

TO: Board of Education

FROM: Christie Bueche, CFO

DATE: December 11, 2023

RE: 2023-24 December Budget Amendment

The 2023-24 December budget amendment is being presented for Board consideration. The Finance Committee reviewed and recommended the amendment on December 6, 2023.

The key parameters of the revised 2023-24 budget are:

- State Foundation allowance \$9,608, a \$458 increase from 2022-23. The foundation is paid based on 90% October 2023 and 10% February 2023 student counts. Actual foundation allowances over the past 5 years were:

2019-20	2020-21	2021-22	2022-23	2023-24
\$ 8,328	\$ 8,328	\$ 8,700	\$ 9,150	\$ 9,608

- Student count 3,364, a decrease of 14 students from October 2022. Actual fall student counts over the past 5 years were:

2019-20	2020-21	2021-22	2022-23	2023-24
3,628	3,387	3,416	3,378	3,364

- State categoricals for MPSERS Cost Offset (147a1), MPSERS Normal Offset (147a2), MPSERS Stabilization (147c), MPSERS Reform Payment (147e), and MPSERS 0.5% UAAL Rate Reimbursement total \$6,153,263.
- A blended MPSERS Retirement Rate 47.64% was budgeted for all funds. The General Fund budget for retirement is \$12,889,458, or 23.2% of the General Fund expenses. After offsetting the funding categoricals, the net MPSERS retirement cost budget is \$6,736,195, or 12.2% 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 \$4,934,000 is based on 100% of actual unreimbursed costs of the 2021-22 fiscal year. Not included is any one-time additional distributions from WISD to offset actual costs from 2022-23, \$113,000 for Medicaid Direct Services performed in previous years. 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 256.32 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 2023.
- 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 3% to \$4,700,000.
- Long range trend reflects 2% increase foundation from the State. Student count recovery is estimated at zero.

- Direct and indirect cost recovery of 10% from Food & Nutrition (\$211,082), Community Education (\$66,661), and ECLC Jenkins/Bates (\$112,302)
- Athletics subsidy was prefunded (\$670,589) and assigned in the Community Services Fund Balance. An additional contribution from General Fund of \$307,554 is planned for the current year. If we continue to outsource athletic trips, additional General Fund contributions may be necessary.

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, paraeducators, bus drivers, custodians and other support staff. The budget reflects full staffing and full programming which includes all open bus driver and other positions that we are continuing to try to fill. 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 2022-23 actual, 2022-23 (Original budget), 2022-23 (December revision), and 2024-25, 2025-26, and 2026-27 trend
3. 2022-23 Year-End Fund Balances and designated reserves
4. The general appropriation amendment for the general fund and required special revenue funds by major function grouping. Included is a general appropriation adoption for a new special revenue fund, The Cooperative Activities Fund for the establishment of the Dexter Multigenerational Community Center for its anticipated revenue and expenditures. 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  
General Fund  
Long Range Trend

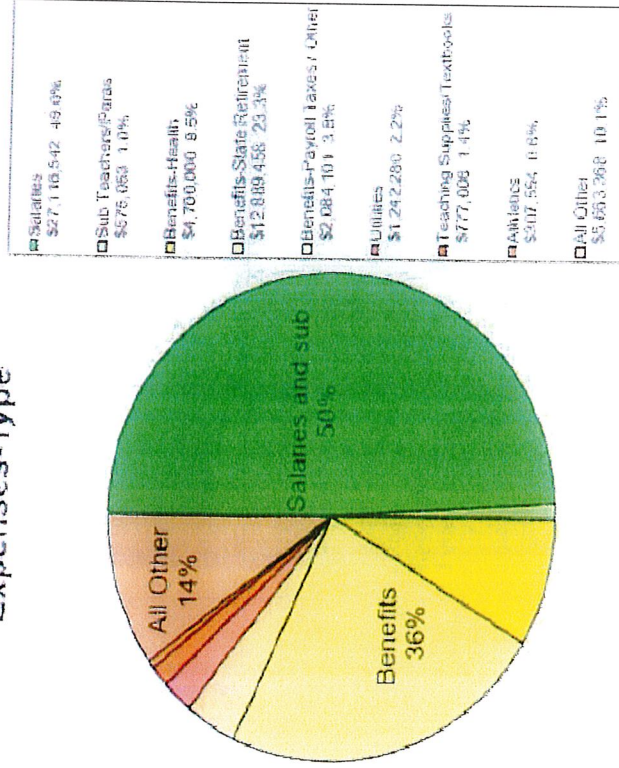
A	B	J	K	L	M	N	O
5		2022-23	2023-24	2023-24	2024-25	2025-26	2026-27
6		actual	original budget	Nov. revision	trend	trend	trend
8	Revenue	52,367,337	47,761,408	52,558,285	49,838,521	51,367,459	53,143,723
9	Expense	53,706,868	49,950,289	55,355,362	54,367,299	56,371,392	57,370,227
10	Revenue over (under) expense	(1,339,531)	(2,188,881)	(2,797,077)	(4,528,778)	(5,003,934)	(4,226,504)
11	Fund Balance planned adjustment						
12	Operational Revenue over (under) expense	(1,339,531)	(2,188,881)	(2,797,077)	(4,528,778)	(5,003,934)	(4,226,504)
14	<b>FUND BALANCE</b>						
15	Non-spendable-Prepaid Expenditures	72,326	71,901	72,326	72,326	72,326	72,326
17	Committed-Facilities	1,000,000	865,530	1,000,000	1,000,000	1,000,000	1,000,000
18	Committed-Athletic Facilities	1,125,000	(56,056)	1,125,000	1,125,000	1,125,000	1,125,000
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
21	Committed-New Programs Implementation	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
23	Committed-Performing Arts Equipment	170,000	160,000	170,000	170,000	170,000	170,000
24	Committed-Retirement/Severance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
25	Committed-Supply Carryover	144,969	217,392	144,969	144,969	144,969	144,969
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
28	Committed-Textbooks						
29	Assigned for Subsequent year expenditures	2,188,881	263,547				
30	Unassigned	1,647	(2,322,896)	(606,549)	(5,135,327)	(10,139,261)	(14,365,764)
31	<b>TOTAL FUND BALANCE</b>	10,903,313	5,399,911	8,106,236	3,577,458	(1,426,476)	(5,652,979)
32	%	20.3%	10.8%	14.6%	6.6%	-2.5%	-9.9%
33	Unassigned	1,647	(2,322,896)	(606,549)	(5,135,327)	(10,139,261)	(14,365,764)
34	%	0.0%	-4.7%	-1.1%	-9.4%	-18.0%	-25.0%
36	<b>STATE FUNDING</b>						
37	State per pupil foundation	\$ 9,150	\$ 9,700	\$ 9,608	\$ 9,800	\$ 9,996	\$ 10,196
38	State per pupil foundation change (\$)	\$ 450	\$ 500	\$ 458	\$ 192	\$ 196	\$ 200
39	Effective per pupil change						
43	<b>STUDENT ENROLLMENT</b>						
44	New student additions(general ed & special ed FTE)	(40.00)	(4.00)	(14.04)			
45	Student Enrollment (October)	3,377.99	3,374.45	3,363.95	3,363.95	3,363.95	3,363.95
59	<b>PROJECTION ASSUMPTIONS</b>						
60	Academic staff (FTE)	266.38	-	256.32	-	-	-
61	Increase support staff (FTE)						
62	Salary/Wage DEA change (%)	5.00%	0.00%	2.00%	0.00%	0.00%	0.00%
63	State Blended Count Method	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
64	MPERS Retirement Rate	45.03%	45.15%	47.64%	47.76%	47.88%	48.00%
65	FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
66	District Insurance Cost change	4.80%	3.00%	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%
68	Indirect Cost Rate to Self-supporting Programs	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%



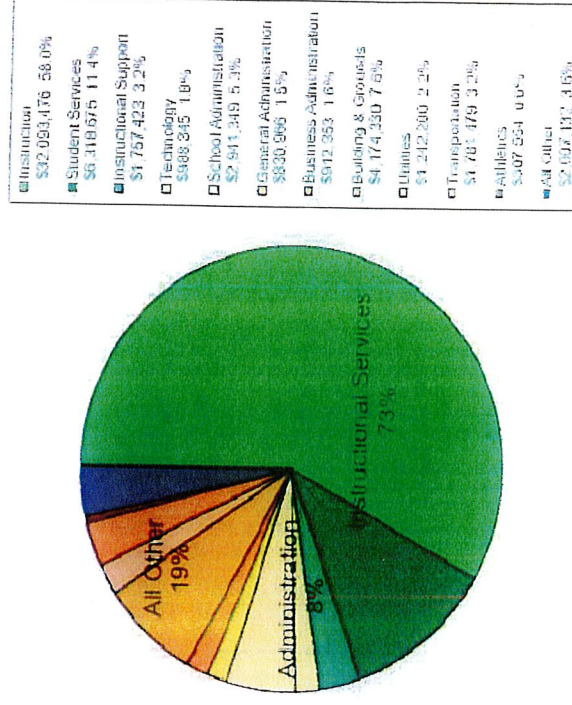
Dexter Community Schools  
Financial Dashboard  
2023-24 Budget (December Revision)

Student Count *	Total Revenues	Total Expenditures	2021-22 Actual	
			Excess Rev/Exp	Ending Fund Balance
3,416	\$49,573,904	\$48,912,197	\$661,707	\$12,242,844
3,378	\$52,367,337	\$53,706,868	2022-23 Actual	
			(\$1,339,531)	
3,364	\$52,558,285	\$55,355,362	2023-24 Budget (December Revision)	
			(\$2,797,077)	
				\$8,106,236
				\$9,608

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

## Fund Balance

### Year end 2022-23

Revenue	\$52,367,337.41
Expenses	\$53,706,868.29
Net Income	\$ (1,339,530.88)

Fund Balance Classifications	Account	Methodology of Target	Base value for calculation	Target	22-23 Beginning	Board planned transfers 22-23	Planned Ending	Recommended transfers 22-23	Recommended Ending
<b>Required Designated Reserve Funds (policy 6604)</b>									
<b>Non-Spendable</b>									
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 72,326	\$ 72,326	\$ 71,901.00	\$ (71,901)	\$0.00	\$ 425.00	\$ 72,326.00
<b>Committed (required)</b>									
Committed-Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 144,969	\$ 144,969	\$ 217,392.00	\$ (217,392)	\$0.00	\$ (72,423.00)	\$ 144,969.00
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%	\$ 209,926,117	\$ 2,059,261	\$ 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	\$ 1,040,000.00		\$ 1,040,000.00	\$ 85,000.00	\$ 1,125,000.00
Committed-Performing Arts Equipment	11-2731-5100	Refurbishing performing arts equipment	\$ 200,000	\$ 200,000	\$ 160,000.00		\$ 160,000.00	\$ 10,000.00	\$ 170,000.00
Committed-Instructional Materials/Equipment	11-2731-3100	Replacement of Instructional Materials (\$300/student)	\$ 1,011,507	\$ 1,011,507	\$ 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)	\$ 6,880,859	\$ 3,440,430	\$ 1,500,000.00		\$ 1,500,000.00		\$ 1,500,000.00
Committed-New Programs	11-2731-4100	Startup and implementation	\$ 348,000	\$ 348,000	\$ 2,400,000.00		\$ 2,400,000.00		\$ 2,400,000.00
Committed-New Buildings/New Spaces	11-2731-4200	Transition of new programs (3-5 yrs) Startup and implementation	\$ 300,000	\$ 300,000	\$ 300,490.00		\$ 300,490.00		\$ 300,490.00
Committed-Retirement/Severance	11-2731-6100	Transition of new building (3-5 years)	\$ 1,718,044	\$ 1,145,363	\$ 1,000,000.00		\$ 1,000,000.00		\$ 1,000,000.00
<b>Assigned Fund Balance</b>	11-2741-0000	Retirement obligation * 2/3	\$ 2,188,881	\$ 2,188,881	\$ 263,547.00		\$ 2,188,881.00	\$ 1,925,334.00	\$ 2,188,881.00
<b>Unassigned Fund Balance (policy 6612)</b>	11-2751-0000	Subsequent year expenditures	\$ 53,706,868	\$ 2,685,343	\$ 3,289,513.71		\$ 3,289,513.71	\$ (3,287,866.88)	\$ 1,646.83
<b>Total Fund Balance</b>		3-5% of general fund expenses (value at 5%)			\$ 12,242,843.71	\$ (289,293.00)	\$ 13,878,884.71	\$ (1,339,530.88)	\$ 10,903,312.83
Non-Spendable Fund Balance				0.1%	\$ 61,001			0.1%	\$ 72,326
Committed Fund Balance				19.4%	\$ 8,614,652			16.1%	\$ 8,640,459
Assigned Fund Balance				1.5%	\$ 653,524			4.1%	\$ 2,188,881
Unassigned Fund Balance				5.1%	\$ 2,251,960			0.0%	\$ 1,647
<b>Total Fund Balance</b>				26.1%	\$ 11,581,137			20.3%	\$ 10,903,313

0.0%



Dexter Community Schools  
COVID Grants and other related State Categoricals

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							
CPVOD - Child Care Block Grant	7970	\$ 38,769	\$ 38,769				Offset of costs for child care operations during COVID
		\$ 19,312	\$ 20,311				Tuition relief for parents for child care during COVID
COVID-District Covid 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				
paid by State Aid Status 8/2020							74.5 days of Anchor K-2 Virtual/Hybrid Teachers
31o School Support	2380			\$ 443,926	\$ 292,991	\$ 146,496	3.09% off schedule payment for virtual/hybrid instruction development
							District + K-2 Counselor \$261,790
							Psych .2 increase \$23,093
31aa Mental Health and School Safety	2490				\$ 393,979	\$ 739,090	District + K-2 Social Worker \$260,813
							Mental health supports and counseling for students and staff, School Safety
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			
State Section 23b(2d) \$100 pp							SPARK development 68 days 3/9-6/18/2021
							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 K-8 Dreads Summer							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	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



Dexter Community Schools  
COVID Grants and other related State Categoricals

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			Summer B&G \$147,664 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) Anchor K-2 Teachers 43 days (2021-22) 87 days (2022-23)
ESSER III 20% Learning Loss	4350 4351			\$ 495,451 \$ 371,876	\$ 952,015		Intervention Instruction K-4 \$230,570 Reading Horizons materials \$141,306 Special Education early intervention Intervention K-12 \$422,434 (22-23 \$385,930) Counselors K-8 \$493,678 (22-23 \$269,433) Nurse \$75,423
IDEA Preschool ARP	4370			\$ 9,639			Curriculum Leadership \$439,355
ESSER III State Equalization 11t	4410			\$ 1,430,890	\$ 655,363		NWEA to support students with learning loss
ESSER II Benchmark Assessment Section 104a	4430 3480			\$ 27,975	\$ 27,900		Tutoring services, instructional coaches, and intervention staff
ESSER II Learning Loss 98c	4510				\$ 176,393		
ESSER II Formula 11r(2)	4850						
Section 11r(2) 43.6% of ESSER II Section 11r(2) 56.4% of ESSER II			\$ 352,948	\$ 456,564			31 days of Anchor K-2 Virtual/Hybrid Teachers 40 days of Anchor K-2 Teachers
MDHHS Health Resource Advocate	6180			\$ 100,000	\$ 100,000		Additional Nurse and COVID support
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					\$ 395,272	Upgrading and adding security cameras
97b School Resource Officer	2540				\$ -		Grant application was denied
97c Risk Assessments	2550				\$ 26,000		District wide site assessment
97d Critical Incident Mapping	2560				\$ 44,638	\$ 20,362	Critical incident mapping



Dexter Community Schools  
COVID Grants and other related State Categoricals

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
97j Early Student Behavior Intervention Tools	2860					\$ 54,900	Purchase and implementation of tools that identify and collect early behaviors that require intervention to prevent abuse, self-harm, or violence
Grow Your Own	2480				\$ -		Grant application was denied
Future Educator Stipend	2600				\$ 9,600		Grant to fund future teacher education
147c2 MPSERS One-Time Deposit	2630				\$ 2,586,346		ORS paydown of MPSERS unfunded liability
35j Early Literacy	2820					\$ 336,705	Grant to improve literacy instructional practices
67f FAFSA Completion Challenge	2830					\$ 13,750	Grant to encourage students completing the FAFSA application
23g MI Kids Back-on-Track	2900					\$ 327,337	Grant to address students not proficient in math or reading
CRF- MAISA Device Purch Prog	4830		\$ 23,947				Rebates for tech devices purchased through Bond
			\$ 29,103				Rebate for virtual learning and connectivity
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
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)
10 Cents A Meal for Michigan Kids and Farms	3730				\$ 12,500	\$ 40,185	Fresh produce from local vendors (funding received year after expense)
Local Food for Schools	8510				\$ 8,713		Local produce for students
Seamless Summer Option (SSO) Lunch	8510				\$ 11,972		Free Lunch for students (Summer 2022)
Supply Chain Assistance Funds	8510			\$ 68,885	\$ 106,188	\$ 86,037	Offset increased food costs due to supply chain issues



Dexter Community Schools  
COVID Grants and other related State Categoricals

Grant Description	Grant	2019-20	2020-21	2021-22	2022-23	2023-24 estimate	Use of Funds
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.
	7010			\$ 225,020	\$ 32,000		Spring 2022-Jenkins/ECLC additional grant for operations, Staff bonus (paid 8/2022)
	7011			\$ 173,313	\$ 12,000		Spring 2022-Community Ed Rec/Ed staff pay, staff bonus (paid 8/2022)
	7010				\$ 178,760		Summer 2022-Jenkins/ECLC additional grant for operations
	7011				\$ 137,875		Summer 2022-Community Ed Rec/Ed additional grant for operations
General Fund Revenue		\$ 174,666	\$ 2,465,932	\$ 5,389,248	\$ 5,385,479	\$ 2,033,912	\$ 15,449,237
Capital Projects Fund Revenue		\$ -	\$ 53,050	\$ -	\$ -	\$ -	\$ 53,050
Food Service Fund Revenue		\$ 730,812	\$ 1,064,551	\$ 1,825,405	\$ 139,373	\$ 126,222	\$ 3,886,363
Community Services Fund		\$ 58,081	\$ 59,080	\$ 628,293	\$ 360,635	\$ -	\$ 1,106,089
Total Covid Funding		\$ 963,559	\$ 3,642,613	\$ 7,842,946	\$ 5,885,487	\$ 2,160,134	\$ 20,494,739



**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 2023-24 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 2023-24 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	\$	6,487,345
2xx Other Political Subdivisions	\$	-
3xx State	\$	38,283,196
4xx Federal	\$	1,099,130
5xx-6xx Other Financing Sources	\$	6,688,614
<b>Total Revenue</b>	\$	52,558,285
<b>Total Fund Balance, July 1 Available to Appropriate</b>	\$	10,830,988
<b>Total Available to Appropriate</b>	\$	63,389,273

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:**

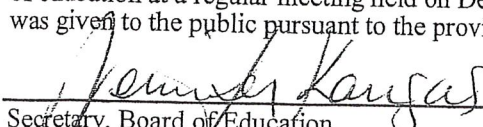
1xx – Instruction		
11x- Basic Programs	\$	24,971,236
12x- Added Needs	\$	7,122,240
2xx – Support Services		
21x- Pupil Support	\$	6,318,675
22x- Instructional Staff Support	\$	2,745,768
23x- General Administration	\$	830,966
24x- School Administration	\$	2,941,349
25x- Business Services	\$	912,353
26x- Operations and Maintenance	\$	5,416,610
27x- Transportation	\$	1,781,479
28x-29x Other Central Support	\$	677,288
3xx-Community Services	\$	215,863
4xx-6xx Other Financing Uses	\$	1,421,535
<b>Total Appropriated</b>	\$	55,355,362

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 regular meeting held on December 11, 2023, 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 2023-24 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 2023-24 to be used for operating purposes is as follows:

**Revenue:**

1xx Local	\$	2,789,717
3xx State	\$	69,266
4xx Federal	\$	125,000
5xx-6xx Other Financing Sources	\$	312,125
<b>Total Revenue</b>	\$	<b>3,296,108</b>
<b>Total Fund Balance, July 1 Available to Appropriate</b>	\$	<b>2,451,855</b>
<b>Total Available to Appropriate</b>	\$	<b>5,747,963</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:**

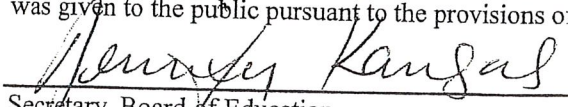
1xx – Instruction		
11x- Basic Programs	\$	163,646
2xx – Support Services		
22x- Instructional Staff Support	\$	11,993
24x School Administration	\$	2,767
25x- Business	\$	2,252
26x- Operations and Maintenance	\$	62,550
27x- Transportation	\$	-
28x-29x Other Central Support	\$	1,779,256
3xx-Community Services	\$	1,686,422
4xx-6xx Other Financing Uses	\$	178,963
<b>Total Appropriated</b>	\$	<b>3,887,849</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: 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 regular meeting held on December 11, 2023, 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 2023-24 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 2023-24 to be used for operating purposes is as follows:

<b>Revenue:</b>	
1xx Local	\$ 396,027
3xx State	\$ 1,366,825
4xx Federal	\$ 723,922
5xx-6xx Other Financing Sources	\$ 163,625
<b>Total Revenue</b>	<b>\$ 2,650,399</b>
<hr/>	
Total Fund Balance, July 1 Available to Appropriate	\$ 1,192,588
<b>Total Available to Appropriate</b>	<b>\$ 3,842,987</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

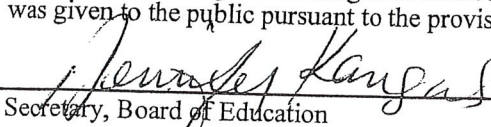
26x- Operations and Maintenance	\$ 3,728
28x-29x Other Central Support	\$ 2,457,088
4xx-6xx Other Financing Uses	\$ 211,082
<b>Total Appropriated</b>	<b>\$ 2,671,898</b>

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: 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 regular meeting held on December 11, 2023, 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 Cooperative Activities Fund  
Resolution for Adoption by the Board of Education, Dexter Community Schools**

RESOLVED, that this resolution shall be the general appropriation adoption of the Cooperative Activities Fund for the 2023-24 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 Cooperative Activities 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 Cooperative Activities Fund of the school district for fiscal year 2023-24 to be used for operating purposes is as follows:

**Revenue:**

2xx Non-Educational Sources	\$ 754,812
3xx State	\$ 8,500,000
<b>Total Revenue</b>	<b>\$ 9,254,812</b>
Total Fund Balance, July 1 Available to Appropriate	\$ -
<b>Total Available to Appropriate</b>	<b>\$ 9,254,812</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:**

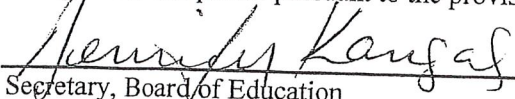
3xx-Community Services	\$ 505,000
4xx- Facilities Construction	\$ 8,749,812
<b>Total Appropriated</b>	<b>\$ 9,254,812</b>

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: 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 regular meeting held on December 11, 2023, 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 2023-24 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 2023-24 to be used for operating purposes is as follows:

**Revenue:**

1xx Local	\$ 2,289,598
<b>Total Revenue</b>	<b>\$ 2,289,598</b>
Total Fund Balance, July 1 Available to Appropriate	\$ 1,288,782
<b>Total Available to Appropriate</b>	<b>\$ 3,578,380</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

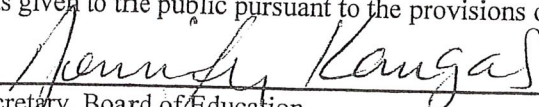
29x- Support Service, Other	\$ 2,289,598
<b>Total Appropriated</b>	<b>\$ 2,289,598</b>

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: 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 regular meeting held on December 11, 2023, 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