

**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 2022-23 GENERAL EDUCATION FUND is ADOPTED as follows:

	2022-23 PROPOSED ORIGINAL 6/27/22	
REVENUE		
Local	1,516,174	
State	6,258,280	
Federal	695,624	
Incoming Transfers & Other Transactions	297,903	
Other Incoming Transfers	788,626	
	0	
TOTAL REVENUE	<u><u>9,556,607</u></u>	
EXPENDITURES		
Instruction	3,336,138	
Support Serv / Instruction	2,101,897	
Support Serv / Administration	1,103,199	
Supp Serv / Operation & Maint	770,625	
Transportation	34,099	
Supp Serv / Other	459,537	
Community Services	1,189,422	
Pymts to other Schools/Gov't	337,040	
Facilities Acquisition	30,000	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	194,650	
TOTAL EXPENDITURES	<u><u>9,556,607</u></u>	
PROJECTED FUND BALANCE - JULY 1		1,245,721
PROJECTED REVENUES (minus) EXPENDITURES		<u>-</u>
PROJECTED FUND BALANCE - JUNE 30		1,245,721
ACTION REQUIRED:		
Motion to adopt the 2022-23 GENERAL EDUCATION:	<i>Revenue</i>	9,556,607
	<i>Expenditures</i>	9,556,607

This resolution shall take effect this date.

NC RESA GENERAL FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		2021-22	2022-23
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	ORIGINAL
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/28/21	4/11/22		6/27/22	6/27/22
REVENUES										
100	LOCAL SOURCES	1,444,193	1,659,866	1,554,400	1,643,123	1,578,267	1,855,399	40,700	1,896,099	1,516,174
300	STATE SOURCES	4,030,387	3,749,794	3,915,810	4,212,202	5,526,466	6,320,037	209,603	6,529,640	6,258,280
400	FEDERAL SOURCES	831,269	364,901	400,944	529,952	479,720	2,049,504	50,300	2,099,804	695,624
500	TRANS IN / SCHOOLS / GOV'T	84,036	102,128	82,530	151,270	212,703	351,590	(142,458)	209,132	297,903
600	OTHER/INCOMING TRANSFERS	696,584	638,241	701,824	738,988	788,626	788,626	0	788,626	788,626
	TOTAL REVENUES	7,086,469	6,514,930	6,655,508	7,275,535	8,585,782	11,365,156	158,145	11,523,301	9,556,607
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	1,903,508	1,853,237	1,831,343	2,011,256	2,288,705	3,555,586	(177,251)	3,378,335	3,336,138
210-220	SUPPORT SERV / INSTR	1,056,619	906,039	1,010,807	1,159,023	2,112,563	2,205,846	480,421	2,686,267	2,101,897
230-250	SUPP SERV / ADMIN	1,078,134	1,028,471	1,001,637	1,039,922	1,108,029	1,204,565	(53,745)	1,150,820	1,103,199
260	SUPP SERV / OPER & MAINT	608,606	669,897	766,398	738,398	772,774	882,830	30,699	913,529	770,625
270	TRANSPORTATION	102,709	100,275	94,201	120,701	133,429	120,031	0	120,031	34,099
280-290	SUPP SERV / OTHER	541,866	486,030	457,324	515,795	555,290	552,203	12,994	565,197	459,537
300	COMM SERVICES / GRANTS	1,241,853	934,092	859,403	951,987	998,656	1,349,551	73,277	1,422,828	1,189,422
400	PYMTS TO OTHER AGENCIES	290,160	386,485	349,539	353,341	415,261	1,022,769	0	1,022,769	337,040
450	FACILITIES ACQUISITION	0	0	0	42,529	35,277	42,689	0	42,689	30,000
600	TRANSFERS OUT	189,185	186,575	183,888	341,076	183,175	288,275	(145,001)	143,274	194,650
	TOTAL EXPENDITURES	7,012,640	6,551,101	6,554,540	7,274,028	8,603,159	11,224,345	221,394	11,445,739	9,556,607
	FUND BALANCE - JULY 1	1,028,026	1,101,855	1,065,684	1,166,652	1,168,159	1,168,159		1,168,159	1,245,721
	REVENUES (minus) EXPENDITURES	73,829	(36,171)	100,968	1,507	(17,377)	10,196,997		77,562	0
	FUND BALANCE - JUNE 30	1,101,855	1,065,684	1,166,652	1,168,159	1,150,782	11,365,156		1,245,721	1,245,721

**This budget is based on .1312 mills for operation to be levied by the NCRESA on all taxable valuation.

Summary of Major Budget Changes

Revenues		2021-22	2022-23
100	Local Sources	Increase anticipated Local Grant Revenues to only the portion to be used within the fiscal year: PAT \$50,000 and Early Literature Coaches \$23,000. Decrease in anticipated Donations and Other Revenue (\$32,300).	Decrease Rental Revenues due to sale of building (\$159,984) and Local Grant Revenues to anticipated portion to be used within the fiscal year: WECAN (\$48,884), PAT (\$70,257), MMOO (\$35,115), Early Lit (\$53,930).
300	State Sources	Increase funding to the portion anticipated to be used within the fiscal year for 31n Mental Health Grants \$56,392 and GSRP Classroom funds \$25,567. Increased funding provided for 31p TRAILS program \$16,071 and Early On 54D \$111,573.	Increase funding to the portion to be used within the fiscal year for Great Start Readiness Program (GSRP) Classroom funding \$292,799 and Mental Health 31n \$50,572. Decrease funding for grants not anticipated TRAILS (32p) (\$112,500), GSRP Curriculum (\$114,000), Section 54D Early On (\$111,573), Early Lit (\$109,623), GSRP Transportation (\$98,381) and Summer Programming (23b) (\$33,492).
400	Federal Sources	Increase Child Care Stabilization Grants Spring Awards anticipated to be used in 2021-22 \$24,050 and SOR Grant awarded near end of fiscal year \$11,250.	Decrease Grants not anticipated or reduced: 23 Summer Programming (\$579,550), GSRP ARP Federal (\$390,221), and Child Care Stabilization funds (\$411,227).
Expenditures			
100	Instructional Programs	Decrease in Child Care Stabilization Grant expenses (\$217,698) not anticipated to be spent in the current year. Increase in NCATS charges for Preschool from original budget \$45,990 due to expansion.	Reduction in GSRP ARP Federal Grant (\$390,221) and NCATS charges for Preschool returned to previous. Increase in Child Care Stabilization Grants \$98,895 and GSRP State Grant \$312,275 for related expenses.
210-220	Support Serv/Instruction	Increase in portion of SE Ancillary Staff paid through Child Care Stabilization Grants \$239,507, Early On 54D \$111,573, 31n Mental Health Grant Expenses \$56,449 and Early Literacy Coach Supplies \$25,000 not in prior budget.	Reduction in 31p TRAILS Grant (\$112,500) not anticipated in 2022-23. Reduction in anticipated Early Lit Coach Expenses (\$161,885) and SE Ancillary Staff paid through Child Care Stabilization Grants (\$244,009). Anticipated increase in use of 31n Mental Health Grant \$53,007 and Learning Services Staff \$37,801.
230-250	Support Serv/Admin.	Decrease in anticipated internal charges for Telephone and Duplicating (\$40,874).	Decrease in total anticipated costs for Administration due to staffing changes (\$75,720) and Board of Ed costs (\$19,200). Increase in anticipated internal charges for Telephone and Duplicating \$34,755.
260	Support Serv/Oper & Maint	Increase in budget for room use in locals paid from the Child Care Stabilization Grants \$23,114.	Decrease in anticipated equipment purchases (\$31,000) and RCASCA Operating Expenses (\$49,886), and room use paid from Child Care Stabilization Grants (\$42,314).
280-290	Support Serv/Other	No significant change.	Decrease in anticipated Pupil Auditor Costs (\$28,248) due to hiring Consortium, change in GSRP Data Coordinator position (\$39,375), software costs for human resources (\$16,525) and WE CAN College Event and other costs (\$18,152).
300	Comm Services/Grants	Increase expenses related to grant revenues: PAT \$50,000 more than previously anticipated to be spent in 2021-22. Increase for SOR Grant award received \$11,250.	Decrease in PAT Grant expenses (\$76,872), 32p ECIC Grant expenses (\$45,628), Tuition Preschool costs (\$38,216), contribution and rental expenses (\$37,500) and MMOO Grant expenses (\$35,115) not anticipated in 2022-23.
400	Payments to Other Agencies	No significant change.	Decrease 23b and 23c CARES Act Summer Programming grants \$613,042 not anticipated to be paid to local districts in 2022-23.
600	Transfers Out	Decrease in Transfer to Debt Service. Sale of RCASCA Proceeds directly to Debt Service Fund.	Increase in Transfers to Capital Projects Fund.

**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 2021-22 SPECIAL EDUCATION FUND is ADOPTED as follows:

	2022-23 PROPOSED ORIGINAL 6/27/22	
REVENUE		
Local	5,524,729	
State	2,952,108	
Federal	3,346,771	
Incoming Transfers & Other Transactions	10,500	
TOTAL REVENUE	<u>11,834,108</u>	
EXPENDITURES		
Instruction	1,662,070	
Support Serv / Instruction	6,651,966	
Support Serv / Administration	104,573	
Supp Serv / Operation & Maintenance	249,005	
Transportation	6,500	
Support Services / Other	88,687	
Community Services	24,828	
Pymts to other Schools/Gov't	2,040,431	
Facilities Acquisition	0	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	875,066	
TOTAL EXPENDITURES	<u>11,703,126</u>	
PROJECTED FUND BALANCE - JULY 1		3,059,870
PROJECTED REVENUES (minus) EXPENDITURES		<u>130,982</u>
PROJECTED FUND BALANCE - JUNE 30		3,190,852

ACTION REQUIRED:

Motion to adopt the 2021-22 SPECIAL EDUCATION:		
	Revenues	11,834,108
	Expenditures	11,703,126

This resolution shall take effect this date.

NC RESA SPECIAL EDUCATION FUND SUMMARY

	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		2021-22	2022-23
	FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
REVENUES	6/30/18	6/30/19	6/30/20	6/30/21	6/28/21	2/14/22		6/27/22	6/27/22
100 LOCAL SOURCES	4,742,099	4,922,320	5,176,690	5,467,216	5,471,665	5,531,473	(44,655)	5,486,818	5,524,729
300 STATE SOURCES	2,660,406	2,598,972	2,801,743	2,654,304	2,704,601	3,025,448	(137,368)	2,888,080	2,952,108
400 FEDERAL SOURCES	2,398,132	2,480,728	2,350,380	2,410,617	2,823,776	2,926,393	162,691	3,089,084	3,346,771
500 TRANS IN/PRIOR PERIOD ADJ	84,673	45,993	7,788	27,536	12,528	12,528	(2,788)	9,740	10,500
600 OTHER INCOMING TRANSFERS									
TOTAL REVENUES	9,885,310	10,048,013	10,336,601	10,559,673	11,012,570	11,495,842	-22,120	11,473,722	11,834,108
EXPENDITURES									
100 INSTRUCTIONAL PROGRAMS	1,689,083	1,691,911	1,653,771	1,548,861	1,957,994	2,025,430	(351,235)	1,674,195	1,662,070
210-220 SUPPORT SERV / INSTRUCTION	4,910,657	5,086,364	5,042,105	4,963,260	5,678,180	6,072,373	(61,940)	6,010,433	6,651,966
230-250 SUPPORT SERV / ADMIN	187,792	134,404	96,219	97,548	169,379	173,879	(63,814)	110,065	104,573
260 SUPP SERV / OPER & MAINT	280,143	288,065	261,738	308,052	363,971	384,963	(23,656)	361,307	249,005
270 TRANSPORTATION	4,063	6,458	2,093	0	6,200	10,000	0	10,000	6,500
280,290 SUPP SERV / OTHER	119,418	138,903	126,987	136,107	161,957	97,431	5,621	103,052	88,687
300-390 COMMUNITY SERVICES	10,288	14,867	18,919	24,696	23,987	27,306	28,597	55,903	24,828
410-440 PYMTS TO SCHOOLS / GOV'T	1,788,301	1,801,357	1,801,273	1,880,967	1,831,314	2,040,431	0	2,040,431	2,040,431
450 FACILITIES ACQUISITION	0	0	0	0	0	0	0	0	0
490 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	0	0
510 DEBT SERVICE	0	0	0	0	0	0	0	0	0
600 TRANSFERS OUT	404,722	449,585	905,306	1,398,376	926,066	925,066	0	925,066	875,066
TOTAL EXPENDITURES	9,394,467	9,611,914	9,908,411	10,357,867	11,119,048	11,756,879	-466,427	11,290,452	11,703,126
FUND BALANCE - JULY 1	1,319,662	1,810,505	2,246,604	2,674,794	2,876,600	2,876,600		2,876,600	3,059,870
REVENUES (minus) EXPENDITURES	490,843	436,099	428,190	201,806	(106,478)	(261,037)		183,270	130,982
FUND BALANCE - JUNE 30	1,810,505	2,246,604	2,674,794	2,876,600	2,770,122	2,262,930		3,059,870	3,190,852

** 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

Revenues	2021-22	2022-23
100 Local Sources	Reduction in anticipated Medicaid funds to be received.	Property Taxes increased based upon County Equalization Report.
300 State Sources	Reduction in State Aid funds to be received.	Increase in Special Education Cost Reimbursement anticipated.
400 Federal Sources	American Rescue Plan (ARP) grants not previously anticipated.	Increase in American Rescue Plan (ARP) grants.
Expenditures		
100 Instructional	Decrease in Program Staffing cost for Preschool Program funded through Child Care Stabilization Grant in General Fund Budget.	No Significant Change in Instructional Budget.
210-220 Support Serv/Instructional	Increase due to hiring staff with additional American Rescue Plan (ARP) funds.	Increase due to anticipated hiring of Speech and Supervision Staff, some with ARP Funds. Decrease in staff costs for costs paid from Child Care Stabilization Grant funds in General Fund Budget.
230-250 Support Serv/Admin	Reduction in anticipated costs for internal charges including Telephone and Duplicating.	Reduction in anticipated legal costs anticipated.
260 Support Serv/Oper & Maint.	Reduction for Newday Building Costs - transferred to Career Tech and General Fund.	Further reduction for Newday Building Costs and Equipment purchase in prior year, not anticipated in current year.
300-399 Community Services	Increase in anticipated cost of services for parochial schools funded with IDEA funds due to ARP funding.	Prior year increase not anticipated in 2022-23 year.

**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 2021-2022 CAREER-TECHNICAL EDUCATION FUND is ADOPTED as follows:

	2022-23 PROPOSED ORIGINAL 6/27/22	
REVENUE		
Local	5,036,111	
State	1,125,756	
Federal	102,171	
Incoming Transfers & Other Transactions	92,000	
TOTAL REVENUE	<u><u>6,356,038</u></u>	
EXPENDITURES		
Instruction	3,377,500	
Support Serv / Instruction	827,201	
Support Serv / Administration	308,361	
Support Serv / Operation & Maintenance	620,529	
Transportation	3,400	
Support Services / Other	346,978	
Community Services	47,479	
Pymts to other Schools/Gov't	0	
Facilities Acquisition	7,500	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	609,160	
TOTAL EXPENDITURES	<u><u>6,148,108</u></u>	
FUND BALANCE - JULY 1		2,840,035
REVENUES (minus) EXPENDITURES		<u>207,930</u>
FUND BALANCE - JUNE 30		<u>3,047,965</u>

ACTION REQUIRED:

Motion to adopt the 2021-2022 CAREER-TECHNICAL Fund:	Revenues	6,356,038
	Expenditures	6,148,108

This resolution shall take effect this date.

NC RESA CAREER TECH FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		2021-22	2022-23
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/28/21	2/14/22		6/27/22	6/27/22
REVENUES										
100	LOCAL SOURCES	4,230,481	4,344,103	4,544,131	4,728,109	4,845,645	4,990,450	30,260	5,020,710	5,036,111
300	STATE SOURCES	1,438,447	1,223,749	1,162,060	1,185,228	1,217,667	1,129,567	24,295	1,153,862	1,125,756
400	FEDERAL SOURCES	117,226	122,727	114,878	124,678	126,680	126,680	5,130	131,810	102,171
500	TRANS IN/SCHOOLS/GOVT	84,174	95,000	93,750	109,849	109,750	109,750	32,250	142,000	92,000
	TOTAL REVENUES	5,870,328	5,785,579	5,914,819	6,147,864	6,299,742	6,356,447	91,935	6,448,382	6,356,038
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	3,071,986	2,889,432	2,893,973	2,940,211	3,484,524	3,637,315	(230,349)	3,406,966	3,377,500
210-220	SUPPORT SERV / INSTRUCTION	294,724	472,589	608,797	692,959	906,989	947,533	(105,534)	841,999	827,201
230-250	SUPPORT SERV / ADMIN	460,532	348,042	270,859	259,910	327,372	330,467	(44,776)	285,691	308,361
260	SUPP SERV / OPER & MAINT	515,232	528,549	537,401	533,254	696,056	738,758	(53,442)	685,316	620,529
270	TRANSPORTATION	11,419	11,140	6,058	2,226	23,450	23,450	(17,650)	5,800	3,400
280-290	SUPP SERV / OTHER	315,829	386,821	293,766	297,546	382,156	380,810	29,022	409,832	346,978
330-390	COMMUNITY SERVICES	67,576	46,435	4,259	46,981	48,945	48,951	(662)	48,289	47,479
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION	7,322	0	0	0	7,500	7,500	0	7,500	7,500
490	PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	0	0
510	DEBT SERVICE	0	0	0	0	0	0	0	0	0
600	TRANSFERS OUT	806,148	788,656	1,046,518	1,340,612	1,109,160	609,160	4,400	613,560	609,160
	TOTAL EXPENDITURES	5,550,768	5,471,664	5,661,631	6,113,699	6,986,152	6,723,944	-418,991	6,304,953	6,148,108
FUND BALANCE - JULY 1		1,775,778	2,095,338	2,409,253	2,662,441	2,696,606	2,696,606		2,696,606	2,840,035
REVENUES (minus) EXPENDITURES		319,560	313,915	253,188	34,165	(686,410)	(367,497)		143,429	207,930
FUND BALANCE - JUNE 30		2,095,338	2,409,253	2,662,441	2,696,606	2,010,196	1,851,181		2,840,035	3,047,965

**This budget is based on 2.9186 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	2022-23
100	Local Sources	Increase in Local Grant Funds anticipated.	Property Taxes increased based upon County Equalization Report.
300	State Sources	Increase in Renaissance Zone Funds anticipated.	Reduction in 31n Mental Health Funds to be used in CTC Fund.
400	Federal Sources	Minor change in Perkins Grant Funds received.	Anticipated decrease in Perkins Grant Funds to be received.
500	Transfers In	Increased reimbursement from MOISD and tuition.	Remove reimbursement from MOISD for shared Director.
Expenditures			
100	Instructional Programs	Decrease in anticipated cost of supplies and capital purchases.	Decrease in anticipated cost of supplies and capital purchases.
210-220	Support Services/Instruction	Decrease in anticipated staff cost for positions not filled.	Minor changes in anticipated costs for 2022-23 year.
230-250	Support Services/Administration	Decrease in anticipated costs for internal charges including Telephone and Duplicating.	Increased cost for some return of internal charges, reduced in prior year.
260	Support Services/Operation & Maintenance	Decrease in anticipated cost of supplies and capital purchases.	Decrease in anticipated cost of Regional Center for Agri-Science and Career Advancement (RCASCA) due to sale of building.
280-290	Support Services/Other	Increase anticipated costs for student organizations due to advancement to worlds/national competition funded by grants.	Reduced amount budgeted for student organizations for 2022-23 year.