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WAYNE RESA

Preliminary Budget

2026-2027

Comments

From Wayne RESA Superintendent, Daveda J. Colbert, Ph.D.

April 30, 2026

Dear Superintendents and Board of Education Members:

This budget package reflects the projected financial profile of the Wayne County Regional Educational Service Agency's operations for fiscal year 2026-27. This information was presented to the Wayne RESA Board of Education on April 15, 2026, for review and discussion. A hearing for constituent districts will be held at the May 20, 2026, Wayne RESA Board of Education meeting. The budget is also being presented for formal approval at the June 10, 2026, meeting of the Board.

As one of the 56 intermediate school districts in the State of Michigan, Wayne RESA works closely with each of our 33 local school districts to ensure that our programs and services positively impact teaching and learning. We are connecting with, and directing our services, resources and leadership to Wayne County districts and schools with the goal of making these services relevant, cost effective, and focused on improving student achievement. Additionally, it is imperative that we continue to assist in targeting, maximizing, and distributing critical resources and to provide cost saving opportunities through collaboration, support, and economies of scale. Wayne RESA's support and expertise provided to local districts leads to clean audits, quicker resolution of issues, uninterrupted local services during periods of employee transition, and process improvements that help districts' operations run smoother, freeing up valuable time to keep the focus on improving instruction for our students.

The attached budget document provides a high level of information for your review. Additional detail is available on our website at www.resa.net under "About", then "Miscellaneous Reports". Answers to many of the questions we are asked can be found in the FAQ document also posted to the report page of our website. The Wayne RESA General Fund continues to have a positive fund balance and the Wayne RESA Board of Education has taken the position that we will manage the use of our fund balance to assure stability in our services from year to year, while optimizing vital services to support our districts.

Your questions or points of interest regarding this proposed budget are invited and should be directed to Drew McMechan, Assistant Superintendent of Financial Services at (734) 334-1564 or at mcmecha@resa.net

Of course, you are always encouraged to contact me directly if you have any additional questions or comments about any aspect of Wayne RESA.

Sincerely,



Daveda J. Colbert, Ph.D.
Superintendent



Foreword



Wayne RESA is a regional educational service agency that provides a wide variety of services to children, families and communities. We coordinate many of our programs with Wayne County's 33 public school districts and 96 public school academies. We also provide services to local and intermediate school districts in other parts of the state.

The services Wayne RESA provides range from curriculum consulting, leadership and content coaching, and staff development, to helping districts maximize technology in the classroom and in their business and administrative operations. Wayne RESA's services save taxpayers millions of dollars annually and enable districts to concentrate more time, money, and energy on the direct education of students.

With a projected budget of over \$845 million, Wayne RESA's budget includes **more than \$731 million that is distributed to local districts and agencies**

to cover the costs related to special education, Medicaid, the enhancement millage, and other special projects and grant-funded initiatives.

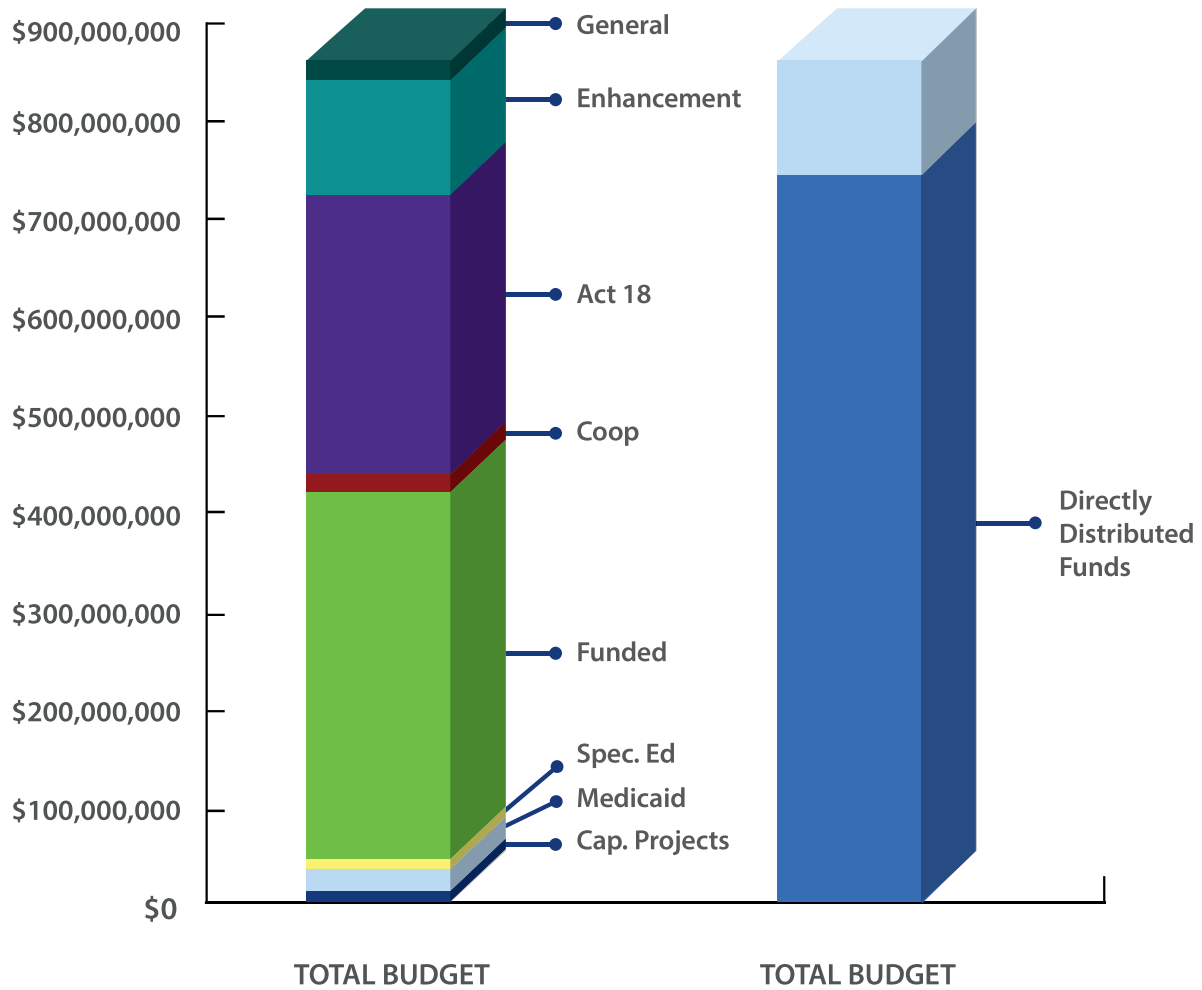
The Preliminary Budget reflects the expected revenues and planned expenditures for the 2026-2027 fiscal year. While projections are as precise as available information will permit, it is anticipated that adjustments will be necessary during the coming year.

The Preliminary Budget provides a comprehensive financial profile of all of the funds of Wayne RESA, as well as supplementary information to promote a more complete understanding of WRESA's financial structure.

Each of the individual funds includes a brief description of their purpose, and in the case of the General Operating Fund and the Cooperative Fund, are followed by links to detailed budgets for each cost center.

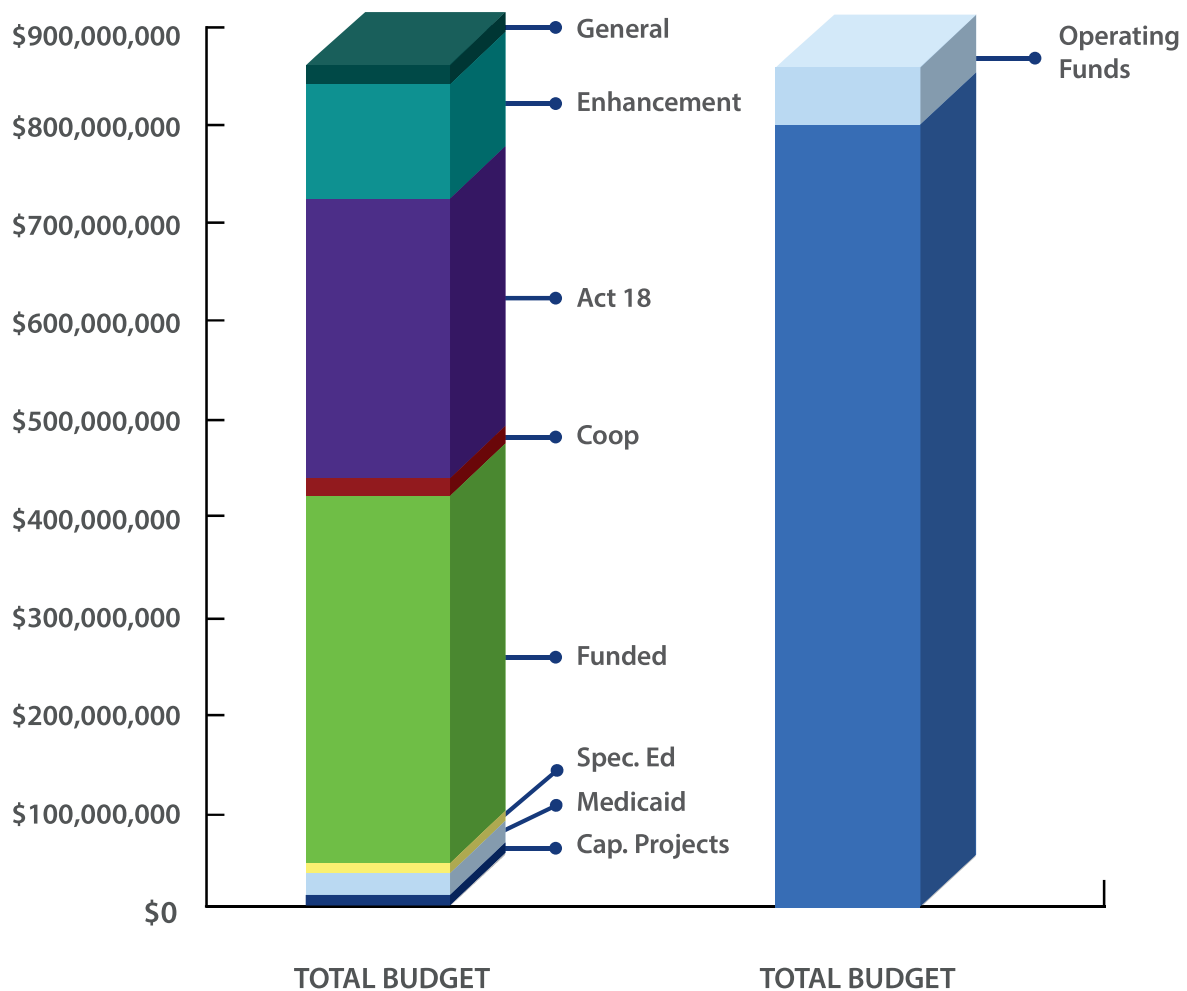
Wayne RESA 2026-27 Budget

Wayne RESA's total budget across all funds is over \$845 million. Of this, \$731 million is directly distributed to schools.



Wayne RESA 2026-27 Budget

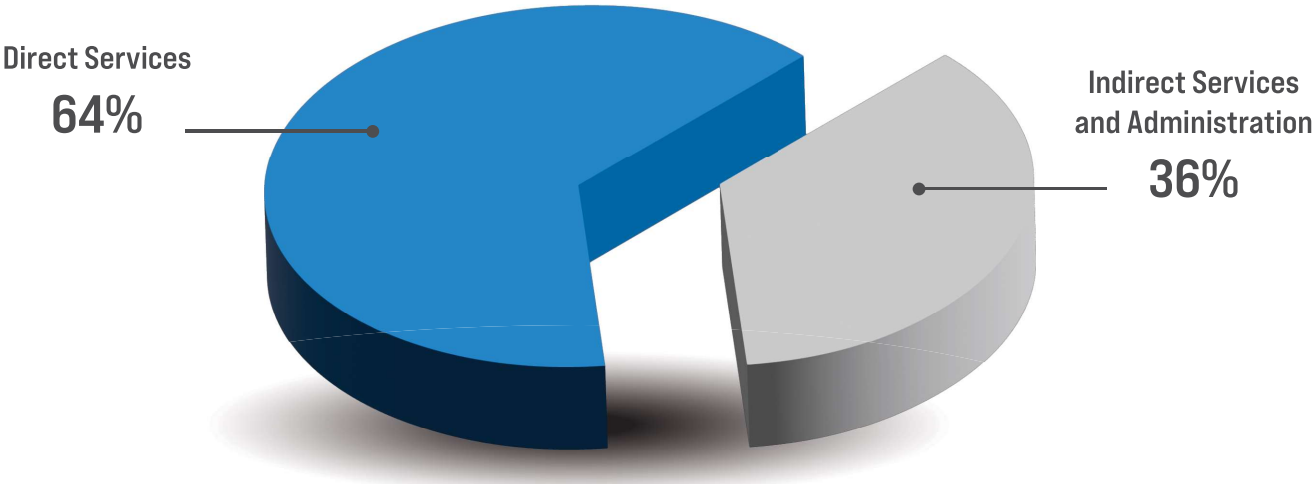
Wayne RESA's Operating Funds, the General, Cooperative, Special Education Operating, and Capital Projects Funds, represent 7% of all the Agency's expenditures.



Budget by Service Area

Wayne RESA's Operating Expenditures are further divided into both indirect services and direct services to districts. Indirect services and administration costs account for approximately 36% of costs, while direct services to districts make up the remaining 64%.

Wayne RESA 2026-27 Operating Funds Budget by Service Area



General Fund

The **General Fund Operating Budget** is established to record and report all financial transactions of the Agency except those required by law to be entered in other funds.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$32,551,918	\$23,769,458
Revenues		
Local Sources	\$10,470,800	\$9,876,000
State Sources	15,777,440	15,510,300
Incoming Transfers – Other Governmental Agencies	374,000	374,000
Incoming Transfers – Other Funds	1,050,000	1,050,000
Total Revenues	\$27,672,240	\$26,810,300
Expenditures		
Salaries	\$7,817,700	\$8,052,100
Employee Benefits	4,831,900	4,951,800
Purchased Services	4,667,600	4,667,600
Supplies and Materials	670,700	670,700
Capital Outlay	844,200	844,200
Other Expenses	172,200	172,200
Outgoing Transfers – Other Governmental	461,200	452,000
Other Funds	16,989,200	12,589,200
Total Expenditures	36,454,700	32,399,800
Ending Fund Balance	\$23,769,458	\$18,179,958

See the [General Fund Program details](#).

Enhancement Millage Fund

The Wayne County schools **enhancement millage** was re-approved by voters in November of 2024 to levy approximately two mills on all properties within the school districts in Wayne County. This millage is fully distributed as collected to the 33 school districts of Wayne County and eligible Public School Academies. It can be used for all allowable school expenditures.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$0	\$0
Revenues		
Local Sources	\$108,017,000	\$113,377,900
State Sources	1,130,000	1,596,900
Incoming Transfers – Other Governmental Agencies	0	0
Incoming Transfers – Other Funds	0	0
Total Revenues	\$109,147,000	\$114,974,800
Expenditures		
Salaries	\$0	\$0
Employee Benefits	0	0
Purchased Services	0	0
Supplies and Materials	0	0
Capital Outlay	0	0
Other Expenses	0	0
Outgoing Transfers – Other Governmental	109,147,000	114,974,800
Other Funds	0	0
Total Expenditures	\$109,147,000	\$114,974,800
Ending Fund Balance	\$0	\$0

Act 18 Fund

Act 18 monies are collected and distributed by WRESA primarily to reimburse center program operating districts for allowable added costs. In 2002 an additional 1.5 mill was approved by voters increasing the total authorized millage to 3.5 mill. Act 18 monies are completely segregated from all other WRESA accounts and are distributed according to a county-wide plan recommended by constituent districts and approved by the WRESA Board of Education.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$280,785,223	\$220,181,323
Revenues		
Local Sources	\$192,523,100	\$197,894,000
State Sources	47,073,600	47,442,600
Incoming Transfers – Other Governmental Agencies	500,000	509,100
Incoming Transfers – Other Funds	7,000,000	7,000,000
Total Revenues	\$247,096,700	\$252,845,700
Expenditures		
Salaries	\$54,300	\$55,900
Employee Benefits	65,500	67,400
Purchased Services	1,583,500	1,583,500
Supplies and Materials	384,400	384,400
Capital Outlay	17,600,000	4,000,000
Other Expenses	2,500	2,500
Outgoing Transfers – Other Governmental	275,306,600	275,363,600
Other Funds	12,703,800	10,618,970
Total Expenditures	\$307,700,600	\$292,076,240
Ending Fund Balance	\$220,181,323	\$180,950,783

Cooperative Education Fund

The **Cooperative Education Fund** is established to record and report the revenues and expenditures derived from providing services to local districts, agencies and public school academies. Revenues are comprised of user fees and subsidies from the General Operating Fund. Included in this fund are the activities included in Administrative and Instructional Technology Services, Illuminate Assessment Project, Print Services, Production Services, District Field Services, and Consolidated Services.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$4,057,540	\$2,698,740
Revenues		
Local Sources	\$122,200	\$122,200
Incoming Transfers – Other Governmental Agencies	9,143,000	9,492,900
Incoming Transfers – Other Funds	6,934,000	6,934,000
Total Revenues	\$16,199,200	\$16,549,100
Expenditures		
Salaries	\$6,857,500	\$7,063,200
Employee Benefits	4,351,400	4,465,000
Purchased Services	5,079,000	5,079,000
Supplies and Materials	725,000	725,500
Capital Outlay	327,100	327,100
Other Expenses	214,200	214,200
Outgoing Transfers – Other Governmental	0	0
Other Funds	3,300	3,300
Total Expenditures	\$17,558,000	\$17,877,300
Ending Fund Balance	\$2,698,740	\$1,370,540

See the [Cooperative Fund details](#).

Funded Projects Fund

The **Funded Projects Fund Operating Budget** is established to record and report all financial transactions of a combination of grants and initiatives that support General Education and Special Education activities.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$0	\$0
Revenues		
Local Sources	\$6,477,852	\$4,639,536
State Sources	234,957,847	247,248,306
Federal Sources	145,971,178	120,607,811
Incoming Transfers – Other Governmental Agencies	2,002,884	3,573,013
Incoming Transfers – Other Funds	1,159,737	0
Total Revenues	\$390,569,498	\$376,068,666
Expenditures		
Salaries	\$17,542,471	\$15,612,264
Employee Benefits	11,465,547	10,644,111
Purchased Services	17,802,390	21,000,670
Supplies and Materials	5,438,809	3,253,895
Capital Outlay	5,000	5,000
Other Expenses	48,391	44,806
Outgoing Transfers – Other Governmental	330,804,045	318,940,358
Other Funds	7,462,845	6,567,562
Total Expenditures	\$390,569,498	\$376,068,666
Ending Fund Balance	\$0	\$0

Special Education Fund

The **Special Education Services Fund** provides consultant and staff development support for constituent districts to foster free and appropriate special education services for the eligible students with disabilities in Wayne County. The fund also includes the distribution of state and other funds to the Michigan School for the Deaf and certain other residential programs that serve Wayne County students.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$0	\$0
Revenues		
Local Sources	0	0
State Sources	\$1,578,460	\$1,578,460
Federal Sources	0	0
Incoming Transfers – Other Governmental Agencies	0	0
Incoming Transfers – Other Funds	11,003,840	8,918,940
Total Revenues	\$12,582,300	\$10,497,400
Expenditures		
Salaries	\$2,508,300	\$2,583,600
Employee Benefits	1,621,000	1,662,100
Purchased Services	6,900,700	4,700,700
Supplies and Materials	66,800	66,800
Capital Outlay	646,000	646,000
Other Expenses	29,800	29,800
Outgoing Transfers – Other Governmental	518,400	518,400
Other Funds	291,300	290,000
Total Expenditures	\$12,582,300	\$10,497,400
Ending Fund Balance	\$0	\$0

Medicaid Fund

The **Medicaid Fund** represents flow-through funding to the local districts of Wayne RESA for direct Medicaid-eligible services and Caring for Students programs. These programs have been made available through an agreement entered into by WRESA on behalf of the constituent districts to provide partial reimbursement for services to Medicaid-eligible special education students and eligible health and mental health services provided to general education students.

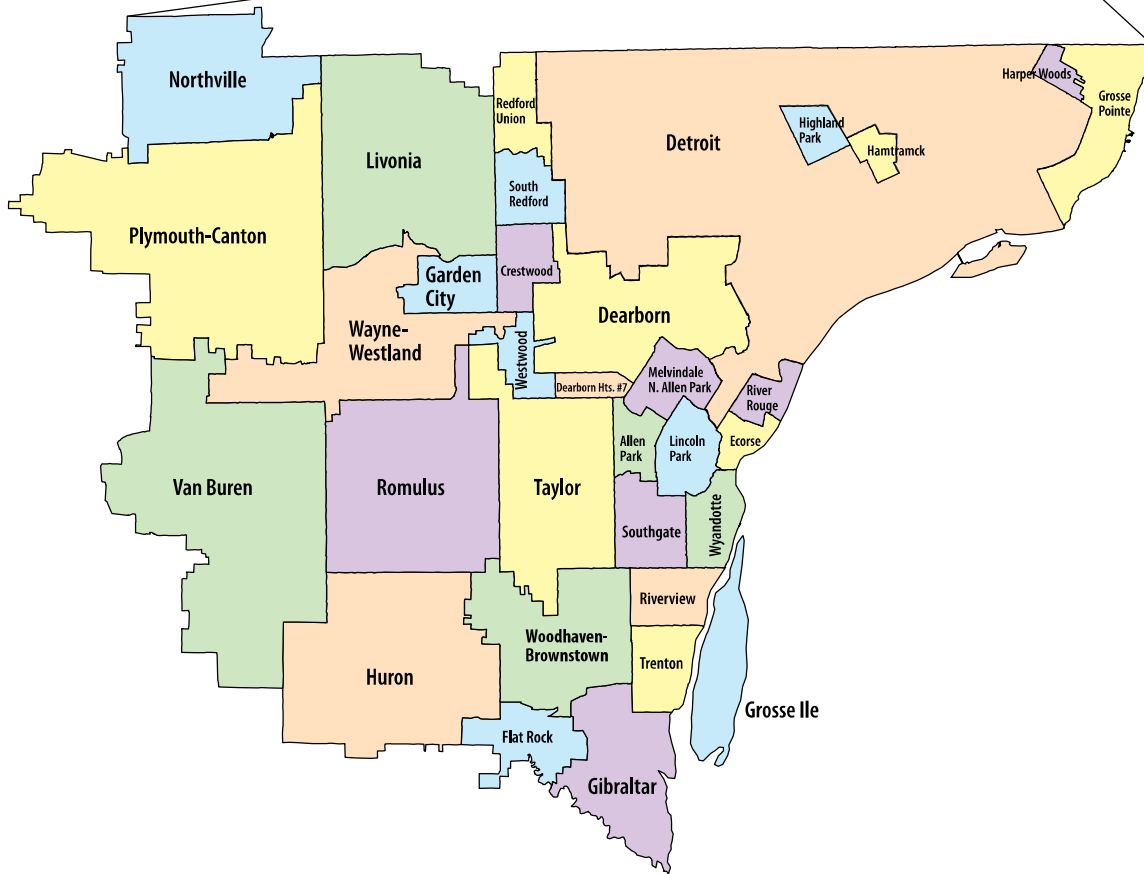
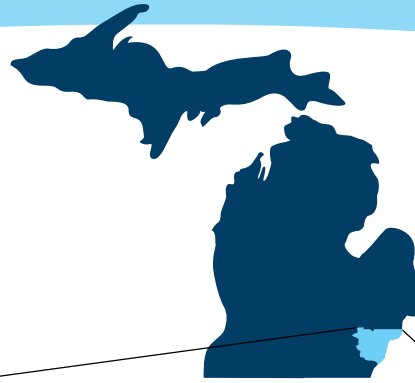
	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$0	\$0
Revenues		
Local Sources	\$28,449,300	\$28,849,300
Total Revenues	\$28,449,300	\$28,849,300
Expenditures		
Salaries	\$340,700	\$351,000
Employee Benefits	248,400	255,400
Purchased Services	43,800	43,800
Supplies and Materials	2,500	2,500
Capital Outlay	0	0
Other Expenses	900	900
Outgoing Transfers – Other Governmental	20,757,500	21,140,200
Other Funds	7,055,500	7,055,500
Total Expenditures	\$28,449,300	\$28,849,300
Ending Fund Balance	\$0	\$0

Capital Projects Fund

The **Capital Projects Fund** has been established by the Board of Education as a segregated group of accounts that are to be used for non-routine capital items. The Capital Projects Fund is funded through transfers from the General Operating Fund.

	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$1,921,791	\$620,091
Revenues		
Local Sources	\$20,000	\$20,000
Incoming Transfers – Other Funds	12,230,000	10,369,900
Total Revenues	\$12,250,000	\$10,389,900
Expenditures		
Purchased Services	\$233,900	\$233,900
Capital Outlay	13,317,800	10,146,100
Other Expenses	0	0
Total Expenditures	\$13,551,700	\$10,380,000
Ending Fund Balance	\$620,091	\$629,991





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Wayne RESA:

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Board of Education:

James S. Beri • Mary E. Blackmon • Danielle Funderburg • Lynda S. Jackson • James Petrie

Daveda J. Colbert, Ph.D., Superintendent

Wayne RESA is an equal opportunity employer.

Wayne RESA

2026-2027 Proposed Budget

Frequently Asked Questions

QUESTION	RESPONSE
1. What are the Agency's assumptions regarding revenue?	Due to the uncertainty of the State School Aid Budget, no increases in State Aid have been budgeted. State Aid related to one-time payments for reimbursement of retirement costs has been removed. Although Property Tax values are not yet available from the counties, we are projecting an increase in taxable values based on current trends.
2. What salary adjustments are included in the proposed budget?	Salaries have been updated to align with current collective bargaining agreements.
3. What assumptions were made about retirement costs?	The budget holds the retirement rate at a composite rate of 45% including passthrough revenue related to Section 147c of the state school aid budget to help offset a portion of the gross retirement expense.
4. What assumptions were made about health care costs?	The preliminary budget reflects the continued compliance with the Public Act 152 hard cap and has included the 2.9% increase for 2026 to raise the cap, as imposed by law.
5. How much does the Wayne RESA General Fund contribute toward the support of the Wayne County IT Consortium and the MiStar DNA/Illuminate Project?	The General Fund is budgeted to contribute \$4,977,600 to the Wayne County IT Consortium and \$218,400 to IT field services in 2026-27. The General Fund is budgeted to contribute \$1,079,800 to the MiStar DNA/Illuminate Project.
6. The budget projections indicate that the Agency will have a \$5,589,500 operating deficit in 2026-27. Is this expected to be a continued trend?	The agency has budgeted to use fund balance in a planned way to minimize impact on services to local schools and to cover one-time costs of necessary capital projects including remodeling and updating aging facilities, as well as upgrades related to security and replacements of equipment for the conference rooms vital to providing professional development. The projected 2026-27 operational deficit is reflective of that planned use of fund balance. The Wayne RESA Board's long-term strategy has been to maintain fund balance necessary to provide

Wayne RESA

2026-2027 Proposed Budget

Frequently Asked Questions

QUESTION	RESPONSE
	stability in the delivery of operational services to constituent districts.
7. What are the revenue assumptions in the Act 18 Special Education fund?	Property tax revenues are budgeted to increase due to expected increases in taxable values across the county. Neither the State School Aid Budget nor the 2026 property values have been released at this time. Interest income is budgeted to remain stable for the upcoming year based on current market rates.
8. Why are transfers to other agencies increasing in the Act 18 Fund?	Transfers to other agencies (school districts and charter schools) are based on 2026-27 budgets submitted by Center Program Operating Districts.
9. Are one-time payments for unreimbursed special education costs included in the budget?	Yes, one-time payments related to unreimbursed special education and special education transportation costs are included in the 2026-27 budgets. Due to the diminishing level of projected fund balance available and the increase in center program budgets, the one-time payments related to the SE-4096 special education costs have been reduced by 50% compared to 2025-26.
10. What is the purpose of the Capital Projects Fund?	This fund was established by the Board of Education to provide for the capital needs of the organization and has been funded through transfers from the General Fund. The 2026-27 budget will use available fund balance from projected unfinished 2025-26 projects as well as an additional allocation from the General Fund. The projects budgeted to be completed in the 2026-27 school year will focus on enhancing conference space and remodeling aging facilities.
11. How will the Enhancement Millage fund be distributed during the 2026-27 Budget year?	The Renewal of the Enhancement Millage in 2020 and changes to legislation require RESA to distribute current year collections to both local Districts and Public School Academies. An increase in total current collections is budgeted based on projected property value increases.

MODEL RESOLUTION FOR LOCAL DISTRICT VOTE ON WAYNE RESA BUDGET

Wayne County Regional Educational Service Agency (“Wayne RESA”)
2026-2027
General Fund Operating Budget
RESOLUTION

A Board meeting of the Board of Education of the Grosse Pointe School District was held at the MPR on May 18, 2026 at 7pm.

Members present were: _____

The following preamble and resolution were offered by Member _____ and seconded by Member _____.

WHEREAS:

This Board received the Wayne RESA General Fund Operating Budget on or before May 1, 2026; and

WHEREAS:

In accordance with Section 380.624 of the Revised School Code, this Board must now adopt a resolution expressing its support or disapproval of the proposed Wayne RESA budget, and must submit to the Wayne RESA Board any specific objections and/or proposed changes the Board may have to the budget prior to June 1, 2026

THEREFORE, BE IT RESOLVED THAT:

Please check one of the following options:

The Wayne RESA General Fund Operating budget for the 2026-2027 school year be supported, and that the Secretary of the Board is hereby directed to submit a copy of this resolution to the Secretary of the Wayne RESA Board of Education, along with comments.

OR

The Wayne RESA General Fund Operating budget for the 2026-2027 school year be disapproved (for reasons attached hereto), and that the Secretary of the Board is hereby directed to submit a copy of this resolution to the Secretary of the Wayne RESA Board of Education, along with any specific objections or proposed changes to the budget.

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a _____ meeting held on _____ 2026, the original of which resolution is a part of the Board’s minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Signed:

Secretary, Board of Education