

Exhibit 5

January 9, 2020

To: Board of Education

From: Scott Reynolds, Superintendent
Melissa Cook, Business Manager

Subject: Budget Amendments

Attached for the Board of Education's review and approval are Budget Amendments for 2019-2020 for the General Fund and the Special Education Fund.

General Fund major changes include:

Revenues

1. Increase in Literacy coaches grant funding.
2. Increase in Mental Health grant funding.
3. Increase in Retirement reimbursements.

Expenditures

1. Increase in Instructional Services due to increase in grant funding.
2. Increase in GSRP and GSC based on Grant funding.
3. Increase in Mental Health grant funding.

General Fund Summary In Thousands

	Approved Budget	Proposed Amendments
Revenues	\$3,800	\$4,459
Expenditures	3,890	4,512
Net Change in Fund Balance	(90)	(52)
Fund Balance, Beginning	1,177	1,185
Committed & Assigned Funds	(223)	(256)
Fund Balance, Ending	\$863	\$876

The ending General Fund equity reflects a projected balance of \$876,937 as of 6/30/2020.

Special Education Fund

Revenues

1. Increase in special education cost reimbursement.
2. Increase in Early On grant funding
3. Increase in transfers from other districts due to changes in STARS program.
4. Increase in Retirement reimbursements.

Expenses

1. Updates based on staffing, contracts, agreements and retirement cost.
2. Increase in Early Intervening based on program changes.
3. Increase in Early On based on grant funding.

Special Education Summary In Thousands

	Approved Budget	Proposed Amendments
Revenues	\$8,238	\$8,555
Expenditures	8,900	9,002
Net Change in Fund Balance	(661)	(446)
Fund Balance, Beginning	4,380	4,177
Committed Funds	(600)	(600)
Fund Balance, Ending	\$3,118	\$3,131

The ending Special Education Fund equity reflects a projected balance of \$3,131,657 as of 6/30/2020.

Recommendation: Approval of budget amendments in the General Fund and the Special Education Funds.

ALPENA-MONTMORENCY-ALCONA ESD
PROPOSED AMENDMENT OF GENDERAL FUND
FOR FISCAL YEAR 2019-20
January 9, 2020

	AUDITED	AUDITED	APPROVED	PROPOSED	CHANGE	CHANGE
	2017-18	2018-19	Budget	Budget	IN BUDGET	IN BUDGET
			2019-20	2019-20	\$	%
REVENUES:						

LOCAL SOURCES	437,587	460,335	439,979	453,479	13,500	3.07%
STATE SOURCES	2,402,847	2,146,008	2,771,798	3,384,901	613,103	22.12%
FEDERAL SOURCES	37,750	29,976	27,912	49,371	21,459	76.88%
OTHER TRANSACTIONS	828,274	718,566	560,631	572,228	11,597	2.07%
TOTAL REVENUES	3,706,458	3,354,885	3,800,320	4,459,979	659,659	17.36%
EXPENDITURES						

INSTRUCTIONAL SERVICES						

INSTRUCTION SERVICES	533,728	537,635	532,999	621,164	88,165	16.54%
GREAT START COLLABORATION	197,308	159,129	262,211	268,334	6,123	2.34%
MATH/SCIENCE/STEM	76,559	192,368	0	0	0	
GREAT START PRESCHOOL	1,435,059	1,119,904	1,464,550	1,578,823	114,273	7.80%
MENTAL HEALTH GRANT	0	0	437,357	848,057	410,700	100.00%
TOTAL INSTRUCTIONAL	2,242,654	2,009,036	2,697,117	3,316,378	619,261	22.96%
ADMIN. & SUPPORT SV.						

LEADERSHIP/GOVERNANCE	377,063	387,584	414,625	414,625	0	0.00%
BUSINESS/COMPLIANCE	565,830	503,774	410,280	412,778	2,498	0.61%
TECHNOLOGY SERVICES	283,548	237,135	202,094	202,094	0	0.00%
OPERATION & MAINTENANC	90,077	109,290	166,264	166,264	0	0.00%
TOTAL OTHER AREAS	1,316,518	1,237,783	1,193,263	1,195,761	2,498	0.21%
TOTAL EXPENDITURES	3,559,172	3,246,821	3,890,380	4,512,139	621,759	15.98%
CURRENT CHANGE IN						
FUND BALANCE	147,286	108,064	(90,060)	(52,160)		
BEGINNING BALANCE	1,038,208	1,185,494	1,177,832	1,185,494		
COMMITTED FUNDS	0	200,000	200,000	200,000		
ASSIGNED FUNDS	0	23,917	23,917	56,397		
ENDING BALANCE	1,185,494	1,069,641	863,855	876,937		

**ALPENA-MONTMORENCY-ALCONA ESD
PROPOSED AMENDMENT OF 2019-20 BUDGET
SPECIAL EDUCATION FUND**

January 9, 2020

	AUDITED 2017-18	AUDITED 2018-19	APPROVED BUDGET 2019-20	PROPOSED Budget 2019-20	\$ Change	% Change
REVENUES:						
LOCAL SOURCES	4,210,331	4,394,765	4,297,865	4,298,615	750	0.02%
STATE SOURCES	1,620,874	1,938,329	2,080,127	2,287,779	207,652	9.98%
FEDERAL SOURCES	1,716,719	2,157,941	1,726,917	1,806,742	79,825	4.62%
OTHER TRANSACTIONS	74,969	161,029	133,500	162,806	29,306	39.09%
TOTAL REVENUES	7,622,893	8,652,063	8,238,409	8,555,942	317,533	3.85%
DIRECT INSTRUCTION						
PIED PIPER-MoCI	353,448	388,302	409,744	396,449	(13,295)	-3.24%
PIED PIPER-SCI	409,220	415,364	454,724	457,626	2,902	0.64%
EARLY CHILDHOOD CLASSROOM	149,401	224,046	237,680	285,303	47,623	20.04%
TOTAL DIRECT INSTRUCTION	912,068	1,027,712	1,102,148	1,139,378	37,230	3.38%
INSTRUCTIONAL SUPPORT						
PSYCHOLOGICAL SERV	539,144	651,750	757,600	796,760	39,160	5.17%
HEARING IMP. CONS.	0	0	0	0	0	0.00%
LEARNING DISABILITIES	117,358	123,538	127,878	114,997	(12,881)	-10.07%
COGNITIVELY IMPAIRED	234,980	248,181	251,423	110,000	(141,423)	-56.25%
AUTISTIC IMPAIRED	145,818	151,507	140,370	149,238	8,868	6.32%
SPEECH THERAPY	660,711	689,111	705,293	703,706	(1,587)	-0.23%
SOCIAL WORK	93,332	192,097	187,745	198,768	11,023	5.87%
EARLY INTERVENING	384,377	376,231	313,981	412,090	98,109	31.25%
OCCUPATIONAL THERAPY	151,534	145,214	152,013	152,114	101	0.07%
PHYSICAL THERAPY	77,258	94,424	87,809	90,819	3,010	3.43%
IMPROVEMENT OF INSTRUCTION	12,249	51,194	28,714	32,811	4,097	14.27%
REGIONAL/STATE MIBLSI	145,895	16,300	0	0	0	
EARLY CHILDHOOD CONSULTANT	139,807	140,784	140,821	121,380	(19,441)	-13.81%
EARLY ON CONSULTANT	54,373	78,572	54,162	118,293	64,131	118.41%
EMOTIONALLY IMPAIRED	277,902	280,046	286,343	285,593	(750)	-0.26%
TRANSITION SERVICES	57,417	50,926	50,596	52,162	1,566	3.10%
TOTAL SUPPORT	3,092,155	3,289,875	3,284,748	3,338,731	53,983	1.64%
ADMINISTRATIVE						
SUPERVISION/MONITORING/DATA C.	919,332	760,690	717,712	711,770	(5,942)	-0.83%
BOARD OF EDUCATION	74,299	18,689	32,500	32,500	0	0.00%
TOTAL ADMINISTRATIVE	993,631	779,379	750,212	744,270	(5,942)	-0.79%
OTHER COSTS						
OPERATION AND MAINT.	137,224	243,737	197,601	205,864	8,263	4.18%
SAFETY GRANT	0	0	114,601	114,601		
CAPITAL OUTLAY	44,766	43,716	530,000	537,662	7,662	1.45%
LOCAL P.A.C.	199	366	750	750	0	0.00%
PUPIL TRANSPORTATION	481,889	1,011,471	1,044,364	1,044,364	0	0.00%
OUTGOING TRANSFERS	2,062,360	1,910,377	1,875,592	1,876,528	936	0.05%
TOTAL EXPENDITURES	7,724,292	8,306,633	8,900,016	9,002,148	102,132	1.15%
CURRENT CHANGE IN FUND BALANCE						
BALANCE, JULY 1 RESTRICTED	(101,399)	345,430	(661,607)	(446,206)		
COMMITTED FUNDS	4,533,833	3,832,433	4,380,073	4,177,863		
ENDING BALANCE - RESTRICTED	0	600,000	600,000	600,000		
ENDING BALANCE - RESTRICTED	4,432,434	3,577,863	3,118,466	3,131,657		