

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

REVENUE	2022-23 AMENDED BUDGET 1/9/23	RECOMMENDED AMENDMENTS	2022-23 AMENDED BUDGET 4/10/23
Local Sources	1,804,360	36,839	1,841,199
State Sources	7,070,574	1,083,796	8,154,370
Federal Sources	1,088,998	24,392	1,113,390
Transfers from Other Schools/Gov't	192,703	5,237	197,940
Transfers In	788,626	-	788,626
TOTAL REVENUE	<u>10,945,261</u>	<u>1,150,264</u>	<u>12,095,525</u>

EXPENDITURES

Instruction	3,132,921	270,758	3,403,679
Support Serv / Instruction	2,851,140	114,999	2,966,139
Support Serv / Administration	1,205,373	492,903	1,698,276
Supp Serv / Operation & Maint	881,457	79,391	960,848
Transportation	128,535	7,649	136,184
Supp Serv / Other	536,876	(54,112)	482,764
Community Services	1,472,148	58,179	1,530,327
Pymts to other Schools/Gov't	364,849	70,412	435,261
Facilities Acquisition	30,000	-	30,000
Prior Period Adjustments	0	-	-
Debt Service	0	-	-
Transfers Out	339,000	113,047	452,047
TOTAL EXPENDITURES	<u>10,942,299</u>	<u>1,153,226</u>	<u>12,095,525</u>

FUND BALANCE - JULY 1		1,470,154
PROJECTED REVENUES (minus) EXPENDITURES		-
PROJECTED FUND BALANCE - JUNE 30		<u>1,470,154</u>

ACTION REQUIRED:

Motion to amend the 2022-23 GENERAL EDUCATION:	Revenues	12,095,525
	Expenditures	12,095,525

This resolution shall take effect this date, April 10, 2023.

NC RESA GENERAL FUND SUMMARY

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23		2022-23	2023-24	
	FINAL	FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	ORIGINAL	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET	
	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/27/22	1/9/23		4/10/23	4/10/23	
REVENUES											
100	LOCAL SOURCES	1,444,193	1,659,866	1,554,400	1,643,123	1,656,564	1,516,174	1,804,360	36,839	1,841,199	1,824,350
300	STATE SOURCES	4,030,387	3,749,794	3,915,810	4,212,202	5,645,517	6,258,280	7,070,574	1,083,796	8,154,370	6,754,610
400	FEDERAL SOURCES	831,269	364,901	400,944	529,952	2,107,701	695,624	1,088,998	24,392	1,113,390	286,203
500	TRANS IN / SCHOOLS / GOV'T	84,036	102,128	82,530	151,270	156,256	297,903	192,703	5,237	197,940	141,185
600	OTHER/INCOMING TRANSFERS	696,584	638,241	701,824	738,988	733,492	788,626	788,626	0	788,626	997,263
	TOTAL REVENUES	7,086,469	6,514,930	6,655,508	7,275,535	10,299,530	9,556,607	10,945,261	1,150,264	12,095,525	10,003,611
EXPENDITURES											
100	INSTRUCTIONAL PROGRAMS	1,903,508	1,853,237	1,831,343	2,011,256	3,052,023	3,336,138	3,132,921	270,758	3,403,679	2,721,042
210-220	SUPPORT SERV / INSTR	1,056,619	906,039	1,010,807	1,159,023	2,229,120	2,101,897	2,851,140	114,999	2,966,139	2,561,154
230-250	SUPP SERV / ADMIN	1,078,134	1,028,471	1,001,637	1,039,922	1,129,518	1,103,199	1,205,373	492,903	1,698,276	1,407,906
260	SUPP SERV / OPER & MAINT	608,606	669,897	766,398	738,398	804,618	770,625	881,457	79,391	960,848	788,075
270	TRANSPORTATION	102,709	100,275	94,201	120,701	107,133	34,099	128,535	7,649	136,184	109,962
280-290	SUPP SERV / OTHER	541,866	486,030	457,324	515,795	484,975	459,537	536,876	(54,112)	482,764	445,887
300	COMM SERVICES / GRANTS	1,241,853	934,092	859,403	951,987	1,044,777	1,189,422	1,472,148	58,179	1,530,327	1,237,390
400	PYMTS TO OTHER AGENCIES	290,160	386,485	349,539	353,341	973,922	337,040	364,849	70,412	435,261	353,341
450	FACILITIES ACQUISITION	0	0	0	42,529	58,174	30,000	30,000	0	30,000	30,000
600	TRANSFERS OUT	189,185	186,575	183,888	341,076	113,275	194,650	339,000	113,047	452,047	348,854
	TOTAL EXPENDITURES	7,012,640	6,551,101	6,554,540	7,274,028	9,997,535	9,556,607	10,942,299	1,153,226	12,095,525	10,003,611
	FUND BALANCE - JULY 1	1,028,026	1,101,855	1,065,684	1,166,652	1,168,159	1,470,154	1,470,154		1,470,154	1,470,154
	REVENUES (minus) EXPENDITURES	73,829	(36,171)	100,968	1,507	301,995	0	2,962		0	0
	FUND BALANCE - JUNE 30	1,101,855	1,065,684	1,166,652	1,168,159	1,470,154	1,470,154	1,473,116		1,470,154	1,470,154

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

Summary of Major Budget Changes

		2022-23	2023-24
Revenues			
100	Local Sources	Increase in anticipated Interest \$21,000 and Miscellaneous Revenues for Professional Development provided to NC RESA and all LEAs \$20,284.	Increase in anticipated Property Tax Revenues \$10,914 and changes in Local Grant Revenues to anticipated portion to be used within the fiscal year: FISH Trusted Advisor (\$31,604), Early Lit (\$164,192), ECIC Local Funds (\$38,709) Promise Zone \$56,854, Navigator \$85,416. Increase in Internal Charges due to additional business office staff \$85,783.
300	State Sources	Increase State Aid for Section 147c2 One Time MPSERS funding \$455,638, 32d Great Start Readiness Program (GSRP) \$491,950, 31aa Mental Health Grant \$99,321 and 31n Mental Health Grant \$131,800. Decrease in anticipated State Aid for Early Literacy Coaches (\$85,814).	Decrease State Aid for Section 147c2 One Time MPSERS funding (\$455,638), Early On Section 54d (\$204,918), 32d Great Start Readiness Program (GSRP) (\$667,2844), 31aa Mental Health Grant (\$99,321) and 31n Mental Health Grant (\$43,482). Increase in anticipated State Aid for Early Literacy Coaches \$55,771.
400	Federal Sources	Increase in Homeless Federal Grant due to carryover of prior year grant \$63,651. Decrease GSRP ARP Federal Funding due to funding used in prior year, none carried into current fiscal year (\$65,890).	Decrease Grants not anticipated or reduced: 23 Summer Programming (\$25,263), Homeless Regular and ARP Federal (\$167,401), Drug Free (\$45,692) and Child Care Stabilization funds (\$540,727).
Expenditures			
100	Instructional Programs	Increase in funding for Great Start Readiness Program (GSRP) wages and benefits \$429,693 not anticipated in the previous budget. Decrease in Preschool (GSRP) teaching supplies no longer anticipated (\$195,176) to be used for wages and benefits.	Reduction in Preschool GSRP Grant and Child Care Stabilization Grants (\$650,623) not anticipated to continue, offset by increase in Preschool expenses under 300 function codes.
210-220	Support Serv/Instruction	Increase 31aa Mental Health Grant Expenses \$99,322, 31n6 Mental Health Coordinator \$76,700 and GSRP support staff expenses \$60,838 offset by decrease in Early Literacy Coach costs (\$141,353).	Reduction in 31aa Mental Health Grant (\$99,322) and Early On 54d (\$204,918) not anticipated in 2023-24. Decrease in anticipated Early Lit Coach Expenses (\$118,856) and Inclusion/Preschool Costs (\$62,469). Anticipated increase in use of 31n Mental Health Grant \$109,477.
230-250	Support Serv/Admin.	Increase for Section 147c2 One Time MPSERS matching expense \$445,638 and additional Business Office staff costs \$39,488 including grant funded portion of costs.	Decrease in Section 147c2 One Time MPSERS matching expense (\$445,638). Increase in additional Business Office staff costs \$112,880 including grant funded portion of costs.
260	Support Serv/Oper & Maint	Increase in grant funded costs Risk Assessment and Critical Mapping \$26,000 and Facility Assessment \$25,000.	Grant funded expenses not anticipated Risk Assessment and Critical Mapping (\$26,000), Facility Assessment (\$25,000), Preschool Maintenance (\$53,246) and other repair and maintenance line items (\$54,349).
280-290	Support Serv/Other	Decrease anticipated costs for Technical Support (\$79,608). Non-instructional professional development \$24,110 not anticipated in the original budget.	Decrease in anticipated non-instructional professional development (\$65,049) offset by an increase in GSRP Data Coordinator/Recruitment positions \$31,005.
300	Comm Services/Grants	Increase expenses related to Parents As Teachers Grant \$31,164 and MMOO Grant \$32,558.	Decrease in MMOO Grant (\$32,558), 32p ECIC Grant (\$82,313), Trusted Advisor (\$55,925), Child Care Stabilization Grants (\$450,893) not anticipated in 2023-24. Navigator expenses \$85,416 and Tuition Preschool costs \$282,859.
400	Payments to Other Agencies	Increase anticipated transfer to grant recipients.	Decrease anticipated transfer to grant recipients.
600	Transfers	Increase anticipated transfer to Capital Projects Fund.	Decrease anticipated transfer to Capital Projects Fund.

**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 2022-23 SPECIAL EDUCATION FUND is AMENDED as follows:

REVENUE	2022-23 AMENDED BUDGET 1/9/23	RECOMMENDED AMENDMENTS	2022-23 AMENDED BUDGET 4/10/23
Local Sources	5,539,879	15,571	5,555,450
State Sources	3,886,349	578,365	4,464,714
Federal Sources	3,182,280	(96,800)	3,085,480
Transfers from Other Schools/Gov't	10,500	0	10,500
TOTAL REVENUE	12,619,008	497,136	13,116,144
EXPENDITURES			
Instruction	1,962,833	(295,563)	1,667,270
Support Serv / Instruction	6,788,996	306,048	7,095,044
Support Serv / Administration	104,573	435,530	540,103
Supp Serv / Operation & Maintenance	253,655	28,654	282,309
Transportation	6,500	0	6,500
Supp Serv / Other	89,730	27,515	117,245
Community Services	22,222	617	22,839
Pymts to other Schools/Gov't	2,054,149	0	2,054,149
Facilities Acquisition	0	0	0
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	1,125,066	205,619	1,330,685
TOTAL EXPENDITURES	12,407,724	708,420	13,116,144
FUND BALANCE - JULY 1			3,610,443
PROJECTED REVENUES (minus) EXPENDITURES			0
PROJECTED FUND BALANCE - JUNE 30			3,610,443

ACTION REQUIRED:

Motion to amend the 2022-23 SPECIAL EDUCATION FUND:	Revenues	13,116,144
	Expenditures	13,116,144

This resolution shall take effect this date, April 10, 2023.

NC RESA SPECIAL EDUCATION FUND SUMMARY

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24
	FINAL	FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
REVENUES	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/27/22	1/9/23		4/10/23	4/10/23
100 LOCAL SOURCES	4,742,099	4,922,320	5,176,690	5,467,216	5,420,118	5,524,729	5,539,879	15,571	5,555,450	5,787,189
300 STATE SOURCES	2,660,406	2,598,972	2,801,743	2,654,304	2,868,801	2,952,108	3,886,349	578,365	4,464,714	3,968,344
400 FEDERAL SOURCES	2,398,132	2,480,728	2,350,380	2,410,617	2,827,394	3,346,771	3,182,280	(96,800)	3,085,480	3,067,926
500 TRANS IN/PRIOR PERIOD ADJ	84,673	45,993	7,788	27,536	2,670	10,500	10,500	0	10,500	10,500
600 OTHER INCOMING TRANSFERS										
TOTAL REVENUES	9,885,310	10,048,013	10,336,601	10,559,673	11,118,983	11,834,108	12,619,008	497,136	13,116,144	12,833,959
EXPENDITURES										
100 INSTRUCTIONAL PROGRAMS	1,689,083	1,691,911	1,653,771	1,548,861	1,471,998	1,662,070	1,962,833	(295,563)	1,667,270	1,823,928
210-220 SUPPORT SERV / INSTRUCTION	4,910,657	5,086,364	5,042,105	4,963,260	5,504,650	6,651,966	6,788,996	306,048	7,095,044	7,323,160
230-250 SUPPORT SERV / ADMIN	187,792	134,404	96,219	97,548	64,032	104,573	104,573	435,530	540,103	134,173
260 SUPP SERV / OPER & MAINT	280,143	288,065	261,738	308,052	294,074	249,005	253,655	28,654	282,309	267,975
270 TRANSPORTATION	4,063	6,458	2,093	0	4,503	6,500	6,500	0	6,500	6,500
280,290 SUPP SERV / OTHER	119,418	138,903	126,987	136,107	100,201	88,687	89,730	27,515	117,245	102,586
300-390 COMMUNITY SERVICES	10,288	14,867	18,919	24,696	34,417	24,828	22,222	617	22,839	18,948
410-440 PYMTS TO SCHOOLS / GOV'T	1,788,301	1,801,357	1,801,273	1,880,967	2,027,805	2,040,431	2,054,149	0	2,054,149	2,054,149
450 FACILITIES ACQUISITION	0	0	0	0	0	0	0	0	0	0
490 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
510 DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
600 TRANSFERS OUT	404,722	449,585	905,306	1,398,376	883,460	875,066	1,125,066	205,619	1,330,685	1,102,540
TOTAL EXPENDITURES	9,394,467	9,611,914	9,908,411	10,357,867	10,385,140	11,703,126	12,407,724	708,420	13,116,144	12,833,959
FUND BALANCE - JULY 1	1,319,662	1,810,505	2,246,604	2,674,794	2,876,600	3,610,443	3,610,443		3,610,443	3,610,443
REVENUES (minus) EXPENDITURES	490,843	436,099	428,190	201,806	733,843	130,982	211,284		0	0
FUND BALANCE - JUNE 30	1,810,505	2,246,604	2,674,794	2,876,600	3,610,443	3,741,425	3,821,727		3,610,443	3,610,443

** 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	2022-23	2023-24
100 Local Sources	Increase in anticipated Interest Revenue.	5% increase in anticipated Property Tax Revenue.
300 State Sources	Increase in State Aid for Section 147c2 One Time MPSERS funding \$425,930 and Section 51a \$124,850 per State Aid Status Report.	Reduction in State Aid for Section 147c2 One Time MPSERS funding (\$425,930) and 31O Social Worker (\$69,083) not anticipated in 2023-24.
400 Federal Sources	Decrease in amount estimated for IDEA Flowthrough grant to actual allocation.	Decrease in Federal Grants for American Rescue Plan (ARP) grants: IDEA Preschool (\$32,383), IDEA Flowthrough (\$415,384), Early On (\$22,614). Increase in other Federal Grants: IDEA Flowthrough \$434,405 and General Supervision \$44,510.
Expenditures		
100 Instructional	Reduction in estimated wages and benefits for Preschool Special Education Aides based upon year to date information.	Increase in anticipated wages and benefits for Preschool Special Education Aides not included in prior year IDEA Flowthrough Grant.
210-220 Support Serv/Instructional	Increase due to hiring additional support staff.	Increase for position returned to Special Education from General Fund and hiring of additional support staff.
230-250 Support Serv/Administration	Increase for Section 147c2 One Time MPSERS matching expense.	Decrease for Section 147c2 One Time MPSERS matching expense.
600 Transfers Out	Increase in anticipated amount of transfers to other funds.	Decrease in anticipated amount of transfers to other funds.

**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 2022-23 CAREER-TECHNICAL EDUCATION FUND is AMENDED as follows:

REVENUE	2022-23 AMENDED BUDGET 1/9/23	RECOMMENDED AMENDMENTS	2022-23 AMENDED BUDGET 4/10/23
Local Sources	5,162,046	(32,658)	5,129,388
State Sources	1,176,758	317,649	1,494,407
Federal Sources	126,200	-	126,200
Transfers from Other Schools/Gov't	92,000	41,000	133,000
TOTAL REVENUE	<u>6,557,004</u>	<u>325,991</u>	<u>6,882,995</u>
EXPENDITURES			
Instruction	3,526,535	93,391	3,619,926
Support Serv / Instruction	910,904	65,567	976,471
Support Serv / Administration	308,012	233,068	541,080
Support Serv / Operation & Maint	647,080	25,296	672,376
Transportation	7,100	100	7,200
Support Serv / Other	406,224	(2,635)	403,589
Community Services	47,479	8,500	55,979
Pymts to other Schools/Gov't	0	0	0
Facilities Acquisition	7,500	242,500	250,000
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	609,160	0	609,160
TOTAL EXPENDITURES	<u>6,469,994</u>	<u>665,787</u>	<u>7,135,781</u>
FUND BALANCE - JULY 1			3,268,752
REVENUES (minus) EXPENDITURES			<u>(241,286)</u>
FUND BALANCE - JUNE 30			3,027,466

ACTION REQUIRED:

Motion to amend the 2022-23 CAREER-TECHNICAL FUND:	Revenues	6,882,995
	Expenditures	7,135,781

This resolution shall take effect this date, April 10, 2023.

NC RESA CAREER TECH FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23		2022-23	2023-24
		FINAL	FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/27/22	1/9/23		4/10/23	4/10/23
REVENUES											
100	LOCAL SOURCES	4,230,481	4,344,103	4,544,131	4,728,109	4,916,989	5,036,111	5,162,046	(32,658)	5,129,388	5,404,099
300	STATE SOURCES	1,438,447	1,223,749	1,162,060	1,185,228	1,072,322	1,125,756	1,176,758	317,649	1,494,407	1,131,154
400	FEDERAL SOURCES	117,226	122,727	114,878	124,678	138,492	102,171	126,200	0	126,200	133,930
500	TRANS IN/SCHOOLS/GOV'T	84,174	95,000	93,750	109,849	140,686	92,000	92,000	41,000	133,000	133,000
600	OTHER/INCOMING TRANSFERS							0	11,500	11,500	0
TOTAL REVENUES		5,870,328	5,785,579	5,914,819	6,147,864	6,268,489	6,356,038	6,557,004	337,491	6,894,495	6,802,183
EXPENDITURES											
100	INSTRUCTIONAL PROGRAMS	3,071,986	2,889,432	2,893,973	2,940,211	3,146,074	3,377,500	3,526,535	93,391	3,619,926	3,621,693
210-220	SUPPORT SERV / INSTRUCTION	294,724	472,589	608,797	692,959	651,730	827,201	910,904	65,567	976,471	923,441
230-250	SUPPORT SERV / ADMIN	460,532	348,042	270,859	259,910	236,635	308,361	308,012	233,068	541,080	347,426
260	SUPP SERV / OPER & MAINT	515,232	528,549	537,401	533,254	613,497	620,529	647,080	25,296	672,376	630,890
270	TRANSPORTATION	11,419	11,140	6,058	2,226	2,698	3,400	7,100	100	7,200	6,800
280-290	SUPP SERV / OTHER	315,829	386,821	293,766	297,546	397,325	346,978	406,224	(2,635)	403,589	401,948
330-390	COMMUNITY SERVICES	67,576	46,435	4,259	46,981	48,352	47,479	47,479	8,500	55,979	40,111
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION	7,322	0	0	0	0	7,500	7,500	242,500	250,000	600,000
490	PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
510	DEBT SERVICE				0	0			0		
600	TRANSFERS OUT	806,148	788,656	1,046,518	1,340,612	600,032	609,160	609,160	0	609,160	749,934
TOTAL EXPENDITURES		5,550,768	5,471,664	5,661,631	6,113,699	5,696,343	6,148,108	6,469,994	665,787	7,135,781	7,322,243
FUND BALANCE - JULY 1		1,775,778	2,095,338	2,409,253	2,662,441	2,696,606	3,268,752	3,268,752		3,268,752	3,027,466
REVENUES (minus) EXPENDITURES		319,560	313,915	253,188	34,165	572,146	207,930	87,010		(241,286)	(520,060)
FUND BALANCE - JUNE 30		2,095,338	2,409,253	2,662,441	2,696,606	3,268,752	3,476,682	3,355,762		3,027,466	2,507,406

**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	2022-23	2023-24
100 Local Sources	Decrease in Medicaid C4S Revenue.	5% increase in anticipated Property Tax and Medicaid C4S Revenue.
300 State Sources	Increase in State Aid for Section 147c2 One Time MPSERS funding \$218,516 and Section 61i Teacher Retention Grant \$100,000 per State Aid Status Report.	Decrease in State Aid for Section 147c2 One Time MPSERS funding (\$218,516) and Section 61i Teacher Retention Grant (\$100,000) per State Aid Status Report.
500-600 Transfers	Increase in anticipated local district support for Career Specialist costs.	No change.
Expenditures		
100 Instructional Programs	Increase in anticipated cost of supplies and capital purchases \$50,700 and Section 61i expenses \$50,000.	No significant change.
210-220 Support Services/Instruction	Increase in Section 61i Teacher Retention Grant Professional Development costs \$50,000.	Decrease in Section 61i Teacher Retention Grant Professional Development costs (\$50,000).
230-250 Support Serv/Administration	Increase for Section 147c2 One Time MPSERS matching expense.	Decrease for Section 147c2 One Time MPSERS matching expense.
450 Facilities Acquisition	Increase anticipated costs for Welding Ventilation System.	Increase anticipated costs for Welding Ventilation System.