

BOARD PACKET

December 5, 2016



Our Vision:
Champion Learning –
Develop, Educate, and Inspire!

BOARD MEETING AGENDA

- A. **ROLL CALL - PLANNED ABSENCES:** none
- B. **MEETING MINUTES:** 11/7/2016, closed minutes 11/7/2016
- C. **APPROVAL OF AGENDA**
- D. **SCHOOL PRESENTATIONS:** none
- E. **SUPERINTENDENT UPDATE**
- F. **STUDENT REPRESENTATIVES UPDATE**
- G. **PUBLIC PARTICIPATION:** *Persons who wish to address the Board may complete a Public Comment Card to be presented to the Board president at the beginning of the meeting. Each speaker is allotted a maximum of 5 minutes unless otherwise notified. Each speaker will be asked to announce his/her name 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. For further details see our policy on Public Participation at Board Meetings.*
- H. **CONSENT ITEMS:**
 - 1. October Budget Report
- I. **ACTION ITEMS**
 - 1. 2016-17 November Budget Amendment
- J. **DISCUSSION ITEMS**
 - 1. Facilities Committee Update
- K. **PUBLIC PARTICIPATION:** *See Policy 0167.3*
- L. **BOARD COMMENTS**
- M. **INFORMATION ITEMS**
 - 1. Finance Committee Minutes 11/28/2016
- N. **CLOSED SESSION:** none

CALENDAR

- ***Thurs. Dec. 23–Sun. Jan. 8 –**
Winter Break
- ***Monday, January 9 –**
Organizational Meeting
(Creekside)
- ***Monday, January 16 –**
Martin Luther King, Jr. Day
- ***Monday, January 23 –**
Board Meeting (Creekside)

**BOARD NOTES
DECEMBER 5, 2016**

A. ROLL CALL

B. MEETING MINUTES (11/7/2016, closed minutes 11/7/2016)

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 agenda be approved as presented/amended."

D. SCHOOL PRESENTATIONS: NONE

E. SUPERINTENDENT UPDATE

F. STUDENT REPRESENTATIVES UPDATE

- G. PUBLIC PARTICIPATION:** *Persons who wish to address the Board may complete a Public Comment Card to be presented to the Board president at the beginning of the meeting. Each speaker is allotted a maximum of 5 minutes unless otherwise notified. Each speaker will be asked to announce his/her name 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. For further details see our policy on Public Participation at Board Meetings.*

H. CONSENT ITEMS:

1. October Budget Report: Your packet contains the financial summary for the month of October, 2016.

An appropriate motion would be, "I move that the Board receive the October budget report."

I. ACTION ITEMS:

1. 2016-17 November Budget Amendment: Your packet includes a memorandum and supporting documents regarding the 2016-17 November Budget Amendment. This information was reviewed and recommended by the Finance Committee at their November 28, 2016 meeting.

* An appropriate motion might be, "An appropriate motion might be, "I move that the 2016-17 Budget Amendment Resolutions for the General Fund, Community Service Fund and the Food Services Fund be adopted."

BOARD NOTES
DECEMBER 5, 2016

J. DISCUSSION ITEMS:

1. Facilities Committee Update

K. PUBLIC PARTICIPATION: *See Policy 0167.3 for details.*

L. BOARD COMMENTS

M. INFORMATION ITEMS:

1. Finance Committee Minutes – 11/28/2016

N. CLOSED SESSION

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – NOVEMBER 7, 2016**

A. ROLL CALL

Members Present: Ron Darr, Daryl Kipke (arr. 7:15pm), Dick Lundy, Rob Mitzel, Barbara Read, Julie Schumaker, Michael Wendorf

Members Absent: Student Representatives Erin Evans and Rylee Kim

Administrative & Supervisory Staff: Barb Santo, Mollie Sharrar, Chris Timmis,

D.E.A.: Jessica Baese

D.E.S.P.A.: none

Transportation: none

Press: Sean Dalton

Guests: Marlo Rojeck

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

B. MEETING MINUTES

The Board reviewed meeting minutes from 10/24/16.

A motion was made by Ron Darr and seconded by Rob Mitzel to approve the meeting minutes of 10/24/16. **Motion Carried (unanimous).**

C. APPROVAL OF AGENDA

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

A motion was made by Ron Darr and seconded by Dick Lundy to approve the agenda as presented. **Motion Carried (unanimous).**

D. SCHOOL PRESENTATIONS: none

E. SUPERINTENDENT UPDATE

The packet included a memorandum from Superintendent Chris Timmis recommending that the Board review the District Strategic Framework. The superintendent also shared a list of current initiatives.

- Barbara Read discussed the current Everyday Math curriculum. Mollie Sharrar explained that Everyday Math has been in the district for four years and it has been updated and aligned with standards.
- Julie Schumaker asked for a board presentation on the MISchool data that was passed out to the Board. Barbara Read suggested board members could meet individually with the Superintendent if they have questions.
- Rob Mitzel asked what “growth” means in the data. The Superintendent explained that it refers to a year’s worth of growth as measured by the state average.
- Julie Schumaker asked questions regarding the lack of meaningful statewide data.
- The Superintendent told the Board that thirty-five Dexter teachers and four from Tecumseh will participate in a Leadership Institute. The purpose is to increase capacity within buildings and the district.

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – OCTOBER 10, 2016**

- The Digital Divas are twenty-eight 6th through 8th grade girls who went to Eastern Michigan University on November 4, 2016 to explore professions in technology and engineering.
- The Superintendent noted that parent conferences are this week, with Wednesday and Thursday being half days.

F. STUDENT REPRESENTATIVES UPDATE – none

G. PUBLIC PARTICIPATION – none

H. CONSENT ITEMS – none

I. ACTION ITEMS

1. Policies – Second Reading.

Julie Schumaker made a motion that draft bylaw 0144. 3d (Conflict of Interest) and draft policies 1130, 3110, and 4110 (Conflict of Interest), 6110 (Federal Grant Funds), 6111 (Federal Grant Internal Controls), 6112 (Federal Grant Cash Management), 6114 (Cost Principles - Spending Federal Funds), 6116 (Federal Grant Time and Effort Reporting), 6320 (Purchasing), 6424 (Purchasing Cards), 6550 (Travel Payment & Reimbursement), 7300 (Disposition of Real Property), 7310 (Disposition of Surplus Property), 7450 (Property Inventory), 8500 (Food Services) be approved for second reading and final approval as presented. Barbara Read supported the motion. **Motion Carried (unanimous).**

J. DISCUSSION ITEMS

1. Facilities Discussion.

The Board reviewed a memorandum regarding district enrollment and class size for the purpose of discussing enrollment and space usage from Superintendent Chris Timmis.

- Julie Schumaker asked about class sizes and whether that information would be taken in to consideration with the facilities discussion. She noted there is misinformation on this subject in the community that should be corrected.
- Superintendent Chris Timmis shared that after count, we appear to be up thirty-eight students. We had budgeted for a flat change.
- Board President Michael Wendorf appointed an Ad Hoc Facility Committee to meet (Ron Darr, Dick Lundy, Rob Mitzel).

K. PUBLIC PARTICIPATION – none

L. BOARD COMMENTS

1. Barbara Read noted that the boys cross country team went to State competition and it was a beautiful day.

M. INFORMATION ITEMS

1. Finance Committee Minutes – 10/24/2016
2. MSBO Certification – Leslie Hite
3. Personnel Committee Minutes – 3/9/2016

**DEXTER COMMUNITY SCHOOLS BOARD OF EDUCATION
MEETING MINUTES – OCTOBER 10, 2016**

A motion was made by Rob Mitzel and seconded by Dick Lundy that the Board of Education move into executive session at approximately 8:01pm for the purpose of discussing the Superintendent's Quarterly Evaluation. **Majority Vote. Motion Carried (unanimous).**

N. CLOSED SESSION

1. The Board of Education discussed the Superintendent's Quarterly Evaluation.

A motion was made by Julie Schumaker and seconded by Rob Mitzel to return to open session at approximately 8:52pm. **Motion Carried (unanimous).**

A motion was made by Dick Lundy and seconded by Rob Mitzel to adjourn the meeting at approximately 8:53pm. **Motion Carried (unanimous).**

MINUTES/hlv

Ron Darr, Secretary
Board of Education



Board Monthly Financial Report

Fiscal Year to Date 10/31/16

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
11 - General Fund							
Revenue							
R100 - Local Sources - 100	4,978,313.00	47,792.01	302,835.70	.00	4,675,477.30	204,594.49	6 %
	\$4,978,313.00	\$47,792.01	\$302,835.70	\$0.00	\$4,675,477.30	\$204,594.49	6 %
R200 - Non-Education Sources - 200							
	3,671.00	.00	.00	.00	3,671.00	.00	0 %
	\$3,671.00	\$0.00	\$0.00	\$0.00	\$3,671.00	\$0.00	0 %
R300 - State Sources - 300	27,367,578.00	2,261,983.27	2,261,979.22	.00	25,105,598.78	2,230,641.23	8 %
	\$27,367,578.00	\$2,261,983.27	\$2,261,979.22	\$0.00	\$25,105,598.78	\$2,230,641.23	8 %
R400 - Federal Sources - 400	868,424.00	.00	1,790.89	.00	866,633.11	(1.00)	0 %
	\$868,424.00	\$0.00	\$1,790.89	\$0.00	\$866,633.11	(\$1.00)	0 %
R500 - ISD / Other Sources - 500	3,893,189.00	4,289.70	4,289.70	.00	3,888,899.30	431,977.00	0 %
	\$3,893,189.00	\$4,289.70	\$4,289.70	\$0.00	\$3,888,899.30	\$431,977.00	0 %
R600 - In from other Funds - 600	231,989.00	.00	.00	.00	231,989.00	.00	0 %
	\$231,989.00	\$0.00	\$0.00	\$0.00	\$231,989.00	\$0.00	0 %
Revenue	\$37,343,164.00	\$2,314,025.28	\$2,570,895.51	\$0.00	\$34,772,268.49	\$2,867,211.72	7 %
Expense							
100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	18,116,936.00	1,340,778.16	2,810,165.49	23,785.92	15,306,770.51	2,710,193.06	16 %
Sub Function Code 120 - Added Needs - 120	3,628,587.00	268,284.16	468,809.64	.00	3,159,777.36	448,947.86	13 %
	\$21,745,523.00	\$1,609,062.32	\$3,278,975.13	\$23,785.92	\$18,466,547.87	\$3,159,140.92	15 %
200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	3,998,729.00	302,035.30	603,268.45	73,716.20	3,395,460.55	546,999.60	15 %
Sub Function Code 220 - Support Services-Instructional - 220	1,897,776.00	113,578.20	495,119.41	25,042.58	1,402,656.59	484,076.85	26 %
Sub Function Code 230 - Support Services-Administration - 230	698,664.00	33,767.88	168,677.93	132.15	529,986.07	198,229.80	24 %
Sub Function Code 240 - Support Services-School Admin - 240	2,256,367.00	156,938.91	546,238.68	(395.98)	1,710,128.32	526,912.16	24 %
Sub Function Code 250 - Support Services-Business - 250	695,264.00	50,702.95	162,314.29	17,227.50	532,949.71	177,388.93	23 %
Sub Function Code 260 - Operations and Maintenance - 260	3,476,932.00	323,293.11	1,052,870.32	380,206.12	2,424,061.68	893,480.04	30 %
Sub Function Code 270 - Pupil Transportation - 270	1,568,050.00	138,399.43	317,742.26	12,629.39	1,240,307.74	280,262.58	20 %
Sub Function Code 280 - Support Services-Central - 280	268,945.00	16,768.42	82,451.04	.00	186,493.96	33,398.86	31 %
	\$14,850,727.00	\$1,141,484.20	\$3,428,682.38	\$508,557.96	\$11,422,044.62	\$3,140,748.82	23 %
300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	.00	1,245.50	1,245.50	.00	(1,245.50)	.00	+++
Sub Function Code 330 - Community Activities - 330	.00	.00	1,757.89	.00	(1,757.89)	.00	+++
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	.00	+++
Sub Function Code 370 - Non Public School Pupils - 370	1,800.00	.00	.00	.00	1,800.00	.00	0 %
Sub Function Code 390 - Other Community Services - 390	.00	.00	.00	.00	.00	.00	+++
	\$1,800.00	\$1,245.50	\$3,003.39	\$0.00	(\$1,203.39)	\$0.00	167 %
400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	.00	+++
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	820,459.00	.00	.00	.00	820,459.00	200,000.00	0 %



Board Monthly Financial Report

Fiscal Year to Date 10/31/16

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
500-600 - Other Financing Uses	\$820,459.00	\$0.00	\$0.00	\$0.00	\$820,459.00	\$200,000.00	0 %
Expense	\$37,418,509.00	\$2,751,792.02	\$6,710,660.90	\$532,343.88	\$30,707,848.10	\$6,499,889.74	18 %
11 - General Fund	(\$75,345.00)	(\$437,766.74)	(\$4,139,765.39)	(\$532,343.88)	\$4,064,420.39	(\$3,632,678.02)	5,494 %



Board Monthly Financial Report

Fiscal Year to Date 10/31/16

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
23 - Community Service Fund							
Revenue							
R100 - Local Sources - 100	2,017,880.00	172,102.62	815,360.49	.00	1,202,519.51	822,198.60	40 %
R100 - Local Sources - 100	\$2,017,880.00	\$172,102.62	\$815,360.49	\$0.00	\$1,202,519.51	\$822,198.60	40 %
R300 - State Sources - 300	47,069.00	.00	.25	.00	47,068.75	.00	0 %
R300 - State Sources - 300	\$47,069.00	\$0.00	\$0.25	\$0.00	\$47,068.75	\$0.00	0 %
R400 - Federal Sources - 400	125,000.00	.00	18,917.03	.00	106,082.97	22,179.42	15 %
R400 - Federal Sources - 400	\$125,000.00	\$0.00	\$18,917.03	\$0.00	\$106,082.97	\$22,179.42	15 %
R500 - ISD / Other Sources - 500	.00	.00	.00	.00	.00	.00	+++
R500 - ISD / Other Sources - 500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
R600 - In from other Funds - 600	820,459.00	.00	.00	.00	820,459.00	200,000.00	0 %
R600 - In from other Funds - 600	\$820,459.00	\$0.00	\$0.00	\$0.00	\$820,459.00	\$200,000.00	0 %
Revenue	\$3,010,408.00	\$172,102.62	\$834,277.77	\$0.00	\$2,176,130.23	\$1,044,378.02	28 %
Expense							
100 - Instruction	162,199.00	14,059.57	26,264.00	.00	135,935.00	30,793.74	16 %
100 - Instruction	\$162,199.00	\$14,059.57	\$26,264.00	\$0.00	\$135,935.00	\$30,793.74	16 %
200 - Supporting Services	6,790.00	.00	.00	.00	6,790.00	.00	0
200 - Supporting Services	0.00	0.00	0.00	0.00	0.00	0.00	+++
250 - Support Services-Business - 250	205,259.00	24,793.40	89,474.94	20,155.60	115,784.06	38,683.22	44
250 - Operations and Maintenance - 250	80,000.00	.00	.00	.00	80,000.00	.00	0
270 - Pupil Transportation - 270	659,539.00	20,115.88	168,216.69	10,127.00	491,322.31	190,328.19	26
290 - Supporting Services-Other - 290	\$951,588.00	\$44,909.28	\$257,691.63	\$30,282.60	\$693,896.37	\$229,011.41	27 %
300 - Community Services	277,555.00	19,313.03	80,393.22	.00	197,161.78	80,818.64	29
300 - Community Services	487,365.00	25,503.27	154,324.86	19,181.00	343,040.14	117,827.65	31
320 - Community Recreation - 320	900,356.00	65,243.17	248,500.86	1,314.45	651,855.14	355,948.50	28
350 - Care of Children - 350	126,679.00	.00	21,914.64	.00	104,764.38	22,199.45	17
390 - Other Community Services - 390	\$1,801,955.00	\$110,059.47	\$505,133.58	\$20,495.45	\$1,296,821.42	\$576,794.24	28 %
500-600 - Other Financing Uses	94,666.00	.00	.00	.00	94,666.00	.00	0
500-600 - Other Financing Uses	\$94,666.00	\$0.00	\$0.00	\$0.00	\$94,666.00	\$0.00	0 %
Expense	\$3,010,408.00	\$169,028.32	\$789,089.21	\$50,778.05	\$2,221,318.79	\$836,599.39	26 %
23 - Community Service Fund	\$0.00	\$3,074.30	\$45,188.56	(\$50,778.05)	(\$45,188.56)	\$207,778.63	+++



Board Monthly Financial Report

Fiscal Year to Date 10/31/16

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
25 - School Lunch Fund							
Revenue							
R100 - Local Sources - 100	1,122,450.00	128,695.74	263,121.08	.00	859,328.92	357,203.26	23 %
	\$1,122,450.00	\$128,695.74	\$263,121.08	\$0.00	\$859,328.92	\$357,203.26	23 %
R300 - State Sources - 300	53,500.00	4,826.77	4,826.77	.00	48,673.23	4,800.39	9 %
	\$53,500.00	\$4,826.77	\$4,826.77	\$0.00	\$48,673.23	\$4,800.39	9 %
R400 - Federal Sources - 400	283,500.00	.00	.00	.00	283,500.00	.00	0 %
	\$283,500.00	\$0.00	\$0.00	\$0.00	\$283,500.00	\$0.00	0 %
R500 - ISD / Other Sources - 500	103,000.00	11,547.45	11,547.45	.00	91,452.55	.01	11 %
	\$103,000.00	\$11,547.45	\$11,547.45	\$0.00	\$91,452.55	\$0.01	11 %
Revenue	\$1,562,450.00	\$145,069.96	\$279,495.30	\$0.00	\$1,282,954.70	\$362,003.66	18 %
Expense							
200 - Supporting Services	.00	.00	.00	.00	.00	.00	+++
Sub Function Code 210 - Support Services-Pupil - 210	2,350.00	.00	1,339.61	.00	1,010.39	5,785.06	57
Sub Function Code 260 - Operations and Maintenance - 260	1,370,883.00	126,399.73	286,469.21	435,781.25	1,084,413.79	384,072.89	21
Sub Function Code 290 - Support Services-Other - 290							
200 - Supporting Services	\$1,373,233.00	\$126,399.73	\$287,808.82	\$435,781.25	\$1,085,424.18	\$389,857.95	21 %
500-600 - Other Financing Uses	137,323.00	.00	.00	.00	137,323.00	.00	0
Sub Function Code 600 - Fund Modifications - 600	\$137,323.00	\$0.00	\$0.00	\$0.00	\$137,323.00	\$0.00	0 %
500-600 - Other Financing Uses	\$1,510,556.00	\$126,399.73	\$287,808.82	\$435,781.25	\$1,222,747.18	\$389,857.95	19 %
Expense	\$51,894.00	\$18,670.23	(\$8,313.52)	(\$435,781.25)	\$60,207.52	(\$27,854.29)	-16 %
25 - School Lunch Fund							



Board Monthly Financial Report

Fiscal Year to Date 10/31/16

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
30 - Debt Retirement Fund							
Revenue							
R100 - Local Sources - 100	10,423,583.00	46.99	61,814.73	.00	10,361,768.27	3,998.83	1
R500 - ISD / Other Sources - 500	\$10,423,583.00	\$46.99	\$61,814.73	\$0.00	\$10,361,768.27	\$3,998.83	1 %
R500 - ISD / Other Sources - 500	.00	1,110,170.00	1,110,170.00	.00	(1,110,170.00)	1,356,053.00	+++
R600 - In from other Funds - 600	\$0.00	\$1,110,170.00	\$1,110,170.00	\$0.00	(\$1,110,170.00)	\$1,356,053.00	+++
R600 - In from other Funds - 600	.00	.00	.00	.00	.00	.00	+++
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Expense	\$10,423,583.00	\$1,110,216.99	\$1,171,984.73	\$0.00	\$9,251,598.27	\$1,360,051.83	11 %
Expense							
200 - Supporting Services	51,000.00	381.29	531.29	.00	50,468.71	963.36	1
200 - Supporting Services	\$51,000.00	\$381.29	\$531.29	\$0.00	\$50,468.71	\$963.36	1 %
500-600 - Other Financing Uses	10,372,583.00	1,581,509.38	1,581,509.38	.00	8,791,073.62	1,782,616.38	15
500-600 - Other Financing Uses	\$10,372,583.00	\$1,581,509.38	\$1,581,509.38	\$0.00	\$8,791,073.62	\$1,782,616.38	15 %
Expense	\$10,423,583.00	\$1,581,890.67	\$1,582,040.67	\$0.00	\$8,841,542.33	\$1,783,579.74	15 %
30 - Debt Retirement Fund	\$0.00	(\$471,673.68)	(\$410,055.94)	\$0.00	\$410,055.94	(\$423,527.91)	+++



Board Monthly Financial Report

Fiscal Year to Date 10/31/16

Sub Function Code	Adopted Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
48 - 2008 Capital Projects Fund							
Revenue							
R100 - Local Sources - 100	2,463,606.00	1,101.04	4,239.74	.00	2,459,366.26	678.76	0 %
	\$2,463,606.00	\$1,101.04	\$4,239.74	\$0.00	\$2,459,366.26	\$678.76	0 %
R500 - ISD / Other Sources - 500	47,890,000.00	.00	.00	.00	47,890,000.00	.00	0 %
	\$47,890,000.00	\$0.00	\$0.00	\$0.00	\$47,890,000.00	\$0.00	0 %
	\$50,353,606.00	\$1,101.04	\$4,239.74	\$0.00	\$50,349,366.26	\$678.76	0 %
Expense							
200 - Supporting Services	441,844.00	.00	.00	.00	441,844.00	.00	0
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	.00	+++
Sub Function Code 260 - Operations and Maintenance - 260	6,162,000.00	.00	.00	.00	6,162,000.00	.00	0
Sub Function Code 270 - Pupil Transportation - 270	10,219,490.00	111,186.00	427,109.94	208,558.11	9,792,380.06	(50.00)	4
Sub Function Code 280 - Support Services-Central - 280	\$16,823,334.00	\$111,186.00	\$427,109.94	\$208,558.11	\$16,396,224.06	(\$50.00)	3 %
400 - Government Agencies & Prior Period	33,254,447.00	.00	37,240.40	33,713.90	33,217,206.60	48,860.59	0 %
	\$33,254,447.00	\$0.00	\$37,240.40	\$33,713.90	\$33,217,206.60	\$48,860.59	0 %
500-600 - Other Financing Uses							
500-600 - Other Financing Uses	275,825.00	.00	.00	.00	275,825.00	.00	0 %
	\$275,825.00	\$0.00	\$0.00	\$0.00	\$275,825.00	\$0.00	0 %
48 - 2008 Capital Projects Fund	\$50,353,606.00	\$111,186.00	\$464,350.34	\$242,272.01	\$49,889,255.66	\$48,810.59	1 %
	\$0.00	(\$110,084.96)	(\$460,110.60)	(\$242,272.01)	\$460,110.60	(\$48,131.83)	+++
	(\$23,451.00)	(\$997,780.85)	(\$4,973,056.89)	(\$1,261,175.19)	\$4,949,605.89	(\$3,924,413.42)	21,206 %

TO: Board of Education
FROM: Sharon Raschke, CFO *Sharon*
DATE: November 29, 2016
RE: 2016-17 November Budget Amendment

The 2016-17 November budget amendment is being presented. The amendment was reviewed and recommended by the Finance Committee on November 28.

The key parameters included are:

- Carryover of existing programs.
- State Foundation allowance \$7,799, a \$106 increase from 2015-16.
- Student count 3,585 an increase of 35 FTE. We had planned an increase of 0 from 2015-16.
- Existing State categorical Hold Harmless Guarantee (20f) of \$143,063 (approx. \$40 per student), based on the guarantee that each district increased \$25 per pupil in 2015-16 with the elimination of other State categoricals.
- Existing State categorical for MPSERS Cost Offset (147a) of \$298,155 and MPSERS Stabilization (147c) of \$2,642,170.
- MPSERS Retirement Rate 37.06% budgeted \$8,191,159. Net MPSERS retirement cost \$5,250,834. If State categorical funding is eliminated, the full retirement cost would be a district obligation.
- Existing State categorical for Data Collection (152a) of \$89,462.
- WISD Act 18 special education reimbursement \$3,937,294 is based on 100% of actual unreimbursed costs of the 2014-15 fiscal year.
- Increased 7.29 professional instructional and professional support staff.
- Wage changes per bargaining agreements with all employee groups.
- Staff steps and levels and education levels per negotiated contracts.
- Health benefits per negotiated contracts with fully insured MESSA and BCBS products.
- Long range trend reflects \$0 increase foundation from State and 0 student increase.

Attachments

1. Financial Dashboard
2. A long-range trend with 2014-15 actual, 2015-16 actual, 2016-17 (November 2016 revision), 2017-18 trend, 2018-19 trend, 2019-20 trend, and 2020-21 trend.
3. 2016-17 Budget Details highlights the major changes between the adoption and amendment.
4. 2015-16 Year-End Fund Balances and designated reserves.
5. The general appropriation amendment for the general fund and required special revenue funds by major function grouping. These resolutions, once adopted by the Board of Education, will be posted on our Budget Transparency Reporting web page.

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

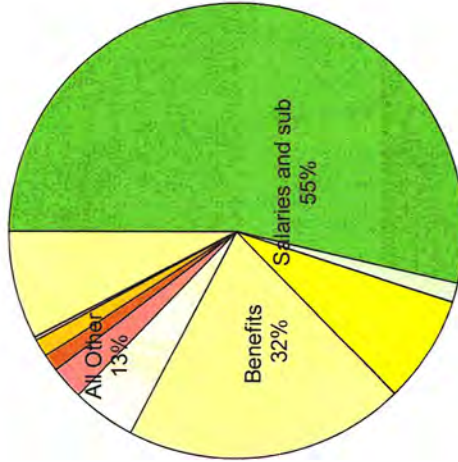
**DEXTER COMMUNITY SCHOOLS
GENERAL FUND
Long Range Trend**

	2014-15 actual	2015-16 actual	2016-17 budget (Nov rev)	2017-18 trend	2018-19 trend	2019-20 trend	2020-21 trend
Revenue	35,537,573	36,467,471	38,574,338	39,213,143	39,272,313	39,519,954	39,716,668
Expense	35,590,443	36,448,820	38,649,413	39,311,998	40,189,662	41,060,660	41,652,091
Revenue over (under) expense	(52,869)	18,651	(75,075)	(98,855)	(917,349)	(1,540,706)	(1,935,423)
Fund Balance planned adjustment		(153,395)					
Operational Revenue over (under) expense		172,046	(75,075)	(98,855)	(917,349)	(1,540,706)	(1,935,423)
FUND BALANCE							
Non-spendable-Prepaid Expenditures	85,812	60,424	60,424	60,424	60,424	60,424	60,424
Committed-Facilities	708,000	874,000	874,000	874,000	874,000	874,000	874,000
Committed-Athletic Facilities	300,000	500,000	500,000	500,000	500,000	500,000	500,000
Committed-Health Benefit Claims	296,647	40,946	40,946	40,946	40,946	40,946	40,946
Committed-Instructional Equipment	1,073,644	1,073,644	1,073,644	1,073,644	1,073,644	1,073,644	1,073,644
Committed-New Programs Implementation	83,333	-	-	-	-	-	-
Committed-New Programs Startup Costs	-	100,000	100,000	100,000	100,000	100,000	100,000
Committed-Performing Arts Equipment	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Committed-Retirement/Severance	70,062	99,935	99,935	99,935	99,935	99,935	99,935
Committed-Supply Carryover	550,000	650,000	650,000	650,000	650,000	650,000	650,000
Committed-Technology	-	-	-	-	-	-	-
Committed-Textbooks	-	-	-	-	-	-	-
Assigned for Subsequent year expenditures	534,551	75,345	1,825,096	1,726,241	808,892	(731,815)	(2,667,238)
Unassigned	1,578,420	1,824,826	6,074,045	5,975,190	5,057,841	3,517,134	1,581,711
TOTAL FUND BALANCE	6,130,469	6,149,121	18,250,961	17,262,411	17,262,411	17,262,411	17,262,411
%	17.2%	16.9%	15.7%	15.2%	12.8%	8.6%	3.8%
Unassigned	1,578,420	1,824,826	1,825,096	1,726,241	808,892	(731,815)	(2,667,238)
%	4.4%	5.0%	4.7%	4.4%	2.0%	-1.8%	-6.4%
STATE FUNDING							
State per pupil foundation	\$ 7,569	\$ 7,693	\$ 7,799	\$ 7,799	\$ 7,799	\$ 7,799	\$ 7,799
State per pupil foundation change (\$)	\$ 50	\$ 124	\$ 106	\$ -	\$ -	\$ -	\$ -
Effective per pupil change							
STUDENT ENROLLMENT							
New student additions(general ed & special ed FTE)	(3,333)	3,11	35,23	-	-	-	-
Student Enrollment (October)	3,547,02	3,550,13	3,585,36	3,585,36	3,585,36	3,585,36	3,585,36
PROJECTION ASSUMPTIONS							
Increase academic staff (FTE)	4.70	7.12	7.29	-	-	-	-
Increase support staff (FTE)	0.00%	0.50%	1.00%	1.00%	0.00%	0.00%	0.00%
Salary/Wage DEA change (%)	90%/10%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%	10%/90%
State Blended Count Method	35.23%	37.06%	36.90%	37.90%	38.90%	39.90%	40.90%
MPRSERS Retirement Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
FICA Employer Tax Rate	0.00%	0.00%	-1.50%	3.00%	3.00%	3.00%	3.00%
District Insurance Cost change	70.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
WISD Special Education *2 year prior actual	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Indirect Cost Rate to Self-supporting Programs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Inflation (discretionary)							

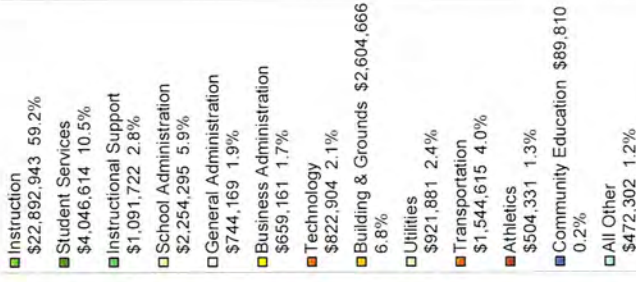
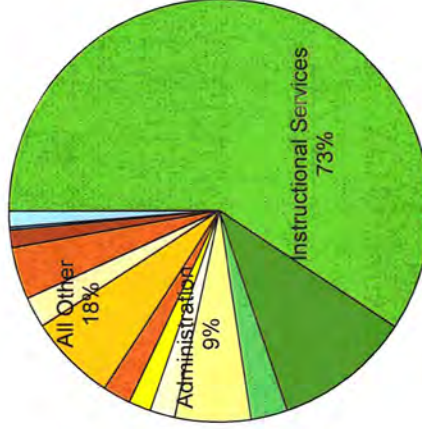
Dexter Community Schools
Financial Dashboard
2016-17 Budget (November Revision)

		2014-15 Actual		2015-16 Actual	
Student Count	Total Revenues	Total Expenditures	Excess Rev/Exp	Ending Fund Balance	%
3,548	\$35,537,573	\$35,590,443	(\$52,870)	\$6,130,469	17.2%
Peer Group Ranking from most recent Bulletin 1014 (2014-15 data)					
				7th out of 30	14 th out of 30
		2016-17 Budget (November Revision)		2016-17 Budget (November Revision)	
3,550	\$36,467,471	\$36,448,820	\$18,651	\$6,149,120	16.9%
3,585	\$38,574,338	\$38,649,413	(\$75,075)	\$6,074,045	15.7%
					\$7,693
					\$7,799

Expenses-Type



Expenses-Program



**Dexter Community Schools
2016-17 Budget Details
November Revision**

	Revenue	Expenses	Revenue over (under) Expenses
2016-17 Budget (at adoption)	\$ 37,343,164	\$ 37,418,509	\$ (75,345)
2016-17 Budget (November Revision)	\$ 38,574,338	\$ 38,649,413	\$ (75,075)
Change Increase (decrease)	\$ 1,231,174	\$ 1,230,904	\$ 270
Revenue changes			
Student Count (planned 0; actual 35.23)	\$ 247,283		
State foundation (planned \$7,693; actual \$7,799) \$106 increase	\$ 441,141		
Move pool and facility revenue and expenses to General Fund	\$ 112,000		
State MPSERS offset	\$ 217,685		
WISD reimb of special ed expenses (2014-15 actual)	\$ 177,407		
TRIG Grant reimbursement from technology	\$ 64,575		
Other	\$ 35,658		
Expense Changes			
DEA contract (incremental from 0% with steps)		\$ 311,323	
Retired/Term 7.00 FTE (average termination \$58,262 = w/fringes \$84,218)		\$ (656,104)	
Replaced 7.0 FTE net teaching staff (average new hire \$43,861 = w/ fringes \$73,000)		\$ 510,384	
Increased 6.29 FTE net teaching staff (average new hire \$43,861 = w/ fringes \$73,000)		\$ 458,617	
DESPA contract		\$ 84,016	
WWBDBMA contract		\$ 11,604	
DAA contract		\$ 20,286	
Individual contracts		\$ 64,594	
Bus fuel (budgeted 55,000 gallons at \$1.75 per gallon)		\$ (9,400)	
Facility repairs targeted		\$ 100,000	
Move pool and facility revenue and expenses to General Fund		\$ 200,744	
Teaching per pupil supplies carry over		\$ 99,936	
TRIG Grant reimbursement from technology		64575	
Other		\$ 34,904	
Operational changes 16-17 budget adoption	\$ 1,295,749	\$ 1,295,479	
INTER FUND TRANSFERS			
	Revenue	Expenses	
Incoming Transfers from F&N (10%)	\$ 137,366		
Incoming Transfer from Community Ed (5%)	\$ 89,703		
General Fund Subsidy for Athletics		\$ 504,331	
General Fund Subsidy for Community Ed		\$ 89,810	
REFERENCE INFORMATION			
\$25 change in State Foundation -- increase or (decrease)			\$ 89,625
10 change in student count -- increase or (decrease)			\$ 70,191
1% change in salary -- (increase) or decrease			\$ 300,000
Each new teacher cost -- (increase) or decrease			\$ 73,000

Dexter Community Schools
Fund Balance
Year end 2015-16

Revenue	\$ 36,467,470.96
Expenses	\$ 36,448,820.21
Net Income	\$ 18,650.75

Fund Balance Classifications	Account	Methodology of Target	Base value for calculation	Target	15-16 Beginning	Board planned transfers 15-16	Planned Ending	Recommended transfers 15-16	Recommended Ending
Required Designated Reserve Funds (policy 6604)									
Non-Spendable									
Non-spendable-Prepaid Expenditures	11-2711-1000	Prepaid expenditure asset	\$ 60,424	\$ 60,424	\$ 85,812.00	\$ (85,812)	\$ -	\$ (25,387.54)	\$ 60,424.46
Committed (required)									
Committed-Health Benefits Claims	11-2731-2130	IBNR from third party administrator	\$ 40,946	\$ 40,946	\$ 296,647.00			\$ (255,701.00)	\$ 40,946.00
Committed-Supply Carryover	11-2731-7100	Unspent supply carryover	\$ 99,935	\$ 99,935	\$ 70,062.00	\$ (70,062)	\$ -	\$ 29,873.00	\$ 99,935.00
Board Designated Reserve Funds (policy 6605)									
Committed (management planned)									
Committed-Equipment Maintenance	11-2731-1100	(board action designation)	TBD	TBD	\$ -		\$ -		\$ -
Committed-Facilities	11-2731-1200	Assets undeprec repl value * 1%	\$ 87,335,089	\$ 873,351	\$ 708,000.00		\$ 708,000.00	\$ 166,000.00	\$ 874,000.00
Committed-Facilities Athletics	11-2731-1300	Refurbishing artificial turf and pools			\$ 300,000.00		\$ 300,000.00	\$ 200,000.00	\$ 500,000.00
Committed-Performing Arts Equipment	11-2731-5100	(board action designation)			\$ -		\$ -	\$ 100,000.00	\$ 100,000.00
Committed-Instructional Materials/Equipment	11-2731-3100	Major items list * 50%	TBD	TBD	\$ 1,073,644.00		\$ 1,073,644.00	\$ -	\$ 1,073,644.00
Committed-Technology	11-2731-8100	(board action designation)		\$ -	\$ 550,000.00		\$ -	\$ 100,000.00	\$ 650,000.00
Committed-New Programs Implementation	11-2731-4100	3 years funding for all-day K			\$ 83,333.00	\$ (83,333)	\$ -	\$ (83,333.00)	\$ -
Committed-New Programs Startup Costs	11-2731-4200	Implementation of IB/Everyday math			\$ -		\$ -		\$ -
Committed-Retirement/Severance	11-2731-6100	Retirement obligation * 2/3	\$ 1,271,762	\$ 647,841	\$ 850,000.00		\$ 850,000.00		\$ 850,000.00
Assigned Fund Balance									
Assigned Fund Balance	11-2741-0000	Subsequent year expenditures	\$ 75,345	\$ 75,345	\$ 534,551.00		\$ 75,345.00	\$ (459,206.00)	\$ 75,345.00
Unassigned Fund Balance (policy 6612)									
Unassigned Fund Balance	11-2751-0000	3-5% of general fund revenue (value at 5%)	\$ 36,467,471	\$ 1,823,374	\$ 1,578,420.13		\$ 1,578,420.13	\$ 246,405.29	\$ 1,824,825.42
Total Fund Balance					\$ 6,130,469.13	\$ (239,207)	\$ 5,891,262.13	\$ 18,650.75	\$ 6,149,119.88
Non-Spendable Fund Balance									
Non-Spendable Fund Balance								0.2%	\$ 60,424
Committed Fund Balance									
Committed Fund Balance								11.5%	\$ 4,188,525
Assigned Fund Balance									
Assigned Fund Balance								0.2%	\$ 75,345
Unassigned Fund Balance									
Unassigned Fund Balance								5.0%	\$ 1,824,825
Total Fund Balance								16.9%	\$ 6,149,120

**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 admendment of Dexter Community Schools for the 2016-17 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 2016-17 which includes 18 mills of ad valorem taxes to be levied on non-homestead and nonqualified agricultural property to be used for operating purposes is as follows:

Revenue:	
1xx Local	\$ 5,137,463
2xx Other Political Subdivisions	\$ 3,671
3xx State	\$ 28,262,647
4xx Federal	\$ 869,148
5xx-6xx Other Financing Sources	\$ 4,301,409
Total Revenue	\$ 38,574,338
<hr/>	
Total Fund Balance, July 1 Available to Appropriate	\$ 6,088,696
Total Available to Appropriate	\$ 44,663,034

BE IT FURTHER RESOLVED, that of the total available to appropriate in the General Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
1xx – Instruction	
11x- Basic Programs	\$ 19,054,141
12x- Added Needs	\$ 3,838,802
2xx – Support Services	
21x- Pupil Support	\$ 4,046,614
22x- Instructional Staff Support	\$ 1,914,626
23x- General Administration	\$ 744,169
24x- School Administration	\$ 2,254,295
25x- Business Services	\$ 659,161
26x- Operations and Maintenance	\$ 3,526,547
27x- Transportation	\$ 1,544,615
28x-29x Other Central Support	\$ 269,758
3xx-Community Services	\$ 202,544
4xx-6xx Other Financing Uses	\$ 594,141
Total Appropriated	\$ 38,649,413

FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

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

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a regular meeting held on December 5, 2016, 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 admendment of the Community Service Fund for the 2016-17 fiscal year; a resolution to make appropriations; to provide for the expenditure of the for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Community Service Fund of Dexter Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Community Service Fund of the school district for fiscal year 2016-17 to be used for operating purposes is as follows:

Revenue:	
1xx Local	\$ 2,029,980
3xx State	\$ 37,084
4xx Federal	\$ 125,000
5xx-6xx Other Financing Sources	\$ 594,141
Total Revenue	\$ 2,786,205
<hr/>	
Total Fund Balance, July 1 Available to Appropriate	\$ 60,390
Total Available to Appropriate	\$ 2,846,595

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Community Service Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
1xx – Instruction	
11x- Basic Programs	\$ 149,793
2xx – Support Services	
22x- Instructional Staff Support	\$ 7,079
26x- Operations and Maintenance	\$ 92,491
27x- Transportation	\$ 80,000
28x-29x Other Central Support	\$ 662,431
3xx-Community Services	\$ 1,704,708
4xx-6xx Other Financing Uses	\$ 89,703
Total Appropriated	\$ 2,786,205

FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

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

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a regular meeting held on December 5, 2016, 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 admendment of the Food Services Fund for the 2016-17 fiscal year; a resolution to make appropriations; to provide for the expenditure of the for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Food Services Fund of Dexter Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Services Fund of the school district for fiscal year 2016-17 to be used for operating purposes is as follows:

Revenue:

1xx Local	\$ 1,103,900
3xx State	\$ 53,500
4xx Federal	\$ 283,500
5xx-6xx Other Financing Sources	\$ 103,000
Total Revenue	\$ 1,543,900
<hr/>	
Total Fund Balance, July 1 Available to Appropriate	\$ 279,324
Total Available to Appropriate	\$ 1,823,224

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Food Services Fund, it is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

2xx – Support Services	
26x- Operations and Maintenance	\$ 2,390
28x-29x Other Central Support	\$ 1,371,269
4xx-6xx Other Financing Uses	\$ 137,366
Total Appropriated	\$ 1,511,025

FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval of the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the board of education at such meeting.

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

The undersigned duly qualified and acting Secretary of the Board of Education of the Dexter Community Schools, Counties of Washtenaw and Livingston, State of Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the board of education at a regular meeting held on December 5, 2016, 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

**Dexter Community Schools
Finance Committee
Meeting Minutes
November 28, 2016**

Board Members

Present – Dick Lundy (alternate), Barbara Read, Julie Schumaker (Committee Chair)

Staff Committee Members

Present – Jessica Baese, Sharon Raschke, Chris Timmis

Others Present – Kim Covert

Meeting convened at 4:00 pm.

Approval of Minutes

A motion was made by Barbara Read and supported by Dick Lundy to approve the Finance Committee meeting minutes of October 24, 2016. Approved.

Audience Participation

None.

Discussion Items

1. 2016-17 Budget Amendment

The Committee reviewed and discussed the November budget revision. A motion was made by Barbara Read and supported by Dick Lundy to recommend the 2016-17 budget amendment. It will be presented to the Board on December 5.

2. Facility Rental Fee Structure

The Committee had previously requested a comparison of facility rental rates from other districts. Kim Covert presented and reviewed the rate structures from Dexter Schools, Ann Arbor Schools, Chelsea Schools, Saline Schools and the Brighton Legacy Center. The Committee discussed the information and provided additional input. The Committee requested that administration bring proposed changes to the Policy and Finance Committees in January. The goal is to implement the modifications for 2017-18.

3. Electronic Sign Lease

The Committee discussed a proposal for leasing electronic signs on school property. The proposal was previously discussed by the Policy Committee. The Committee provided input and requested mockups and a proposed agreement be brought to the Board for discussion.

4. Fund Balance Designation Targets

The Committee had previously requested to establish targets for all Fund Balance designations. The Committee discussed possible rationale and gave direction for the Fund Balance designations, methodology for targets, recommended base values for calculations and targets.

Meeting adjourned at 6:00 pm.