

**LAKE ORION COMMUNITY SCHOOLS  
OAKLAND COUNTY, MICHIGAN  
Fiscal Year 2023-24 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 28nd day of June, 2023, at 6:30 p.m., local time.

PRESENT:       Members:       Bresett, Drakos, Flaherty, McQuiston, Sinawi, Singer, Taylor

ABSENT:        Members:       \_\_\_\_\_

The following resolution to approve the General Appropriation Act for the 2023-24 fiscal year was offered by       Taylor      , and supported by       Sinawi      .

**BE IT RESOLVED** that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2023-24 for the following funds be approved as attached hereto and made a part of the official minutes of the JUNE 28, 2023 regular meeting.

<i>General Fund</i>	\$	101,256,559
<i>Pine Tree Center Special Revenue Fund</i>	\$	2,588,674
<i>Community Services Special Revenue Fund</i>	\$	3,260,000
<i>Food Service Special Revenue Fund</i>	\$	3,176,857
<i>School Activities Special Revenue Fund</i>	\$	1,400,000
<i>Debt Service Funds</i>	\$	19,716,220
<i>Capital Project Funds</i>	\$	20,675,889
<i>Internal Services Fund</i>	\$	900,000

<u>Tax Base</u>	<u>Purpose</u>	<u>No of Mills</u>	<u>Est. Tax Revenue</u>
Non-Homestead	General Operating	18.0000	\$ 10,101,882
All Properties	Building & Site Sinking Fund	1.9265	\$ 4,875,366
All Properties	Debt Retirement	7.4910	\$ 19,362,406

Ayes:       Bresett, Drakos, Flaherty, McQuiston, Sinawi, Singer, Taylor

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 2023-2024; 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 2023-2024 is as follows:

**REVENUES:**

Local Sources		\$	11,701,703
State Sources		\$	77,107,768
Federal Sources		\$	4,897,111
Intermediate Sources		\$	7,344,942
Incoming Transfers/Other		\$	706,516
Total Revenues/Incoming Transfers/Other		\$	101,758,040
Estimated Fund Balance, July 1, 2023	\$	9,167,366	
Estimated Fund Balance Available to Appropriate		\$	9,167,366
Total Available to Appropriate		\$	110,925,406

**BE IT FURTHER RESOLVED** that **\$101,256,559** 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		\$	48,288,562
Added Needs		\$	14,998,016
Total Instruction		\$	63,286,578

**General Fund Expenditures Continued:**

**Support Services:**

Pupil Support Services	\$	9,004,056
Instructional Staff Support Services	\$	4,128,211
General Administration	\$	1,614,321
School Administration	\$	5,141,040
Business Services	\$	1,425,123
Operations & Maintenance	\$	6,374,665
Transportation Services	\$	4,907,009
Communication Services	\$	220,383
Human Resources	\$	1,209,067
Technology Services	\$	1,992,931
Pupil Services	\$	228,056
Athletics Activities	\$	1,431,318
Community Services	\$	194,345
<b>Total Support Services</b>	<b>\$</b>	<b>37,870,525</b>
Outgoing Transfers and Other	\$	99,456
<b>Total Expenditures/Outgoing Transfers</b>	<b>\$</b>	<b>101,256,559</b>

**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 2023-24 is as follows:

***Revenues:***

Local Sources		\$	-
State Sources		\$	466,918
Federal Sources		\$	-
Intermediate Sources		\$	845,582
Total Revenues		\$	1,312,500
Estimated Fund Balance, July 1, 2023	\$	94,050	
Estimated Fund Balance Available to Appropriate		\$	94,050
Total Available to Appropriate		\$	1,406,550

**BE IT FURTHER RESOLVED** that **\$1,171,552** 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		\$	592,469
Employee Benefits			365,300
Purchased Services			132,300
Supplies			9,000
Capital Outlay			-
Other Expenditures			-
Outgoing Transfers			72,483
Total Expenditures		\$	1,171,552

**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 2023-24 is as follows:

***Revenues:***

Local Sources		\$	-
State Sources		\$	533,961
Federal Sources		\$	-
Intermediate Sources		\$	920,887
Total Revenues		\$	1,454,848
Estimated Fund Balance, July 1, 2023	\$	166,754	
Estimated Fund Balance Available to Appropriate		\$	166,754
Total Available to Appropriate		\$	1,621,602

**BE IT FURTHER RESOLVED** that **\$1,417,122** 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		\$	663,457
Employee Benefits			537,632
Purchased Services			124,850
Supplies			9,000
Capital Outlay			-
Other Expenditures			-
Outgoing Transfers			82,183
Total Expenditures		\$	1,417,122

**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 2023-24 is as follows:

**Revenues:**

Local & Other Sources		\$	3,050,000
Total Revenues		\$	3,050,000
Estimated Fund Balance, July 1, 2023	\$	1,891,491	
Estimated Fund Balance Available to Appropriate		\$	1,891,491
Total Available to Appropriate		\$	4,941,491

**BE IT FURTHER RESOLVED** that **\$3,260,000** 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		\$	1,525,000
Employee Benefits			995,000
Purchased Services			275,000
Supplies			50,000
Capital Outlay			65,000
Other Expenditures			-
Outgoing Transfers			350,000
Total Expenditures		\$	3,260,000

**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 2023-24 is as follows:

**Revenues:**

Local Sources		\$	1,470,000
State Sources		\$	275,000
Federal Sources		\$	1,500,000
Total Revenues		\$	3,245,000
Estimated Fund Balance, July 1, 2023	\$	1,607,175	
Estimated Fund Balance Available to Appropriate		\$	1,607,175
Total Available to Appropriate		\$	4,852,175

**BE IT FURTHER RESOLVED** that **\$3,176,857** 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	\$	860,855
Employee Benefits		590,602
Purchased Services		85,600
Supplies/Materials		1,375,000
Capital Outlay		150,000
Other Expenditures		14,800
Outgoing Transfers		100,000
Total Expenditures	\$	3,176,857

**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 2023-24 is as follows:

***Revenues:***

Local Sources		\$	1,400,000
Total Revenues		\$	1,400,000
Estimated Fund Balance, July 1, 2023	\$	911,760	
Estimated Fund Balance Available to Appropriate		\$	911,760
Total Available to Appropriate		\$	2,311,760

**BE IT FURTHER RESOLVED** that **\$1,400,000** 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			100,000
Outgoing Transfers			0
Total Expenditures		\$	1,400,000



**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 2023-24 is as follows:

**Revenues:**

Local Sources		
Property Taxes	\$	19,362,406
Other		100,000
Incoming Transfers		255,000
 Total Revenues	\$	 19,717,406
 Estimated Fund Balance, July 1, 2023	\$	 495,601
Estimated Fund Balance Available to appropriate	\$	495,601
 Total Available to appropriate	\$	 20,213,007

**BE IT FURTHER RESOLVED** that **\$19,716,220** 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	\$	13,730,000
Interest on Debt		5,836,220
Other Expenses		150,000
 Total Expenditures	\$	 19,716,220

**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 2023-24 is as follows:

**Revenues:**

Local Source		\$	5,380,000
State Source			-
Incoming Transfers			99,456
Total Revenues		\$	5,479,456
Estimated Fund Balance, July 1, 2023	\$	16,261,453	
Estimated Fund Balance Available to Appropriate		\$	16,261,453
Total Available to Appropriate		\$	21,740,909

**BE IT FURTHER RESOLVED** that **\$20,675,889** 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		225,000
Capital Outlay		19,035,111
Other Expenditures		200,000
Principal		1,179,628
Interest		36,150
Total Expenditures	\$	20,675,889

**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 2023-24 is as follows:

**Revenues:**

Local Source		\$	900,000
Total Revenues		\$	900,000
Estimated Fund Balance, July 1, 2023	\$	174,093	
Estimated Fund Balance Available to Appropriate		\$	174,093
Total Available to Appropriate		\$	1,074,093

**BE IT FURTHER RESOLVED** that **\$900,000** 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:**

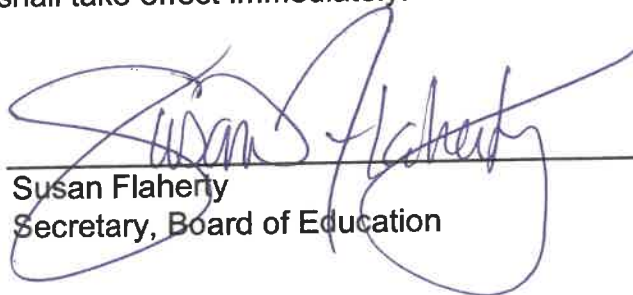
Employee Benefits			900,000
Purchased Services			-
Other Expenditures			-
Total Expenditures		\$	900,000

**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 1.8862 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.

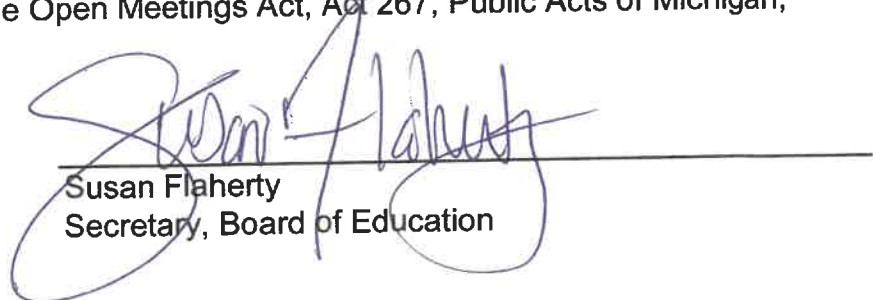
This Appropriation Resolution shall take effect immediately.



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Susan Flaherty  
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 28, 2023, 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.



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Susan Flaherty  
Secretary, Board of Education