,257</u></u>	<u><u>\$43,257</u></u>

**Revenue is ending fund balance 2025-2026*

ROYAL OAK SCHOOLS
 STUDENT ACTIVITY FUND - SUMMARY
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

	Original Budget FYE 06/30/26	Actual 6/16/2026	Budget Amendment #1 FYE 06/30/26	Original Budget FYE 06/30/27
Estimated Revenues				
Student Activity Income	\$1,500,000	\$803,743	\$1,500,000	\$1,500,000
Total Revenues	\$1,500,000	\$803,743	\$1,500,000	\$1,500,000
Estimated Expenditures				
Student Activity Expenditures	\$1,500,000	\$736,892	\$1,500,000	\$1,500,000
Total Expenditures	\$1,500,000	\$736,892	\$1,500,000	\$1,500,000
Variance	\$0	\$66,850	\$0	\$0

ROYAL OAK SCHOOLS
 STUDENT ACTIVITY FUND - STATEMENT OF ESTIMATED FUND BALANCE
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Audited Fund Balance June 30, 2019	\$608,223
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2020	\$40,738
Audited Fund Balance June 30, 2020	\$648,961
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$22,944
Audited Fund Balance June 30, 2021	\$671,905
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$82,236
Audited Fund Balance June 30, 2022	\$754,141
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	\$40,644
Audited Fund Balance June 30, 2023	\$794,785
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$21,019
Audited Fund Balance June 30, 2024	\$815,804
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$66,031)
Audited Fund Balance June 30, 2025	\$749,773
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2026	\$0
Projected Fund Balance June 30, 2026	\$749,773
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2026	\$0
Projected Fund Balance June 30, 2027	\$749,773

ROYAL OAK SCHOOLS
 STUDENT ACTIVITY FUND
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Student Activity Fund of Royal Oak Schools be amended for fiscal year 2025-2026 as follows:

	Final
Revenues	
1xx Local	\$1,500,000
3xx State	\$0
4xx Federal	\$0
5xx-6xx Incoming Transfers & Other Transactions	\$0
Total Revenues	\$1,500,000
 Total Fund Balance, July 1st Available to Appropriate	 \$749,773
Total Available to Appropriate	\$2,249,773

Be it further resolved that \$1,750,000 of the total available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
2xx Support Services	\$1,500,000
Total Appropriated	\$1,500,000

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND
 FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2023	Audited 6/30/2024	Audited 6/30/2025	Original Budget FYE 6/30/2026	Amendment #1 FYE 6/30/2026	Encumbrance 6/16/2026	Actual 6/16/2026	Amendment #2 FYE 6/30/2026	Original Budget FYE 6/30/2027
Estimated Revenues	\$1,830,167	\$2,772,279	\$2,780,000	\$2,849,868	\$2,801,526	\$0	\$2,020,620	\$3,059,045	\$2,885,825
Estimated Expenditures	\$1,959,226	\$2,764,125	\$3,099,547	\$3,020,213	\$2,957,813	\$30,664	\$2,603,585	\$3,253,330	\$3,079,993
Variance	(\$129,058)	\$8,154	(\$319,548)	(\$170,345)	(\$156,287)	(\$30,664)	(\$582,966)	(\$194,285)	(\$194,168)

ROYAL OAK SCHOOLS
FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2023	Audited 6/30/2024	Audited 6/30/2025	Original Budget FYE 6/30/2026	Amendment #1 FYE 6/30/2026	Encumbrance 6/16/2026	Actual 6/16/2026	Amendment #2 FYE 6/30/2026	Original Budget FYE 6/30/2027
Revenues									
1xx Local	\$691,260	\$251,197	\$181,597	\$180,000	\$191,080	\$0	\$174,879	\$199,785	\$188,380
2xx State	\$102,793	\$1,367,293	\$1,627,538	\$1,437,912	\$1,378,490	\$0	\$1,225,340	\$1,735,276	\$1,575,012
4xx Federal	\$1,035,165	\$1,150,592	\$970,864	\$1,231,956	\$1,231,956	\$0	\$620,267	\$1,123,850	\$1,122,433
5xx-6xx Other Financing Sources	\$950	\$3,197	\$0	\$0	\$0	\$0	\$133	\$133	\$0
Total Revenues and Other Transactions	\$1,830,167	\$2,772,279	\$2,780,000	\$2,849,868	\$2,801,526	\$0	\$2,020,620	\$3,059,045	\$2,885,825
Expenditures									
Support Services									
21x Support Services-Pupil	137,035	171,020	163,865	268,213	268,213	0	317,086	193,480	250,467
27x Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29x Other	\$1,812,190	\$2,570,104	\$2,912,682	\$2,729,000	\$2,666,600	\$30,664	\$2,286,499	\$3,024,850	\$2,794,526
Total Support Services	\$1,949,226	\$2,741,125	\$3,076,547	\$2,997,213	\$2,934,813	\$30,664	\$2,603,585	\$3,218,330	\$3,044,993
4xx-6xx Other Financing Uses	\$10,000	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$0	\$35,000	\$35,000
Total Expenditures and Other Transactions	\$1,959,226	\$2,764,125	\$3,099,547	\$3,020,213	\$2,957,813	\$30,664	\$2,603,585	\$3,253,330	\$3,079,993
 Surplus or (Deficit)	 (\$129,058)	 \$8,154	 (\$319,548)	 (\$170,345)	 (\$156,287)	 (\$30,664)	 (\$582,966)	 (\$194,285)	 (\$194,168)

ROYAL OAK SCHOOLS
FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

Audited Fund Balance June 30, 2020	\$634,243
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$50,370
Audited Fund Balance June 30, 2021	\$684,613
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$533,988
Audited Fund Balance June 30, 2022	\$1,218,601
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	(\$129,059)
Audited Fund Balance June 30, 2023	\$1,089,542
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$8,153
Audited Fund Balance June 30, 2024	\$1,097,695
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$319,547)
Audited Fund Balance June 30, 2025	\$778,148
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$194,285)
Projected Fund Balance June 30, 2026	\$583,862
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$194,168)
Projected Fund Balance June 30, 2027	\$389,695

ROYAL OAK SCHOOLS
FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2026

Recommendation:

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Service Fund of Royal Oak Schools for the fiscal year 2025-26 be amended as follows:

	<u>Amendment</u>
<u>REVENUES</u>	
1xx Local	\$199,785
3xx State	\$1,735,276
4xx Federal	\$1,123,850
5xx-6xx Incoming Transfer and Other Transactions	\$133
<u>TOTAL REVENUES</u>	<u>\$3,059,045</u>
<u>FUND BALANCE</u>	
Total Fund Balance, July 1st Available to Appropriate	\$778,148
<u>TOTAL AVAILABLE TO APPROPRIATE</u>	<u>\$3,837,192</u>

Be it further resolved that \$3,253,330 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES</u>	
2xx Support Services	\$3,218,330
4xx-6xx Other Financing Uses	\$35,000
<u>TOTAL APPROPRIATED</u>	<u>\$3,253,330</u>

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - SUMMARY
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbrances 6/19/2026	Actual 6/19/2026	Original FYE 06/30/2027
Estimated Revenues	\$3,151,980	\$2,750,929	\$3,002,305	\$2,946,658	\$3,105,007	\$0	\$2,754,349	\$2,783,091
Estimated Expenditures	\$3,151,980	\$3,494,011	\$3,811,777	\$3,612,596	\$3,817,958	\$72,589	\$3,692,012	\$3,166,473
Variance	\$0	(\$743,082)	(\$809,472)	(\$665,938)	(\$712,951)	(\$72,589)	(\$937,663)	(\$383,382)

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - FUNCTIONAL SUMMARY
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbrances 6/19/2026	Actual 6/19/2026	Original FYE 06/30/2027
Revenues								
1xx Local	\$1,635,827	\$1,270,608	\$1,323,000	\$807,917	\$902,692	\$0	\$871,379	\$593,550
3xx State	\$363,167	\$807,319	\$979,903	\$1,187,622	\$1,238,422	\$0	\$919,077	\$1,238,422
4xx Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5xx-6xx Other Financing Sources	\$1,152,986	\$673,002	\$699,402	\$951,119	\$963,893	\$0	\$963,893	\$951,119
Total Revenues and Other Transactions	\$3,151,980	\$2,750,929	\$3,002,305	\$2,946,658	\$3,105,007	\$0	\$2,754,349	\$2,783,091
Expenditures								
Instruction								
11x Basic Programs	\$1,927,467	\$1,959,106	\$2,161,909	\$2,274,355	\$2,364,263	\$3,118	\$2,328,256	\$2,072,309
12x Added Needs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13x Adult & Continuing Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Instruction	\$1,927,467	\$1,959,106	\$2,161,909	\$2,274,355	\$2,364,263	\$3,118	\$2,328,256	\$2,072,309
Support Services								
21x Pupil	\$0	\$127,395	\$177,463	\$175,852	\$175,373	\$0	\$175,323	\$174,180
22x Instructional Staff	\$1,651	\$239,011	\$293,221	\$435,018	\$456,351	\$180	\$449,041	\$287,440
23x General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24x School Administration	\$0	\$5,399	\$5,000	\$5,000	\$5,000	\$1,332	\$3,355	\$5,000
25x Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26x Operations and Maintenance	\$159,255	\$159,152	\$182,933	\$190,933	\$176,800	\$67,959	\$146,416	\$189,933
27x Transportation	\$0	\$282	\$2,000	\$2,000	\$2,000	\$0	\$410	\$2,000
28x Central Services	\$11,793	\$40,154	\$43,917	\$43,585	\$47,226	\$0	\$43,585	\$47,226
29x Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$172,699	\$571,393	\$704,534	\$852,388	\$862,750	\$69,471	\$818,130	\$705,779
3xx Community Services	\$1,051,814	\$963,512	\$945,334	\$485,853	\$590,945	\$0	\$545,627	\$388,385
4xx-6xx Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Transactions	\$3,151,980	\$3,494,011	\$3,811,777	\$3,612,596	\$3,817,958	\$72,589	\$3,692,012	\$3,166,473
Surplus or (Deficit)	\$0	(\$743,082)	(\$809,472)	(\$665,938)	(\$712,951)	(\$72,589)	(\$937,663)	(\$383,382)

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - OBJECT SUMMARY
FISCAL YEAR ENDING JUNE 30, 2025

Object	Object Description	Audited 6/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbrances 6/19/2026	Actual 6/19/2026	Original FYE 06/30/2027
1xxx	Salaries	\$1,311,870	\$1,482,794	\$1,620,713	\$1,613,883	\$1,639,423	\$0	\$1,622,278	\$1,345,624
2xxx	Benefits	\$880,472	\$962,761	\$1,124,100	\$1,084,694	\$1,106,185	\$0	\$1,083,042	\$899,814
0xx-4xxx	Purchased Services	\$772,963	\$850,912	\$857,512	\$692,757	\$837,145	\$2,850	\$784,338	\$677,291
5xxx	Supplies	\$185,729	\$190,025	\$194,077	\$205,886	\$206,286	\$68,407	\$178,831	\$211,244
6xxx	Capital Outlay	\$0	\$0	\$5,350	\$5,350	\$1,000	\$0	\$0	\$5,350
7xxx	Other	\$945	\$7,519	\$10,025	\$10,025	\$27,918	\$1,332	\$23,523	\$27,150
0xx-9xxx	Outgoing Transfers and Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$3,151,980	\$3,494,011	\$3,811,777	\$3,612,596	\$3,817,958	\$72,589	\$3,692,012	\$3,166,473

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - STATEMENT OF ESTIMATED FUND BALANCE
FISCAL YEAR ENDING JUNE 30, 2026

Audited Fund Balance June 30, 2019	\$1,962,395
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2020	(\$106,442)
Audited Fund Balance June 30, 2020	\$1,855,953
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$0
Audited Fund Balance June 30, 2021	\$1,855,953
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$71,529
Audited Fund Balance June 30, 2022	\$1,927,482
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	\$174,139
Audited Fund Balance June 30, 2023	\$2,101,621
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$0
Audited Fund Balance June 30, 2024	\$2,101,621
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$743,083)
Audited Fund Balance June 30, 2025	\$1,358,538
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$712,951)
Projected Fund Balance June 30, 2026	\$645,587

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2026

Recommendation:

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Community Service Fund of Royal Oak Schools for the fiscal year 2025-26 be amended as follows:

	<u>Amended</u>
<u>REVENUES</u>	
1xx Local	\$902,692
3xx State	\$1,238,422
4xx Federal	\$0
5xx-6xx Incoming Transfers and Other Transactions	\$963,893
<u>TOTAL REVENUES</u>	<u>\$3,105,007</u>

<u>FUND BALANCE</u>	
Total Fund Balance, July 1st Available to Appropriate	\$1,358,538
<u>TOTAL AVAILABLE TO APPROPRIATE</u>	<u>\$4,463,545</u>

Be it further resolved that \$3,817,958 of the total available to appropriate in the Community Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES</u>	
1xx Instruction	\$2,364,263
2xx Support Services	\$862,750
3xx Community Services	\$590,945
4xx-6xx Outgoing Transfers and Other Transactions	\$0
<u>TOTAL APPROPRIATED</u>	<u>\$3,817,958</u>

Royal Oak Schools
General Fund
For the Fiscal Year Ending June 30, 2026

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of Royal Oak Schools for fiscal year 2025-26 be amended as follows:

Revenues	
1xx Local	\$31,900,864
3xx State	\$49,913,007
4xx Federal	\$2,546,814
5xx-6xx Incoming Transfers & Other Transactions	<u>\$8,086,609</u>
Total Revenues	<u>\$92,447,294</u>
Total Fund Balance, July 1 Available to Appropriate	<u>\$16,609,063</u>
Total Available to Appropriate	<u><u>\$109,056,358</u></u>

Be it further resolved that \$93,895,141 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	\$51,658,181
2xx Support Services	\$41,032,111
3xx Community Services	\$109,274
4xx-6xx Outgoing Transfers and Other Transactions	<u>\$1,095,575</u>
Total Appropriated	<u><u>\$93,895,141</u></u>

ROYAL OAK SCHOOLS
TECHNOLOGY FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Account	Description	Original 2025-26	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
	Beginning Balance	\$ 35,241	\$ 35,241			\$ 43,257
450-000-0000-0000-000-0000-41920000	ERATE		8,016		8,016.28	
Total for Revenue	Revenue	\$ 35,241	\$ 43,257	\$ -	\$ 8,016	\$ 43,257
450-111-0000-0000-110-0200-56410000	ADDAMS INSTRUCTION TECHNOLOGY					
450-111-0000-0000-120-0200-56410000	KELLER INSTRUCTION TECHNOLOGY					
450-111-0000-0000-130-0200-56410000	NORTHWOOD INSTRUCTION TECHNOLOGY					
450-111-0000-0000-140-0200-56410000	OAKLAND INSTRUCTION TECHNOLOGY					
450-111-0000-0000-150-0200-56410000	OAK RIDGE INSTRUCTION TECHNOLOGY					
450-111-0000-0000-160-0200-56410000	UPTON INSTRUCTION TECHNOLOGY					
450-112-0000-0000-100-0200-56410000	ROMS INSTRUCTION TECHNOLOGY					
450-113-0000-0000-090-0200-56410000	ROHS INSTRUCTION TECHNOLOGY					
	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
	45-Technology Fund	\$ 35,241	\$ 43,257	\$ -	\$ 8,016	\$ 43,257

ROYAL OAK SCHOOLS
PROPERTY MAINTENANCE FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Account	Description	Original 2025-26	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
	Beginning Balance	\$ 4,374,530	\$ 4,384,576			\$ 3,944,593
420-000-0000-0000-000-0000-41510000	INTEREST ON INVESTMENTS					
420-000-0000-0000-000-0000-41990000	MISCELLANEOUS REVENUE					
420-000-0000-0000-000-0000-45930000	PROCEEDS-SALE OF CAP ASSETS					
420-000-0000-0000-000-0000-46110000	PROPERTY MAINTENANCE TRANSFER					
Total for Revenue	Revenue	\$ 4,374,530	\$ 4,384,576	\$ -	\$ -	\$ 3,944,593
420-259-0000-0000-000-0200-53170000	LEGAL SERVICES	\$ 100,000	0	0	0	\$ 100,000
420-259-0000-0000-000-0200-53190000	OTHER PROF & TECHNICAL SERV		0	0	0	
420-259-0000-0000-000-0200-57910000	MISCELLANEOUS EXPENSES		0	0	0	
420-284-0000-0000-000-0200-56410000	COMPUTER HARDWARE		0	0	0	
420-452-0000-0000-000-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-000-0200-56311000	GROUNDS		0	0	0	
420-452-0000-0000-060-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-090-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-090-0200-56311000	GROUNDS		0	0	0	
420-452-0000-0000-090-0200-56313000	SITE IMPROV-ATHLETIC FIELD		0	0	0	
420-452-0000-0000-110-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-110-0200-56311000	GROUNDS		0	0	0	
420-452-0000-0000-110-0200-56312000	GROUNDS		0	0	0	
420-452-0000-0000-120-0200-56312000	GROUNDS		0	0	0	
420-452-0000-0000-130-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-130-0200-56311000	GROUNDS		0	0	0	
420-452-0000-0000-130-0200-56312000	GROUNDS		0	0	0	
420-452-0000-0000-140-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-140-0200-56312000	GROUNDS		0	0	0	
420-452-0000-0000-150-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-150-0200-56312000	GROUNDS		0	0	0	
420-452-0000-0000-160-0200-56310000	PAVING		0	0	0	
420-452-0000-0000-160-0200-56312000	GROUNDS		0	0	0	
420-452-0001-0000-000-0200-56220000	SITE IMPROVEMENTS - DISTRICT		0	0	0	
420-452-0001-0000-060-0200-56220000	SITE IMPROVEMENTS - CHURCHILL		0	0	0	

Account	Description	Original 2025-26	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
420-452-0001-0000-070-0200-56220000	SITE IMPROVEMENTS - MTC		0	0	0	
420-452-0001-0000-090-0200-56220000	SITE IMPROVEMENTS - ROHS		0	0	0	
420-452-0001-0000-100-0200-56220000	SITE IMPROVEMENTS - ROMS		0	0	0	
420-452-0001-0000-110-0200-56220000	SITE IMPROVEMENTS - ADDAMS		0	0	0	
420-452-0001-0000-120-0200-56220000	SITE IMPROVEMENTS - KELLER		0	0	0	
420-452-0001-0000-130-0200-56220000	SITE IMPROVEMENTS - NORTHWOOD		0	0	0	
420-452-0001-0000-140-0200-56220000	SITE IMPROVEMENTS - OAKLAND		0	0	0	
420-452-0001-0000-150-0200-56220000	SITE IMPROVEMENTS - OAK RIDGE		0	0	0	
420-452-0001-0000-160-0200-56220000	SITE IMPROVEMENTS - UPTON		0	0	0	
420-452-1100-0000-000-0200-53170000	LEGAL FEES - FIBER		0	0	0	
420-452-1100-0000-000-0200-56310000	FIBER PROJECT EXPENSES		0	0	0	
420-453-0000-0000-000-0200-53190000	A/E FEES		0	0	0	
420-453-0000-0000-150-0200-53190000	A/E FEES & REIMBURSABLES OR		0	0	0	
420-456-0000-0000-000-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-000-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-000-0200-56225000	BLDG INTERIOR REMODELING		0	0	0	
420-456-0000-0000-000-0200-56410000	MAINTENANCE EQUIPMENT		0	0	0	
420-456-0000-0000-060-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-060-0200-56222000	CAPITAL PROJECTS		0	0	0	
420-456-0000-0000-070-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-090-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-090-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-090-0200-56222000	CAPITAL PROJECTS		0	0	0	
420-456-0000-0000-090-0200-56223000	FLOORS		0	0	0	
420-456-0000-0000-090-0200-56225000	BLDG INTERIOR REMODELING		0	0	0	
420-456-0000-0000-090-0200-56226000	PLUMBING		0	0	0	
420-456-0000-0000-100-0200-56225000	BLDG INTERIOR REMODELING		0	0	0	
420-456-0000-0000-110-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-120-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-120-0200-56222000	CAPITAL PROJECTS		0	0	0	
420-456-0000-0000-130-0200-56222000	CAPITAL PROJECTS		0	0	0	
420-456-0000-0000-130-0200-56223000	FLOORS		0	0	0	
420-456-0000-0000-140-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-140-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-140-0200-56222000	CAPITAL PROJECTS		0	0	0	
420-456-0000-0000-140-0200-56223000	FLOORS		0	0	0	
420-456-0000-0000-140-0200-56224000	ASBESTOS ABATEMENT		0	0	0	

Account	Description	Original 2025-26	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
420-456-0000-0000-140-0200-56225000	BLDG INTERIOR REMODELING		0	0	0	
420-456-0000-0000-150-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-150-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-150-0200-56223000	FLOORS		0	0	0	
420-456-0000-0000-150-0200-56225000	BLDG INTERIOR REMODELING		0	0	0	
420-456-0000-0000-150-0200-56226000	PLUMBING		0	0	0	
420-456-0000-0000-160-0200-56220000	ROOFING		0	0	0	
420-456-0000-0000-160-0200-56221000	HEATING/VENTILATION		0	0	0	
420-456-0000-0000-160-0200-56223000	FLOORS		0	0	0	
420-456-0000-0000-160-0200-56226000	PLUMBING		0	0	0	
420-456-0001-0000-130-0200-56220000	SITE IMPROVEMENTS NORTHWOOD		0	0	0	
420-456-0002-0000-000-0200-56220000	CONSTRUCTION DISTRICT		0	0	0	
420-456-0002-0000-060-0200-56220000	CONSTRUCTION CHURCHILL		0	0	0	
420-456-0002-0000-070-0200-56220000	CONSTRUCTION MTC		0	0	0	
420-456-0002-0000-090-0200-56220000	CONSTRUCTION ROHS		0	0	0	
420-456-0002-0000-100-0200-56220000	CONSTRUCTION ROMS		0	0	0	
420-456-0002-0000-110-0200-56220000	CONSTRUCTION ADDAMS		0	0	0	
420-456-0002-0000-120-0200-56220000	CONSTRUCTION KELLER		0	0	0	
420-456-0002-0000-130-0200-56220000	CONSTRUCTION NORTHWOOD		0	0	0	
420-456-0002-0000-140-0200-56220000	CONSTRUCTION OAKLAND		0	0	0	
420-456-0002-0000-150-0200-56220000	CONSTRUCTION OAKRIDGE		0	0	0	
420-456-0002-0000-160-0200-56220000	CONSTRUCTION UPTON		0	0	0	
420-456-0003-0000-000-0200-56220000	PROFESSIONAL SRVCS DISTRICT		0	0	0	
420-456-0003-0000-060-0200-56220000	PROFESSIONAL SRVCS CHURCHILL		439,983	364,277	75,707	
420-456-0003-0000-070-0200-56220000	PROFESSIONAL SRVCS MTC		0	0	0	
420-456-0003-0000-090-0200-56220000	PROFESSIONAL SRVCS ROHS		0	0	0	
420-456-0003-0000-100-0200-56220000	PROFESSIONAL SRVCS ROMS		0	0	0	
420-456-0003-0000-110-0200-56220000	PROFESSIONAL SRVCS ADDAMS		0	0	0	
420-456-0003-0000-120-0200-56220000	PROFESSIONAL SRVCS KELLER		0	0	0	
420-456-0003-0000-130-0200-56220000	PROFESSIONAL SRVCS NORTHWOOD		0	0	0	
420-456-0003-0000-140-0200-56220000	PROFESSIONAL SRVCS OAKLAND		0	0	0	
420-456-0003-0000-150-0200-56220000	PROFESSIONAL SRVCS OAKRIDGE		0	0	0	
420-456-0003-0000-160-0200-56220000	PROFESSIONAL SRVCS UPTON		0	0	0	
420-456-0200-0000-000-0200-56220000	WIRELESS PROJECT		0	0	0	
420-459-0000-0000-060-0200-56410000	NEW EQUIP & FURN DEPR		0	0	0	
420-459-0000-0000-090-0200-56420000	NEW EQUIP & FURN NON-DEPR		0	0	0	
420-459-0000-0000-100-0200-56420000	NEW EQUIP & FURN NON-DEPR		0	0	0	

Account	Description	Original 2025-26	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
420-459-0000-0000-120-0200-56420000	NEW EQUIP & FURN NON-DEPR		0	0	0	
420-459-0000-0000-130-0200-56410000	CLASSROOM FURNITURE		0	0	0	
420-459-0000-0000-140-0200-56410000	CLASSROOM FURNITURE		0	0	0	
420-459-0000-0000-150-0200-56420000	NEW EQUIP & FURN NON-DEPR		0	0	0	
Expense		\$ 100,000	\$ 439,983	\$ 364,277	\$ 75,707	\$ 100,000
42-Property Maintenance Fund		\$ 4,274,530	\$ 3,944,593	\$ (364,277)	\$ (75,707)	\$ 3,844,593

ROYAL OAK SCHOOLS
BUILDING SITE SINKING FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Account	Description	Audit 6/30/2025	Original 2025-26	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
	Beginning Balance			\$ 4,935,179			\$ 1,265,609
440-000-0000-000-0000-41110000	BSSF TAX - ROYAL OAK	3,839,395.51	4,001,318.16	3,998,515		4,001,411.16	4,150,641
440-000-0000-0000-0000-41110400	BSSF TAX - TROY	67,998.50	74,014.63	74,015		73,953.11	74,122
440-000-0000-0000-0000-41110100	BSSF TAX - BERKLEY	17,413.99	18,274.43	18,274		18,271.68	18,802
440-000-0000-0000-0000-41110200	BSSF TAX - HUNTINGTON WOODS	588.30	1,734.91	1,735		1,734.90	2,030
440-000-0000-0000-0000-41110300	BSSF TAX - MADISON HEIGHTS	10,646.34	11,951.85	11,952		11,718.16	12,613
440-000-0000-0000-0000-41111000	Property Tax - Prior Year	826.85				-	
440-000-0000-0000-0000-41510000	BSSF INTEREST	120,282.25	90,000.00	120,000		111,179.87	90,000
440-000-0000-0000-0000-41990000							
	Revenue	\$ 4,057,152	\$ 4,197,294	\$ 9,159,670	\$ -	\$ 4,218,269	\$ 5,613,818

Account	Description	Audit 6/30/2025	Original 6/30/2025	Final 2025-26	Encumbrance 6/16/2026	Actual 6/16/2026	Original 2026-27
440-111-0000-0000-110-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,707	20,749.05	-	20,749.05	7,862
440-111-0000-0000-120-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,707	21,833.69	-	21,833.69	7,862
440-111-0000-0000-130-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,707	16,569.66	-	16,569.66	7,862
440-111-0000-0000-140-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,707	5,079.46	-	5,079.46	7,862
440-111-0000-0000-150-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,707	5,079.45	-	5,079.45	7,862
440-111-0000-0000-160-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,707	17,314.27	-	17,314.27	7,862
440-112-0000-0000-100-1800-54270000	INSTRUCTIONAL TECHNOLOGY	0.00	6,708	182,866.64	-	182,866.64	7,862
440-113-0000-0000-060-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,708	44,516.57	-	44,516.57	7,862
440-113-0000-0000-090-1800-54270000	INSTRUCTIONAL TECHNOLOGY	-	6,708	257,099.47	6,000.00	251,099.47	7,862
440-259-0000-0000-000-0200-57610000	Taxes Abated and written off	5,728.64	-	-	-	-	-
440-452-0001-0000-000-0200-56220000	SITE IMPROVEMENTS DISTRICT	-	-	-	-	-	-
440-452-0001-0000-060-0200-56220000	SITE IMPROVEMENTS CHURCHILL	7,929.10	-	-	-	-	-
440-452-0001-0000-070-0200-56220000	SITE IMPROVEMENTS MTC	-	-	-	-	-	-
440-452-0001-0000-090-0200-56220000	SITE IMPROVEMENTS ROHS	49,183.00	-	-	-	-	-
440-452-0001-0000-100-0200-56220000	SITE IMPROVEMENTS ROMS	-	-	-	-	-	-
440-452-0001-0000-110-0200-56220000	SITE IMPROVEMENTS ADDAMS	-	-	6,500.00	-	6,500.00	-
440-452-0001-0000-120-0200-56220000	SITE IMPROVEMENTS KELLER	-	-	-	-	-	-
440-452-0001-0000-130-0200-56220000	SITE IMPROVEMENTS NORTHWOOD	82,737.25	-	-	-	-	-
440-452-0001-0000-140-0200-56220000	SITE IMPROVEMENTS OAKLAND	-	-	-	-	-	-
440-452-0001-0000-150-0200-56220000	SITE IMPROVEMENTS OAKRIDGE	23,499.40	-	-	-	-	-
440-452-0001-0000-160-0200-56220000	SITE IMPROVEMENTS UPTON	-	-	-	-	-	-
440-456-0002-0000-000-0200-56220000	CONSTRUCTION DISTRICT	8,916.00	-	-	-	-	-
440-456-0002-0000-060-0200-56220000	CONSTRUCTION CHURCHILL	25,206.48	-	1,500,000.00	5,148,766.10	634,024.54	4,282,791
440-456-0002-0000-070-0200-56220000	CONSTRUCTION MTC	278,775.00	-	-	-	-	-
440-456-0002-0000-090-0200-56220000	CONSTRUCTION ROHS	312,883.48	1,200,000	2,344,607.94	982,516.31	1,362,091.63	-
440-456-0002-0000-100-0200-56220000	CONSTRUCTION ROMS	174,666.63	800,000	1,812,988.24	483,720.39	1,329,267.85	-
440-456-0002-0000-110-0200-56220000	CONSTRUCTION ADDAMS	146,900.12	-	38,091.98	31,767.00	6,324.98	-
440-456-0002-0000-120-0200-56220000	CONSTRUCTION KELLER	3,348.99	-	1,655.00	-	1,655.00	-
440-456-0002-0000-130-0200-56220000	CONSTRUCTION NORTHWOOD	2,987.71	-	40,920.00	40,920.00	-	-
440-456-0002-0000-140-0200-56220000	CONSTRUCTION OAKLAND	517,161.27	-	-	-	-	-
440-456-0002-0000-150-0200-56220000	CONSTRUCTION OAKRIDGE	49,070.91	-	163,862.00	139,872.00	23,990.00	-
440-456-0002-0000-160-0200-56220000	CONSTRUCTION UPTON	15,004.87	-	1,680.00	-	1,680.00	-
440-456-0003-0000-000-0200-56220000	PROFESSIONAL SRVCS DISTRICT	116,338.35	-	146,476.25	-	146,476.25	-
440-456-0003-0000-060-0200-56220000	PROFESSIONAL SRVCS CHURCHILL	6,016.66	10,000	994,697.42	462,133.73	532,563.69	10,000
440-456-0003-0000-070-0200-56220000	PROFESSIONAL SRVCS MTC	-	10,000	-	-	-	10,000
440-456-0003-0000-090-0200-56220000	PROFESSIONAL SRVCS ROHS	65,573.25	10,000	148,442.50	55,028.00	93,414.50	10,000
440-456-0003-0000-100-0200-56220000	PROFESSIONAL SRVCS ROMS	63,487.00	10,000	57,421.26	6,496.00	50,925.26	10,000
440-456-0003-0000-110-0200-56220000	PROFESSIONAL SRVCS ADDAMS	5,411.00	10,000	47,175.00	31,250.00	15,925.00	10,000
440-456-0003-0000-120-0200-56220000	PROFESSIONAL SRVCS KELLER	-	10,000	-	-	-	10,000
440-456-0003-0000-130-0200-56220000	PROFESSIONAL SRVCS NORTHWOOD	2,844.75	10,000	-	-	-	10,000
440-456-0003-0000-140-0200-56220000	PROFESSIONAL SRVCS OAKLAND	40,016.17	10,000	-	-	-	10,000
440-456-0003-0000-150-0200-56220000	PROFESSIONAL SRVCS OAK RIDGE	316.67	10,000	18,435.00	600.00	17,835.00	10,000
440-456-0003-0000-160-0200-56220000	PROFESSIONAL SRVCS UPTON	-	10,000	-	-	-	10,000
	Expense	\$ 2,007,872	\$ 2,160,366	\$ 7,894,061	\$ 7,389,070	\$ 4,787,782	\$ 4,453,549

44-BSSF Fund \$ 1,265,609 \$ 1,160,269

ROYAL OAK SCHOOLS
DEBT RETIREMENT FUNDS - SUMMARY
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

	Original Budget FYE 06/30/2025	Actual 5/12/2025	Budget Amendment #1 FYE 06/30/2025	Original Budget FYE 06/30/2026	Budget Amendment #1 FYE 06/30/2026	Actual 6/16/2026	Original Budget FYE 06/30/2027
Estimated Revenues							
2025 Refunding	\$0	\$22,420	\$22,420	\$4,537,973	\$4,612,973	\$4,502,631	\$4,617,253
2020 Debt Service	\$4,136,327	\$4,938,070	\$4,136,327	\$4,703,824	\$4,788,824	\$4,877,851	\$5,051,277
2018 Debt Service	\$4,690,392	\$3,871,472	\$4,690,392	\$0	\$0	\$0	\$0
Total Revenues	\$8,826,719	\$8,831,962	\$8,849,139	\$9,241,797	\$9,401,797	\$9,380,482	\$9,668,530
Estimated Expenditures							
2025 Refunding	\$0	\$21,750	\$21,750	\$4,275,626	\$4,275,726	\$4,255,726	\$4,457,350
2020 Debt Service	\$4,784,750	\$4,765,250	\$4,785,250	\$4,784,250	\$4,784,350	\$4,764,350	\$4,793,600
2018 Debt Service	\$3,503,000	\$4,742,375	\$4,999,500	\$0	\$0	\$0	\$0
Total Expenditures	\$8,287,750	\$9,529,375	\$9,806,500	\$9,059,876	\$9,060,076	\$9,020,076	\$9,250,950
Variance	\$538,969	(\$697,413)	(\$957,361)	\$181,921	\$341,721	\$360,405	\$417,580

ROYAL OAK SCHOOLS
DEBT SERVICE FUNDS - STATEMENT OF ESTIMATED FUND BALANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Audited Fund Balance June 30, 2021	\$754,186
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$211,540
Audited Fund Balance June 30, 2022	\$965,726
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	\$313,408
Audited Fund Balance June 30, 2023	\$1,279,134
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$241,167
Audited Fund Balance June 30, 2024	\$1,520,301
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$527,631)
Audited Fund Balance June 30, 2025	\$992,670
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2026	\$341,721
Projected Fund Balance June 30, 2026	\$1,334,391
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2027	\$417,580
Projected Fund Balance June 30, 2027	\$1,751,971

ROYAL OAK SCHOOLS
STUDENT ACTIVITY FUND - SUMMARY
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

	Original Budget FYE 06/30/26	Actual 6/16/2026	Budget Amendment #1 FYE 06/30/26	Original Budget FYE 06/30/27
Estimated Revenues				
Student Activity Income	\$1,500,000	\$803,743	\$1,500,000	\$1,500,000
Total Revenues	\$1,500,000	\$803,743	\$1,500,000	\$1,500,000
Estimated Expenditures				
Student Activity Expenditures	\$1,500,000	\$736,892	\$1,500,000	\$1,500,000
Total Expenditures	\$1,500,000	\$736,892	\$1,500,000	\$1,500,000
Variance	\$0	\$66,850	\$0	\$0

ROYAL OAK SCHOOLS
 STUDENT ACTIVITY FUND - STATEMENT OF ESTIMATED FUND BALANCE
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Audited Fund Balance June 30, 2019	\$608,223
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2020	\$40,738
Audited Fund Balance June 30, 2020	\$648,961
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$22,944
Audited Fund Balance June 30, 2021	\$671,905
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$82,236
Audited Fund Balance June 30, 2022	\$754,141
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	\$40,644
Audited Fund Balance June 30, 2023	\$794,785
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$21,019
Audited Fund Balance June 30, 2024	\$815,804
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$66,031)
Audited Fund Balance June 30, 2025	\$749,773
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2026	\$0
Projected Fund Balance June 30, 2026	\$749,773
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2026	\$0
Projected Fund Balance June 30, 2027	\$749,773

ROYAL OAK SCHOOLS
STUDENT ACTIVITY FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Student Activity Fund of Royal Oak Schools for fiscal year 2026-27 as follows:

	Original
Revenues	
1xx Local	\$1,500,000
3xx State	\$0
4xx Federal	\$0
5xx-6xx Incoming Transfers & Other	\$0
Total Revenues	\$1,500,000
 Total Fund Balance, July 1st Available to Appropriate	 \$749,773
Total Available to Appropriate	\$2,249,773

Be it further resolved that \$1,500,000 of the total available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
2xx Support Services	\$1,500,000
Total Appropriated	\$1,500,000

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND
 FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2023	Audited 6/30/2024	Audited 6/30/2025	Original Budget FYE 6/30/2026	Amendment #1 FYE 6/30/2026	Encumbrance 6/16/2026	Actual 6/16/2026	Amendment #2 FYE 6/30/2026	Original Budget FYE 6/30/2027
Estimated Revenues	\$1,830,167	\$2,772,279	\$2,780,000	\$2,849,868	\$2,801,526	\$0	\$2,020,620	\$3,059,045	\$2,885,825
Estimated Expenditures	\$1,959,226	\$2,764,125	\$3,099,547	\$3,020,213	\$2,957,813	\$30,664	\$2,603,585	\$3,253,330	\$3,079,993
Variance	(\$129,058)	\$8,154	(\$319,548)	(\$170,345)	(\$156,287)	(\$30,664)	(\$582,966)	(\$194,285)	(\$194,168)

ROYAL OAK SCHOOLS
FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2023	Audited 6/30/2024	Audited 6/30/2025	Original Budget FYE 6/30/2026	Amendment #1 FYE 6/30/2026	Encumbrance 6/16/2026	Actual 6/16/2026	Amendment #2 FYE 6/30/2026	Original Budget FYE 6/30/2027
Revenues									
1xx Local	\$691,260	\$251,197	\$181,597	\$180,000	\$191,080	\$0	\$174,879	\$199,785	\$188,380
2xx State	\$102,793	\$1,367,293	\$1,627,538	\$1,437,912	\$1,378,490	\$0	\$1,225,340	\$1,735,276	\$1,575,012
4xx Federal	\$1,035,165	\$1,150,592	\$970,864	\$1,231,956	\$1,231,956	\$0	\$620,267	\$1,123,850	\$1,122,433
5xx-6xx Other Financing Sources	\$950	\$3,197	\$0	\$0	\$0	\$0	\$133	\$133	\$0
Total Revenues and Other Transactions	\$1,830,167	\$2,772,279	\$2,780,000	\$2,849,868	\$2,801,526	\$0	\$2,020,620	\$3,059,045	\$2,885,825
Expenditures									
Support Services									
21x Support Services-Pupil	137,035	171,020	163,865	268,213	268,213	0	317,086	193,480	250,467
27x Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29x Other	\$1,812,190	\$2,570,104	\$2,912,682	\$2,729,000	\$2,666,600	\$30,664	\$2,286,499	\$3,024,850	\$2,794,526
Total Support Services	\$1,949,226	\$2,741,125	\$3,076,547	\$2,997,213	\$2,934,813	\$30,664	\$2,603,585	\$3,218,330	\$3,044,993
4xx-6xx Other Financing Uses	\$10,000	\$23,000	\$23,000	\$23,000	\$23,000	\$0	\$0	\$35,000	\$35,000
Total Expenditures and Other Transactions	\$1,959,226	\$2,764,125	\$3,099,547	\$3,020,213	\$2,957,813	\$30,664	\$2,603,585	\$3,253,330	\$3,079,993
 Surplus or (Deficit)	 (\$129,058)	 \$8,154	 (\$319,548)	 (\$170,345)	 (\$156,287)	 (\$30,664)	 (\$582,966)	 (\$194,285)	 (\$194,168)

ROYAL OAK SCHOOLS
FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

Audited Fund Balance June 30, 2020	\$634,243
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$50,370
Audited Fund Balance June 30, 2021	\$684,613
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$533,988
Audited Fund Balance June 30, 2022	\$1,218,601
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	(\$129,059)
Audited Fund Balance June 30, 2023	\$1,089,542
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$8,153
Audited Fund Balance June 30, 2024	\$1,097,695
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$319,547)
Audited Fund Balance June 30, 2025	\$778,148
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$194,285)
Projected Fund Balance June 30, 2026	\$583,862
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$194,168)
Projected Fund Balance June 30, 2027	\$389,695

ROYAL OAK SCHOOLS
FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2027

Recommendation:

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Service Fund of Royal Oak Schools for the fiscal year 2026-2027 is as follows:

	<u>Original</u>
<u>REVENUES</u>	
1xx Local	\$188,380
3xx State	\$1,575,012
4xx Federal	\$1,122,433
5xx-6xx Incoming Transfer and Other Transactions	\$0
<u>TOTAL REVENUES</u>	<u>\$2,885,825</u>
<u>FUND BALANCE</u>	
Total Fund Balance, July 1st Available to Appropriate	\$583,862
<u>TOTAL AVAILABLE TO APPROPRIATE</u>	<u>\$3,469,687</u>

Be it further resolved that \$3,079,993 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES</u>	
2xx Support Services	\$3,044,993
4xx-6xx Other Financing Uses	\$35,000
<u>TOTAL APPROPRIATED</u>	<u>\$3,079,993</u>

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - SUMMARY
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbrances 6/19/2026	Actual 6/19/2026	Original FYE 06/30/2027
Estimated Revenues	\$3,151,980	\$2,750,929	\$3,002,305	\$2,946,658	\$3,105,007	\$0	\$2,754,349	\$2,783,091
Estimated Expenditures	\$3,151,980	\$3,494,011	\$3,811,777	\$3,612,596	\$3,817,958	\$72,589	\$3,692,012	\$3,166,473
Variance	\$0	(\$743,082)	(\$809,472)	(\$665,938)	(\$712,951)	(\$72,589)	(\$937,663)	(\$383,382)

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - FUNCTIONAL SUMMARY
FISCAL YEAR ENDING JUNE 30, 2026 AND JUNE 30, 2027

	Audited 6/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbrances 6/19/2026	Actual 6/19/2026	Original FYE 06/30/2027
Revenues								
1xx Local	\$1,635,827	\$1,270,608	\$1,323,000	\$807,917	\$902,692	\$0	\$871,379	\$593,550
3xx State	\$363,167	\$807,319	\$979,903	\$1,187,622	\$1,238,422	\$0	\$919,077	\$1,238,422
4xx Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5xx-6xx Other Financing Sources	\$1,152,986	\$673,002	\$699,402	\$951,119	\$963,893	\$0	\$963,893	\$951,119
Total Revenues and Other Transactions	\$3,151,980	\$2,750,929	\$3,002,305	\$2,946,658	\$3,105,007	\$0	\$2,754,349	\$2,783,091
Expenditures								
Instruction								
11x Basic Programs	\$1,927,467	\$1,959,106	\$2,161,909	\$2,274,355	\$2,364,263	\$3,118	\$2,328,256	\$2,072,309
12x Added Needs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13x Adult & Continuing Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Instruction	\$1,927,467	\$1,959,106	\$2,161,909	\$2,274,355	\$2,364,263	\$3,118	\$2,328,256	\$2,072,309
Support Services								
21x Pupil	\$0	\$127,395	\$177,463	\$175,852	\$175,373	\$0	\$175,323	\$174,180
22x Instructional Staff	\$1,651	\$239,011	\$293,221	\$435,018	\$456,351	\$180	\$449,041	\$287,440
23x General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24x School Administration	\$0	\$5,399	\$5,000	\$5,000	\$5,000	\$1,332	\$3,355	\$5,000
25x Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26x Operations and Maintenance	\$159,255	\$159,152	\$182,933	\$190,933	\$176,800	\$67,959	\$146,416	\$189,933
27x Transportation	\$0	\$282	\$2,000	\$2,000	\$2,000	\$0	\$410	\$2,000
28x Central Services	\$11,793	\$40,154	\$43,917	\$43,585	\$47,226	\$0	\$43,585	\$47,226
29x Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$172,699	\$571,393	\$704,534	\$852,388	\$862,750	\$69,471	\$818,130	\$705,779
3xx Community Services	\$1,051,814	\$963,512	\$945,334	\$485,853	\$590,945	\$0	\$545,627	\$388,385
4xx-6xx Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Transactions	\$3,151,980	\$3,494,011	\$3,811,777	\$3,612,596	\$3,817,958	\$72,589	\$3,692,012	\$3,166,473
Surplus or (Deficit)	\$0	(\$743,082)	(\$809,472)	(\$665,938)	(\$712,951)	(\$72,589)	(\$937,663)	(\$383,382)

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - OBJECT SUMMARY
FISCAL YEAR ENDING JUNE 30, 2025

Object	Object Description	Audited 6/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbrances 6/19/2026	Actual 6/19/2026	Original FYE 06/30/2027
1xxx	Salaries	\$1,311,870	\$1,482,794	\$1,620,713	\$1,613,883	\$1,639,423	\$0	\$1,622,278	\$1,345,624
2xxx	Benefits	\$880,472	\$962,761	\$1,124,100	\$1,084,694	\$1,106,185	\$0	\$1,083,042	\$899,814
0xx-4xxx	Purchased Services	\$772,963	\$850,912	\$857,512	\$692,757	\$837,145	\$2,850	\$784,338	\$677,291
5xxx	Supplies	\$185,729	\$190,025	\$194,077	\$205,886	\$206,286	\$68,407	\$178,831	\$211,244
6xxx	Capital Outlay	\$0	\$0	\$5,350	\$5,350	\$1,000	\$0	\$0	\$5,350
7xxx	Other	\$945	\$7,519	\$10,025	\$10,025	\$27,918	\$1,332	\$23,523	\$27,150
0xx-9xxx	Outgoing Transfers and Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$3,151,980	\$3,494,011	\$3,811,777	\$3,612,596	\$3,817,958	\$72,589	\$3,692,012	\$3,166,473

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND - STATEMENT OF ESTIMATED FUND BALANCE
FISCAL YEAR ENDING JUNE 30, 2026

Audited Fund Balance June 30, 2019	\$1,962,395
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2020	(\$106,442)
Audited Fund Balance June 30, 2020	\$1,855,953
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$0
Audited Fund Balance June 30, 2021	\$1,855,953
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$71,529
Audited Fund Balance June 30, 2022	\$1,927,482
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	\$174,139
Audited Fund Balance June 30, 2023	\$2,101,621
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$0
Audited Fund Balance June 30, 2024	\$2,101,621
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$743,083)
Audited Fund Balance June 30, 2025	\$1,358,538
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	(\$712,951)
Projected Fund Balance June 30, 2026	\$645,587

ROYAL OAK SCHOOLS
COMMUNITY SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2027

Recommendation:

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Community Service Fund of Royal Oak Schools for the fiscal year of 2026-27 is as follows:

	<u>Original</u>
<u>REVENUE</u>	
1xx Local	\$593,550
3xx State	\$1,238,422
4xx Federal	\$0
5xx-6xx Incoming Transfer and Other Transactions	\$951,119
<u>TOTAL REVENUE</u>	<u>\$2,783,091</u>

<u>FUND BALANCE</u>	
Total Fund Balance, July 1st Available to Appropriate	\$645,587
<u>TOTAL AVAILABLE TO APPROPRIATE</u>	<u>\$3,428,678</u>

Be it further resolved that \$3,166,473 of the total available to appropriate in the Community Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES</u>	
1xx Instruction	\$2,072,309
2xx Support Services	\$705,779
3xx Community Services	\$388,385
4xx-6xx Outgoing Transfers and Other Transactions	\$0
<u>TOTAL APPROPRIATED</u>	<u>\$3,166,473</u>

ROYAL OAK SCHOOLS
GENERAL FUND - SUMMARY
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

	Audited 06/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbered 6/19/2026	Actual 6/19/2026	Amendment #3 FYE 06/30/2026	Original FYE 06/30/2027	% Change b/w Amendment #3 & Amend #2
Estimated Revenues	\$83,421,688	\$84,052,600	\$81,405,507	\$86,003,577	\$91,727,047	\$0	\$78,696,836	\$92,447,294	\$85,334,476	0.79%
Estimated Expenditures	\$83,575,335	\$84,104,313	\$86,239,056	\$88,548,299	\$94,769,363	\$784,870	\$85,615,858	\$93,895,141	\$89,005,359	-0.92%
Variance	<u>(\$153,648)</u>	<u>(\$51,713)</u>	<u>(\$4,833,549)</u>	<u>(\$2,544,722)</u>	<u>(\$3,042,316)</u>	<u>(\$784,870)</u>	<u>(\$6,919,022)</u>	<u>(\$1,447,847)</u>	<u>(\$3,670,882)</u>	-52.41%

ROYAL OAK SCHOOLS
GENERAL FUND - STATEMENT OF ESTIMATED FUND BALANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Audited Fund Balance June 30, 2020	<u>\$ 14,763,828</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2021	\$ 2,027,403
Audited Fund Balance June 30, 2021	<u>\$ 16,791,231</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2022	\$ (518,392)
Audited Fund Balance June 30, 2022	<u>\$ 16,272,839</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2023	\$ 541,588
Audited Fund Balance June 30, 2023	<u>\$ 16,814,427</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2024	\$ (153,651)
Audited Fund Balance June 30, 2024	<u>\$ 16,660,776</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	\$ (51,713)
Audited Fund Balance June 30, 2025	<u>\$ 16,609,063</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	\$ (1,447,847)
Projected Fund Balance June 30, 2026	<u>\$ 15,161,216</u>
Excess or (Deficit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2025	\$ (3,670,882)
Projected Fund Balance June 30, 2027	<u>\$ 11,490,334</u>

ROYAL OAK SCHOOLS
GENERAL FUND - FUNCTIONAL SUMMARY
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Revenue	Audited 06/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbered 6/19/2026	Actual 6/19/2026	Amendment #3 FYE 06/30/2026	Original FYE 06/30/2027
1xx Local	\$28,833,142	\$30,160,653	\$29,637,723	\$31,690,896	\$31,729,622	\$0	\$31,509,894	\$31,900,864	\$31,286,970
3xx State	\$43,578,416	\$43,068,178	\$41,568,257	\$44,191,871	\$49,468,334	\$0	\$38,063,007	\$49,913,007	\$43,270,448
4xx Federal	\$4,002,681	\$3,056,381	\$2,356,759	\$2,045,519	\$2,453,801	\$0	\$1,107,776	\$2,546,814	\$2,285,817
5xx Incoming Transfer & Other Transactions	\$7,007,449	\$7,767,387	\$7,842,769	\$8,075,291	\$8,075,291	\$0	\$8,016,159	\$8,086,609	\$8,491,241
Total Revenues and Other Transactions	\$83,421,688	\$84,052,600	\$81,405,507	\$86,003,577	\$91,727,047	\$0	\$78,696,836	\$92,447,294	\$85,334,476
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instruction									
11x Basic Programs	\$34,182,185	\$34,175,344	\$34,821,651	\$34,979,221	\$35,383,477	\$24,650	\$34,341,117	\$34,948,063	\$34,829,567
12x Added Needs	\$14,247,767	\$15,203,308	\$15,754,807	\$16,208,570	\$16,703,595	\$89,958	\$15,857,237	\$16,358,444	\$16,584,567
13x Adult and Continuing Education	\$252,614	\$236,557	\$237,021	\$242,163	\$338,622	\$520	\$207,552	\$351,674	\$172,425
Total Instruction	\$48,682,565	\$49,615,209	\$50,813,479	\$51,429,954	\$52,425,694	\$115,128	\$50,405,906	\$51,658,181	\$51,586,559
Support Services									
21x Pupil	\$9,478,587	\$10,608,024	\$11,051,804	\$11,442,528	\$11,390,495	\$5,249	\$11,227,045	\$11,482,753	\$11,873,010
22x Instructional	\$4,200,076	\$4,126,898	\$3,740,030	\$4,804,271	\$4,889,517	\$11,554	\$3,885,584	\$4,954,214	\$4,512,350
23x General Administration	\$672,473	\$648,611	\$731,812	\$720,550	\$739,824	\$1,268	\$714,154	\$754,765	\$711,854
24x School Administration	\$3,629,705	\$3,832,252	\$4,107,528	\$4,031,769	\$4,244,277	\$19,167	\$4,108,835	\$4,186,118	\$4,183,974
25x Business	\$1,102,356	\$1,149,604	\$1,277,388	\$1,216,571	\$1,236,790	\$10,680	\$1,059,895	\$1,104,909	\$1,059,612
26x Operations and Maintenance	\$8,859,889	\$7,952,604	\$7,909,322	\$8,065,040	\$8,218,815	\$555,101	\$7,289,123	\$7,955,541	\$7,961,763
27x Transportation	\$1,836,496	\$1,820,735	\$2,080,780	\$2,097,425	\$6,574,141	\$0	\$2,124,580	\$6,695,043	\$2,192,797
28x Central Services	\$2,247,169	\$2,362,811	\$2,365,666	\$2,280,340	\$2,480,533	\$15,917	\$2,373,267	\$2,461,219	\$2,379,772
29x Other	\$1,583,451	\$1,210,646	\$1,299,864	\$1,380,169	\$1,388,345	\$45,807	\$1,360,502	\$1,437,550	\$1,391,313
Total Support Services	\$33,610,203	\$33,712,184	\$34,564,194	\$36,038,663	\$41,162,737	\$664,743	\$34,142,986	\$41,032,111	\$36,266,445
3x Community Services	\$74,482	\$90,291	\$85,044	\$79,501	\$98,131	\$0	\$77,497	\$109,274	\$60,321
4xx-6xx Other Financing Uses	\$1,208,085	\$686,629	\$776,339	\$1,000,181	\$1,082,801	\$4,999	\$989,469	\$1,095,575	\$1,092,034
Total Expenditures and Other Transactions	\$83,575,335	\$84,104,313	\$86,239,056	\$88,548,299	\$94,769,363	\$784,870	\$85,615,858	\$93,895,141	\$89,005,359
Surplus or (Deficit)	(\$153,648)	(\$51,713)	(\$4,833,549)	(\$2,544,722)	(\$3,042,316)	(\$784,870)	(\$6,919,022)	(\$1,447,847)	(\$3,670,882)

ROYAL OAK SCHOOLS
GENERAL FUND - OBJECT SUMMARY
FOR THE FISCAL YEAR ENDING JUNE 30, 2026 & JUNE 30, 2027

Object	Object Description	Audited 06/30/2024	Audited 6/30/2025	Original FYE 06/30/2026	Amendment #1 FYE 06/30/2026	Amendment #2 FYE 06/30/2026	Encumbered 6/19/2026	Actual 6/19/2026	Amendment #3 FYE 06/30/2026	Original FYE 06/30/2027	Original	
											Percentage of Total Expenditures	Per Blended Child
1xxx	Salaries	\$ 36,867,891	\$ 39,152,583	\$ 39,832,413	\$ 39,870,810	\$ 40,718,810	\$ 74,982	\$ 40,621,065	\$ 40,892,320	\$ 41,227,057	46.3%	\$ 8,454.33
2xxx	Benefits	\$ 27,750,694	\$ 26,823,513	\$ 28,717,018	\$ 28,641,187	\$ 28,816,819	\$ -	\$ 27,419,624	\$ 27,932,083	\$ 28,186,459	31.7%	\$ 5,780.13
3xxx-4xxx	Purchased Services	\$ 10,997,743	\$ 11,372,887	\$ 11,106,648	\$ 11,934,489	\$ 12,351,311	\$ 350,402	\$ 11,027,584	\$ 12,636,146	\$ 11,890,573	13.4%	\$ 2,438.37
5xxx	Supplies	\$ 3,873,386	\$ 3,341,221	\$ 3,753,444	\$ 4,316,955	\$ 4,444,091	\$ 284,921	\$ 3,660,612	\$ 4,271,870	\$ 4,041,694	4.5%	\$ 828.82
6xxx	Capital Outlay	\$ 1,250,286	\$ 779,894	\$ 162,996	\$ 282,996	\$ 4,803,001	\$ 67,584	\$ 169,228	\$ 4,687,691	\$ 162,996	0.2%	\$ 33.43
7xxx	Other	\$ 296,725	\$ 303,396	\$ 363,678	\$ 361,615	\$ 362,465	\$ 1,982	\$ 278,749	\$ 309,124	\$ 346,574	0.4%	\$ 71.07
8xxx-9xxx	Outgoing Transfers and Other	\$ 2,538,610	\$ 2,330,819	\$ 2,302,859	\$ 3,140,247	\$ 3,272,867	\$ 4,999	\$ 2,438,996	\$ 3,165,907	\$ 3,150,006	3.5%	\$ 645.96
Total Expenditures		\$ 83,575,335	\$ 84,104,313	\$ 86,239,056	\$ 88,548,299	\$ 94,769,363	\$ 784,870	\$ 85,615,858	\$ 93,895,141	\$ 89,005,359	100.0%	\$ 18,252.12

Royal Oak Schools
 General Fund
 For the Fiscal Year Ending June 30, 2027

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of Royal Oak Schools, which includes the property tax revenue generated by the levy of 18.00 mills on non-homestead property for general operating purposes; 7.0093 mills on commercial personal property for general operating purposes; and 1.0093 mills on qualified homestead, agricultural and industrial personal property for general operating purposes for fiscal year 2026-27, is as follow:

Revenues

1xx Local		\$31,286,970
3xx State		\$43,270,448
4xx Federal		\$2,285,817
5xx-6xx Incoming Transfers & Other Transactions		<u>\$8,491,241</u>
Total Revenues		<u>\$85,334,476</u>
Total Fund Balance, July 1 Available to Appropriate		<u>\$15,161,216</u>
Total Available to Appropriate		<u><u>\$100,495,693</u></u>

Be it further resolved that \$88,845,359 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	\$34,669,567
12x	Added Needs	\$16,584,567
13x	Adult and Continuing Education	\$172,425
2xx Support Services		
21x	Pupil	\$11,873,010
22x	Instructional	\$4,512,350
23x	General Administration	\$711,854
24x	School Administration	\$4,183,974
25x	Business	\$1,059,612
26x	Operations and Maintenance	\$7,961,763
27x	Transportation	\$2,192,797
28x	Central Services	\$2,379,772
29x	Other	\$1,391,313
3xx	Community Services	\$60,321
4xx-6xx	Outgoing Transfers and Other Transactions	<u>\$1,092,034</u>
Total Appropriated		<u><u>\$88,845,359</u></u>

7. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

8. BOARD COMMENTS / LIAISON REPORT

9. ADJOURNMENT (approval by consensus)

[Royal Oak Schools Board of Education meetings are open to the public. There is a time for public participation during the meeting as indicated in the agenda. This meeting is for the purposes of conducting the School District's business and is not to be considered a "community" meeting.]