

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

**Fiscal Year 2020-21 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 315 N. Lapeer Street, Lake Orion, Michigan, on the 24th day of June, 2020, at 6:00 p.m., local time.

PRESENT: Members: Butki, Drakos, McQuiston, Mermell, Singer, Taylor, Weidman

ABSENT: Members: _____

The following resolution to approve the General Appropriation Act for the 2020-21 fiscal year was offered by McQuiston, and supported by Taylor.

BE IT RESOLVED that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2020-21 for the following funds be approved as attached hereto and made a part of the official minutes of the JUNE 24, 2020 regular meeting.

<i>General Fund</i>	\$	79,221,597
<i>Pine Tree Center Special Revenue Fund</i>	\$	2,052,428
<i>Community Services Special Revenue Fund</i>	\$	2,310,674
<i>Food Service Special Revenue Fund</i>	\$	2,608,118
<i>School Activities Special Revenue Fund</i>	\$	1,350,000
<i>Debt Service Funds</i>	\$	22,887,567
<i>Capital Project Funds</i>	\$	41,361,412
<i>Internal Services Fund</i>	\$	675,000

<u>Tax Base</u>	<u>Purpose</u>	<u>No of Mills</u>	<u>Est. Tax Revenue</u>
Non-Homestead	General Operating	18.0000	\$ 8,512,700
All Properties	Building & Site Sinking Fund	1.9265	\$ 4,118,600
All Properties	Debt Retirement	7.4910	\$ 16,014,800

Ayes: Butki, Drakos, McQuiston, Mermell, Singer, Taylor, Weidman

Nays: _____

Resolution declared adopted.

June 26, 2019

BE IT RESOLVED that the following represents the General Fund Appropriations of the Lake Orion Community School District for the fiscal year 2020-2021; 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 2020-2021 is as follows:

REVENUES:

Local Sources	\$	9,150,500
State Sources	\$	61,121,636
Federal Sources	\$	2,647,387
Intermediate Sources	\$	5,876,143
Incoming Transfers/Other	\$	474,090
Total Revenues/Incoming Transfers/Other	\$	79,269,756
Estimated Fund Balance, July 1, 2020	\$	3,394,034
Estimated Fund Balance Available to Appropriate	\$	3,394,034
Total Available to Appropriate	\$	82,663,790

BE IT FURTHER RESOLVED that **\$79,077,082** 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	\$	39,376,926
Added Needs	\$	11,580,534
Total Instruction	\$	50,957,460

General Fund Expenditures Continued:

Support Services:

Pupil Support Services	\$	6,614,054
Instructional Staff Support Services	\$	3,030,627
General Administration	\$	1,090,817
School Administration	\$	4,224,267
Business Services	\$	875,755
Operations & Maintenance	\$	4,543,099
Transportation Services	\$	3,853,829
Communication Services	\$	187,941
Human Resources	\$	938,835
Technology Services	\$	1,445,226
Athletics Activities	\$	1,155,268
Community Services	\$	105,506
 Total Support Services	 \$	 28,065,224
 Outgoing Transfers and Other	 \$	 198,913
 Total Expenditures/Outgoing Transfers	 \$	 79,221,597

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the ***Pine Tree Center Special Revenue Fund 220*** of the Lake Orion Community School District for fiscal year 2020-21 is as follows:

Revenues:

Local Sources	\$	-
State Sources	\$	314,463
Federal Sources	\$	21,429
Intermediate Sources	\$	811,957
Total Revenues	\$	1,147,849
Estimated Fund Balance, July 1, 2020	\$	(75,562)
Estimated Fund Balance Available to Appropriate	\$	(75,562)
Total Available to Appropriate	\$	1,072,287

BE IT FURTHER RESOLVED that **\$1,072,287** of the total available to appropriate in the ***Pine Tree Center Special Revenue Fund 220*** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Salaries	\$	521,450
Employee Benefits		358,745
Purchased Services		121,825
Supplies		1,100
Capital Outlay		-
Other Expenditures		-
Outgoing Transfers		69,167
Total Expenditures	\$	1,072,287

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the ***Pine Tree Center Special Revenue Fund 221*** of the Lake Orion Community School District for fiscal year 2020-21 is as follows:

Revenues:

Local Sources	\$	-
State Sources	\$	286,635
Federal Sources	\$	35,065
Intermediate Sources	\$	716,048
Total Revenues	\$	1,037,748
Estimated Fund Balance, July 1, 2020	\$	(57,607)
Estimated Fund Balance Available to Appropriate	\$	(57,607)
Total Available to Appropriate	\$	980,141

BE IT FURTHER RESOLVED that **\$980,141** of the total available to appropriate in the ***Pine Tree Center Special Revenue Fund 221*** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Salaries	\$	484,020
Employee Benefits		311,923
Purchased Services		110,150
Supplies		11,000
Capital Outlay		-
Other Expenditures		-
Outgoing Transfers		63,048
Total Expenditures	\$	980,141

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 2020-21 is as follows:

Revenues:

Local Sources	\$	2,377,560
Total Revenues	\$	2,377,560
Estimated Fund Balance, July 1, 2020	\$	164,259
Estimated Fund Balance Available to Appropriate	\$	164,259
Total Available to Appropriate	\$	2,541,819

BE IT FURTHER RESOLVED that **\$2,310,674** of the total available to appropriate in the ***Community Service Special Revenue Fund*** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Salaries	\$	1,113,282
Employee Benefits		622,479
Purchased Services		353,213
Supplies		66,700
Capital Outlay		5,000
Other Expenditures		-
Outgoing Transfers		150,000
Total Expenditures	\$	2,310,674

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 2020-21 is as follows:

Revenues:

Local Sources	\$	1,534,200
State Sources	\$	185,000
Federal Sources	\$	967,900
Total Revenues	\$	2,687,100
Estimated Fund Balance, July 1, 2020	\$	420,907
Estimated Fund Balance Available to Appropriate	\$	420,907
Total Available to Appropriate	\$	3,108,007

BE IT FURTHER RESOLVED that **\$2,608,118** 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	\$	815,000
Employee Benefits		480,500
Purchased Services		87,500
Supplies/Materials		1,070,318
Capital Outlay		5,000
Other Expenditures		49,800
Outgoing Transfers		100,000
Total Expenditures	\$	2,608,118

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 2020-21 is as follows:

Revenues:

Local Sources	\$	1,250,000
Total Revenues	\$	1,250,000
Estimated Fund Balance, July 1, 2020	\$	1,184,697
Estimated Fund Balance Available to Appropriate	\$	1,184,697
Total Available to Appropriate	\$	2,434,697

BE IT FURTHER RESOLVED that **\$1,350,000** 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	\$	0
Employee Benefits		0
Purchased Services		500,000
Supplies/Materials		800,000
Capital Outlay		0
Other Expenditures		50,000
Outgoing Transfers		0
Total Expenditures	\$	1,350,000

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 2020-21 is as follows:

Revenues:

Local Sources		
Property Taxes	\$	16,014,802
Other		225,000
Incoming Transfers		6,600,000
 Total Revenues	 \$	 22,839,802
 Estimated Fund Balance, July 1, 2020	 \$	 405,770
Estimated Fund Balance Available to Appropriate	\$	405,770
 Total Available to Appropriate	 \$	 23,245,572

BE IT FURTHER RESOLVED that **\$22,887,567** 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	\$	17,120,000
Interest on Debt		5,657,567
Other Expenses		110,000
 Total Expenditures	 \$	 22,887,567

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 2020-21 is as follows:

Revenues:

Local Source	\$	5,033,000
State Source		-
Incoming Transfers		199,000
Total Revenues	\$	5,232,000
Estimated Fund Balance, July 1, 2020	\$	60,938,514
Estimated Fund Balance Available to Appropriate	\$	60,938,514
Total Available to Appropriate	\$	66,170,514

BE IT FURTHER RESOLVED that **\$41,361,412** 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	500,000
Capital Outlay	40,200,000
Other Expenditures	80,000
Principal	415,500
Interest	165,912
Total Expenditures	\$ 41,361,412

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 2020-21 is as follows:

Revenues:

Local Source	\$	700,000
Total Revenues	\$	700,000
Estimated Fund Balance, July 1, 2020	\$	20,868
Estimated Fund Balance Available to Appropriate	\$	20,868
Total Available to Appropriate	\$	720,868

BE IT FURTHER RESOLVED that **\$675,000** of the total available to appropriate in the Internal Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Employee Benefits	675,000
Purchased Services	-
Other Expenditures	-
Total Expenditures	\$ 675,000

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 7.4910 mills be levied on all classes of property for debt retirement purposes; and that 1.9265 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.



Dana Mermell
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of the Lake Orion Community Schools, County of Oakland, Michigan, hereby certifies that the foregoing is a true and complete copy of a Resolution adopted by the Board of Education at a regular meeting held on June 24, 2020, the original of which Resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, Act 267, Public Acts of Michigan, 1976, as amended.



Dana Mermell
Secretary, Board of Education

June 26, 2019