

**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 2020-21 GENERAL EDUCATION FUND is AMENDED as follows:

REVENUE	2020-21 ORIGINAL BUDGET 6/29/20	RECOMMENDED AMENDMENTS	2020-21 AMENDED BUDGET 1/11/21
Local Sources	1,831,625	505,045	2,336,670
State Sources	5,142,800	856,970	5,999,770
Federal Sources	387,765	224,881	612,646
Transfers from Other Schools/Gov't	118,296	-	118,296
Transfers In	750,204	-	750,204
TOTAL REVENUE	<u>8,230,690</u>	<u>1,586,896</u>	<u>9,817,586</u>

EXPENDITURES

Instruction	2,181,366	384,099	2,565,465
Support Serv / Instruction	1,894,906	490,593	2,385,499
Support Serv / Administration	1,135,066	59,637	1,194,703
Supp Serv / Operation & Maint	715,548	(5,179)	710,369
Transportation	114,456	7,504	121,960
Supp Serv / Other	551,600	344,099	895,699
Community Services	1,048,555	193,156	1,241,711
Pymts to other Schools/Gov't	411,158	684	411,842
Facilities Acquisition	0	-	-
Prior Period Adjustments	0	-	-
Debt Service	0	-	-
Transfers Out	178,775	3,229	182,004
TOTAL EXPENDITURES	<u>8,231,430</u>	<u>1,477,822</u>	<u>9,709,252</u>

FUND BALANCE - JULY 1			1,166,652
PROJECTED REVENUES (minus) EXPENDITURES			<u>108,334</u>
PROJECTED FUND BALANCE - JUNE 30			<u>1,274,986</u>

ACTION REQUIRED:

Motion to amend the 2020-21 GENERAL EDUCATION:	Revenues	9,817,586
	Expenditures	9,709,252

This resolution shall take effect this date, January 11, 2021.

NC RESA GENERAL FUND SUMMARY

		2016-17	2017-18	2018-19	2019-20	2020-21		2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
		6/30/17	6/30/18	6/30/19	6/30/20	6/29/20		1/11/21
REVENUES								
100	LOCAL SOURCES	1,673,210	1,444,193	1,659,866	1,554,400	1,831,625	505,045	2,336,670
300	STATE SOURCES	4,042,864	4,030,387	3,749,794	3,915,810	5,142,800	856,970	5,999,770
400	FEDERAL SOURCES	789,649	831,269	364,901	400,944	387,765	224,881	612,646
500	TRANS IN / SCHOOLS / GOV'T	128,994	84,036	102,128	82,530	118,296	0	118,296
600	OTHER/INCOMING TRANSFERS	730,777	696,584	638,241	701,824	750,204	0	750,204
	TOTAL REVENUES	7,365,494	7,086,469	6,514,930	6,655,508	8,230,690	1,586,896	9,817,586
EXPENDITURES								
100	INSTRUCTIONAL PROGRAMS	1,935,191	1,903,508	1,853,237	1,831,343	2,181,366	384,099	2,565,465
210-220	SUPPORT SERV / INSTR	1,399,586	1,056,619	906,039	1,010,807	1,894,906	490,593	2,385,499
230-250	SUPP SERV / ADMIN	991,997	1,078,134	1,028,471	1,001,637	1,135,066	59,637	1,194,703
260	SUPP SERV / OPER & MAINT	612,645	608,606	669,897	766,398	715,548	(5,179)	710,369
270	TRANSPORTATION	105,087	102,709	100,275	94,201	114,456	7,504	121,960
280-290	SUPP SERV / OTHER	511,680	541,866	486,030	457,324	551,600	344,099	895,699
300	COMM SERVICES / GRANTS	1,299,606	1,241,853	934,092	859,403	1,048,555	193,156	1,241,711
400	PYMTS TO OTHER AGENCIES	350,093	290,160	386,485	349,539	411,158	684	411,842
450	FACILITIES ACQUISITION	12,928	0	0	0	0	0	0
600	TRANSFERS OUT	130,828	189,185	186,575	183,888	178,775	3,229	182,004
	TOTAL EXPENDITURES	7,349,641	7,012,640	6,551,101	6,554,540	8,231,430	1,477,822	9,709,252
FUND BALANCE - JULY 1		1,012,173	1,028,026	1,101,855	1,065,684	1,166,652		1,166,652
REVENUES (minus) EXPENDITURES		15,853	73,829	(36,171)	100,968	(740)		108,334
FUND BALANCE - JUNE 30		1,028,026	1,101,855	1,065,684	1,166,652	1,165,912		1,274,986

**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		2020-21
100	Local Sources	Received local Foundation Grants not anticipated/approved until after the start of the fiscal year: \$300,000 Fremont Area Community Foundation (FACF) Fiber Optics Expansion Grant, \$67,000 FACF Early Literacy, \$30,000 FACF PAT, \$64,991 FACF WECAN, and \$24,559 changes in amounts carried over from prior year.
300	State Sources	Increased funding including changes in amounts carried over from prior year for Mental Health \$132,084, Early Literacy \$225,000, Great Start Readiness Program (GSRP) Curriculum \$104,992, Section 32p Early Childhood Funding \$103,681 and GSRP funding \$269,712.
400	Federal Sources	Increase due to grants not anticipated/approved until after the start of the fiscal year: CARES Act Funding for Preschool \$98,100 and Comprehensive Addition and Recover Act (CARA) Grant \$50,000. Increase in anticipated carryover funding from Homeless Grant \$49,588.
Expenditures		
100	Instructional Programs	Increase due to Great Start Readiness Program (GSRP) Carryover expenses \$309,209 and GSRP Curriculum Grant \$52,500 not in original budget.
210-220	Support Serv/Instruction	Increase Mental Health Grant Expenses \$118,130, GSRP Curriculum Grant \$52,492 and Early Literacy Grant Expenses \$296,892 due to new grants and increased anticipated carryovers.
230-250	Support Serv/Admin.	Anticipated changes in staffing in the business office due to upcoming retirement.
280-290	Support Serv/Other	Fiber Optics Expansion Grant expenses.
300	Comm Services/Grants	Increase expenses related to grant revenues: \$84,332 Section 32p Early Childhood Funding, \$42,228 FACF PAT, and CARA Grant \$46,598.

**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 2020-21 SPECIAL EDUCATION FUND is AMENDED as follows:

REVENUE	2020-21 ORIGINAL BUDGET 6/29/20	RECOMMENDED AMENDMENTS	2020-21 AMENDED BUDGET 1/11/21
Local Sources	5,038,246	1,897	5,040,143
State Sources	2,444,168	0	2,444,168
Federal Sources	2,706,412	109,205	2,815,617
Transfers from Other Schools/Gov't	10,740	(240)	10,500
TOTAL REVENUE	10,199,566	110,862	10,310,428
EXPENDITURES			
Instruction	1,929,408	(92,867)	1,836,541
Support Serv / Instruction	5,685,507	(96,181)	5,589,326
Support Serv / Administration	168,317	0	168,317
Supp Serv / Operation & Maintenance	317,158	84,922	402,080
Transportation	6,200	0	6,200
Supp Serv / Other	139,938	11,000	150,938
Community Services	20,126	2,487	22,613
Pymts to other Schools/Gov't	1,804,373	26,941	1,831,314
Facilities Acquisition	0	0	0
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	630,939	301,000	931,939
TOTAL EXPENDITURES	10,701,966	237,302	10,939,268
FUND BALANCE - JULY 1			2,674,794
PROJECTED REVENUES (minus) EXPENDITURES			(628,840)
PROJECTED FUND BALANCE - JUNE 30			2,045,954

ACTION REQUIRED:

Motion to amend the 2020-21 SPECIAL EDUCATION FUND:	Revenues	10,310,428
	Expenditures	10,939,268

This resolution shall take effect this date, January 11, 2021.

NC RESA SPECIAL EDUCATION FUND SUMMARY

		2016-17	2017-18	2018-19	2019-20	2020-21	2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		6/30/17	6/30/18	6/30/19	6/30/20	6/29/20	1/11/21
REVENUES							
100	LOCAL SOURCES	4,500,934	4,742,099	4,922,320	5,176,690	5,038,246	5,040,143
300	STATE SOURCES	2,323,582	2,660,406	2,598,972	2,801,743	2,444,168	2,444,168
400	FEDERAL SOURCES	2,303,279	2,398,132	2,480,728	2,350,380	2,706,412	2,815,617
500	TRANS IN/PRIOR PERIOD ADJ	94	84,673	45,993	7,788	10,740	10,500
600	OTHER INCOMING TRANSFERS						
	TOTAL REVENUES	9,127,889	9,885,310	10,048,013	10,336,601	10,199,566	10,310,428
EXPENDITURES							
100	INSTRUCTIONAL PROGRAMS	1,496,075	1,689,083	1,691,911	1,653,771	1,929,408	1,836,541
210-220	SUPPORT SERV / INSTRUCTION	4,849,640	4,910,657	5,086,364	5,042,105	5,685,507	5,589,326
230-250	SUPPORT SERV / ADMIN	101,526	187,792	134,404	96,219	168,317	168,317
260	SUPP SERV / OPER & MAINT	239,210	280,143	288,065	261,738	317,158	402,080
270	TRANSPORTATION	4,014	4,063	6,458	2,093	6,200	6,200
280,290	SUPP SERV / OTHER	123,187	119,418	138,903	126,987	139,938	150,938
300-390	COMMUNITY SERVICES	11,717	10,288	14,867	18,919	20,126	22,613
410-440	PYMTS TO SCHOOLS / GOV'T	1,947,928	1,788,301	1,801,357	1,801,273	1,804,373	1,831,314
450	FACILITIES ACQUISITION	0	0	0	0	0	0
490	PRIOR PERIOD ADJUSTMENTS		0	0	0	0	0
510	DEBT SERVICE		0	0	0	0	0
600	TRANSFERS OUT	320,307	404,722	449,585	905,306	630,939	931,939
	TOTAL EXPENDITURES	9,093,604	9,394,467	9,611,914	9,908,411	10,701,966	10,939,268
FUND BALANCE - JULY 1		1,285,377	1,319,662	1,810,505	2,246,604	2,674,794	2,674,794
REVENUES (minus) EXPENDITURES		34,285	490,843	436,099	428,190	(502,400)	(628,840)
FUND BALANCE - JUNE 30		1,319,662	1,810,505	2,246,604	2,674,794	2,172,394	2,045,954

** 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		2020-21
400	Federal Sources	Increase in anticipated IDEA Flowthrough carryover and IDEA General Supervision Grants.
Expenditures		
100	Instructional	Decrease in Program Staffing due to layoffs related to declining enrollment.
210-220	Support Serv/Instructional	Decrease in anticipated Ancillary staff costs due to staffing changes.
260	Support Serv/Oper & Maint	Increase in anticipated cleaning staff costs.
410-440	Payments to Schools/Gov't	Increase in anticipated allocations to Local School Districts.
600	TRANSFERS OUT	Increase in anticipated amount to 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 2020-21 CAREER-TECHNICAL EDUCATION FUND is AMENDED as follows:

REVENUE	2020-21 ORIGINAL BUDGET 6/29/20	RECOMMENDED AMENDMENTS	2020-21 AMENDED BUDGET 1/11/21
Local Sources	4,595,892	-	4,595,892
State Sources	1,365,956	4,913	1,370,869
Federal Sources	117,292	(9,669)	107,623
Transfers from Other Schools/Gov't	100,750	-	100,750
TOTAL REVENUE	<u>6,179,890</u>	<u>(4,756)</u>	<u>6,175,134</u>
EXPENDITURES			
Instruction	3,565,651	(16,768)	3,548,883
Support Serv / Instruction	772,874	123,637	896,511
Support Serv / Administration	333,606	(2,161)	331,445
Support Serv / Operation & Maint	652,361	(2,085)	650,276
Transportation	24,950	0	24,950
Support Serv / Other	364,289	344	364,633
Community Services	46,963	3,210	50,173
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	1,069,265	0	1,069,265
TOTAL EXPENDITURES	<u>6,837,459</u>	<u>106,177</u>	<u>6,943,636</u>
FUND BALANCE - JULY 1			2,662,441
REVENUES (minus) EXPENDITURES			<u>(768,502)</u>
FUND BALANCE - JUNE 30			1,893,939

ACTION REQUIRED:

Motion to amend the 2020-21 CAREER-TECHNICAL FUND:	Revenues	6,175,134
	Expenditures	6,943,636

This resolution shall take effect this date, January 11, 2021.

NC RESA CAREER TECH FUND SUMMARY

		2016-17	2017-18	2018-19	2019-20	2020-21		2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
		6/30/17	6/30/18	6/30/19	6/30/20	6/29/20		1/11/21
REVENUES								
100	LOCAL SOURCES	4,105,195	4,230,481	4,344,103	4,544,131	4,595,892	0	4,595,892
300	STATE SOURCES	1,083,496	1,438,447	1,223,749	1,162,060	1,365,956	4,913	1,370,869
400	FEDERAL SOURCES	129,080	117,226	122,727	114,878	117,292	(9,669)	107,623
500	TRANS IN/SCHOOLS/GOV'T	88,342	84,174	95,000	93,750	100,750	0	100,750
	TOTAL REVENUES	5,406,113	5,870,328	5,785,579	5,914,819	6,179,890	(4,756)	6,175,134
EXPENDITURES								
100	INSTRUCTIONAL PROGRAMS	2,758,332	3,071,986	2,889,432	2,893,973	3,565,651	(16,768)	3,548,883
210-220	SUPPORT SERV / INSTRUCTION	445,932	294,724	472,589	608,797	772,874	123,637	896,511
230-250	SUPPORT SERV / ADMIN	486,315	460,532	348,042	270,859	333,606	(2,161)	331,445
260	SUPP SERV / OPER & MAINT	483,536	515,232	528,549	537,401	652,361	(2,085)	650,276
270	TRANSPORTATION	10,381	11,419	11,140	6,058	24,950	0	24,950
280-290	SUPP SERV / OTHER	254,729	315,829	386,821	293,766	364,289	344	364,633
330-390	COMMUNITY SERVICES	21,182	67,576	46,435	4,259	46,963	3,210	50,173
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION		7,322	0	0	7,500	0	7,500
490	PRIOR PERIOD ADJUSTMENTS		0	0	0	0	0	0
510	DEBT SERVICE						0	
600	TRANSFERS OUT	750,471	806,148	788,656	1,046,518	1,069,265	0	1,069,265
	TOTAL EXPENDITURES	5,210,878	5,550,768	5,471,664	5,661,631	6,837,459	106,177	6,943,636
FUND BALANCE - JULY 1		1,580,543	1,775,778	2,095,338	2,409,253	2,662,441		2,662,441
REVENUES (minus) EXPENDITURES		195,235	319,560	313,915	253,188	(657,569)		(768,502)
FUND BALANCE - JUNE 30		1,775,778	2,095,338	2,409,253	2,662,441	2,004,872		1,893,939

**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		2020-21
400	Federal Sources	Budget for Governor's Education Emergency Relief Fund (GEERS) grant funds to be used in the Career Tech Program.
Expenditures		
100	Instructional Programs	Small reduction in wages and benefit costs from original anticipated amount.
210-220	Support Services/Instruction	Increased wages and benefits for an additional instructional support staff, including mental health support staff, nursing, and AP Computer Science.

**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 2020-21 NCATS FUND is AMENDED as follows:

	2020-21 ORIGINAL BUDGET 6/29/20	RECOMMENDED AMENDMENTS	2020-21 ADMENDED BUDGET 1/11/21
Local Sources	3,635,582	0	3,635,582
Other Gov't	0	0	0
State Sources	0	0	0
Federal Sources	0	0	0
Incoming Transfers & Other Transactions	4,796	0	4,796
TOTAL REVENUE	<u>3,640,378</u>	<u>0</u>	<u>3,640,378</u>

EXPENDITURES

Instruction	0	0	0
Support Serv / Instruction	500	0	500
Support Serv / Administration	166,380	0	166,380
Support Serv / Operation & Maintenance	116,753	0	116,753
Support Serv / Other	2,852,401	62,500	2,914,901
Community Services	0	0	0
Pymts to other Schools/Gov't	0	0	0
Facilities Acquisition	1,000	14,000	15,000
Prior Period Adjustments	0	0	0
Debt Service	0	0	0
Transfers Out	0	0	0
Depreciation Expense	28,069	0	28,069
TOTAL EXPENDITURES	<u>3,165,103</u>	<u>76,500</u>	<u>3,241,603</u>

FUND BALANCE - JULY 1		3,007,311
REVENUES (minus) EXPENDITURES		<u>398,775</u>
FUND BALANCE - JUNE 30		3,406,086

ACTION REQUIRED:

Motion to amend the 2020-21 NCATS FUND:	Revenue	3,640,378
	Expenditures	3,241,603

This resolution shall take effect this date, January 11, 2021.

NC RESA NCATS FUND SUMMARY

		2016-17	2017-18	2018-19	2019-20	2020-21		2020-21
		FINAL	FINAL	FINAL	FINAL	ORIGINAL		AMENDED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE	BUDGET
REVENUES		06/30/17	06/30/18	06/30/19	06/30/20	06/29/20		01/11/21
100	LOCAL SOURCES	2,281,567	2,547,486	2,863,387	3,205,006	3,635,582	0	3,635,582
200	OTHER GOV'T SOURCES	0	0	0	0	0	0	0
300	STATE SOURCES	0	0	0	0	0	0	0
400	FEDERAL SOURCES		0	0	0	0	0	0
540	INSURANCE REIMBURSEMENT	0	0	0	0	4,796	0	4,796
590	SALE OF FIXED ASSETS	785	0	0	0	0	0	0
600	OTHER INCOMING TRANSFERS							
	TOTAL REVENUES	2,282,352	2,547,486	2,863,387	3,205,006	3,640,378	0	3,640,378
EXPENDITURES								
100	INSTRUCTIONAL PROGRAMS	1,831	634	130	0	0	0	0
210-220	SUPPORT SERV / INSTRUCTION	0	0	0	0	500	0	500
230-250	SUPPORT SERV / ADMIN	69,493	94,893	103,743	81,071	166,380	0	166,380
260	SUPP SERV / OPER & MAINT	98,385	99,418	107,682	106,868	116,753	0	116,753
280	SUPP SERV / OTHER	1,898,791	1,969,458	2,016,495	2,324,133	2,852,401	62,500	2,914,901
330-390	COMMUNITY SERVICES							
410-440	PYMTS TO OTHER SCHOOLS / GOV'T							
450	FACILITIES ACQUISITION			4,758	3	1,000	14,000	15,000
490	PRIOR PERIOD ADJUSTMENTS							
510	DEBT SERVICE							
600	TRANSFERS OUT							
700	DEPRECIATION EXPENSE	10,173	12,230	15,559	33,329	28,069	0	28,069
	TOTAL EXPENDITURES	2,078,673	2,176,633	2,248,367	2,545,404	3,165,103	76,500	3,241,603
FUND BALANCE - JULY 1		1,158,157	1,361,836	1,732,689	2,347,709	3,007,311		3,007,311
REVENUES (minus) EXPENDITURES		203,679	370,853	615,020	659,602	475,275		398,775
FUND BALANCE - JUNE 30		1,361,836	1,732,689	2,347,709	3,007,311	3,482,586		3,406,086

NCATS Fund - Summary of Major Budget Changes - maintaining fund balance for possible catastrophes

Revenues		2020-21
100	Local Sources	No Changes
Expenditures		
280	Support Services / Other	Increase in anticipated wages and benefits.
450	Facilities Acquisition	Increase anticipated costs for architect fees for grant.