

TO: Board of Education  
 FROM: Christie Bueche, CFO  
 DATE: December 15, 2025  
 RE: 2025-26 Nov/December Budget Amendment

The 2025-26 December budget amendment is being presented for Board consideration. The Finance Committee reviewed and recommended the amendment on December 15, 2025.

The key parameters of the revised 2025-26 budget are:

- State Foundation allowance \$10,050 a \$422 increase from 2024-25. The foundation is paid based on 90% October 2025 and 10% February 2025 student counts. Actual foundation allowances over the past 5 years were:

| 2021-22  | 2022-23  | 2023-24  | 2024-25  | 2025-26   |
|----------|----------|----------|----------|-----------|
| \$ 8,700 | \$ 9,150 | \$ 9,608 | \$ 9,608 | \$ 10,050 |

- Student count 3,312, a decrease of 1.15 students from October 2024. Actual fall student counts over the past 5 years were:

| 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|---------|---------|---------|---------|---------|
| 3,416   | 3,375   | 3,362   | 3,314   | 3,312   |

- State categoricals for MPSERS Cost Offset (147a1), MPSERS Normal Offset – **Eliminated from the State budget** (147a2), MPSERS Stabilization (147c), MPSERS Reform Payment (147e), MPSERS Offset, 271(4) MPSERS Healthcare offset (147a4) Reduced UAAL – **Eliminated from the State budget** - total \$5,145,622. MPSERS (147f) 0.5% UAAL Rate Reimbursement **-Eliminated in FY25**.
- A blended MPSERS Retirement Rate 42.82% was budgeted for all funds. This blended rate includes the retirement rate and UAAL, the UAAL increased for 2025-26. The General Fund budget for retirement is \$13,553,038 or 23.1% of the General Fund expenses. After offsetting the funding categoricals, the net MPSERS retirement cost budget is \$8,407,416 or 14.38% of the budget. The State categorical funding is not guaranteed. If eliminated, the full retirement cost would be a district obligation. District increase in costs for FY26 is estimated at \$1.2m.
- WISD Act 18 special education reimbursement \$7,227,138 is based on less than 100% of actual unreimbursed costs of the 2024-25 fiscal year. Included is the one-time additional distribution from WISD to offset actual costs from 2024-25 in the estimated amount of \$840,000, and includes no revenue for Medicaid Direct Services performed in previous years. Vacancies and turnover in our special education professional staff and paraeducator positions may result in special education costs below the budget and the corresponding revenue reduced in future years.
- Teacher and other certificated professional staff are 260.62 FTE
- Wage changes with some employee groups, staff steps and levels and education levels per negotiated contracts that were all settled after the budget adoption in June 2025.
- Health benefits per negotiated contracts with fully insured MESSA products (Transportation moved from BCBS to MESSA). The District contribution increased for medical plans across all employee groups. With staff FTE changes and census elections, overall District contribution

increased 3% plus employer Health Savings Account contributions (new in 2024-25) to \$5,339,268.

- Long range trend reflects 1.27% increase foundation from the State. Student count recovery is based on our most recent enrollment study.
- Direct and indirect cost recovery of 10% from Food & Nutrition (\$286,182), Community Education (\$67,627), and ECLC Jenkins/Bates (\$124,960)
- Athletics subsidy was prefunded in prior years and assigned in the Community Services Fund Balance. The pre-funding has been fully spent and \$1,047,300 is planned for the current year as a contribution from General Fund. If we continue to outsource athletic trips, additional General Fund contributions may be necessary. FY25 was the final year of the prefunded subsidy for Athletics.

We currently have fewer open positions compared to prior years, and while we continue to experience some short and long-term vacancies due to factors such as the limited hiring pool, unpaid leaves of absence, and employee turnover, these vacancies may not result in significant savings as seen in previous years. The budget reflects full staffing and full programming, including all open bus driver and other positions that we are still actively working to fill. The budget narratives will provide more details as the year progresses.

#### **Attachments**

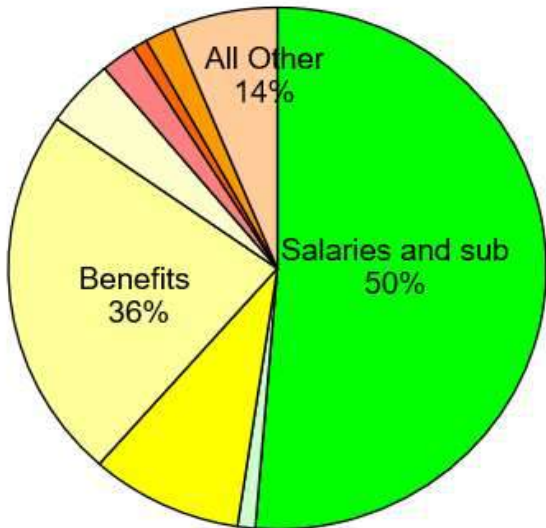
1. Financial Dashboard
2. A long-range trend with 2024-25 actual, 2025-26 Original, 2025-26 (Nov/December revision), and 2026-27, 2027-28, and 2028-29 trend
3. 2024-25 Year-End Fund Balances and designated reserves
4. The general appropriation amendment for the general fund and required special revenue funds by major function grouping. 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  
2025-26 Budget (November Revision)**

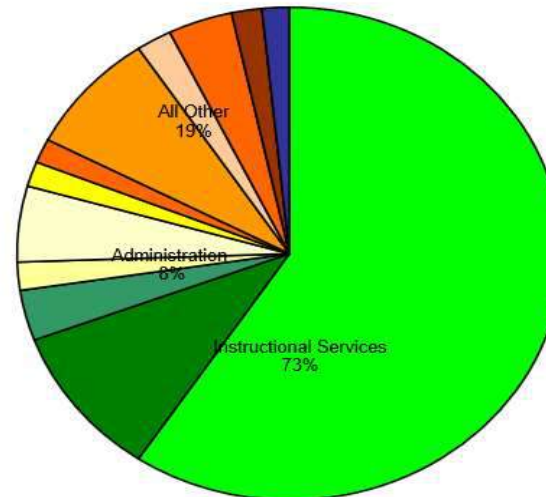
| 2023-24 Actual                     |                |                    |                |                     |       |                      |
|------------------------------------|----------------|--------------------|----------------|---------------------|-------|----------------------|
| Student Count                      | Total Revenues | Total Expenditures | Excess Rev/Exp | Ending Fund Balance | %     | Foundation Allowance |
| 3,362                              | \$55,248,865   | \$53,658,182       | \$1,590,683    | \$12,493,996        | 23.3% | \$9,608              |
| 2024-25 Actual                     |                |                    |                |                     |       |                      |
| 3,314                              | \$55,892,010   | \$55,519,892       | \$372,118      | \$12,866,114        | 23.2% | \$9,608              |
| 2025-26 Budget (December Revision) |                |                    |                |                     |       |                      |
| 3,312                              | \$53,932,221   | \$58,430,848       | (\$4,498,626)  | \$8,367,488         | 14.3% | \$10,050             |

**Expenses-Type**



- Salaries \$29,981,952 51.3%
- Sub Teachers/Paras \$621,408 1.1%
- Benefits-Health \$5,339,268 9.1%
- Benefits-State Retirement \$13,553,038 23.2%
- Benefits-Payroll Taxes / Other \$2,448,449 4.2%
- Utilities \$1,230,541 2.1%
- Teaching Supplies/Textbooks \$523,975 0.9%
- Athletics \$1,047,300 1.8%
- All Other \$3,684,917 6.2%

**Expenses-Program**



- Instruction \$34,682,010 59.4%
- Student Services \$5,811,934 9.9%
- Instructional Support \$1,936,547 3.3%
- Technology \$1,076,593 1.8%
- School Administration \$2,903,425 5.0%
- General Administration \$953,449 1.6%
- Business Administration \$927,015 1.6%
- Building & Grounds \$4,679,109 8.1%
- Utilities \$1,230,541 2.1%
- Transportation \$2,236,558 3.8%
- Athletics \$1,047,300 1.8%
- All Other \$946,367 1.6%

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

| A  | B  | K          | N           | O           | P           | Q           | R            |
|----|--|------------|-------------|-------------|-------------|-------------|--------------|
| 1  |  |            |             |             |             |             |              |
| 2  |  |            |             |             |             |             |              |
| 3  |  |            |             |             |             |             |              |
| 5  |  | 2024-25    | 2025-26     | 2025-26     | 2026-27     | 2027-28     | 2028-29      |
| 6  |  | actual     | Original    | Amendment   | trend       | trend       | trend        |
| 8  | <b>Revenue</b>                                     | 55,892,010 | 51,659,197  | 53,932,221  | 53,998,356  | 55,367,809  | 56,898,576   |
| 9  | <b>Expense</b>                                     | 55,519,892 | 55,594,394  | 58,430,848  | 58,742,655  | 59,806,503  | 60,610,154   |
| 10 | Revenue over (under) expense                       | 372,118    | (3,935,196) | (4,498,626) | (4,744,298) | (4,438,694) | (3,711,579)  |
| 11 | Fund Balance planned adjustment                    | -          | -           | -           | -           | -           | -            |
| 12 | Operational Revenue over (under) expense           | 372,118    | (3,935,196) | (4,498,626) | (4,744,298) | (4,438,694) | (3,711,579)  |
| 14 | <b>FUND BALANCE</b>                                |            |             |             |             |             |              |
| 15 | Non-spendable-Prepaid Expenditures                 | 105,925    | 105,925     | 105,925     | 105,925     | 105,925     | 105,925      |
| 17 | Committed-Facilities, Equipment & Maintenance      | 1,000,000  | 1,000,000   | 1,000,000   | 1,000,000   | 1,000,000   | 1,000,000    |
| 18 | Committed-Facilities Athletics                     | 1,125,000  | 1,125,000   | 1,125,000   | 1,125,000   | 1,125,000   | 1,125,000    |
| 19 | Committed-Health Benefit Claims                    | -          | -           | -           | -           | -           | -            |
| 20 | Committed-Instructional/Materials 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 Buildings/New Spaces                 | 300,490    | 300,490     | 300,490     | 300,490     | 300,490     | 300,490      |
| 23 | Committed-Performing Arts Equipment                | 170,000    | 170,000     | 170,000     | 170,000     | 170,000     | 170,000      |
| 24 | Committed-Retirement/Severance                     | 1,100,000  | 1,100,000   | 1,100,000   | 1,100,000   | 1,100,000   | 1,100,000    |
| 25 | Committed-Supply Carryover                         | 156,009    | 156,009     | 156,009     | 156,009     | 156,009     | 156,009      |
| 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          | 3,938,197  | -           | -           | -           | -           | -            |
| 30 | Unassigned   | 70,493     | 73,493      | (489,936)   | (5,234,235) | (9,672,929) | (13,384,508) |
| 31 | <b>TOTAL FUND BALANCE</b>                          | 12,866,114 | 8,930,917   | 8,367,488   | 3,623,189   | (815,505)   | (4,527,084)  |
| 32 | %  | 23.2%      | 16.1%       | 14.3%       | 6.2%        | -1.4%       | -7.5%        |
| 33 | Unassigned   | 70,493     | 73,493      | (489,936)   | (5,234,235) | (9,672,929) | (13,384,508) |
| 34 | %  | 0.1%       | 0.1%        | -0.8%       | -8.9%       | -16.2%      | -22.1%       |
| 36 | <b>STATE FUNDING</b>                               |            |             |             |             |             |              |
| 37 | State per pupil foundation                         | \$ 9,608   | \$ 10,008   | \$ 10,050   | \$ 10,321   | \$ 10,600   | \$ 10,886    |
| 38 | State per pupil foundation change (\$)             | \$ -       | \$ 400      | \$ 442      | \$ 271      | \$ 279      | \$ 286       |
| 39 | Effective per pupil change                         |            |             |             |             |             |              |
| 43 | <b>STUDENT ENROLLMENT</b>                          |            |             |             |             |             |              |
| 44 | New student additions(general ed & special ed FTE) |            | (4.00)      | (1.15)      | 7.15        | 23.00       | 33.00        |
| 45 | Student Enrollment (October)                       | 3,314.00   | 3,310.00    | 3,312.85    | 3,320.00    | 3,343.00    | 3,376.00     |
| 59 | <b>PROJECTION ASSUMPTIONS</b>                      |            |             |             |             |             |              |
| 60 | Academic staff (FTE)                               | 261.35     | -           | 260.62      | -           | -           | -            |
| 61 | Increase support staff (FTE)                       | 8.56       | -           | (3.56)      | -           | -           | -            |
| 62 | Salary/Wage DEA change (%)                         | 1% / 2%    | 3.00%       | 3.00%       | 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                              | 47.64%     | 43.71%      | 42.82%      | 42.94%      | 43.06%      | 43.18%       |
| 65 | FICA Employer Tax Rate                             | 7.65%      | 7.65%       | 7.65%       | 7.65%       | 7.65%       | 7.65%        |
| 66 | District Insurance Cost change                     | 3.00%      | 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**  
Fund Balance  
Year end 2024-25

|                      |               |
|----------------------|---------------|
| Revenue              | \$ 55,892,010 |
| Expenses             | \$ 55,519,892 |
| Net Operating Income | \$ 372,118    |

|  |              |  | Base value      |              | 24-25         | Board planned   | Planned       | Recommended     | Recommended   |
|--|--------------|--|-----------------|--------------|---------------|-----------------|---------------|-----------------|---------------|
| Fund Balance Classifications                           | Account      | Methodology of Target  | for calculation | Target       | Beginning     | transfers 24-25 | Ending        | transfers 24-25 | Ending        |
| <b>Required Designated Reserve Funds (policy 6604)</b> |              |  |                 |              |               |                 |               |                 |               |
| <b>Non-Spendable</b>                                   |              |  |                 |              |               |                 |               |                 |               |
| Non-spendable-Prepaid Expenditures                     | 11-2711-1000 | Prepaid expenditure asset  | \$ 105,925      | \$ 105,925   | \$ 75,813     | \$ (75,813)     | \$ -          | \$ 30,112.48    | \$ 105,925    |
| <b>Committed (required)</b>                            |              |  |                 |              |               |                 |               |                 |               |
| Committed- Supply Carryover                            | 11-2731-7100 | Unspent supply carryover   | \$ 156,009      | \$ 156,009   | \$ 157,124    | \$ (157,124)    | \$ -          | \$ (1,115)      | \$ 156,009    |
| Committed- Employee Off Schedule Payment               | 11-2731-7200 | Actual projected cost  | \$ -            | \$ -         | \$ 150,000    | \$ (150,000)    |               | \$ (150,000)    | \$ -          |
| <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%                                      | \$ 304,524,180  | \$ 3,045,242 | \$ 1,000,000  |                 | \$ 1,000,000  |                 | \$ 1,000,000  |
| Committed-Facilities Athletics                         | 11-2731-1300 | Artificial turf, pools   | \$ 1,500,000    | \$ 1,500,000 | \$ 1,125,000  |                 | \$ 1,125,000  |                 | \$ 1,125,000  |
| Committed-Performing Arts Equipment                    | 11-2731-5100 | Refurbishing performing arts equipment                               | \$ 200,000      | \$ 200,000   | \$ 170,000    |                 | \$ 170,000    |                 | \$ 170,000    |
| Committed-Instructional Materials/Equipment            | 11-2731-3100 | Replacement of Instructional Materials (\$300/student)               | \$ 1,011,507    | \$ 1,011,507 | \$ 1,000,000  |                 | \$ 1,000,000  |                 | \$ 1,000,000  |
| Committed-Technology                                   | 11-2731-8100 | Cost of technology inventory * 50% (includes balance of restitution) | \$ 9,940,700    | \$ 4,970,350 | \$ 1,500,000  |                 | \$ 1,500,000  |                 | \$ 1,500,000  |
| Committed-New Programs Implementation                  | 11-2731-4100 | Startup and implementation transition of new programs (3-5 yrs)      | \$ 348,000      | \$ 348,000   | \$ 2,400,000  |                 | \$ 2,400,000  |                 | \$ 2,400,000  |
| Committed-New Buildings/New Spaces                     | 11-2731-4200 | Startup and implementation transition of new building (3-5 years)    | \$ 300,000      | \$ 300,000   | \$ 300,490    |                 | \$ 300,490    |                 | \$ 300,490    |
| Committed-Retirement/Severance                         | 11-2731-6100 | Retirement obligation * 2/3  | \$ 5,295,322    | \$ 3,530,215 | \$ 1,000,000  |                 | \$ 1,000,000  | \$ 100,000      | \$ 1,100,000  |
| <b>Assigned Fund Balance</b>                           | 11-2741-0000 | Subsequent year expenditures   | \$ 3,938,197    | \$ 3,938,197 | \$ 1,994,430  |                 | \$ 3,938,197  | \$ 1,943,767    | \$ 3,938,197  |
| <b>Unassigned Fund Balance (policy 6612)</b>           | 11-2751-0000 | 3-5% of general fund expenses (value at 5%)                          | \$ -            | \$ -         | \$ 1,621,139  |                 | \$ 1,621,139  | \$ (1,550,646)  | \$ 70,493     |
| <b>Total Fund Balance</b>                              |              |  |                 |              | \$ 12,493,996 | \$ (382,937)    | \$ 14,054,826 | \$ 372,118      | \$ 12,866,114 |
| Non-Spendable Fund Balance                             |              |  |                 | 0.1%         | \$ 75,813     |                 |               | 0.2%            | \$ 105,925    |
| Committed Fund Balance                                 |              |  |                 | 16.1%        | \$ 8,802,614  |                 |               | 15.8%           | \$ 8,751,499  |
| Assigned Fund Balance                                  |              |  |                 | 4.1%         | \$ 1,994,430  |                 |               | 7.1%            | \$ 3,938,197  |
| Unassigned Fund Balance                                |              |  |                 | 0.0%         | \$ 1,621,139  |                 |               | 0.1%            | \$ 70,493     |
| <b>Total Fund Balance</b>                              |              |  |                 | 20.3%        | \$ 12,493,996 |                 |               | 23.2%           | \$ 12,866,114 |

0.1%

7.2%

**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 2025-26 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 2025-26 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:

|   |                      |
|---|----------------------|
| <b>Revenue:</b>                                     |                      |
| 1xx Local   | \$ 7,335,627         |
| 2xx Other Political Subdivisions                    | \$ -                 |
| 3xx State   | \$ 37,437,136        |
| 4xx Federal   | \$ 1,290,735         |
| 5xx-6xx Other Financing Sources                     | \$ 7,868,723         |
| <b>Total Revenue</b>                                | <b>\$ 53,932,221</b> |
|   |                      |
| Total Fund Balance, July 1 Available to Appropriate | \$ 12,760,188        |
| <b>Total Available to Appropriate</b>               | <b>\$ 66,692,409</b> |

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:

|                                  |                      |
|----------------------------------|----------------------|
| <b>Expenditures:</b>             |                      |
| 1xx – Instruction                |                      |
| 11x- Basic Programs              | \$ 26,420,179        |
| 12x- Added Needs                 | \$ 8,261,831         |
| 2xx – Support Services           |                      |
| 21x- Pupil Support               | \$ 5,811,934         |
| 22x- Instructional Staff Support | \$ 3,013,140         |
| 23x- General Administration      | \$ 953,449           |
| 24x- School Administration       | \$ 2,903,425         |
| 25x- Business Services           | \$ 927,015           |
| 26x- Operations and Maintenance  | \$ 5,909,650         |
| 27x- Transportation              | \$ 2,236,558         |
| 28x-29x Other Central Support    | \$ 690,999           |
| 3xx-Community Services           | \$ 227,844           |
| 4xx-6xx Other Financing Uses     | \$ 1,074,824         |
| <b>Total Appropriated</b>        | <b>\$ 58,430,848</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: 5 NAYS: 0 ABSENT: 2 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 15, 2025, 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 2025-26 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 2025-26 to be used for operating purposes is as follows:

|   |                     |
|---|---------------------|
| <b>Revenue:</b>                                     |                     |
| 1xx Local   | \$ 2,918,221        |
| 3xx State   | \$ 228,379          |
| 4xx Federal   | \$ -                |
| 5xx-6xx Other Financing Sources                     | \$ 1,047,300        |
| <b>Total Revenue</b>                                | <b>\$ 4,193,900</b> |
| <hr/>   |                     |
| Total Fund Balance, July 1 Available to Appropriate | \$ 1,881,531        |
| <b>Total Available to Appropriate</b>               | <b>\$ 6,075,431</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:

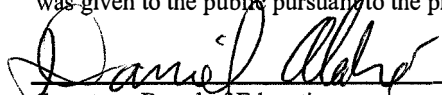
|                                  |                     |
|----------------------------------|---------------------|
| <b>Expenditures:</b>             |                     |
| 1xx – Instruction                |                     |
| 11x- Basic Programs              | \$ 198,876          |
| 2xx – Support Services           |                     |
| 22x- Instructional Staff Support | \$ 19,572           |
| 24x School Administration        | \$ 4,542            |
| 25x- Business                    | \$ 3,300            |
| 26x- Operations and Maintenance  | \$ 64,431           |
| 27x- Transportation              | \$ -                |
| 28x-29x Other Central Support    | \$ 1,837,888        |
| 3xx-Community Services           | \$ 1,650,149        |
| 4xx-6xx Other Financing Uses     | \$ 192,587          |
| <b>Total Appropriated</b>        | <b>\$ 3,971,345</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: 5 NAYS: 0 ABSENT: 2 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 15, 2025, 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 2025-26 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 2025-26 to be used for operating purposes is as follows:

|   |                     |
|---|---------------------|
| <b>Revenue:</b>                                     |                     |
| 1xx Local   | \$ 2,309,542        |
| <b>Total Revenue</b>                                | <b>\$ 2,309,542</b> |
| <hr/>   |                     |
| Total Fund Balance, July 1 Available to Appropriate | \$ 1,227,121        |
| <b>Total Available to Appropriate</b>               | <b>\$ 3,536,663</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:

|                             |                     |
|-----------------------------|---------------------|
| <b>Expenditures:</b>        |                     |
| 2xx – Support Services      |                     |
| 29x- Support Service, Other | \$ 2,309,542        |
| <b>Total Appropriated</b>   | <b>\$ 2,309,542</b> |

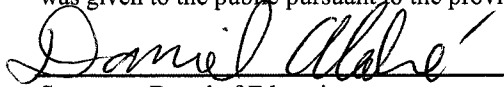
FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes 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: 5 NAYS: 0 ABSENT: 2 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 15, 2025, 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 2025-26 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 2025-26 to be used for operating purposes is as follows:

|   |                     |
|---|---------------------|
| <b>Revenue:</b>                                     |                     |
| 1xx Local   | \$ 310,556          |
| 3xx State   | \$ 1,416,025        |
| 4xx Federal   | \$ 532,213          |
| 5xx-6xx Other Financing Sources                     | \$ 210,000          |
| <b>Total Revenue</b>                                | <b>\$ 2,468,794</b> |
| <hr/>   |                     |
| Total Fund Balance, July 1 Available to Appropriate | \$ 1,715,080        |
| <b>Total Available to Appropriate</b>               | <b>\$ 4,183,874</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:

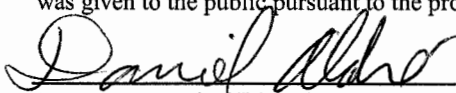
|                                 |                     |
|---------------------------------|---------------------|
| <b>Expenditures:</b>            |                     |
| 2xx – Support Services          |                     |
| 26x- Operations and Maintenance | \$ 5,242            |
| 28x-29x Other Central Support   | \$ 2,856,573        |
| 4xx-6xx Other Financing Uses    | \$ 286,182          |
| <b>Total Appropriated</b>       | <b>\$ 3,147,997</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: 5 NAYS: 0 ABSENT: 2 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 15, 2025, 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