



**Wayne Regional Educational Service Agency
Board of Education
Action/Information Item**

June 20, 2018

J.2. Approve Preliminary Wayne RESA 2018-2019 Budget

Executive Summary

Preparation of the Preliminary Budget for the fiscal year beginning July 1, 2018 began in March. It was presented to the Wayne County Business Officials via a webinar on April 27, 2018 and to the Board of Education and delegates from constituent school districts in a hearing on May 16, 2018 and is presented to the RESA Board of Education at this time for adoption.

The attached are appropriation resolutions for General Fund, Act 18 Special Education Fund, Special Education Operating Fund, Special Education Medicaid Fund, Enhancement Millage Fund, Cooperative Fund, Funded Projects Fund and Capital Projects Fund.

Motion Recommended

I move that the Board approve the Wayne RESA 2018-2019 Appropriations Resolutions of the Preliminary Budget.

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 GENERAL FUND APPROPRIATIONS RESOLUTIONS

RESOLVED, that this resolution shall be the General Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019: 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the General Fund of the Wayne County Regional Educational Service Agency, which includes the property tax revenue generated by .0965 mills levied on the taxable value of property for all townships and cities or fractions thereof, for general operating purposes, for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$10,187,716
<u>Revenues</u>	
Local Sources	4,633,100
State Sources	11,045,500
Incoming Transfer– Other Governmental Agencies	477,000
Incoming Transfers - Other Funds	<u>616,500</u>
Total Revenues	<u>\$16,772,100</u>
Amount Available to Appropriate	<u>\$26,959,816</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the General Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	\$5,484,800
Employee Benefits	3,223,200
Purchased Services	1,635,900
Supplies and Materials	392,000
Capital Outlay	336,500
Other Expenses	97,300
Outgoing Transfers - Other Governmental Agencies	81,900
Other Funds	<u>5,723,100</u>
Total Expenditures	<u>\$16,974,700</u>
Estimated Fund Balance June 30, 2019	<u>\$9,985,116</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 ENHANCEMENT MILLAGE FUND RESOLUTION

RESOLVED, that this resolution shall be the Enhancement Millage Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019. 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Enhancement Millage Fund of the Wayne County Regional Educational Service Agency for fiscal year 2018-2019 which includes the property tax revenue generated by 2.0000 mills levied on the taxable value of property for all townships and cities or fractions thereof, for distribution to Wayne County School Districts are as follows:

Estimated Fund Balance July 1, 2018	\$- 0 -
<u>Revenues</u>	
Local Sources	\$76,690,000
State Sources	-0-
Federal Sources	-0-
Incoming Transfers-Other Governmental Agencies	-0-
Incoming Transfers -Other Funds	-0-
Total Revenues	<u>\$76,690,000</u>
Amount Available to Appropriate	<u>\$76,690,000</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Enhancement Millage Fund for the purposes as set forth below:

<u>Expenditures</u>	
Outgoing Transfers – Other Governmental Agencies	<u>\$76,690,000</u>
Outgoing Transfers - Other Funds	-0-
Total Expenditures	<u>\$76,690,000</u>
Estimated Fund Balance June 30, 2019	<u>\$- 0 -</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 Act 18 SPECIAL EDUCATION FUND RESOLUTION

RESOLVED, that this resolution shall be the Act 18 Special Education Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019: 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Act 18 Special Education Fund of the Wayne County Regional Educational Service Agency, which includes the property tax revenue generated by 3.3678 mills levied on the taxable value of property for all townships and cities or fractions thereof, for special education purposes, for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$191,703,389
<u>Revenues</u>	
Local Sources	131,229,000
State Sources	27,997,000
Federal Sources	0
Incoming Transfers -Other Governmental Agencies	300,000
Incoming Transfers -Other Funds	<u>5,000,000</u>
Total Revenues	\$164,526,000
Amount Available to Appropriate	<u>\$356,229,389</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Act 18 Special Education Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	0
Employee Benefits	-0-
Purchased Services	392,000
Supplies and Materials	113,000
Capital Outlay	600,000
Other Expenses	0
Outgoing Transfers -Other Governmental Agencies	159,900,000
Other Funds	<u>1,905,100</u>
Total Expenditures	<u>162,910,100</u>
Estimated Fund Balance June 30, 2019	<u>193,319,289</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 SPECIAL EDUCATION OPERATING FUND RESOLUTION

RESOLVED, that this resolution shall be the Special Education Operating Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019: 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Special Education Operating Fund of the Wayne County Regional Educational Service Agency for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$-0-
<u>Revenues</u>	
Local Sources	-0-
State Sources	1,103,200
Federal Sources	-0-
Incoming Transfers -Other Governmental Agencies	-0-
Incoming Transfers -Other Funds	<u>2,305,100</u>
Total Revenues	3,408,300
Amount Available to Appropriate	<u>3,408,300</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Special Education Operating Fund for the purposes as set forth below:

Expenditures	
Salaries	\$978,900
Employee Benefits	599,900
Purchased Services	335,000
Supplies and Materials	9,000
Capital Outlay	-0-
Other Expenses	4,700
Outgoing Transfers -Other Governmental Agencies	1,390,800
Outgoing Transfers - Other Funds	<u>90,000</u>
Total Expenditures	<u>\$3,408,300</u>
Estimated Fund Balance June 30, 2019	\$-0-

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 SPECIAL EDUCATION MEDICAID FUND RESOLUTION

RESOLVED, that this resolution shall be the Special Education Medicaid Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019: 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Special Education Medicaid Fund of the Wayne County Regional Educational Service Agency for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$-0-
<u>Revenues</u>	
Local Sources	14,211,000
State Sources	-0-
Federal Sources	-0-
Incoming Transfers - Other Governmental Agencies	-0-
Incoming Transfers - Other Funds	<u>-0-</u>
Total Revenues	\$14,211,000
Amount Available to Appropriate	<u>\$14,211,000</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Special Education Medicaid Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	\$229,300
Employee Benefits	149,900
Purchased Services	11,400
Supplies and Materials	2,500
Capital Outlay	-0-
Other Expenses	800
Outgoing Transfers - Other Governmental Agencies	8,770,600
Other Funds	<u>5,046,500</u>
Total Expenditures	\$14,211,000
Estimated Fund Balance June 30, 2019	<u>\$-0-</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 COOPERATIVE FUND RESOLUTION

RESOLVED, that this resolution shall be the Cooperative Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019. 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Cooperative Fund of the Wayne County Regional Educational Service Agency for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$1,110,945
<u>Revenues</u>	
Local Sources	120,000
Incoming Transfers -Other Governmental Agencies	7,680,555
Incoming Transfers -Other Funds	<u>5,314,645</u>
Total Revenues	<u>\$13,115,200</u>
Amount Available to Appropriate	<u>\$14,226,145</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Cooperative Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	\$5,106,000
Employee Benefits	3,020,000
Purchased Services	2,935,400
Supplies and Materials	544,500
Capital Outlay	746,000
Other Expenses	59,800
Outgoing Transfers -Other Governmental Agencies	700,000
Outgoing Transfers - Other Funds	<u>3,500</u>
Total Expenditures	<u>\$13,115,200</u>
Estimated Fund Balance June 30, 2019	<u>\$1,110,945</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 FUNDED PROJECTS FUND RESOLUTION

RESOLVED, that this resolution shall be the Funded Projects Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019. 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Funded Projects Fund of the Wayne County Regional Educational Service Agency for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$- 0 -
<u>Revenues</u>	
Local Sources	\$321,500
State Sources	72,018,000
Federal Sources	87,728,800
Incoming Transfers -Other Governmental Agencies	4,210,000
Incoming Transfers -Other Funds	<u>-0-</u>
Total Revenues	<u>\$164,278,300</u>
Amount Available to Appropriate	<u>\$164,278,300</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Funded Projects Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	\$5,750,000
Employee Benefits	3,250,000
Purchased Services	9,600,000
Supplies and Materials	950,000
Capital Outlay	1,500
Other Expenses	156,900
Outgoing Transfers - Other Governmental Agencies	143,369,900
Outgoing Transfers -Other Funds	<u>1,200,000</u>
Total Expenditures	<u>\$164,278,300</u>
Estimated Fund Balance June 30, 2019	\$- 0 -

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2018-2019 CAPITAL PROJECTS FUND RESOLUTION

RESOLVED, that this resolution shall be the Capital Projects Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2018-2019: 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 Wayne County Regional Educational Service Agency;

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriations in the Capital Projects Fund of the Wayne County Regional Educational Service Agency for fiscal year 2018-2019 are as follows:

Estimated Fund Balance July 1, 2018	\$724,965
<u>Revenues</u>	
Local Sources	1,000
State Sources	-0-
Federal Sources	-0-
Incoming Transfers -Other Governmental Agencies	500,000
Incoming Transfers -Other Funds	-0-
Total Revenues	\$501,000
Amount Available to Appropriate	<u>\$1,225,965</u>

BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Capital Projects Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	\$-0-
Employee Benefits	-0-
Purchased Services	-0-
Supplies and Materials	-0-
Capital Outlay	500,000
Other Expenses	-0-
Outgoing Transfers -Other Governmental Agencies	-0-
Other Funds	-0-
Total Expenditures	<u>\$500,000</u>
Estimated Fund Balance June 30, 2019	<u>\$725,965</u>

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

This appropriation resolution is to take effect July 1, 2018.

Signed: _____
James Petrie, Secretary

June 20, 2018