

BATTLE CREEK AREA LEARNING CENTER  
2017-18 ADOPTED 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 Proposed 2017-18 General Fund Budget.

This budget reflects:

- \* A State Foundation Grant of \$7,611. This is a \$100 per pupil increase over FY 2016-17. The blended count will remain based on 10% of the prior year February and 90% of the current year October counts.
- \* Blended Enrollment of 150 FTE's. This is a decrease of 7.67 FTE's compared to the final 2016-17 budget.
- \* At Risk funding is estimated as \$85,000, which is flat compared to 2016-17.
- \* A Title I allocation of \$71,000 that will fund three paraprofessional positions, some afterschool supplemental support once a week during the school year, a summer school program, half of the E20/20 seat licenses, the purchase of chrome books for student use and several other items to assist in reading and math comprehension.
- \* A Title II, Part A allocation of \$8,800 that will fund various professional development for teachers and staff.
- \* A decrease of \$28,252 in Special Ed expenses due to a 0.5 FTE reduction from an employee retirement.
- \* A decrease in the Guidance Services expenditures in the amount of \$20,683, due to having a person on staff and not using a contracted employee.

**Battle Creek Area Learning Center**  
**A Resolution of the Battle Creek Area Learning Center Board of Directors**  
**General Fund - Fiscal Year 2017-18**

Resolved, that this resolution shall be the Adopted general appropriations act of Battle Creek Area Learning Center for the fiscal year 2017-18.

Be it further resolved, that the revenues estimated to be available for appropriations in the General Fund is as follows:

	FINAL 2015-16 AUDITED	APPROVED 2016-17 2ND AMENDED	PROPOSED 2017-18 ADOPTED
Revenue			
Local	\$4,012	\$450	\$450
State	\$1,393,609	\$1,273,905	\$1,262,010
Federal	\$66,094	\$108,278	\$79,800
Incoming Transfers and Other Transactions	\$56,861	\$56,893	\$57,000
<b>Total Revenue</b>	<b>\$1,520,576</b>	<b>\$1,439,526</b>	<b>\$1,399,260</b>

Be it further resolved that \$1,325,281 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Instruction:			
Basic Programs	\$775,534	\$575,493	\$576,048
Added Needs	\$166,236	\$173,723	\$139,250
Support Services:			
Pupil Support Services	\$142,255	\$147,638	\$126,337
Staff Support Services	\$19,799	\$31,352	\$23,613
General Administration	\$115,699	\$70,206	\$57,750
School Administration	\$188,550	\$250,925	\$247,823
Business	\$61,069	\$51,799	\$51,462
Operations/Maintenance	\$67,905	\$67,413	\$67,933
Transportation	\$1,276	\$750	\$750
Central	\$31,633	\$30,943	\$34,316
<b>Total Expenditures</b>	<b>\$1,569,956</b>	<b>\$1,400,242</b>	<b>\$1,325,281</b>
Excess Revenues Over (Under) Expenditures	-\$49,380	\$39,285	\$73,979
Audited Fund Balance June 30, 2015	\$257,224		
Audited Fund Balance June 30, 2016	\$207,844	\$207,844	
Projected Fund Balance June 30, 2017		\$247,129	\$247,129
Projected Fund Balance June 30, 2018			\$321,108

I certify that the foregoing resolution was duly adopted by the Battle Creek Area Learning Center Board of Directors at a properly noticed open meeting held on the \_\_\_ day of \_\_\_\_\_, 2017 at which meeting a quorum was present.

By: \_\_\_\_\_

Battle Creek Area Learning Center  
 Calhoun Community High School  
 2017-18 Adopted Budget  
 General Fund

1-Tran 2-Cla/Func 3-Suf/Obj	4-Program 5-Grant 6-Other	Description	2016-17 Adopted Budget	2016-17 2nd Amended Budget	PROPOSED 2017-18 Adopted Budget 150 Students
<b>REVENUE</b>					
<b>Revenue From Local Sources</b>					
0-151-0000-000-0000-0000		Interest Income	\$205.00	\$350.00	\$350.00
0-199-0000-000-0000-0000		Miscellaneous Revenue	0.00	100.00	100.00
<b>Revenue From State Sources</b>					
0-311-0010-000-0000-0000		State Aid	1,213,778.00	1,153,115.54	1,141,650.00
0-311-0010-000-1011-0000		State Aid PY		(645.81)	0.00
0-311-0000-000-3520-0000		State Aid-Dual Enrollment Incentives	0.00	360.00	360.00
0-312-0000-000-3700-0000		State Aid-Headlee Obligation for Data Collection	4,175.00	3,984.30	4,000.00
0-312-0020-000-3060-0000		31a At Risk Funding	81,282.00	85,301.63	85,000.00
0-312-0120-000-2020-0000		Special Ed Headlee	40,559.00	31,143.83	31,000.00
0-312-0120-000-2021-0000		Special Ed Headlee PY		645.81	0.00
<b>Revenue From Federal Sources</b>					
0-414-0140-000-6010-0000		Title I Revenue	67,590.00	91,837.00	71,000.00
0-414-0140-000-6011-0000		Title I Revenue - PY	5,500.00	13,140.00	0.00
0-414-0210-000-7640-0000		Title II Revenue	2,174.00	3,301.00	8,800.00
<b>Incoming Transfers &amp; Other Transactions</b>					
0-513-0120-000-0000-0000		Special Ed Act 18	56,893.00	56,893.00	57,000.00
<b>Total Revenue &amp; Other Transfers</b>			<b>1,472,156.00</b>	<b>1,439,526.30</b>	<b>1,399,260.00</b>

**EXPENDITURES**

**High School**

1-113-3110-000-0000-0000		Purchased Instructional Services	7,604.00	7,600.00	7,500.00
1-113-3110-000-0000-1240		Teachers	405,305.00	372,200.00	377,511.00
1-113-3110-000-0000-1820		Homebound/Tutors	1,000.00	1,000.00	1,000.00
1-113-3110-000-0000-1870		Substitutes	100.00	1,000.00	1,000.00
1-113-3110-000-0000-2110		Life Insurance	966.00	905.00	966.42
1-113-3110-000-0000-2130		Health Insurance	19,275.00	28,500.00	25,673.28
1-113-3110-000-0000-2140		Dental Insurance	3,522.00	1,620.00	1,601.76
1-113-3110-000-0000-2150		Vision Insurance	0.00	400.00	322.08
1-113-3110-000-0000-2820		Contribution to 401k	81,281.00	74,000.00	75,902.20
1-113-3110-000-0000-2830		FICA	32,074.00	28,600.00	29,032.59
1-113-3110-000-0000-2840		Workers Compensation	3,860.00	2,840.00	2,884.28
1-113-3110-000-0000-2850		Futa/Suta	0.00	7,200.00	3,584.00
1-113-3110-000-6010-1630		Paraprofessionals - Title I	14,554.00	17,862.00	17,862.00
1-113-3110-000-6010-2110		Life Insurance - Title I	0.00	138.00	138.06
1-113-3110-000-6010-2140		Dental Insurance - Title I	0.00	405.00	400.44
1-113-3110-000-6010-2150		Vision Insurance - Title I	0.00	98.00	80.52
1-113-3110-000-6010-2820		Contribution to 401k - Title I	9,977.00	3,572.00	3,572.40
1-113-3110-000-6010-2830		FICA - Title I	2,097.00	1,367.00	1,366.44
1-113-3110-000-6010-2840		Workers Compensation - Title I	138.00	136.00	135.75
1-113-3110-000-6010-2850		Futa/Suta - Title I	0.00	1,017.00	512.00
1-113-3210-000-0000-0000		Local Travel	250.00	700.00	700.00
1-113-3450-000-0000-0000		Software Licenses	5,730.00	5,730.00	5,500.00
1-113-3710-000-0000-0000		Dual Enrollment Tuition	3,000.00	1,500.00	1,500.00
1-113-4120-000-0000-0000		Equipment Maintenance	1,592.00	0.00	0.00
1-113-4220-000-0000-0000		Equipment Lease	1,908.00	3,500.00	3,500.00
1-113-4910-000-0000-0000		Other Purchased Services	850.00	850.00	850.00
1-113-5110-000-0000-0000		Teaching Supplies	3,000.00	2,800.00	3,000.00
1-113-5210-000-0000-0000		Textbooks	1,000.00	1,000.00	1,000.00
1-113-5990-000-0000-0000		Misc Supplies	1,000.00	1,000.00	1,000.00
1-113-6420-000-0000-0000		New Equipment-Non Depreciable	5,000.00	2,500.00	2,500.00
1-113-7410-000-0000-0000		Dues & Fees	0.00	2,500.00	2,500.00
1-113-7910-000-0000-0000		Miscellaneous	0.00	350.00	350.00
1-113-8220-000-0000-0000		Payment to Other School Districts	259.00	0.00	0.00
<b>Subtotal</b>			<b>605,342.00</b>	<b>572,890.00</b>	<b>573,445.23</b>

**Summer School Instructional Services**

1-119-3110-000-6010-1630		Paraprofessionals - Title I	651.00	651.00	651.00
1-119-3110-000-6010-1790		Stipends - Title I	1,373.00	1,373.00	1,373.00
1-119-3110-000-6010-2820		Contribution to 401k - Title I	405.00	405.00	405.00
1-119-3110-000-6010-2830		FICA - Title I	155.00	155.00	155.00
1-119-3110-000-6010-2840		Workers Compensation - Title I	19.00	19.00	19.00
<b>Subtotal</b>			<b>2,603.00</b>	<b>2,603.00</b>	<b>2,603.00</b>

Battle Creek Area Learning Center  
 Calhoun Community High School  
 2017-18 Adopted Budget  
 General Fund

1-Tran 2-Cla/Func 3-Suf/Obj	4-Program 5-Grant 6-Other	Description	2016-17 Adopted Budget	2016-17 2nd Amended Budget	PROPOSED 2017-18 Adopted Budget
<b>Added Needs</b>					
<b>Special Education</b>					
1-122-3110-000-2020-0000		Purchased Instructional Services	1,710.00	60.00	0.00
1-122-3110-000-2020-1240		Special Ed Teacher	79,412.00	75,577.00	55,000.00
1-122-3110-000-2020-1820		Homebound/Tutors	500.00	500.00	500.00
1-122-3110-000-2020-2110		Life Insurance	276.00	276.00	138.06
1-122-3110-000-2020-2130		Health Insurance	0.00	6,425.00	6,418.32
1-122-3110-000-2020-2140		Dental Insurance	1,006.00	613.00	400.44
1-122-3110-000-2020-2150		Vision Insurance	0.00	98.00	80.52
1-122-3110-000-2020-2820		Contribution to 401k	15,982.00	15,115.00	11,100.00
1-122-3110-000-2020-2830		FICA	7,097.00	5,782.00	4,245.75
1-122-3110-000-2020-2840		Worker Compensation	759.00	575.00	421.80
1-122-3110-000-2020-2850		Futa/Suta	0.00	2,048.00	512.00
1-122-5110-000-2020-0000		Supplies & Materials	750.00	300.00	300.00
<b>Subtotal</b>			<b>107,492.00</b>	<b>107,369.00</b>	<b>79,116.89</b>
<b>Compensatory Education</b>					
1-125-3110-000-3060-1630		Paraprofessionals-31a	12,705.00	9,814.00	20,020.00
1-125-3110-000-3060-2820		Contribution to 401k-31a	3,182.00	1,963.00	4,004.00
1-125-3110-000-3060-2830		FICA-31a	1,956.00	751.00	1,531.53
1-125-3110-000-3060-2840		Worker Compensation-31a	121.00	75.00	152.15
1-125-3110-000-3060-2850		Futa/Suta-31a	0.00	572.00	512.00
1-125-3110-000-6010-1630		Paraprofessionals-Title I	22,315.00	24,395.00	17,862.00
1-125-3110-000-6010-1790		Stipends-Title I	5,149.00	0.00	0.00
1-125-3110-000-6010-1970		Credit Recovery Salaries-Title I	0.00	4,576.00	4,576.00
1-125-3110-000-6010-2110		Life Insurance-Title I	0.00	138.00	138.06
1-125-3110-000-6010-2140		Dental Insurance-Title I	0.00	405.00	400.44
1-125-3110-000-6010-2820		Contribution to 401k-Title I	5,746.00	5,697.00	4,487.60
1-125-3110-000-6010-2830		FICA-Title I	3,675.00	2,216.00	1,716.51
1-125-3110-000-6010-2840		Worker Compensation-Title I	212.00	203.00	170.53
1-125-3110-000-6010-2850		Futa/Suta-Title I	0.00	2,659.00	512.00
1-125-5110-000-6010-0000		Teaching Supplies-Title I	1,124.00	5,250.00	4,050.00
1-125-5110-000-6011-0000		Teaching Supplies-Title I PY	0.00	7,640.00	0.00
<b>Subtotal</b>			<b>56,185.00</b>	<b>66,354.00</b>	<b>60,132.82</b>
<b>Supporting Services</b>					
<b>Guidance Services</b>					
1-212-3130-000-0000-0000		Purchased Services-Lakeview	0.00	66,000.00	0.00
1-212-3130-000-0000-1220		Guidance Counselor	54,033.00	13,701.00	45,000.00
1-212-3130-000-0000-1790		Stipends	1,977.00	0.00	0.00
1-212-3130-000-0000-2110		Life Insurance	138.00	43.00	138.06
1-212-3130-000-0000-2130		Health Insurance	6,425.00	1,730.00	6,418.32
1-212-3130-000-0000-2140		Dental Insurance	503.00	109.00	400.44
1-212-3130-000-0000-2150		Vision Insurance	0.00	27.00	80.52
1-212-3130-000-0000-2820		Contribution to 401k	11,202.00	2,741.00	9,000.00
1-212-3130-000-0000-2830		FICA	5,269.00	1,049.00	3,442.50
1-212-3130-000-0000-2840		Workers Compensation	532.00	105.00	342.00
1-212-3130-000-0000-2850		Futa/Suta	0.00	512.00	512.00
<b>Subtotal</b>			<b>80,079.00</b>	<b>86,017.00</b>	<b>65,333.84</b>
<b>Social Work Services</b>					
1-216-3130-000-3060-1440		Social Worker-31a	47,000.00	47,000.00	47,000.00
1-216-3130-000-3060-2110		Life Insurance-31a	138.00	138.00	138.06
1-216-3130-000-3060-2140		Dental Insurance-31a	503.00	106.00	0.00
1-216-3130-000-3060-2820		Contribution to 401k-31a	9,400.00	9,400.00	9,400.00
1-216-3130-000-3060-2830		FICA-31a	4,580.00	3,596.00	3,595.50
1-216-3130-000-3060-2840		Worker Compensation-31a	447.00	357.00	357.20
1-216-3130-000-3060-2850		Futa/Suta-31a	0.00	1,024.00	512.00
<b>Subtotal</b>			<b>62,068.00</b>	<b>61,621.00</b>	<b>61,002.76</b>
<b>Support Services-Instructional Staff</b>					
<b>Improvement of Instruction</b>					
1-221-3110-000-0000-0000		Purchased Services	1,520.00	0.00	0.00
1-221-3110-000-0000-1790		Stipends	2,500.00	0.00	0.00
1-221-3110-000-0000-2820		Contribution to 401k	500.00	0.00	0.00

Battle Creek Area Learning Center  
 Calhoun Community High School  
 2017-18 Adopted Budget  
 General Fund

1-Tran 2-Cla/Func 3-Suf/Obj	4-Program 5-Grant 6-Other	Description	2016-17 Adopted Budget	2016-17 2nd Amended Budget	PROPOSED 2017-18 Adopted Budget
1-221-3110-000-0000-2830		FICA	191.00	0.00	0.00
1-221-3110-000-0000-2840		Worker Compensation	24.00	0.00	0.00
1-221-3220-000-0000-0000		Professional Development	2,000.00	2,300.00	2,300.00
1-221-3220-000-7640-0000		Professional Development - Title II	1,312.00	2,439.00	5,000.00
1-221-5990-000-0000-0000		Misc Supplies	250.00	0.00	0.00
<b>Subtotal</b>			<b>8,297.00</b>	<b>4,739.00</b>	<b>7,300.00</b>

**Instruction Related Technology**

1-225-3450-000-6010-0000		Software Licenses - Title I	0.00	5,500.00	5,500.00
1-225-3450-000-6011-0000		Software Licenses - Title I PY	5,500.00	5,500.00	0.00
1-225-5110-000-6010-0000		Teaching Supplies-Title I	0.00	13,600.00	8,800.00
<b>Subtotal</b>			<b>5,500.00</b>	<b>24,600.00</b>	<b>14,300.00</b>

**Academic Student Assessment**

1-227-3190-000-0000-0000		Contracted Services	2,500.00	2,012.50	2,012.50
<b>Subtotal</b>			<b>2,500.00</b>	<b>2,012.50</b>	<b>2,012.50</b>

**Support Services-General Administration**

**General Administration-Board of Education**

1-231-3170-000-0000-0000		Legal Services	30,000.00	30,000.00	15,000.00
1-231-3180-000-0000-0000		Audit Services	4,850.00	4,850.00	8,500.00
1-231-7410-000-0000-0000		Dues & Fees	20.00	0.00	0.00
<b>Subtotal</b>			<b>34,870.00</b>	<b>34,850.00</b>	<b>23,500.00</b>

**General Administration - Executive Administration**

1-232-3150-000-0000-0000		Management Fee-Access Point	0.00	0.00	0.00
1-232-3150-001-0000-0000		Authorizer Fee	35,912.00	35,356.00	34,249.50
1-232-3150-002-0000-0000		Purchased Services-Lakeview	76,201.00	0.00	0.00
<b>Subtotal</b>			<b>112,113.00</b>	<b>35,356.00</b>	<b>34,249.50</b>

**School Administration**

1-241-3190-000-0000-0000		Contracted Services	0.00	1,860.00	1,860.00
1-241-3190-001-0000-0000		Contracted Services-Lakeview	0.00	7,589.00	0.00
1-241-3190-000-0000-1150		Principal	120,000.00	102,000.00	102,000.00
1-241-3190-000-0000-1620		Secretary/Clerical	34,840.00	66,133.00	66,133.00
1-241-3190-000-0000-1790		Stipends	280.00	0.00	5,000.00
1-241-3190-000-0000-1880		Clerical Subs	0.00	330.00	0.00
1-241-3190-000-0000-2110		Life Insurance	670.00	276.00	276.12
1-241-3190-000-0000-2130		Health Insurance	13,000.00	6,425.00	6,418.32
1-241-3190-000-0000-2140		Dental Insurance	1,835.00	405.00	400.44
1-241-3190-000-0000-2150		Vision Insurance	0.00	98.00	80.52
1-241-3190-000-0000-2820		Contribution to 401k	33,553.00	33,627.00	33,626.60
1-241-3190-000-0000-2830		FICA	11,870.00	12,862.00	13,244.67
1-241-3190-000-0000-2840		Worker Compensation	1,623.00	1,278.00	1,277.81
1-241-3190-000-0000-2850		Futa/Suta	0.00	3,072.00	1,536.00
1-241-3210-000-0000-0000		Local Travel	350.00	660.00	660.00
1-241-3220-000-0000-0000		Professional Development	2,500.00	2,750.00	2,750.00
1-241-3410-000-0000-0000		Telephone	680.00	1,760.00	1,760.00
1-241-3430-000-0000-0000		Postage	0.00	1,000.00	1,000.00
1-241-3510-000-0000-0000		Advertising	3,000.00	3,000.00	3,000.00
1-241-3610-000-0000-0000		Printing Services	100.00	0.00	0.00
1-241-5910-000-0000-0000		Office Supplies	2,500.00	2,000.00	2,000.00
1-241-6460-000-0000-0000		Replacement Equipment	600.00	0.00	1,000.00
1-241-7410-000-0000-0000		Dues & Fees	1,200.00	1,800.00	1,800.00
<b>Subtotal</b>			<b>228,601.00</b>	<b>248,925.00</b>	<b>245,823.49</b>

**Other School Administration**

1-249-5990-000-0000-0000		Miscellaneous Supplies	2,000.00	2,000.00	2,000.00
<b>Subtotal</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>

**Business Support Services**

1-252-3190-000-0000-0000		Accounting Services - Access Point	0.00	17,500.00	18,000.00
1-252-3190-001-0000-0000		Contracted Services - Access Point HR	51,974.00	20,000.00	19,642.06
1-252-3190-002-0000-0000		Contracted Services - Lakeview	0.00	7,500.00	4,500.00

Battle Creek Area Learning Center  
 Calhoun Community High School  
 2017-18 Adopted Budget  
 General Fund

1-Tran	4-Program		2016-17	2016-17	PROPOSED
2-Cla/Func	5-Grant	Description	Adopted	2nd Amended	2017-18 Adopted
3-Suf/Obj	6-Other		Budget	Budget	Budget
1-252-3450-000-0000-0000		Software Licenses	1,779.00	1,779.00	1,800.00
1-252-7410-000-0000-0000		Bank Fees	0.00	20.00	20.00
1-259-3920-000-0000-0000		Errors & Omissions Insurance	3,543.00	5,000.00	5,000.00
1-259-7210-000-0000-0000		SAN Interest	0.00	0.00	2,500.00
<b>Subtotal</b>			<b>57,296.00</b>	<b>51,799.00</b>	<b>51,462.06</b>
<b>Operations &amp; Maintenance</b>					
1-261-3410-000-0000-0000		Telephone	1,080.00	0.00	0.00
1-261-3910-000-0000-0000		Liability Insurance	9,518.00	9,518.00	9,518.00
1-261-4110-000-0000-0000		Building Repair & Maintenance	0.00	0.00	0.00
1-261-4210-000-0000-0000		Facilities Rental	57,795.00	57,795.00	58,315.00
1-261-5990-000-0000-0000		Miscellaneous Supplies	200.00	100.00	100.00
<b>Subtotal</b>			<b>68,593.00</b>	<b>67,413.00</b>	<b>67,933.00</b>
<b>Transportation Services</b>					
1-271-3310-000-0000-0000		Contracted Transportation Services	1,500.00	750.00	750.00
<b>Subtotal</b>			<b>1,500.00</b>	<b>750.00</b>	<b>750.00</b>
<b>Staff/Personnel Services</b>					
1-283-3220-000-7460-0000		Professional Development - Title II	862.00	862.00	3,800.00
<b>Subtotal</b>			<b>862.00</b>	<b>862.00</b>	<b>3,800.00</b>
<b>Non-Instructional Technology</b>					
1-284-3160-000-0000-0000		Misc Services	22,995.00	22,995.00	22,995.00
1-284-3450-000-0000-0000		Software Licenses	875.00	875.00	1,310.00
1-284-8220-000-0000-0000		Payment to Other School Districts	986.00	986.00	986.00
<b>Subtotal</b>			<b>24,856.00</b>	<b>24,856.00</b>	<b>25,291.00</b>
<b>Support Services Other</b>					
1-285-8220-000-0000-0000		Payment to Other School Districts	9,965.00	3,965.00	3,965.00
1-289-4910-000-3060-0000		Other Purchased Services - 31a	1,260.00	1,260.00	1,260.00
<b>Subtotal</b>			<b>11,225.00</b>	<b>5,225.00</b>	<b>5,225.00</b>
<b>Total Expenditures and Other Transactions</b>			<b>1,471,982.00</b>	<b>1,400,241.50</b>	<b>1,325,281.09</b>
<b>Revenues and Other Sources Over/(Under) Expenditures</b>			<b>174.00</b>	<b>39,284.80</b>	<b>73,978.91</b>
<b>Beginning Fund Balance</b>			<b>207,844.45</b>	<b>207,844.45</b>	<b>247,129.25</b>
<b>Ending Fund Balance</b>			<b>208,018.45</b>	<b>247,129.25</b>	<b>321,108.16</b>