

**Fiscal Year 2025-26 Adopted Budget Resolution  
(General Appropriation Act)**

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

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

**BE IT RESOLVED** that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2025-26 for the following funds be approved as attached hereto and made a part of the official minutes of the June 25, 2025 regular meeting.

General Fund	\$	103,422,504
Community Services Special Revenue Fund	\$	4,553,843
Food Service Special Revenue Fund	\$	4,064,596
School Activities Special Revenue Fund	\$	1,905,000
Debt Service Funds	\$	20,091,284
Capital Project Funds	\$	25,470,749
Internal Services Fund	\$	1,000,000

<u>Tax Base</u>	<u>Purpose</u>	<u>No of Mills</u>	<u>Est. Tax Revenue</u>
Non-Homestead	General Operating	18.0000	\$ 12,175,100
All Properties	Building & Site Sinking Fund	1.8643	\$ 5,408,600
All Properties	Debt Retirement	7.4910	\$ 21,732,400

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 2025-2026; 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 2025-2026 is as follows:

**REVENUES:**

Local Sources	\$	14,187,760
State Sources		78,120,371
Federal Sources		2,076,311
Intermediate Sources		7,793,890
Incoming Transfers/Other		1,265,000
<b>Total Revenues/Incoming Transfers/Other</b>	<b>\$</b>	<b>103,443,332</b>

Estimated Fund Balance, July 1, 2025	\$	10,082,642	
<b>BE IT RESOLVED</b> that the general appropriations, budgets and millage	\$		10,082,642
Total Available to Appropriate	\$		113,525,974

**BE IT FURTHER RESOLVED** that **\$103,422,504** 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	\$	47,519,493
Added Needs		14,710,223
Total Instruction	\$	62,229,716

***General Fund Expenditures Continued:***

**Support Services:**

Pupil Support Services	\$	9,230,438
Instructional Staff Support Services		4,895,294
General Administration		1,617,740
School Administration		5,084,988
Business Services		1,485,488
Operations & Maintenance		7,388,344
Transportation Services		5,520,627
Communication Services		254,974
Human Resources		1,284,701
Technology Services		2,160,146
Pupil Services		284,911
Athletics Activities		1,738,502
Community Services		
Total Support Services	\$	40,946,153
Outgoing Transfers and Other	\$	-
Total Expenditures/Outgoing Transfers	\$	103,175,869

**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 2025-26 is as follows:

***Revenues:***

Local & Other Sources	\$	4,246,168
Total Revenues	\$	4,246,168
Estimated Fund Balance, July 1, 2025	\$	1,027,361
Estimated Fund Balance Available to Appropriate	\$	1,027,361
Total Available to Appropriate	\$	5,273,529

**BE IT RESOLVED** that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2025-26 for the following funds be approved as attached hereto and made a part of the official minutes of the June 25, 2025 regular meeting.

***Expenditures:***

Salaries	\$	2,118,061
Employee Benefits		1,326,416
Purchased Services		559,700
Supplies		89,141
Capital Outlay & Other		110,525
Outgoing Transfers		350,000
Total Expenditures	\$	4,553,843

**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 2025-26 is as follows:

***Revenues:***

Local Sources	\$	408,000
State Sources		2,322,621
Federal Sources		1,249,300
Total Revenues	\$	3,979,921
Estimated Fund Balance, July 1, 2025	\$	1,793,917
Estimated Fund Balance Available to Appropriate	\$	1,793,917
Total Available to Appropriate	\$	5,773,838

**BE IT FURTHER RESOLVED** that **\$4,064,596** of the total available to appropriate in the ***Food Service Special Revenue Fund*** is hereby appropriated in the amounts and for the purposes set forth below:

***Expenditures:***

Salaries	\$	1,215,395
Employee Benefits		825,340
Purchased Services		91,841
Supplies/Materials		1,582,520
Capital Outlay		124,000
Other Expenditures		10,500
Outgoing Transfers		215,000
Total Expenditures	\$	4,064,596

**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 2025-26 is as follows:

***Revenues:***

Local Sources	\$	1,905,000
Total Revenues	\$	1,905,000
Estimated Fund Balance, July 1, 2025	\$	1,201,368
Estimated Fund Balance Available to Appropriate	\$	1,201,368
Total Available to Appropriate	\$	3,106,368

**BE IT FURTHER RESOLVED** that **\$1,905,000** of the total available to appropriate in the ***School Activity Special Revenue Fund*** is hereby appropriated in the amounts and for the purposes set forth below:

***Expenditures:***

Salaries	\$	-
Employee Benefits		-
Purchased Services		-
Supplies/Materials		-
Capital Outlay		-
Other Expenditures		1,905,000
Outgoing Transfers		-
Total Expenditures	\$	1,905,000

**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 2025-26 is as follows:

***Revenues:***

Local Sources		
Property Taxes	\$	21,732,400
Other		537,750
Other Financing Sources		50,000
 Total Revenues	 \$	 22,320,150
 Estimated Fund Balance, July 1, 2025	 \$	 100,126
Estimated Fund Balance Available to Appropriate	\$	100,126
 Total Available to Appropriate	 \$	 22,420,276

**BE IT FURTHER RESOLVED** that **\$20,091,284** 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	\$	13,805,000
Interest on Debt		5,646,255
Other Expenses		167,500
Other Financing Uses		472,529
 Total Expenditures	 \$	 20,091,284

**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 2025-26 is as follows:

***Revenues:***

Local Source	\$	5,748,600
State Source		-
Incoming Transfers		-
Total Revenues	\$	5,748,600
Estimated Fund Balance, July 1, 2025	\$	20,290,859
Estimated Fund Balance Available to Appropriate	\$	20,290,859
Total Available to Appropriate	\$	26,039,459

**BE IT FURTHER RESOLVED** that **\$25,470,749** 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	\$	55,000
Capital Outlay		23,869,949
Other Expenditures		44,000
Principal		1,330,000
Interest		171,800
Total Expenditures	\$	25,470,749



**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 2025-26 is as follows:

***Revenues:***

Local Source	\$	1,000,000
Total Revenues	\$	1,000,000
Estimated Fund Balance, July 1, 2025	\$	37,518
Estimated Fund Balance Available to Appropriate	\$	37,518
Total Available to Appropriate	\$	1,037,518

**BE IT RESOLVED** that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2025-26 for the following funds be approved as attached hereto and made a part of the official minutes of the June 25, 2025 regular meeting.

***Expenditures:***

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

**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 1.8643 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

**BE IT RESOLVED** that the general appropriations, budgets and millage rates of the Lake Orion Community School District for the fiscal year 2025-26 for the following funds be approved as attached hereto and made a part of the official minutes of the June 25, 2025 regular meeting.

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Susan Flaherty  
Secretary, Board of Education