

**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 2021-22 GENERAL EDUCATION FUND is ADOPTED as follows:

	<b>2021-22 PROPOSED ORIGINAL 6/28/21</b>	
<b>REVENUE</b>		
Local	1,578,267	
State	5,526,466	
Federal	479,720	
Incoming Transfers & Other Transactions	212,703	
Other Incoming Transfers	788,626	
	0	
<b>TOTAL REVENUE</b>	<u><u><b>8,585,782</b></u></u>	
<b>EXPENDITURES</b>		
Instruction	2,288,705	
Support Serv / Instruction	2,112,563	
Support Serv / Administration	1,108,029	
Supp Serv / Operation & Maint	772,774	
Transportation	133,429	
Supp Serv / Other	555,290	
Community Services	998,656	
Pymts to other Schools/Gov't	415,261	
Facilities Acquisition	35,277	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	183,175	
<b>TOTAL EXPENDITURES</b>	<u><u><b>8,603,159</b></u></u>	
PROJECTED FUND BALANCE - JULY 1		1,132,885
PROJECTED REVENUES (minus) EXPENDITURES		<u>(17,377)</u>
PROJECTED FUND BALANCE - JUNE 30		1,115,508
<b>ACTION REQUIRED:</b>		
Motion to adopt the 2021-22 GENERAL EDUCATION:	<i>Revenue</i>	8,585,782
	<i>Expenditures</i>	8,603,159

This resolution shall take effect this date.

## NC RESA GENERAL FUND SUMMARY

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	2021-22
	FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED	AMENDED	ORIGINAL
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET
	6/30/17	6/30/18	6/30/19	6/30/20	6/29/20	4/12/21		6/28/21
								6/28/21
<b>REVENUES</b>								
100 LOCAL SOURCES	1,673,210	1,444,193	1,659,866	1,554,400	1,831,625	2,112,626	777	2,113,403
300 STATE SOURCES	4,042,864	4,030,387	3,749,794	3,915,810	5,142,800	5,792,935	185,954	5,978,889
400 FEDERAL SOURCES	789,649	831,269	364,901	400,944	387,765	623,132	(2,832)	620,300
500 TRANS IN / SCHOOLS / GOV'T	128,994	84,036	102,128	82,530	118,296	170,818	(2,465)	168,353
600 OTHER/INCOMING TRANSFERS	730,777	696,584	638,241	701,824	750,204	788,626	0	788,626
<b>TOTAL REVENUES</b>	<b>7,365,494</b>	<b>7,086,469</b>	<b>6,514,930</b>	<b>6,655,508</b>	<b>8,230,690</b>	<b>9,488,137</b>	<b>181,434</b>	<b>9,669,571</b>
<b>EXPENDITURES</b>								
100 INSTRUCTIONAL PROGRAMS	1,935,191	1,903,508	1,853,237	1,831,343	2,181,366	2,689,053	86,190	2,775,243
210-220 SUPPORT SERV / INSTR	1,399,586	1,056,619	906,039	1,010,807	1,894,906	2,186,283	(48,681)	2,137,602
230-250 SUPP SERV / ADMIN	991,997	1,078,134	1,028,471	1,001,637	1,135,066	1,148,722	21,559	1,170,281
260 SUPP SERV / OPER & MAINT	612,645	608,606	669,897	766,398	715,548	807,152	43,268	850,420
270 TRANSPORTATION	105,087	102,709	100,275	94,201	114,456	125,701	2,500	128,201
280-290 SUPP SERV / OTHER	511,680	541,866	486,030	457,324	551,600	601,310	9,101	610,411
300 COMM SERVICES / GRANTS	1,299,606	1,241,853	934,092	859,403	1,048,555	1,270,246	40,143	1,310,389
400 PYMTS TO OTHER AGENCIES	350,093	290,160	386,485	349,539	411,158	426,985	42,830	469,815
450 FACILITIES ACQUISITION	12,928	0	0	0	0	34,900	20,000	54,900
600 TRANSFERS OUT	130,828	189,185	186,575	183,888	178,775	203,175	(7,099)	196,076
<b>TOTAL EXPENDITURES</b>	<b>7,349,641</b>	<b>7,012,640</b>	<b>6,551,101</b>	<b>6,554,540</b>	<b>8,231,430</b>	<b>9,493,527</b>	<b>209,811</b>	<b>9,703,338</b>
FUND BALANCE - JULY 1	1,012,173	1,028,026	1,101,855	1,065,684	1,166,652	1,166,652		1,166,652
REVENUES (minus) EXPENDITURES	15,853	73,829	(36,171)	100,968	(740)	(5,390)		(33,767)
FUND BALANCE - JUNE 30	1,028,026	1,101,855	1,065,684	1,166,652	1,165,912	1,161,262		1,132,885

\*\*This budget is based on .1325 mills for operation to be levied by the NCRESA on all taxable valuation.

### Summary of Major Budget Changes

Revenues		2020-21	2021-22
100	Local Sources	No significant change.	Reduce anticipated lease revenue \$185,500 AAA-Fremont Insurance. Reduction in FACF grants not budgeted until received/approved \$35,712 Summer Intern, \$69,700 Family Information Service Hubs (FISH), \$198,800 PAT Plus (FACF), and \$39,600 FAF WE CAN.
300	State Sources	Increase funding for new grants received: GSRP Curriculum Grant \$114,000 and CARES Act Innovative Summer Programming \$55,200.	Decreased funding including changes in amounts carried over from prior year for Mental Health \$237,220, Great Start Readiness Program (GSRP) including Curriculum Grant \$329,380 and Innovative Summer Programming \$55,200. Increased funding including changes in amounts carried over from prior year for Early Literacy \$140,600 and Section 32p Early Childhood Funding \$33,200.
400	Federal Sources	No significant change.	Decrease due to grants not anticipated/approved until after the start of the fiscal year: CARES Act Funding for Preschool \$98,100 and Michigan Device & Connectivity \$45,850.
Expenditures			
100	Instructional Programs	Increase for GSRP Curriculum Grant \$114,000. Reduction in Michigan Device & Connectivity Grants \$34,200 moved to Support Services/Other Function Code.	Decrease in Great Start Readiness Program (GSRP) Carryover expenses \$245,240 and GSRP Curriculum Grant \$208,200 not in anticipated budget due to decreased funding.
210-220	Support Serv/Instruction	Decrease Early Literacy Grant Expenses \$225,000 anticipated to be carryover to next fiscal year. Increase in Early On Section 54D grant funds budgeted for teacher consultants \$28,200.	Decrease Mental Health Grant Expenses \$233,790, GSRP Curriculum Grant \$10,800 and Parents As Teachers (PAT) \$23,000. Increase Early Literacy Grant Expenses \$214,200 due to increased anticipated carryover.
230-250	Support Serv/Admin.	Anticipated changes in staffing in the business office due to upcoming retirement.	Anticipated changes in staffing in the business office due to upcoming retirement.
260	Support Serv/Oper & Maint	Increase in anticipated costs for Educational Service Center (ESC) Building \$33,000.	Remove COVID-19 Grant funds for Personal Protection Equipment (PPE) not anticipated \$35,710 and reduction in costs for ESC Building \$33,000.
280-290	Support Serv/Other	Increase for Michigan Device & Connectivity Grant Costs \$40,040. Budgets reduced for NCATS Network and Tech Support Charges (\$29,540).	Remove Data Coordinator costs budgeted elsewhere \$31,500 and reductions in anticipated Membership Auditor costs \$17,220.
300	Comm Services/Grants	Increase expenses for Homeless Grant \$25,000, anticipated room equipment at ESC \$10,000, and additional Comprehensive Addition and Recovery Act (CARA) Grant expenses \$7,400.	Decrease expenses related to grant revenues: \$97,430 Trusted Advisors and FISH Grants, \$174,170 FAF PAT, \$16,640 CARA Grant and \$25,000 Homeless Grant.
400	Payments to Other Agencies	Increase for CARES Act Innovative Summer Programming to be allocated to the local districts \$55,200. Decrease Section 25j funds used to fund Countywide School Truancy \$12,360.	Remove CARES Act Innovative Summer Programming \$55,200.

**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 2021-22 SPECIAL EDUCATION FUND is ADOPTED as follows:

	<b>2021-22 PROPOSED ORIGINAL 6/28/21</b>	
<b>REVENUE</b>		
Local	5,471,665	
State	2,704,601	
Federal	2,823,776	
Incoming Transfers & Other Transactions	12,528	
<b>TOTAL REVENUE</b>	<b><u>11,012,570</u></b>	
<b>EXPENDITURES</b>		
Instruction	1,957,994	
Support Serv / Instruction	5,678,180	
Support Serv / Administration	169,379	
Supp Serv / Operation & Maintenance	363,971	
Transportation	6,200	
Support Services / Other	161,957	
Community Services	23,987	
Pymts to other Schools/Gov't	1,831,314	
Facilities Acquisition	0	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	926,066	
<b>TOTAL EXPENDITURES</b>	<b><u>11,119,048</u></b>	
PROJECTED FUND BALANCE - JULY 1		2,740,731
PROJECTED REVENUES (minus) EXPENDITURES		<u>-106,478</u>
PROJECTED FUND BALANCE - JUNE 30		2,634,253

**ACTION REQUIRED:**

Motion to adopt the 2021-22 SPECIAL EDUCATION:

Revenues	11,012,570
Expenditures	11,119,048

This resolution shall take effect this date.

## NC RESA SPECIAL EDUCATION FUND SUMMARY

		2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		2020-21	2021-22
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
<b>REVENUES</b>		6/30/17	6/30/18	6/30/19	6/30/20	6/29/20	4/12/21		6/28/21	6/28/21
100	LOCAL SOURCES	4,500,934	4,742,099	4,922,320	5,176,690	5,038,246	5,044,293	360,457	5,404,750	5,471,665
300	STATE SOURCES	2,323,582	2,660,406	2,598,972	2,801,743	2,444,168	2,634,833	17,488	2,652,321	2,704,601
400	FEDERAL SOURCES	2,303,279	2,398,132	2,480,728	2,350,380	2,706,412	2,815,617	0	2,815,617	2,823,776
500	TRANS IN/PRIOR PERIOD ADJ	94	84,673	45,993	7,788	10,740	30,500	750	31,250	12,528
600	OTHER INCOMING TRANSFERS									
<b>TOTAL REVENUES</b>		<b>9,127,889</b>	<b>9,885,310</b>	<b>10,048,013</b>	<b>10,336,601</b>	<b>10,199,566</b>	<b>10,525,243</b>	<b>378,695</b>	<b>10,903,938</b>	<b>11,012,570</b>
<b>EXPENDITURES</b>										
100	INSTRUCTIONAL PROGRAMS	1,496,075	1,689,083	1,691,911	1,653,771	1,929,408	1,863,799	4,716	1,868,515	1,957,994
210-220	SUPPORT SERV / INSTRUCTION	4,849,640	4,910,657	5,086,364	5,042,105	5,685,507	5,565,917	(107,308)	5,458,609	5,678,180
230-250	SUPPORT SERV / ADMIN	101,526	187,792	134,404	96,219	168,317	169,145	(5,234)	163,911	169,379
260	SUPP SERV / OPER & MAINT	239,210	280,143	288,065	261,738	317,158	401,115	13,809	414,924	363,971
270	TRANSPORTATION	4,014	4,063	6,458	2,093	6,200	6,200	(2,000)	4,200	6,200
280,290	SUPP SERV / OTHER	123,187	119,418	138,903	126,987	139,938	150,938	(4,387)	146,551	161,957
300-390	COMMUNITY SERVICES	11,717	10,288	14,867	18,919	20,126	22,613	1,298	23,911	23,987
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	0	1,831,314	1,831,314
450	FACILITIES ACQUISITION	0	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	320,307	404,722	449,585	905,306	630,939	926,066	0	926,066	926,066
<b>TOTAL EXPENDITURES</b>		<b>9,093,604</b>	<b>9,394,467</b>	<b>9,611,914</b>	<b>9,908,411</b>	<b>10,701,966</b>	<b>10,937,107</b>	<b>-99,106</b>	<b>10,838,001</b>	<b>11,119,048</b>
FUND BALANCE - JULY 1		1,285,377	1,319,662	1,810,505	2,246,604	2,674,794	2,674,794		2,674,794	2,740,731
REVENUES (minus) EXPENDITURES		34,285	490,843	436,099	428,190	(502,400)	(411,864)		65,937	(106,478)
FUND BALANCE - JUNE 30		1,319,662	1,810,505	2,246,604	2,674,794	2,172,394	2,262,930		2,740,731	2,634,253

\*\* 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		2020-21	2021-22
100	Local Sources	Property Taxes adjusted based upon final County settlements \$170,750. Medicaid School Based Services increased upon final settlements \$184,000.	Property Taxes estimated to increase about 1.5%.
300	State Sources	Increase in estimated MPSERS 147a.	Section 147c MPSERS UAAL Reimbursement increased.
Expenditures			
100	Instructional	No significant changes.	Increase in Program Staffing cost with anticipation of returning student enrollment.
210-220	Support Serv/Instructional	Decrease in anticipated Ancillary staff costs due to staffing changes.	Increase in anticipated Ancillary staff costs due to staffing changes and anticipated increased cost with anticipation of returning student enrollment.
260	Support Serv/Oper & Maint	Minor changes in benefits and supply accounts.	Reduce anticipated costs for COVID-19 Personal Protective Equipment (PPE).

**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 2021-2022 CAREER-TECHNICAL EDUCATION FUND is ADOPTED as follows:

	<b>2021-22 PROPOSED ORIGINAL 6/28/21</b>	
<b>REVENUE</b>		
Local	4,845,645	
State	1,217,667	
Federal	126,680	
Incoming Transfers & Other Transactions	109,750	
<b>TOTAL REVENUE</b>	<b><u>6,299,742</u></b>	
<b>EXPENDITURES</b>		
Instruction	3,484,524	
Support Serv / Instruction	906,989	
Support Serv / Administration	327,372	
Support Serv / Operation & Maintenance	696,056	
Transportation	23,450	
Support Services / Other	382,156	
Community Services	48,945	
Pymts to other Schools/Gov't	0	
Facilities Acquisition	7,500	
Prior Period Adjustments	0	
Debt Service	0	
Transfers Out	1,109,160	
<b>TOTAL EXPENDITURES</b>	<b><u>6,986,152</u></b>	
FUND BALANCE - JULY 1		2,088,100
REVENUES (minus) EXPENDITURES		<u>(686,410)</u>
FUND BALANCE - JUNE 30		1,401,690

**ACTION REQUIRED:**

Motion to adopt the 2021-2022 CAREER-TECHNICAL Fund:	Revenues	6,299,742
	Expenditures	6,986,152

This resolution shall take effect this date.

# NC RESA CAREER TECH FUND SUMMARY

		2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		2020-21	2021-22
		FINAL	FINAL	FINAL	FINAL	ORIGINAL	AMENDED		AMENDED	PROPOSED
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	BUDGET	BUDGET
		6/30/17	6/30/18	6/30/19	6/30/20	6/29/20	4/12/21		6/28/21	6/28/21
<b>REVENUES</b>										
100	LOCAL SOURCES	4,105,195	4,230,481	4,344,103	4,544,131	4,595,892	4,616,972	174,119	4,791,091	4,845,645
300	STATE SOURCES	1,083,496	1,438,447	1,223,749	1,162,060	1,365,956	1,169,781	9,334	1,179,115	1,217,667
400	FEDERAL SOURCES	129,080	117,226	122,727	114,878	117,292	124,678	10,000	134,678	126,680
500	TRANS IN/SCHOOLS/GOV'T	88,342	84,174	95,000	93,750	100,750	109,750	250	110,000	109,750
	<b>TOTAL REVENUES</b>	<b>5,406,113</b>	<b>5,870,328</b>	<b>5,785,579</b>	<b>5,914,819</b>	<b>6,179,890</b>	<b>6,021,181</b>	<b>193,703</b>	<b>6,214,884</b>	<b>6,299,742</b>
<b>EXPENDITURES</b>										
100	INSTRUCTIONAL PROGRAMS	2,758,332	3,071,986	2,889,432	2,893,973	3,565,651	3,492,730	(63,465)	3,429,265	3,484,524
210-220	SUPPORT SERV / INSTRUCTION	445,932	294,724	472,589	608,797	772,874	785,908	8,899	794,807	906,989
230-250	SUPPORT SERV / ADMIN	486,315	460,532	348,042	270,859	333,606	325,460	(83)	325,377	327,372
260	SUPP SERV / OPER & MAINT	483,536	515,232	528,549	537,401	652,361	677,427	2,832	680,259	696,056
270	TRANSPORTATION	10,381	11,419	11,140	6,058	24,950	23,450	(3,600)	19,850	23,450
280-290	SUPP SERV / OTHER	254,729	315,829	386,821	293,766	364,289	349,764	16,243	366,007	382,156
330-390	COMMUNITY SERVICES	21,182	67,576	46,435	4,259	46,963	56,642	(4,042)	52,600	48,945
410-440	PYMTS TO SCHOOLS / GOV'T	0	0	0	0	0	0	0	0	0
450	FACILITIES ACQUISITION		7,322	0	0	7,500	7,500	0	7,500	7,500
490	PRIOR PERIOD ADJUSTMENTS		0	0	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	1,113,560	0	1,113,560	1,109,160
	<b>TOTAL EXPENDITURES</b>	<b>5,210,878</b>	<b>5,550,768</b>	<b>5,471,664</b>	<b>5,661,631</b>	<b>6,837,459</b>	<b>6,832,441</b>	<b>(43,216)</b>	<b>6,789,225</b>	<b>6,986,152</b>
	FUND BALANCE - JULY 1	<b>1,580,543</b>	<b>1,775,778</b>	<b>2,095,338</b>	<b>2,409,253</b>	<b>2,662,441</b>	<b>2,662,441</b>		<b>2,662,441</b>	<b>2,088,100</b>
	REVENUES (minus) EXPENDITURES	<b>195,235</b>	<b>319,560</b>	<b>313,915</b>	<b>253,188</b>	<b>(657,569)</b>	<b>(811,260)</b>		<b>(574,341)</b>	<b>(686,410)</b>
	FUND BALANCE - JUNE 30	<b>1,775,778</b>	<b>2,095,338</b>	<b>2,409,253</b>	<b>2,662,441</b>	<b>2,004,872</b>	<b>1,851,181</b>		<b>2,088,100</b>	<b>1,401,690</b>

\*\*This budget is based on 2.9477 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	2021-22
100	Local Sources	Property Taxes adjusted based upon final County settlements \$170,750.	Property Taxes estimated to increase about 1.5%.
300	State Sources	Increase in estimated MPSERS 147a.	Section 147c MPSERS UAAL Reimbursement increased.
Expenditures			
100	Instructional Programs	Remove Cabin Expenses - completed prior year cabins no current year cabins \$35,500. Adjust equipment budget to actual - reduction of \$39,000.	Replace Cabin Expenses anticipating purchasing materials for the 2021-22 year \$35,200. Adjust supply and equipment budgets - increase \$36,600. Reduce anticipated contract costs by \$16,000.
210-220	Support Services/Instruction	No significant change.	Increased wages and benefits for an additional instructional support staff, new position.
280-290	Support Services/Other	Increase budget for new GASB reporting	Increase budget for new GASB reporting requirement.