

## **2020-2021 Second Budget Amendment**

### Executive Summary:

As required by the State of Michigan, the 2020-2021 Budget is presented for amendment by the Board of Education. This amendment is intended to update the budget based on more current financial information than was known when the budget was adopted.

**RESOLVED**, that this resolution shall be the general appropriations of the Clinton County Regional Educational Service Agency for the fiscal year beginning July 1, 2020 and ending June 30, 2021: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Clinton County Regional Educational Service Agency (CCRESA).

## 2020-21 General Fund 2<sup>nd</sup> Revision

**BE IT FURTHER RESOLVED**, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the **General Education Fund** of CCRESA for the fiscal year beginning July 1, 2020 and ending June 30, 2021 is as follows. Included in Local Revenue is CCRESA's share of allocated millage in the amount of \$442,130:

Revenues:	Original Budget 20-21	1st Budget Revision	Final Revision 20-21
Local	\$ 613,216	\$ 518,487	\$ 525,497
State	2,939,334	2,866,906	2,534,393
Federal	104,856	95,657	97,200
Other	1,677,284	1,582,006	1,533,938
<b>Total Revenue</b>	<b>\$ 5,334,690</b>	<b>\$ 5,063,056</b>	<b>\$ 4,691,028</b>
<b>Fund Balance:</b>			
Fund Balance, July 1, 2020	\$ 1,698,635	\$ 1,930,798	\$ 1,930,798
Less Committed	\$ 501,627	601,902	601,902
Fund Balance Available to Appropriate	\$ 1,197,008	\$ 1,328,896	\$ 1,328,896
<b>Total Available to Appropriate</b>	<b>\$ 6,531,698</b>	<b>\$ 6,391,952</b>	<b>\$ 6,019,924</b>

**BE IT FURTHER RESOLVED**, that \$4,532,605 of the total available to appropriate in the **General Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	Original Budget 20-21	1st Budget Revision	Final Revision 20-21
Instruction:			
Basic Programs	\$ 582,400	\$ 506,764	\$ 455,084
Added Needs	116,200	58,100	58,000
Support Services:			
Pupil	506,443	377,411	258,082
Instruction Staff	1,477,093	1,369,828	1,307,045
General Administration	215,160	212,818	204,606
Business	161,537	142,524	133,337
Operations/Maintenance	37,933	36,576	26,914
Transportation	17,000	11,000	500
Support Services	535,999	528,644	509,122
Community Services	205,449	191,531	181,417
Other Financing Uses	1,538,750	1,460,140	1,398,498
<b>Total Appropriated</b>	<b>\$ 5,393,964</b>	<b>\$ 4,895,336</b>	<b>\$ 4,532,605</b>
<b>Total Fund Balance, June 30, 2021</b>	<b>\$ 1,469,820</b>	<b>\$ 2,098,518</b>	<b>\$ 2,089,221</b>

### Ending Fund Balance:

Less Committed	501,627	601,902	601,902
Less Assigned	-	-	-
<b>Unassigned Fund Balance June 30, 2021</b>	<b>\$ 968,193</b>	<b>\$ 1,496,616</b>	<b>\$ 1,487,319</b>

## 2020-21 Special Education Fund 2<sup>nd</sup> Revision

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Special Education Fund** of the Clinton County Regional Educational Service Agency for the fiscal year beginning July 1, 2020 and ending June 30, 2021 is as follows. Included in Local Revenues is CCRESA's voted millage for Special Education estimated at 2.6055 mills using a 0.9952 Millage Reduction Fraction, which will provide an estimated \$5,800,183 in revenue:

<b>Revenues:</b>	<b>Original Budget 20-21</b>	<b>1st Budget Revision</b>	<b>Final Revision 20-21</b>
Local	\$ 6,913,605	\$ 8,391,626	\$ 7,671,375
State	3,868,792	4,317,630	4,324,460
Federal	10,155,445	10,105,358	9,803,533
Other	383,250	1,138,486	1,215,358
<b>Total Revenue</b>	<b>\$ 21,321,092</b>	<b>\$ 23,953,100</b>	<b>\$ 23,014,726</b>
Total Fund Balance, July 1, 2020	\$ 5,701,776	\$ 6,548,422	\$ 6,548,422
<b>Total Available to Appropriate</b>	<b>\$ 27,022,868</b>	<b>\$ 30,501,522</b>	<b>\$ 29,563,148</b>

**BE IT FURTHER RESOLVED**, that \$21,905,737 of the total available to appropriate in the **Special Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget 20-21</b>	<b>1st Budget Revision</b>	<b>Final Revision 20-21</b>
Instruction:			
Basic Programs	\$ -	\$ 1,420,000	\$ 560,000
Added Needs	2,572,766	2,390,350	2,355,935
Support Services:			
Pupil	5,155,611	5,211,742	5,110,723
Instruction Staff	4,490,073	5,165,751	4,742,379
General Administration	56,090	51,290	34,790
School Administration	156,344	153,696	151,892
Business	618,715	541,104	563,041
Operations/Maintenance	633,761	625,938	529,706
Transportation	1,907,600	1,408,600	1,406,600
Support Services	5,071,793	4,940,253	4,895,909
Community Services	84,779	85,229	82,829
Other Financing Uses	1,141,275	1,289,107	1,471,933
Total Appropriated	\$ 21,888,807	\$ 23,283,060	\$ 21,905,737
<b>Total Fund Balance, June 30, 2021</b>	<b>\$ 5,134,061</b>	<b>\$ 7,218,462</b>	<b>\$ 7,657,411</b>

## 2020-21 Career and Technical Education Fund 2<sup>nd</sup> Revision

**BE IT FURTHER RESOLVED**, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the **Career and Technical Education Fund (CTE)** of CCRESA for the fiscal year beginning July 1, 2020 and ending June 30, 2021 is as follows.:

<b>Revenues</b>	<b>Original Budget 20-21</b>	<b>1st Budget Revision</b>	<b>Final Revision 20-21</b>
Local	\$ 2,132,489	\$ 2,113,887	\$ 2,213,218
State	609,879	716,593	720,949
Federal	980,854	886,759	886,759
Other	867,133	823,687	823,687
<b>Total Revenue</b>	<b>\$ 4,590,355</b>	<b>\$ 4,540,926</b>	<b>\$ 4,644,613</b>
Total Fund Balance, July 1, 2020	\$ 900,993	\$ 1,013,247	\$ 1,013,247
<b>Total Available to Appropriate</b>	<b>\$ 5,491,348</b>	<b>\$ 5,554,173</b>	<b>\$ 5,657,860</b>

**BE IT FURTHER RESOLVED**, that \$4,494,483 of the total available to appropriate in the **Career and Technical Education Fund (CTE)** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget 20-21</b>	<b>1st Budget Revision</b>	<b>Final Revision 20-21</b>
Instruction:			
Added Needs	\$ 1,113,070	\$ 1,095,191	\$ 1,057,704
Support Services:			
Pupil	287,328	279,515	273,178
Instruction Staff	326,952	321,562	315,927
General Administration	500	500	500
Business	2,300	4,240	3,738
Operations/Maintenance	3,000	6,006	3,328
Transportation	4,000	2,400	-
Support Services	21,800	3,300	2,665
Other Financing Uses	2,851,701	2,769,418	2,837,443
<b>Total Appropriated</b>	<b>\$ 4,610,651</b>	<b>\$ 4,482,132</b>	<b>\$ 4,494,483</b>
<b>Total Fund Balance June 30, 2021</b>	<b>\$ 880,697</b>	<b>\$ 1,072,041</b>	<b>\$ 1,163,377</b>

# **Explanation of Budget Changes**

## **General Fund Budget**

### **General Fund Revenues:**

#### ***Significant Changes from 1<sup>st</sup> Budget Revision to 2<sup>nd</sup> Budget Revision:***

The decrease in revenue of approximately \$372,028 is due primarily to adjustments in grant budgets, adjusted for school closure due to COVID 19 and final grant allocations. Although staff continued to be paid, there was notable savings in the areas of supplies and contracted services. With the reduction in expenditures, the anticipated grant draw revenues decreased accordingly. The most notable changes in General Fund Revenue include:

- \$60,000 decrease in Early Childhood grants (GSRP).
- \$56,000 decrease in Early Literacy Coaches Revenue.
- \$32,000 decrease in Annie’s Big Nature Lesson Revenue.
- \$32,000 decrease in MIMTSS Tap Contract Revenue.

Minor adjustments include property tax and State/local categorical adjustments.

### **General Fund Expenditures:**

#### ***Significant Changes from 1<sup>st</sup> Budget Revision to 2<sup>nd</sup> Budget Revision:***

The total expenditures decreased by approximately \$362,731. This is primarily attributable to the factors discussed above.

Minor adjustments include adjustments to departmental budgets in all locations.

## **Explanation of Budget Changes**

### **Special Education Fund Budget**

#### **Special Education Fund Revenues:**

##### ***Significant Changes from 1<sup>st</sup> Budget Revision to 2<sup>nd</sup> Budget Revision:***

The Special Education fund revenue decreased by approximately \$938,374. This decrease was primarily attributable to the following changes:

- \$174,000 decrease in Alt Shift Federal Grant Revenue.
- \$825,000 decrease in Strong Beginnings Grant Revenue.

Minor adjustments include state categorical and grant adjustments.

#### **Special Education Fund Expenditures:**

##### ***Significant Changes from 1<sup>st</sup> Budget Revision to 2<sup>nd</sup> Budget Revision:***

The total expenditures decreased by approximately \$1,377,323. This decrease was primarily attributable to the following changes:

- \$770,000 decrease in Strong Beginnings Operating contracts.
- \$423,000 decrease in Instructional Staff costs.
- \$96,000 decrease in Operations costs.

Minor adjustments include adjustments to departmental budgets in all locations.

## **Explanation of Budget Changes**

### **Career and Technical Education Fund Budget**

#### **Career and Technical Education Fund Revenue:**

##### ***Significant Changes from 1<sup>st</sup> Budget Revision to 2<sup>nd</sup> Budget Revision:***

The Career and Technical Education fund revenue increased by approximately \$103,684. This increase was primarily attributable to the following changes:

Minor adjustments include local categorical.

#### **Career and Technical Education Fund Expenditures:**

##### ***Significant Changes from 1<sup>st</sup> Budget Revision to 2<sup>nd</sup> Budget Revision:***

The Career and Technical Education fund expenditures increased by approximately \$12,351. This increase was primarily attributable to the following changes:

Minor adjustments included in all categories.

## **2021-2022 Original Budget Adoption**

### Executive Summary:

In accordance with PA 621, the Uniform Budget and Accounting Act, the Board must adopt a budget by June 30th after a public hearing.

The proposed 2021-2022 budget has been posted on the Agency's website and a screencast explaining the CCRESA General Education Fund budget for local districts has been made. Subsequently, resolutions have been passed by each of the local boards approving the FY21-22 Agency budget.

**RESOLVED**, that this resolution shall be the general appropriations of the Clinton County Regional Educational Service Agency for the fiscal year beginning July 1, 2021 and ending June 30, 2022: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Clinton County Regional Educational Service Agency (CCRESA).



## 2021-2022 Original Budget Resolution

**BE IT FURTHER RESOLVED**, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **General Education Fund** of the Clinton County Regional Educational Service Agency for the fiscal year beginning July 1, 2021 and ending June 30, 2022 is as follows. Included in Local Revenue is CCRESA's share of allocated millage in the amount of \$462,103:

<b>Revenues:</b>	<b>Original Budget 21-22</b>	
Local	\$	640,973
State		2,683,103
Federal		118,073
Other		1,483,944
<b>Total Revenue</b>	<b>\$</b>	<b>4,926,093</b>
<b>Fund Balance:</b>		
Estimated Fund Balance, July 1, 2021	\$	2,089,221
Less Committed		601,902
<b>Fund Balance Available to Appropriate</b>	<b>\$</b>	<b>1,487,319</b>
 <b>Total Available to Appropriate</b>	 <b>\$</b>	 <b>6,413,412</b>

**BE IT FURTHER RESOLVED**, that \$4,831,300 of the total available to appropriate in the **General Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget 21-22</b>	
Instruction:		
Basic Programs	\$	550,193
Added Needs		107,700
Support Services:		
Pupil		353,572
Instruction Staff		1,281,111
General Administration		220,913
Business		154,792
Operations/Maintenance		41,013
Transportation		19,250
Support Services		538,613
Community Services		201,143
Other Financing Uses		1,363,000
<b>Total Appropriated</b>	<b>\$</b>	<b>4,831,300</b>
<b>Ending Fund Balance:</b>		
Total Estimated Fund Balance, June 30, 2022	\$	2,184,014
Less Committed		638,300
Less Assigned		-
<b>Unassigned Fund Balance, June 30, 2022</b>	<b>\$</b>	<b>1,545,714</b>

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Special Education Fund** of the Clinton County Regional Educational Service Agency for the fiscal year beginning July 1, 2021 and ending June 30, 2022 is as follows. Included in the Special Education Fund are all revenues and expenditures pertaining to the programs within the Office of Innovative Projects (OIP). The Office of Innovative Projects is also reported separately within this budget resolution as it operates within a separate named fund (28 Fund) within CCRESA's accounting system. Included in Local Revenues is CCRESA's voted millage for Special Education estimated at 2.5915 mills using a 0.9947 Millage Reduction Fraction, which will provide an estimated \$5,296,284 in revenue:

<b>Revenues:</b>	<b>Original Budget 21-22</b>	
Local	\$	9,725,971
State		4,146,170
Federal		10,654,914
Other		1,213,009
Total Revenue	\$	<u>25,740,064</u>
<b>Fund Balance:</b>		
Estimated Fund Balance, July 1, 2021	\$	7,657,411
Less Committed		-
Fund Balance Available to Appropriate	\$	<u>7,657,411</u>
<b>Total Available to Appropriate</b>	<b>\$</b>	<b><u><u>33,397,475</u></u></b>

**BE IT FURTHER RESOLVED**, that \$25,984,774 of the total available to appropriate in the **Special Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget 21-22</b>	
Instruction:		
Basic Programs	\$	2,110,000
Added Needs		2,654,419
Support Services:		
Pupil		5,432,990
Instruction Staff		6,369,018
General Administration		47,415
School Administration		164,712
Business		565,274
Operations/Maintenance		629,690
Transportation		1,509,100
Support Services		5,205,578
Community Services		96,201
Other Financing Uses		1,200,377
<b>Total Appropriated</b>	<b>\$</b>	<b><u>25,984,774</u></b>
<b>Ending Fund Balance:</b>		
Total Estimated Fund Balance, June 30, 2022	\$	7,412,701
Less Committed		-
Less Assigned		-
<b>Unassigned Fund Balance, June 30, 2022</b>	<b>\$</b>	<b><u><u>7,412,701</u></u></b>

Included in the Special Education Fund are all revenues and expenditures pertaining to the programs within The Office of Innovative Projects (OIP). Due to the complex nature of The Office of Innovative Projects, their revenues and expenditures are also reported separately within this budget resolution as it operates within a separate named fund (28 Fund) within CCRESA's accounting system.

**Office of Innovative Projects Revenue**

<b>Revenues</b>		<b>Original 21-22</b>
Local	\$	3,756,837
State		30,000
Federal		1,659,290
Other		809,759
		809,759
<b>Total Revenue</b>	<b>\$</b>	<b>6,255,886</b>

**Office of Innovative Projects Expenditures**

<b>Expenditures :</b>		<b>Original 21-22</b>
Instruction:		
Basic Programs	\$	2,110,000
Support Services:		
Pupil		-
Instruction Staff		3,641,049
General Administration		1,700
School Administration		-
Business		-
Operations/Maintenance		73,312
Transportation		-
Support Services		40,101
Community Services		-
Other Financing Uses		80,000
<b>Total Appropriated</b>	<b>\$</b>	<b>5,946,162</b>

**BE IT FURTHER RESOLVED**, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the **Career and Technical Education Fund (CTE)** of CCRESA for the fiscal year beginning July 1, 2021 and ending June 30, 2022 is as follows.:

<b>Revenues</b>	<b>Original Budget 21-22</b>
Local	\$ 2,154,826
State	652,627
Federal	982,789
Other	892,897
<b>Total Revenue</b>	<b>\$ 4,683,139</b>
<b>Fund Balance:</b>	
Estimated Fund Balance, July 1, 2021	\$ 1,163,377
Less Committed	-
<b>Fund Balance Available to Appropriate</b>	<b>\$ 1,163,377</b>
<b>Total Available to Appropriate</b>	<b>\$ 5,846,516</b>

**BE IT FURTHER RESOLVED**, that \$4,655,541 of the total available to appropriate in the **Career and Technical Education Fund (CTE)** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget 21-22</b>
Instruction:	
Added Needs	\$ 1,141,639
Support Services:	
Pupil	301,389
Instruction Staff	306,937
General Administration	1,000
School Administration	-
Business	5,000
Operations/Maintenance	3,000
Transportation	2,850
Support Services	20,900
Community Services	1,000
Other Financing Uses	2,871,826
<b>Total Appropriated</b>	<b>\$ 4,655,541</b>
<b>Ending Fund Balance:</b>	
Total Estimated Fund Balance, June 30, 2022	\$ 1,190,975
Less Committed	-
Less Assigned	-
<b>Unassigned Fund Balance, June 30, 2022</b>	<b>\$ 1,190,975</b>