

Gratiot-Isabella Regional Education Service District

Original Budget

2019/2020

	Mills To Be Levied	Tax Base
General Fund	0.2640	Levied on All Property
Special Education	4.0345	Levied on All Property
Vocational Education	1.0000	Levied on All Property
	<u>5.2985</u>	

Approved on:
June 20, 2019

Gratiot-Isabella Regional Education Service District
General Fund
Proposed Budget
2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$1,028,879	\$1,067,807	\$1,075,545
State Sources	2,369,757	2,453,254	2,959,911
Federal Sources	-	-	-
Other Sources	879,292	900,902	1,014,089
Total Revenues	<u>4,277,928</u>	<u>4,421,963</u>	<u>5,049,545</u>
Expenditures			
Support Services			
Pupil Services	82,357	84,089	86,451
Instructional Staff	860,461	1,015,817	1,153,616
General Administration	499,686	525,961	544,289
Business Services	1,128,212	1,277,292	1,321,761
Operations And Maintenance	233,029	227,490	232,460
Central	916,354	1,049,131	1,127,267
Total Support Services	<u>3,720,099</u>	<u>4,179,780</u>	<u>4,465,844</u>
Other	<u>-</u>	<u>-</u>	<u>294,500</u>
Total Expenditures	<u>3,720,099</u>	<u>4,179,780</u>	<u>4,760,344</u>
Revenues Over (Under) Expenditures	<u>557,829</u>	<u>242,183</u>	<u>289,201</u>
Other Financing Sources (Uses)			
Operating Transfers In	840,921	1,045,135	1,048,000
Operating Transfers (Out)	<u>(1,319,888)</u>	<u>(1,388,417)</u>	<u>(1,706,875)</u>
Net Change In Fund Balance	78,862	(101,099)	(369,674)
Fund Balance - Beginning	3,047,682	3,126,544	3,025,445
Fund Balance - Ending	<u>\$3,126,544</u>	<u>\$3,025,445</u>	<u>\$2,655,771</u>

Gratiot-Isabella Regional Education Service District
Special Education Fund
Proposed Budget
2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$12,050,880	\$12,271,442	\$12,614,947
State Sources	6,293,455	6,518,753	6,380,477
Federal Sources	3,590,749	4,092,929	4,131,750
Other Sources	248,210	321,811	330,000
Total Revenues	<u>22,183,294</u>	<u>23,204,935</u>	<u>23,457,174</u>
Expenditures			
Instruction			
Added Needs	7,936,499	8,297,976	8,737,419
Total Instruction	<u>7,936,499</u>	<u>8,297,976</u>	<u>8,737,419</u>
Support Services			
Pupil Services	6,242,823	6,882,078	7,061,121
Instructional Staff	63,255	137,177	115,011
General Administration	348,931	315,075	337,605
School Administration	721,015	719,513	745,068
Business Services	259,627	297,932	304,835
Operations And Maintenance	250,118	273,754	284,180
Pupil Transportation	3,077,970	3,206,700	3,407,500
Central	135,682	159,451	162,869
Total Support Services	<u>11,099,421</u>	<u>11,991,680</u>	<u>12,418,189</u>
Community Services	43,845	35,039	30,795
Other	2,640,138	2,348,668	2,050,000
Total Expenditures	<u>21,719,903</u>	<u>22,673,363</u>	<u>23,236,403</u>
Revenues Over (Under) Expenditures	<u>463,391</u>	<u>531,572</u>	<u>220,771</u>
Other Financing Sources (Uses)			
Operating Transfers In	786,300	1,078,000	838,000
Operating Transfers (Out)	(821,992)	(946,772)	(987,719)
Net Change In Fund Balance	427,699	662,800	71,052
Fund Balance - Beginning	3,762,806	4,190,505	4,853,305
Fund Balance - Ending	<u>\$ 4,190,505</u>	<u>\$ 4,853,305</u>	<u>\$ 4,924,357</u>

Gratiot-Isabella Regional Education Service District
Vocational Education Fund
Proposed Budget
2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$2,704,712	\$2,770,737	\$2,878,500
State Sources	223,020	388,633	1,017,280
Federal Sources	405,461	490,882	406,108
Total Revenues	<u>3,333,193</u>	<u>3,650,252</u>	<u>4,301,888</u>
Expenditures			
Instruction			
Added Needs	-	-	30,000
Total Instruction	<u>-</u>	<u>-</u>	<u>30,000</u>
Support Services			
Pupil Services	36,554	35,468	592,000
Instructional Staff	218,954	218,860	606,930
General Administration	9,270	10,000	10,000
Business Services	8,127	27,100	27,100
Pupil Transportation			15,000
Central	-	50	3,000
Total Support Services	<u>272,905</u>	<u>291,478</u>	<u>1,254,030</u>
Other			
Payments to Other Schools	3,032,272	3,591,044	3,246,956
Site Acquisition	-	-	-
Total Expenditures	<u>3,305,177</u>	<u>3,882,522</u>	<u>4,530,986</u>
Revenues Over (Under) Expenditures	<u>28,016</u>	<u>(232,270)</u>	<u>(229,098)</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Operating Transfers (Out)	-	(80,198)	(80,000)
Net Change In Fund Balance	<u>28,016</u>	<u>(312,468)</u>	<u>(309,098)</u>
Fund Balance - Beginning	952,652	980,668	668,200
Fund Balance - Ending	<u>\$ 980,668</u>	<u>\$ 668,200</u>	<u>\$ 359,102</u>

Gratiot-Isabella Regional Education Service District
Cooperative Education Fund
Proposed Budget
2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$1,159,622	\$1,480,391	\$1,522,370
Non-Educational Entity or Political Subdivision	107,828	85,640	119,867
State Sources	287,873	505,607	418,528
Federal Sources	273,245	288,131	313,015
Other Sources	189,399	161,669	161,669
Total Revenues	<u>2,017,967</u>	<u>2,521,438</u>	<u>2,535,449</u>
Expenditures			
Support Services			
Pupil Services	342,563	432,069	519,928
Instructional Staff	354,355	212,599	167,800
Business Services	6,289	7,000	7,000
Operations And Maintenance	816,393	1,114,974	1,066,474
Central	252,654	274,270	622,618
Other Support Services	116,089	12,579	115,580
Total Support Services	<u>1,888,343</u>	<u>2,053,491</u>	<u>2,499,400</u>
Community Services	102,729	231,132	359,664
Facilities Improvements	35,581	-	-
Other	215,403	399,402	215,000
Total Expenditures	<u>2,242,056</u>	<u>2,684,025</u>	<u>3,074,064</u>
Revenues Over (Under) Expenditures	<u>(224,089)</u>	<u>(162,587)</u>	<u>(538,615)</u>
Other Financing Sources (Uses)			
Operating Transfers In	891,888	1,024,817	1,303,775
Operating Transfers (Out)	<u>(677,229)</u>	<u>(743,369)</u>	<u>(720,513)</u>
Net Change In Fund Balance	(9,430)	118,861	44,647
Fund Balance - Beginning	1,576,709	1,567,279	1,686,140
Fund Balance - Ending	<u><u>\$1,567,279</u></u>	<u><u>\$1,686,140</u></u>	<u><u>\$1,730,787</u></u>

Gratiot-Isabella Regional Education Service District
Funded Projects Fund
Proposed Budget
2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$ 7,078	\$ 4,024	\$ 4,864
State Sources	150,408	132,009	145,295
Federal Sources	1,622,419	1,776,723	2,366,776
Total Revenues	<u>1,779,905</u>	<u>1,912,756</u>	<u>2,516,935</u>
Expenditures			
General Administration	4,750	4,000	-
Business Services	40,068	51,143	71,127
Operations And Maintenance	252,050	257,767	328,660
Central	4,450	6,327	9,312
Community Services	1,172,418	1,528,480	2,107,586
Other	305,684	65,044	-
Total Expenditures	<u>1,779,420</u>	<u>1,912,761</u>	<u>2,516,685</u>
Revenues Over (Under) Expenditures	<u>485</u>	<u>(5)</u>	<u>250</u>
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Operating Transfers (Out)	-	-	-
Net Change In Fund Balance	485	(5)	250
Fund Balance - Beginning	22,744	23,229	23,224
Fund Balance - Ending	<u><u>\$ 23,229</u></u>	<u><u>\$ 23,224</u></u>	<u><u>\$ 23,474</u></u>

Gratiot-Isabella Regional Education Service District
 Debt Service Funds
 Proposed Budget
 2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$ -	\$ 1	\$ 1
State Sources	-	-	-
Federal Sources	-	-	-
Total Revenues	<u>-</u>	<u>1</u>	<u>1</u>
Expenditures			
Outgoing Transfers And Other Transactions			
Debt Service	84,695	84,695	84,695
Total Expenditures	<u>84,695</u>	<u>84,695</u>	<u>84,695</u>
Revenues Over (Under) Expenditures	<u>(84,695)</u>	<u>(84,694)</u>	<u>(84,694)</u>
Other Financing Sources (Uses)			
Operating Transfers In	84,695	84,695	84,600
Operating Transfers (Out)	-	-	-
Net Change In Fund Balance	-	1	(94)
Fund Balance - Beginning	95	95	96
Fund Balance - Ending	<u>\$ 95</u>	<u>\$ 96</u>	<u>\$ 2</u>

Gratiot-Isabella Regional Education Service District
 Capital Projects Fund
 Proposed Budget
 2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Local Sources	\$ 9,030	\$ 28,900	\$ 25,000
Federal Sources	-	-	
Total Revenues	<u>9,030</u>	<u>28,900</u>	<u>25,000</u>
Expenditures			
Facilities Acquisition, Construction, and Improvements	-	100,000	350,000
Total Expenditures	-	<u>100,000</u>	<u>350,000</u>
Revenues Over (Under) Expenditures	<u>9,030</u>	<u>(71,100)</u>	<u>(325,000)</u>
Other Financing Sources (Uses)			
Operating Transfers In	300,000	-	300,000
Operating Transfers (Out)	<u>(84,695)</u>	<u>(84,695)</u>	<u>(84,600)</u>
Net Change In Fund Balance	224,335	(155,795)	(109,600)
Fund Balance - Beginning	1,747,630	1,971,965	1,816,170
Fund Balance - Ending	<u>\$1,971,965</u>	<u>\$1,816,170</u>	<u>\$1,706,570</u>

Middle Michigan Network for Educational Telecommunications
Proposed Budget
2019/2020

	Actual 2017/2018	Final Amended Budget 2018/2019	Proposed Budget 2019/2020
Revenues			
Interest Income	\$ 5,200	\$ 12,000	\$ 10,000
Gain (Loss) on Sale of Fixed Assets	(20,744)	-	-
Miscellaneous	3,517	-	-
Direct Access-Non Member	371,043	336,333	305,783
Direct Access Members	72,590	72,590	90,000
Total Revenues	<u>431,606</u>	<u>420,923</u>	<u>405,783</u>
Expenses			
Fingerprinting Costs	42	-	-
Contracted Consultant	180,275	185,136	190,721
Audit	4,025	4,025	4,200
Misc Contracted Services	37,070	66,675	62,275
Postage	91	50	50
T-1 Circuit Expense	24,713	24,799	24,799
Office Supplies	380	500	500
Misc Supplies	4,504	5,000	5,000
MMNet Equipment	-	6,000	6,000
Bank Fees	-	100	100
Internet Fee	69,861	78,750	57,186
Depreciation	14,195	10,341	10,341
Out Trans - Admin Fee	44,000	44,000	44,000
Total Expenses	<u>379,156</u>	<u>425,376</u>	<u>405,172</u>
Change in Net Position	<u>52,450</u>	<u>(4,453)</u>	<u>611</u>
Net Position - Beginning	621,924	674,374	669,921
Net Position - Ending	<u><u>\$ 674,374</u></u>	<u><u>\$ 669,921</u></u>	<u><u>\$ 670,532</u></u>