

TO: Board of Education

FROM: Sharon Raschke, CFO

DATE: December 7, 2020

RE: 2020-21 November Budget Amendment

The 2020-21 November budget amendment is being presented. The amendment was reviewed and recommended by the Finance Committee on December 2, 2020.

The key parameters of the revised 2020-21 budget included are:

- Carryover of existing programs
- State Foundation allowance \$8,393, a \$65 increase from 2019-20 (before proration). The \$8,328 foundation is being paid based on a “superblend” that is based on 75% 2019-20 student count and 25% 2020-21 student count. The \$65 is an extra one time categorical payment of \$226,000 that is based on 50% 2019-20 student count and 50% 2020-21 student count.
- Student count 3,388, a decrease of 240 FTE from 2019-20. Because of the “superblend” the decrease in revenue is \$451,000 (54 students).
- State categoricals for MPSERS Cost Offset (147a), MPSERS Normal Offset (147b), MPSERS Stabilization (147c), and MPSERS Reform Payment (147e) total \$4,300,000
- A blended MPSERS Retirement Rate 42.83% was budgeted for all funds. The General Fund budget for retirement is \$9,800,000, or 22% of the General Fund expenses. After offsetting \$4,300,000 from funding categoricals, the net MPSERS retirement cost budget is \$5,500,000, or 12% 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 \$145,000 (\$40 per student); Data Collection (152a) of \$93,600.
- WISD Act 18 special education reimbursement \$4,514,000 is based on 100% of actual unreimbursed costs of the 2018-19 fiscal year. An additional \$400,000 is included as an expected distribution from WISD for actual costs from previous years. Only 49 of our 83 paraeducator positions are active and/or filled. This will result in special education costs far below the budget and the corresponding revenue will be reduced. A longer term issue will be meeting our maintenance of effort that could result in Federal IDEA funding being withdrawn.
- WISD Medicaid Fee for Service, Administrative Outreach, and Transportation distribution of \$186,000 for covered services 2014-15 thru 2019-20
- Federal funding for IDEA and Title programs are flat
- Teacher FTE 248.5 (down 3.5 FTE from 2019-20)
- Staff steps and levels and education levels per negotiated contracts
- Wage changes per bargaining agreements with all employee groups; DEA was placed on a new negotiated salary schedule; DAA and Individuals 1% on schedule; DESPA 1.1% on schedule; WWBDAMA 1.1-1.25% on schedule
- Health benefits per negotiated contracts with fully insured MESSA and BCBS products. The District contribution increased 3% effective 1/1/2020 and 3% effective 1/1/2021 for medical plans across most employee groups.
- Long range trend reflects \$0 increase foundation from State. Student count recovery of 120 students in 2021-22, then flat.

- Food & Nutrition and Community Education direct and indirect cost recovery of 10%. Due to the pandemic, Community Education will require a subsidy. While we budgeted a subsidy of \$52,764, the continuation of remote school will continue to negatively impact program revenue.
- Athletics subsidy of \$669,016

The budget reflects full staff and full programming. Please be aware that we anticipate a larger than normal positive variance in expenditures. The remote learning and impact on staff due to the pandemic has reduced our rate of expenditure. The major areas that will be favorable to budget will be vacancies due to unpaid leaves of absence, employee turnover, substitute teachers and paraeducators, classroom supplies, custodial consumables and overtime, and bus operating expenses. The major areas that could be unfavorable to budget will be subsidies to Community Education and Athletics programs. The budget narratives will provide more details on the variances as the year progresses.

Attachments

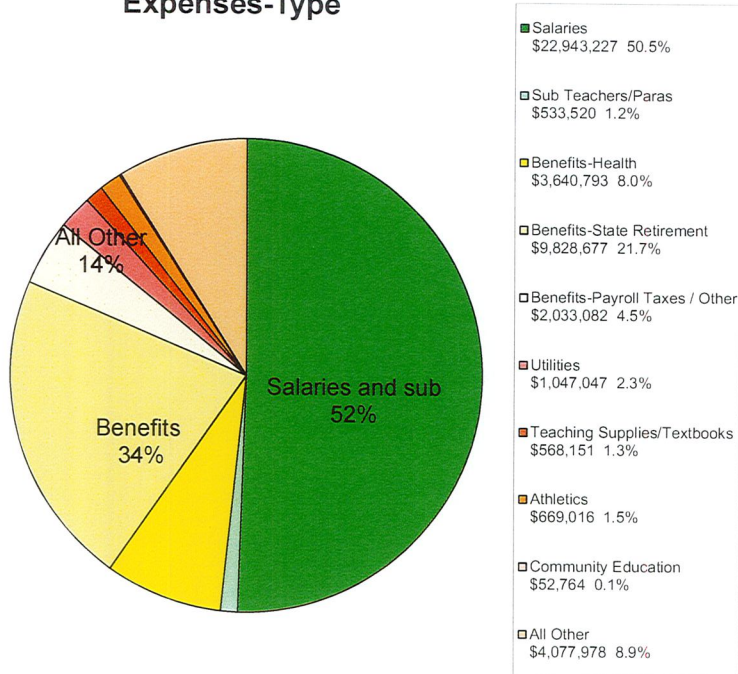
1. Financial Dashboard
2. A long-range trend with 2019-20 actual, 2020-21 (November revision), and 2012-22, and 2022-23 trend.
3. 2020-21 Budget Details highlights the major changes between the adoption and amendment.
4. 2019-20 Year-End Fund Balances and designated reserves.
5. The general appropriation amendment for the general fund and required special revenue funds by major function grouping. These resolutions, once adopted by the Board of Education, will be posted on our Budget Transparency Reporting web page.

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

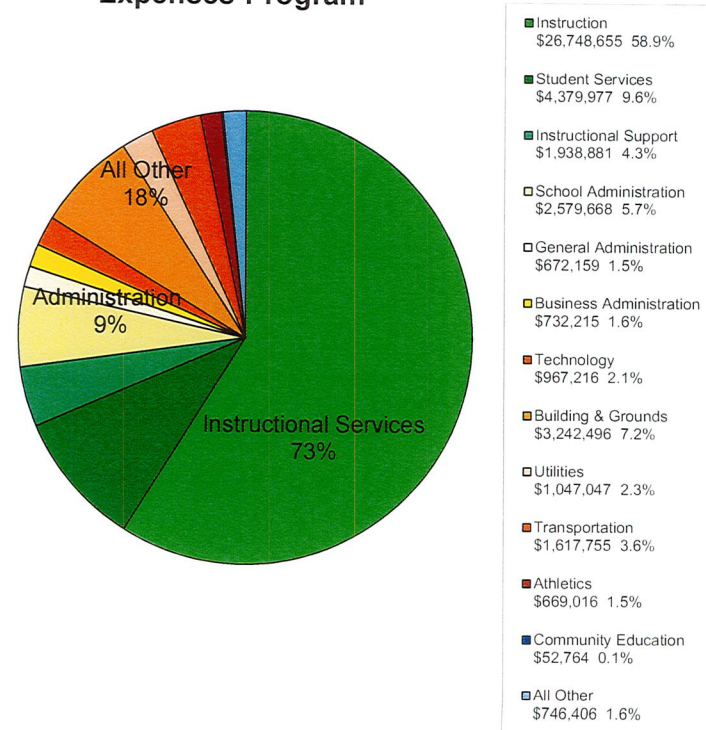
**Dexter Community Schools
Financial Dashboard
2020-21 Budget (November Revision)**

2018-19 Actual						
Student Count	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
3,646	\$41,998,050	\$41,077,160	\$920,890	\$7,909,386	19.3%	\$8,117
Peer Group Ranking from most recent Bulletin 1014 (2018-19 data)					8th out of 30	14 th out of 30
2019-20 Actual						
3,628	\$44,461,948	\$42,516,976	\$1,944,972	\$9,854,358	23.2%	\$8,328
2020-21 Budget (November Revision)						
3,388	\$45,317,580	\$45,394,255	(\$76,675)	\$9,777,683	21.5%	\$8,393

Expenses-Type



Expenses-Program



Dexter Community Schools
General Fund
Long Range Trend

	2019-20 actual	2020-21 budget (November)	2021-22 trend	2022-23 trend
Revenue	44,461,948	45,317,580	43,100,227	43,155,216
Expense	42,516,976	45,394,255	45,259,818	46,571,752
Revenue over (under) expense	1,944,972	(76,675)	(2,159,591)	(3,416,536)
Fund Balance planned adjustment (Painting project)	-	(230,000)	-	-
Operational Revenue over (under) expense	1,944,972	153,325	(2,159,591)	(3,416,536)
FUND BALANCE				
Non-spendable-Prepaid Expenditures	57,571	57,571	57,571	57,571
Committed-Facilities	795,538	565,538	565,538	565,538
Committed-Athletic Facilities	860,000	860,000	860,000	860,000
Committed-Health Benefit Claims	-	-	-	-
Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000
Committed-New Programs Implementation	-	-	-	-
Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490
Committed-Performing Arts Equipment	140,000	140,000	140,000	140,000
Committed-Retirement/Severance	850,000	850,000	850,000	850,000
Committed-Supply Carryover	248,573	248,573	248,573	248,573
Committed-Employee Off Schedule Payment	-	-	-	-
Committed-Technology	881,918	881,918	881,918	881,918
Committed-Textbooks	-	-	-	-
Assigned for Subsequent year expenditures	1,992,511	1,992,511	1,992,511	1,992,511
Unassigned	2,727,757	2,881,082	721,491	(2,695,045)
TOTAL FUND BALANCE	9,854,358	9,777,683	7,618,092	4,201,556
%	23.2%	21.5%	16.8%	9.0%
Unassigned	2,727,757	2,881,082	721,491	(2,695,045)
%	6.4%	6.3%	1.6%	-5.8%
STATE FUNDING				
State per pupil foundation	\$ 8,328	\$ 8,393	\$ 8,328	\$ 8,328
State per pupil foundation change (\$)	\$ 211	\$ 65	\$ (65)	\$ -
Effective per pupil change				
STUDENT ENROLLMENT				
New student additions(general ed & special ed FTE)	(18.98)	(239.75)	120.00	-
Student Enrollment (October)	3,628.00	3,388.25	3,508.25	3,508.25
PROJECTION ASSUMPTIONS				
Increase academic staff (FTE)	2.50	-	-	-
Increase support staff (FTE)	-	-	-	-
Salary/Wage DEA change (%)	0.00%	1.00%	1.00%	1.00%
State Blended Count Method	10%/90%	superblend	10%/90%	10%/90%
MPSERS Retirement Rate	40.09%	42.83%	42.95%	43.07%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	6.50%	3.00%	3.00%	3.00%
WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%

**Dexter Community Schools
2020-21 Budget Details
November Revision**

	Revenue	Expenses	Revenue over (under) Expenses
2020-21 Budget (at adoption)	\$ 42,578,213	\$ 44,570,724	\$ (1,992,511)
2020-21 Budget (November Revision)	\$ 45,317,580	\$ 45,394,255	\$ (76,675)
Change Increase (decrease)	\$ 2,739,367	\$ 823,531	\$ 1,915,836
Revenue changes from June budget adoption			
Student Count 3,388 (planned -30; actual -240); funding loss on 54 due to superblend	\$ (451,000)		
State foundation (planned \$8,003 actual \$8,393) +\$390 from budget	\$ 825,000		
Federal Coronavirus Relief Funds (CRF) Grant	\$ 45,000		
Federal District COVID19 Costs Grant	\$ 1,270,000		
State MPSERS new calculation (net change from June)	\$ 565,000		
WISD Act 18 Additional Payment from 2019-20	\$ 400,000		
International Student Tuition for remote learning (updating budget to \$195,000)	\$ 50,575		
Other	\$ 34,792		
Expense changes from June budget adoption			
Decreased 3.5 FTE DEA Staff (Total 248.5 FTE)		\$ (384,386)	
Other DEA staffing information:			
We had 10 new hires whose avg salary \$47,787; w/ fringes \$84,615			
We had 5 retirements whose avg salary was \$79,940 generating savings		\$ (241,148)	
Our overall average teacher salary is \$65,883			
Reduced 3.4 paraeducators (83.2 paras) funded from Special Ed		\$ (81,600)	
COVID remote learning/PPE (we also spent \$106,200 in 2019-20)		\$ 434,000	
NWEA no longer funded by a Grant		\$ 23,200	
Personalized Competency-based education program research and development (includes 2 FTE backfill of staff and reallocated \$80,000 or Superintendent Initiatives)		\$ 280,000	
Teaching per pupil supplies carry over		\$ 250,000	
Painting buildings from Fund Balance (Committed-Facilities)		\$ 230,000	
Athletics Subsidy (\$669,016)			
Community Ed Subsidy (\$52,764)			
State MPSERS increase funded by additional revenue		\$ 455,600	
Other		\$ (142,136)	
Total Changes	\$ 2,739,367	\$ 823,531	\$ 1,915,836

FINAL BUDGETED INFORMATION FOR REFERENCE

A blended MPSERS Retirement Rate 42.83% was budgeted for all funds. The General Fund budget for retirement is \$9,800,000, or 22% of the General Fund expenses. After offsetting \$4,300,000 from funding categoricals, the net MPSERS retirement cost budget is \$5,500,000, or 12% of the budget.

Employer contribution to medical; includes 3% increase from 1/1/2020. Total health budget \$3,640,000; 8% of General Fund expenses

Bus fuel (budgeted 50,000 gallons at \$2.32 per gallon)

FINAL BUDGETED INTER FUND TRANSFERS

	Revenue	Expenses
Incoming Transfers from F&N (10%)	\$ 122,640	
Incoming Transfer from Community Ed (10%)	\$ 180,363	
General Fund Subsidy for Athletics		\$ 669,016
General Fund Subsidy for Community Ed		\$ 52,764

OTHER REFERENCE INFORMATION

		Change in net revenue over (under) expense
\$25 change in State Foundation -- increase or (decrease)		\$ 86,635
10 change in student count -- increase or (decrease)	due to superblend in 2020-21	\$ 19,120
1% change in salary -- (increase) or decrease	GF Salaries \$23,900,000	\$ 359,647
Each new teacher cost -- (increase) or decrease		\$ 84,615

Dexter Community Schools

Fund Balance

Year end 2019-20

Revenue	\$ 42,545,764.29
Expenses	\$ 42,516,975.53
Net Income	\$ 28,788.76

			Base value		19-20	Board planned	Planned	Recommended	Recommended
Fund Balance Classifications	Account	Methodology of Target	for calculation	Target	Beginning	transfers 19-20	Ending	transfers 19-20	Ending
Required Designated Reserve Funds (policy 6604)									
Non-Spendable									
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 57,571	\$ 57,571	\$ 77,671.27	\$ (77,671)	\$ 0.00	\$ (20,099.96)	\$ 57,571.31
Committed (required)									
Committed- Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 248,573	\$ 248,573	\$ 169,369.00	\$ (169,369)	\$ 0.00	\$ 79,204.00	\$ 248,573.00
Committed- Employee Off Schedule Payment	11-2731-7200	Actual projected cost	\$ -	\$ -	\$ 1,176,000.00	\$ (1,176,000)	\$ 0.00	\$ (1,176,000.00)	\$ -
Board Designated Reserve Funds (policy 6605)									
Committed (management planned)									
Committed-Facilities, Equipment & Maintenance	11-2731-1200	Assets undeprec repl value * 1%	\$ 205,940,172	\$ 2,059,402	\$ 874,000.00		\$ 874,000.00	\$ (78,462.00)	\$ 795,538.00
Committed-Facilities Athletics	11-2731-1300	Artificial turf, pools	\$ 1,500,000	\$ 1,500,000	\$ 770,000.00		\$ 770,000.00	\$ 90,000.00	\$ 860,000.00
Committed-Performing Arts Equipment	11-2731-5100	Refurbishing performing arts equipment	\$ 200,000	\$ 200,000	\$ 130,000.00		\$ 130,000.00	\$ 10,000.00	\$ 140,000.00
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,088,100	\$ 1,088,100	\$ 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)	\$ 6,296,603	\$ 3,148,302	\$ 837,075.00		\$ 837,075.00	\$ 44,843.00	\$ 881,918.00
Committed-New Programs	11-2731-4100	Startup and implementation transition of new programs (3-5 yrs)	\$ 348,000	\$ 348,000	\$ -		\$ -		\$ -
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	\$ 1,621,307	\$ 1,080,871	\$ 850,000.00		\$ 850,000.00		\$ 850,000.00
Assigned Fund Balance	11-2741-0000	Subsequent year expenditures	\$ 1,992,511	\$ 1,992,511	\$ -		\$ 1,992,511.00	\$ 1,992,511.00	\$ 1,992,511.00
Unassigned Fund Balance (policy 6612)	11-2751-0000	3-5% of general fund expenses (value at 5%)	\$ 42,516,976	\$ 2,125,849	\$ 1,724,780.04		\$ 1,724,780.04	\$ 1,002,976.81	\$ 811,572.76
	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					\$ 7,909,385.31	\$ (1,423,040.27)	\$ 10,395,040.13	\$ 3,861,156.94	\$ 9,854,358.16
Non-Spendable Fund Balance				0.2%	\$ 77,671			0.1%	\$ 57,571
Committed Fund Balance				14.9%	\$ 6,106,934			11.9%	\$ 5,076,519
Assigned Fund Balance				0.0%	\$ -			4.7%	\$ 1,992,511
Unassigned Fund Balance				4.2%	\$ 1,724,780			6.4%	\$ 2,727,757
Total Fund Balance				19.3%	\$ 7,909,385			23.2%	\$ 9,854,358

6.4%

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 2020-21 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 2020-21 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:

1xx Local	\$	6,083,876
2xx Other Political Subdivisions	\$	-
3xx State	\$	31,121,468
4xx Federal	\$	2,469,000
5xx-6xx Other Financing Sources	\$	5,643,236
Total Revenue	\$	45,317,580
Total Fund Balance, July 1 Available to Appropriate	\$	9,796,787
Total Available to Appropriate	\$	55,114,367

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	\$	21,347,873
12x- Added Needs	\$	5,400,782
2xx – Support Services		
21x- Pupil Support	\$	4,379,977
22x- Instructional Staff Support	\$	2,906,097
23x- General Administration	\$	672,159
24x- School Administration	\$	2,579,668
25x- Business Services	\$	760,885
26x- Operations and Maintenance	\$	4,289,543
27x- Transportation	\$	1,617,755
28x-29x Other Central Support	\$	416,397
3xx-Community Services	\$	279,196
4xx-6xx Other Financing Uses	\$	743,923
Total Appropriated	\$	45,394,255

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: _____ NAYS: _____ 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 regular meeting held on December 7, 2020, 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 2020-21 fiscal year; a resolution to make appropriations; to provide for the expenditure of the 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 2020-21 to be used for operating purposes is as follows:

Revenue:

1xx Local	\$	15,800
3xx State	\$	77,677
4xx Federal	\$	1,086,693
5xx-6xx Other Financing Sources	\$	-
Total Revenue	\$	1,180,170
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Total Fund Balance, July 1 Available to Appropriate	\$	666,075
Total Available to Appropriate	\$	1,846,245

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	\$	3,358
28x-29x Other Central Support	\$	1,223,040
4xx-6xx Other Financing Uses	\$	122,640
Total Appropriated	\$	1,349,038

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: _____ NAYS: _____ ABSENT: _____ RESOLUTION DECLARED ADOPTED.

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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 2020-21 fiscal year; a resolution to make appropriations; to provide for the expenditure of the 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 2020-21 to be used for operating purposes is as follows:

Revenue:

1xx Local	\$	2,275,038
3xx State	\$	31,470
4xx Federal	\$	184,080
5xx-6xx Other Financing Sources	\$	721,780
Total Revenue	\$	3,212,368
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Total Fund Balance, July 1 Available to Appropriate	\$	119,385
Total Available to Appropriate	\$	3,331,753

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:

1xx – Instruction		
11x- Basic Programs	\$	102,297
2xx – Support Services		
22x- Instructional Staff Support	\$	987
26x- Operations and Maintenance	\$	56,550
27x- Transportation	\$	-
28x-29x Other Central Support	\$	1,088,377
3xx-Community Services	\$	1,758,795
4xx-6xx Other Financing Uses	\$	205,362
Total Appropriated	\$	3,212,368

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: _____ NAYS: _____ 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 regular meeting held on December 7, 2020, 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 2020-21 fiscal year; a resolution to make appropriations; to provide for the expenditure of the 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 2020-21 to be used for operating purposes is as follows:

Revenue:

1xx Local	\$	1,362,636
5xx Prior Period Adjustment	\$	-
Total Revenue	\$	1,362,636
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Total Fund Balance, July 1 Available to Appropriate	\$	921,557
Total Available to Appropriate	\$	2,284,193

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	\$	1,362,636
Total Appropriated	\$	1,362,636

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: _____ NAYS: _____ 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 regular meeting held on December 7, 2020, 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