



**BOARD OF EDUCATION MEETING  
MEDIA CENTER  
LAKEWOOD PUBLIC SCHOOLS  
7223 VELTE RD  
LAKE ODESSA, MICHIGAN 48849  
June 22, 2026  
7:00 PM**

**AGENDA**

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **District's Mission & Vision**
5. **Additions or Changes to the Agenda**
6. **Guest or Citizen Introduction Agenda/Non-Agenda Items**
7. **Guest/Citizen Comment - Agenda Items**
8. **Presentations, Discussions & Information**
  - a. End of Year Assessment Results
  - b. Board Norms and Conduct Review
9. **Action Item**
  - a. **2025-2026 Final General Fund Operating, Food Service Fund, Activity Fund** - motion to approve the 2025-2026 Final General Fund Operating, Food Service Fund, Activity Fund as presented. **3**
  - b. **2026-2027 Original General Fund Operating, Food Service Fund, Activity Fund** - motion to approve the 2026-2027 Original General Fund Operating, Food Service Fund, Activity Fund including approval of Millage Rates for the 2026 Tax Year as presented. **18**
  - c. **MHSAA Renewal Resolution** - motion to accept the annual renewal of MHSAA membership for 2026-2027 as presented. **19**
  - d. **2026-2027 LMS & LHS Student Handbooks** - motion to accept the 2026-2027 LMS and LHS Student Handbooks as presented.
  - e. **MASB Strategic Plan Process** - motion to authorize the Superintendent to begin the strategic plan process with MASB beginning in the Fall of 2026-27 school year.
  - f. **Approval of Hire** - Motion to approve Anthony Peterson as LHS Lead Principal, Jennifer McCartney as LHS Eighth Grade Math/Algebra I Teacher, Danielle Larson as LHS Art Teacher, and Dean Rumsey as LHS Physical Science Teacher as recommended by administration and Superintendent Duits.
  - g. **Administrative Contracts** - Motion to direct the Superintendent to establish employment contracts, including compensation adjustments, with Allison Aldrich, Matt Aldrich, Michael Beach, Traci Brewer, Scott Brown, Nick Chase, Lauren Christensen, Hollie Graham, Brienne Guiles, Nick Hilley, and Jenny Richardson.

- 10. Guest/Citizen Comment - Non-Agenda Items**
- 11. Superintendent's Report**
- 12. Board Comments**
- 13. Adjournment**

*This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in agenda item Public Comment.*

**FISCAL YEAR 2025-2026  
FINAL AMENDMENT  
GENERAL FUND,  
FOOD SERVICE FUND AND  
STUDENT ACTIVITIES FUND  
BUDGET**

**June 08, 2026**



**GENERAL APPROPRIATION RESOLUTION AMENDMENT**

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF LAKEWOOD PUBLIC SCHOOLS**

RESOLVED, that this resolution shall be the final amendment to the general appropriations of Lakewood Public Schools for the fiscal year 2025-26: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lakewood Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of Lakewood Public Schools for the fiscal year 2025-26 which includes 17.973 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes be approved as follows:

Revenue:		
Local		\$2,814,869
State		\$17,955,200
Federal		\$400,487
Incoming Transfers & Other Transactions		<u>\$593,727</u>
Total Revenue		<u>\$21,764,283</u>
Fund Balance, July 1, 2025 (audited)	5,077,204	
Less Non-spendable Fund Balance (audited)	<u>63,526</u>	
Fund Balance Available to Appropriate		<u>5,013,678</u>
Total Available to Appropriate		<u><u>26,777,961</u></u>

Be it further resolved that \$22,246,843 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
<i>Basic Instruction:</i>		
Basic Programs		9,685,574
Added Needs		3,392,897
<i>Support Services:</i>		
Pupil Services		961,335
Instruction Staff Services		559,435
General Administration Services		631,838
School Administration Services		1,235,513
Business Services		511,641
Operation and Maintenance Services		1,995,349
Pupil Transportation Services		1,820,802
Other Supporting Services		700,807
Athletics		539,183
<i>Community Services</i>		<u>6,700</u>
<b>TOTAL EXPENDITURES</b>		<u>22,041,074</u>
<i>Outgoing Transfers/Other Transactions</i>		<u>205,769</u>
<b>TOTAL APPROPRIATED</b>		<u><u>22,246,843</u></u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT WHEN AUTHORIZED BY BOARD**

Lakewood Public Schools  
 General Fund Budget and Prior Year Audited Amounts Summary  
 For the Fiscal Years Ending, June 30, 2024, 2025 and 2026

	2023-24 AUDITED AMOUNTS	2024-25 AUDITED AMOUNTS	2025-26 ADOPTED BUDGET	2025-26 ADOPTED AMENDED BUDGET	2025-26 PROPOSED FINAL BUDGET
<b>REVENUES:</b>					
LOCAL SOURCES	2,664,877	2,782,811	2,845,401	2,872,279	2,814,869
STATE SOURCES	18,526,584	18,183,670	17,647,588	17,855,150	17,955,200
FEDERAL SOURCES	617,637	432,505	386,550	339,699	400,487
OTHER LOCAL SOURCES	377,899	465,351	458,335	381,536	513,727
OPERATING TRANSFERS IN	45,000	68,500	67,000	67,000	80,000
<b>TOTAL REVENUES</b>	<b>22,231,997</b>	<b>21,932,837</b>	<b>21,404,874</b>	<b>21,515,664</b>	<b>21,764,283</b>

**EXPENDITURES:**

<b>INSTRUCTION</b>					
BASIC PROGRAMS	9,962,487	9,447,737	9,285,423	9,674,158	9,685,574
ADDED NEEDS	2,722,502	2,782,110	3,201,215	3,368,712	3,392,897
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	931,562	953,779	1,032,536	927,387	961,335
INSTRUCTION STAFF SERVICES	450,500	475,383	354,998	440,082	559,435
GENERAL ADMINISTRATION SERVICES	694,239	622,320	658,774	639,369	631,838
SCHOOL ADMINISTRATION SERVICES	1,201,897	1,212,694	1,140,093	1,227,421	1,235,513
BUSINESS AND CENTRAL SERVICES	630,240	514,226	498,272	524,404	511,641
OPERATION AND MAINTENANCE SERVICES	1,797,583	2,059,805	1,903,625	1,953,514	1,995,349
PUPIL TRANSPORTATION SERVICES	1,555,515	1,470,296	1,742,700	1,751,705	1,820,802
SUPPORT SERVICES - CENTRAL	521,060	600,092	614,299	635,038	700,807
SUPPORT SERVICES - OTHER	411,630	399,949	515,806	510,034	539,183
COMMUNITY SERVICES	1,983	10,737	6,700	6,700	6,700
OUTGOING TRANSFERS/OTHER TRANSACTIONS	256,594	271,113	198,941	199,441	205,769
<b>TOTAL EXPENDITURES</b>	<b>21,137,792</b>	<b>20,820,241</b>	<b>21,153,382</b>	<b>21,857,965</b>	<b>22,246,843</b>

<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	<b>1,094,205</b>	<b>1,112,596</b>	<b>251,492</b>	<b>(342,301)</b>	<b>(482,560)</b>
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AUDITED FUND BALANCE - JUNE 30, 2023	2,870,400	-	-	-	-
BUDGETED FUND BALANCE - JUNE 30, 2024	-	-	-	-	-
AUDITED FUND BALANCE - JUNE 30, 2024	<u>3,964,605</u>	3,964,608	-	-	-
BUDGETED FUND BALANCE - JUNE 30, 2025			5,128,884	-	-
AUDITED FUND BALANCE - JUNE 30, 2025		<u>5,077,204</u>	-	5,077,204	5,077,204
BUDGETED FUND BALANCE - JUNE 30, 2026			<u>5,380,376</u>	<u>4,734,903</u>	<u>4,594,644</u>
BUDGETED FUND BALANCE - JUNE 30, 2027					

FUND BALANCE TO REVENUES PERCENTAGE

BUDGETED FUND BALANCE TO BUDGETED REVENUES %	17.83%	23.15%	25.14%	22.01%	21.11%
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THE BUDGETED LOCAL REVENUES CONTAINS 18 MILLS TO BE LEVIED BY LAKEWOOD PUBLIC SCHOOLS AND PAID BY PROPERTY OWNERS EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL. THE BUDGETED LOCAL REVENUES ALSO CONTAINS 6 MILLS TO BE LEVIED BY LAKEWOOD PUBLIC SCHOOLS AND PAID BY COMMERCIAL PERSONAL PROPERTY OWNERS. THESE ESTIMATED TAXES TO BE COLLECTED FOR 2025-2026 EQUALS \$2,526,126. LAKEWOOD PUBLIC SCHOOLS LEVIES THESE TAXES TO HELP FUND THE SCHOOL DISTRICT'S GENERAL OPERATIONS.

FOOD SERVICE FUND RESOLUTION AMENDMENT

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF LAKEWOOD PUBLIC SCHOOLS

RESOLVED, that this resolution shall be the final amendment to the Food Service appropriations of the Lakewood Public Schools for the fiscal year 2025-26: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lakewood Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Food Service Fund of Lakewood Public Schools for the fiscal year 2025-26 be approved as follows:

Revenue:	
Local	67,956
State	454,049
Federal	765,590
Incoming Transfers & Other Transactions	<u>6,328</u>
Total Revenue	1,293,923
Restricted Fund Balance Available to appropriate	<u>655,365</u>
Total Available to appropriate	<u><u>1,949,288</u></u>

Be it further resolved, that \$1,383,392 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Food Service	1,303,392
<b>TOTAL EXPENDITURES</b>	<u>1,303,392</u>
<i>Outgoing Transfers/Other Transactions</i>	<u>80,000</u>
<b>TOTAL APPROPRIATED</b>	<u><u>1,383,392</u></u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT WHEN AUTHORIZED BY BOARD**

**LAKWOOD PUBLIC SCHOOLS  
FOOD SERVICE BUDGET - PROPOSED FINAL BUDGET  
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	<b>2023-24 AUDITED</b>	<b>2024-25 AUDITED</b>	<b>ADOPTED 2025-26 ORIGINAL</b>	<b>PROPOSED 2025-26 1ST AMEND</b>	<b>PROPOSED 2025-26 FINAL</b>	<b>VARIANCE</b>
<b>REVENUES:</b>						
Local Sources	104,536	83,681	77,985	58,672	67,956	9,284
State Sources	485,141	457,931	495,750	471,880	454,049	(17,831)
Federal Sources	804,609	771,887	746,311	788,700	765,590	(23,110)
Incoming Transfers & Other Transactions	-	-	-	-	6,328	6,328
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,394,286</b>	<b>1,313,499</b>	<b>1,320,046</b>	<b>1,319,252</b>	<b>1,293,923</b>	<b>(25,329)</b>
<b>EXPENDITURES:</b>						
Food Service	1,222,386	1,200,577	1,321,782	1,507,774	1,303,392	(204,382)
<b>TOTAL EXPENDITURES</b>	<b>1,222,386</b>	<b>1,200,577</b>	<b>1,321,782</b>	<b>1,507,774</b>	<b>1,303,392</b>	<b>(204,382)</b>
Outgoing Transfers/Other Transactions	45,000	68,500	67,000	67,000	80,000	13,000
<b>TOTAL APPROPRIATED</b>	<b>1,267,386</b>	<b>1,269,077</b>	<b>1,388,782</b>	<b>1,574,774</b>	<b>1,383,392</b>	<b>(191,382)</b>
<b>EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	<b>126,900</b>	<b>44,422</b>	<b>(68,736)</b>	<b>(255,522)</b>	<b>(89,469)</b>	
<i>Fund Balance at beginning of year</i>	484,044	610,943	578,401	655,365	655,365	
<i>Fund Balance at end of year</i>	610,944	655,365	509,665	399,843	565,896	

**ACTIVITY FUND RESOLUTION AMENDMENT**

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF LAKEWOOD PUBLIC SCHOOLS**

RESOLVED, that this resolution shall be the final amendment to the Activity Fund appropriations of the Lakewood Public Schools for the fiscal year 2025-26: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lakewood Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Activity Fund of Lakewood Public Schools for the fiscal year 2025-26 be approved as follows:

Revenue:		
Local		\$490,000
Total Estimated Revenue		<u>\$490,000</u>
Fund Balance, July 1, 2025 (audited)	361,941	
Fund Balance Available to Appropriate		<u>361,941</u>
Total Available to Appropriate		<u><u>851,941</u></u>

Be it further resolved that \$475,000 of the total available to appropriate in the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Support Services - Other	475,000	
<b>TOTAL APPROPRIATED</b>		<u><u>475,000</u></u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT WHEN AUTHORIZED BY BOARD**

**FISCAL YEAR 2026-2027  
GENERAL APPROPRIATIONS ACT  
PROPOSED ORIGINAL  
GENERAL FUND  
FOOD SERVICE FUND AND  
STUDENT ACTIVITIES FUND  
BUDGET**

**June 08, 2026**



**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF LAKEWOOD PUBLIC SCHOOLS  
FISCAL YEAR 2026-2027**

RESOLVED, that this resolution shall be the General appropriations of Lakewood Public Schools for the fiscal year 2026-27: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lakewood Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of Lakewood Public Schools for the fiscal year 2026-27 which includes 17.9532 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes be approved as follows:

Revenue:		
Local		3,093,069
State		17,042,536
Federal		372,956
Incoming Transfers & Other Transactions		606,595
Total Revenue		21,115,156
Fund Balance, July 1, 2026 (estimated)	4,594,644	
Less Non-spendable Fund Balance (audited)	0	
		<hr/>
Fund Balance Available to Appropriate		<u>4,594,644</u>
Total Available to Appropriate		<u><u>25,709,800</u></u>

Be it further resolved that \$22,272,121 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
<i>Basic Instruction:</i>		
Basic Programs		9,478,176
Added Needs		3,590,329
<i>Support Services:</i>		
Pupil Services		1,017,418
Instruction Staff Services		572,661
General Administration Services		666,540
School Administration Services		1,064,531
Business Services		510,273
Operation and Maintenance Services		2,093,320
Pupil Transportation Services		1,857,218
Other Supporting Services		661,402
Athletics		544,181
<i>Community Services</i>		6,700
<b>TOTAL EXPENDITURES</b>		<u>22,062,749</u>
<i>Outgoing Transfers/Other Transactions</i>		209,372
<b>TOTAL APPROPRIATED</b>		<u><u>22,272,121</u></u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT WHEN AUTHORIZED BY BOARD**

Lakewood Public Schools  
 General Fund Budget and Prior Year Audited Amounts Summary  
 For the Fiscal Years Ending, June 30, 2024, 2025, 2026 and 2027

	2023-24 AUDITED AMOUNTS	2024-25 AUDITED AMOUNTS	2025-26 ADOPTED BUDGET	2025-26 ADOPTED AMENDED BUDGET	2025-26 PROPOSED FINAL BUDGET	2026-27 PROPOSED ADOPTED BUDGET
<b>REVENUES:</b>						
LOCAL SOURCES	2,664,877	2,782,811	2,845,401	2,872,279	2,814,869	3,093,069
STATE SOURCES	18,526,584	18,183,670	17,647,588	17,855,150	17,955,200	17,042,536
FEDERAL SOURCES	617,637	432,505	386,550	339,699	400,487	372,956
OTHER LOCAL SOURCES	377,899	465,351	458,335	381,536	513,727	526,595
OPERATING TRANSFERS IN	45,000	68,500	67,000	67,000	80,000	80,000
<b>TOTAL REVENUES</b>	<b>22,231,997</b>	<b>21,932,837</b>	<b>21,404,874</b>	<b>21,515,664</b>	<b>21,764,283</b>	<b>21,115,156</b>
<b>EXPENDITURES:</b>						
<b>INSTRUCTION</b>						
BASIC PROGRAMS	9,962,487	9,447,737	9,285,423	9,674,158	9,685,574	9,478,176
ADDED NEEDS	2,722,502	2,782,110	3,201,215	3,368,712	3,392,897	3,590,329
<b>SUPPORTING SERVICES</b>						
PUPIL SERVICES	931,562	953,779	1,032,536	927,387	961,335	1,017,418
INSTRUCTION STAFF SERVICES	450,500	475,383	354,998	440,082	559,435	572,661
GENERAL ADMINISTRATION SERVICES	694,239	622,320	658,774	639,369	631,838	666,540
SCHOOL ADMINISTRATION SERVICES	1,201,897	1,212,694	1,140,093	1,227,421	1,235,513	1,064,531
BUSINESS AND CENTRAL SERVICES	630,240	514,226	498,272	524,404	511,641	510,273
OPERATION AND MAINTENANCE SERVICES	1,797,583	2,059,805	1,903,625	1,953,514	1,995,349	2,093,320
PUPIL TRANSPORTATION SERVICES	1,555,515	1,470,296	1,742,700	1,751,705	1,820,802	1,857,218
SUPPORT SERVICES - CENTRAL	521,060	600,092	614,299	635,038	700,807	661,402
SUPPORT SERVICES - OTHER	411,630	399,949	515,806	510,034	539,183	544,181
COMMUNITY SERVICES	1,983	10,737	6,700	6,700	6,700	6,700
OUTGOING TRANSFERS/OTHER TRANSACTIONS	256,594	271,113	198,941	199,441	205,769	209,372
<b>TOTAL EXPENDITURES</b>	<b>21,137,792</b>	<b>20,820,241</b>	<b>21,153,382</b>	<b>21,857,965</b>	<b>22,246,843</b>	<b>22,272,121</b>
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	<b>1,094,205</b>	<b>1,112,596</b>	<b>251,492</b>	<b>(342,301)</b>	<b>(482,560)</b>	<b>(1,156,965)</b>
AUDITED FUND BALANCE - JUNE 30, 2023	2,870,400	-	-	-	-	-
BUDGETED FUND BALANCE - JUNE 30, 2024	-	-	-	-	-	-
AUDITED FUND BALANCE - JUNE 30, 2024	<u>3,964,605</u>	3,964,608	-	-	-	-
BUDGETED FUND BALANCE - JUNE 30, 2025			5,128,884	-	-	-
AUDITED FUND BALANCE - JUNE 30, 2025		<u>5,077,204</u>	-	5,077,204	5,077,204	-
BUDGETED FUND BALANCE - JUNE 30, 2026			<u>5,380,376</u>	<u>4,734,903</u>	<u>4,594,644</u>	4,594,644
BUDGETED FUND BALANCE - JUNE 30, 2027						<u>3,437,679</u>
<b>FUND BALANCE TO REVENUES PERCENTAGE</b>						
BUDGETED FUND BALANCE TO BUDGETED REVENUES %	17.83%	23.15%	25.14%	22.01%	21.11%	16.28%

THE BUDGETED LOCAL REVENUES CONTAINS 18 MILLS TO BE LEVIED BY LAKEWOOD PUBLIC SCHOOLS AND PAID BY PROPERTY OWNERS EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL. THE BUDGETED LOCAL REVENUES ALSO CONTAINS 6 MILLS TO BE LEVIED BY LAKEWOOD PUBLIC SCHOOLS AND PAID BY COMMERCIAL PERSONAL PROPERTY OWNERS. THESE ESTIMATED TAXES TO BE COLLECTED FOR 2026-2027 EQUALS \$2,526,126. LAKEWOOD PUBLIC SCHOOLS LEVIES THESE TAXES TO HELP FUND THE SCHOOL DISTRICT'S GENERAL OPERATIONS.

FOOD SERVICE FUND APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF LAKEWOOD PUBLIC SCHOOLS  
FISCAL YEAR 2026-2027

RESOLVED, that this resolution shall be the Food Service appropriations of the Lakewood Public Schools the Lakewood Public Schools for the fiscal year 2026-27: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lakewood Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Food Service Fund of Lakewood Public Schools for the fiscal year 2026-27 be approved as follows:

Revenue:	
Local	67,956
State	434,385
Federal	765,590
Incoming Transfers & Other Transactions	-
Total Revenue	1,267,931
Restricted Estimated July 1, 2026 Fund Balance Available to appropriate	565,896
Total Available to appropriate	1,833,827

Be it further resolved, that \$1,536,366 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Food Service	1,456,366
<b>TOTAL EXPENDITURES</b>	<b>1,456,366</b>
<i>Outgoing Transfers/Other Transactions</i>	<i>80,000</i>
<b>TOTAL APPROPRIATED</b>	<b>1,536,366</b>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT WHEN AUTHORIZED BY BOARD**

**LAKWOOD PUBLIC SCHOOLS  
FOOD SERVICE BUDGET - PROPOSED ORIGINAL BUDGET  
FOR FISCAL YEAR ENDING JUNE 30, 2027**

	<b>2023-24 AUDITED</b>	<b>2024-25 AUDITED</b>	<b>ADOPTED 2025-26 ORIGINAL</b>	<b>ADOPTED 2025-26 1ST AMEND</b>	<b>PROPOSED 2025-26 FINAL</b>	<b>PROPOSED 2026-27 ORIGINAL</b>	<b>VARIANCE</b>
<b>REVENUES:</b>							
Local Sources	104,536	83,681	77,985	58,672	67,956	67,956	-
State Sources	485,141	457,931	495,750	471,880	454,049	434,385	(19,664)
Federal Sources	804,609	771,887	746,311	788,700	765,590	765,590	-
Incoming Transfers & Other Transactions	-	-	-	-	6,328	-	(6,328)
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,394,286</b>	<b>1,313,499</b>	<b>1,320,046</b>	<b>1,319,252</b>	<b>1,293,923</b>	<b>1,267,931</b>	<b>(25,992)</b>
<b>EXPENDITURES:</b>							
Food Service	1,222,386	1,200,577	1,321,782	1,507,774	1,303,392	1,456,366	152,974
<b>TOTAL EXPENDITURES</b>	<b>1,222,386</b>	<b>1,200,577</b>	<b>1,321,782</b>	<b>1,507,774</b>	<b>1,303,392</b>	<b>1,456,366</b>	<b>152,974</b>
Outgoing Transfers/Other Transactions	45,000	68,500	67,000	67,000	80,000	80,000	-
<b>TOTAL APPROPRIATED</b>	<b>1,267,386</b>	<b>1,269,077</b>	<b>1,388,782</b>	<b>1,574,774</b>	<b>1,383,392</b>	<b>1,536,366</b>	<b>152,974</b>
<b>EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	<b>126,900</b>	<b>44,422</b>	<b>(68,736)</b>	<b>(255,522)</b>	<b>(89,469)</b>	<b>(268,435)</b>	
<i>Fund Balance at beginning of year</i>	484,044	610,943	578,401	655,365	655,365	565,896	
<i>Fund Balance at end of year</i>	610,944	655,365	509,665	399,843	565,896	297,461	

**ACTIVITY FUND APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF LAKEWOOD PUBLIC SCHOOLS  
FISCAL YEAR 2026-2027**

RESOLVED, that this resolution shall be the Activity Fund appropriations of the Lakewood Public Schools for the fiscal year 2026-27: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lakewood Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Activity Fund of Lakewood Public Schools for the fiscal year 2026-27 be approved as follows:

Revenue:		
Local		\$525,000
Total Estimated Revenue		<u>\$525,000</u>
Fund Balance, July 1, 2026 (estimated)	376,941	
Fund Balance Available to Appropriate		<u>376,941</u>
Total Available to Appropriate		<u><u>901,941</u></u>

Be it further resolved that \$525,000 of the total available to appropriate in the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Support Services - Other	525,000	
<b>TOTAL APPROPRIATED</b>		<u><u>525,000</u></u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT WHEN AUTHORIZED BY BOARD**

*Please note – additional 2025-2026 and 2026-2027 budget update information is located at the end of this document. These updates are changes made during the budget presentation at the June 8, 2026 Board Meeting.*

Included in the Board packets are the resolutions to be presented at the June 8, 2026 Board meeting for the 2025-2026 Final Amended Budget and the 2026-2027 Initial Budget. Key information used to draft these budget resolutions are as follows –

#### 2025-2026

1. Not much changed from the 2025-2026 Amended Budget to the 2025-2026 Proposed Final Amended Budget. The estimated budget loss increased from (\$342,301) to (\$482,560). A difference of \$140,259.

The main increased costs that added to our budgeted loss is the audio system in the Middle School and High School gyms (\$60,000) and snow removal cost (\$57,450).

2. As I have shared with the Board in the past, the 2025-2026 Proposed Final Amended Budget includes expenses that are budgeted on the high side with the intention of the actual cost coming in lower. Some of these costs have not been paid in full yet in 2025-2026 so it is difficult to get a more realistic amount to budget to these expenses.

Some of these expenses that have added “cushion” include and their possible projected savings are as follows –

Dual Enrollment - \$20,000

Vocational Education Payments to Ionia County ISD and Eaton RESA - \$50,000

Speech Payments to Ionia County ISD - \$25,000

Bus Capital Outlay - \$46,000

Other Transportation Supplies - \$20,000

Worker’s Compensation Insurance - \$10,000

Potential Savings - \$171,000

3. Reminder – we forfeited \$253,211 in Section 31aa Mental Health funding in 2025-2026. To accept this funding would require our district to forfeit attorney-client privileges if a mass casualty event occurred.

#### 2026-2027

1. All 2026-2027 pay and benefits amounts have been properly budgeted. The districtwide expected pay and benefits increase of approximately \$500,000 is offset by the \$500,000 expense savings we will realize with not replacing an elementary principal and elementary secretary and two teachers.

Reminder - Pay and benefits are approximately 75% to 80% of all school district's General Fund expenses.

2. I thoroughly reviewed the 2026-2027 proposed General Fund budget and updated amounts to the best of my ability. I updated all budgeted revenues with the information that is available to me at this time. The only certainty seems to be a \$250 per pupil increase for State Aid. I also cleaned up any restricted grants that we received in 2025-2026 but we will not receive in 2026-2027.
3. I also updated budgeted expenses the best I could. Fuel costs, snow removal and utility costs received a closer look.

I still have those extra "cushion" amounts budgeted for dual enrollment, vocational education, speech, bus capital outlay, other transportation supplies and worker's compensation insurance. These cushion amounts are used as these expenses can have substantial increases/decreases from one year to the next.

4. The 800 pound gorilla is that I am proposing this initial 2026-2027 General Fund budget with a loss of 100 student FTEs from 2025-2026 to 2026-2027. In short, this 100 student FTE loss will negatively affect our 2026-2027 State Aid revenue by approximately \$927,000.00. If we actually had the same number of students returning to Lakewood in 2026-2027, our budgeted loss for 2026-2027 would be approximately \$230,000.00 (which would have been very very manageable).
5. The State may also provide us with some additional At Risk funding and Mental Health funding that is currently not built into the 2026-2027 budget.

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*Updates to Present at the June 22, 2026 Budget Hearing –*

- A. *It was shared during the 2025-2026 Budget Presentation at the June 8, 2026 Board Meeting that an Expenditures amount of \$1,499,395 was stated on the 2025-2026 Food Service Fund Resolution Amendment. It was also shared that an amount close to \$200,000 was included in the Expenditures amount that represented the expected High School Cafeteria Equipment purchases to be incurred in June 2026.*

*On June 9, 2026, Traci Brewer sent Scott Brown an email stating the vendor had to delay the High School Cafeteria Equipment purchases until July 2026.*

*As a result of this purchase delay, I am lowering the Expenditures amount on the 2025-2026 Food Service Fund Resolution Amendment from \$1,499,395 to \$1,303,392.*

- B. As shared at the 2025-2026 Budget Presentation at the June 8, 2026 Board Meeting, the following changes were made to the 2025-2026 Activity Fund Final Budget Amendment Resolution*

*The Revenue amount on the 2025-2026 Student Activity Fund Budget Resolution changed from \$525,000 to \$490,000.*

*Likewise, the Expense amount on the 2025-2026 Student Activity Fund Budget Resolution changed from \$525,000 to \$475,000.*

- C. The total expenditures on the 2026-2027 Food Service Fund Appropriation Resolution to be updated reflect the High School Cafeteria Equipment purchases that were originally planned for June 2026.*

*The Food Service Fund expenditures were presented to the Board on June 8 for the amount of \$1,260,363. The expenditures amount now detailed on the 2026-2027 Food Service Fund Appropriation Resolution is \$1,456,366.*

- D. A minor change to the 2026-2027 Activity Fund Appropriation Resolution was required due to the change on the 2025-2026 Activity Fund Final Amendment Resolution.*

*The Activity Fund estimated Fund Balance was presented to the Board on June 8 for the amount of \$361,941. The Activity Fund estimated Fund Balance amount now detailed on the 2026-2027 Activity Fund Appropriation Resolution is \$376,941.*

**2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)**

Carefully read the instructions on page 2.

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>IONIA, BARRY, EATON AND KENT</b>		2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 <b>691,620,054 WITHOUT RZ; 691,620,054 WITH RZ</b>	
Local Government Unit Requesting Millage Levy <b>LAKEWOOD PUBLIC SCHOOLS</b>		For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>158,814,942 WITHOUT RZ; 158,814,942 WITH RZ</b>	

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
VOTED	OPER NON-HOME	FEB-24	18.0000	17.9730	1.0000	17.9532	1.0000	17.9532		17.9532	DEC 34
VOTED	DEBT	MAY-07	3.5500	N/A	N/A	N/A	N/A	3.5500		2.2500	DEC 37

Prepared by <b>SCOTT BROWN</b>	Telephone Number <b>(616) 374-2421</b>	Title of Preparer <b>DIRECTOR OF FINANCE</b>	Date
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**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name <b>WENDY BEHRENWALD</b>	Date
<input checked="" type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Print Name <b>DAVID BURD</b>	Date
<input checked="" type="checkbox"/> President			

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	<b>0.0000</b>
For Commercial Personal	<b>5.9532</b>
For all Other	<b>17.9532</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).



# 2026-27

1661 Ramblewood Drive  
East Lansing, MI 48823  
(517) 332-5046

The Michigan High School Athletic Association is a voluntary, nonprofit corporation comprised of public, private and parochial junior high/ middle and senior high schools whose Boards of Education/Governing Bodies have voluntarily applied for and received membership for and on behalf of their secondary schools. The association sponsors statewide tournaments and makes eligibility rules with respect to participation in such Michigan High School Athletic Association sponsored tournaments in the various sports. Each Board of Education/Governing Body that wishes to host or participate in such meets and tournaments must join the MHSAA and agree to abide by and enforce the MHSAA rules, regulations and qualifications concerning eligibility, game rules and tournament policies, procedures and schedules. **It is a condition for participation in any MHSAA postseason tournaments that high schools adhere to at least the minimum standards of Regulation I and the maximum limitations of Regulation II in ALL MHSAA Tournament sports.**

Michigan High School Athletic Association tournaments are the collective property of the MHSAA and not of any individual member school. The MHSAA reserves the right to promote and advance the membership's interests with publication information; exclusive arrangements to create recognition and exposure for school-sponsored activities; restrictive policies prohibiting exploitation and commercialization of MHSAA-sponsored tournaments; appropriate proprietary interests, and the use of images or transmissions identifying contest officials, spectators and member schools' students, personnel and marks.

To obtain membership, it is necessary for the Board of Education/Governing Body to adopt the following resolution for its junior high/middle and senior high schools. This resolution must be formally ratified by your Board of Education/Governing Body and properly signed. Please return one signed copy for our files and retain one copy for your files. Resolutions that are modified in any way or are supplemented with letters placing additional conditions on MHSAA membership or tournament participation shall be rejected.

## MEMBERSHIP RESOLUTION

For the year August 1, 2026 — through July 31, 2027

### LIST ON BACK

\_\_\_\_\_ the School(s) which are under the direction of this Board of Education/Governing Body.

(Junior high/middle and senior high schools of your school system which are to be listed as MHSAA members and receive MHSAA mailings during 2026-27 must be listed on the back of this form)

Lakewood Public Schools City/Township of Woodland

County of Barry, of State of Michigan, are hereby:

- (A) enrolled as members of the Michigan High School Athletic Association, Inc., a nonprofit association, and
- (B) are further enrolled to participate in the approved interschool athletic activities sponsored by said association.

The Board of Education/Governing Body hereby delegates to the Superintendent or his/her 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.

### RECORD OF ADOPTION

The above resolution was adopted by the Board of Education/Governing Body of the

Lakewood Public School(s), on the 22 day of June, 2026, and is so recorded in the minutes of the meeting of the said Board/Governing Body.

Lakewood Public Schools

(Governing Body Name)

223 W. Broadway Street

(Address)

Woodland, 48897

(City & Zip Code)

duitsj@lakewoodps.org

(Contact E-mail)

Board Secretary Signature  
or Designee

Check if Designee

-OVER-

# Schools Which Are To Be MHSAA Members During 2026-27

**NOTE:** Pursuant to the MHSAA Constitution, all high schools, junior high/middle schools, or other schools of Michigan doing a grade of work corresponding to such schools, may become members of this organization provided (a) the school building has enrollment and onsite attendance of at least 15 students, whether for grades **6 through 8 or 9, grades 7 through 8 or 9, or grades 9 or 10 through 12**; and (b) if a nonpublic school, the school qualifies for federal income tax exemption as a not-for-profit organization. To reach the 15-student minimum for middle school membership, schools may join the MHSAA at the 6th-grade level whether or not 6th-grade students participate in athletics.

- A. This Section does not require school districts to become member schools at the junior high/middle school level and does not require school districts to sponsor any interscholastic athletics for 6th-grade students.
- B. If a school district's MHSAA Membership Resolution lists a junior high/middle school as an MHSAA member school, and if the school sponsors a 6th-grade team in any sport or permits a 6th-grade student to participate with 7th- and/or 8th-grade students in any sport, then all of Regulations III and IV apply to all 6th-graders in all sports involving 6th-graders on teams sponsored by that school. If the school does not allow any 6th-graders to participate in a sport, MHSAA rules do not apply in that sport.

## Name the Member High School(s)

List separately from JH/MS even if all grades are housed in the same building.

1. Lakewood High School
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_
11. \_\_\_\_\_
12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_

If necessary, list additional schools  
for either column on a separate sheet.

## Name the Member Junior High /Middle School(s)

(member 6th, 7th and 8th-grade buildings)

List separately from HS even if all grades are housed in the same building.

1. Lakewood Middle School  

Name of Member School

Configuration of grades in building (e.g. K-6, 6-8, 7-8, 7-9): 4-7

Provide anticipated 2026-27 7th and 8th-grade enrollment 250

Provide anticipated 2026-27 6th-grade enrollment 120

Grade levels for membership: 6 7 8

1.  Yes  No 6th-graders will be participating in at least one sport with 7th and 8th graders. If yes, and not housed in the same building, add the name of the building that houses 6th-graders on the line below.

\_\_\_\_\_
  
2. Lakewood High School  

Name of Member School

Configuration of grades in building (e.g. K-6, 6-8, 7-8, 7-9): 8-12

Provide anticipated 2026-27 7th and 8th-grade enrollment 250

Provide anticipated 2026-27 6th-grade enrollment 120

Grade levels for membership: 6 7 8

1.  Yes  No 6th-graders will be participating in at least one sport with 7th and 8th graders. If yes, and not housed in the same building, add the name of the building that houses 6th-graders on the line below.

Lakewood Middle School

\_\_\_\_\_
  
3. \_\_\_\_\_  

Name of Member School

Configuration of grades in building (e.g. K-6, 6-8, 7-8, 7-9): \_\_\_\_\_

Provide anticipated 2026-27 7th and 8th-grade enrollment \_\_\_\_\_

Provide anticipated 2026-27 6th-grade enrollment \_\_\_\_\_

Grade levels for membership: 6 7 8

1.  Yes  No 6th-graders will be participating in at least one sport with 7th and 8th graders. If yes, and not housed in the same building, add the name of the building that houses 6th-graders on the line below.

\_\_\_\_\_