

**RESOLUTION FOR BUDGET ADOPTION
BY THE NEWAYGO COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
BOARD OF EDUCATION**

RESOLVED that the general appropriation for Newaygo County Regional Educational Service Agency for fiscal year 2020-21 GENERAL EDUCATION FUND is ADOPTED as follows:

	2020-21 PROPOSED ORIGINAL 6/29/20	
REVENUE		
Local	1,831,625	
State	5,142,800	
Federal	387,765	
Incoming Transfers & Other Transactions	118,296	
Other Incoming Transfers	750,204	
	0	
TOTAL REVENUE	8,230,690	
EXPENDITURES		
Instruction	2,181,366	
Support Serv / Instruction	1,894,906	
Support Serv / Administration	1,135,066	
Supp Serv / Operation & Maint	715,548	
Transportation	114,456	
Supp Serv / Other	551,600	
Community Services	1,048,555	
Pymts to other Schools/Gov't	411,158	
Facilities Acquisition	0	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	178,775	
TOTAL EXPENDITURES	8,231,430	
PROJECTED FUND BALANCE - JULY 1		1,022,765
PROJECTED REVENUES (minus) EXPENDITURES		(740)
PROJECTED FUND BALANCE - JUNE 30		<u>1,022,025</u>
ACTION REQUIRED:		
Motion to adopt the 2020-21 GENERAL EDUCATION:	<i>Revenue</i>	8,230,690
	<i>Expenditures</i>	8,231,430

This resolution shall take effect this date.

NC RESA GENERAL FUND SUMMARY

		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		2019-20	2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/16	6/30/17	6/30/18	6/30/19	6/24/19	4/13/20		6/29/20	6/29/20
REVENUES										
100	LOCAL SOURCES	1,457,032	1,673,210	1,444,193	1,659,866	1,916,619	2,023,079	(2,481)	2,020,598	1,831,625
300	STATE SOURCES	3,585,529	4,042,864	4,030,387	3,749,794	4,242,064	4,882,494	(48,029)	4,834,465	5,142,800
400	FEDERAL SOURCES	907,981	789,649	831,269	364,901	346,329	495,029	68,670	563,699	387,765
500	TRANS IN / SCHOOLS / GOV'T	199,672	128,994	84,036	102,128	112,257	122,757	0	122,757	118,296
600	OTHER/INCOMING TRANSFERS	731,941	730,777	696,584	638,241	650,245	750,204	0	750,204	750,204
TOTAL REVENUES		6,882,155	7,365,494	7,086,469	6,514,930	7,267,514	8,273,563	18,160	8,291,723	8,230,690
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	1,938,846	1,935,191	1,903,508	1,853,237	2,191,010	2,438,070	20,328	2,458,398	2,181,366
210-220	SUPPORT SERV / INSTR	902,067	1,399,586	1,056,619	906,039	1,096,548	1,446,079	(3,677)	1,442,402	1,894,906
230-250	SUPP SERV / ADMIN	906,916	991,997	1,078,134	1,028,471	1,105,017	1,127,539	(5,457)	1,122,082	1,135,066
260	SUPP SERV / OPER & MAINT	589,980	612,645	608,606	669,897	667,896	816,481	29,652	846,133	715,548
270	TRANSPORTATION	105,844	105,087	102,709	100,275	110,779	109,792	0	109,792	114,456
280-290	SUPP SERV / OTHER	404,384	511,680	541,866	486,030	546,067	598,521	(46,084)	552,437	551,600
300	COMM SERVICES / GRANTS	1,459,321	1,299,606	1,241,853	934,092	1,051,500	1,218,992	(10,788)	1,208,204	1,048,555
400	PYMTS TO OTHER AGENCIES	358,989	350,093	290,160	386,485	398,510	410,819	0	410,819	411,158
450	FACILITIES ACQUISITION	275,196	12,928	0	0	0	0	0	0	0
600	TRANSFERS OUT	112,000	130,828	189,185	186,575	174,375	185,202	(827)	184,375	178,775
TOTAL EXPENDITURES		7,053,543	7,349,641	7,012,640	6,551,101	7,341,702	8,351,495	(16,853)	8,334,642	8,231,430
FUND BALANCE - JULY 1		1,183,561	1,012,173	1,028,026	1,101,855	1,065,684	1,065,684		1,065,684	1,022,765
REVENUES (minus) EXPENDITURES		(171,388)	15,853	73,829	(36,174)	(74,188)	(77,932)		(42,919)	(740)
FUND BALANCE - JUNE 30		1,012,173	1,028,026	1,101,855	1,065,684	991,496	987,752		1,022,765	1,022,025

**This budget is based on .1341 mills for operation to be levied by the NCRESA on all taxable valuation.

Summary of Major Budget Changes

Revenues		2019-20	2020-21
100	Local Sources	Grant received from Gerber Foundation for Professional Development to be provided over the summer. Reduction in Fremont Area Community Foundation funding for Disaster Relief Child Care (due to CARES Act funding).	Remove local Foundation Grants not anticipated/approved for next year: \$63,978 FACF WE CAN, \$66,268 FISH/Trusted Advisor, \$16,335 GF Imagination Library. Lower Baker Lease ending during 2020-21 \$75,750.
300	State Sources	Anticipated increase in State Aid for MPSERS Retirement Costs. Anticipated decrease in State Aid Section 81 for potential proration because of reduced funds received by the State during the COVID-19 pandemic shut down.	Increased funding for Mental Health \$196,491 and Early Literacy Grants \$145,740 due to anticipated carryovers.
400	Federal Sources	CARES Act funding for Disaster Relief Child Care	Decreases in anticipated funding: \$55,000 CARA, \$26,884 Drug Free Communities and \$18,122 MSHN (Federal portion) Grants.
Expenditures			
100	Instructional Programs	Increase in Technology Support not previously budgeted.	Remove Great Start Readiness Program Carryover expenses (removed revenue).
210-220	Support Serv/Instruction	Professional Development Grant Expenses (added revenue) offset by a decrease for Technology Support budgeted, but not used.	Increase Mental Health Grant Expenses \$196,491, GSRP Expenses \$123,095 and Early Literacy Grant Expenses \$145,740 due to anticipated carryovers.
260	Support Serv/Operation & Maintenance	Increase Building Expenses for additional costs due to COVID-19 pandemic - new equipment and supplies	Remove expenses related to Generator Project \$95,000 and COVID-19 equipment and supplies not anticipated.
280-290	Support Serv/Other	Decrease in Technology Support due to reduced technology in ESC Building.	No significant change.
300	Comm Services/Grants	Decrease in anticipated wage and benefit cost for Tuition Preschool, offset by increased cost for Disaster Relief Child Care.	Remove expenses related to grant revenues: \$73,961 FACF FISH/Trusted Advisor Grant, \$55,000 CARA Grant and Disaster Relief Child Care costs \$23,554.

**RESOLUTION FOR BUDGET ADOPTION
BY THE NEWAYGO COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
BOARD OF EDUCATION**

RESOLVED that the general appropriation for Newaygo County Regional Educational Service Agency for fiscal year 2020-21 SPECIAL EDUCATION FUND is ADOPTED as follows:

	2020-21 PROPOSED ORIGINAL 6/29/20	
REVENUE		
Local	5,038,246	
State	2,444,168	
Federal	2,706,412	
Incoming Transfers & Other Transactions	10,740	
TOTAL REVENUE	10,199,566	
EXPENDITURES		
Instruction	1,929,408	
Support Serv / Instruction	5,685,507	
Support Serv / Administration	168,317	
Supp Serv / Operation & Maintenance	317,158	
Transportation	6,200	
Support Services / Other	139,938	
Community Services	20,126	
Pymts to other Schools/Gov't	1,804,373	
Facilities Acquisition	0	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	630,939	
TOTAL EXPENDITURES	10,701,966	
PROJECTED FUND BALANCE - JULY 1		2,069,507
PROJECTED REVENUES (minus) EXPENDITURES		-502,400
PROJECTED FUND BALANCE - JUNE 30		1,567,107

ACTION REQUIRED:

Motion to adopt the 2020-21 SPECIAL EDUCATION:		
	Revenues	10,199,566
	Expenditures	10,701,966

This resolution shall take effect this date.

NC RESA SPECIAL EDUCATION FUND SUMMARY

		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		2019-20	2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
REVENUES		6/30/16	6/30/17	6/30/18	6/30/19	6/24/19	4/13/20		6/29/20	6/29/20
100	LOCAL SOURCES	4,436,257	4,500,934	4,742,099	4,922,320	4,849,548	4,870,537	240,698	5,111,235	5,038,246
300	STATE SOURCES	2,374,670	2,323,582	2,660,406	2,598,972	2,721,065	2,766,872	(182,222)	2,584,650	2,444,168
400	FEDERAL SOURCES	2,283,656	2,303,279	2,398,132	2,480,728	2,680,642	2,635,849	10,000	2,645,849	2,706,412
500	TRANS IN/PRIOR PERIOD ADJ	0	94	84,673	45,993	50,660	13,840	0	13,840	10,740
600	OTHER INCOMING TRANSFERS									
TOTAL REVENUES		9,094,583	9,127,889	9,885,310	10,048,013	10,301,915	10,287,098	68,476	10,355,574	10,199,566
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	1,466,156	1,496,075	1,689,083	1,691,911	1,893,284	1,890,490	(33,288)	1,857,202	1,929,408
210-220	SUPPORT SERV / INSTRUCTION	4,940,989	4,849,640	4,910,657	5,086,364	5,825,650	5,522,283	60,825	5,583,108	5,685,507
230-250	SUPPORT SERV / ADMIN	168,476	101,526	187,792	134,404	167,253	168,963	1,382	170,345	168,317
260	SUPP SERV / OPER & MAINT	273,704	239,210	280,143	288,065	338,207	326,049	4,190	330,239	317,158
270	TRANSPORTATION	2,872	4,014	4,063	6,458	6,200	6,200	0	6,200	6,200
280,290	SUPP SERV / OTHER	115,144	123,187	119,418	138,903	129,243	137,959	(8,046)	129,913	139,938
300-390	COMMUNITY SERVICES	16,587	11,717	10,288	14,867	15,154	19,260	693	19,953	20,126
410-440	PYMTS TO SCHOOLS / GOVT	1,867,802	1,947,928	1,788,301	1,801,357	1,786,338	1,804,373	399	1,804,772	1,804,373
450	FACILITIES ACQUISITION	0	0	0	0	0	0	0	0	0
490	PRIOR PERIOD ADJUSTMENTS			0	0	0	0	0	0	0
510	DEBT SERVICE			0	0	0	0	0	0	0
600	TRANSFERS OUT	358,269	320,307	404,722	449,585	451,541	630,939	0	630,939	630,939
TOTAL EXPENDITURES		9,209,999	9,093,604	9,394,467	9,611,914	10,612,870	10,506,516	26,155	10,532,671	10,701,966
FUND BALANCE - JULY 1		1,400,793	1,285,377	1,319,662	1,810,505	2,246,604	2,246,604		2,246,604	2,069,507
REVENUES (minus) EXPENDITURES		(115,416)	34,285	490,843	436,099	(310,955)	(219,418)		(177,097)	(502,400)
FUND BALANCE - JUNE 30		1,285,377	1,319,662	1,810,505	2,246,604	1,935,649	2,027,186		2,069,507	1,567,107

** This budget is based on 2.9810 mills for operation to be levied by the Newaygo County Regional Educational Service Agency on all taxable valuation.

Special Education Fund - Summary of Major Budget Changes

Revenues		2019-2020	2020-21
100	Local Sources	Property Tax collection higher than originally anticipated due to Renaissance Zone program ended. Increased Medicaid funding due to prior year final audit.	Increase in anticipated Property Taxes by 1.5%. Medicaid funding reduced for prior year final audit.
300	State Sources	Anticipated decrease in per pupil and Section 56 Millage Equalization funding.	Elimination of Section 51f Cost Reimbursement funds.
400	Federal Sources	Increase in anticipated Medicaid Outreach funding.	Increase in anticipated IDEA Flowthrough carryover.
Expenditures			
100	Instructional	Reduction in IISP Classroom staffing costs.	Increase in IISP Classroom staffing costs, replacement of instructional staff.
210-220	Support Serv/Instructional	Adjust portion of Special Education funding of Behavioral Support position.	Increase in anticipated wages and benefits, including additional mental health staff.

**RESOLUTION FOR BUDGET ADOPTION
BY THE NEWAYGO COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
BOARD OF EDUCATION**

RESOLVED that the general appropriation for Newaygo County Regional Educational Service Agency for fiscal year 2020-2021 CAREER-TECHNICAL EDUCATION FUND is ADOPTED as follows:

	2020-21 PROPOSED ORIGINAL 6/29/20	
REVENUE		
Local	4,595,892	
State	1,365,956	
Federal	117,292	
Incoming Transfers & Other Transactions	100,750	
TOTAL REVENUE	<u><u>6,179,890</u></u>	
EXPENDITURES		
Instruction	3,565,651	
Support Serv / Instruction	772,874	
Support Serv / Administration	333,606	
Support Serv / Operation & Maintenance	652,361	
Transportation	24,950	
Support Services / Other	364,289	
Community Services	46,963	
Pymts to other Schools/Gov't	0	
Facilities Acquisition	7,500	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	1,069,265	
TOTAL EXPENDITURES	<u><u>6,837,459</u></u>	
FUND BALANCE - JULY 1		1,680,453
REVENUES (minus) EXPENDITURES		<u>(657,569)</u>
FUND BALANCE - JUNE 30		1,022,884

ACTION REQUIRED:

Motion to adopt the 2020-2021 CAREER-TECHNICAL Fund:	Revenues	6,179,890
	Expenditures	6,837,459

This resolution shall take effect this date.

NC RESA CAREER TECH FUND SUMMARY

		2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		2019-20	2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/16	6/30/17	6/30/18	6/30/19	6/24/19	4/13/20		6/29/20	6/29/20
REVENUES										
100	LOCAL SOURCES	4,062,183	4,105,195	4,230,481	4,344,103	4,417,800	4,429,467	89,002	4,518,469	4,595,892
300	STATE SOURCES	1,288,931	1,083,496	1,438,447	1,223,749	992,090	1,153,444	(52,582)	1,100,862	1,365,956
400	FEDERAL SOURCES	125,481	129,080	117,226	122,727	112,527	114,878	0	114,878	117,292
500	TRANS IN/SCHOOLS/GOV'T	93,111	88,342	84,174	95,000	87,000	87,000	8,750	95,750	100,750
TOTAL REVENUES		5,569,706	5,406,113	5,870,328	5,785,579	5,609,417	5,784,789	45,170	5,829,959	6,179,890
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	2,781,242	2,758,332	3,071,986	2,889,432	3,557,273	3,448,869	(88,822)	3,360,047	3,565,651
210-220	SUPPORT SERV / INSTRUCTION	457,890	445,932	294,724	472,589	636,377	643,264	4,625	647,889	772,874
230-250	SUPPORT SERV / ADMIN	603,758	486,315	460,532	348,042	397,068	344,206	6,950	351,156	333,606
260	SUPP SERV / OPER & MAINT	458,858	483,536	515,232	528,549	672,477	682,734	20,950	703,684	652,361
270	TRANSPORTATION	10,005	10,381	11,419	11,140	24,650	25,350	0	25,350	24,950
280-290	SUPP SERV / OTHER	249,652	254,729	315,829	386,821	346,768	367,943	(21,039)	346,904	364,289
330-390	COMMUNITY SERVICES	16,004	21,182	67,576	46,435	43,645	46,304	660	46,964	46,963
410-440	PYMTS TO SCHOOLS / GOVT	0	0	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION			7,322	0	7,500	7,500	0	7,500	7,500
490	PRIOR PERIOD ADJUSTMENTS			0	0	0	0	0	0	0
510	DEBT SERVICE							0		
600	TRANSFERS OUT	713,671	750,471	806,148	788,656	798,704	819,265	250,000	1,069,265	1,069,265
TOTAL EXPENDITURES		5,291,080	5,210,878	5,550,768	5,471,664	6,484,462	6,385,435	173,324	6,558,759	6,837,459
FUND BALANCE - JULY 1		1,301,917	1,580,543	1,775,778	2,095,338	2,409,253	2,409,253		2,409,253	1,680,453
REVENUES (minus) EXPENDITURES		278,626	195,235	319,560	313,915	(875,045)	(600,646)		(728,800)	(657,569)
FUND BALANCE - JUNE 30		1,580,543	1,775,778	2,095,338	2,409,253	1,534,208	1,808,607		1,680,453	1,022,884

**This budget is based on 2.9813 mills to be levied by the Newaygo County Regional Educational Service Agency on all taxable valuation.

Career Tech Fund - Summary of Major Budget Changes			
Revenues		2019-20	2020-21
100	Local Sources	Property Tax collection higher than originally anticipated due to Renaissance Zone program ended.	Increase anticipated property tax revenue 1.5% over prior year.
300	State Sources	Decrease Section 62 Millage Equalization in anticipation of potential proration of current year State Aid.	Reduce amount of 62 Millage Equalization State Aid, anticipating 25% reduction. Increase Mental Health Funds for anticipated carryovers of revenues.
Expenditures			
100	Instructional Programs	Reduction of one instructor, wages and benefits.	Anticipated increase in wage and benefits for all instructional staff plus additional instructor costs.
210-220	Support Services/Instruction	No significant change.	Increased wages and benefits for an additional instructional support staff.
260	Support Serv/Operation & Maint.	Anticipated increased costs due to COVID-19 additional cleaning supplies.	Reduction in anticipated wage and benefit cost due to replacement of retiree.
280-290	Support Services/Other	Decrease costs for FIRST Robotic Expenses due to discontinued season.	Reinstate costs removed last year in anticipation of returning to competition during next fiscal year.
600	Transfers Out	Increase in anticipated transfer to Capital Projects.	No significant change.