

BATTLE CREEK AREA LEARNING CENTER 2009-10 BUDGET ASSUMPTIONS

A budget is both a legal requirement and an operational document. It is based upon best assumptions and related estimates for both revenues and expenditures. It provides parameters for the expenditure of funds relating to operating the District's instructional programs and support functions. As data relating to assumptions and estimates is clarified, the budget can and will be revised appropriately.

Below are the assumptions and rationale that were used in the development of the General Fund Budget Amendment:

This budget reflects:

- ✓ a State Foundation Grant of \$7,285. This is an estimate that we will receive \$30 less in total funding per pupil this year than last. This amount includes a pro-ration of \$265 per pupil that will be offset by Federal ARRA State Fiscal Stabilization Funds. We will not know the final figures until the State Legislature has passed the School Aid Bill.
- ✓ a projected blended enrollment of 155 FTE's. This blended number is approximately 14 FTE's higher than the FY 2009-10 blended count of 140.93 based on potential enrollment.
- ✓ a minor decrease in At Risk funding based on free and reduced lunch counts.
- ✓ the carry over of all unexpended Title I and Title II funds from FY 2008-09 to 2009-10.
- ✓ the addition of 1.33 teaching FTE's to eliminate the current overload situations, balance staffing based on certification, and to meet the MMC requirement for fine arts credit.
- ✓ The retirement rate of 16.94% of payroll to the Michigan Public School Retirement System. This rate is set annually by the State of Michigan. This rate was 16.54% for 2008-09.
- ✓ step and percentage increases for qualifying staff. Both teacher and secretarial contracts are in place for 2009-10.
- ✓ health insurance rate decrease of 2.62% plus an additional estimated 8% savings associated with the teachers, secretaries and administrators moving to the MESSA Choices II \$10/\$20 Drug Card.

- ✓ a contractual increase in the rent payment to Lakeview School District of \$2,200.
- ✓ an allocation of \$20,000 for continuing the implementation of the technology plan.
- ✓ A ten percent (10%) estimated increase in the General Liability and Errors and Omissions insurance premium. The insurance market is hardening and our new rates are not yet available. This increase is on the conservative end of the estimated range provided by the agent.
- ✓ Addition of a miscellaneous expense account in the amount of \$2,000 to be used at the Director's discretion for student needs within the parameters of legal expenditures as defined by the School Code.

**BATTLE CREEK AREA LEARNING CENTER
RESOLUTION FOR ADOPTION BY THE BOARD OF DIRECTORS
FISCAL YEAR 2009-10**

RESOLVED, that this resolution shall be the general appropriations of the Battle Creek Area Learning Center for the fiscal year 2009-2010: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Battle Creek Area Learning Center:

BE IT RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Battle Creek Area Learning Center for the fiscal year 2009-10 be approved as follows:

Revenue:	
Local	1,800
State	1,180,456
Federal	115,156
Incoming Transfers & Other Transactions	40,584
Total Revenue	1,337,996
Fund Balance, July 1, 2009 - ESTIMATED	281,729
Less Reserved Fund Balance	0
Fund Balance Available to Appropriate	281,729
Total Available to Appropriate	1,619,725

BE IT FURTHER RESOLVED, that \$1,291,770 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
<i>Basic Instruction:</i>	
Basic Programs	835,554
Added Needs	122,672
<i>Support Services:</i>	
Pupil Services	59,194
Instruction Staff Services	27,415
General Administration Services	43,950
School Administration Services	121,350
Business Services	5,115
Operation and Maintenance Services	59,214
Pupil Transportation Services	2,000
Other Supporting Services	17,306
TOTAL EXPENDITURES	1,293,770
<i>Outgoing Transfers/Other Transactions</i>	0
TOTAL APPROPRIATED	1,293,770

THIS RESOLUTION TAKES EFFECT JULY 1, 2009

BATTLE CREEK AREA LEARNING CENTER
 GENERAL FUND BUDGET
 FOR FISCAL YEAR ENDING
 JUNE 30, 2010

	AUDITED 2003-04	AUDITED 2004-05	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	APPROVED 2008-09	PROPOSED AMEND B 2008-09	PROPOSED 2009-10	VARIANCE
REVENUES:									
Local Sources	221	695	3,894	10,491	5,944	2,800	4,815	1,800	(3,015)
State Sources	705,262	780,554	792,597	941,454	1,006,949	1,084,403	1,083,432	1,180,456	97,024
Federal Sources	106,253	1,341	5,316	25,716	32,146	35,418	80,070	115,156	35,086
Incoming Transfers & Other Transactions	-	-	-	-	34,686	36,996	37,166	40,584	3,418
TOTAL REVENUES & TRANSFERS	811,736	782,590	801,807	977,661	1,079,725	1,159,617	1,205,483	1,337,996	132,513
EXPENDITURES:									
BASIC INSTRUCTION:									
Basic Programs	554,939	530,042	502,216	581,628	607,915	686,956	745,315	835,554	90,239
Compensatory Education	-	-	3,652	31,362	98,875	113,643	92,507	122,672	30,165
SUPPORT SERVICES:									
Pupil Services	33,538	42,944	36,339	46,782	56,394	55,865	55,574	59,194	3,620
Instruction Staff Services	6,289	1,243	2,149	671	1,560	2,643	23,532	27,415	3,883
General Administration Services	26,139	29,529	24,937	36,670	41,146	42,815	43,141	43,950	809
School Administration Services	104,585	107,353	102,090	100,076	115,531	116,544	115,662	121,350	5,688
Business Services	7,836	3,565	4,984	4,487	5,452	4,450	4,895	5,115	220
Operation and Maintenance Services	52,445	63,721	57,251	102,038	60,865	61,994	57,712	59,214	1,502
Pupil Transportation Services	-	-	836	827	-	2,000	500	2,000	1,500
Other Supporting Services	2,497	12,482	5,262	18,263	17,676	9,877	15,327	17,306	1,979
TOTAL EXPENDITURES	788,268	790,879	739,716	922,804	1,005,414	1,096,787	1,154,165	1,293,770	139,605
OUTGOING TRANSFERS/OTHER TRANSACTIONS	-	-	-	-	-	-	-	-	0
TOTAL APPROPRIATED	788,268	790,879	739,716	922,804	1,005,414	1,096,787	1,154,165	1,293,770	139,605
EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES	23,468	(8,289)	62,091	54,857	74,311	62,830	51,318	44,226	
<i>Fund Balance at beginning of year</i>	23,973	47,441	39,152	101,243	156,100	230,411	230,411	281,729	
<i>Fund Balance Reserved July 1</i>	-	-	-	-	-	-	-	-	
<i>Unreserved Fund Balance at end of year</i>	47,441	39,152	101,243	156,100	230,411	293,241	281,729	325,955	

Effective July 1, 2009