

**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 ORIGINAL BUDGET 6/27/22	RECOMMENDED AMENDMENTS	2022-23 AMENDED BUDGET 1/9/23
Local Sources	1,516,174	288,186	1,804,360
State Sources	6,258,280	812,294	7,070,574
Federal Sources	695,624	393,374	1,088,998
Transfers from Other Schools/Gov't	297,903	(105,200)	192,703
Transfers In	788,626	-	788,626
TOTAL REVENUE	<u>9,556,607</u>	<u>1,388,654</u>	<u>10,945,261</u>

EXPENDITURES

Instruction	3,336,138	(203,217)	3,132,921
Support Serv / Instruction	2,101,897	749,243	2,851,140
Support Serv / Administration	1,103,199	102,174	1,205,373
Supp Serv / Operation & Maint	770,625	110,832	881,457
Transportation	34,099	94,436	128,535
Supp Serv / Other	459,537	77,339	536,876
Community Services	1,189,422	282,726	1,472,148
Pymts to other Schools/Gov't	337,040	27,809	364,849
Facilities Acquisition	30,000	-	30,000
Prior Period Adjustments	0	-	-
Debt Service	0	-	-
Transfers Out	194,650	144,350	339,000
TOTAL EXPENDITURES	<u>9,556,607</u>	<u>1,385,692</u>	<u>10,942,299</u>

FUND BALANCE - JULY 1		1,470,154
PROJECTED REVENUES (minus) EXPENDITURES		<u>2,962</u>
PROJECTED FUND BALANCE - JUNE 30		<u>1,473,116</u>

ACTION REQUIRED:

Motion to amend the 2022-23 GENERAL EDUCATION:	Revenues	10,945,261
	Expenditures	10,942,299

This resolution shall take effect this date, January 9, 2023.

NC RESA GENERAL FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		2022-23
		FINAL	FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/27/22		1/9/23
REVENUES									
100	LOCAL SOURCES	1,444,193	1,659,866	1,554,400	1,643,123	1,656,564	1,516,174	288,186	1,804,360
300	STATE SOURCES	4,030,387	3,749,794	3,915,810	4,212,202	5,645,517	6,258,280	812,294	7,070,574
400	FEDERAL SOURCES	831,269	364,901	400,944	529,952	2,107,701	695,624	393,374	1,088,998
500	TRANS IN / SCHOOLS / GOV'T	84,036	102,128	82,530	151,270	156,256	297,903	(105,200)	192,703
600	OTHER/INCOMING TRANSFERS	696,584	638,241	701,824	738,988	733,492	788,626	0	788,626
TOTAL REVENUES		7,086,469	6,514,930	6,655,508	7,275,535	10,299,530	9,556,607	1,388,654	10,945,261
EXPENDITURES									
100	INSTRUCTIONAL PROGRAMS	1,903,508	1,853,237	1,831,343	2,011,256	3,052,023	3,336,138	(203,217)	3,132,921
210-220	SUPPORT SERV / INSTR	1,056,619	906,039	1,010,807	1,159,023	2,229,120	2,101,897	749,243	2,851,140
230-250	SUPP SERV / ADMIN	1,078,134	1,028,471	1,001,637	1,039,922	1,129,518	1,103,199	102,174	1,205,373
260	SUPP SERV / OPER & MAINT	608,606	669,897	766,398	738,398	804,618	770,625	110,832	881,457
270	TRANSPORTATION	102,709	100,275	94,201	120,701	107,133	34,099	94,436	128,535
280-290	SUPP SERV / OTHER	541,866	486,030	457,324	515,795	484,975	459,537	77,339	536,876
300	COMM SERVICES / GRANTS	1,241,853	934,092	859,403	951,987	1,044,777	1,189,422	282,726	1,472,148
400	PYMTS TO OTHER AGENCIES	290,160	386,485	349,539	353,341	973,922	337,040	27,809	364,849
450	FACILITIES ACQUISITION	0	0	0	42,529	58,174	30,000	0	30,000
600	TRANSFERS OUT	189,185	186,575	183,888	341,076	113,275	194,650	144,350	339,000
TOTAL EXPENDITURES		7,012,640	6,551,101	6,554,540	7,274,028	9,997,535	9,556,607	1,385,692	10,942,299
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
REVENUES (minus) EXPENDITURES		73,829	(36,171)	100,968	1,507	301,995	0		2,962
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

**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		2022-23
100	Local Sources	Increase anticipated Local Grant Revenues for Early Literature Coaches \$200,000 for current year grant amount and anticipated Donations and Other Revenue \$88,000.
300	State Sources	Increase funding anticipated for Mental Health Grants \$25,000, Great Start Collaborative \$25,000, Early Literature Coaches \$50,000, GSRP Classroom \$50,000, GSRP Curriculum \$150,000, GSRP Transportation Funds \$110,000, Early On 54D \$200,000 and 147c Retirement Funds \$135,000. New State grants anticipated for School Resource Officer and Risk Assessment \$50,000.
400	Federal Sources	Increase ARP Homeless Funds \$55,000, Drug-Free Communities \$25,000 and Child Care Stabilization Grants \$280,000.
Expenditures		
100	Instructional Programs	Increase in Instructional Programs related to grants added or increased GSRP Classroom \$50,000. Reduction in Child Care Stabilization Grant expenses (\$250,000) used to pay for other types of expenses not direct instructional costs.
210-220	Support Serv/Instruction	Increase for new School Resource Officer funded through State Grant \$43,000. Increase in other grant funded expenses: Child Care Stabilization Grants \$48,000, GSRP Curriculum \$149,000, ARP Homeless \$27,000, Early On 54D \$196,000, 31n Mental Health Grant Expenses \$23,000 and Early Literacy Coach Expenses \$255,000.
230-250	Support Serv/Admin.	Increase in wages and benefits \$65,000 and attorney fees \$25,000 not originally anticipated in budget.
260	Support Serv/Oper & Maint	Increase in budget for room use in locals paid from the Child Care Stabilization Grants \$33,000 and contracted maintenance lines for unanticipated costs \$30,000. Increase in new Risk Assessment Grant and Safety costs \$10,000.
270	Support Serv/Transportation	Increase anticipated funding for GSRP Transportation Reimbursements to local districts from increased funding \$92,000.
280-290	Support Serv/Other	Increase in Human Resources including new software program \$30,000 and professional development for administration \$25,000. Homeless Assistance increased \$15,500.
300	Comm Services/Grants	Increase expenses related to grant revenues: Child Care Stabilization Grants \$450,000 and Great Start Collaborative \$82,000. Decrease in Preschool Costs moved to Child Care Stabilization Grants (\$290,000).
600	Transfers Out	Increase in Transfer to Capital Projects.

**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 ORIGINAL BUDGET 6/27/22	RECOMMENDED AMENDMENTS	2022-23 AMENDED BUDGET 1/9/23
Local Sources	5,524,729	15,150	5,539,879
State Sources	2,952,108	934,241	3,886,349
Federal Sources	3,346,771	(164,491)	3,182,280
Transfers from Other Schools/Gov't	10,500	0	10,500
TOTAL REVENUE	11,834,108	784,900	12,619,008
EXPENDITURES			
Instruction	1,662,070	300,763	1,962,833
Support Serv / Instruction	6,651,966	137,030	6,788,996
Support Serv / Administration	104,573	0	104,573
Supp Serv / Operation & Maintenance	249,005	4,650	253,655
Transportation	6,500	0	6,500
Supp Serv / Other	88,687	1,043	89,730
Community Services	24,828	(2,606)	22,222
Pymts to other Schools/Gov't	2,040,431	13,718	2,054,149
Facilities Acquisition	0	0	0
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	875,066	250,000	1,125,066
TOTAL EXPENDITURES	11,703,126	704,598	12,407,724
FUND BALANCE - JULY 1			3,610,443
PROJECTED REVENUES (minus) EXPENDITURES			211,284
PROJECTED FUND BALANCE - JUNE 30			3,821,727

ACTION REQUIRED:

Motion to amend the 2022-23 SPECIAL EDUCATION FUND:	Revenues	12,619,008
	Expenditures	12,407,724

This resolution shall take effect this date, January 9, 2023.

NC RESA SPECIAL EDUCATION FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22		2022-23		2022-23
		FINAL	FINAL	FINAL	FINAL	FINAL		ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		BUDGET	CHANGE	BUDGET
REVENUES		6/30/18	6/30/19	6/30/20	6/30/21	6/30/22		6/27/22		1/9/23
100	LOCAL SOURCES	4,742,099	4,922,320	5,176,690	5,467,216	5,420,118		5,524,729	15,150	5,539,879
300	STATE SOURCES	2,660,406	2,598,972	2,801,743	2,654,304	2,868,801		2,952,108	934,241	3,886,349
400	FEDERAL SOURCES	2,398,132	2,480,728	2,350,380	2,410,617	2,827,394		3,346,771	(164,491)	3,182,280
500	TRANS IN/PRIOR PERIOD ADJ	84,673	45,993	7,788	27,536	2,670		10,500	0	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	784,900	12,619,008
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	1,689,083	1,691,911	1,653,771	1,548,861	1,471,998		1,662,070	300,763	1,962,833
210-220	SUPPORT SERV / INSTRUCTION	4,910,657	5,086,364	5,042,105	4,963,260	5,504,650		6,651,966	137,030	6,788,996
230-250	SUPPORT SERV / ADMIN	187,792	134,404	96,219	97,548	64,032		104,573	0	104,573
260	SUPP SERV / OPER & MAINT	280,143	288,065	261,738	308,052	294,074		249,005	4,650	253,655
270	TRANSPORTATION	4,063	6,458	2,093	0	4,503		6,500	0	6,500
280,290	SUPP SERV / OTHER	119,418	138,903	126,987	136,107	100,201		88,687	1,043	89,730
300-390	COMMUNITY SERVICES	10,288	14,867	18,919	24,696	34,417		24,828	(2,606)	22,222
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	13,718	2,054,149
450	FACILITIES ACQUISITION	0	0	0	0	0		0	0	0
490	PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0		0	0	0
510	DEBT SERVICE	0	0	0	0	0		0	0	0
600	TRANSFERS OUT	404,722	449,585	905,306	1,398,376	883,460		875,066	250,000	1,125,066
	TOTAL EXPENDITURES	9,394,467	9,611,914	9,908,411	10,357,867	10,385,140		11,703,126	704,598	12,407,724
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
REVENUES (minus) EXPENDITURES		490,843	436,099	428,190	201,806	733,843		130,982		211,284
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

** 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
100	Local Sources	Increase in Interest Income due to rate increases.
300	State Sources	Increase in State Aid due to new legislation.
400	Federal Sources	Decrease in amount estimated for IDEA Flowthrough grant to actual allocation.
Expenditures		
100	Instructional	Increase in anticipated cost for an additional classroom program \$225,000 and additional equipment anticipated to be purchased with ARP IDEA funds \$55,000.
210-220	Support Serv/Instructional	Increase due to hiring additional support staff \$230,000 less cost of staff moved to general fund (\$72,000).
600	Transfers Out	Increase 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 ORIGINAL BUDGET 6/27/22	RECOMMENDED AMENDMENTS	2022-23 AMENDED BUDGET 1/9/23
Local Sources	5,036,111	125,935	5,162,046
State Sources	1,125,756	51,002	1,176,758
Federal Sources	102,171	24,029	126,200
Transfers from Other Schools/Gov't	92,000	-	92,000
TOTAL REVENUE	<u>6,356,038</u>	<u>200,966</u>	<u>6,557,004</u>
EXPENDITURES			
Instruction	3,377,500	149,035	3,526,535
Support Serv / Instruction	827,201	83,703	910,904
Support Serv / Administration	308,361	(349)	308,012
Support Serv / Operation & Maint	620,529	26,551	647,080
Transportation	3,400	3,700	7,100
Support Serv / Other	346,978	59,246	406,224
Community Services	47,479	0	47,479
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	609,160	0	609,160
TOTAL EXPENDITURES	<u>6,148,108</u>	<u>321,886</u>	<u>6,469,994</u>
FUND BALANCE - JULY 1			3,268,752
REVENUES (minus) EXPENDITURES			<u>87,010</u>
FUND BALANCE - JUNE 30			3,355,762

ACTION REQUIRED:

Motion to amend the 2022-23 CAREER-TECHNICAL FUND:	Revenues	6,557,004
	Expenditures	6,469,994

This resolution shall take effect this date, January 9, 2023.

NC RESA CAREER TECH FUND SUMMARY

		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		2022-23
		FINAL	FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
		6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/27/22		1/9/23
REVENUES									
100	LOCAL SOURCES	4,230,481	4,344,103	4,544,131	4,728,109	4,916,989	5,036,111	125,935	5,162,046
300	STATE SOURCES	1,438,447	1,223,749	1,162,060	1,185,228	1,072,322	1,125,756	51,002	1,176,758
400	FEDERAL SOURCES	117,226	122,727	114,878	124,678	138,492	102,171	24,029	126,200
500	TRANS IN/SCHOOLS/GOV'T	84,174	95,000	93,750	109,849	140,686	92,000	0	92,000
TOTAL REVENUES		5,870,328	5,785,579	5,914,819	6,147,864	6,268,489	6,356,038	200,966	6,557,004
EXPENDITURES									
100	INSTRUCTIONAL PROGRAMS	3,071,986	2,889,432	2,893,973	2,940,211	3,146,074	3,377,500	149,035	3,526,535
210-220	SUPPORT SERV / INSTRUCTION	294,724	472,589	608,797	692,959	651,730	827,201	83,703	910,904
230-250	SUPPORT SERV / ADMIN	460,532	348,042	270,859	259,910	236,635	308,361	(349)	308,012
260	SUPP SERV / OPER & MAINT	515,232	528,549	537,401	533,254	613,497	620,529	26,551	647,080
270	TRANSPORTATION	11,419	11,140	6,058	2,226	2,698	3,400	3,700	7,100
280-290	SUPP SERV / OTHER	315,829	386,821	293,766	297,546	397,325	346,978	59,246	406,224
330-390	COMMUNITY SERVICES	67,576	46,435	4,259	46,981	48,352	47,479	0	47,479
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION	7,322	0	0	0	0	7,500	0	7,500
490	PRIOR PERIOD ADJUSTMENTS	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	0	609,160
TOTAL EXPENDITURES		5,550,768	5,471,664	5,661,631	6,113,699	5,696,343	6,148,108	321,886	6,469,994
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
REVENUES (minus) EXPENDITURES		319,560	313,915	253,188	34,165	572,146	207,930		87,010
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

**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	
100 Local Sources	Increase in Medicaid C4S Revenue \$69,500 and support for Career Specialists \$22,500.	
300 State Sources	Increase in Mental Health (31n) Funds anticipated.	
400 Federal Sources	Increase in Perkins Grant Funds anticipated.	
Expenditures		
100 Instructional Programs	Increase in anticipated cost of supplies and capital purchases \$95,600 and technology support \$39,900.	
210-220 Support Services/Instruction	Increase in anticipated staff cost for Mental Health (31n) and C4S Medicaid positions \$67,300, Work Based Learning \$56,200 and Career Specialists \$35,500. Decrease to remove portion of Instructional Coach moved to General and other benefit adjustments (\$75,400).	
260 Support Services/Operation & Maintenance	Increase in anticipated cost of property and liability insurance allocated to CTC Fund \$16,192.	
280-290 Support Services/Other	Increase anticipated costs for student organizations \$20,000 and Technical Support Charges \$32,500.	