

**Dexter Community Schools
2009-10 November Revision
Budget Adjustment Detail**

	Change in net revenue over (under) expense
Original 2009-10 revenue over (under) expense budget (June 2009)	\$ (698,622)
Included in November budget revision:	
Revenue adjustments included:	\$ (1,068,804)
Student growth (25 general ed budgeted; 0.76 general ed actual)	\$ (139,000)
State proration (\$7938 budgeted; \$7773 actual; \$165 proration)	\$ (595,000)
Offset state proration applied to state at-risk categorical	\$ 118,517
Offset state proration applied to state voc ed categorical	\$ 898
Offset state proration applied to state MSRG categorical	\$ 20,400
Additional anticipated State proration (\$127 proration)	\$ (457,000)
Medicaid Fee-for-Service current and prior year distributions	\$ 60,000
Carryover of grants	\$ 56,000
Proceeds from sale of obsolete equipment	\$ 45,000
Reduce investment interest revenue	\$ (50,000)
Special Education reimbursements	\$ (167,000)
Other revenue adjustments	\$ 38,381
Expense adjustments included:	\$ 467,324
Teacher formula results (0.5% budgeted; 0% actual)	\$ 94,000
Health renewal estimated rates (5% budgeted; 2.55% actual)	\$ 140,000
Add 0.5 FTE Teacher (1 section K)	\$ (32,250)
Add 1.0 FTE Teacher (5th grade)	\$ (64,500)
B&G employee steps for replacement employees	\$ 34,000
Add Alert Now notification system costs	\$ (7,875)
Add International Baccalaureate startup fees	\$ (8,500)
Bus fuel estimate \$2.25/gal (08-09 average \$1.88/gal; 09-10 YTD \$2.10/gal)	\$ -
Maintain energy conservation efforts and purchasing consortium	\$ 170,000
Reduce interest expense (no cash flow loan)	\$ 56,000
Reduce Subsidy to CPA (return director to 7/1/04 status)	\$ -
Supplies for new student growth	\$ 6,300
Other expense adjustments	\$ 80,149
Additional expense adjustments included:	\$ 90,500
Accelerate Energy conservation (shutdown buildings, no appliances, heat periods)	\$ 50,000
Discretionary supplies (net) at 04-05 level (2% budget to -4% actual)	\$ 40,500
Recommended program adjustments for 09-10 (not included in the budget):	\$ 153,000
Adjust transportation routes	\$ 80,000
Not replace vacant secretary position with a relocation of existing secretaries	\$ 38,000
50% contribution of rental revenues to subsidize athletics subsidy	\$ 35,000
Additional possible program adjustments for 09-10:	\$ 80,000
Reduce non-instructional support across buildings	\$ 50,000
Adjust groundskeeper calendar	\$ 30,000
Previously included in the original 09-10 Budget (June, 2009):	
Reduce WISD special ed reimbursement revenue from 82% to 80%	\$ (80,000)
Reduced IDEA grant for special ed costs	\$ (86,700)
Add Revenue IDEA stimulus to cover reduced IDEA funding	\$ 86,700
Add Revenue IDEA stimulus to cover increased special ed costs	\$ 65,000
Add Revenue IDEA stimulus to cover RTI early intervention services	\$ 100,000
Add RTI intervention consultant for early intervention services	\$ (100,000)
Add Revenue 2 sections AKCP	\$ 129,200
Add 1.2 FTE Teacher (2 sections AKCP+.2 specials)	\$ (78,000)
No Teachers added for growth	\$ 65,000
Reduce 2.0 FTE Teachers (gr 5, gr 6) to match contract levels	\$ 130,000
Add At Risk/Title I program 0.7 FTE Teachers (began 2nd semester 08-09)	\$ (45,500)
Reduce 0.25 FTE music Teacher	\$ 19,500
Reduce 1.0 FTE Teachers technology Creekside	\$ 94,000
Add 0.5 FTE Technology staff to Creekside	\$ (25,000)
Add NWEA Testing (formerly paid for with State Math Grant)	\$ (16,000)
Reduce Bus fuel estimate from \$2.80/gal to \$2.25/gal (08-09 average \$1.88/gal)	\$ 41,000
Reduce B&G non-staff costs and add 2.0 FTE Custodians	\$ 140,000
No Inflation on utilities	\$ 40,000
Reduce electric and natural gas costs through energy efficiency efforts	\$ 50,000
Share Transportation Director with Whitmore Lake	\$ 25,000
Reduce Transportation Budget	\$ 40,000
Reduce Subsidy to Athletic Budget	\$ 20,000
Reduce Subsidy to Community Services Budget offset by Community Ed/Care	\$ 50,000
Reduce Subsidy to Community Services Budget for CPA	\$ 20,000
Reduce Consortium overhead costs	\$ 49,400
	\$ 733,600
REFERENCE INFORMATION	Change in net revenue over (under) expense
\$25 change in State Foundation	\$ 91,000
10 change in student count	\$ 59,000
Each new teacher cost	\$ 64,500