

**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 2023-24 GENERAL EDUCATION FUND is ADOPTED as follows:

	2023-24 PROPOSED ORIGINAL 6/26/23	
REVENUE		
Local	1,824,350	
State	6,754,610	
Federal	286,203	
Incoming Transfers & Other Transactions	141,185	
Other Incoming Transfers	997,263	
	0	
TOTAL REVENUE	<u><u>10,003,611</u></u>	
EXPENDITURES		
Instruction	2,721,042	
Support Serv / Instruction	2,561,154	
Support Serv / Administration	1,407,906	
Supp Serv / Operation & Maint	788,075	
Transportation	109,962	
Supp Serv / Other	445,887	
Community Services	1,237,390	
Pymts to other Schools/Gov't	353,341	
Facilities Acquisition	30,000	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	348,854	
TOTAL EXPENDITURES	<u><u>10,003,611</u></u>	
PROJECTED FUND BALANCE - JULY 1		1,470,154
PROJECTED REVENUES (minus) EXPENDITURES		<u>-</u>
PROJECTED FUND BALANCE - JUNE 30		1,470,154
ACTION REQUIRED:		
Motion to adopt the 2023-24 GENERAL EDUCATION:	<i>Revenue</i>	10,003,611
	<i>Expenditures</i>	10,003,611

This resolution shall take effect this date.

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	4/10/23		6/26/23	6/26/23
REVENUES										
100 LOCAL SOURCES	1,444,193	1,659,866	1,554,400	1,643,123	1,656,564	1,516,174	1,841,199	101,508	1,942,707	1,824,350
300 STATE SOURCES	4,030,387	3,749,794	3,915,810	4,212,202	5,652,365	6,258,280	8,154,370	(741,959)	7,412,411	6,754,610
400 FEDERAL SOURCES	831,269	364,901	400,944	529,952	2,100,853	695,624	1,113,390	3,972	1,117,362	286,203
500 TRANS IN / SCHOOLS / GOV'T	84,036	102,128	82,530	151,270	156,256	297,903	197,940	97,593	295,533	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	12,095,525	(538,886)	11,556,639	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	3,403,679	(497,336)	2,906,343	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	2,966,139	46,213	3,012,352	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	1,698,276	(329,965)	1,368,311	1,407,906
260 SUPP SERV / OPER & MAINT	608,606	669,897	766,398	738,398	804,618	770,625	960,848	90,647	1,051,495	788,075
270 TRANSPORTATION	102,709	100,275	94,201	120,701	107,133	34,099	136,184	(1)	136,183	109,962
280-290 SUPP SERV / OTHER	541,866	486,030	457,324	515,795	484,975	459,537	482,764	136,796	619,560	445,887
300 COMM SERVICES / GRANTS	1,241,853	934,092	859,403	951,987	1,044,777	1,189,422	1,530,327	144,439	1,674,766	1,237,390
400 PYMTS TO OTHER AGENCIES	290,160	386,485	349,539	353,341	973,922	337,040	435,261	26,607	461,868	353,341
450 FACILITIES ACQUISITION	0	0	0	42,529	58,174	30,000	30,000	(10,000)	20,000	30,000
600 TRANSFERS OUT	189,185	186,575	183,888	341,076	113,275	194,650	452,047	(146,286)	305,761	348,854
TOTAL EXPENDITURES	7,012,640	6,551,101	6,554,540	7,274,028	9,997,535	9,556,607	12,095,525	(538,886)	11,556,639	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	0		0	0
FUND BALANCE - JUNE 30	1,101,855	1,065,684	1,166,652	1,168,159	1,470,154	1,470,154	1,470,154		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

Revenues		2022-23	2023-24
100	Local Sources	Increase in anticipated Interest \$23,000 based upon year to date and Local Grant funds for Parents As Teachers \$52,500 due to actual expenses year to date.	Changes in Local Grant Revenues to anticipated portion to be used within the fiscal year: FISH Trusted Advisor (\$31,600), Early Lit (\$164,200), ECIC Local Funds (\$38,700) Promise Zone \$56,900, and Navigator \$85,500.
300	State Sources	Decrease State Aid for Section 147c2 One Time MPSERS funding (\$311,000) - more allocated to other funds and 32d Great Start Readiness Program (GSRP) (\$549,000) for amount anticipated to carryover to next year. Increase 31n Mental Health Grants \$84,300 based upon actual expenses to date.	Decrease State Aid for Section 147c2 One Time MPSERS funding (\$455,600), Early On Section 54d (\$205,000), 31aa Mental Health Grant (\$99,300) and 31n Mental Health Grant (\$43,500). Increase in anticipated State Aid for Early Literacy Coaches \$55,800.
400	Federal Sources	No significant change anticipated.	Decrease Grants not anticipated or reduced: 23 Summer Programming (\$25,300), Homeless Regular and ARP Federal (\$167,400), Drug Free (\$45,700) and Child Care Stabilization funds (\$540,700).
500	Transfers	Increase for potential income from implementation of a new reporting requirement for Subscription-Based Information Technology Agreements \$100,000.	Increase in internal charges due to increased costs.
Expenditures			
100	Instructional Programs	Decrease for Great Start Readiness Program (GSRP) wages and benefits (\$563,000) for amount anticipated to carryover to next year. Increase for supplies and contracted costs \$65,645 to actual expenses year to date.	Reduction in anticipated programing through Preschool GSRP Grant (\$158,800).
210-220	Support Serv/Instruction	Increase 31n6 Mental Health Services and Coordinator \$78,000 offset by decrease in GSRP support staff expenses (\$44,800).	Reduction in 31aa Mental Health Grant (\$99,300) and Early On 54d (\$205,000) not anticipated in 2023-24. Decrease in anticipated Early Lit Coach Expenses (\$118,900) and Inclusion/Preschool Costs (\$22,900).
230-250	Support Serv/Admin.	Decrease for Section 147c2 One Time MPSERS matching expense (\$354,000) - more allocated to other funds and other functions.	Decrease in Section 147c2 One Time MPSERS matching expense (\$101,500). Increase in additional Business Office/Superintendent costs \$96,200 including additional staffing \$125,000.
260	Support Serv/Oper & Maint	Increase in Section 147c2 One Time MPSERS matching expense \$43,000.	Grant funded expenses not anticipated Risk Assessment and Critical Mapping (\$32,000), Section 147c2 (\$43,000), Facility Assessment (\$25,000), Preschool Maintenance (\$70,000) and other repair and maintenance line items (\$70,000).
280-290	Support Serv/Other	Increase for potential expense from implementation of a new reporting requirement for Subscription-Based Information Technology Agreements (SBITA) \$100,000.	Decrease in anticipated SBITA costs (\$100,000), non-instructional professional development (\$81,300) offset by an increase in GSRP Data Coordinator/Recruitment positions \$35,200.
300	Comm Services/Grants	Increase expenses related to Tuition Based Preschool costs partially funded by Stabilization Grant Funds \$98,800 and Parents As Teachers \$52,500 to actual anticipated costs.	Decrease in MMCO Grant (\$32,500), 32p ECIC Grant (\$81,500), Trusted Advisor (\$54,200), Child Care Stabilization Grants (\$440,000) and Parents as Teachers (\$70,900) not anticipated in 2023-24. Increases in Promise Zone \$56,900, Navigator \$85,400 and Tuition Preschool costs \$184,000.
400	Payments to Other Agencies	Increase anticipated transfer to grant recipients.	Decrease anticipated transfer to grant recipients.
600	Transfers	Decrease anticipated transfer to Capital Projects Fund.	Increase anticipated transfer 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 2023-24 SPECIAL EDUCATION FUND is ADOPTED as follows:

	2023-24 PROPOSED ORIGINAL 6/26/23	
REVENUE		
Local	5,787,189	
State	3,968,344	
Federal	3,067,926	
Incoming Transfers & Other Transactions	10,500	
TOTAL REVENUE	<u><u>12,833,959</u></u>	
EXPENDITURES		
Instruction	1,823,928	
Support Serv / Instruction	7,323,160	
Support Serv / Administration	134,173	
Supp Serv / Operation & Maintenance	267,975	
Transportation	6,500	
Support Services / Other	102,586	
Community Services	18,948	
Pymts to other Schools/Gov't	2,054,149	
Facilities Acquisition	0	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	1,102,540	
TOTAL EXPENDITURES	<u><u>12,833,959</u></u>	
PROJECTED FUND BALANCE - JULY 1		3,610,443
PROJECTED REVENUES (minus) EXPENDITURES		<u>0</u>
PROJECTED FUND BALANCE - JUNE 30		3,610,443

ACTION REQUIRED:

Motion to adopt the 2023-24 SPECIAL EDUCATION:		
	Revenues	12,833,959
	Expenditures	12,833,959

This resolution shall take effect this date.

NC RESA SPECIAL EDUCATION 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
REVENUES		6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/27/22	4/10/23		6/26/23	6/26/23
100	LOCAL SOURCES	4,742,099	4,922,320	5,176,690	5,467,216	5,420,118	5,524,729	5,555,450	300,042	5,855,492	5,787,189
300	STATE SOURCES	2,660,406	2,598,972	2,801,743	2,654,304	2,868,801	2,952,108	4,464,714	439,944	4,904,658	3,968,344
400	FEDERAL SOURCES	2,398,132	2,480,728	2,350,380	2,410,617	2,827,394	3,346,771	3,085,480	0	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	100,000	110,500	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	13,116,144	839,986	13,956,130	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	1,667,270	347,280	2,014,550	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	7,095,044	607,966	7,703,010	7,323,160
230-250	SUPPORT SERV / ADMIN	187,792	134,404	96,219	97,548	64,032	104,573	540,103	(434,153)	105,950	134,173
260	SUPP SERV / OPER & MAINT	280,143	288,065	261,738	308,052	294,074	249,005	282,309	48,506	330,815	267,975
270	TRANSPORTATION	4,063	6,458	2,093	0	4,503	6,500	6,500	1,000	7,500	6,500
280,290	SUPP SERV / OTHER	119,418	138,903	126,987	136,107	100,201	88,687	117,245	129,529	246,774	102,586
300-390	COMMUNITY SERVICES	10,288	14,867	18,919	24,696	34,417	24,828	22,839	45,477	68,316	18,948
410-440	PYMTS TO SCHOOLS / GOVT	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	1,330,685	94,381	1,425,066	1,102,540
TOTAL EXPENDITURES		9,394,467	9,611,914	9,908,411	10,357,867	10,385,140	11,703,126	13,116,144	839,986	13,956,130	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	0		0	0
FUND BALANCE - JUNE 30		1,810,505	2,246,604	2,674,794	2,876,600	3,610,443	3,741,425	3,610,443		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 Property Tax Revenue \$200,000 and Medicaid funding \$79,900 based on actual to date.	5% increase in anticipated Property Tax Revenue based on prior estimated property tax revenue. Decrease in anticipated Medicaid funding (\$79,900).
300	State Sources	Increase in State Aid for Section 147c2 One Time MPSERS funding \$187,500 allocated to this fund and Section 56 \$217,000 per State Aid Status Report.	Reduction in State Aid for Section 147c2 One Time MPSERS funding (\$613,400) and 310 Social Worker (\$116,500) not anticipated in 2023-24. Anticipated reduction in Section 56 (\$223,500).
500	Transfers In/Other Sources	Increase for potential income from implementation of a new reporting requirement for Subscription-Based Information Technology Agreements (SBITA) \$100,000.	Decrease in SBITA reporting requirement not anticipated in 2023-24.
Expenditures			
100	Instructional	Allocated portion of Section 147c2 expense \$123,200. Increased Center Based program costs based upon year to date expenditures \$202,500.	Decrease in anticipated costs due to staffing changes (\$70,200) and Section 147c2 costs not anticipated in 2023-24 (\$123,200).
210-220	Support Serv/Instructional	Increase for Section 147c2 One Time MPSERS matching expense and additional support staff.	Decrease for Section 147c2 One Time MPSERS not anticipated in 2023-24.
230-250	Support Serv/Administration	Decrease for Section 147c2 One Time MPSERS matching expense reallocated to other function lines.	No significant change.
280-290	Support Serv/Other	Increase for potential expense for implementation of a new reporting requirement for Subscription-Based Information Technology Agreements (SBITA) \$100,000.	Decrease in SBITA reporting requirement not anticipated in 2023-24.
600	Transfers Out	Increase in anticipated amount of transfers to other funds.	Decrease in anticipated amount of transfers to other funds.

**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 2023-2024 CAREER-TECHNICAL EDUCATION FUND is ADOPTED as follows:

	2023-24 PROPOSED ORIGINAL 6/26/23	
REVENUE		
Local	5,404,099	
State	1,131,154	
Federal	133,930	
Incoming Transfers & Other Transactions	133,000	
TOTAL REVENUE	<u><u>6,802,183</u></u>	
EXPENDITURES		
Instruction	3,621,693	
Support Serv / Instruction	923,441	
Support Serv / Administration	347,426	
Support Serv / Operation & Maintenance	630,890	
Transportation	6,800	
Support Services / Other	401,948	
Community Services	40,111	
Pymts to other Schools/Gov't	0	
Facilities Acquisition	0	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	829,874	
TOTAL EXPENDITURES	<u><u>6,802,183</u></u>	
FUND BALANCE - JULY 1		3,268,752
REVENUES (minus) EXPENDITURES		<u>0</u>
FUND BALANCE - JUNE 30		3,268,752

ACTION REQUIRED:

Motion to adopt the 2023-2024 CAREER-TECHNICAL Fund:	Revenues	6,802,183
	Expenditures	6,802,183

This resolution shall take effect this date.

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	4/10/23		6/26/23	6/26/23
REVENUES											
100	LOCAL SOURCES	4,230,481	4,344,103	4,544,131	4,728,109	4,916,989	5,036,111	5,129,388	191,177	5,320,565	5,404,099
300	STATE SOURCES	1,438,447	1,223,749	1,162,060	1,185,228	1,072,322	1,125,756	1,494,407	154,186	1,648,593	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	133,000	47,225	180,225	133,000
600	OTHER/INCOMING TRANSFERS							11,500	0	11,500	0
TOTAL REVENUES		5,870,328	5,785,579	5,914,819	6,147,864	6,268,489	6,356,038	6,894,495	392,588	7,287,083	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	3,619,926	323,508	3,943,434	3,621,693
210-220	SUPPORT SERV / INSTRUCTION	294,724	472,589	608,797	692,959	651,730	827,201	976,471	72,440	1,048,911	923,441
230-250	SUPPORT SERV / ADMIN	460,532	348,042	270,859	259,910	236,635	308,361	541,080	(215,880)	325,200	347,426
260	SUPP SERV / OPER & MAINT	515,232	528,549	537,401	533,254	613,497	620,529	672,376	38,319	710,695	630,890
270	TRANSPORTATION	11,419	11,140	6,058	2,226	2,698	3,400	7,200	(1,628)	5,572	6,800
280-290	SUPP SERV / OTHER	315,829	386,821	293,766	297,546	397,325	346,978	403,589	87,268	490,857	401,948
330-390	COMMUNITY SERVICES	67,576	46,435	4,259	46,981	48,352	47,479	55,979	3,338	59,317	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	250,000	(250,000)	0	0
490	PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
510	DEBT SERVICE				0	0			0	0	
600	TRANSFERS OUT	806,148	788,656	1,046,518	1,340,612	600,032	609,160	609,160	93,937	703,097	829,874
TOTAL EXPENDITURES		5,550,768	5,471,664	5,661,631	6,113,699	5,696,343	6,148,108	7,135,781	151,302	7,287,083	6,802,183
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	3,268,752
REVENUES (minus) EXPENDITURES		319,560	313,915	253,188	34,165	572,146	207,930	(241,286)		0	0
FUND BALANCE - JUNE 30		2,095,338	2,409,253	2,662,441	2,696,606	3,268,752	3,476,682	3,027,466		3,268,752	3,268,752

**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	Increase in Property Tax and Interest 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 \$126,400 and small increases in other State Aid \$17,000.	Decrease in State Aid for Section 147c2 One Time MPSERS funding (\$344,900) and Section 61i Teacher Retention Grant (\$100,000) per State Aid Status Report.
500-600 Transfers	Increase for potential income from implementation of a new reporting requirement for Subscription-Based Information Technology Agreements.	Budget does not include the new Subscription-Based Information Technology Agreement reporting requirement.
Expenditures		
100 Instructional Programs	Increase in 147c2 One Time MPSERS matching expense \$251,800 and increase in anticipated supplies and capital outlay \$34,300.	Decrease in 147c2 One Time MPSERS matching expense (\$251,800).
210-220 Support Services/Instruction	Increase in 147c2 One Time MPSERS matching expense \$34,000. Increase allocation of instructional coach \$38,700.	Decrease in 147c2 One Time MPSERS matching expense (\$34,000). Decrease in 31n expenses being moved to General Fund (\$43,400).
230-250 Support Serv/Administration	Decrease in 147c2 One Time MPSERS matching expense due to reallocation (\$193,800), reallocated to other lines.	No Significant change.
280-290 Support Serv/Other	Increase for potential expense for implementation of a new reporting requirement for Subscription-Based Information Technology Agreements (SBITA).	Decrease in SBITA reporting requirement not anticipated in 2023-24.
450 Facilities Acquisition	Decrease anticipated costs for Welding Ventilation System.	No Change.
600 Transfers	Increase in anticipated amount of transfers to other funds.	Increase in anticipated amount of transfers to other funds.