

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 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 2025-26: 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 .0946 mills levied on the taxable value of property for all townships and cities or fractions thereof, for general operating purposes, for fiscal year 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$27,320,724
<u>Revenues</u>	
Local Sources	9,914,590
State Sources	14,557,600
Incoming Transfer– Other Governmental Agencies	343,000
Incoming Transfers - Other Funds	<u>1,100,000</u>
Total Revenues	<u>\$25,915,190</u>
Amount Available to Appropriate	<u>\$53,235,915</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	\$7,352,200
Employee Benefits	4,521,300
Purchased Services	2,685,500
Supplies and Materials	546,800
Capital Outlay	1,236,500
Other Expenses	160,100
Outgoing Transfers - Other Governmental Agencies	452,000
Other Funds	<u>9,939,200</u>
Total Expenditures	<u>\$26,893,600</u>
Estimated Fund Balance June 30, 2026	<u>\$26,342,314</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 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 2025-26: 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 2025-26 which includes the property tax revenue generated by 1.9708 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, 2025	\$- 0 -
<u>Revenues</u>	
Local Sources	\$108,017,000
State Sources	1,130,000
Federal Sources	-0-
Incoming Transfers-Other Governmental Agencies	-0-
Incoming Transfers -Other Funds	-0-
Total Revenues	\$109,147,000
Amount Available to Appropriate	\$109,147,000

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	\$109,147,000
Outgoing Transfers - Other Funds	-0-
Total Expenditures	\$109,147,000
Estimated Fund Balance June 30, 2026	\$- 0 -

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 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 2025-26: 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 3.3146 mills levied on the taxable value of property for all townships and cities or fractions thereof, for special education purposes, for fiscal year 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$256,580,241
<u>Revenues</u>	
Local Sources	\$194,407,100
State Sources	41,883,400
Federal Sources	0
Incoming Transfers -Other Governmental Agencies	500,000
Incoming Transfers -Other Funds	<u>7,000,000</u>
Total Revenues	\$243,790,500
Amount Available to Appropriate	<u>\$500,370,741</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	35,000
Employee Benefits	24,800
Purchased Services	1,152,800
Supplies and Materials	382,100
Capital Outlay	16,000,000
Other Expenses	2,500
Outgoing Transfers -Other Governmental Agencies	281,493,850
Other Funds	<u>4,069,000</u>
Total Expenditures	<u>303,160,050</u>
Estimated Fund Balance June 30, 2026	<u>\$197,210,691</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
2025-26 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 2025-26. 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 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$2,680,440
<u>Revenues</u>	
Local Sources	\$158,200
Incoming Transfers -Other Governmental Agencies	8,648,500
Incoming Transfers -Other Funds	6,955,500
Total Revenues	<u>\$15,762,200</u>
Amount Available to Appropriate	<u>\$18,442,640</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	\$6,452,400
Employee Benefits	4,073,200
Purchased Services	3,988,800
Supplies and Materials	705,900
Capital Outlay	327,100
Other Expenses	211,500
Outgoing Transfers -Other Governmental Agencies	0
Outgoing Transfers - Other Funds	3,300
Total Expenditures	<u>\$15,762,200</u>
Estimated Fund Balance June 30, 2026	<u>\$2,680,440</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 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 2025-26. 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 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$- 0 -
<u>Revenues</u>	
Local Sources	\$6,477,852
State Sources	234,957,847
Federal Sources	145,971,178
Incoming Transfers -Other Governmental Agencies	2,002,884
Incoming Transfers -Other Funds	<u>1,159,737</u>
Total Revenues	\$390,569,498
Amount Available to Appropriate	<u>\$390,569,498</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	\$17,542,471
Employee Benefits	11,465,547
Purchased Services	17,802,390
Supplies and Materials	5,438,809
Capital Outlay	5,000
Other Expenses	48,391
Outgoing Transfers - Other Governmental Agencies	330,804,045
Outgoing Transfers -Other Funds	<u>7,462,845</u>
Total Expenditures	\$390,569,498
Estimated Fund Balance June 30, 2026	\$- 0 -

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 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 2025-26: 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 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$-0-
<u>Revenues</u>	
Local Sources	\$-0-
State Sources	1,696,340
Federal Sources	-0-
Incoming Transfers -Other Governmental Agencies	-0-
Incoming Transfers -Other Funds	<u>4,369,000</u>
Total Revenues	\$6,065,340
Amount Available to Appropriate	\$6,065,340

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	\$2,137,040
Employee Benefits	1,471,000
Purchased Services	1,396,000
Supplies and Materials	63,900
Capital Outlay	600,000
Other Expenses	5,800
Outgoing Transfers -Other Governmental Agencies	101,600
Outgoing Transfers - Other Funds	<u>290,000</u>
Total Expenditures	\$6,065,340
Estimated Fund Balance June 30, 2026	\$-0-

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 MEDICAID FUND RESOLUTION

RESOLVED, that this resolution shall be the Medicaid Fund appropriations of the Wayne County Regional Educational Service Agency for the fiscal year 2025-26: 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 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$-0-
<u>Revenues</u>	
Local Sources	\$25,000,000
State Sources	-0-
Federal Sources	-0-
Incoming Transfers - Other Governmental Agencies	-0-
Incoming Transfers - Other Funds	-0-
Total Revenues	\$25,000,000
Amount Available to Appropriate	\$25,000,000

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	\$340,700
Employee Benefits	248,000
Purchased Services	43,800
Supplies and Materials	2,500
Capital Outlay	-0-
Other Expenses	900
Outgoing Transfers - Other Governmental Agencies	17,308,600
Other Funds	7,055,500
Total Expenditures	\$25,000,000
Estimated Fund Balance June 30, 2026	\$- 0 -

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2025-26 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 2025-26: 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 2025-26 are as follows:

Estimated Fund Balance July 1, 2025	\$144,084
<u>Revenues</u>	
Local Sources	20,000
State Sources	-0-
Federal Sources	-0-
Incoming Transfers -Other Governmental Agencies	-0-
Incoming Transfers -Other Funds	7,950,000
Total Revenues	\$7,970,000
Amount Available to Appropriate	<u>\$8,114,084</u>

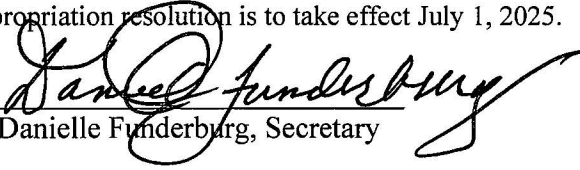
BE IT FURTHER RESOLVED, that the following amounts are hereby appropriated for the Capital Projects Fund for the purposes as set forth below:

<u>Expenditures</u>	
Salaries	\$-0-
Employee Benefits	-0-
Purchased Services	233,900
Supplies and Materials	-0-
Capital Outlay	7,871,200
Other Expenses	-0-
Outgoing Transfers -Other Governmental Agencies	-0-
Other Funds	-0-
Total Expenditures	<u>\$8,105,100</u>
Estimated Fund Balance June 30, 2026	<u>\$8,984</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, 2025.

Signed:


Danielle Funderburg, Secretary

June 11, 2025