

TO: Board of Education

FROM: Sharon Raschke, CFO

DATE: December 19, 2022

RE: 2022-23 December Budget Amendment

The 2022-23 December budget amendment is being presented for Board consideration. The Finance Committee reviewed and recommended the amendment on December 13, 2022.

The key parameters of the revised 2022-23 budget are:

- State Foundation allowance \$9,150, a \$450 increase from 2021-22. The foundation is paid based on 90% October 2022 and 10% February 2022 student counts. Actual foundation allowances over the past 5 years were:

2018-19	2019-20	2020-21	2021-22	2022-23
\$ 8,117	\$ 8,328	\$ 8,328	\$ 8,700	\$ 9,150

- Student count 3,375, a decrease of 41 students from October 2021. Actual fall student counts over the past 5 years were:

2018-19	2019-20	2020-21	2021-22	2022-23
3,647	3,628	3,387	3,417	3,375

- 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 \$4,895,000.
- A blended MPSERS Retirement Rate 45.03% was budgeted for all funds. The General Fund budget for retirement is \$11,070,000, or 20.6% of the General Fund expenses. After offsetting the funding categoricals, the net MPSERS retirement cost budget is \$6,200,000, or 12.6% of the budget. The State categorical funding is not guaranteed. If eliminated, the full retirement cost would be a district obligation.
- WISD Act 18 special education reimbursement \$4,732,000 is based on 100% of actual unreimbursed costs of the 2020-21 fiscal year. Also included are a one-time additional distribution from WISD of \$766,000 to offset actual costs from 2021-22, \$113,000 for Medicaid Direct Services performed in previous years, and \$119,000 one-time additional IDEA Flowthrough funding for special education services. Vacancies and turnover in our special education professional staff and paraeducator positions will result in special education costs below the budget and the corresponding revenue reduced in future years.
- Teacher and other certificated professional staff are 266.38 FTE
- Wage changes with all employee groups, staff steps and levels and education levels per negotiated contracts that were all settled after the budget adoption in June 2022
- Health benefits per negotiated contracts with fully insured MESSA and BCBS products. The District contribution increased for medical plans across all employee groups. With staff FTE changes and census elections, overall District contribution increased 6.1% to \$4,360,000.
- Long range trend reflects 2.5% increase foundation from State in 2023-24, then 2% annually; Student count recovery next year +105, then +25 annually.

- Direct and indirect cost recovery of 10% from Food & Nutrition (\$195,492), Community Education (\$100,681), and ECLC Jenkins/Bates (\$112,208)
- Athletics subsidy was prefunded and assigned in the Community Services Fund Balance

The budget reflects full staff and full programming. We are experiencing many short and long-term vacancies due to the 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**

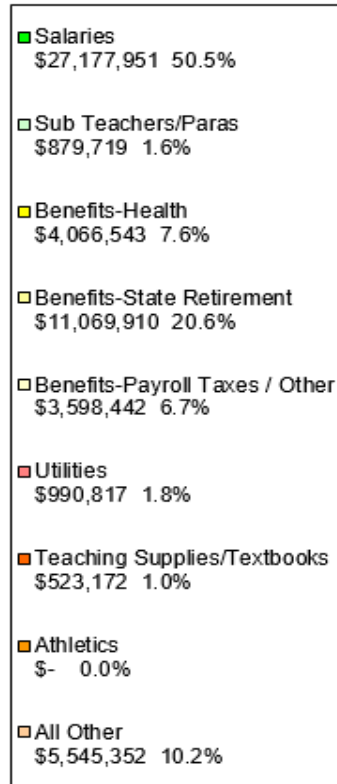
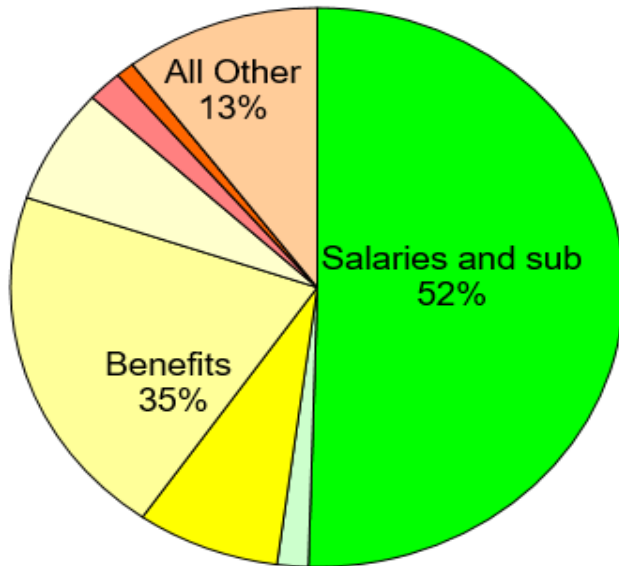
1. Financial Dashboard
2. A long-range trend with 2020-21 and 2021-22 actual, 2022-23 (December revision), and 2023-24, 2024-25, 2025-26, and 2026-27 trend
3. COVID Grant overview including the current allocations and spending plan
4. 2021-22 Year-End Fund Balances and designated reserves
5. The general 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.

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

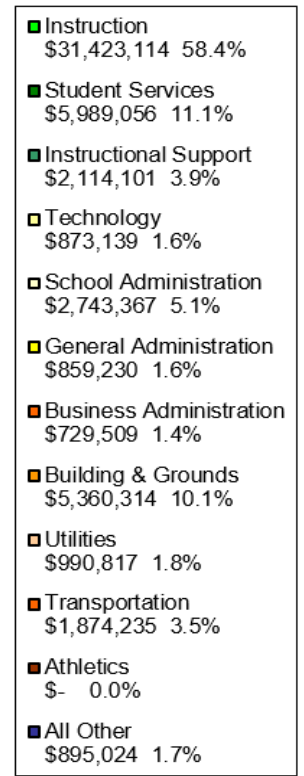
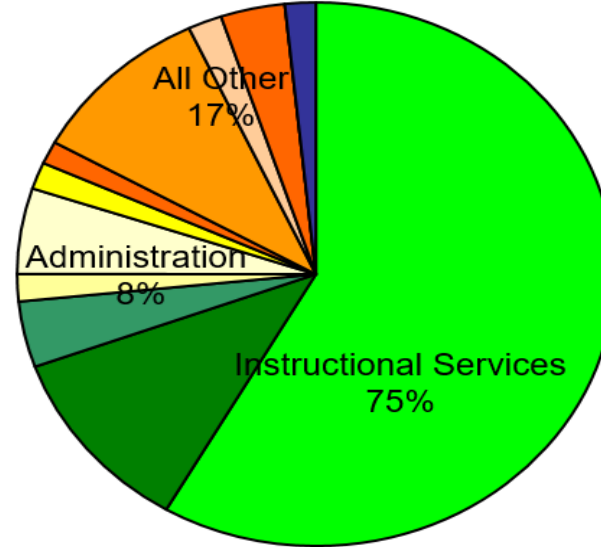
**Dexter Community Schools  
Financial Dashboard  
2022-23 Budget (December Revision)**

2020-21 Actual						
Student Count *	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%	Foundation Allowance
3,411	\$46,114,251	\$44,387,472	\$1,726,779	\$11,581,137	26.1%	\$8,328
Peer Group Ranking from most recent Bulletin 1014 (2020-21 data)					3rd out of 30	9 above minimum
2021-22 Actual						
3,411	\$49,573,904	\$48,912,197	\$661,707	\$12,242,844	25.0%	\$8,700
2022-23 Budget (December Revision)						
3,375	\$49,197,854	\$53,851,906	(\$4,654,052)	\$7,588,792	14.1%	\$9,150

**Expenses-Type**



**Expenses-Program**



\*Student count is a blend of 10% previous spring/90% current fall counts. In 2020-21 student count was a superblend due to COVID-19, but adjusted above for normal blend

**Dexter Community Schools**  
**General Fund**  
**Long Range Trend**

	A	B	H	I	J	K	L	M	N
5			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
6			actual	actual	budget (December)	trend	trend	trend	trend
8		<b>Revenue</b>	46,114,251	49,573,904	49,197,854	47,557,230	48,722,900	50,346,245	52,592,495
9		<b>Expense</b>	44,387,472	48,912,197	53,851,906	51,729,304	53,145,198	55,032,626	55,988,162
10		Revenue over (under) expense	1,726,779	661,707	(4,654,052)	(4,172,075)	(4,422,298)	(4,686,381)	(3,395,668)
11		Fund Balance planned adjustment	-	-	(1,230,523)	-	-	-	-
12		Operational Revenue over (under) expense	1,726,779	661,707	(3,423,529)	(4,172,075)	(4,422,298)	(4,686,381)	(3,395,668)
14		<b>FUND BALANCE</b>							
15		Non-spendable-Prepaid Expenditures	61,001	71,901	71,901	71,901	71,901	71,901	71,901
17		Committed-Facilities	1,000,000	1,000,000	865,530	865,530	865,530	865,530	865,530
18		Committed-Athletic Facilities	950,000	1,040,000	(56,053)	(56,053)	(56,053)	(56,053)	(56,053)
19		Committed-Health Benefit Claims	-	-	-	-	-	-	-
20		Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
21		Committed-New Programs Implementation	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
22		Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490	300,490	300,490	300,490
23		Committed-Performing Arts Equipment	150,000	160,000	160,000	160,000	160,000	160,000	160,000
24		Committed-Retirement/Severance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
25		Committed-Supply Carryover	314,162	217,392	217,392	217,392	217,392	217,392	217,392
26		Committed-Employee Off Schedule Payment	-	-	-	-	-	-	-
27		Committed-Technology	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
28		Committed-Textbooks	-	-	-	-	-	-	-
29		Assigned for Subsequent year expenditures	653,524	263,547	263,547	263,547	263,547	263,547	263,547
30		Unassigned	2,251,960	3,289,514	(134,015)	(4,306,090)	(8,728,388)	(13,414,769)	(16,810,437)
31		<b>TOTAL FUND BALANCE</b>	<b>11,581,137</b>	<b>12,242,844</b>	<b>7,588,792</b>	<b>3,416,717</b>	<b>(1,005,581)</b>	<b>(5,691,962)</b>	<b>(9,087,630)</b>
32		%	26.1%	25.0%	14.1%	6.6%	-1.9%	-10.3%	-16.2%
33		Unassigned	2,251,960	3,289,514	(134,015)	(4,306,090)	(8,728,388)	(13,414,769)	(16,810,437)
34		%	5.1%	6.7%	-0.2%	-8.3%	-16.4%	-24.4%	-30.0%
36		<b>STATE FUNDING</b>							
37		State per pupil foundation	\$ 8,328	\$ 8,700	\$ 9,150	\$ 9,379	\$ 9,566	\$ 9,758	\$ 9,953
38		State per pupil foundation change (\$)	\$ -	\$ 372	\$ 450	\$ 229	\$ 188	\$ 191	\$ 195
39		Effective per pupil change							
43		<b>STUDENT ENROLLMENT</b>							
44		New student additions(general ed & special ed FTE)	(54.72)	29.00	(41.07)	105.00	25.00	25.00	25.00
45		Student Enrollment (October)	3,387.35	3,416.35	3,375.28	3,480.28	3,505.28	3,530.28	3,555.28
59		<b>PROJECTION ASSUMPTIONS</b>							
60		Academic staff (FTE)	248.50	266.38	-	-	-	-	-
61		Increase support staff (FTE)	-	-	-	-	-	-	-
62		Salary/Wage DEA change (%)	1.00%	1.00%	5.00%	0.00%	0.00%	0.00%	0.00%
63		State Blended Count Method	superblend	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
64		MPERS Retirement Rate	42.83%	43.40%	45.03%	45.15%	45.27%	45.39%	45.51%
65		FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
66		District Insurance Cost change	3.00%	3.00%	4.80%	3.00%	3.00%	3.00%	3.00%
67		WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
68		Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
69		Inflation (discretionary)	0.00%	0.00%	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	2023-24 estimate	Use of Funds
COVID-ESSER CARES	7960	\$ 174,666					Anchor K-2 Virtual/Hybrid Teachers
School emergency relief formula							
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-District Covid CRF 103(2) paid by State Aid Status 7/2020	7980		\$ 44,690				Anchor K-2 Virtual/Hybrid Teachers
COVID-11p CRF \$350pp	7990		\$ 1,269,618				74.5 days of Anchor K-2 Virtual/Hybrid Teachers
paid by State Aid Status 8/2020							3.09% off schedule payment for virtual/hybrid instruction development
31o School Support	2380			\$ 443,926	\$ 295,951	\$ 147,975	District + K-2 Counselor \$261,790
							Psych .2 increase \$23,093
							District + K-2 Social Worker \$260,813
31aa Mental Health	2490				\$ 365,183		estimated
ESSER II State Equalization Formula 11r(4)	3870		\$ 798,676				62.5 days of Anchor K-2 Virtual/Hybrid Teachers
State makeup to \$450 pp based on 3573 students							
Innovative Practices	3880			\$ 226,563			SPARK development 68 days 3/9-6/18/2021
State Section 23b(2d) \$100 pp							Additional Summer curriculum development
ESSER II Summer School	4310			\$ 1,222,100			Additional staff, camps, and supplies \$360,964
							Additional Transportation \$100,673
Section 23b(2a) \$550 pp							SPARK development 44 days 1/4-3/8/2021 \$130,246
K-8 Dreads Summer							Admin summer \$370,274
							Summer B&G \$259,943
ESSER II HS Credit Recovery	4320			\$ 485,650			Additional staff, camps \$67,413
Section 23b(2b) \$550 pp							HS Counselors \$73,821
9-12 Summer Credit recovery							Admin summer \$196,752
							Summer B&G \$147,664

**Dexter Community Schools**  
**COVID Grants Overview**

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
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 award \$318,750 (prorated based on actual payout)
ESSER III 20% Learning Loss	4350			\$ 495,451	\$ 952,015		Anchor K-2 Teachers 43 days (2021-22) 87 days (2022-23)
	4351			\$ 371,876			Intervention Instruction K-4 \$230,570 Reading Horizons materials \$141,306
IDEA Preschool ARP	4370			\$ 9,639			Special Education early intervention
ESSER III State Equalization 11t	4410			\$ 1,430,890	\$ 655,363		Intervention K-12 \$422,434 (22-23 \$385,930) Counselors K-8 \$493,678 (22-23 \$269,433) Nurse \$75,423 Curriculum Leadership \$439,355
ESSER II Benchmark Assessment Section 104a	4430			\$ 27,975	\$ 26,875		NWEA to support students with learning loss
ESSER II Learning Loss 98c	4510				\$ 180,000		estimated
ESSER II Formula 11r(2)	4850						
Section 11r(2) 43.6% of ESSERII			\$ 352,948				31 days of Anchor K-2 Virtual/Hybrid Teachers
Section 11r(2) 56.4% of ESSERII				\$ 456,564			40 days of Anchor K-2 Teachers
MDHHS Health Resource Advocate	6180			\$ 100,000	\$ 100,000		Additional Nurse + tracing supports
Pandemic-EBT Local Costs	6640			\$ 614	\$ 628		Admin costs of reporting for Pandemic Electronic Benefit Transfer
IDEA ARP Flowthrough	9830				\$ 119,626		Special Education services
97 School Safety	2440				\$ 365,000		estimated
97b School Resource Officer	2540				\$ 100,000		estimated
97c Risk Assessments	2550				\$ 26,000		estimated
97d Critical Incident Mapping	2560				\$ 50,000		estimated
CRF- MAISA Device Purch Prog	4830		\$ 23,947				Rebates for tech devices purchased through Bond
			\$ 29,103				Rebate for virtual learning and connectivity

**Dexter Community Schools**  
**COVID Grants Overview**

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
Unanticipated School Closure Summer Food Service Program (SFSP)	8580	\$ 730,812	\$ 1,064,551	\$ 97,806			Additional expenses of staff and supplies for community food meal kits and free breakfast and lunch meals for all students (thru 8/30/2021)
National School Breakfast (NSLP)	8500			\$ 183,667			Free breakfast for students (2021-22 school year)
National School Lunch (NSLP)	8510			\$ 1,461,659			Free lunch for students (2021-22 school year)
National School Lunch Snack (NSLP)	8610			\$ 13,388			Free snack milk for students (2021-22 school year)
Supply Chain Assistance Funds	8510			\$ 68,885			Offset increased food costs due to supply chain issues
Child Care Relief Fund Grant	7010			\$ 229,960			Fall 2021-Jenkins/ECLC staff bonuses, staff raises, reimbursed parent tuition for days closed due to COVID, reimburse 2020-21 excess cost of childcare staff.
				\$ 225,020	\$ 34,000		Spring 2022-Jenkins/ECLC additional grant for operations, Staff bonus (paid 8/2022)
				\$ 173,313	\$ 15,500		Spring 2022-Community Ed Rec/Ed staff pay, staff bonus (paid 8/2022)
					\$ 178,760		Summer 2022-Jenkins/ECLC additional grant for operations
					\$ 137,875		Summer 2022-Community Ed Rec/Ed additional grant for operations
General Fund Revenue		\$ 174,666	\$ 2,495,035	\$ 5,389,248	\$ 3,236,641	\$ 147,975	\$ 11,443,565
Capital Projects Fund Revenue		\$ -	\$ 23,947	\$ -	\$ -	\$ -	\$ 23,947
Food Service Fund Revenue		\$ 730,812	\$ 1,064,551	\$ 1,825,405	\$ -	\$ -	\$ 3,620,768
Community Services Fund		\$ 58,081	\$ 59,080	\$ 628,293	\$ 366,135	\$ -	\$ 1,111,588
Total Covid Funding		\$ 963,559	\$ 3,642,613	\$ 7,842,946	\$ 3,602,776	\$ 147,975	\$ 16,199,868

# Dexter Community Schools

## Fund Balance

### Year end 2021-22

Revenue	\$49,573,903.68
Expenses	\$48,912,196.95
Net Income	\$ 661,706.73

			Base value		21-22	Board planned	Planned	Recommended	Recommended
Fund Balance Classifications	Account	Methodology of Target	for calculation	Target	Beginning	transfers 21-22	Ending	transfers 21-22	Ending
<b>Required Designated Reserve Funds (policy 6604)</b>									
<b>Non-Spendable</b>									
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 71,901	\$ 71,901	\$ 61,001.12	\$ (61,001)	\$0.00	\$ 10,899.88	\$ 71,901.00
<b>Committed (required)</b>									
Committed- Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 217,392	\$ 217,392	\$ 314,162.00	\$ (314,162)	\$0.00	\$ (96,770.00)	\$ 217,392.00
Committed- Employee Off Schedule Payment	11-2731-7200	Actual projected cost	\$ -	\$ -	\$ -	\$ -	\$0.00	\$ -	\$ -
<b>Board Designated Reserve Funds (policy 6605)</b>									
<b>Committed (management planned)</b>									
Committed-Facilities, Equipment & Maintenance	11-2731-1200	Assets undeprec repl value * 1%	\$ 206,196,699	\$ 2,061,967	\$ 1,000,000.00	\$ -	\$ 1,000,000.00		\$ 1,000,000.00
Committed-Facilities Athletics	11-2731-1300	Artificial turf, pools	\$ 1,500,000	\$ 1,500,000	\$ 950,000.00		\$ 950,000.00	\$ 90,000.00	\$ 1,040,000.00
Committed-Performing Arts Equipment	11-2731-5100	Refurbishing performing arts equipment	\$ 200,000	\$ 200,000	\$ 150,000.00		\$ 150,000.00	\$ 10,000.00	\$ 160,000.00
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,023,300	\$ 1,023,300	\$ 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)	\$ 7,139,331	\$ 3,569,666	\$ 1,500,000.00		\$ 1,500,000.00		\$ 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		\$ 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	\$ 1,733,989	\$ 1,155,993	\$ 1,000,000.00		\$ 1,000,000.00		\$ 1,000,000.00
<b>Assigned Fund Balance</b>	11-2741-0000	Subsequent year expenditures	\$ 263,547	\$ 263,547	\$ 653,524.00		\$ 263,547.00	\$ (389,977.00)	\$ 263,547.00
<b>Unassigned Fund Balance (policy 6612)</b>	11-2751-0000	3-5% of general fund expenses (value at 5%)	\$ 48,912,197	\$ 2,445,610	\$ 2,251,959.86		\$ 2,251,959.86	\$ 1,037,553.85	\$ 3,289,513.71
<b>Total Fund Balance</b>					\$11,581,136.98	\$ (375,163.12)	\$10,815,996.86	\$ 661,706.73	\$ 12,242,843.71
Non-Spendable Fund Balance				0.1%	\$ 61,001			0.1%	\$ 71,901
Committed Fund Balance				19.4%	\$ 8,614,652			17.6%	\$ 8,617,882
Assigned Fund Balance				1.5%	\$ 653,524			0.5%	\$ 263,547
Unassigned Fund Balance				5.1%	\$ 2,251,960			6.7%	\$ 3,289,514
<b>Total Fund Balance</b>				26.1%	\$ 11,581,137			25.0%	\$ 12,242,844

6.7%



**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 2022-23 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 2022-23 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	\$	6,117,212
2xx Other Political Subdivisions	\$	-
3xx State	\$	34,132,942
4xx Federal	\$	2,885,458
5xx-6xx Other Financing Sources	\$	6,062,242
<b>Total Revenue</b>	\$	49,197,854
Total Fund Balance, July 1 Available to Appropriate	\$	12,170,943
<b>Total Available to Appropriate</b>	\$	61,368,797

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	\$	23,624,861
12x- Added Needs	\$	7,798,253

2xx – Support Services

21x- Pupil Support	\$	5,989,056
22x- Instructional Staff Support	\$	2,987,240
23x- General Administration	\$	859,230
24x- School Administration	\$	2,743,367
25x- Business Services	\$	729,509
26x- Operations and Maintenance	\$	6,351,131
27x- Transportation	\$	1,874,235
28x-29x Other Central Support	\$	685,312

3xx-Community Services \$ 209,712

4xx-6xx Other Financing Uses \$ -

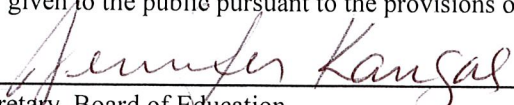
**Total Appropriated** \$ 53,851,906

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: 7 NAYS: 0 ABSENT: 0 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 19, 2022, 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 2022-23 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 2022-23 to be used for operating purposes is as follows:

**Revenue:**

1xx Local	\$ 3,030,835
3xx State	\$ 72,856
4xx Federal	\$ 503,820
5xx-6xx Other Financing Sources	\$ -
<b>Total Revenue</b>	<b>\$ 3,607,511</b>
Total Fund Balance, July 1 Available to Appropriate	\$ 2,711,375
<b>Total Available to Appropriate</b>	<b>\$ 6,318,886</b>

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:**

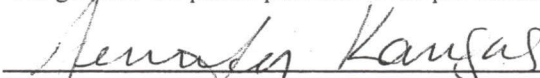
1xx – Instruction	
11x- Basic Programs	\$ 153,744
2xx – Support Services	
22x- Instructional Staff Support	\$ 3,844
26x- Operations and Maintenance	\$ 142,550
27x- Transportation	\$ -
28x-29x Other Central Support	\$ 1,526,146
3xx-Community Services	\$ 1,969,825
4xx-6xx Other Financing Uses	\$ 226,746
<b>Total Appropriated</b>	<b>\$ 4,022,855</b>

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: 7 NAYS: 0 ABSENT: 0 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 19, 2022, 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 2022-23 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 2022-23 to be used for operating purposes is as follows:

**Revenue:**

1xx Local	\$	854,011
3xx State	\$	73,602
4xx Federal	\$	649,827
5xx-6xx Other Financing Sources	\$	195,500
<b>Total Revenue</b>	\$	<b>1,772,940</b>
<hr/>		
Total Fund Balance, July 1 Available to Appropriate	\$	947,366
<b>Total Available to Appropriate</b>	\$	<b>2,720,306</b>

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	\$	3,480
28x-29x Other Central Support	\$	1,951,442
4xx-6xx Other Financing Uses	\$	195,492
<b>Total Appropriated</b>	\$	<b>2,150,414</b>

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.

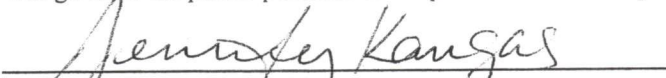
BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes 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.

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AYES: 7 NAYS: 0 ABSENT: 0 RESOLUTION DECLARED ADOPTED.

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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 19, 2022, 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 2022-23 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 2022-23 to be used for operating purposes is as follows:

**Revenue:**

1xx Local	\$ 1,969,496
<b>Total Revenue</b>	<b>\$ 1,969,496</b>
 Total Fund Balance, July 1 Available to Appropriate	 \$ 1,104,837
<b>Total Available to Appropriate</b>	<b>\$ 3,074,333</b>

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
<b>Total Appropriated</b>	<b>\$ 1,969,496</b>

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.

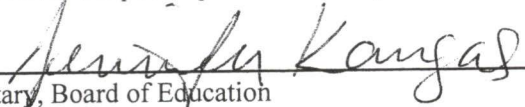
BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes 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.

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AYES: 7 NAYS: 0 ABSENT: 0 RESOLUTION DECLARED ADOPTED.

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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 19, 2022, 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.

  
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Secretary, Board of Education