

# Preliminary Budget

# Wayne RESA

2013-2014

## COMMENTS FROM WAYNE RESA SUPERINTENDENT, CHRIS WIGENT

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### 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 2013-2014. This budget package was presented to the Wayne RESA Board of Education on April 24, 2013, for review and discussion. It was also presented to the Wayne County Schools Superintendents Association on April 19, 2013. The official "district hearing" for this budget will be held at the May 15, 2013 Wayne RESA Board of Education meeting with formal approval taking place at the June 12, 2013 meeting of the Board.

Wayne RESA works closely with each of our 34 local school districts to ensure that our programs and services positively impact teaching and learning. We have a rich history of providing leadership and services that are relevant, cost effective, and based on the needs and wants of our districts. Under separate cover, we are providing you with a copy of our 2012-13 Annual Report which will give you an overview of some of the many programs and initiatives in which we have been engaged over the past year. Included in that report is a review of the cost saving collaborations and partnerships that have been implemented in Wayne County, all of which ensure that we are all using our scarce resources in the most effective and strategic manner possible.

Please note that we have made a change this year to the format of the Budget document and the hard copy of the information is in more of a summarized format than in past years. All of the additional budgeting details that we have provided in the past are available at [www.resa.net](http://www.resa.net) under "About Us" and then click on "Reports".

Your questions or points of interest regarding this proposed budget are invited and should be directed to Steven Ezikian, Deputy Superintendent, at (734) 334-1450 or at [ezikias@resa.net](mailto:ezikias@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,



Christopher A. Wigent  
Superintendent

## WHO WE ARE AND WHAT WE DO

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 34 public school districts and over 100 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 operating budget of almost \$317 million, Wayne RESA's budget includes more than \$266 million that is distributed to local districts and agencies to cover the costs related to special education, Medicaid and other special projects.

The Preliminary Budget reflects the expected revenues and planned expenditures for the 2013-2014 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 RESA's financial structure. Each of the individual funds are accompanied by a narrative summary, and in the case of the General Operating Fund and the Cooperative Fund, are followed by detailed budgets for each cost center.



## 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.

	2012-13 Approved Budget	2013-14 Proposed Budget
<b>Beginning Fund Balance</b>	\$14,297,324	\$13,282,124
<b>Revenues</b>		
Local Sources	4,251,300	4,036,500
State Sources	8,490,900	8,540,800
Incoming Transfers – Other Governmental Agencies	547,000	517,000
Incoming Transfers – Other Funds	575,000	575,000
<b>Total Revenues</b>	\$13,864,200	\$13,669,300
<b>Expenditures</b>		
Salaries	\$5,878,800	\$6,036,900
Employee Benefits	3,027,700	2,778,500
Purchased Services	1,467,400	1,396,500
Supplies and Materials	506,200	491,000
Capital Outlay	403,500	335,500
Other Expenses	108,300	108,100
Outgoing Transfers – Other Governmental	130,000	130,500
Other Funds	3,357,500	3,161,200
<b>Total Expenditures</b>	14,879,400	14,438,200
<b>Ending Fund Balance</b>	<b>\$13,282,124</b>	<b>\$12,513,224</b>

## ACT 18 FUND

Act 18 monies are collected and distributed by RESA 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 RESA accounts and are distributed according to a county-wide plan recommended by constituent districts and approved by the RESA Board of Education.

	2012-13 Approved Budget	2013-14 Proposed Budget
<b>Beginning Fund Balance</b>	\$100,099,370	\$118,763,870
<b>Revenues</b>		
Local Sources	126,474,000	121,524,800
State Sources	28,790,300	25,293,400
Incoming Transfers – Other Governmental Agencies	47,000	47,000
Incoming Transfers – Other Funds	4,500,000	4,628,300
<b>Total Revenues</b>	\$159,811,300	\$151,493,500
<b>Expenditures</b>		
Outgoing Transfers – Other Governmental	140,051,400	160,333,300
Other Funds	1,095,400	1,095,400
<b>Total Expenditures</b>	141,146,800	161,428,700
<b>Ending Fund Balance</b>	<b>\$118,763,870</b>	<b>\$108,828,670</b>

## COOPERATIVE 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, the CLASS A System, Print Services, Production Services and Consolidated Services.

	Approved Budget 2012-13	Proposed Budget 2013-14
<b>Beginning Fund Balance</b>	\$482,907	\$482,907
<b>Revenues</b>		
Local Sources	66,100	118,100
Incoming Transfers – Other Governmental Agencies	8,513,000	7,821,500
Incoming Transfers – Other Funds	3,084,800	3,040,600
<b>Total Revenues</b>	\$11,663,900	\$10,980,200
<b>Expenditures</b>		
Salaries	\$4,296,000	\$4,449,200
Employee Benefits	2,001,700	2,037,200
Purchased Services	4,403,400	3,988,400
Supplies and Materials	279,000	304,000
Capital Outlay	71,000	71,000
Other Expenses	8,800	8,800
Outgoing Transfers – Other Governmental	600,000	600,000
Other Funds	4,000	4,000
<b>Total Expenditures</b>	11,663,900	11,462,600
<b>Ending Fund Balance</b>	<b>\$ 482,907</b>	<b>\$507</b>

## 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.

	2012-13 Approved Budget	2013-14 Proposed Budget
<b>Beginning Fund Balance</b>	\$ -0-	\$ -0-
<b>Revenues</b>		
Local Sources	76,000	2,041,000
State Sources	27,485,000	32,130,000
Federal Sources	84,524,000	84,102,000
Incoming Transfers – Other Governmental Agencies	4,759,200	5,955,400
Incoming Transfers – Other Funds	3,000	51,200
<b>Total Revenues</b>	\$116,847,200	\$124,279,600
<b>Expenditures</b>		
Salaries	\$1,779,000	\$3,124,200
Employee Benefits	762,500	1,544,400
Purchased Services	11,149,000	20,242,300
Supplies and Materials	386,500	961,900
Capital Outlay	300,000	155,100
Other Expenses	210,000	258,400
Outgoing Transfers – Other Governmental	101,723,200	97,070,700
Other Funds	537,000	922,600
<b>Total Expenditures</b>	116,847,200	124,279,600
<b>Ending Fund Balance</b>	\$ -0-	\$ -0-

**MEDICAID FUND**

Medicaid Fund represents flow-through funding to the local districts of Wayne RESA for Fee for Service and Administrative Outreach programs. These programs have been made available through an agreement entered into by RESA on behalf of the constituent districts to provide partial reimbursement for services to Medicaid-eligible special education students.

	2012-13 Approved Budget	2013-14 Proposed Budget
<b>Beginning Fund Balance</b>	\$-0-	\$-0-
<b>Revenues</b>		
Local Sources	5,000	5,000
Federal Sources	9,294,500	12,365,000
<b>Total Revenues</b>	\$9,299,500	\$12,370,000
<b>Expenditures</b>		
Salaries	\$105,000	\$169,500
Employee Benefits	67,000	69,700
Purchased Services	142,500	222,600
Supplies and Materials	500	500
Capital Outlay	-0-	-0-
Other Expenses	100	100
Outgoing Transfers – Other Governmental	4,754,400	7,279,300
Other Funds	4,230,000	4,628,300
<b>Total Expenditures</b>	9,299,500	12,370,000
<b>Ending Fund Balance</b>	\$-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.

	2012-13 Approved Budget	2013-14 Proposed Budget
<b>Beginning Fund Balance</b>	\$554,237	\$1,237
<b>Revenues</b>		
Local Sources	1,000	1,000
Incoming Transfers – Other Funds	406,000	250,000
<b>Total Revenues</b>	\$407,000	\$251,000
<b>Expenditures</b>		
Capital Outlay	\$960,000	\$252,000
<b>Total Expenditures</b>	960,000	252,000
<b>Ending Fund Balance</b>	\$1,237	\$237



SERVICE  
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### Wayne RESA:

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### Board of Education:

James S. Beri • Kenneth E. Berlinn • Mary E. Blackmon • Lynda S. Jackson • James Petrie

Christopher A. Wigent, Superintendent