

# Washtenaw Intermediate School District

## 2017-18 Major Budget Assumptions

### SPECIAL EDUCATION FUND

#### Revenue

**Property Taxes** – Property taxes were increased by 1.0% which is equivalent to Washtenaw County's projected increase for 17-18.

**Other Local Revenue** – Increase in revenue from the Washtenaw County Juvenile (Court Involved Youth) program as a result of increases to program costs agreed upon. There is also corresponding increase in expenditures.

**Section 147c State Aid** – The budget assumes 147c revenue in 17/18 at a rate of 10.3%. There is also corresponding expenditures.

**State Aid Section 51** – The estimated Section 51a revenue assumes our special education costs have remained constant since 2015-16. We did not make an assumption of any prior year adjustments being received in the 2017-18 year.

**Grant carryover** – There are no grant carryover funds included in the budget.

#### Expenditures

**Salaries** – Assumes a 1% salary/wage increase; steps are included.

**Retirement** – A rate of 25.56% rate has been included in the budget. . In addition, the budget assumes 147c expenditures at a rate of 10.3%. There is also a corresponding revenue.

**Health Coverage** – An increase of 3.5% has been included in the cost of health coverage based on positive experience.

**Behavior Support and YA AA West Program additions** - The budget includes 2 new programs; (1) Behavior Support System and (2) Young Adult Ann Arbor West location.

**Grant carryover** – There are no grant carryover funds included in the budget.

**Transfer to SE Capital projects** – Assumes \$500,000 transfer to SE Capital Projects fund.

**LEA Special Education Reimbursement** – Decrease primarily due to the addition of the 2 programs identified above as well as increases of current programs due to student needs.

**GENERAL APPROPRIATIONS RESOLUTION  
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
WASHTENAW INTERMEDIATE SCHOOL DISTRICT  
SPECIAL EDUCATION BUDGET 4/11/2017**

**RESOLVED**, that this resolution shall be the general appropriations of the Washtenaw Intermediate School District for the fiscal year 2017-2018; A resolution to make appropriations; and to provide for the disposition of all income received by the Washtenaw Intermediate School District.

**BE IT FURTHER RESOLVED**, that the total revenue, including a tax levy of **5.3531 mills**, and unappropriated fund balance be available for appropriations in the **SPECIAL EDUCATION FUND** of the Washtenaw Intermediate School District for the fiscal year 2017-2018 as follows:

<b>REVENUES</b>	<u>Original</u>
Local Revenue	\$ 81,737,884
State Revenue	10,893,430
Federal Revenue	11,208,013
Incoming Transfers & Other Transactions	136,591
Fund Modifications	<u>141,000</u>
<b>TOTAL REVENUE AND INCOMING TRANSFERS</b>	<b>\$ 104,116,918</b>
 FUND BALANCE AS OF JULY 1ST	 \$ 2,809,028
Less Appropriated Fund Balance	
<b>FUND BALANCE AVAILABLE TO APPROPRIATE</b>	<b><u>\$ 2,809,028</u></b>
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$ 106,925,946

**BE IT FURTHER RESOLVED**, that \$ 103,925,946 of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Basic Programs, Instruction	\$ -
Added Needs, Instruction	\$ 11,479,626
Pupil Support	\$ 9,795,933
Instructional Support	\$ 2,190,655
General Administration	\$ 410,571
School Administration	\$ 248,415
Business Support	\$ 1,693,661
Operations/Maintenance	\$ 2,114,174
Transportation	\$ 51,013
Central Services	\$ 2,469,897
Other Support Services	\$ -
Community Services	<u>\$ 1,590</u>
	\$ 30,455,535
Outgoing Transfers & Other Transactions	72,874,836
Fund Modifications	595,575
<b>TOTAL APPROPRIATED</b>	<b><u>\$ 103,925,946</u></b>
 FUND BALANCE ENDING JUNE 30TH	 <b><u><u>\$ 3,000,000</u></u></b>

**WASHTENAW INTERMEDIATE SCHOOL DISTRICT  
SPECIAL EDUCATION BUDGET COMPARISON  
2017-2018 BUDGET REVIEW/ADOPTION**

<b>REVENUES</b>	2015-2016 Actual Revenue & Expenses	2016-2017 Amended 12.13.16 Budget	2017-2018 Projected Budget
Local Revenue 100	\$ 59,106,714	\$ 80,631,692	\$ 81,737,884
State Revenue 300	9,161,882	11,066,828	10,893,430
Federal Revenue 400	10,653,427	11,877,665	11,208,013
Incoming Transfers & Other Transactions 500	486,759	119,595	136,591
Fund Modifications 600	-	142,108	141,000
<b>TOTAL REVENUE AND INCOMING TRANSFERS</b>	<b>\$ 79,408,782</b>	<b>\$ 103,837,888</b>	<b>\$ 104,116,918</b>
<b>EXPENDITURES</b>			
Basic Programs, Instruction 110	\$ -	\$ -	\$ -
Added Needs, Instruction 120	9,035,250	10,196,398	11,479,626
Pupil Support 210	7,992,105	8,689,748	9,795,933
Instructional Support 220	1,780,206	1,913,607	2,190,655
General Administration 230	428,235	248,981	410,571
School Administration 240	255,645	200,898	248,415
Business Support 250	992,375	1,646,000	1,693,661
Operations/Maintenance 260	2,030,054	2,256,332	2,114,174
Transportation 270	183,109	84,673	51,013
Central Services 280	2,079,856	2,851,845	2,469,897
Other Support Services 290	-	-	-
Community Services 300	777	1,800	1,590
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,777,612</b>	<b>\$ 28,090,282</b>	<b>\$ 30,455,535</b>
Outgoing Transfers & Other Transactions 400	54,589,970	74,820,765	72,874,836
Fund Modifications 600	563,435	595,575	595,575
<b>TOTAL EXPENDITURES AND OTHER TRANSACTIONS</b>	<b>\$ 79,931,017</b>	<b>\$ 103,506,622</b>	<b>\$ 103,925,946</b>
<b>EXCESS REVENUE OR (EXPENDITURES)</b>	<b>\$ (522,235)</b>	<b>\$ 331,266</b>	<b>\$ 190,972</b>
<b>FUND BALANCE AS OF JULY 1ST</b>	<b>2,999,997</b>	<b>\$ 2,477,762</b>	<b>\$ 2,809,028</b>
<b>FUND BALANCE ENDING JUNE 30TH</b>	<b>\$ 2,477,762</b>	<b>\$ 2,809,028</b>	<b>\$ 3,000,000</b>

2017-18

TITLES	REGULAR BUDGET	1034 Marcel Juv Dtn St Aid 2018	3700 Headlee Data Collection 2018	6168 Title I Part D 2018	7578 IDEA Early On 2018	8018 Burton IDEA Flowthrough 2018
<b>REVENUES</b>						
Local Sources 100	\$ 81,695,562	-	-	-	-	-
State Sources 300	8,087,498	2,800,000	5,932	-	-	-
Federal Sources 400	-	-	-	60,249	298,247	10,430,834
Incoming Transfers/Other 500	50,427	-	-	-	-	-
Fund Modifications 600	141,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 89,974,487</b>	<b>\$ 2,800,000</b>	<b>\$ 5,932</b>	<b>\$ 60,249</b>	<b>\$ 298,247</b>	<b>\$ 10,430,834</b>
<b>EXPENDITURES</b>						
Basic Programs, Instr. 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs 120	\$ 10,973,905	-	-	21,375	-	484,346
Pupil Support 210	8,213,966	-	-	38,874	236,812	16,839
Instructional Staff 220	2,062,702	-	-	-	53,845	16,863
General Administration 230	410,571	-	-	-	-	-
School Administration 240	248,415	-	-	-	-	-
Business Support 250	1,693,661	-	-	-	-	-
Operations /Maintenance 260	2,114,174	-	-	-	-	-
Transportation 270	51,013	-	-	-	-	-
Central Support Services 280	2,402,828	-	5,932	-	-	1,137
Community Services 300	-	-	-	-	1,590	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,171,235</b>	<b>\$ -</b>	<b>\$ 5,932</b>	<b>\$ 60,249</b>	<b>\$ 292,247</b>	<b>\$ 519,185</b>
Outgoing Transfers/Other 400	59,938,894	2,800,000	-	-	-	9,870,259
Fund Modifications 600	545,046	-	-	-	6,000	41,390
<b>TOTAL APPROPRIATED</b>	<b>\$ 88,655,175</b>	<b>\$ 2,800,000</b>	<b>\$ 5,932</b>	<b>\$ 60,249</b>	<b>\$ 298,247</b>	<b>\$ 10,430,834</b>
EXCESS REV/EXPENSE	\$ 1,319,312	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 2,809,028	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<b>\$ 4,128,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



2017-18	9840-061 Burton TC Svs Horn WTMC	9850-041 SW Burton Ancillary Svs WAVE	9850-061TC Burton Ancillary Svs WAVE	9851EC TC Burton Ancillary Svs Local Districts	9855 Burton Ancillary Svs ECA	9859 Burton Ancillary Svs IB - WIHI 0.1
TITLES						
<b>REVENUES</b>						
Local Sources 100	-	-	-	-	-	-
State Sources 300	-	-	-	-	-	-
Federal Sources 400	-	-	-	-	-	-
Incoming Transfers/Other 500	4,054	2,336	37,955	7,394	9,579	11,073
Fund Modifications 600	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,054</b>	<b>\$ 2,336</b>	<b>\$ 37,955</b>	<b>\$ 7,394</b>	<b>\$ 9,579</b>	<b>\$ 11,073</b>
<b>EXPENDITURES</b>						
Basic Programs, Instr. 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Support 210	60,590	36,859	500,308	109,001	151,294	141,808
Instructional Staff 220	-	-	-	-	-	-
General Administration 230	-	-	-	-	-	-
School Administration 240	-	-	-	-	-	-
Business Support 250	-	-	-	-	-	-
Operations /Maintenance 260	-	-	-	-	-	-
Transportation 270	-	-	-	-	-	-
Central Support Services 280	-	-	-	-	-	-
Community Services 300	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,590</b>	<b>\$ 36,859</b>	<b>\$ 500,308</b>	<b>\$ 109,001</b>	<b>\$ 151,294</b>	<b>\$ 141,808</b>
Outgoing Transfers/Other 400	-	-	-	-	-	-
Fund Modifications 600	-	-	-	-	-	-
<b>TOTAL APPROPRIATED</b>	<b>\$ 60,590</b>	<b>\$ 36,859</b>	<b>\$ 500,308</b>	<b>\$ 109,001</b>	<b>\$ 151,294</b>	<b>\$ 141,808</b>
EXCESS REV/EXPENSE	\$ (56,536)	\$ (34,523)	\$ (462,353)	\$ (101,607)	\$ (141,715)	\$ (130,735)
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ (56,536)</b>	<b>\$ (34,523)</b>	<b>\$ (462,353)</b>	<b>\$ (101,607)</b>	<b>\$ (141,715)</b>	<b>\$ (130,735)</b>

2017-18

TITLES	TOTALS
<b>REVENUES</b>	
Local Sources 100	\$ 81,737,884
State Sources 300	\$ 10,893,430
Federal Sources 400	\$ 11,208,013
Incoming Transfers/Other 500	\$ 136,591
Fund Modifications 600	\$ 141,000
<b>TOTAL REVENUES</b>	<b>\$ 104,116,918</b>
<b>EXPENDITURES</b>	
Basic Programs, Instr. 110	\$ -
Added Needs 120	\$ 11,479,626
Pupil Support 210	\$ 9,795,933
Instructional Staff 220	\$ 2,190,655
General Administration 230	\$ 410,571
School Administration 240	\$ 248,415
Business Support 250	\$ 1,693,661
Operations /Maintenance 260	\$ 2,114,174
Transportation 270	\$ 51,013
Central Support Services 280	\$ 2,469,897
Community Services 300	\$ 1,590
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,455,535</b>
Outgoing Transfers/Other 400	\$ 72,874,836
Fund Modifications 600	\$ 595,575
<b>TOTAL APPROPRIATED</b>	<b>\$ 103,925,946</b>
<b>EXCESS REV/EXPENSE</b>	<b>\$ 190,972</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,809,028</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,000,000</b>

# Washtenaw Intermediate School District

## 2017-18 Major Budget Assumptions

### GENERAL EDUCATION FUND

#### Revenue

**Property Taxes** –Property taxes were increased by 1.0% which is equivalent to Washtenaw County’s projected increase for 17-18.

**Section 81 State Aid** – No increase projected as Executive and Legislative budget proposals are still being reviewed.

**Section 147c State Aid** – The budget assumes 147c revenue in 17/18 at a rate of 10.3%. There is also corresponding expenditures.

**Technology services/infrastructure revenue** – Assumes revenue received from local districts in the amount of \$210,525.

**Great Start Readiness Program (GSRP)** – Increase of approx. \$90,000. There is also a corresponding expenditure increase.

**Head Start** – Increase of approx. \$301,010. There is also a corresponding expenditure increase.

**Admin/Educator Evaluation Grant** – Assumes all funds were spent during the 2016-17 fiscal year.

**Grant carryover** – There are no grant carryover funds included in the budget.

#### Expenditures

**Salaries** – Assumes a 1% salary/wage increase; steps are included.

**Retirement** – A rate of 25.56% has been included in the budget. In addition, the budget assumes 147c expenditures at a rate of 10.3%. There is also a corresponding revenue.

**Health Coverage** – An increase of 3.5% has been included in the cost of health coverage based on positive experience.

**Grant carryover** – There are no grant carryover funds included in the budget.

**Transfer to GE Capital projects** – Assumes no transfer to GE Capital Projects fund.

**GENERAL APPROPRIATIONS RESOLUTION  
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
WASHTENAW INTERMEDIATE SCHOOL DISTRICT  
GENERAL EDUCATION BUDGET 4/11/2017**

**RESOLVED**, that this resolution shall be the general appropriations of the Washtenaw Intermediate School District for the fiscal year 2017-2018 A resolution to make appropriations; and to provide for the disposition of all income received by the Washtenaw Intermediate School District.

**BE IT FURTHER RESOLVED**, that the total revenue, including a tax levy of **.0978 mills**, and unappropriated fund balance be available for appropriations in the **GENERAL EDUCATION FUND** of the Washtenaw Intermediate School District for the fiscal year 2017-2018 as follows:

<b>REVENUES</b>	<u>Original</u>
Local Revenue	\$ 2,098,772
State Revenue	9,282,558
Federal Revenue	5,204,038
Incoming Transfers & Other Transactions	2,446,950
Fund Modifications	<u>\$ 26,300</u>
<b>TOTAL REVENUE AND INCOMING TRANSFERS</b>	<b>\$ 19,058,618</b>
 FUND BALANCE AS OF JULY 1ST	 \$ 2,505,672
Less Appropriated Fund Balance	
<b>FUND BALANCE AVAILABLE TO APPROPRIATE</b>	<b><u>\$ 2,505,672</u></b>
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$ 21,564,290

**BE IT FURTHER RESOLVED**, that \$ 19,244,630 of the total available to appropriate in the **GENERAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Basic Programs, Instruction	\$ 746,587
Added Needs, Instruction	\$ 32,750
Adult Continuing Education	\$ 87,966
Pupil Support	\$ 482,109
Instructional Support	\$ 3,684,143
General Administration	\$ 544,988
School Administration	\$ -
Business Support	\$ 273,109
Operations/Maintenance	\$ 503,433
Transportation	\$ 87,963
Central Services	\$ 2,754,900
Other Support Services	\$ -
Community Services	<u>\$ 601,542</u>
	\$ 9,799,490
Outgoing Transfers & Other Transactions	9,445,140
Fund Modifications	-
<b>TOTAL APPROPRIATED</b>	<b><u>\$ 19,244,630</u></b>
 FUND BALANCE ENDING JUNE 30TH	 <u><u>\$ 2,319,660</u></u>

**WASHTENAW INTERMEDIATE SCHOOL DISTRICT  
GENERAL EDUCATION BUDGET COMPARISON  
2017-2018 BUDGET REVIEW/ADOPTION**

<b>REVENUES</b>	2015-2016 Actual Revenue & Expenses	2016-2017 Amended 12.13.16 Budget	2017-2018 Projected Budget
Local Revenue 100	\$ 2,135,801	\$ 2,294,990	\$ 2,098,772
State Revenue 300	12,266,096	10,487,522	9,282,558
Federal Revenue 400	5,395,893	5,127,190	5,204,038
Incoming Transfers & Other Transactions 500	2,691,759	2,214,597	2,446,950
Fund Modifications 600	-	27,029	26,300
<b>TOTAL REVENUE AND INCOMING TRANSFERS</b>	<b>\$ 22,489,549</b>	<b>\$ 20,151,328</b>	<b>\$ 19,058,618</b>
<b>EXPENDITURES</b>			
Basic Programs, Instruction 110	\$ 871,193	\$ 724,987	\$ 746,587
Added Needs, Instruction 120	20,953	69,380	32,750
Adult and Continuing Education 130	-	87,966	87,966
Pupil Support 210	317,350	552,590	482,109
Instructional Support 220	3,679,214	4,318,455	3,684,143
General Administration 230	509,701	575,874	544,988
School Administration 240	50,756	-	-
Business Support 250	227,816	260,235	273,109
Operations/Maintenance 260	1,024,974	503,579	503,433
Transportation 270	50,234	96,094	87,963
Central Services 280	2,636,979	3,108,420	2,754,900
Other Support Services 290	700	700	-
Community Services 300	649,565	732,209	601,542
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,039,435</b>	<b>\$ 11,030,489</b>	<b>\$ 9,799,490</b>
Outgoing Transfers & Other Transactions 400	11,881,515	9,459,500	9,445,140
Fund Modifications 600	-	250,000	-
<b>TOTAL EXPENDITURES AND OTHER TRANSACTIONS</b>	<b>\$ 21,920,950</b>	<b>\$ 20,739,989</b>	<b>\$ 19,244,630</b>
<b>EXCESS REVENUE OR (EXPENDITURES)</b>	<b>\$ 568,599</b>	<b>\$ (588,661)</b>	<b>\$ (186,012)</b>
<b>FUND BALANCE AS OF JULY 1ST</b>	<b>2,525,634</b>	<b>\$ 3,094,333</b>	<b>\$ 2,505,672</b>
<b>FUND BALANCE ENDING JUNE 30TH</b>	<b>\$ 3,094,233</b>	<b>\$ 2,505,672</b>	<b>\$ 2,319,660</b>

General Education  
2017-2018

TITLES	REGULAR BUDGET	1069 Domino REMC 2018	3287 Norman LAWMASC C/O 2017	3288 Norman LAWMASC 2018	3289 Norman Mich Science Partnership 2017	3297 Heaviland I3 STEM Early College 7/1/17-12/31/17 2017
<b>REVENUES</b>						
Local Sources	\$ 1,534,082	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	2,047,157	-	40,000	22,191	44,408	-
Federal Sources	-	-	-	-	-	121,292
Incoming Transfers/Other	803,952	-	-	-	-	-
Fund Modifications	26,300	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,411,491</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 22,191</b>	<b>\$ 44,408</b>	<b>\$ 121,292</b>
<b>EXPENDITURES</b>						
Basic Programs, Instruct. 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs, Instruct. 120	-	-	-	-	-	-
Adult Continuing Education 130	-	-	-	-	-	-
Pupil Support 210	54,351	-	-	-	-	-
Instructional Staff Support 220	1,749,414	19,672	40,000	22,191	44,408	61,069
General Administration 230	541,188	-	-	-	-	-
School Administration 240	-	-	-	-	-	-
Business Support 250	222,323	-	-	-	-	-
Operations /Maintenance 260	291,562	-	-	-	-	-
Transportation 270	73,738	-	-	-	-	-
Central Support 280	1,464,504	-	-	-	-	-
Other Support 290	-	-	-	-	-	-
Community Services 300	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,397,080</b>	<b>\$ 19,672</b>	<b>\$ 40,000</b>	<b>\$ 22,191</b>	<b>\$ 44,408</b>	<b>\$ 61,069</b>
Outgoing Transfers/Other 400	173,573	-	-	-	-	60,223
Fund Modifications 600	(25,000)	-	-	-	-	-
<b>TOTAL APPROPRIATED</b>	<b>\$ 4,545,653</b>	<b>\$ 19,672</b>	<b>\$ 40,000</b>	<b>\$ 22,191</b>	<b>\$ 44,408</b>	<b>\$ 121,292</b>
EXCESS REV/EXPENSE	\$ (134,162)	\$ (19,672)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 2,505,672	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<b>\$ 2,371,510</b>	<b>\$ (19,672)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



General Education  
2017-2018

TITLES	4008 Jackson Perkins 2018	6018 Burton Title I PART A 10/1/76-6/30/18 2018	6177 Burton Title I Regional Assist 2018	6178 Burton Title I Regional Assist 2018	6358 Norman Homeless Youth 2018
<b>REVENUES</b>					
Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-
Federal Sources	472,455	-	36,354	170,380	50,605
Incoming Transfers/Other	-	-	-	-	-
Fund Modifications	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 472,455</b>	<b>\$ -</b>	<b>\$ 36,354</b>	<b>\$ 170,380</b>	<b>\$ 50,605</b>
<b>EXPENDITURES</b>					
Basic Programs, Instruct. 110	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs, Instruct. 120	-	-	-	-	-
Adult Continuing Education 130	-	-	-	-	-
Pupil Support 210	-	-	-	-	46,680
Instructional Staff Support 220	-	-	36,354	125,673	-
General Administration 230	-	-	-	-	-
School Administration 240	-	-	-	-	-
Business Support 250	-	-	-	-	-
Operations /Maintenance 260	-	-	-	-	-
Transportation 270	-	-	-	-	3,925
Central Support 280	-	-	-	-	-
Other Support 290	-	-	-	-	-
Community Services 300	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,354</b>	<b>\$ 125,673</b>	<b>\$ 50,605</b>
Outgoing Transfers/Other 400	472,455	-	-	44,707	-
Fund Modifications 600	-	-	-	-	-
<b>TOTAL APPROPRIATED</b>	<b>\$ 472,455</b>	<b>\$ -</b>	<b>\$ 36,354</b>	<b>\$ 170,380</b>	<b>\$ 50,605</b>
<b>EXCESS REV/EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





General Education 2017-2018	947-9640 Domino LEA Fiber Pole Fees 2018	9660 Domino LEA Tech Services 2018	9670 Norman Homeless Youth Donations Rest 2018	9700 Higgins Fingerprinting and ICHAT 2018	9775 Long Imagination Library Early Childhood 2018	9785 Long Success by 6/Rotary Early Childhood 2018
TITLES						
<b>REVENUES</b>						
Local Sources	\$ -	\$ -	\$ 42,250	\$ 130,000	\$ 40,000	\$ 140,034
State Sources	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-
Incoming Transfers/Other	13,884	793,566	-	15,000	-	-
Fund Modifications	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,884</b>	<b>\$ 793,566</b>	<b>\$ 42,250</b>	<b>\$ 145,000</b>	<b>\$ 40,000</b>	<b>\$ 140,034</b>
<b>EXPENDITURES</b>						
Basic Programs, Instruct. 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Added Needs, Instruct. 120	-	-	31,750	-	-	-
Adult Continuing Education 130	-	-	-	-	-	-
Pupil Support 210	-	-	500	-	-	-
Instructional Staff Support 220	-	-	-	-	-	114,816
General Administration 230	-	-	-	-	-	-
School Administration 240	-	-	-	-	-	-
Business Support 250	-	-	-	-	-	-
Operations /Maintenance 260	-	-	-	-	-	-
Transportation 270	-	-	10,000	-	-	-
Central Support 280	13,884	793,566	-	177,178	-	-
Other Support 290	-	-	-	-	-	-
Community Services 300	-	-	-	-	40,000	25,218
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,884</b>	<b>\$ 793,566</b>	<b>\$ 42,250</b>	<b>\$ 177,178</b>	<b>\$ 40,000</b>	<b>\$ 140,034</b>
Outgoing Transfers/Other 400	-	-	-	-	-	-
Fund Modifications 600	-	-	-	-	-	-
<b>TOTAL APPROPRIATED</b>	<b>\$ 13,884</b>	<b>\$ 793,566</b>	<b>\$ 42,250</b>	<b>\$ 177,178</b>	<b>\$ 40,000</b>	<b>\$ 140,034</b>
<b>EXCESS REV/EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (32,178)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (32,178)</b>	<b>\$ -</b>	<b>\$ -</b>

General Education  
2017-2018

9790  
Oman  
AAACF  
Coodinated  
Funding  
2018

TOTALS

TITLES			
REVENUES			
Local Sources	\$	92,072	\$ 2,098,772
State Sources		-	9,282,558
Federal Sources		-	5,204,038
Incoming Transfers/Other		-	2,446,950
Fund Modifications		-	26,300
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>92,072</b>	<b>\$ 19,058,618</b>
EXPENDITURES			
Basic Programs, Instruct. 110	\$	-	\$ 746,587
Added Needs, Instruct. 120		-	32,750
Adult Continuing Education 130		-	87,966
Pupil Support 210		-	482,109
Instructional Staff Support 220		-	3,684,143
General Administration 230		-	544,988
School Administration 240		-	-
Business Support 250		-	273,109
Operations /Maintenance 260		-	503,433
Transportation 270		-	87,963
Central Support 280		-	2,754,900
Other Support 290		-	-
Community Services 300		92,072	601,542
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>92,072</b>	<b>\$ 9,799,490</b>
Outgoing Transfers/Other 400		-	9,445,140
Fund Modifications 600		-	-
<b>TOTAL APPROPRIATED</b>	<b>\$</b>	<b>92,072</b>	<b>\$ 19,244,630</b>
EXCESS REV/EXPENSE	\$	-	\$ (186,012)
BEGINNING FUND BALANCE	\$	-	\$ 2,505,672
ENDING FUND BALANCE	<b>\$</b>	<b>-</b>	<b>\$ 2,319,660</b>

## WISD Programs and Budgets Review

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*including*

Local School District Services  
2017-18

presented  
April 2017



## Our Goal

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- Explain the mandated budget review process.
- Review your role in this process.
- Give you the information you need to carry out your role.
- Support you in your efforts.



## Mandated Budget Review (new)

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Section 624 of the Revised School Code, as amended, requires an ISD Board to have its proposed **General Fund** budget reviewed by its constituent districts each year.



## ISD Board

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***By May 1 of each year:***

The intermediate school board shall submit its proposed **General Fund** budget for the next school fiscal year to the board of each constituent district for review.



## Local Board

### **By June 1 of each year:**

- The local board will review the proposed ISD budget.
- Adopt a resolution expressing its support for or disapproval of the proposed ISD budget.
- Submit any **specific** budget objections and/or proposed changes to the ISD board.

## ISD Board

If an intermediate school board receives any specific objections or proposed changes, the intermediate school board shall consider the proposed budget changes.

## Role of WASB Director

- **Now**
  - Serve as an ambassador.
  - Learn about ISD budget process.
  - Ask clarifying questions.
- **After May 1 (with superintendent)**
  - Present information to your board.
  - Ask for help, if needed.
  - Answer questions from your board.
  - Submit resolution to WISD by June 1.
- **Throughout the year**
  - Remain involved, stay informed.

## What is an ISD?

- Regional education service agency
- Created by legislature in 1962
- Designed to be an intermediary between the Michigan Department of Education and local schools
- Composed of innovative professionals who focus on teaching and learning
- An organization that leads through service

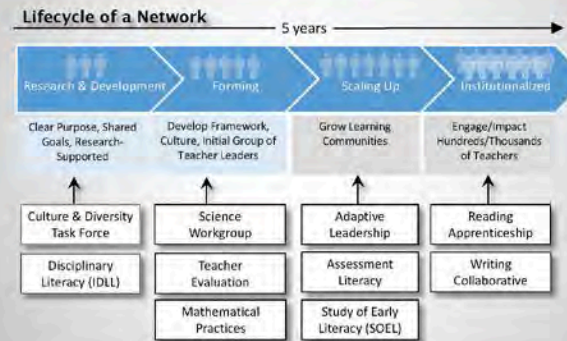
## Role of WISD

- Operates cooperative programs/delivers services for students in Ann Arbor, Chelsea, Dexter, Lincoln, Manchester, Milan, Saline, Whitmore Lake, Ypsilanti Community
- Secures educational resources and shares them equitably
- Builds local capacity to improve student achievement
- Provides services to assure that each child learns
- Leadership role in building a Cradle to Career collaborative in Washtenaw County



## County Achievement Initiatives: Teacher & Leader Networks

Multi-year approach to teacher and system learning focused on student outcomes



For more information, please visit: [www.in4teacher.org](http://www.in4teacher.org)



## Math & Literacy Networks



	Description
<b>Disciplinary Literacy</b>	Focusing on the latest adolescent literacy approaches for 4 <sup>th</sup> -12 <sup>th</sup> grade
<b>Study of Early Literacy</b>	A comprehensive approach to early literacy for preschool to 3 <sup>rd</sup> grade teachers and literacy coaches
<b>Intel Math</b>	Designed for k-8 <sup>th</sup> grade teachers who want to deepen their mathematics skills and focus on mathematical practices

## Additional Instructional Networks



	Description
<b>Science Workgroup</b>	K-12 Network focused on the Next Generation Science Standards.
<b>Adaptive Leadership Network</b>	A network for experienced leaders working on non-technical, complex adaptive challenges.
<b>Culture and Diversity Task Force</b>	A task force focused on developing a culture assessment tool, resources and professional development.
<b>Assessment Literacy</b>	Formative assessment and assessment skills for instructional purpose
<b>Teacher Evaluation Network</b>	Training and support for evaluators and the evaluation process.

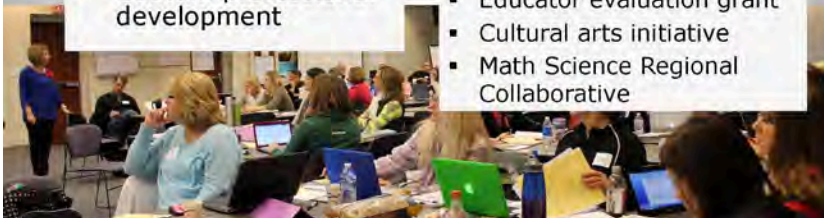
## Additional Instruction Supports

### Technical Support

- School Improvement
- High Priority & Focus School Support
- Michigan Model Health Education
- Custom professional development

### Special Projects

- Engage Survey
- Senior Exit Survey
- Intel Grant for math professional development
- Early literacy coach grant
- Educator evaluation grant
- Cultural arts initiative
- Math Science Regional Collaborative



## School and Community Partnerships

- School Justice Partnership
- Truancy & Attendance Protocols
- Washtenaw Futures – College Access Network
- Grant writing and support

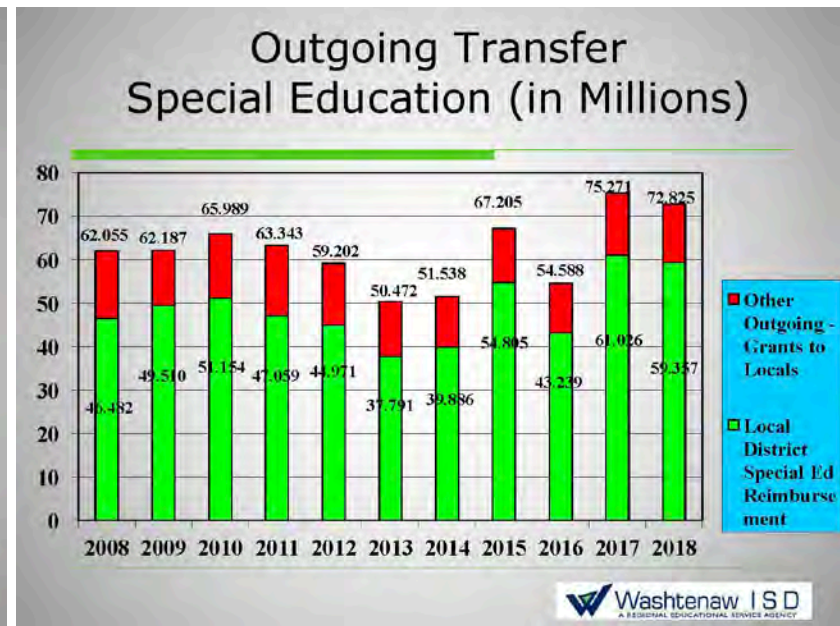
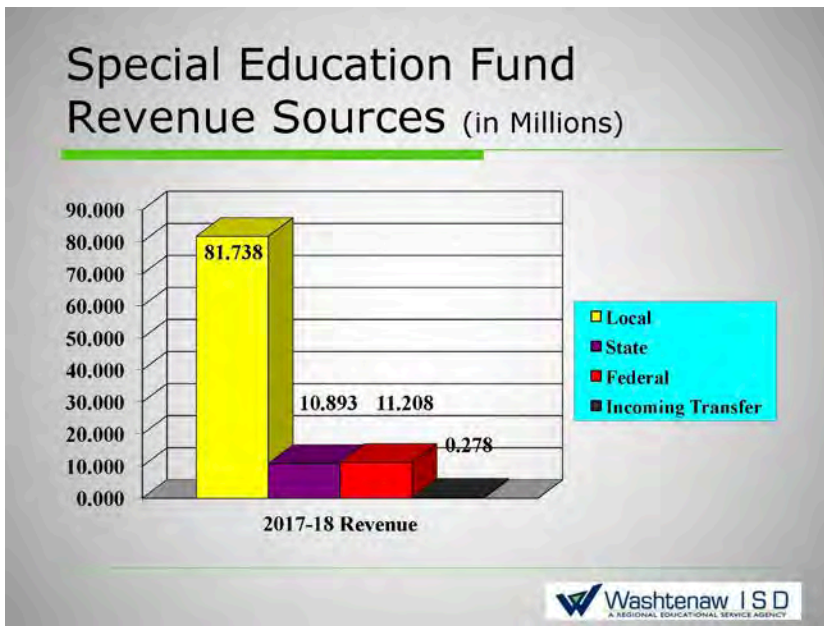
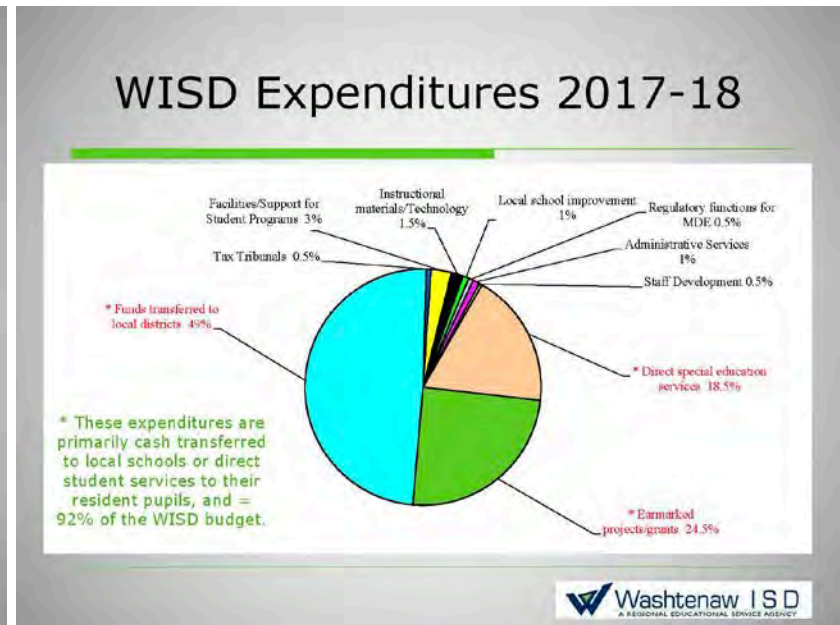
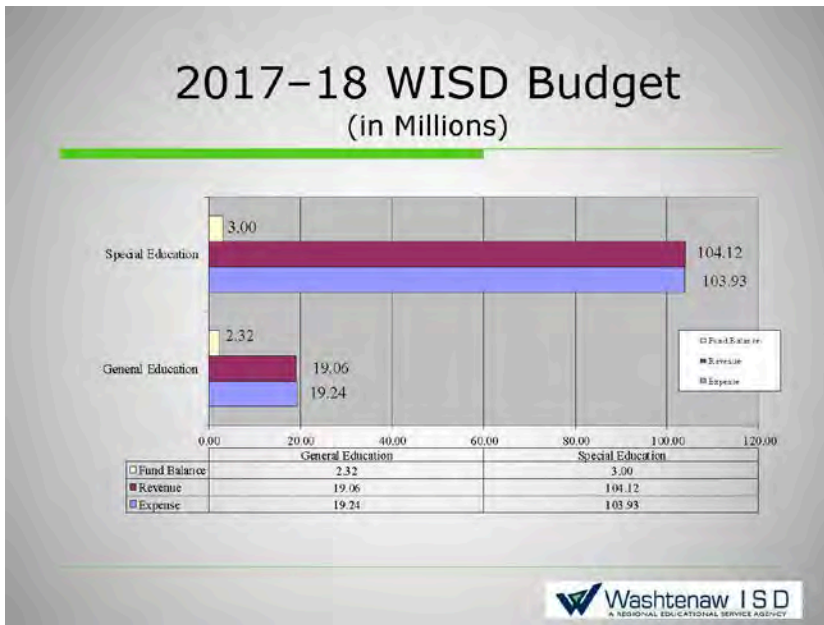
## Technology & Data Management

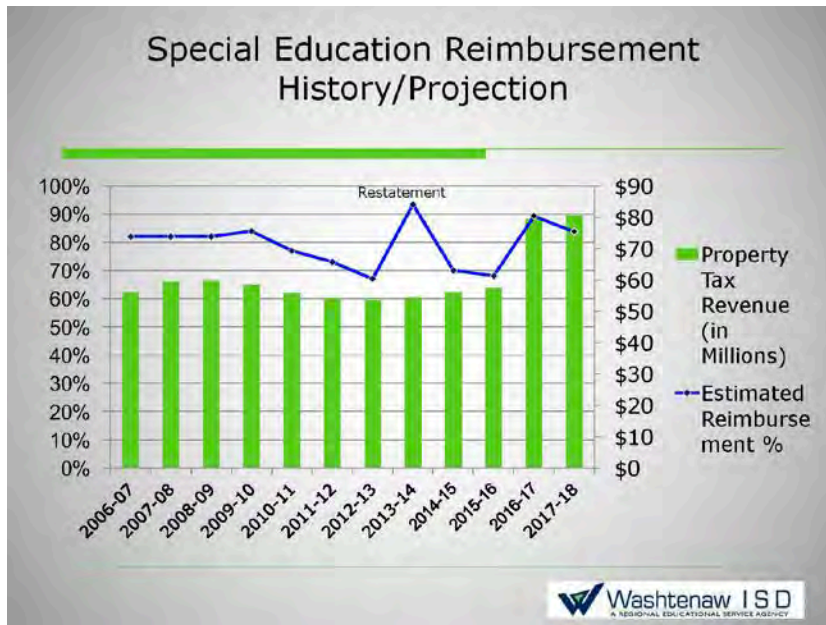
- Provides internet access for local districts via a managed fiber network, including iBoss filtering support
- Hosts PowerSchool student management software for most districts and provides support, including linking to other software
- Provides/supports Moodle e-learning platform
- Provides/supports TIENET Special Ed software
- Provides/supports Destiny Library Service
- Provides coop purchasing savings for various products including GENNET and MVU courses

## WISD Budget Development

### *Who is involved?*

- Washtenaw County Superintendents
- Local and ISD Special Education Directors, Curriculum Directors, and Business Officials
- Staff and Program Administrators
- Local and WISD Boards of Education

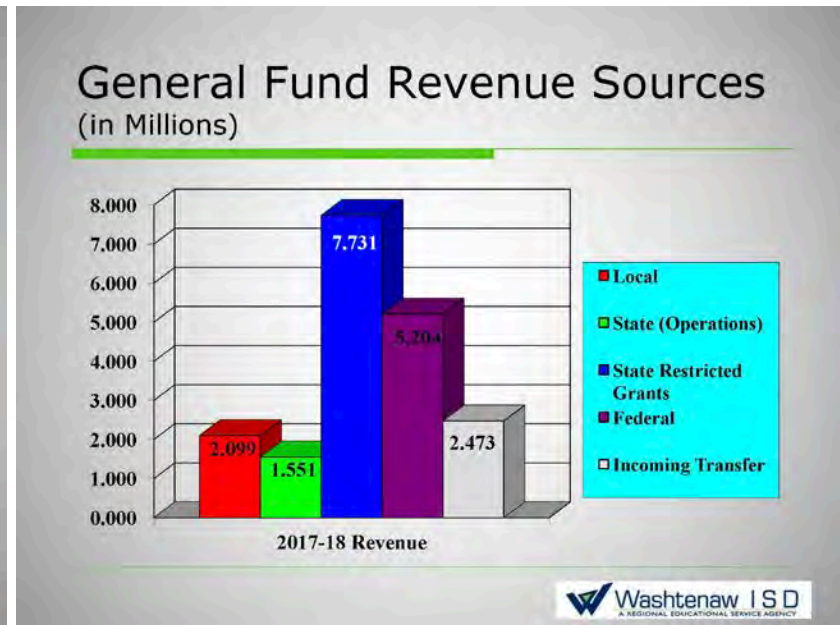
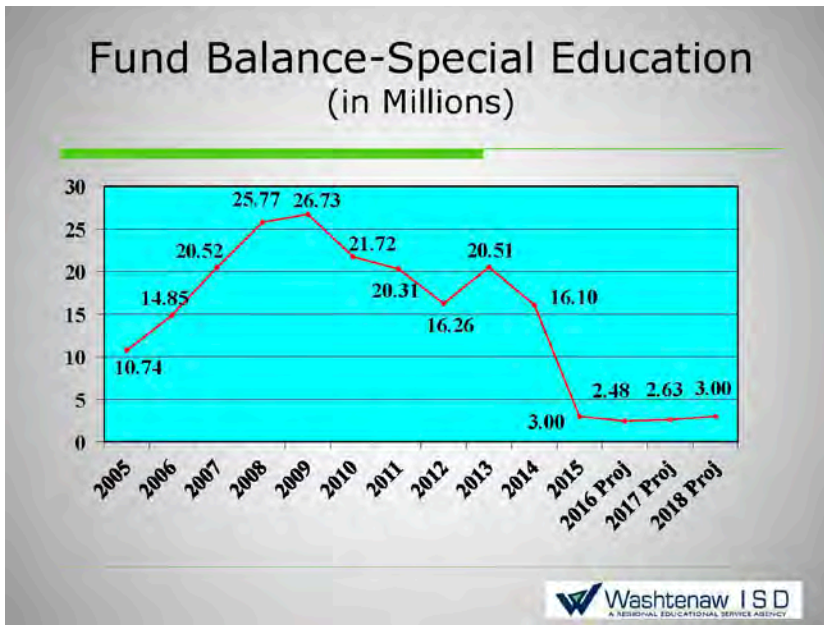




- ### Special Education Fund Revenue Changes
- Net increase in property taxes of 1%
  - Began receiving payment in 2016-17 from the Local Community Stabilization Authority for lost personal property taxes (PPT) due to PPT reform
  - Assumes no federal grant carryover
  - Incoming Transfers are less due to lower charges to WEOC programs due to increased SE reimbursement offset of costs
- Washtenaw ISD  
A REGIONAL EDUCATIONAL SERVICE AGENCY

- ### Special Ed Fund Expenditure Changes
- Added costs for Behavioral Support Team approved by Superintendents Assoc.
  - Added a new Young Adult location due to an increase in the student population
  - Added costs for additional staff to remain in compliance with Michigan SE rules
  - Added costs for staff needed to comply with IEPs for students coming from LEAs
- Washtenaw ISD  
A REGIONAL EDUCATIONAL SERVICE AGENCY

- ### Special Ed Fund Expenditure Changes
- Assumes vacancies filled
  - Assumes a 1% salary/wage increase
  - Assumes step increases
  - Local district reimbursement, net of tuition billings, is estimated at \$59.5 million
- Washtenaw ISD  
A REGIONAL EDUCATIONAL SERVICE AGENCY



### General Fund Revenue Changes

- Net increase in property taxes of 1%, but a decrease in other local grant/project revenue sources (National Board Certification project)
- Assumes Administrator Evaluation grant will be fully spent in 2016-17 and will not be awarded in 2017-18
- Reduction in Intel grant funding
- Assumes no state or federal grant carryover, which is included in the 2016-17 budget primarily for GSRP and Head Start

Washtenaw ISD  
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### General Fund Revenue Changes


- Incoming Transfer revenue is higher due to the initiation of the WISD technology consortium with the local school districts

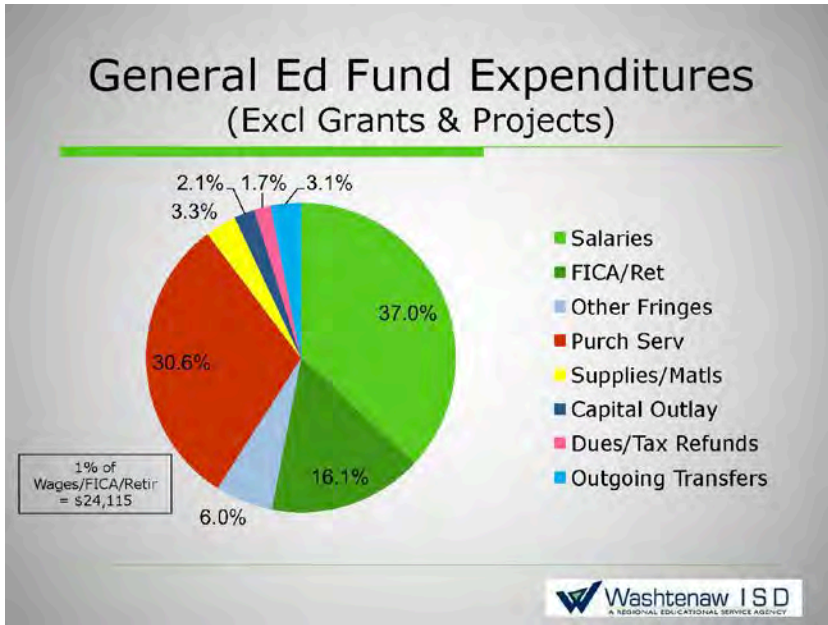
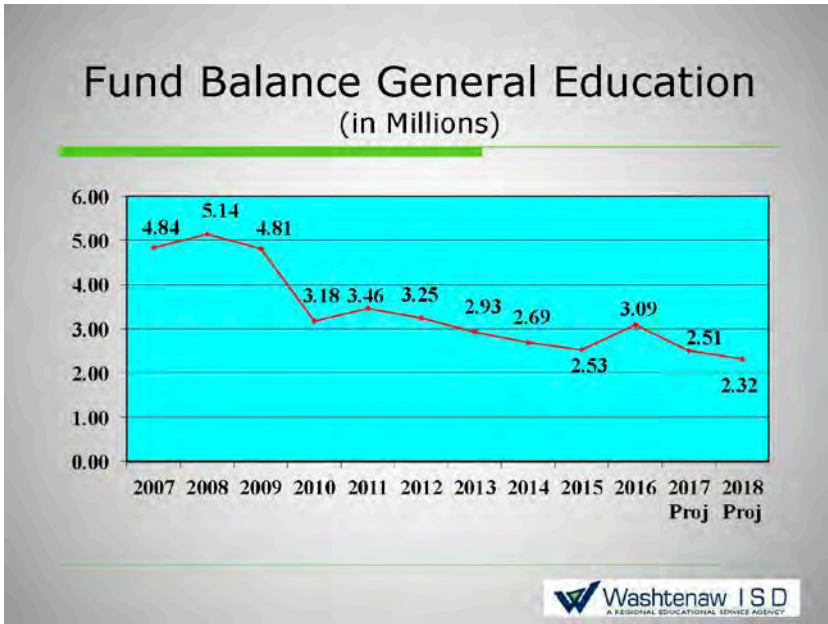
Washtenaw ISD  
A REGIONAL EDUCATIONAL SERVICE AGENCY

## General Fund Expenditure Changes

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- Assumes vacancies filled
- Assumes a 1% salary/wage increase
- Assumes step increases
- Assumes no state or federal grant carryover, which is included in the 2016-17 budget primarily for GSRP and Head Start





Thank you.

