

TO: Board of Education
 FROM: Sharon Raschke, CFO
 DATE: December 20, 2021
 RE: 2021-22 November Budget Amendment

The 2021-22 November budget amendment is being presented for Board consideration. The Finance Committee reviewed and recommended the amendment on December 17, 2021.

The key parameters of the revised 2021-22 budget included are:

- State Foundation allowance \$8,700, a \$307 increase from 2020-21 (including the extra \$65 categorical). The foundation is paid based on 90% October 2021 and 10% February 2021 student counts. Actual foundation allowances over the past 5 years were:

2017-18	2018-19	2019-20	2020-21	2021-22
\$ 7,905	\$ 8,117	\$ 8,328	\$ 8,328	\$ 8,700

- Student count 3,417, an increase of 30 students from October 2020. However, funding is decreasing by 156 students due to the superbend computation in 2020-21. Actual fall student counts over the past 5 years were:

2017-18	2018-19	2019-20	2020-21	2021-22
3,629	3,647	3,628	3,387	3,417

- Supplemental one-time allocations for COVID relief from State and Federal funds are described in this packet. Expenses were aligned with the required accounting.
- State categoricals for MPSERS Cost Offset (147a1), MPSERS Normal Offset (147a2), MPSERS Stabilization (147c), and MPSERS Reform Payment (147e) total \$4,500,000
- A blended MPSERS Retirement Rate 43.4% was budgeted for all funds. The General Fund budget for retirement is \$10,800,000, or 22% of the General Fund expenses. After offsetting \$4,500,000 from funding categoricals, the net MPSERS retirement cost budget is \$6,200,000, or 12.8% of the budget. The State categorical funding is not guaranteed. If eliminated, the full retirement cost would be a district obligation.
- Other existing State categoricals include Hold Harmless Guarantee (20f) of \$136,300 (\$40 per student); Data Collection (152a) of \$91,500
- WISD Act 18 special education reimbursement \$4,643,000 is based on 100% of actual unreimbursed costs of the 2019-20 fiscal year. No estimate is included for an additional distribution from WISD for actual costs from previous years. Only 64 of our 79 paraeducator positions are active and/or filled. This will result in special education costs below the budget and the corresponding revenue reduced in future years.
- Teacher FTE 260.5 includes the following additional professional staff:
 - 1.0 - K-2 reading intervention Teacher
 - 1.0 - Wylie SPARK support Teacher
 - 2.0 - Creekside and Mill Creek math acceleration Teachers
 - 3.9 - DHS block scheduling
 - 4.2 - 31 o State School Support grant (districtwide counselor and Social Worker, K-2 Counselor and Social Worker, increase Psychologist)

- Staff steps and levels and education levels per negotiated contracts
- Wage changes per bargaining agreements with all employee groups: DEA, DAA, and Individuals 1% on schedule; DES PA 1.0 1% on schedule; WWBDAMA 1.1-1.27% on schedule
- Health benefits per negotiated contracts with fully insured MESSA and BCBS products. The District contribution increased 3% in 2021 for medical plans across all employee groups.
- Long range trend reflects \$0 increase foundation from State; Student count recovery to pre-COVID over next two years+ 105, +105, then 25 increase annually
- Direct and indirect cost recovery of 10% from Food & Nutrition (\$179,391), Community Education (\$64,609), and ECLC Jenkins/Bates (\$109,010)
- Athletics subsidy of \$726,011

The budget reflects full staff and full programming. We are experiencing many short and long-term vacancies due to the pandemic, a limited hiring pool, unpaid leaves of absence, employee turnover, and lack of available substitute teachers and paraeducators. We do anticipate a larger than normal positive variance in expenditures. The budget narratives will provide more details on the variances as the year progresses.

Attachments

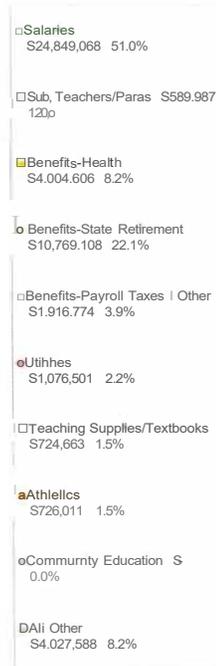
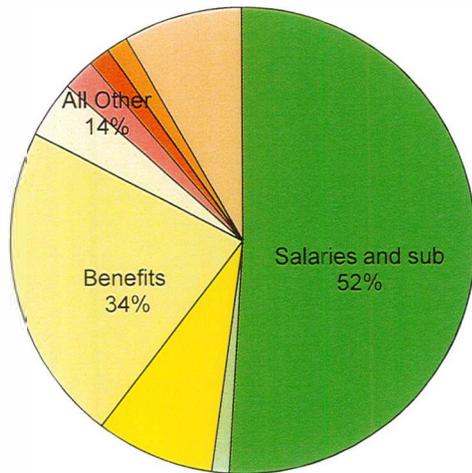
1. Financial Dashboard
2. A long-range trend with 2020-21 actual, 2021-22 (November revision), and 2022-23, 2023-24, 2024-25 trend
3. COVID Grant overview including the current allocations and spending plan
4. 2020-21 Year-End Fund Balances and designated reserves
5. The general appropriation amendment for the general fund and required special revenue funds by major function grouping. We will post the resolutions on our Budget Transparency Reporting web page, once adopted by the Board of Education.
6. List of the Athletic Teams with fund balances committed for the teams within the Community Services Fund
7. List of the Student/School Activities with fund balances committed for the programs in the Student/School Activity Fund

The budget detailed by individual account lines are available in the Business Office.

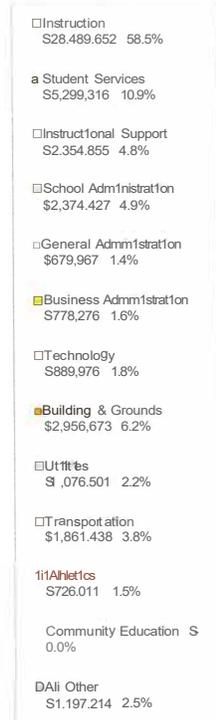
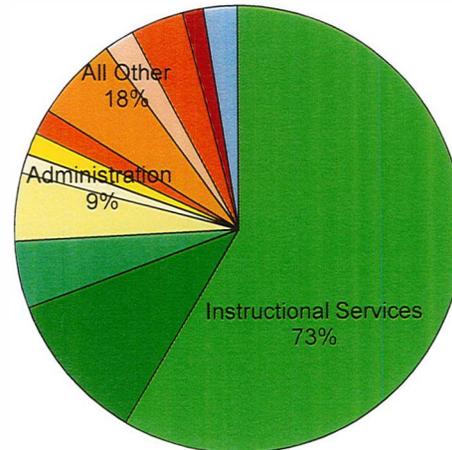
**Dexter Community Schools
Financial Dashboard
2021-22 Budget (November Revision)**

2019-20 Actual						
Student Count	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
3,628	\$44,461,948	\$42,516,975	\$1,944,973	\$9,854,358	23.2%	\$8,328
Peer Group Ranking from most recent Bulletin 1014 (2019-20 data)					3rd out of 30	14th out of 30
2020-21 Actual						
3,387	\$46,114,251	\$44,387,472	\$1,726,779	\$11,581,137	26.1%	\$8,328
2021-22 Budget (November Revision)						
3,417	\$49,413,439	\$48,684,306	\$729,133	\$12,310,270	25.3%	\$8,700

Expenses-Type



Expenses-Program



Dexter Community Schools
General Fund
Long Range Trend

	2020-21 actual	2021-22 budget (November)	2022-23 trend	2023-24 trend	2024-25 trend
Revenue	46,114,251	49,413,439	46,518,230	46,299,383	46,267,594
Expense	44,387,472	48,684,306	48,135,826	49,329,150	48,957,625
Revenue over (under) expense	1,726,779	729,133	(1,617,596)	(3,029,767)	(2,690,031)
Fund Balance planned adjustment	-	-	-	-	-
Operational Revenue over (under) expense	1,726,779	729,133	(1,617,596)	(3,029,767)	(2,690,031)
FUND BALANCE					
Non-spendable-Prepaid Expenditures	61,001	61,001	61,001	61,001	61,001
Committed-Facilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-Athletic Facilities	950,000	950,000	950,000	950,000	950,000
Committed-Health Benefit Claims	-	-	-	-	-
Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-New Programs Implementation	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490	300,490
Committed-Performing Arts Equipment	150,000	150,000	150,000	150,000	150,000
Committed-Retirement/Severance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-Supply Carryover	314,162	314,162	314,162	314,162	314,162
Committed-Employee Off Schedule Payment	-	-	-	-	-
Committed-Technology	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Committed-Textbooks	-	-	-	-	-
Assigned for Subsequent year expenditures	653,524	653,524	653,524	653,524	653,524
Unassigned	2,251,960	2,981,093	1,363,498	(1,666,269)	(4,356,301)
TOTAL FUND BALANCE	11,581,137	12,310,271	10,692,675	7,662,908	4,972,876
%	26.1%	25.3%	22.2%	15.5%	10.2%
Unassigned	2,251,960	2,981,093	1,363,498	(1,666,269)	(4,356,301)
%	5.1%	6.1%	2.8%	-3.4%	-8.9%
STATE FUNDING					
State per PUPIL foundation	\$ 8,328	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
State per pupil foundation change /\$	\$ -	\$ 372	\$ -	\$ -	\$ -
Effective per pupil change					
STUDENT ENROLLMENT					
New student additions/general ed & special ed FTE	154.72	155.98	105.00	105.00	25.00
Student Enrollment (October)	3,573.28	3,417.30	3,522.30	3,627.30	3,652.30
PROJECTION ASSUMPTIONS					
Academic staff /FTE	248.50	260.90			
Increase support staff (FTE)					
Salary/Wage DEA change (%)	1.00%	1.00%	1.00%	1.00%	1.00%
State Blended Count Method	superblend	10%/90%	10%/90%	10%/90%	10%/90%
IMPERS Retirement Rate	42.83%	43.40%	43.52%	43.64%	43.76%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	3.00%	3.00%	3.00%	3.00%	3.00%
WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%	0.00%

Dexter Community Schools
 COVID Grants Overview

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23 estimate	2023-24 estimate	Use of Funds
COVID-ESSER CARES School emergency relief formula	7960	\$ 174,666					Anchor K-2 Virtual/Hybrid Teachers
COVID-Child Care Relief CRF	7970	\$ 58,081	\$ 59,080				Offset of costs for child care operations during COVID Tuition relief for parents for child care during COVID
COVID-Ilp CRF \$350pp paid by State Aid Status 8/2020	7990		\$ 1,269,618				74.5 days of Anchor K-2 Virtual/Hybrid Teachers 3.09% off schedule payment for virtual/hybrid instruction development
COVID-District Covid CRF 103(2) paid by State Aid Status 7/2020	7980		\$ 44,690				Anchor K-2 Virtual/Hybrid Teachers
ESSER II Formula 11r(2) Section 11r(2) 43.6% of ESSER II Section 11r(2) 56.4% of ESSERII	4850		\$ 352,948	\$ 456,564			31 days of Anchor K-2 Virtual/Hybrid Teachers 40 days of Anchor K-2 Teachers
ESSER II State Equalization Formula 11r(4) State make up to \$450 pp based on 3573 students	3870		\$ 798,676				62.5 days of Anchor K-2 Virtual/Hybrid Teachers
CRF- MAISA Device Purch Prog	4830		\$ 23,947 \$ 29,103				Rebates for tech devices purchased through Bond Rebate for virtual learning and connectivity
ESSER II Summer School Section 23b(2a) \$550 pp K-8 Dreads Summer	4310			\$ 1,222,100			Additional staff, camps, and supplies \$360,964 Additional Transportation \$100,673 SPARK development 44 days 1/4-3/8/2021 \$130,246 Admin summer \$370,274 Summer B&G \$259,943
ESSER II HS Credit Recovery Section 23b(2b) \$550 pp 9-12 Summer Credit recovery	4320			\$ 485,650			Additional staff, camps \$67,413 HS Counselors \$73,821 Admin summer \$196,752 Summer B&G \$147,664
ESSER II After School Section 23b(2c) \$25,000	4330			\$ 25,000			Development of programming K-6
ESSER II Teacher/Support Stipend Section 23c(4a-b) \$1000/teacher \$250/support	4340			\$ 93,000			Additional expenses of staff stipends Grant allowance \$318,750 (prorated based on actual payout)
Innovative Practices State Section 23b(2d) \$100 pp	3880			\$ 239,938			SPARK development 68 days 3/9-6/18/2021 Additional Summer curriculum development
ESSER III 20% Learning Loss	4350 4351			\$ 495,451 \$ 371,876	\$ 952,015		43 days of Anchor K-2 Teachers (83 days in 2022-23) Intervention Instruction K-4 \$230,570 Additional Reading Horizons and materials \$141,306
ESSER III State Equalization II t	4410			\$ 1,430,890	\$ 651,776		Intervention 5-12 \$422,434 (22-23 \$187,275) Counselors K-8 \$493,678 (90% 22-23 \$464,501) Nurse \$75,423 Curriculum Leadership \$439,355
310 School Support	2380			\$ 545,696	\$ 363,797	\$ 181,899	District+ K-2 Counselor \$261,790 Psych 2 increase \$23,093 District+ K-2 Social Worker \$260,813
MDHHS Health Resource Advocate	6180			\$ 100,000			Additional Nurse+ tracing supports
Unanticipated School Closure Summer Food Service Program (SFSP)/ National School Lunch (NSLP)	8580 8510	\$ 730,812	\$ 1,064,551	\$ 1,230,000			Additional expenses of staff and supplies for community food meal kits and free breakfast and lunch meals for all students (thru 6/30/2022)
General Fund Revenue		\$ 174,666	\$ 2,495,035	\$ 5,466,165	\$ 1,967,588	\$ 181,899	
Capital Projects Fund Revenue		\$ -	\$ 23,947	\$ -	\$ -	\$ -	Other funding to be determined
Food Service Fund Revenue		\$ 730,812	\$ 1,064,551	\$ 1,230,000	\$ -	\$ -	Other funding to be determined
Community Services Fund		\$ 58,081	\$ 59,080	\$ -	\$ -	\$ -	Other funding to be determined
Total Covid Funding		\$ 963,559	\$ 3,642,613	\$ 6,696,165	\$ 1,967,588	\$ 181,899	

	2019-20	2020-21	2021-22	2022-23	2023-24
Federal COVID Revenue-General Fund	\$ 174,666	\$ 2,495,035	\$ 5,466,165	\$ 1,967,588	\$ 181,899
COVID incremental costs-General Fund	\$ (106,219)	\$ (846,181)	TBD	TBD	TBD
Net positive impact	\$ 68,447	\$ 1,648,854	TBD	TBD	TBD

Dexter Community Schools
Fund Balance
Year end 2020-21

Revenue	\$46,114,251.34
Expenses	\$44,387,472.52
Net Income	\$ 1,726,778.82

	Account	Methodology of Target	Base value for calculation	Target	20-21 Beginning	Board planned transfers 20-21	Planned Ending	Recommended transfers 20-21	Recommended Ending
Required Designated Reserve Funds (policy 6604)									
Non-Spendable									
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 57,571	\$ 57,571	\$ 57,571.31	\$ 157,571	\$0.00	\$ 3,429.81	\$ 61,001.12
Committed Creaired)									
Committed- Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 314,162	\$ 314,162	\$ 248,573.00	\$ (248,573)	\$0.00	\$ 65,589.00	\$ 314,162.00
Committed- Employee Off Schedule Pavment	11-2731-7200	Actual Projected cost	\$ -	\$ -	\$ -	\$ -	\$0.00	\$ -	\$ -
Board Designated Reserve Funds (policy 6605)									
Committed Cmanaagement planned)									
Committed-Facilities, Equipment & Maintenance	11-2731-1200	Assets undePrec reR value • 1%	\$ 208,358,282	\$ 2,083,583	\$ 795,538.00	\$ (230,000.00)	\$ 565,538.00	\$ 204,462.00	\$ 1,000,000.00
Committed-Facilities Athletics	11-2731-1300	Artificial turf, pools	\$ 1,500,000	\$ 1,500,000	\$ 860,000.00		\$ 860,000.00	\$ 90,000.00	\$ 950,000.00
Committed-Performina Arts Eauipment	11-2731-5100	Refurbishing performing arts eauipment	\$ 200,000	\$ 200,000	\$ 140,000.00		\$ 140,000.00	\$ 10,000.00	\$ 150,000.00
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,016,400	\$ 1,016,400	\$1,000,000.00		\$ 1,000,000.00		\$ 1,000,000.00
Committed-Technology	11-2731-8100	Cost of technology inventory• 50% (includes balance of restitution)	\$ 7,060,457	\$ 3,530,229	\$ 881,918.00		\$ 881,918.00	\$ 618,082.00	\$ 1,500,000.00
Committed-New Programs	11-2731-4100	Startup and implementation transition of new programs (3-5 yrs)	\$ 348,000	\$ 348,000	\$ -		\$ -	\$ 2,400,000.00	\$ 2,400,000.00
Committed-New Buildings/New Spaces	11-2731-4200	Startup and implementation transition of new building (3-5 years)	\$ 300,000	\$ 300,000	\$ 300,490.00		\$ 300,490.00		\$ 300,490.00
Committed-Retirement/Severance	11-2731-6100	Retirement obligation • 2/3	\$ 1,740,061	\$ 1,160,041	\$ 850,000.00		\$ 850,000.00	\$ 150,000.00	\$ 1,000,000.00
Assigned Fund Balance	11-2741-0000	Subsequent year expenditures	\$ 653,524	\$ 653,524	\$1,992,511.00		\$ 653,524.00	\$ 11,338,987.00)	\$ 653,524.00
Unassigned Fund Balance (policy 6612)	11-2751-0000	3-5% of general fund expenses (value at 5%)	\$ 44,387,473	\$ 2,219,374	\$ 811,572.76		\$ 811,572.76	\$ (2,391,981.08)	\$ 2,251,959.86
	11-2751-1000	PY deferred revenue for student programs	\$ 1,916,184	\$ 1,916,184	\$1,916,184.09		\$ 1,916,184.09	\$ (1,916,184.09)	\$ -
Total Fund Balance					\$9,854,358.16	\$ (536,144.31)	\$ 7,979,226.85	\$ (2,105,589.36)	\$ 11,581,136.98
Non-Spendable Fund Balance				0.2%	\$ 57,571			0.1%	\$ 61,001
Committed Fund Balance				14.9%	\$ 5,076,519			19.4%	\$ 8,614,652
Assianed Fund Balance				0.0%	\$ 1,992,511			1.5%	\$ 653,524
Unassigned Fund Balance				4.2%	\$ 2,727,757			5.1%	\$ 2,251,960
Total Fund Balance				19.3%	\$ 9,854,358			26.1%	\$ 11,581,137

5.1%

**General Appropriation of the General Fund
Resolution for Adoption by the Board of Education, Dexter Community Schools**

RESOLVED, that this resolution shall be the general appropriation amendment of Dexter Community Schools for the 2021-22 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Dexter Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the school district for fiscal year 2021-22 which includes 18 mills of ad valorem taxes to be levied on non-homestead and nonqualified agricultural property to be used for operating purposes is as follows:

Revenue:

Ixx Local	\$ 5,906,772
2xx Other Political Subdivisions	\$ -
3xx State	\$ 32,400,725
4xx Federal	\$ 5,786,643
5xx-6xx Other Financing Sources	\$ 5,319,299
Total Revenue	\$ 49,413,439
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Total Fund Balance, July 1 Available to Appropriate	\$ 11,520,136
Total Available to Appropriate	\$ 60,933,575

BE IT FURTHER RESOLVED, that of the total available to appropriate in the General Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

1xx - Instruction	
11x- Basic Programs	\$ 21,151,524
12x- Added Needs	\$ 7,338,128
2xx - Support Services	
21x- Pupil Support	\$ 5,299,316
22x- Instructional Staff Support	\$ 3,244,831
23x- General Administration	\$ 679,967
24x- School Administration	\$ 2,374,427
25x- Business Services	\$ 778,276
26x- Operations and Maintenance	\$ 4,404,052
27x- Transportation	\$ 1,861,438
28x-29x Other Central Support	\$ 541,655
3xx-Community Services	\$ 266,407
4xx-6xx Other Financing Uses	\$ 744,285
Total Appropriated	\$ 48,684,306

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.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

AYES: G NAYS: Q ABSENT: (RESOLUTION DECLARED ADOPTED.

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a special meeting held on December 20, 2021, and further certifies that notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.



Secretary, Board of Education

**General Appropriation of the Community Service Fund
Resolution for Adoption by the Board of Education, Dexter Community Schools**

RESOLVED, that this resolution shall be the general appropriation amendment of the Community Service Fund for the 2021-22 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Community Service Fund of Dexter Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Community Service Fund of the school district for fiscal year 2021-22 to be used for operating purposes is as follows:

Revenue:

1xx Local	\$ 2,805,746
3xx State	\$ 69,274
4xx Federal	\$ 125,000
5xx-6xx Other Financing Sources	\$ 726,011
Total Revenue	\$ 3,726,031
Total Fund Balance, July 1 Available to Appropriate	\$ 133,483
Total Available to Appropriate	\$ 3,859,514

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Community Service Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

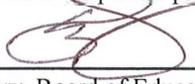
Ixx - Instruction	
11 x- Basic Programs	\$ 133,326
2xx - Support Services	
22x- Instructional Staff Support	\$ 4,510
26x- Operations and Maintenance	\$ 59,550
27x- Transportation	\$ -
28x-29x Other Central Support	\$ 1,536,331
3xx-Community Services	\$ 1,722,090
4xx-6xx Other Financing Uses	\$ 191,699
Total Appropriated	\$ 3,647,506

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.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

AYES: G NAYS: C ABSENT: 1 RESOLUTION DECLARED ADOPTED.

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a special meeting held on December 20, 2021, and further certifies that notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.



Secretary, Board of Education

**General Appropriation of the Food Services Fund
Resolution for Adoption by the Board of Education, Dexter Community Schools**

RESOLVED, that this resolution shall be the general appropriation amendment of the Food Services Fund for the 2021-22 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Food Services Fund of Dexter Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Services Fund of the school district for fiscal year 2021-22 to be used for operating purposes is as follows:

Revenue:

1xx Local	\$	95,744
3xx State	\$	70,025
4xx Federal	\$	1,572,269
5xx-6xx Other Financing Sources	\$	150,000
Total Revenue	\$	1,888,038
Total Fund Balance, July 1 Available to Appropriate	\$	636,822
Total Available to Appropriate	\$	2,524,860

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Food Services Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

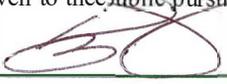
2xx - Support Services		
26x- Operations and Maintenance	\$	3,500
28x-29x Other Central Support	\$	1,700,406
4xx-6xx Other Financing Uses	\$	170,391
Total Appropriated	\$	1,874,297

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.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

AYES: 6; NAYS: 0 ABSENT: 1 RESOLUTION DECLARED ADOPTED.

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a special meeting held on December 20, 2021, and further certifies that notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.



Secretary, Board of Education

**General Appropriation of the Student/School Activity Fund
Resolution for Adoption by the Board of Education, Dexter Community Schools**

RESOLVED, that this resolution shall be the general appropriation amendment of the Student/School Activity Fund for the 2021-22 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Student/School Activity Fund of Dexter Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Student/School Activity Fund of the school district for fiscal year 2021-22 to be used for operating purposes is as follows:

Revenue:

!xx Local	\$ 1,969,496
5xx Prior Period Adjustment	\$ -
Total Revenue	\$ 1,969,496
<hr/>	
Total Fund Balance, July 1 Available to Appropriate	\$ 968,296
Total Available to Appropriate	\$ 2,937,792

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Student/School Activity Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

2xx - Support Services	
29x- Support Service, Other	\$ 1,969,496
Total Appropriated	\$ 1,969,496

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.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

AYES: 6 NAYS: 0 ABSENT: 1 RESOLUTION DECLARED ADOPTED.

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a special meeting held on December 20, 2021, and further certifies that notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.



Secretary, Board of Education

**Dexter Community Schools
Community Services Fund**

Athletic Team Funds - Fund Balance Commitments

Athletic Programs	Winter Basketball Boys	Springs Baseball Boys
Co-Ed Weightlifting	Winter Basketball Girls	Spring Golf Boys
Fall+ Winter Cheer Girls	Winter Cheer Girls	Spring Lacrosse Boys
Fall X-Country Boys	Winter Ice Hockey Boys	Spring Lacrosse Girls
Fall X-Country Girls	Winter Swim Boys	Spring Soccer Girls
Fall+ Winter Dance Girls	Winter Wrestling Boys	Spring Softball Girls
Fall Equestrian Girls		Spring Tennis Girls
Fall Fld Hockey Girls		Spring Track Boys
Fall Football Boys		Spring Water Polo Girls
Fall Golf Girls		7-8 Sports
Fall Soccer Boys		
Fall Swim Girls		
Fall Tennis Boys		
Fall Volleyball Girls		
Fall Water Polo Boys		

**Dexter Community Schools
Student/School Activity Fund
Fund Balance Commitments**

Anchor Book Orders/Misc	Mill Creek Music Orchestra	DHS Planner
Anchor Library	Mill Creek PE Trip	DHS Projects
Anchor Non-educational	Mill Creek Robotics	DHS Prom
Anchor PTO	Mill Creek School Store	DHS PSAT/Testing Counseling
Anchor PTO - Staff Recognition	Mill Creek Ski/Snowboard Club	DHS Robotics
Anchor Staff and Vending	Mill Creek SNAP	DHS SADD Fund raiser
Beacon Book Orders/Misc	Mill Creek Staff and Vending	DHS Schlrshp Amanda Jekabson
Beacon Library	Mill Creek Student Activities	DHS Schlrshp Bishop Memorial Ath
Beacon Non-educational	Mill Creek Washington Trip	DHS Schlrshp Brianna Loo
Beacon PTO	Mill Creek Yearbook	DHS Schlrshp DHS
Beacon Staff and Vending	Mill Creek Laurence Carolin Fund	DHS Schlrshp Helen S Thomas
Wylie Art Fundraiser	Mill Creek MI Youth & Govt Club	DHS Schlrshp Frank Xuereb
Wylie Carnival	DHS Class of 2020	DHS Science Activities
Wylie Field Trips 3rd Grade	DHS Class of 2021	DHSSNAP
Wylie Field Trips 4th Grade	DHS Class of 2022	DHS Social Justice Club
Wylie Garden	DHS Class of 2023	DHS Space Club
Wylie Library	DHS Class of 2024	DHS Speech/Debate Activity
Wylie Misc Expense	DHS Class of 2025	DHS Staff and Vending
Wylie Music	DHS Class of 2026	DHS Student Council
Wylie Non-educational	DHS Class of 2027	DHS Student Fee/Waiver
Wylie PTO	DHS Class of 2028	DHS Student Store
Wylie PE	DHS Class of 2029	DHS Testing
Wylie Staff and Vending	DHS Activities	DHS Video Productions
Wylie Yearbook	DHS Alternative Education	DHS World Cultures
Wylie Learning Library-Boynnton Memori	DHS Art - Rutherford Fund	DHS Yearbook
Creekside Artwork	DHS Curling Club	DHS Green Schools Club
Creekside Bee Club	DHS Drama Club	K-12 Civic Engagement Fund
Creekside Class Projects	DHS Drama Thespien Society	K-12 Computer Insurance
Creekside Field Trips	DHS Drama Trip Account	K-12 Donations
Creekside Garden	DHS Drama Trip - Schlrshp	K-12 ECSE Donations
Creekside Incentive	DHS Environmental Club	K-12 Education Programs
Creekside Library	DHS Field Trips	K-12 Educ Foundation Mini Grant
Creekside Music Band	DHS FLA Club	K-12 AAACF EFD Professional Development
Creekside Music Orchestra	DHS Graphic Arts	K-12 Food Education
Creekside Non-educational	DHS GSA	K-12 International Programs
Creekside PTO	DHS IB/AP/Dread Scholar	K-12 Lundy Fund
Creekside School on the Run	DHS Interact	K-12 Piano Fund Concert Grand
Creekside Student Government	DHS International Trips	K-12 SpEd
Creekside Staff and Vending	DHS Journalism	K-12 SpEd Camps
Creekside Sullivan Garden	DHS Key Club	K-12 Student Purchased Technology
Creekside Walk Run Club	DHS Leo's Club	K-12 AAACF Art Donor Advised
Creekside Yearbook	DHS Library	Community Education Department
Mill Creek 7th Grade Class	DHS Model United Nations	Community Education K8 Robotics
Mill Creek 8th Grade Class	DHS Music Band Activities	Community services Staff and Vending
Mill Creek An it-Bullying	DHS Music Band Camp	Copeland Staff and Vending
Mill Creek Camp	DHS Music Schlrshps Special Projects	Donations for Special Purposes
Mill Creek Camp Schlrshps	DHS Music Band Trip	F&N Department
Mill Creek CS Leadership	DHS Music Band Uniform Parts	F&N Staff and Vending
Mill Creek Field Trips	DHS Music Choir	HR Recognition and Retirement
Mill Creek Library	DHS Music Orchestra Trip	Transp Staff and Vending
Mill Creek Life Skills Foods	DHS Music Orchestra Uniform Parts	Jenkins Activities
Mill Creek Life Skills Sewing	DHS Music Orchestra Boosters	Districtwide Energy Initiative
Mill Creek Math Carnival	DHS Music Uniform Fees	Districtwide Per Copy Charge
Mill Creek Music Band	DHS National Honor Societ	Districtwide Recycling
Mill Creek Music Band Unif. Part	DHS Ocean Bowl	Districtwide Safety
Mill Creek Music Choir	DHS Phys Ed Locks	Districtwide Alumni Engagement