

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

**Fiscal Year 2022-23 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 22nd day of June, 2022, at 6:30 p.m., local time.

PRESENT:       Members: \_\_\_\_\_  
 \_\_\_\_\_

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

The following resolution to approve the General Appropriation Act for the 2022-23 fiscal year was offered by \_\_\_\_\_, and supported by \_\_\_\_\_.

**BE IT RESOLVED** that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2022-23 for the following funds be approved as attached hereto and made a part of the official minutes of the JUNE 22, 2022 regular meeting.

<i>General Fund</i>	\$	93,667,128
<i>Pine Tree Center Special Revenue Fund</i>	\$	2,363,991
<i>Community Services Special Revenue Fund</i>	\$	2,922,778
<i>Food Service Special Revenue Fund</i>	\$	2,965,650
<i>School Activities Special Revenue Fund</i>	\$	1,350,000
<i>Debt Service Funds</i>	\$	19,678,541
<i>Capital Project Funds</i>	\$	48,942,258
<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	\$ 9,634,101
All Properties	Building & Site Sinking Fund	1.9265	\$ 4,467,786
All Properties	Debt Retirement	7.4910	\$ 17,743,710

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Resolution declared adopted.

June 22 2022

**BE IT RESOLVED** that the following represents the General Fund Appropriations of the Lake Orion Community School District for the fiscal year 2022-2023; 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 2022-2023 is as follows:

**REVENUES:**

Local Sources	\$	11,161,861
State Sources	\$	70,431,232
Federal Sources	\$	5,077,266
Intermediate Sources	\$	6,809,701
Incoming Transfers/Other	\$	573,595
 Total Revenues/Incoming Transfers/Other	 \$	 94,053,655
 Estimated Fund Balance, July 1, 2022	 \$	 8,975,815
Estimated Fund Balance Available to Appropriate	\$	8,975,815
 Total Available to Appropriate	 \$	 103,029,470

**BE IT FURTHER RESOLVED** that **\$93,553,180** 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	\$	44,907,144
Added Needs	\$	13,417,622
 Total Instruction	 \$	 58,324,766

**General Fund Expenditures Continued:**

**Support Services:**

Pupil Support Services	\$	7,905,460
Instructional Staff Support Services	\$	3,908,233
General Administration	\$	1,542,118
School Administration	\$	4,808,905
Business Services	\$	1,158,624
Operations & Maintenance	\$	6,082,230
Transportation Services	\$	4,890,892
Communication Services	\$	221,720
Human Resources	\$	1,196,389
Technology Services	\$	1,920,926
Athletics Activities	\$	1,340,725
Community Services	\$	167,227
Total Support Services	\$	35,143,449
Outgoing Transfers and Other	\$	198,913
Total Expenditures/Outgoing Transfers	\$	93,667,128

**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 2022-23 is as follows:

***Revenues:***

Local Sources		\$	-
State Sources		\$	364,509
Federal Sources		\$	-
Intermediate Sources		\$	930,690
Total Revenues		\$	1,295,199
Estimated Fund Balance, July 1, 2022	\$	(72,412)	
Estimated Fund Balance Available to appropriate		\$	(72,412)
Total Available to appropriate		\$	1,222,787

**BE IT FURTHER RESOLVED** that **\$1,243,720** 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		\$	605,016
Employee Benefits			426,725
Purchased Services			132,300
Supplies			2,500
Capital Outlay			-
Other Expenditures			-
Outgoing Transfers			77,179
Total Expenditures		\$	1,243,720

**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 2022-23 is as follows:

***Revenues:***

Local Sources		\$	-
State Sources		\$	330,803
Federal Sources		\$	-
Intermediate Sources		\$	831,278
Total Revenues		\$	1,162,081
Estimated Fund Balance, July 1, 2022	\$	(65,864)	
Estimated Fund Balance Available to appropriate		\$	(65,864)
Total Available to appropriate		\$	1,096,217

**BE IT FURTHER RESOLVED** that **\$1,120,271** 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		\$	553,548
Employee Benefits			364,307
Purchased Services			125,850
Supplies			7,000
Capital Outlay			-
Other Expenditures			-
Outgoing Transfers			69,566
Total Expenditures		\$	1,120,271

**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 2022-23 is as follows:

**Revenues:**

Local & Other Sources		\$	3,286,357
Total Revenues		\$	3,286,357
Estimated Fund Balance, July 1, 2022	\$	477,725	
Estimated Fund Balance Available to Appropriate		\$	477,725
Total Available to Appropriate		\$	3,764,082

**BE IT FURTHER RESOLVED** that **\$2,922,778** 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		\$	1,389,360
Employee Benefits			906,718
Purchased Services			320,500
Supplies			36,200
Capital Outlay			45,000
Other Expenditures			-
Outgoing Transfers			225,000
Total Expenditures		\$	2,922,778

**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 2022-23 is as follows:

**Revenues:**

Local Sources		\$	1,504,500
State Sources		\$	150,000
Federal Sources		\$	1,000,000
Total Revenues		\$	2,654,500
Estimated Fund Balance, July 1, 2022	\$	924,485	
Estimated Fund Balance Available to Appropriate		\$	924,485
Total Available to Appropriate		\$	3,578,985

**BE IT FURTHER RESOLVED** that **\$2,965,650** 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		\$	732,375
Employee Benefits			488,775
Purchased Services			69,500
Supplies/Materials			1,265,000
Capital Outlay			300,000
Other Expenditures			10,000
Outgoing Transfers			100,000
Total Expenditures		\$	2,965,650

**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 2022-23 is as follows:

***Revenues:***

Local Sources		\$	1,250,000
Total Revenues		\$	1,250,000
Estimated Fund Balance, July 1, 2022	\$	732,555	
Estimated Fund Balance Available to Appropriate		\$	732,555
Total Available to Appropriate		\$	1,982,555

**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 2022-23 is as follows:

**Revenues:**

Local Sources		
Property Taxes	\$	17,743,710
Other		75,000
Incoming Transfers		1,900,000
 Total Revenues	\$	 19,718,710
 Estimated Fund Balance, July 1, 2022	\$	 321,796
Estimated Fund Balance Available to Appropriate	\$	321,796
 Total Available to Appropriate	\$	 20,040,506

**BE IT FURTHER RESOLVED** that **\$19,678,541** 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	\$	13,025,000
Interest on Debt		6,553,541
Other Expenses		100,000
 Total Expenditures	\$	 19,678,541

**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 2022-23 is as follows:

***Revenues:***

Local Source		\$	5,378,786
State Source			-
Incoming Transfers			199,000
Total Revenues		\$	5,577,786
Estimated Fund Balance, July 1, 2022	\$	58,765,210	
Estimated Fund Balance Available to Appropriate		\$	58,765,210
Total Available to Appropriate		\$	64,342,996

**BE IT FURTHER RESOLVED** that **\$48,942,258** 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			230,000
Capital Outlay			44,302,100
Other Expenditures			3,270,000
Principal			1,093,800
Interest			46,358
Total Expenditures		\$	48,942,258

**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 2022-23 is as follows:

***Revenues:***

Local Source		\$	900,000
Total Revenues		\$	900,000
Estimated Fund Balance, July 1, 2022	\$	159,520	
Estimated Fund Balance Available to Appropriate		\$	159,520
Total Available to Appropriate		\$	1,059,520

**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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Steve Drakos  
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 22, 2022, 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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Steve Drakos  
Secretary, Board of Education