

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27: 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 .0940 mills levied on the taxable value of property for all townships and cities or fractions thereof, for general operating purposes, for fiscal year 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$23,771,318
<u>Revenues</u>	
Local Sources	9,876,000
State Sources	15,510,300
Incoming Transfer– Other Governmental Agencies	374,000
Incoming Transfers - Other Funds	<u>1,050,000</u>
Total Revenues	<u>\$26,810,300</u>
Amount Available to Appropriate	<u>\$50,581,618</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	\$8,052,100
Employee Benefits	4,951,800
Purchased Services	4,667,600
Supplies and Materials	670,700
Capital Outlay	844,200
Other Expenses	172,200
Outgoing Transfers - Other Governmental Agencies	452,000
Other Funds	<u>12,589,200</u>
Total Expenditures	<u>\$32,399,800</u>
Estimated Fund Balance June 30, 2027	<u>\$18,181,818</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27: 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 2026-27 which includes the property tax revenue generated by 1.9611 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, 2026	\$0
<u>Revenues</u>	
Local Sources	\$113,377,900
State Sources	1,596,900
Federal Sources	0
Incoming Transfers-Other Governmental Agencies	0
Incoming Transfers -Other Funds	<u>0</u>
Total Revenues	<u>\$114,974,800</u>
Amount Available to Appropriate	<u>\$114,947,800</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	\$114,974,800
Outgoing Transfers - Other Funds	0
Total Expenditures	\$114,974,800
Estimated Fund Balance June 30, 2027	<u>\$0</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27: 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 3.2975 mills levied on the taxable value of property for all townships and cities or fractions thereof, for special education purposes, for fiscal year 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$222,518,923
<u>Revenues</u>	
Local Sources	\$197,894,000
State Sources	47,442,600
Federal Sources	0
Incoming Transfers -Other Governmental Agencies	509,100
Incoming Transfers -Other Funds	<u>7,000,000</u>
Total Revenues	<u>\$252,845,700</u>
Amount Available to Appropriate	<u>\$475,364,623</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	\$55,900
Employee Benefits	67,400
Purchased Services	1,583,500
Supplies and Materials	384,400
Capital Outlay	4,000,000
Other Expenses	2,500
Outgoing Transfers -Other Governmental Agencies	275,363,600
Other Funds	<u>10,618,940</u>
Total Expenditures	<u>292,076,240</u>
Estimated Fund Balance June 30, 2027	<u>\$183,288,383</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
2026-27 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 2026-27. 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 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$2,771,940
<u>Revenues</u>	
Local Sources	\$122,200
Incoming Transfers -Other Governmental Agencies	9,492,900
Incoming Transfers -Other Funds	<u>6,934,000</u>
Total Revenues	<u>\$16,549,100</u>
Amount Available to Appropriate	<u>\$19,321,040</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	\$7,063,200
Employee Benefits	4,465,000
Purchased Services	5,079,000
Supplies and Materials	725,500
Capital Outlay	327,100
Other Expenses	214,200
Outgoing Transfers -Other Governmental Agencies	0
Outgoing Transfers - Other Funds	<u>3,300</u>
Total Expenditures	<u>\$17,877,300</u>
Estimated Fund Balance June 30, 2027	<u>\$1,443,740</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27. 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 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$0
<u>Revenues</u>	
Local Sources	\$4,639,536
State Sources	247,248,306
Federal Sources	120,607,811
Incoming Transfers -Other Governmental Agencies	3,573,013
Incoming Transfers -Other Funds	<u>0</u>
Total Revenues	<u>\$376,068,666</u>
Amount Available to Appropriate	<u>\$376,068,666</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	\$15,612,264
Employee Benefits	10,644,111
Purchased Services	21,000,670
Supplies and Materials	3,253,895
Capital Outlay	5,000
Other Expenses	44,806
Outgoing Transfers - Other Governmental Agencies	318,940,358
Outgoing Transfers -Other Funds	<u>6,567,562</u>
Total Expenditures	<u>\$376,068,666</u>
Estimated Fund Balance June 30, 2027	<u>\$0</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27: 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 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$0
<u>Revenues</u>	
Local Sources	\$0
State Sources	1,578,460
Federal Sources	0
Incoming Transfers -Other Governmental Agencies	0
Incoming Transfers -Other Funds	<u>8,918,940</u>
Total Revenues	<u>\$10,497,400</u>
Amount Available to Appropriate	<u>\$10,497,400</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	\$2,583,600
Employee Benefits	1,662,100
Purchased Services	4,700,700
Supplies and Materials	66,800
Capital Outlay	646,000
Other Expenses	29,800
Outgoing Transfers -Other Governmental Agencies	518,400
Outgoing Transfers - Other Funds	<u>290,000</u>
Total Expenditures	<u>\$10,497,400</u>
Estimated Fund Balance June 30, 2027	\$0

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27: 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 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$0
<u>Revenues</u>	
Local Sources	\$28,849,300
State Sources	0
Federal Sources	0
Incoming Transfers - Other Governmental Agencies	0
Incoming Transfers - Other Funds	0
Total Revenues	<u>\$28,849,300</u>
Amount Available to Appropriate	<u>\$28,849,300</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	\$351,000
Employee Benefits	255,400
Purchased Services	43,800
Supplies and Materials	2,500
Capital Outlay	0
Other Expenses	900
Outgoing Transfers - Other Governmental Agencies	21,140,200
Other Funds	<u>7,055,500</u>
Total Expenditures	<u>\$28,849,300</u>
Estimated Fund Balance June 30, 2027	<u>\$0</u>

WAYNE COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY
APPROPRIATIONS RESOLUTION

2026-27 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 2026-27: 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 2026-27 are as follows:

Estimated Fund Balance July 1, 2026	\$620,091
<u>Revenues</u>	
Local Sources	20,000
State Sources	0
Federal Sources	0
Incoming Transfers -Other Governmental Agencies	0
Incoming Transfers -Other Funds	<u>10,369,900</u>
Total Revenues	<u>\$10,389,900</u>
Amount Available to Appropriate	<u>\$11,009,991</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	10,146,100
Other Expenses	0
Outgoing Transfers -Other Governmental Agencies	0
Other Funds	0
Total Expenditures	<u>\$10,380,000</u>
Estimated Fund Balance June 30, 2027	<u>\$629,991</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, 2026.

Signed: _____


James S. Beri, Secretary

June 10, 2026