

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

RESOLVED that the general appropriation for Newaygo County Educational Service Agency for fiscal year 2021-22 GENERAL EDUCATION FUND is AMENDED as follows:

<b>REVENUE</b>	<b>2021-22 AMENDED BUDGET 6/28/21</b>	<b>RECOMMENDED AMENDMENTS</b>	<b>2021-22 AMENDED BUDGET 2/14/22</b>
Local Sources	1,578,267	576,962	2,155,229
State Sources	5,526,466	1,914,448	7,440,914
Federal Sources	479,720	1,011,068	1,490,788
Transfers from Other Schools/Gov't	212,703	162,758	375,461
Transfers In	788,626	-	788,626
<b>TOTAL REVENUE</b>	<b><u>8,585,782</u></b>	<b><u>3,665,236</u></b>	<b><u>12,251,018</u></b>

**EXPENDITURES**

Instruction	2,288,705	922,243	3,210,948
Support Serv / Instruction	2,112,563	1,532,804	3,645,367
Support Serv / Administration	1,108,029	111,094	1,219,123
Supp Serv / Operation & Maint	772,774	107,236	880,010
Transportation	133,429	(1,784)	131,645
Supp Serv / Other	555,290	64,270	619,560
Community Services	998,656	419,836	1,418,492
Pymts to other Schools/Gov't	415,261	613,042	1,028,303
Facilities Acquisition	35,277	7,000	42,277
Prior Period Adjustments	0	-	-
Debt Service	0	-	-
Transfers Out	183,175	5,600	188,775
<b>TOTAL EXPENDITURES</b>	<b><u>8,603,159</u></b>	<b><u>3,781,341</u></b>	<b><u>12,384,500</u></b>

FUND BALANCE - JULY 1		1,168,159
PROJECTED REVENUES (minus) EXPENDITURES		<u>(133,482)</u>
PROJECTED FUND BALANCE - JUNE 30		1,034,677

**ACTION REQUIRED:**

Motion to amend the 2021-22 GENERAL EDUCATION:	Revenues	12,251,018
	Expenditures	12,384,500

**This resolution shall take effect this date, February 14, 2022.**

# NC RESA GENERAL FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22		2021-22
		FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/28/21		2/14/22
<b>REVENUES</b>								
100	LOCAL SOURCES	1,444,193	1,659,866	1,554,400	1,643,123	1,578,267	576,962	2,155,229
300	STATE SOURCES	4,030,387	3,749,794	3,915,810	4,212,202	5,526,466	1,914,448	7,440,914
400	FEDERAL SOURCES	831,269	364,901	400,944	529,952	479,720	1,011,068	1,490,788
500	TRANS IN / SCHOOLS / GOV'T	84,036	102,128	82,530	151,270	212,703	162,758	375,461
600	OTHER/INCOMING TRANSFERS	696,584	638,241	701,824	738,988	788,626	0	788,626
<b>TOTAL REVENUES</b>		<b>7,086,469</b>	<b>6,514,930</b>	<b>6,655,508</b>	<b>7,275,535</b>	<b>8,585,782</b>	<b>3,665,236</b>	<b>12,251,018</b>
<b>EXPENDITURES</b>								
100	INSTRUCTIONAL PROGRAMS	1,903,508	1,853,237	1,831,343	2,011,256	2,288,705	922,243	3,210,948
210-220	SUPPORT SERV / INSTR	1,056,619	906,039	1,010,807	1,159,023	2,112,563	1,532,804	3,645,367
230-250	SUPP SERV / ADMIN	1,078,134	1,028,471	1,001,637	1,039,922	1,108,029	111,094	1,219,123
260	SUPP SERV / OPER & MAINT	608,606	669,897	766,398	738,398	772,774	107,236	880,010
270	TRANSPORTATION	102,709	100,275	94,201	120,701	133,429	(1,784)	131,645
280-290	SUPP SERV / OTHER	541,866	486,030	457,324	515,795	555,290	64,270	619,560
300	COMM SERVICES / GRANTS	1,241,853	934,092	859,403	951,987	998,656	419,836	1,418,492
400	PYMTS TO OTHER AGENCIES	290,160	386,485	349,539	353,341	415,261	613,042	1,028,303
450	FACILITIES ACQUISITION	0	0	0	42,529	35,277	7,000	42,277
600	TRANSFERS OUT	189,185	186,575	183,888	341,076	183,175	5,600	188,775
<b>TOTAL EXPENDITURES</b>		<b>7,012,640</b>	<b>6,551,101</b>	<b>6,554,540</b>	<b>7,274,028</b>	<b>8,603,159</b>	<b>3,781,341</b>	<b>12,384,500</b>
FUND BALANCE - JULY 1		<b>1,028,026</b>	<b>1,101,855</b>	<b>1,065,684</b>	<b>1,166,652</b>	<b>1,168,159</b>		<b>1,168,159</b>
REVENUES (minus) EXPENDITURES		<b>73,829</b>	<b>(36,171)</b>	<b>100,968</b>	<b>1,507</b>	<b>(17,377)</b>		<b>(133,482)</b>
FUND BALANCE - JUNE 30		<b>1,101,855</b>	<b>1,065,684</b>	<b>1,166,652</b>	<b>1,168,159</b>	<b>1,150,782</b>		<b>1,034,677</b>

\*\*This budget is based on .1325 mills for operation to be levied by the NCRESA on all taxable valuation.

## Summary of Major Budget Changes

Revenues		2021-22
100	Local Sources	Increase anticipated lease revenue \$100,000 based upon Harvest Fremont Sale Agreement. Increase in Fremont Area Community Foundation (FACF) grants not budgeted until received/approved \$55,330 Early Literacy, \$65,258 Family Information Service Hubs (FISH), and \$225,412 PAT Plus. \$100,000 Child Care Innovation Grant from Early Childhood Investment Corporation (ECIC).
300	State Sources	Increase funding including amounts carried over from prior year for Mental Health \$1,392,892, 31p TRAILS \$96,429, Great Start Readiness Program (GSRP) including Curriculum Grant \$356,316 and Innovative Summer Programming \$33,492.
400	Federal Sources	Increase due to grants not anticipated/approved until after the start of the fiscal year: 23b and 23c CARES Act Funding for Summer Programs \$579,550 and CARES Act Preschool Stabilization Grant \$512,218. Reduce CARA Grant Funding not received for the 2021-22 year (\$41,911).
Expenditures		
100	Instructional Programs	Increase in funding for CARES Act Preschool Stabilization Grant \$512,218 and Great Start Readiness Program (GSRP) Carryover expenses \$401,069 not in anticipated in the original budget.
210-220	Support Serv/Instruction	Increase Mental Health Grant Expenses \$1,367,561, 31p TRAILS \$96,429 and GSRP Curriculum Grant \$114,000 not anticipated in the original budget.
230-250	Support Serv/Admin.	Increase due to changes in administrative assistant positions in Superintendent's office and Preschool.
260	Support Serv/Oper & Maint	Increase in Maintenance Staff allocation to General Fund.
280-290	Support Serv/Other	Increase anticipated costs for Pupil Auditors \$24,475 and non-instructional professional development \$30,400 not anticipated in the original budget.
300	Comm Services/Grants	Increase expenses related to grant revenues: \$100,000 Child Care Innovation Grant from ECIC, \$72,411 Trusted Advisors and FISH Grants, \$190,807 FACF PAT, \$16,640 CARA Grant and \$25,000 Contributions.
400	Payments to Other Agencies	Increase 23b and 23c CARES Act Summer Programming grants \$613,042 to be paid to local districts.

**RESOLUTION FOR BUDGET AMENDMENT  
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 2021-22 SPECIAL EDUCATION FUND is AMENDED as follows:

<b>REVENUE</b>	<b>2021-22 AMENDED BUDGET 6/28/21</b>	<b>RECOMMENDED AMENDMENTS</b>	<b>2021-22 AMENDED BUDGET 2/14/22</b>
Local Sources	5,471,665	59,808	5,531,473
State Sources	2,704,601	320,847	3,025,448
Federal Sources	2,823,776	102,617	2,926,393
Transfers from Other Schools/Gov't	12,528	0	12,528
<b>TOTAL REVENUE</b>	<b>11,012,570</b>	<b>483,272</b>	<b>11,495,842</b>
<b>EXPENDITURES</b>			
Instruction	1,957,994	67,436	2,025,430
Support Serv / Instruction	5,678,180	394,193	6,072,373
Support Serv / Administration	169,379	4,500	173,879
Supp Serv / Operation & Maintenance	363,971	20,992	384,963
Transportation	6,200	3,800	10,000
Supp Serv / Other	161,957	(64,526)	97,431
Community Services	23,987	3,319	27,306
Pymts to other Schools/Gov't	1,831,314	209,117	2,040,431
Facilities Acquisition	0	0	0
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	926,066	(1,000)	925,066
<b>TOTAL EXPENDITURES</b>	<b>11,119,048</b>	<b>637,831</b>	<b>11,756,879</b>
FUND BALANCE - JULY 1			2,876,600
PROJECTED REVENUES (minus) EXPENDITURES			<u>(261,037)</u>
PROJECTED FUND BALANCE - JUNE 30			2,615,563

**ACTION REQUIRED:**

Motion to amend the 2021-22 SPECIAL EDUCATION FUND:	Revenues	11,495,842
	Expenditures	11,756,879

**This resolution shall take effect this date, February 14, 2022.**

## NC RESA SPECIAL EDUCATION FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22		2021-22
		FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
<b>REVENUES</b>		6/30/18	6/30/19	6/30/20	6/30/21	6/28/21		2/14/22
100	LOCAL SOURCES	4,742,099	4,922,320	5,176,690	5,467,216	5,471,665	59,808	5,531,473
300	STATE SOURCES	2,660,406	2,598,972	2,801,743	2,654,304	2,704,601	320,847	3,025,448
400	FEDERAL SOURCES	2,398,132	2,480,728	2,350,380	2,410,617	2,823,776	102,617	2,926,393
500	TRANS IN/PRIOR PERIOD ADJ	84,673	45,993	7,788	27,536	12,528	0	12,528
600	OTHER INCOMING TRANSFERS							
	<b>TOTAL REVENUES</b>	<b>9,885,310</b>	<b>10,048,013</b>	<b>10,336,601</b>	<b>10,559,673</b>	<b>11,012,570</b>	<b>483,272</b>	<b>11,495,842</b>
<b>EXPENDITURES</b>								
100	INSTRUCTIONAL PROGRAMS	1,689,083	1,691,911	1,653,771	1,548,861	1,957,994	67,436	2,025,430
210-220	SUPPORT SERV / INSTRUCTION	4,910,657	5,086,364	5,042,105	4,963,260	5,678,180	394,193	6,072,373
230-250	SUPPORT SERV / ADMIN	187,792	134,404	96,219	97,548	169,379	4,500	173,879
260	SUPP SERV / OPER & MAINT	280,143	288,065	261,738	308,052	363,971	20,992	384,963
270	TRANSPORTATION	4,063	6,458	2,093	0	6,200	3,800	10,000
280,290	SUPP SERV / OTHER	119,418	138,903	126,987	136,107	161,957	(64,526)	97,431
300-390	COMMUNITY SERVICES	10,288	14,867	18,919	24,696	23,987	3,319	27,306
410-440	PYMTS TO SCHOOLS / GOVT	1,788,301	1,801,357	1,801,273	1,880,967	1,831,314	209,117	2,040,431
450	FACILITIES ACQUISITION	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	404,722	449,585	905,306	1,398,376	926,066	(1,000)	925,066
	<b>TOTAL EXPENDITURES</b>	<b>9,394,467</b>	<b>9,611,914</b>	<b>9,908,411</b>	<b>10,357,867</b>	<b>11,119,048</b>	<b>637,831</b>	<b>11,756,879</b>
FUND BALANCE - JULY 1		1,319,662	1,810,505	2,246,604	2,674,794	2,876,600		2,876,600
REVENUES (minus) EXPENDITURES		490,843	436,099	428,190	201,806	(106,478)		(261,037)
FUND BALANCE - JUNE 30		1,810,505	2,246,604	2,674,794	2,876,600	2,770,122		2,615,563

\*\* This budget is based on 2.9471 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

<b>Revenues</b>		<b>2021-22</b>
100	Local Sources	Property Taxes increased based upon County Equalization Report.
300	State Sources	Special Education funding from the State higher than anticipated in the original budget.
400	Federal Sources	IDEA Flowthrough grant higher than anticipated in the original budget.
<b>Expenditures</b>		
100	Instructional	Increase in Program Staffing cost due to increased aides anticipated for Preschool Program.
210-220	Support Serv/Instructional	Increase in staff costs including hiring additional social workers and movement of wages and benefits from Support Services/Other function.
280-290	Support Serv/Other	Grant requirement to remove wages and benefits from this function to Support Services/Instructional function.
410-440	Payments to Schools/Other Governments	Increase in anticipated Act 18 allocations to local districts.

**RESOLUTION FOR BUDGET AMENDMENT  
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 2021-22 CAREER-TECHNICAL EDUCATION FUND is AMENDED as follows:

<b>REVENUE</b>	<b>2021-22 AMENDED BUDGET 6/28/21</b>	<b>RECOMMENDED AMENDMENTS</b>	<b>2021-22 AMENDED BUDGET 2/14/22</b>
Local Sources	4,845,645	144,805	4,990,450
State Sources	1,217,667	(88,100)	1,129,567
Federal Sources	126,680	-	126,680
Transfers from Other Schools/Gov't	109,750	-	109,750
<b>TOTAL REVENUE</b>	<b><u>6,299,742</u></b>	<b><u>56,705</u></b>	<b><u>6,356,447</u></b>
<b>EXPENDITURES</b>			
Instruction	3,484,524	152,791	3,637,315
Support Serv / Instruction	906,989	40,544	947,533
Support Serv / Administration	327,372	3,095	330,467
Support Serv / Operation & Maint	696,056	42,702	738,758
Transportation	23,450	0	23,450
Support Serv / Other	382,156	(1,346)	380,810
Community Services	48,945	6	48,951
Pymts to other Schools/Gov't	0	0	0
Facilities Acquisition	7,500	0	7,500
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	1,109,160	(500,000)	609,160
<b>TOTAL EXPENDITURES</b>	<b><u>6,986,152</u></b>	<b><u>(262,208)</u></b>	<b><u>6,723,944</u></b>
FUND BALANCE - JULY 1			2,696,606
REVENUES (minus) EXPENDITURES			<u>(367,497)</u>
FUND BALANCE - JUNE 30			2,329,109

**ACTION REQUIRED:**

Motion to amend the 2021-22 CAREER-TECHNICAL FUND:	Revenues	6,356,447
	Expenditures	6,723,944

**This resolution shall take effect this date, February 14, 2022.**

# NC RESA CAREER TECH FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22		2021-22
		FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/28/21		2/14/22
<b>REVENUES</b>								
100	LOCAL SOURCES	4,230,481	4,344,103	4,544,131	4,728,109	4,845,645	144,805	4,990,450
300	STATE SOURCES	1,438,447	1,223,749	1,162,060	1,185,228	1,217,667	(88,100)	1,129,567
400	FEDERAL SOURCES	117,226	122,727	114,878	124,678	126,680	0	126,680
500	TRANS IN/SCHOOLS/GOV'T	84,174	95,000	93,750	109,849	109,750	0	109,750
	<b>TOTAL REVENUES</b>	<b>5,870,328</b>	<b>5,785,579</b>	<b>5,914,819</b>	<b>6,147,864</b>	<b>6,299,742</b>	<b>56,705</b>	<b>6,356,447</b>
<b>EXPENDITURES</b>								
100	INSTRUCTIONAL PROGRAMS	3,071,986	2,889,432	2,893,973	2,940,211	3,484,524	152,791	3,637,315
210-220	SUPPORT SERV / INSTRUCTION	294,724	472,589	608,797	692,959	906,989	40,544	947,533
230-250	SUPPORT SERV / ADMIN	460,532	348,042	270,859	259,910	327,372	3,095	330,467
260	SUPP SERV / OPER & MAINT	515,232	528,549	537,401	533,254	696,056	42,702	738,758
270	TRANSPORTATION	11,419	11,140	6,058	2,226	23,450	0	23,450
280-290	SUPP SERV / OTHER	315,829	386,821	293,766	297,546	382,156	(1,346)	380,810
330-390	COMMUNITY SERVICES	67,576	46,435	4,259	46,981	48,945	6	48,951
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	
450	FACILITIES ACQUISITION	7,322	0	0	0	7,500	0	7,500
490	PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0
510	DEBT SERVICE				0		0	
600	TRANSFERS OUT	806,148	788,656	1,046,518	1,340,612	1,109,160	(500,000)	609,160
	<b>TOTAL EXPENDITURES</b>	<b>5,550,768</b>	<b>5,471,664</b>	<b>5,661,631</b>	<b>6,113,699</b>	<b>6,986,152</b>	<b>-262,208</b>	<b>6,723,944</b>
FUND BALANCE - JULY 1		1,775,778	2,095,338	2,409,253	2,662,441	2,696,606		2,696,606
REVENUES (minus) EXPENDITURES		319,560	313,915	253,188	34,165	(686,410)		(367,497)
FUND BALANCE - JUNE 30		2,095,338	2,409,253	2,662,441	2,696,606	2,010,196		2,329,109

\*\*This budget is based on 2.9477 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		2021-22
100	Local Sources	Property Taxes increased based upon County Equalization Report.
300	State Sources	Reduction in anticipated share of Section 62 Millage Equalization.
Expenditures		
100	Instructional Programs	Increased wages and benefits for changes in contract from amount in original budget and staff changes.
210-220	Support Services/Instruction	Increased wages and benefits for changes in contract from amount in original budget.
260	Support Services/Operation & Maintenance	Increased cost for additional building (Newday) not in original budget.
600	Transfers Out	Reduced amount budgeted to be transferred to Capital Projects Fund.