

**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 2018-19 GENERAL EDUCATION FUND is AMENDED as follows:

REVENUE	2018-19 AMENDED BUDGET 4/15/19	RECOMMENDED AMENDMENTS	2018-19 AMENDED BUDGET 6/24/19
Local Sources	2,106,810	(39,380)	2,067,430
State Sources	4,477,313	43,595	4,520,908
Federal Sources	512,366	-	512,366
Transfers from Other Schools/Gov't	156,982	(5,945)	151,037
Transfers In	650,245	-	650,245
TOTAL REVENUE	<u>7,903,716</u>	<u>(1,730)</u>	<u>7,901,986</u>

EXPENDITURES

Instruction	2,309,915	23,761	2,333,676
Support Serv / Instruction	1,316,779	(28,189)	1,288,590
Support Serv / Administration	1,126,734	1,349	1,128,083
Supp Serv / Operation & Maint	688,775	36,259	725,034
Transportation	111,029	-	111,029
Supp Serv / Other	607,829	(45,350)	562,479
Community Services	1,233,560	853	1,234,413
Pymts to other Schools/Gov't	436,010	-	436,010
Facilities Acquisition	14,425	-	14,425
Prior Period Adjustments	0	-	-
Debt Service	0	-	-
Transfers Out	187,046	30	187,076
TOTAL EXPENDITURES	<u>8,032,102</u>	<u>(11,287)</u>	<u>8,020,815</u>

FUND BALANCE - JULY 1			1,101,855
PROJECTED REVENUES (minus) EXPENDITURES			<u>(118,829)</u>
PROJECTED FUND BALANCE - JUNE 30			983,026

ACTION REQUIRED:

Motion to amend the 2018-19 GENERAL EDUCATION:	Revenues	7,901,986
	Expenditures	8,020,815

This resolution shall take effect this date, June 24, 2019.

NC RESA GENERAL FUND SUMMARY

		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		2018-19	2019-20
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/15	6/30/16	6/30/17	6/30/18	6/25/18	4/15/19		6/24/19	6/24/19
REVENUES										
100	LOCAL SOURCES	1,257,034	1,457,032	1,673,210	1,444,193	1,645,260	2,106,810	(39,380)	2,067,430	1,916,619
300	STATE SOURCES	3,621,711	3,585,529	4,042,864	4,030,387	4,276,003	4,477,313	43,595	4,520,908	4,242,064
400	FEDERAL SOURCES	702,359	907,981	789,649	831,269	907,444	512,366	0	512,366	346,329
500	TRANS IN / SCHOOLS / GOV'T	201,039	199,672	128,994	84,036	114,660	156,982	(5,945)	151,037	112,257
600	OTHER/INCOMING TRANSFERS	744,084	731,941	730,777	696,584	727,801	650,245	0	650,245	650,245
	TOTAL REVENUES	6,526,227	6,882,155	7,365,494	7,086,469	7,671,168	7,903,716	(1,730)	7,901,986	7,267,514
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	1,925,923	1,938,846	1,935,191	1,903,508	2,155,222	2,309,915	23,761	2,333,676	2,191,010
210-220	SUPPORT SERV / INSTR	969,190	902,067	1,399,586	1,056,619	1,307,730	1,316,779	(28,189)	1,288,590	1,096,548
230-250	SUPP SERV / ADMIN	931,780	906,916	991,997	1,078,134	1,105,635	1,126,734	1,349	1,128,083	1,105,017
260	SUPP SERV / OPER & MAINT	597,862	589,980	612,645	608,606	652,163	688,775	36,259	725,034	667,896
270	TRANSPORTATION	107,588	105,844	105,087	102,709	111,540	111,029	0	111,029	110,779
280-290	SUPP SERV / OTHER	324,821	404,384	511,680	541,866	577,466	607,829	(45,350)	562,479	546,067
300	COMM SERVICES / GRANTS	1,224,491	1,459,321	1,299,606	1,241,853	1,389,442	1,233,560	853	1,234,413	1,051,500
400	PYMTS TO OTHER AGENCIES	344,034	358,989	350,093	290,160	351,440	436,010	0	436,010	398,510
450	FACILITIES ACQUISITION	635,271	275,196	12,928	0	0	14,425	0	14,425	0
600	TRANSFERS OUT	107,940	112,000	130,828	189,185	157,046	187,046	30	187,076	174,375
	TOTAL EXPENDITURES	7,168,900	7,053,543	7,349,641	7,012,640	7,807,684	8,032,102	(11,287)	8,020,815	7,341,702
	FUND BALANCE - JULY 1	1,826,234	1,183,561	1,012,173	1,028,026	1,101,855	1,101,855		1,101,855	983,026
	REVENUES (minus) EXPENDITURES	(642,673)	(171,388)	15,853	73,829	(136,516)	(128,386)		(118,829)	(74,188)
	FUND BALANCE - JUNE 30	1,183,561	1,012,173	1,028,026	1,101,855	965,339	973,469		983,026	908,838

**This budget is based on .1341 mills for operation to be levied by the NCRESA on all taxable valuation.

Summary of Major Budget Changes

Revenues		2018-19	2019-20
100	Local Sources	Decrease in anticipated local Foundation Grant funding due to grants approved for less than budgeted including \$60,392 WE CAN Grant. Increase in Lease Agreements.	Remove local Foundation Grants not anticipated/approved for next year: \$109,639 FACF WE CAN, \$30,000 FISH/Trusted Advisor, \$14,750 FACF Early Literacy. Lower Insurance Reimbursement anticipated \$35,201.
300	State Sources	Additional anticipated funding for Early On Section 54d Funding \$39,628.	Remove State Grants not anticipated/approved for next year. \$75,000 Early Literacy Carryover, \$26,168 61b Dual Enrollment Grant, and Great Start Readiness Program Carryover \$119,004 (carryover not anticipated).
400	Federal Sources	No change in Federal Sources for 2018-19.	Remove Federal Grants not anticipated/approved for next year: \$125,000 Drug Free Communities and \$37,631 Race to the Top Trusted Advisor Grant.
500	Transfers In/Schools/Gov't	Remove Local School reimbursements for Gen-Net On Line Courses, now being billed directly to the Local Schools.	Elimination of Sale of Capital Assets, not anticipated in next year.
Expenditures			
100	Instructional Programs	Increase in expenses for increased NCATS Tech charges.	Remove Great Start Readiness Program Carryover expenses (removed revenue).
210-220	Support Serv/Instruction	Decrease in expenses for reduced NCATS Tech charges.	Remove expenses related to grant revenues: \$90,048 FACF WE CAN, \$37,500 State Early Literacy, \$23,912 FACF Advanced and Accelerated, \$15,081 Drug Free Communities, and \$14,100 FACF Early Literacy. \$46,825 retirement of staff not replaced.
260	Support Serv/Operation & Maintenance	Increase in expenses for increased NCATS Tech charges and anticipated utility costs.	Remove expenses related to Insurance Reimbursements, not anticipated in 2019-20.
280-290	Support Serv/Other	Decrease in expenses for reduced NCATS Tech charges and removed expenses for WE CAN Grant not funded at amount originally budgeted.	Remove expenses related to grant revenues: \$12,700 State Cybersecurity and \$17,679 Drug Free Communities. \$18,434 retirement of staff not replaced. Increase in NCATS Tech Support Charges.
300	Comm Services/Grants	No significant change to the 2018-19 budget.	Remove expenses related to grant revenues: \$50,755 FACF FISH/Trusted Advisor Grant and \$120,171 Drug Free Communities Grant.
400	Payments to Other Agencies	No change in Payments to Other Agencies.	Remove Early Literacy Grant Funds transferred to Local School District for Early Literacy Coach Position \$37,500.

**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 2018-19 SPECIAL EDUCATION FUND is AMENDED as follows:

REVENUE	2018-19 AMENDED BUDGET 4/15/19	RECOMMENDED AMENDMENTS	2018-19 AMENDED BUDGET 6/24/19
Local Sources	4,873,754	3,789	4,877,543
State Sources	2,599,968	(561)	2,599,407
Federal Sources	2,675,645	0	2,675,645
Transfers from Other Schools/Gov't	57,775	0	57,775
TOTAL REVENUE	10,207,142	3,228	10,210,370
EXPENDITURES			
Instruction	1,867,009	3,395	1,870,404
Support Serv / Instruction	5,417,837	12,933	5,430,770
Support Serv / Administration	170,763	2,112	172,875
Supp Serv / Operation & Maintenance	322,326	11,547	333,873
Transportation	6,200	4,500	10,700
Supp Serv / Other	152,249	7,790	160,039
Community Services	15,234	198	15,432
Pymts to other Schools/Gov't	1,811,338	0	1,811,338
Facilities Acquisition	0	0	0
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	451,541	0	451,541
TOTAL EXPENDITURES	10,214,497	42,475	10,256,972
FUND BALANCE - JULY 1			1,810,505
PROJECTED REVENUES (minus) EXPENDITURES			<u>(46,602)</u>
PROJECTED FUND BALANCE - JUNE 30			1,763,903

ACTION REQUIRED:

Motion to amend the 2018-19 SPECIAL EDUCATION FUND:	Revenues	10,210,370
	Expenditures	10,256,972

This resolution shall take effect this date, June 24, 2019.

NC RESA SPECIAL EDUCATION FUND SUMMARY

	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		2018-19	2019-20
	FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
REVENUES	6/30/15	6/30/16	6/30/17	6/30/18	6/25/18	4/15/19		6/24/19	6/24/19
100 LOCAL SOURCES	4,281,715	4,436,257	4,500,934	4,742,099	4,690,723	4,873,754	3,789	4,877,543	4,849,548
300 STATE SOURCES	2,200,094	2,374,670	2,323,582	2,660,406	2,566,162	2,599,968	(561)	2,599,407	2,721,065
400 FEDERAL SOURCES	2,381,719	2,283,656	2,303,279	2,398,132	2,617,195	2,675,645	0	2,675,645	2,680,642
500 TRANS IN/PRIOR PERIOD ADJ	47,702	0	94	84,673	78,810	57,775	0	57,775	50,660
600 OTHER INCOMING TRANSFERS									
TOTAL REVENUES	8,911,230	9,094,583	9,127,889	9,885,310	9,952,890	10,207,142	3,228	10,210,370	10,301,915
EXPENDITURES									
100 INSTRUCTIONAL PROGRAMS	1,359,996	1,466,156	1,496,075	1,689,083	1,912,716	1,867,009	3,395	1,870,404	1,893,284
210-220 SUPPORT SERV / INSTRUCTION	4,783,592	4,940,989	4,849,640	4,910,657	5,327,455	5,417,837	12,933	5,430,770	5,825,650
230-250 SUPPORT SERV / ADMIN	134,942	168,476	101,526	187,792	158,936	170,763	2,112	172,875	167,253
260 SUPP SERV / OPER & MAINT	300,874	273,704	239,210	280,143	303,403	322,326	11,547	333,873	338,207
270 TRANSPORTATION	2,620	2,872	4,014	4,063	6,200	6,200	4,500	10,700	6,200
280,290 SUPP SERV / OTHER	154,767	115,144	123,187	119,418	138,651	152,249	7,790	160,039	129,243
300-390 COMMUNITY SERVICES	7,669	16,587	11,717	10,288	12,678	15,234	198	15,432	15,154
410-440 PYMTS TO SCHOOLS / GOV'T	2,167,911	1,867,802	1,947,928	1,788,301	1,836,338	1,811,338	0	1,811,338	1,786,338
450 FACILITIES ACQUISITION	0	0	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
600 TRANSFERS OUT	377,455	358,269	320,307	404,722	381,541	451,541	0	451,541	451,541
TOTAL EXPENDITURES	9,289,826	9,209,999	9,093,604	9,394,467	10,077,918	10,214,497	42,475	10,256,972	10,612,870
FUND BALANCE - JULY 1	1,779,389	1,400,793	1,285,377	1,319,662	1,810,505	1,810,505		1,810,505	1,763,903
REVENUES (minus) EXPENDITURES	(378,596)	(115,416)	34,285	490,843	(125,028)	(7,355)		(46,602)	(310,955)
FUND BALANCE - JUNE 30	1,400,793	1,285,377	1,319,662	1,810,505	1,685,477	1,803,150		1,763,903	1,452,948

** This budget is based on 2.9810 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	2018-2019	2019-2020
100 Local Sources	No significant changes to Local Sources	Decrease anticipated funding for Medicaid School Based Services due to 2016-17 audit adjustment last year. Increase anticipated Property Taxes 1.5%.
300 State Sources	No significant changes to State Sources	Reduction in anticipated funding for Section 56 Millage Equalization.
Expenditures		
100 Instructional Programs	No significant changes to Instructional Programs	Increase in anticipated Autism classroom costs \$12,704 and replace aide position not replaced in 2018-19 \$6,828.
210-220 Support Serv/Instructional	Increase in anticipated staff costs for additional work.	Added positions for 31N Mental Health Support Grant funded positions \$231,790, Psychologist \$143,618 and LPN Nurse \$27,608. Reduction in Speech costs due to retirements (\$37,863). Plus increases in staff costs anticipated.
260 Support Serv/Operations & Maint.	Increase in estimated costs for utilities and other maintenance costs.	Increase in estimated costs for utilities and other maintenance costs.
280,290 Support Serv/Other	Increase in anticipated costs for professional development.	Reduction in anticipated costs for professional development (\$9,725) and staff not replaced (\$18,082).
410-440 Payments to Schools/Gov't	No change in Payments to Schools/Other Governments	Reduction in anticipated costs for Act 18 Allocations based upon the revised formula.

**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 2018-19 CAREER-TECHNICAL EDUCATION FUND is AMENDED as follows:

REVENUE	2018-19 AMENDED BUDGET 4/15/19	RECOMMENDED AMENDMENTS	2018-19 AMENDED BUDGET 6/24/19
Local Sources	4,362,192	20,924	4,383,116
State Sources	1,024,338	208,976	1,233,314
Federal Sources	114,339	8,388	122,727
Transfers from Other Schools/Gov't	98,250	-	98,250
TOTAL REVENUE	<u>5,599,119</u>	<u>238,288</u>	<u>5,837,407</u>
EXPENDITURES			
Instruction	3,324,639	30,927	3,355,566
Support Serv / Instruction	527,249	(1,649)	525,600
Support Serv / Administration	398,255	615	398,870
Support Serv / Operation & Maint	631,680	23,037	654,717
Transportation	24,650	400	25,050
Support Serv / Other	395,101	36,792	431,893
Community Services	49,850	12,659	62,509
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	798,703	0	798,703
TOTAL EXPENDITURES	<u>6,157,627</u>	<u>102,781</u>	<u>6,260,408</u>
FUND BALANCE - JULY 1			2,095,338
REVENUES (minus) EXPENDITURES			<u>(423,001)</u>
FUND BALANCE - JUNE 30			1,672,337

ACTION REQUIRED:

Motion to amend the 2018-19 CAREER-TECHNICAL FUND:	Revenues	5,837,407
	Expenditures	6,260,408

This resolution shall take effect this date, June 24, 2019.

NC RESA CAREER TECH FUND SUMMARY

		2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		2018-19	2019-20
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/15	6/30/16	6/30/17	6/30/18	6/25/18	4/15/19		6/24/19	6/24/19
REVENUES										
100	LOCAL SOURCES	3,950,096	4,062,183	4,105,195	4,230,481	4,335,375	4,362,192	20,924	4,383,116	4,417,800
300	STATE SOURCES	1,209,185	1,288,931	1,083,496	1,438,447	1,170,226	1,024,338	208,976	1,233,314	992,090
400	FEDERAL SOURCES	118,728	125,481	129,080	117,226	115,837	114,339	8,388	122,727	112,527
500	TRANS IN/SCHOOLS/GOV'T	76,613	93,111	88,342	84,174	87,000	98,250	0	98,250	87,000
TOTAL REVENUES		5,354,622	5,569,706	5,406,113	5,870,328	5,708,438	5,599,119	238,288	5,837,407	5,609,417
EXPENDITURES										
100	INSTRUCTIONAL PROGRAMS	2,774,729	2,781,242	2,758,332	3,071,986	3,518,035	3,324,639	30,927	3,355,566	3,557,273
210-220	SUPPORT SERV / INSTRUCTION	457,578	457,890	445,932	294,724	436,603	527,249	(1,649)	525,600	636,377
230-250	SUPPORT SERV / ADMIN	575,652	603,758	486,315	460,532	389,478	398,255	615	398,870	397,068
260	SUPP SERV / OPER & MAINT	373,974	458,858	483,536	515,232	601,230	631,680	23,037	654,717	672,477
270	TRANSPORTATION	5,370	10,005	10,381	11,419	17,100	24,650	400	25,050	24,650
280-290	SUPP SERV / OTHER	253,298	249,652	254,729	315,829	338,817	395,101	36,792	431,893	346,768
330-390	COMMUNITY SERVICES	5,979	16,004	21,182	67,576	40,610	49,850	12,659	62,509	43,645
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION				7,322	7,500	7,500	0	7,500	7,500
490	PRIOR PERIOD ADJUSTMENTS				0	0	0	0	0	0
510	DEBT SERVICE							0		
600	TRANSFERS OUT	806,629	713,671	750,471	806,148	816,259	798,703	0	798,703	798,704
TOTAL EXPENDITURES		5,253,209	5,291,080	5,210,878	5,550,768	6,165,632	6,157,627	102,781	6,260,408	6,484,462
FUND BALANCE - JULY 1		1,200,504	1,301,917	1,580,543	1,775,778	2,095,338	2,095,338		2,095,338	1,672,337
REVENUES (minus) EXPENDITURES		101,413	278,626	195,235	319,560	(457,194)	(558,508)		(423,001)	(875,045)
FUND BALANCE - JUNE 30		1,301,917	1,580,543	1,775,778	2,095,338	1,638,144	1,536,830		1,672,337	797,292

**This budget is based on 2.9813 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		2018-2019	2019-20
100	Local Sources	Add Funds received for College for Kids Camps. Increase in Investment Income.	Increase anticipated property tax revenue 1.5% over prior year.
300	State Sources	Increase Section 62 Millage Equalization \$184,348.	Reduce amount of 62 Millage Equalization State Aid, anticipating 25% reduction.
400	Federal Sources	Increase in Perkins Funding received.	Anticipate decrease in Perkins Funding.
Expenditures			
100	Instructional Programs	Increase retail costs due to increased sales.	Increase cost for a full day IT program (currently a part day) and adding a new program and new aide.
210-220	Support Services/Instruction	No significant change.	New Grant Funded Position budgeted.
260	Support Serv/Operation & Maint.	Increase in NCATS Tech Support Charges due to increased devices.	Increase budgeted costs for Student Cleaners anticipating full positions for the full year.
280-290	Support Services/Other	Increase costs for FFA Student Organization for State Competitions and FIRST Robotic Expenses.	Move cost for position to Instructional line 100 for full day IT Program.