

BOARD MEETING PACKET

MAY 18, 2020

Virtual Meeting

Meeting link will be posted at dexterschools.org by 4pm 5/18/20



Our Vision:

Champion Learning –

Develop, Educate, and Inspire!

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is time for public participation during the meeting as indicated in the agenda below (Bylaw 0166).

BOARD MEETING AGENDA

A. CALL TO ORDER

1. Roll Call
2. Virtual Meeting Process

B. MINUTES (5/4/2020)

D. APPROVAL OF AGENDA

E. SCHOOL PRESENTATIONS – none planned

F. ADMINISTRATION & BOARD UPDATES

1. Superintendent Update
 - EFD / E4DS Merger
2. Board President Update
3. Student Representatives Update

G. PUBLIC PARTICIPATION (up to 30 minutes/max 5 per person)

Per Temporary Policy 0167.3: At this point in the virtual meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

H. CONSENT ITEMS

1. Personnel – Retirements
2. April Budget Report

I. ACTION ITEMS

1. WISD Budget
2. MASB Course Approval

J. DISCUSSION ITEMS

1. DCS 2020-2021 Budget
2. School Scenarios for Next Year

K. COMMITTEE UPDATES – none

L. PUBLIC PARTICIPATION (up to 15 minutes/max 3 per person) *See above.*

M. BOARD COMMENTS

N. INFORMATION ITEMS

1. School Funding Infographic
2. MSBO Board of Directors

O. CLOSED SESSION – none planned

P. ADJOURNMENT

CALENDAR

- *Monday, June 15 – 6:00pm
Community Chat (likely virtual)
- *Monday, June 15 – 7:00pm
Board Meeting – (likely virtual)
Budget Hearing
- *Monday, June 29 – 7:00pm
Board Meeting – TBD

BOARD NOTES
MAY 18, 2020 – VIRTUAL MEETING

A. CALL TO ORDER

1. Roll Call.
2. Virtual Meeting Process. Because virtual meetings are new for the Dexter Board of Education, it is appropriate to outline those procedures which will vary from typical meeting procedures for the benefit of all attendees.
 - a. Board members will be asked to state their name when making motions and seconds for the benefit of the audience.
 - b. All votes will be roll call votes for clarity.
 - c. The chair will strive to recognize board members by name before they speak. In the event that this doesn't happen, trustees are encouraged to announce their own names or may be reminded to do so.
 - d. Audience members will be muted until recognized by the chair during the public participation periods.
 - e. People who speak during public participation will be asked to state their name, address, and topic before speaking.
 - f. The closed session will take place in a separate Zoom meeting. The regular meeting will remain open until the board returns from closed session.
 - g. Board members should refrain from using email, texting, instant messaging and other electronic forms to communicate with each other or members of the public during the meeting, and specifically refrain from using the chat box unless tech assistance is needed.
 - h. Board members should conduct themselves in a manner consistent with in-person school board meetings.

B. MEETING MINUTES

- * An appropriate motion might be, "I, _____, move that the Board of Education approve the meeting minutes from 5/4/2020 as presented/amended."

C. APPROVAL OF AGENDA

1. Approval of Agenda. Board policy provides that the Superintendent of Schools shall prepare an agenda for all Board meetings as directed by the President of the Board of Education.

- * An appropriate motion might be, "I, _____, move that the Board of Education approve the agenda as presented/amended."

D. SCHOOL PRESENTATIONS – none planned

E. ADMINISTRATION & BOARD UPDATES

1. Superintendent Update.
 - EFD/E4DS Merger
2. Board President Update.
3. Student Representatives Update.

BOARD NOTES
MAY 18, 2020 – VIRTUAL MEETING

F. PUBLIC PARTICIPATION

Each speaker is allotted a maximum of 5 minutes for a total of 30 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

G. CONSENT ITEMS

1. Personnel – Retirements. Your packet contains retirement letters from teachers Lisa Himle and Lynnette Schwartzenberger.

* An appropriate motion might be, "I move that the Board of Education acknowledge the retirements of Lisa Himle and Lynnette Schwartzenberger, effective at the end of the 2019-20 school year."

2. Budget Report. Your packet includes financial information for the month of April. (To be posted when received).

* An appropriate motion might be, "I move that the Board of Education accept the April 2020 budget report."

H. ACTION ITEMS

1. WISD Budget. Your packet includes 2020-21 proposed budget documents from the WISD and a sample resolution. This item was previously discussed at the May 4, 2020 board meeting. The Board must consider a resolution of support or indicate specific recommendations for changes before June 1, 2020. This item is presented for action this evening.

* An appropriate support motion might be, "I move that the Board of Education approve the attached resolution in support of the Washtenaw Intermediate School District's proposed 2020-2021 Budget."

* If the Board disapproves of the proposed WISD budget, the Board must provide the WISD with a list of specific concerns/objections. An appropriate disapproval motion might be, "I move that the Board of Education adopt the attached resolution disapproving of the proposed Washtenaw Intermediate School District's proposed budget, and provide a list of specific concerns to the WISD as required."

2. MASB Course Approval. Trustee Jason Gold has requested Board approval for registration costs to attend several virtual MASB training courses.

* An appropriate motion might be, "I move that the Board of Education approve registration fees for any board members in good standing to attend up to six MASB virtual trainings through the end of this school year (June 30)."

BOARD NOTES
MAY 18, 2020 – VIRTUAL MEETING

I. DISCUSSION ITEMS

1. DCS 2020-21 Budget. On April 22nd, the Finance Committee met virtually to review preliminary budget parameters. At the May 4th regular board meeting, board members discussed three possible budget scenarios: A, B, and C, which are included in this packet. A spreadsheet of long-range trend scenarios with a fourth scenario is also included in tonight's packet. Due to uncertainty regarding state funding and other volatility resulting from the current pandemic and state shutdown order, the Board has requested timeline options. A memo in this evening's packet from CFO Sharon Raschke includes three timeline options. These items are presented for discussion this evening.
2. School Scenarios for Next Year. Due to the possibility of a COVID-19 resurgence, administrative staff have been planning for several possible options for school/instruction for fall. The Superintendent has surveyed staff, students, and parents regarding their needs and concerns. At a community forum webinar on May 13, Dr. Timmis presented some of the fall planning challenges, shared current information from MDE and the CDC about the pandemic, and surveyed attendees regarding what they think has worked well and what has been difficult with remote learning thus far. This item is presented for discussion only.

J. COMMITTEE UPDATES – none planned

K. PUBLIC PARTICIPATION (up to 15 minutes/max 3 per person)

Each speaker is allotted a maximum of 3 minutes for a total of 15 minutes unless otherwise notified. At this point in the meeting, those interested in making a public comment will be asked to raise their hands so the time may be divided equally. Each speaker will be asked to announce his/her name and address and indicate if he/she represents any organization or agency. No person may speak more than once on the same subject during a single meeting.

L. BOARD COMMENTS

M. INFORMATION ITEMS

1. School Funding Infographic from EFD
2. MSBO Board of Directors

N. CLOSED SESSION – none planned

O. ADJOURNMENT

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – May 4, 2020
Virtual Meeting via Zoom, Webinar ID 831 7155 8102

The meeting was called to order at approximately 7:01pm by Board President Julie Schumaker.

A. ROLL CALL

Members Present: Ron Darr, Jason Gold, Mara Greatorex, Daryl Kipke, Dick Lundy, Barbara Read, Julie Schumaker, Student Representatives Chadley Robards, Annalisa Shehab

Administrative & Supervisory Staff: Rick Munir, Sharon Raschke, Barba Santo, Mollie Sharrar, Christopher Timmis, Hope Vestergaard

DEA Representative: Jessica Baese

DESPA Representative: none

Guests: Melanie McIntyre, Jami Bronson, Chrissy Hladky, Daniel Alabré, Jennifer Arnold, Jodi Helmholtz, Matt Deloria, Megan Meeker, Ryan Spencer, Sarah Hunt, Wendy Martin, Tanya Dunn

Press: Lonnie Huhman (The Sun Times News)

Julie Schumaker outlined the Virtual Meeting Process to highlight procedural differences from the ways that in-person meetings are typically conducted.

B. MEETING MINUTES

Jason Gold made a motion to approve the regular meeting minutes from April 20, 2020 as presented. Dick Lundy seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

An action item (#2) was added to approve the proclamation regarding school lunch heroes.

Barbara Read made a motion to approve the agenda as amended. Mara Greatorex seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS

1. School Lunch Hero Proclamation. Dr. Timmis shared a draft proclamation to honor the tremendous work of the Food and Nutrition department. More than 132,000 to-go meals have been delivered to Dexter families since March 17th.

E. ADMINISTRATION & BOARD UPDATE

1. Superintendent Update.
 - a. Dr. Timmis discussed the considerable progress of remote learning and shared weekly lesson examples from the buildings. Grade level teachers at Anchor, Beacon, and Wylie have collaborated to provide content that is manageable for parents, and engaging and consistent for all students. Dr. Timmis shared a video presentation for a support ribbon campaign (#4CommuniTREE) that Wylie students presented to the City Council. At Creekside, Pinnacle and Summit teachers collaborate within their platform to provide plans and Google classrooms for regular subjects and specials. Mill Creek is doing something similar with their programs. High School virtual classes are being created by individual teachers.

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION

MEETING MINUTES – May 4, 2020

Virtual Meeting via Zoom, Webinar ID 831 7155 8102

- b. Administrative Staff have been doing preliminary planning for possible fall scenarios depending on what happens with COVID-19. Possible scenarios include:
 - Bring students back into the building with physical distancing restrictions and other health restrictions.
 - Start the school year in September and have intermittent shutdowns of specific buildings or the entire district throughout the school year.
 - Start the school year remotely with the hope that we transition to buildings later in the school year.
 - Bring in smaller numbers of students at a time on an alternating/rotating schedule to minimize the number of students in the building at one time.
 - Teach remotely for a semester or an entire school year.
 - Create a new model where some kids are remote, some are in the building as they traditionally would have been, and others are in some sort of hybrid model.
 - c. The Department of Education has approved Dexter to receive CARES Stimulus Money – approximately \$174,000 to backfill some of the costs created by the closure; the District is looking at options to provide childcare for medical and other essential workers (limited to those groups at least initially). DCS has applied for grants to support this programming but determinations have not been made yet.
 - d. The District is reviewing recently released Executive Orders regarding district operations. They are extensive.
2. Board President Update. None.
 3. Student Representatives Update.
 - Chadley Robards noted that students are preparing for AP testing and DHS Teacher Deb Marsh has been extremely supportive during that process.
 - Annalisa Shehab noted that DHS Principal Kit Moran and teachers are doing regular check-ins with students to ensure that students stay connected.

F. PUBLIC PARTICIPATION – none

G. CONSENT ITEMS – none

H. ACTION ITEMS

1. Bid Package 25. Dick Lundy made a motion that the Board of Education award contracts for Bid Package 25 (DHS Special Needs Toilet) to the Spieker Company and assign contracts to Granger for management, as shown in the attached recommendation letter dated April 30, 2020. Jason Gold seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – May 4, 2020
Virtual Meeting via Zoom, Webinar ID 831 7155 8102

2. School Lunch Hero Proclamation. Dick Lundy moved that the Board of Education approve the following proclamation:

WHEREAS nutritious meals at school are an essential part of the school day; and

WHEREAS the staff of the District's school meals and nutrition department are committed to providing healthful, nutritious meals to the District's children; and

WHEREAS the men and women who prepare and serve school meals help nurture our children through their daily interaction and support; and

WHEREAS the food and nutrition staff have worked tirelessly to ensure the delivery of more than 125,000 healthful meals to district students during the COVID-19 closure; and

WHEREAS the day of Friday, May 1, 2020 is School Lunch Hero Day

NOW THEREFORE, be it resolved that the Dexter Community Schools District expresses its deep appreciation to these valuable employees and volunteers and commends their good work on behalf of children.

Mara Greatorex seconded the motion. **Roll Call Vote. Motion Carried (unanimous).**

I. DISCUSSION ITEMS

1. Committee Meetings. Two committee meetings were held virtually on April 22 (finance, facilities) and one (facilities) was held virtually on May 1. Board members discussed relevant bylaws 0155 (committees), 0167.3 (public participation) and 0168.3 (committee meetings). A concern of having committee meetings held virtually with a fourth member logging in who is not on the committee is that it creates the appearance of a quorum and a potential Open Meetings Act violation. The Board discussed their understanding of the law and the mechanics of holding virtual public committee meetings. The Board reached no consensus on this topic. The Superintendent has requested written guidance from the District's legal counsel regarding the policy requirements.
2. WISD Budget. Board members had the opportunity to discuss the WISD's proposed budget for 2020-2021. The Board must adopt a resolution of support or disapproval no later than June 1, 2020. This item will return for action at the May 18 meeting.
3. DCS 2020-2021 Budget Projections. Board members had the opportunity to discuss three budget scenarios that were reviewed by the finance committee on April 22nd. The Administration has requested direction from the Board regarding the parameters to be used to prepare the 2020-21 budget, including a target range for expense over revenue. This item will return May 18 for further discussion and /or action regarding a recommendation to the finance committee.

DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – May 4, 2020
Virtual Meeting via Zoom, Webinar ID 831 7155 8102

- J. COMMITTEE UPDATES** – these were both addressed as part of earlier items on the evening’s agenda.
1. Finance Committee
 2. Facilities Committee
- K. PUBLIC PARTICIPATION**
1. Daniel Alabré made a comment.
 2. Jami Bronson made a comment.
- L. BOARD COMMENTS**
1. Mara Greateorex. Mara shared the results of E4DS’s recent fund drive, which will soon be announced; Mara praised teachers for their dedication and flexibility; Mara expressed displeasure that a board member continues to criticize board actions and promote discontent on social media and in letters to the editor and suggested everyone should focus on efforts to support students during this crisis.
 2. Barbara Read. Barbara stated that she is proud of the teachers and district and food service. She clarified that she has never accused board members of wrong-doing; she reiterated her disagreement with the decision not to open the virtual committee meetings to the public. Barbara read an excerpt from one of Governor Whitmer’s Executive orders regarding open meetings and shared her opinion on what it said.
 3. Julie Schumaker. Julie praised the DCS Teen Wayfinder newsletter; she complimented teachers and staff for their extraordinary efforts toward remote learning; she noted that she does not engage in social media posts regarding board actions because that is not the appropriate forum for board discussions; she urged everyone to avoid causing undue stress and incurring unnecessary legal fees for the district during this crisis.
 4. Ron Darr. Ron pointed out that he was booted off the virtual Board meeting several times during the course of the evening and expressed concern that this type of technical issue could happen to community members during virtual meetings.

At approximately 9:25pm, President Julie Schumaker adjourned the meeting.

MINUTES/hlv

Mara Greateorex
Secretary
Board of Education



Retirement

1 message

Lisa Himle <himlel@dexterschools.org>

Mon, May 4, 2020 at 12:29 PM

May 4, 2020

Dear Administrative Team,

It is with much thought, deliberation, and emotion that I reach out to you today to announce my retirement with Dexter Community Schools effective June 30, 2020.

I have been employed at Cornerstone/Anchor Elementary for the past 24 years, teaching kindergarten, first and second grade. I have had the opportunity to teach under many amazing principals and superintendents along with numerous outstanding colleagues. My children have had the great experience of attending and graduating Dexter Schools and my husband and I have been members of this community for over 28 years. What a wonderful place to live, work, and be a member of.

I will miss being a part of educating our youth, but feel it is time for me to reinvent myself and hand the reins over to someone new. I wish you all the very best as our world is forever changing and education too, has the opportunity to reinvent itself as well.

Sincerely,

Lisa

--

Lisa Himle
First Grade Teacher
Anchor/Cornerstone Elementary School
Dexter, Mi 48130
himlel@dexterschools.org

May 8, 2020

Dear Dexter Board of Education,

After teaching over thirty years, twenty-eight of those years in Dexter Schools, I have decided to retire at the end of this school year on June 12, 2020. While working for Dexter Schools I have had the opportunity to teach Kindergarten, 1st grade, 2nd grade, 3rd grade, and also served as the School Counselor for Bates and Cornerstone. I have wonderful memories of working with students, colleagues, and the community while serving in these roles. It has truly been a blessing to be part of the Dreadnaught family. I will really miss the smiles, watching children grow, the beautiful drawings made just for me, and the hugs from my students.

Finishing this year with distance learning has been a bitter sweet way to end my career. The Zoom classroom meetings have helped me to stay close to my students and colleagues, but it is not the same as teaching my students face to face in my classroom.

Even though I will not be returning to teach at Beacon for the 2020-2021 school year I will always be an advocate for Dexter Schools.

Sincerely,

Lynnette Schwartzenberger



Board Monthly Financial Report

Fiscal Year to Date 04/30/20

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	5,936,576.00	92,685.32	5,261,186.13	.00	675,389.87	89	4,932,550.12
Function Code R100 - Local Sources - 100 Totals	\$5,936,576.00	\$92,685.32	\$5,261,186.13	\$0.00	\$675,389.87	89 %	\$4,932,550.12
Function Code R200 - Non-Education Sources - 200							
	.00	.00	.00	.00	.00	+++	.00
Function Code R200 - Non-Education Sources - 200 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R300 - State Sources - 300							
	30,839,421.00	2,816,493.76	19,765,006.07	.00	11,074,414.93	64	19,468,419.79
Function Code R300 - State Sources - 300 Totals	\$30,839,421.00	\$2,816,493.76	\$19,765,006.07	\$0.00	\$11,074,414.93	64 %	\$19,468,419.79
Function Code R400 - Federal Sources - 400							
	1,610,654.00	.00	66,174.39	.00	1,544,479.61	4	527,902.70
Function Code R400 - Federal Sources - 400 Totals	\$1,610,654.00	\$0.00	\$66,174.39	\$0.00	\$1,544,479.61	4 %	\$527,902.70
Function Code R500 - ISD / Other Sources - 500							
	5,421,519.00	5.00	3,098,065.86	.00	2,323,453.14	57	2,703,659.72
Function Code R500 - ISD / Other Sources - 500 Totals	\$5,421,519.00	\$5.00	\$3,098,065.86	\$0.00	\$2,323,453.14	57 %	\$2,703,659.72
Function Code R600 - In from other Funds - 600							
	275,628.00	.00	191,585.96	.00	84,042.04	70	159,566.45
Function Code R600 - In from other Funds - 600 Totals	\$275,628.00	\$0.00	\$191,585.96	\$0.00	\$84,042.04	70 %	\$159,566.45
Account Type Revenue Totals	\$44,083,798.00	\$2,909,184.08	\$28,382,018.41	\$0.00	\$15,701,779.59	64 %	\$27,792,098.78
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	21,735,535.00	1,738,098.68	14,921,317.16	36,240.86	6,777,976.98	69	14,530,056.65
Sub Function Code 120 - Added Needs - 120	5,138,856.00	386,934.18	3,480,357.54	.00	1,658,498.46	68	3,052,924.05
Sub Function Code 130 - Adult/Continuing Education - 130	.00	.00	.00	.00	.00	+++	.00
Function Code 100 - Instruction Totals	\$26,874,391.00	\$2,125,032.86	\$18,401,674.70	\$36,240.86	\$8,436,475.44	68 %	\$17,582,980.70
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	4,290,644.00	344,656.46	3,090,695.74	65,747.90	1,134,200.36	72	2,945,613.03
Sub Function Code 220 - Support Services-Instructional - 220	2,478,558.00	154,900.84	1,896,021.04	26,526.09	556,010.87	76	1,896,326.17
Sub Function Code 230 - Support Services-Administration - 230	613,094.00	31,969.10	460,651.38	255.80	152,186.82	75	444,199.78
Sub Function Code 240 - Support Services-School Admin - 240	2,564,461.00	196,960.43	2,057,862.16	3,967.00	502,631.84	80	1,993,850.10
Sub Function Code 250 - Support Services-Business - 250	732,215.00	76,430.45	604,411.84	.00	127,803.16	83	568,714.66
Sub Function Code 260 - Operations and Maintenance - 260	3,887,888.00	273,420.56	2,814,901.62	202,426.83	870,559.55	72	2,681,581.57
Sub Function Code 270 - Pupil Transportation - 270	1,607,307.00	101,715.47	1,269,119.37	9,294.65	328,892.98	79	1,199,576.00
Sub Function Code 280 - Support Services-Central - 280	445,454.00	25,786.94	367,065.99	7,200.00	71,188.01	82	285,476.52
Function Code 200 - Supporting Services Totals	\$16,619,621.00	\$1,205,840.25	\$12,560,729.14	\$315,418.27	\$3,743,473.59	76 %	\$12,015,337.83
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	257,444.00	29,186.60	192,322.20	45,979.19	19,142.61	75	153,472.02
Sub Function Code 330 - Community Activities - 330	.00	.00	661.71	.00	(661.71)	+++	.00
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	14,975.00	2,099.68	3,722.00	.00	11,253.00	25	1,959.76
Sub Function Code 390 - Other Community Services - 390	(15.00)	.00	.00	.00	(15.00)	0	.00
Function Code 300 - Community Services Totals	\$272,404.00	\$31,286.28	\$196,705.91	\$45,979.19	\$29,718.90	72 %	\$155,431.78
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 500-600 - Other Financing Uses							



Board Monthly Financial Report

Fiscal Year to Date 04/30/20

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Sub Function Code 600 - Fund Modifications - 600	548,870.00	.00	450,000.00	.00	98,870.00	82	365,385.03
Function Code 500-600 - Other Financing Uses Totals	\$548,870.00	\$0.00	\$450,000.00	\$0.00	\$98,870.00	82 %	\$365,385.03
Account Type Expense Totals	\$44,315,286.00	\$3,362,159.39	\$31,609,109.75	\$397,638.32	\$12,308,537.93	71 %	\$30,119,135.34
Fund(COA) 11 - General Fund Totals	(\$231,488.00)	(\$452,975.31)	(\$3,227,091.34)	(\$397,638.32)	\$3,393,241.66	1,394 %	(\$2,327,036.56)



Board Monthly Financial Report

Fiscal Year to Date 04/30/20

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,128,377.00	(56,920.53)	1,702,146.65	.00	426,230.35	80	1,848,567.94
Function Code R100 - Local Sources - 100 Totals	\$2,128,377.00	(\$56,920.53)	\$1,702,146.65	\$0.00	\$426,230.35	80 %	\$1,848,567.94
Function Code R300 - State Sources - 300							
	23,470.00	.00	(.50)	.00	23,470.50	0	.25
Function Code R300 - State Sources - 300 Totals	\$23,470.00	\$0.00	(\$0.50)	\$0.00	\$23,470.50	0 %	\$0.25
Function Code R400 - Federal Sources - 400							
	125,000.00	14,838.30	76,217.05	.00	48,782.95	61	130,754.33
Function Code R400 - Federal Sources - 400 Totals	\$125,000.00	\$14,838.30	\$76,217.05	\$0.00	\$48,782.95	61 %	\$130,754.33
Function Code R500 - ISD / Other Sources - 500							
	.00	.00	.00	.00	.00	+++	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R600 - In from other Funds - 600							
	531,978.00	.00	450,000.00	.00	81,978.00	85	365,385.03
Function Code R600 - In from other Funds - 600 Totals	\$531,978.00	\$0.00	\$450,000.00	\$0.00	\$81,978.00	85 %	\$365,385.03
Account Type Revenue Totals							
	\$2,808,825.00	(\$42,082.23)	\$2,228,363.20	\$0.00	\$580,461.80	79 %	\$2,344,707.55
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	97,701.00	12,232.34	109,085.38	.00	(11,384.38)	112	131,903.08
Function Code 100 - Instruction Totals	\$97,701.00	\$12,232.34	\$109,085.38	\$0.00	(\$11,384.38)	112 %	\$131,903.08
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	988.00	866.90	926.03	.00	61.97	94	1,207.40
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	76,550.00	4,804.18	29,408.78	5,149.22	41,992.00	38	43,106.32
Sub Function Code 270 - Pupil Transportation - 270	80,000.00	7,050.11	16,283.60	.00	63,716.40	20	102,963.52
Sub Function Code 290 - Support Services-Other - 290	704,678.00	85,586.55	798,272.87	10,269.14	(103,864.01)	113	585,631.96
Function Code 200 - Supporting Services Totals	\$862,216.00	\$98,307.74	\$844,891.28	\$15,418.36	\$1,906.36	98 %	\$732,909.20
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	293,442.00	22,298.18	249,000.64	.00	44,441.36	85	241,728.71
Sub Function Code 320 - Community Recreation - 320	377,531.00	22,531.52	281,882.00	100.00	95,549.00	75	322,647.43
Sub Function Code 350 - Care of Children - 350	964,124.00	66,864.58	726,108.74	619.00	237,396.26	75	621,078.92
Sub Function Code 390 - Other Community Services - 390	125,000.00	14,838.30	76,322.35	.00	48,677.65	61	130,754.33
Function Code 300 - Community Services Totals	\$1,760,097.00	\$126,532.58	\$1,333,313.73	\$719.00	\$426,064.27	76 %	\$1,316,209.39
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	133,151.00	.00	94,075.31	.00	39,075.69	71	59,193.16
Function Code 500-600 - Other Financing Uses Totals	\$133,151.00	\$0.00	\$94,075.31	\$0.00	\$39,075.69	71 %	\$59,193.16
Account Type Expense Totals							
	\$2,853,165.00	\$237,072.66	\$2,381,365.70	\$16,137.36	\$455,661.94	83 %	\$2,240,214.83
Fund(COA) 23 - Community Service Fund Totals							
	(\$44,340.00)	(\$279,154.89)	(\$153,002.50)	(\$16,137.36)	\$124,799.86	345 %	\$104,492.72



Board Monthly Financial Report

Fiscal Year to Date 04/30/20

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	1,054,802.00	48.14	757,971.40	.00	296,830.60	72	864,269.04
Function Code R100 - Local Sources - 100 Totals	\$1,054,802.00	\$48.14	\$757,971.40	\$0.00	\$296,830.60	72 %	\$864,269.04
Function Code R300 - State Sources - 300							
	63,025.00	13,527.14	46,119.74	.00	16,905.26	73	52,830.03
Function Code R300 - State Sources - 300 Totals	\$63,025.00	\$13,527.14	\$46,119.74	\$0.00	\$16,905.26	73 %	\$52,830.03
Function Code R400 - Federal Sources - 400							
	314,946.00	121,736.09	269,874.73	.00	45,071.27	86	156,244.69
Function Code R400 - Federal Sources - 400 Totals	\$314,946.00	\$121,736.09	\$269,874.73	\$0.00	\$45,071.27	86 %	\$156,244.69
Function Code R500 - ISD / Other Sources - 500							
	150,000.00	.00	75,957.73	.00	74,042.27	51	97,283.27
Function Code R500 - ISD / Other Sources - 500 Totals	\$150,000.00	\$0.00	\$75,957.73	\$0.00	\$74,042.27	51 %	\$97,283.27
Account Type Revenue Totals	\$1,582,773.00	\$135,311.37	\$1,149,923.60	\$0.00	\$432,849.40	73 %	\$1,170,627.03
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	3,608.00	5,207.00	7,066.77	.00	(3,458.77)	196	2,583.11
Sub Function Code 290 - Support Services-Other - 290	1,421,169.00	157,245.46	1,131,019.04	336,441.27	(46,291.31)	80	1,054,685.50
Function Code 200 - Supporting Services Totals	\$1,424,777.00	\$162,452.46	\$1,138,085.81	\$336,441.27	(\$49,750.08)	80 %	\$1,057,268.61
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	142,477.00	.00	97,510.65	.00	44,966.35	68	92,948.92
Function Code 500-600 - Other Financing Uses Totals	\$142,477.00	\$0.00	\$97,510.65	\$0.00	\$44,966.35	68 %	\$92,948.92
Account Type Expense Totals	\$1,567,254.00	\$162,452.46	\$1,235,596.46	\$336,441.27	(\$4,783.73)	79 %	\$1,150,217.53
Fund(COA) 25 - School Lunch Fund Totals	\$15,519.00	(\$27,141.09)	(\$85,672.86)	(\$336,441.27)	\$437,633.13	-552 %	\$20,409.50



Board Monthly Financial Report

Fiscal Year to Date 04/30/20

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 29 - Student/School Activity Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,313,754.00	22,369.67	618,471.52	.00	1,695,282.48	27	.00
Function Code R100 - Local Sources - 100 Totals	\$2,313,754.00	\$22,369.67	\$618,471.52	\$0.00	\$1,695,282.48	27 %	\$0.00
Account Type Revenue Totals	\$2,313,754.00	\$22,369.67	\$618,471.52	\$0.00	\$1,695,282.48	27 %	\$0.00
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 290 - Support Services-Other - 290	1,362,636.00	22,045.25	616,426.64	37,431.21	708,778.15	45	.00
Function Code 200 - Supporting Services Totals	\$1,362,636.00	\$22,045.25	\$616,426.64	\$37,431.21	\$708,778.15	45 %	\$0.00
Account Type Expense Totals	\$1,362,636.00	\$22,045.25	\$616,426.64	\$37,431.21	\$708,778.15	45 %	\$0.00
Fund(COA) 29 - Student/School Activity Fund Totals	\$951,118.00	\$324.42	\$2,044.88	(\$37,431.21)	\$986,504.33	0 %	\$0.00
Grand Totals	\$690,809.00	(\$758,946.87)	(\$3,463,721.82)	(\$787,648.16)	\$4,942,178.98	-501 %	(\$2,202,134.34)

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WASHTENAW INTERMEDIATE SCHOOL DISTRICT
GENERAL EDUCATION BUDGET 4.14.20**

RESOLVED, that this resolution shall be the general appropriations of the Washtenaw Intermediate School District for the fiscal year 2020-2021; A resolution to make appropriations; and to provide for the disposition of all income received by the Washtenaw Intermediate School District.

BE IT FURTHER RESOLVED, that the total revenue, including a tax levy of **.0954 mills**, and unappropriated fund balance be available for appropriations in the **GENERAL EDUCATION FUND** of the Washtenaw Intermediate School District for the fiscal year 2020-2021 as follows:

REVENUES	<u>Original</u>
Local Revenue	\$ 2,723,336
State Revenue	14,421,639
Federal Revenue	5,847,166
Incoming Transfers & Other Transactions	2,730,480
Fund Modifications	<u>\$ 50,100</u>
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 25,772,721</u>
FUND BALANCE AS OF JULY 1ST	\$ 4,109,072
Less Appropriated Fund Balance	
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ 4,109,072</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 29,881,793

BE IT FURTHER RESOLVED, that \$26,544,231 of the total available to appropriate in the **GENERAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Basic Programs, Instruction	\$ 1,293,589
Added Needs, Instruction	52,938
Adult Continuing Education	365,208
Pupil Support	1,007,773
Instructional Support	6,859,910
General Administration	508,536
School Administration	103,186
Business Support	273,479
Operations/Maintenance	570,485
Transportation	108,041
Central Services	3,488,128
Other Support Services	19,723
Community Services	<u>839,996</u>
	\$ 15,490,992
Outgoing Transfers & Other Transactions	11,053,239
Fund Modifications	-
TOTAL APPROPRIATED	<u>\$ 26,544,231</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ 3,337,562</u>

**WASHTENAW INTERMEDIATE SCHOOL DISTRICT
GENERAL EDUCATION BUDGET COMPARISON
2020-2021 BUDGET REVIEW**

REVENUES	2018-2019 Actual Revenue & Expenses	2019-2020 Amended 1.28.20 Budget	2020-2021 Projected Budget
Local Revenue 100	\$ 2,488,792	\$ 2,893,972	\$ 2,723,336
State Revenue 300	12,288,377	14,038,161	14,421,639
Federal Revenue 400	5,481,058	5,254,903	5,847,166
Incoming Transfers & Other Transactions 500	2,697,719	2,699,400	2,730,480
Fund Modifications 600	47,019	50,096	50,100
TOTAL REVENUE AND INCOMING TRANSFERS	\$ 23,002,965	\$ 24,936,532	\$ 25,772,721
EXPENDITURES			
Basic Programs, Instruction 110	\$ 993,012	\$ 1,254,489	\$ 1,293,589
Added Needs, Instruction 120	161,302	49,938	52,938
Adult and Continuing Education 130	173,385	129,022	365,208
Pupil Support 210	610,638	1,116,145	1,007,773
Instructional Support 220	4,978,164	7,000,066	6,859,910
General Administration 230	687,065	553,130	508,536
School Administration 240	24,893	2,843	103,186
Business Support 250	291,213	271,278	273,479
Operations/Maintenance 260	523,745	732,477	570,485
Transportation 270	75,014	100,157	108,041
Central Services 280	2,708,395	3,215,462	3,488,128
Other Support Services 290	-	-	19,723
Community Services 300	781,974	745,077	\$ 839,996
TOTAL EXPENDITURES	\$ 12,008,800	\$ 15,170,084	\$ 15,490,992
Outgoing Transfers & Other Transactions 400	10,556,169	10,009,599	11,053,239
Fund Modifications 600	100,521	-	-
TOTAL EXPENDITURES AND OTHER TRANSACTIONS	\$ 22,665,490	\$ 25,179,683	\$ 26,544,231
EXCESS REVENUE OR (EXPENDITURES)	\$ 337,475	\$ (243,151)	\$ (771,510)
FUND BALANCE AS OF JULY 1ST	4,014,748	\$ 4,352,223	\$ 4,109,072
FUND BALANCE ENDING JUNE 30TH	\$ 4,352,223	\$ 4,109,072	\$ 3,337,562

General Education 2020-21		1069 Norman REMC 2021	2261 Norman School Mental Health Train the Trainer 2021	2251 Norman Mental Health and Support Services 2021	3291 Norman MISTN Advisory Council 7/1/19-9/30/19 2021
TITLES	REGULAR BUDGET				
REVENUES					
Local Sources	\$ 1,765,296	\$ -	\$ -	\$ -	\$ -
State Sources	2,362,326	-	111,262	115,563	9,789
Federal Sources	-	-	-	-	-
Incoming Transfers/Other	180,011				
Fund Modifications	50,100	-	-	-	-
TOTAL REVENUES	\$ 4,357,733	\$ -	\$ 111,262	\$ 115,563	\$ 9,789
EXPENDITURES					
Basic Programs, Instruct. 110	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Added Needs, Instruct. 120	-	-	-	-	-
Adult Continuing Education 130	-	-	-	-	-
Pupil Support 210	144,876	-	-	115,563	-
Instructional Staff Support 220	2,071,010	3,400	-	-	9,789
General Administration 230	503,936	-	-	-	-
School Administration 240	19,208	-	-	-	-
Business Support 250	248,080	-	-	-	-
Operations /Maintenance 260	373,635	-	-	-	-
Transportation 270	72,671	-	-	-	-
Central Support 280	1,597,713	-	95,407	-	-
Other Support 290	19,723	-	-	-	-
Community Services 300	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,090,852	\$ 3,400	\$ 95,407	\$ 115,563	\$ 9,789
Outgoing Transfers/Other 400	70,238	-	15,855	-	-
Fund Modifications 600	(67,251)	-	-	-	-
TOTAL APPROPRIATED	\$ 5,093,839	\$ 3,400	\$ 111,262	\$ 115,563	\$ 9,789
EXCESS REV/EXPENSE	\$ (736,106)	\$ (3,400)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 4,109,072	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 3,372,966	\$ (3,400)	\$ -	\$ -	\$ -

General Education 2020-21	3310 Heaviland ADULT ED	3360 Norman Early literacy Def 18/19 funds	3400 Oman GSRP Formula	3421 Norman MISTEM	3431 Oman 32p EC Block	3781 Oman KRA
TITLES	2021	2020	2021	2021	2021	2021
REVENUES						
Local Sources	\$ -	\$ -	-		\$ -	-
State Sources	2,100,853	675,000	5,829,596	333,227	384,023	2,500,000
Federal Sources	-	-	-		-	-
Incoming Transfers/Other	-	-	-		-	-
Fund Modifications	-	-	-		-	-
TOTAL REVENUES	\$ 2,100,853	\$ 675,000	\$ 5,829,596	\$ 333,227	\$ 384,023	\$ 2,500,000
EXPENDITURES						
Basic Programs, Instruct. 110	\$ -	\$ -	\$ -	\$ -	\$ -	-
Added Needs, Instruct. 120	-	-	-	-	-	-
Adult Continuing Education 130	324,038	-	-	-	-	-
Pupil Support 210	117,198	-	-	-	203,744	-
Instructional Staff Support 220	13,402	155,241	792,434	273,894	48,382	2,500,000
General Administration 230	-	-	-	-	-	-
School Administration 240	81,015	-	-	-	-	-
Business Support 250	16,214	-	9,185	-	-	-
Operations /Maintenance 260	16,000	-	-	-	-	-
Transportation 270	300	-	-	-	-	-
Central Support 280	9,369	-	127,232	20,000	-	-
Other Support 290	-	-	-	-	-	-
Community Services 300	-	-	-	11,000	131,897	-
TOTAL EXPENDITURES	\$ 577,536	\$ 155,241	\$ 928,851	\$ 304,894	\$ 384,023	\$ 2,500,000
Outgoing Transfers/Other 400	1,523,317	519,759	4,900,745	16,000	-	-
Fund Modifications 600	-	-	-	12,333	-	-
TOTAL APPROPRIATED	\$ 2,100,853	\$ 675,000	\$ 5,829,596	\$ 333,227	\$ 384,023	\$ 2,500,000
EXCESS REV/EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-

General Education 2020-21	947-9640 Colligan LEA Fiber Pole Fees 2021	9660 Colligan LEA Tech Services 2021	9670 Heaviland Homeless Youth Donations Rest 2021	9700 Higgins Fingerprinting and ICHAT 2021	9785 Long Success by 6/Rotary Early Childhood 2021	9790 Oman AAACF Coordinated Funding 2021	9875 Norman My Brothers Keeper 2021
TITLES							
REVENUES							
Local Sources	\$ -	\$ -	\$ 75,138	\$ 130,000	\$ 158,875	\$ 154,727	\$ 109,591
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
Incoming Transfers/Other Fund Modifications	13,959	1,031,256	-	15,000	-	-	55,000
	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 13,959	\$ 1,031,256	\$ 75,138	\$ 145,000	\$ 158,875	\$ 154,727	\$ 164,591
EXPENDITURES							
Basic Programs, Instruct. 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs, Instruct. 120	-	-	49,938	-	-	-	-
Adult Continuing Education 130	-	-	-	-	-	-	-
Pupil Support 210	-	-	200	-	-	140,127	-
Instructional Staff Support 220	-	-	-	-	158,875	-	164,591
General Administration 230	-	-	-	-	-	-	-
School Administration 240	-	-	-	-	-	-	-
Business Support 250	-	-	-	-	-	-	-
Operations /Maintenance 260	-	-	-	-	-	-	-
Transportation 270	-	-	25,000	-	-	-	-
Central Support 280	13,959	1,031,256	-	177,004	-	-	-
Other Support 290	-	-	-	-	-	-	-
Community Services 300	-	-	-	-	-	14,600	-
TOTAL EXPENDITURES	\$ 13,959	\$ 1,031,256	\$ 75,138	\$ 177,004	\$ 158,875	\$ 154,727	\$ 164,591
Outgoing Transfers/Other 400	-	-	-	-	-	-	-
Fund Modifications 600	-	-	-	-	-	-	-
TOTAL APPROPRIATED	\$ 13,959	\$ 1,031,256	\$ 75,138	\$ 177,004	\$ 158,875	\$ 154,727	\$ 164,591
EXCESS REV/EXPENSE	\$ -	\$ -	\$ -	\$ (32,004)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ (32,004)	\$ -	\$ -	\$ -

General Education
2020-21

TITLES	9877	9895	TOTALS
	Norman Midwest Forum	Heaviland Adjudicated Jail	
	2021	2021	
REVENUES			
Local Sources	\$ 36,800	\$ 60,114	\$ 2,723,336
State Sources	-	-	14,421,639
Federal Sources	-	-	5,847,166
Incoming Transfers/Other	-	42,770	2,730,480
Fund Modifications	-	-	50,100
		-	
TOTAL REVENUES	\$ 36,800	\$ 102,884	\$ 25,772,721
EXPENDITURES			
Basic Programs, Instruct. 110	\$ -	\$ -	\$ 1,293,589
Added Needs, Instruct. 120	-	-	52,938
Adult Continuing Education 130	-	41,170	365,208
Pupil Support 210	-	12,468	1,007,773
Instructional Staff Support 220	36,800	45,094	6,859,910
General Administration 230	-	-	508,536
School Administration 240	-	2,963	103,186
Business Support 250	-	-	273,479
Operations /Maintenance 260	-	-	570,485
Transportation 270	-	-	108,041
Central Support 280	-	1,189	3,488,128
Other Support 290	-	-	19,723
Community Services 300	-	-	839,996
TOTAL EXPENDITURES	\$ 36,800	\$ 102,884	\$ 15,490,992
Outgoing Transfers/Other 400	-	-	11,053,239
Fund Modifications 600	-	-	-
TOTAL APPROPRIATED	\$ 36,800	\$ 102,884	\$ 26,544,231
EXCESS REV/EXPENSE	\$ -	\$ -	\$ (771,510)
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 4,109,072
ENDING FUND BALANCE	\$ -	\$ -	\$ 3,337,562

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WASHTENAW INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION BUDGET 4/14/20**

RESOLVED, that this resolution shall be the general appropriations of the Washtenaw Intermediate School District for the fiscal year 2020-2021; A resolution to make appropriations; and to provide for the disposition of all income received by the Washtenaw Intermediate School District.

BE IT FURTHER RESOLVED, that the total revenue, including a tax levy of **5.2331 mills**, and unappropriated fund balance be available for appropriations in the **SPECIAL EDUCATION FUND** of the Washtenaw Intermediate School District for the fiscal year 2020-2021 as follows:

REVENUES	<u>Original</u>
Local Revenue	\$ 93,180,073
State Revenue	13,287,112
Federal Revenue	11,464,621
Incoming Transfers & Other Transactions	135,588
Fund Modifications	<u>262,500</u>
TOTAL REVENUE AND INCOMING TRANSFERS	\$ 118,329,894
FUND BALANCE AS OF JULY 1ST	\$ 3,000,000
Less Appropriated Fund Balance	
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ 3,000,000</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 121,329,894

BE IT FURTHER RESOLVED, that \$118,329,894 of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Basic Programs, Instruction	\$ -
Added Needs, Instruction	\$ 15,709,150
Pupil Support	\$ 15,363,160
Instructional Support	\$ 3,481,542
General Administration	\$ 245,735
School Administration	\$ 266,317
Business Support	\$ 1,756,879
Operations/Maintenance	\$ 3,637,154
Transportation	\$ 68,315
Central Services	\$ 2,747,353
Other Support Services	\$ 121,138
Community Services	<u>\$ 13,250</u>
	\$ 43,409,993
Outgoing Transfers & Other Transactions	74,329,901
Fund Modifications	590,000
TOTAL APPROPRIATED	<u>\$ 118,329,894</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ 3,000,000</u>

**WASHTENAW INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION BUDGET COMPARISON
2020-2021 BUDGET REVIEW/ADOPTION**

REVENUES	2018-2019 Actual Revenue & Expenses	2019-2020 Budget	2020-2021 Projected Budget
Local Revenue 100	\$ 88,827,760	\$ 92,080,626	\$ 93,180,073
State Revenue 300	12,773,577	12,777,810	13,287,112
Federal Revenue 400	11,648,905	12,310,203	11,464,621
Incoming Transfers & Other Transactions 500	140,068	131,604	135,588
Fund Modifications 600	246,849	634,002	262,500
TOTAL REVENUE AND INCOMING TRANSFERS	\$ 113,637,159	\$ 117,934,245	\$ 118,329,894
EXPENDITURES			
Basic Programs, Instruction 110	\$ -	\$ -	\$ -
Added Needs, Instruction 120	11,244,788	13,722,408	15,709,150
Pupil Support 210	11,944,236	13,736,904	15,363,160
Instructional Support 220	2,297,952	2,884,335	3,481,542
General Administration 230	205,770	612,427	245,735
School Administration 240	226,075	243,868	266,317
Business Support 250	1,149,301	1,583,925	1,756,879
Operations/Maintenance 260	2,738,437	3,466,488	3,637,154
Transportation 270	71,660	69,428	68,315
Central Services 280	2,159,131	2,338,134	2,747,353
Other Support Services 290	-	2,065	121,138
Community Services 300	2,850	44,003	13,250
TOTAL EXPENDITURES	\$ 32,040,200	\$ 38,703,985	\$ 43,409,993
Outgoing Transfers & Other Transactions 400	81,510,619	78,934,277	74,329,901
Fund Modifications 600	519,186	601,991	590,000
TOTAL EXPENDITURES AND OTHER TRANSACTIONS	\$ 114,070,005	\$ 118,240,253	\$ 118,329,894
EXCESS REVENUE OR (EXPENDITURES)	\$ (432,846)	\$ (306,008)	\$ (0)
FUND BALANCE AS OF JULY 1ST	3,738,854	\$ 3,306,008	\$ 3,000,000
FUND BALANCE ENDING JUNE 30TH	\$ 3,306,008	\$ 3,000,000	\$ 3,000,000

Special Education
2020-21

TITLES	REGULAR BUDGET	1034 Marcel Juv Dtn St Aid 2021	3261 Kruk Early on 54D Carry over 2021	3700 Colligan Headlee Data Collection 2021	6011 Vannatter Title IA 2021	6161 Vannatter Title I Part D 2021
REVENUES						
Local Sources 100	\$ 93,129,578	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources 300	11,614,593	1,500,000	166,177	6,342	-	-
Federal Sources 400	-	-	-	-	12,948	83,347
Incoming Transfers/Other 500	40,000	-	-	-	-	-
Fund Modifications 600	262,500	-	-	-	-	-
TOTAL REVENUES	\$ 105,046,671	\$ 1,500,000	\$ 166,177	\$ 6,342	\$ 12,948	\$ 83,347
EXPENDITURES						
Basic Programs, Instr. 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs 120	15,696,460	-	-	-	12,690	-
Pupil Support 210	13,468,060	-	144,682	-	-	83,347
Instructional Staff 220	3,190,568	-	21,495	-	-	-
General Administration 230	245,735	-	-	-	-	-
School Administration 240	266,317	-	-	-	-	-
Business Support 250	1,756,879	-	-	-	-	-
Operations /Maintenance 260	3,637,154	-	-	-	-	-
Transportation 270	68,315	-	-	-	-	-
Central Support Services 280	2,650,449	-	-	6,342	-	-
Pupil Activites 290	121,138	-	-	-	-	-
Community Services 300	10,000	-	-	-	-	-
TOTAL EXPENDITURES	\$ 41,111,075	\$ -	\$ 166,177	\$ 6,342	\$ 12,690	\$ 83,347
Outgoing Transfers/Other 400	62,323,491	1,500,000	-	-	-	-
Fund Modifications 600	538,026	-	-	-	258	-
TOTAL APPROPRIATED	\$ 103,972,592	\$ 1,500,000	\$ 166,177	\$ 6,342	\$ 12,948	\$ 83,347
EXCESS REV/EXPENSE	\$ 1,074,079	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 4,074,079	\$ -	\$ -	\$ -	\$ -	\$ -

Special Education
2020-21

TITLES	9840-061 Vannatter TC Svs Thymes WTMC	9840-081 Vannatter SE Supv Manchester	9850-061TC Vannatter Ancillary Svs WAVE	9855 Vannatter Ancillary Svs ECA	9859 Vannatter Ancillary Svs IB - WIHI	TOTALS
REVENUES						
Local Sources 100	\$ -	\$ -	\$ -	\$ -	\$ -	93,180,073
State Sources 300	-	-	-	-	-	13,287,112
Federal Sources 400	-	-	-	-	-	11,464,621
Incoming Transfers/Other 500	2,720	10,225	40,654	9,328	12,258	135,588
Fund Modifications 600	-	-	-	-	-	262,500
TOTAL REVENUES	\$ 2,720	\$ 10,225	\$ 40,654	\$ 9,328	\$ 12,258	\$ 118,329,894
EXPENDITURES						
Basic Programs, Instr. 110	\$ -	\$ -	\$ -	\$ -	\$ -	-
Added Needs 120	\$ -	\$ -	\$ -	\$ -	\$ -	15,709,150
Pupil Support 210	53,916		529,896	141,010	159,778	15,363,160
Instructional Staff 220	-	102,247	-	-	-	3,481,542
General Administration 230	-	-	-	-	-	245,735
School Administration 240	-	-	-	-	-	266,317
Business Support 250	-	-	-	-	-	1,756,879
Operations /Maintenance 260	-	-	-	-	-	3,637,154
Transportation 270	-	-	-	-	-	68,315
Central Support Services 280	-	-	-	-	-	2,747,353
Pupil Activites 290	-	-	-	-	-	121,138
Community Services 300	-	-	-	-	-	13,250
TOTAL EXPENDITURES	\$ 53,916	\$ 102,247	\$ 529,896	\$ 141,010	\$ 159,778	\$ 43,409,993
Outgoing Transfers/Other 400	-	-	-	-	-	74,329,901
Fund Modifications 600	-	-	-	-	-	590,000
TOTAL APPROPRIATED	\$ 53,916	\$ 102,247	\$ 529,896	\$ 141,010	\$ 159,778	\$ 118,329,894
EXCESS REV/EXPENSE	\$ (51,196)	\$ (92,022)	\$ (489,242)	\$ (131,682)	\$ (147,520)	(0)
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	3,000,000
ENDING FUND BALANCE	\$ (51,196)	\$ (92,022)	\$ (489,242)	\$ (131,682)	\$ (147,520)	\$ 3,000,000

ISD BUDGET RESOLUTION

_____, Michigan (the "District")/

A meeting of the board of education of the district was held in the _____ in the District, on the _____ day of _____, 2020, at _____ o'clock in the _____.

The meeting was called to order by _____, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____.

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed general fund budget not later than May 1 of each year to the board of each constituent district for review; and
2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district general fund budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district general fund budget, and shall submit to the intermediate school district board any specific objections and proposed changes the constituent district board has to the general fund budget.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The board of education has received and reviewed the proposed intermediate school district general fund budget in accordance with Section 624 of the Revised School Code, as amended, and by the adoption of this resolution, expresses its support for the proposed intermediate school district general fund budget.
2. The secretary of the board of education or his/her designee shall forward a copy of this resolution to the intermediate school board or its superintendent no later than June 1, 2020.
3. All resolutions insofar as they conflict with this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2020, the original of which resolution is a part of the Board's minutes, and further certifies that the notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

ISD BUDGET RESOLUTION

_____, Michigan (the "District")/

A meeting of the board of education of the district was held in the _____ in the District, on the _____ day of _____, 2020, at _____ o'clock in the _____.

The meeting was called to order by _____, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____.

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed general fund budget not later than May 1 of each year to the board of each constituent district for review; and
2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district general fund budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district general fund budget, and shall submit to the intermediate school district board any specific objections and proposed changes the constituent district board has to the general fund budget.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The board of education has received and reviewed the proposed intermediate school district general fund budget and has determined that it disapproves of certain portions of the proposed intermediate school district general fund budget with objections, along with proposed changes, if any, are set forth on Exhibit A attached hereto and incorporated herein by reference.
2. The superintendent is hereby directed to submit a certified copy of this resolution to the intermediate school board and/or to the intermediate school district superintendent with the specific objections and proposed changes that this board has to the budget no later than June 1, 2020.
3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2020, the original of which resolution is a part of the Board's minutes, and further certifies that the notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

TO: Board of Education

FROM: Sharon Raschke, CFO

DATE: May 18, 2020

RE: 2020-21 Budget Planning

At the May 4 Board Meeting, you had discussion on the 2020-21 budget.

Due to the uncertainty in state funding and other volatility resulting from the current pandemic and state shutdown order, you requested timeline options. The Board of Education is required by law to adopt its budget by June 30.

Option 1

5/29 Hearing ad to be sent to the newspaper

6/3 Hearing ad in the newspaper publish date (at least 6 days before hearing)

6/15 Board Meeting budget hearing

6/29 Board Meeting budget adoption (or 6/30 special meeting)

Option 2

6/12 Hearing ad to be sent to the newspaper

6/17 Hearing ad in the newspaper publish date (at least 6 days before hearing)

6/29 Board Meeting budget hearing

6/29 Board Meeting budget adoption (or 6/30 special meeting)

Option 3

6/19 Hearing ad to be sent to the newspaper

6/24 Hearing ad in the newspaper publish date (at least 6 days before hearing)

6/30 Special Board Meeting budget hearing

6/30 Special Board Meeting budget adoption

Included is also an additional scenario for consideration and discussion.

TO: Board of Education

FROM: Sharon Raschke, CFO

DATE: May 4, 2020

RE: 2020-21 Budget Planning

Pursuant to Governor Gretchen Whitmer's Executive Order 2020-5, Dexter Community Schools closed all school buildings beginning March 16, 2020. Executive Order 2020-35 Suspended Face to Face Learning at K-12 schools for the remainder of the school year, required school districts to develop a Learning Continuity Plan, and pay employees through the remainder of the school year. We expect we will receive our full 2019-20 foundation allowance, categoricals, and grants as planned.

In developing the 2020-21 budget, all budget lines were updated carrying the existing staff and programs forward using current contractual obligations.

The Finance Committee held a virtual meeting on April 22 to review preliminary budget parameters. The impact of the statewide shutdown is undetermined at this time, especially in terms of foundation allowance, categorical funding, and student count. The following scenarios are presented to you for discussion at this time.

- Scenario A projected student count growth 0 with a \$212 reduction in foundation
- Scenario B projected student count growth -30 with a \$325 reduction in foundation
- Scenario C projected student count growth -30 with a \$212 reduction in foundation

Long-range trends are not meaningful under the current climate, so scenarios reflect 2020-21 and 2021-22 only.

The Finance Committee requests Board direction on the parameters to be used to prepare the 2020-21 budget. The Committee also requests the Board to provide a target range for expense over revenue.

Dexter Community Schools
General Fund
Long Range Trend

Scenario A
0 student growth
-\$212 foundation

	2017-18 actual	2018-19 actual	2019-20 budget (November)	2020-21 budget	2021-22 trend
Revenue	40,716,084	41,998,050	44,083,798	42,738,629	43,184,903
Expense	40,253,155	41,077,160	44,315,286	44,352,288	45,612,990
Revenue over (under) expense	462,929	920,890	(231,488)	(1,613,659)	(2,428,087)
Fund Balance planned adjustment	-	-	(110,000)	-	-
Operational Revenue over (under) expense	462,929	920,890	(121,488)	(1,613,659)	(2,428,087)
FUND BALANCE					
Non-spendable-Prepaid Expenditures	88,252	77,671	77,671	77,671	77,671
Committed-Facilities	874,000	874,000	764,000	764,000	764,000
Committed-Athletic Facilities	680,000	770,000	770,000	770,000	770,000
Committed-Health Benefit Claims	-	-	-	-	-
Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-New Programs Implementation	-	-	-	-	-
Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490	300,490
Committed-Performing Arts Equipment	120,000	130,000	130,000	130,000	130,000
Committed-Retirement/Severance	850,000	850,000	850,000	850,000	850,000
Committed-Supply Carryover	161,739	169,369	169,369	169,369	169,369
Committed-Employee Off Schedule Payment	-	1,176,000	1,176,000	1,176,000	1,176,000
Committed-Technology	831,714	837,075	837,075	837,075	837,075
Committed-Textbooks	-	-	-	-	-
Assigned for Subsequent year expenditures	264,622	-	-	-	-
Unassigned	1,817,679	1,724,781	1,603,293	(10,366)	(2,438,453)
TOTAL FUND BALANCE	6,988,496	7,909,386	7,677,898	6,064,239	3,636,152
%	17.4%	19.3%	17.3%	13.7%	8.0%
Unassigned	1,817,679	1,724,781	1,603,293	(10,366)	(2,438,453)
%	4.5%	4.2%	3.6%	0.0%	-5.3%
STATE FUNDING					
State per pupil foundation	\$ 7,905	\$ 8,117	\$ 8,328	\$ 8,116	\$ 8,116
State per pupil foundation change (\$)	\$ 106	\$ 212	\$ 211	\$ (212)	\$ -
Effective per pupil change					
STUDENT ENROLLMENT					
New student additions(general ed & special ed FTE)	42.20	7.09	(8.83)	-	-
Student Enrollment (October)	3,628.78	3,635.87	3,627.04	3,627.04	3,627.04
PROJECTION ASSUMPTIONS					
Increase academic staff (FTE)	8.77	2.37	2.50	-	-
Increase support staff (FTE)	-	-	-	-	-
Salary/Wage DEA change (%)	1.00%	1.00%	0.00%	1.00%	1.00%
State Blended Count Method	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
MPSERS Retirement Rate	39.36%	38.66%	40.09%	40.21%	40.33%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	3.00%	3.50%	6.50%	3.00%	3.00%
WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%	0.00%

Dexter Community Schools

General Fund

Long Range Trend

Scenario B
 -30 student growth
 -\$325 foundation

	2017-18 actual	2018-19 actual	2019-20 budget (November)	2020-21 budget	2021-22 trend
Revenue	40,716,084	41,998,050	44,083,798	42,116,986	42,539,084
Expense	40,253,155	41,077,160	44,315,286	44,351,205	45,611,877
Revenue over (under) expense	462,929	920,890	(231,488)	(2,234,218)	(3,072,793)
Fund Balance planned adjustment	-	-	(110,000)	-	-
Operational Revenue over (under) expense	462,929	920,890	(121,488)	(2,234,218)	(3,072,793)
FUND BALANCE					
Non-spendable-Prepaid Expenditures	88,252	77,671	77,671	77,671	77,671
Committed-Facilities	874,000	874,000	764,000	764,000	764,000
Committed-Athletic Facilities	680,000	770,000	770,000	770,000	770,000
Committed-Health Benefit Claims	-	-	-	-	-
Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-New Programs Implementation	-	-	-	-	-
Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490	300,490
Committed-Performing Arts Equipment	120,000	130,000	130,000	130,000	130,000
Committed-Retirement/Severance	850,000	850,000	850,000	850,000	850,000
Committed-Supply Carryover	161,739	169,369	169,369	169,369	169,369
Committed-Employee Off Schedule Payment	-	1,176,000	1,176,000	1,176,000	1,176,000
Committed-Technology	831,714	837,075	837,075	837,075	837,075
Committed-Textbooks	-	-	-	-	-
Assigned for Subsequent year expenditures	264,622	-	-	-	-
Unassigned	1,817,679	1,724,781	1,603,293	(630,925)	(3,703,718)
TOTAL FUND BALANCE	6,988,496	7,909,386	7,677,898	5,443,680	2,370,887
%	17.4%	19.3%	17.3%	12.3%	5.2%
Unassigned	1,817,679	1,724,781	1,603,293	(630,925)	(3,703,718)
%	4.5%	4.2%	3.6%	-1.4%	-8.1%
STATE FUNDING					
State per pupil foundation	\$ 7,905	\$ 8,117	\$ 8,328	\$ 8,003	\$ 8,003
State per pupil foundation change (\$)	\$ 106	\$ 212	\$ 211	\$ (325)	\$ -
Effective per pupil change					
STUDENT ENROLLMENT					
New student additions(general ed & special ed FTE)	42.20	7.09	(8.83)	(30.00)	-
Student Enrollment (October)	3,628.78	3,635.87	3,627.04	3,597.04	3,597.04
PROJECTION ASSUMPTIONS					
Increase academic staff (FTE)	8.77	2.37	2.50	-	-
Increase support staff (FTE)	-	-	-	-	-
Salary/Wage DEA change (%)	1.00%	1.00%	0.00%	1.00%	1.00%
State Blended Count Method	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
MPSERS Retirement Rate	39.36%	38.66%	40.09%	40.21%	40.33%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	3.00%	3.50%	6.50%	3.00%	3.00%
WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%	0.00%

Dexter Community Schools
General Fund
Long Range Trend

Scenario C
-30 student growth
-\$212 foundation

	2017-18 actual	2018-19 actual	2019-20 budget (November)	2020-21 budget	2021-22 trend
Revenue	40,716,084	41,998,050	44,083,798	42,518,418	42,940,225
Expense	40,253,155	41,077,160	44,315,286	44,352,014	45,612,686
Revenue over (under) expense	462,929	920,890	(231,488)	(1,833,596)	(2,672,461)
Fund Balance planned adjustment	-	-	(110,000)	-	-
Operational Revenue over (under) expense	462,929	920,890	(121,488)	(1,833,596)	(2,672,461)
FUND BALANCE					
Non-spendable-Prepaid Expenditures	88,252	77,671	77,671	77,671	77,671
Committed-Facilities	874,000	874,000	764,000	764,000	764,000
Committed-Athletic Facilities	680,000	770,000	770,000	770,000	770,000
Committed-Health Benefit Claims	-	-	-	-	-
Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-New Programs Implementation	-	-	-	-	-
Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490	300,490
Committed-Performing Arts Equipment	120,000	130,000	130,000	130,000	130,000
Committed-Retirement/Severance	850,000	850,000	850,000	850,000	850,000
Committed-Supply Carryover	161,739	169,369	169,369	169,369	169,369
Committed-Employee Off Schedule Payment	-	1,176,000	1,176,000	1,176,000	1,176,000
Committed-Technology	831,714	837,075	837,075	837,075	837,075
Committed-Textbooks	-	-	-	-	-
Assigned for Subsequent year expenditures	264,622	-	-	-	-
Unassigned	1,817,679	1,724,781	1,603,293	(230,303)	(2,902,764)
TOTAL FUND BALANCE	6,988,496	7,909,386	7,677,898	5,844,302	3,171,841
%	17.4%	19.3%	17.3%	13.2%	7.0%
Unassigned	1,817,679	1,724,781	1,603,293	(230,303)	(2,902,764)
%	4.5%	4.2%	3.6%	-0.5%	-6.4%
STATE FUNDING					
State per pupil foundation	\$ 7,905	\$ 8,117	\$ 8,328	\$ 8,116	\$ 8,116
State per pupil foundation change (\$)	\$ 106	\$ 212	\$ 211	\$ (212)	\$ -
Effective per pupil change					
STUDENT ENROLLMENT					
New student additions(general ed & special ed FTE)	42.20	7.09	(8.83)	(30.00)	-
Student Enrollment (October)	3,628.78	3,635.87	3,627.04	3,597.04	3,597.04
PROJECTION ASSUMPTIONS					
Increase academic staff (FTE)	8.77	2.37	2.50	-	-
Increase support staff (FTE)	-	-	-	-	-
Salary/Wage DEA change (%)	1.00%	1.00%	0.00%	1.00%	1.00%
State Blended Count Method	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
MPSERS Retirement Rate	39.36%	38.66%	40.09%	40.21%	40.33%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	3.00%	3.50%	6.50%	3.00%	3.00%
WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%	0.00%

Dexter Community Schools
General Fund
Long Range Trend

-30 student growth
-\$325 foundation

	2017-18 actual	2018-19 actual	2019-20 budget (November)	2020-21 budget	2021-22 trend	2022-23 trend
Revenue	40,716,084	41,998,050	44,083,798	42,575,940	42,059,084	41,980,184
Expense	40,253,155	41,077,160	44,315,286	44,351,205	45,611,877	46,910,586
Revenue over (under) expense	462,929	920,890	(231,488)	(1,775,264)	(3,552,793)	(4,930,402)
Fund Balance planned adjustment	-	-	(110,000)	(1,176,000)	-	-
Operational Revenue over (under) expense	462,929	920,890	(121,488)	(599,264)	(3,552,793)	(4,930,402)
FUND BALANCE						
Non-spendable-Prepaid Expenditures	88,252	77,671	77,671	77,671	77,671	77,671
Committed-Facilities	874,000	874,000	764,000	764,000	764,000	764,000
Committed-Athletic Facilities	680,000	770,000	770,000	770,000	770,000	770,000
Committed-Health Benefit Claims	-	-	-	-	-	-
Committed-Instructional Equipment	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Committed-New Programs Implementation	-	-	-	-	-	-
Committed-New Programs Startup Costs	300,490	300,490	300,490	300,490	300,490	300,490
Committed-Performing Arts Equipment	120,000	130,000	130,000	130,000	130,000	130,000
Committed-Retirement/Severance	850,000	850,000	850,000	850,000	850,000	850,000
Committed-Supply Carryover	161,739	169,369	169,369	169,369	169,369	169,369
Committed-Employee Off Schedule Payment	-	1,176,000	1,176,000	-	-	-
Committed-Technology	831,714	837,075	837,075	837,075	837,075	837,075
Committed-Textbooks	-	-	-	-	-	-
Assigned for Subsequent year expenditures	264,622	-	-	-	-	-
Unassigned	1,817,679	1,724,781	1,603,293	1,004,029	(2,548,764)	(7,479,166)
TOTAL FUND BALANCE	6,988,496	7,909,386	7,677,898	5,902,634	2,349,841	(2,580,561)
%	17.4%	19.3%	17.3%	13.3%	5.2%	-5.5%
Unassigned	1,817,679	1,724,781	1,603,293	1,004,029	(2,548,764)	(7,479,166)
%	4.5%	4.2%	3.6%	2.3%	-5.6%	-15.9%
STATE FUNDING						
State per pupil foundation	\$ 7,905	\$ 8,117	\$ 8,328	\$ 8,003	\$ 8,003	\$ 8,003
State per pupil foundation change (\$)	\$ 106	\$ 212	\$ 211	\$ (325)	\$ -	\$ -
Effective per pupil change						
STUDENT ENROLLMENT						
New student additions(general ed & special ed FTE)	42.20	7.09	(8.83)	(30.00)	-	-
Student Enrollment (October)	3,628.78	3,635.87	3,627.04	3,597.04	3,597.04	3,597.04
PROJECTION ASSUMPTIONS						
Increase academic staff (FTE)	8.77	2.37	2.50	-	-	-
Increase support staff (FTE)	-	-	-	-	-	-
Salary/Wage DEA change (%)	1.00%	1.00%	0.00%	1.00%	1.00%	1.00%
State Blended Count Method	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
MPERS Retirement Rate	39.36%	38.66%	40.09%	40.21%	40.33%	40.45%
FICA Employer Tax Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
District Insurance Cost change	3.00%	3.50%	6.50%	3.00%	3.00%	3.00%
WISD Special Education Reimbursement	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect Cost Rate to Self-supporting Programs	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Inflation (discretionary)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Dexter Community Schools Funding Explained

1.

Every Dexter homeowner pays a 6 mill State Education Tax.



2.

The State Education Tax, combined with these other taxes, makes up the Michigan School Aid Fund.



Michigan School Aid Fund



2% of Sales Tax

Portion of Income Tax

State Education Tax

Portion of Lottery

Portion of Use Tax

Portion of Tobacco Tax

Real Estate Transfer Tax

Other

3.

The state determines how much money each school district is allowed to have for operating expenses (things like teacher salaries, supplies, technology, school programs, etc.).

This amount, called the Foundation Allowance, was set for each district in 1994 based on how much money districts were spending at that time.

5.

There is massive inequality in this system

Ann Arbor Schools receives ~\$1,202 more per student than Dexter Schools

Bloomfield Hills Schools receives ~\$4,036 more per student than Dexter Schools

4.

The School Aid Fund and an 18 mill tax on Dexter businesses and non-principal residence property provides money for Dexter Schools, but only up to the Foundation Allowance limit.

State law prohibits most districts, including Dexter Schools, from passing new taxes to fund operational expenses.

Dexter Schools gets a bill from the state for things like teacher retirement, which Dexter Schools then pays from their Foundation Allowance. The percentage of that bill has continued to grow. While in 1995 they only had to send back 14%, they now send back 39.9%

How can we level the playing field?

This is where EFD comes in. EFD, or Educational Foundation of Dexter, is a community-led 501(c)(3) non-profit that raises funds to be donated to Dexter Community Schools. This money can be used for things like more programs, camps, and additional teachers.

Why does Dexter Schools need more money?

Compared to other districts, Dexter Schools does a very good job managing their operating expenses, devoting ~75% of the budget to classroom instruction and student support, and keeping administrative expenses low. However, we want the best possible education for our kids. Where a child lives should not determine how much is spent on their education.

What is Proposal A?

In 1994, Proposal A was signed into law. The goal was to equalize school funding between districts and to reduce taxes. The statewide School Aid Fund grew, with money coming from an increase to the sales tax rate, plus additional sources including the 6 mill State Education Tax that all homeowners pay today. In addition, the state calculated a funding level for each school district, based on the revenue per district in 1994-95. The effect of this is that school districts are essentially stuck with their past funding levels. Districts like Bloomfield Hills Schools and Ann Arbor Schools, which had high revenue in 1994, are given much higher funding today than Dexter Schools.

Where did the money come from for the new elementary school and athletic fields?

Dexter Community Schools is allowed to ask voters to authorize the sale of bonds to provide funding for capital infrastructure, such as buildings, site improvements, renovations, furniture, buses, and computers. Beacon Elementary School was funded with proceeds from the August 2017 Bond Proposal. The bonds are repaid out of the 8.5 mills debt levy.

Why doesn't Dexter just pass an extra school operating millage?

Proposal A prohibits most communities from passing additional millages for operating expenses (e.g. teacher salaries, supplies, technology, school programs, etc.). There are about 40 districts in Michigan that are allowed to raise additional funds locally because the Foundation Allowance set in 1994-95 would have significantly reduced their operating budgets. Dexter Schools is not one of those districts; Ann Arbor Schools and Bloomfield Hills Schools are.



Educational Foundation of Dexter

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FOR IMMEDIATE RELEASE

May 14, 2020

MSBO Welcomes New Officers and Board Members

(Lansing, MI) ----- Sharon Raschke, Ed.D, CFO, Chief Financial Officer, Dexter Community School District was elected to serve on the Michigan School Business Officials (MSBO) Board of Directors for a three-year term. Dr. Raschke is an MSBO certified Chief Financial Officer (CFO). She has been an active MSBO member since 1999.

“Through MSBO, I connected with the resources and colleagues who nurtured me throughout my career serving public education in Michigan,” said Raschke. “I am a servant leader who often challenges the status quo and leverages my strength as an analytical thinker to offer creative, systemic solutions to address the root issues that we wrestle with in our quest to provide educational excellence as efficiently as possible, then shares out to colleagues in other districts.”

Dr. Raschke is a frequent presenter at MSBO workshops. She has served Washtenaw/Livingston School Business Officials as president, vice president, and secretary/treasurer. She is a double MSBO Meridian Award of Excellence recipient (2017 and 2010) and ASBO International Pinnacle of Achievement Award recipient (2010). Dr. Raschke serves on the Washtenaw ISD/Wayne RESA/Livingston ISD 403(b)/457 Plan committee, Michigan Public School Accounting Manual Referent Group (Bulletin 1022) committee, and the M.A.I.S.L. Joint Risk Management Trust.

The MSBO Board is composed of nine members elected on a statewide basis. The Board oversees the operations of MSBO, which represents more than 2,600 school business officials (those who provide leadership in the business office, transportation, facilities, food service, human resources and technology.)

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Michigan School Business Officials was founded in 1937 as a nonprofit corporation to serve the multifaceted interests of education. MSBO's mission is to continually improve the leadership and management in school business and operational services in Michigan.