

CRESTWOOD SCHOOL DISTRICT
MAY 18, 2026
BUSINESS REPORT

TO: Dr. Youssef Mosallam, Superintendent of Schools
FROM: Ms. Penny Morgan, Chief Financial Officer
RE: **ACTION ITEMS; INFORMATIONAL ITEMS**

A. ACTION ITEMS

a. Approval of 2025-2026 Requisitions

The attached list of requisitions are items that buildings or departments would like to purchase for their upcoming school year. The requisitions have gone through all the appropriate approval processes and have been approved by administration for purchase. In addition, there are funds available to make these purchases.

Recommended Action: That the Crestwood Board of Education approve the requisitions per Attachment 6A

b. Resolution for Local District Vote on Wayne RESA Budget

Michigan law, under Section 380-624 of the Revised School Code requires each constituent school board of Wayne RESA to participate in Wayne RESA's budget development process.

Not later than June 1 of each year, each local school board must review the proposed budget, adopt a board resolution expressing its support for or disapproval of the proposed changes the constituent district board recommends on the budget. The Wayne RESA board is then obligated to consider the specific objections and proposed changes.

Attached is a copy of the preliminary 2026-2027 Wayne RESA budget for your review and a model resolution to be adopted by the board. Upon review of this document and seeing no objections to its content, administration is recommending that the Board of Education adopt the attached resolution supporting Wayne RESA's 2026-2027 General Fund Operating budget.

Role Call is needed

Recommended Action: That the Crestwood Board of Education approve the Wayne RESA General Fund Operating Budget for the 2026-2027 school year and that the Secretary of the Board submits a copy of this resolution to the Secretary of the Wayne RESA Board of Education. See Attachment 6B

c. Approval of 2026 Millage Resolution

Attached is the form L-4029 2026 Tax Rate Request, which calculates our millage rates for the 2026-2027 school year. We are authorized to levy 18.0 mills on Non-homestead and Non-qualified agricultural property to help support General Fund operations.

For the 2026-2027 the current rollback factor is .9760

This is the ninth year of our debt services millage related to the 2016 Bond Issue. In order to make our 2026-2027 debt service payments of \$1,968,700 the district will levy 1.750 mills upon ALL property in the school district.

This is the second year of our debt services mileage related to the 2024 Bond - Series I. In order to make our 2026-2027 debt service payments of \$5,236,083 the district will levy 4.800 mills upon ALL property in the school district.

All three of these millages will be levied $\frac{1}{2}$ in July and $\frac{1}{2}$ in December. It should be noted that the total debt service millage rate 2026-2027 is 6.5500.

Role Call is needed

Recommended Action: That the Crestwood Board of Education adopt the 2026 Millage Levy Resolution approving an 18.0 mill levy on non-homestead and non-qualified agricultural property to support general operations of the school district and 6.5500 mill debt levy to service current year principal and interest debt payments. See attachment 6C.

d. 2025-2026 Budget Amendment

Administration is requesting that the Crestwood Board of Education Adopt the Amended 2025-2026 Budget as presented in **Attachment 6D**. This amendment recognizes changes which occurred in revenue, and realignment of expenditures into appropriate classifications. The budget amendment anticipates a stable fund balance.

Role Call is needed

RECOMMENDED ACTION: That the Crestwood Board of Education approve the 2025-2026 amended budget as presented in Attachment 6D.

B. INFORMATIONAL ITEMS

a. None at this time

Crestwood School District
 Requisitions
 5/1/2026
 2025-2026

FY	Req #	Vendor	Purpose	Status	Amount	LocationName	Requestor
2026	2583238	Park Athletic Supply Co. Inc.	extra BB and SB Game Balls	Wait Apprv.	\$355.00	Crestwood High School Athletics	HACHIGIAN, JEFFREY
2026	2583239	BASSAM MROUE	Reimbursement Sam Mroue	Wait Apprv.	\$60.00	Crestwood High School Athletics	HACHIGIAN, JEFFREY
2026	2583263	MELVINDALE PUBLIC SCHOOL	MS Wrestling Tournament	Wait Apprv.	\$300.00	Crestwood High School Athletics	HACHIGIAN, JEFFREY
2026	2583264	Varsity Brands Holding Co., Inc BSN Sports, LLC	Baseball Coaches Gear	Wait Apprv.	\$58.00	Crestwood High School Athletics	HACHIGIAN, JEFFREY
2026	2583252	Attah Saleh	Robotics Mileage Reimbursement	Wait Apprv.	\$4,486.30	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583240	AMAZON CAPITAL SERVICES, INC	COO 2026 Prom Supplies	Wait Apprv.	\$96.35	Crestwood High School Office	MARKBY, HEATHER J
2026	2583245	AMAZON CAPITAL SERVICES, INC	Nurse Supplies	Wait Apprv.	\$70.38	Crestwood High School Office	BERRI, ABIR
2026	2583258	MARSHALL MUSIC CO	Band Invoices (Marshall Music)	Wait Apprv.	\$2,069.23	Crestwood High School Office	TOCKSTEIN, JONATHON
2026	2583141	HOME DEPOT CREDIT SERVICES PO BOX 9055	OPEN PO Construction Trades	Wait Apprv.	\$3,500.00	Crestwood High School Office	MYDLOWSKI, DAVID
2026	2583142	AMAZON CAPITAL SERVICES, INC	World Language Supplies	Wait Apprv.	\$28.67	Crestwood High School Office	IDRIS, SAMAH M
2026	2583143	SCHOOL SPECIALTY INC	Special Ed Dept Supplies	Wait Apprv.	\$442.87	Crestwood High School Office	HOUGHTON, GAIL C
2026	2583149	HATHER MARKBY	Admins Gifts	Wait Apprv.	\$268.71	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583151	CRESTWOOD BAND BOOSTER CLUB	Band Uniform cleaning	Wait Apprv.	\$488.66	Crestwood High School Office	BERRI, ABIR
2026	2583131	AMAZON CAPITAL SERVICES, INC	World Language Supplies	Wait Apprv.	\$403.14	Crestwood High School Office	IDRIS, SAMAH M
2026	2583134	AMAZON CAPITAL SERVICES, INC	Social Studies Supplies	Wait Apprv.	\$1,226.51	Crestwood High School Office	HARVEY-FLOWERS, MERCEDES
2026	2583158	Roni Abdulhadi	Tim Horton's Gift Cards	Wait Apprv.	\$350.00	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583163	NICKGRACE INC. DBA: UTEC, UTEC IT	Staples for Copier	Wait Apprv.	\$588.00	Crestwood High School Office	BERRI, ABIR
2026	2583166	ABIR BERRI	Career Day Gift Bags	Wait Apprv.	\$35.07	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583183	AMAZON CAPITAL SERVICES, INC	Office Supplies CHS	Wait Apprv.	\$270.81	Crestwood High School Office	BERRI, ABIR
2026	2583199	AMAZON CAPITAL SERVICES, INC	Spanish Club Supplies	Wait Apprv.	\$235.69	Crestwood High School Office	DURAN, COURTNEY
2026	2583202	Paime Khalil	Michael Hartnett Scholarship	Wait Apprv.	\$500.00	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583203	Yaseen Omara	Class of 2025 Scholarship	Wait Apprv.	\$400.00	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583204	JOSTENS	Staff Gowns	Wait Apprv.	\$63.90	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583221	AMAZON CAPITAL SERVICES, INC	Staff Appreciation Supplies	Wait Apprv.	\$173.05	Crestwood High School Office	PETRICCA, CHRISTINA
2026	2583222	Attah Saleh	Robotics Reimbursement	Wait Apprv.	\$459.74	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583227	CONTRACT PAPER GROUP, INC	Copy Paper Order	Wait Apprv.	\$6,708.00	Crestwood High School Office	BERRI, ABIR
2026	2583228	Hussein Ajrouche	MPMF Scholarship	Wait Apprv.	\$1,000.00	Crestwood High School Office	GRABOWSKI, CYNTHIA A
2026	2583229	FAMILY BAKERY NOUR & ZEE INC	End of Year Staff Luncheon	Wait Apprv.	\$1,280.00	Crestwood High School Office	PETRICCA, CHRISTINA
2026	2583233	AMAZON CAPITAL SERVICES, INC	CHS Main Office	Wait Apprv.	\$39.99	Crestwood High School Office	BERRI, ABIR
2026	2583028	Brisk Labs Corp Brisk Teaching	Renewal	Wait Apprv.	\$17,691.00	Crestwood School District Curriculum	HAZIME, TAGRED J
2026	2583225	AVENTRIC TECHNOLOGIES, LLC	CARDIAC SCIENCE G5 AED BATTERY	Wait Apprv.	\$1,630.00	Crestwood School District Curriculum	HAZIME, TAGRED J
2026	2583159	Courtney Bright	Reimbursement - online classes	Wait Apprv.	\$122.50	Crestwood School District Special Education	BRIGHT, COURTNEY
2026	2583251	AMAZON CAPITAL SERVICES, INC	Office Supplies	Wait Apprv.	\$825.73	Highview Elementary School	PINTER, LISA
2026	2583255	AMAZON CAPITAL SERVICES, INC	Laminating film	Wait Apprv.	\$379.95	Highview Elementary School	ALI, NEHAYA
2026	2583047	ZANER-BLOSER	Handwriting materials	Wait Apprv.	\$2,950.20	Hillcrest Elementary School	GREENLAW, VERONICA M
2026	2583060	AMAZON CAPITAL SERVICES, INC	5th grade orders	Wait Apprv.	\$733.69	Hillcrest Elementary School	CHEHAB, NAGHAM I
2026	2583102	SCHOOL SPECIALTY INC	Construction papers	Wait Apprv.	\$543.12	Hillcrest Elementary School	CHEHAB, NAGHAM I
2026	2583116	AMAZON CAPITAL SERVICES, INC	Recess activities	Wait Apprv.	\$1,168.82	Kinloch Elementary School	KOBEISSI, MELISSA
2026	2583212	AMAZON CAPITAL SERVICES, INC	Classrooms	Wait Apprv.	\$500.00	Kinloch Elementary School	STEPHENS, CHARLEEN
2026	2583213	AMAZON CAPITAL SERVICES, INC	Instruction	Wait Apprv.	\$644.71	Kinloch Elementary School	STEPHENS, CHARLEEN
2026	2582365	DECKER EQUIPMENT	Damaged from flood in room 302	Wait Apprv.	\$1,134.71	Kinloch Elementary School	FLEMING, DANIELLE L
2026	2583237	DECKER EQUIPMENT	maintenance	Wait Apprv.	\$111.99	Maintenance	SNYDER, PEGGY L
2026	2583246	GARDEN CITY RENTAL	Maintenance	Wait Apprv.	\$39.63	Maintenance	SNYDER, PEGGY L
2026	2583247	LOWER HURON CO.	custodial	Wait Apprv.	\$72.47	Maintenance	SNYDER, PEGGY L
2026	2583250	REDFORD SAFE & LOCK, INC DBA HOWARD SAFE	Maintenance	Wait Apprv.	\$973.00	Maintenance	SNYDER, PEGGY L
2026	2583242	AMAZON CAPITAL SERVICES, INC	Custodial	Wait Apprv.	\$89.22	Maintenance	SNYDER, PEGGY L
2026	2583244	GRAINGER	Custodial	Wait Apprv.	\$71.52	Maintenance	SNYDER, PEGGY L
2026	2583234	REDFORD SAFE & LOCK, INC DBA HOWARD SAFE	Maintenance	Wait Apprv.	\$45.00	Maintenance	SNYDER, PEGGY L
2026	2583223	Pooltown, LLC	Maintenance	Wait Apprv.	\$49.99	Maintenance	SNYDER, PEGGY L
2026	2583224	DAVE'S ENGINE & MOWER	Maintenance	Wait Apprv.	\$56.98	Maintenance	SNYDER, PEGGY L
2026	2583211	WAYNE RESA	PBIS/ Wayne RBSA	Wait Apprv.	\$957.00	Riverside Middle School	AMER, SAMHAR N
2026	2583235	KID ACCOUNT, LLC	26-27 Kid Account	Wait Apprv.	\$1,380.00	Riverside Middle School	AMER, SAMHAR N
2026	2583230	Follett Content Solutions, LLC	Library Books	Wait Apprv.	\$1,548.02	Riverside Middle School	AMER, SAMHAR N
2026	2583231	AMAZON CAPITAL SERVICES, INC	Library Supply	Wait Apprv.	\$64.56	Riverside Middle School	AMER, SAMHAR N
2026	2583152	SCHOLASTIC INC. SCHOLASTIC MAGAZINES+	Mrs. Haar Scholastic order	Wait Apprv.	\$137.50	Riverside Middle School	AMER, SAMHAR N
2026	2583140	AMAZON CAPITAL SERVICES, INC	Voice Amplifier for Teachers	Wait Apprv.	\$204.04	Riverside Middle School	AMER, SAMHAR N
2026	2583187	AMAZON CAPITAL SERVICES, INC	Supply	Wait Apprv.	\$160.27	Riverside Middle School	AMER, SAMHAR N
2026	2583253	AMAZON CAPITAL SERVICES, INC	Music class	Wait Apprv.	\$74.29	Riverside Middle School	PINTER, LISA

Signature Board of Education Treasurer

Date

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 _____ meeting of the Board of Education of the _____
School District was held at the _____ on _____, 2026 at _____.

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



SERVICE
LEADERSHIP
COLLABORATION
EXCELLENCE

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.

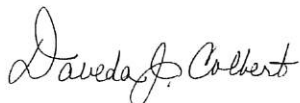
As one of the 56 intermediate school districts in the State of Michigan, Wayne RESA works closely with each of our 33 local school districts to ensure that our programs and services positively impact teaching and learning. We are connecting with, and directing our services, resources and leadership to 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.

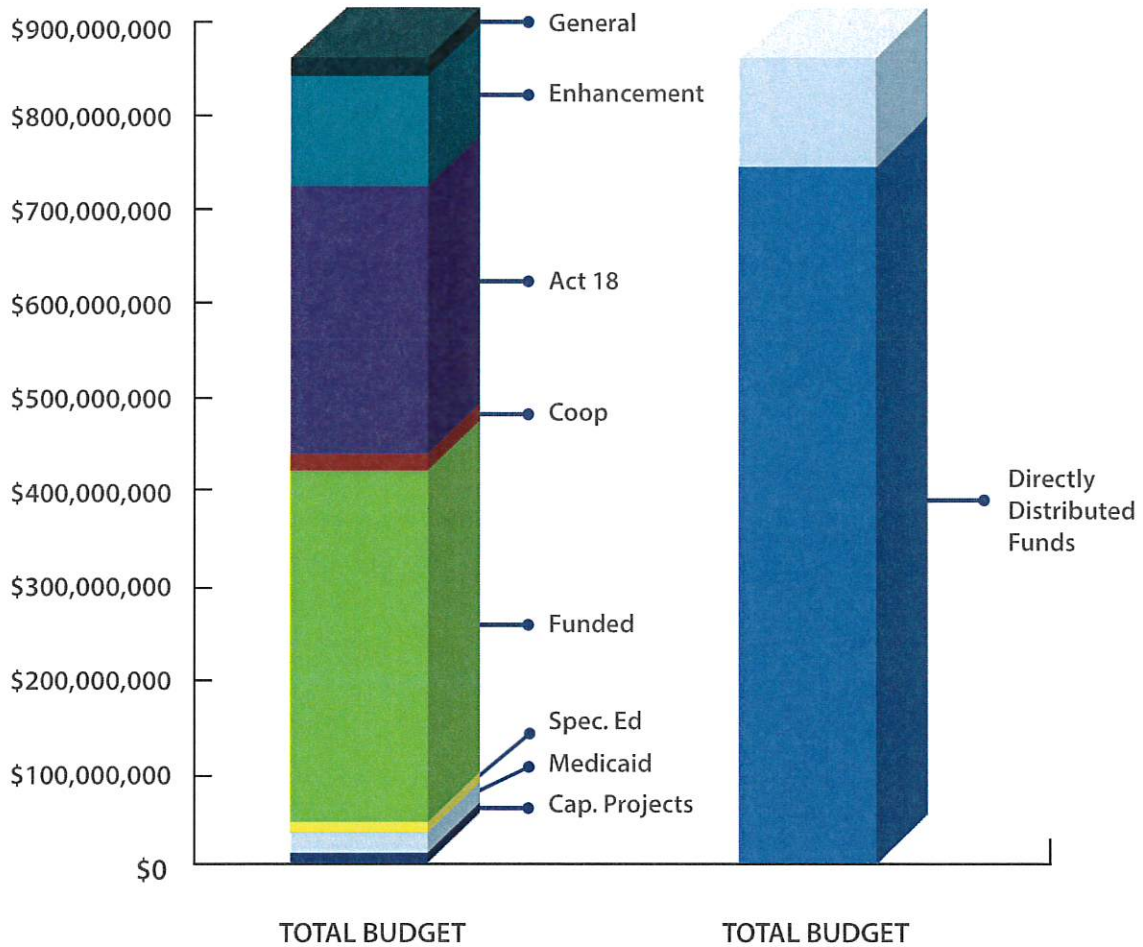
The Preliminary Budget reflects the expected revenues and planned expenditures for the 2026-2027 fiscal year. While projections are as precise as available information will permit, it is anticipated that adjustments will be necessary during the coming year.

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.

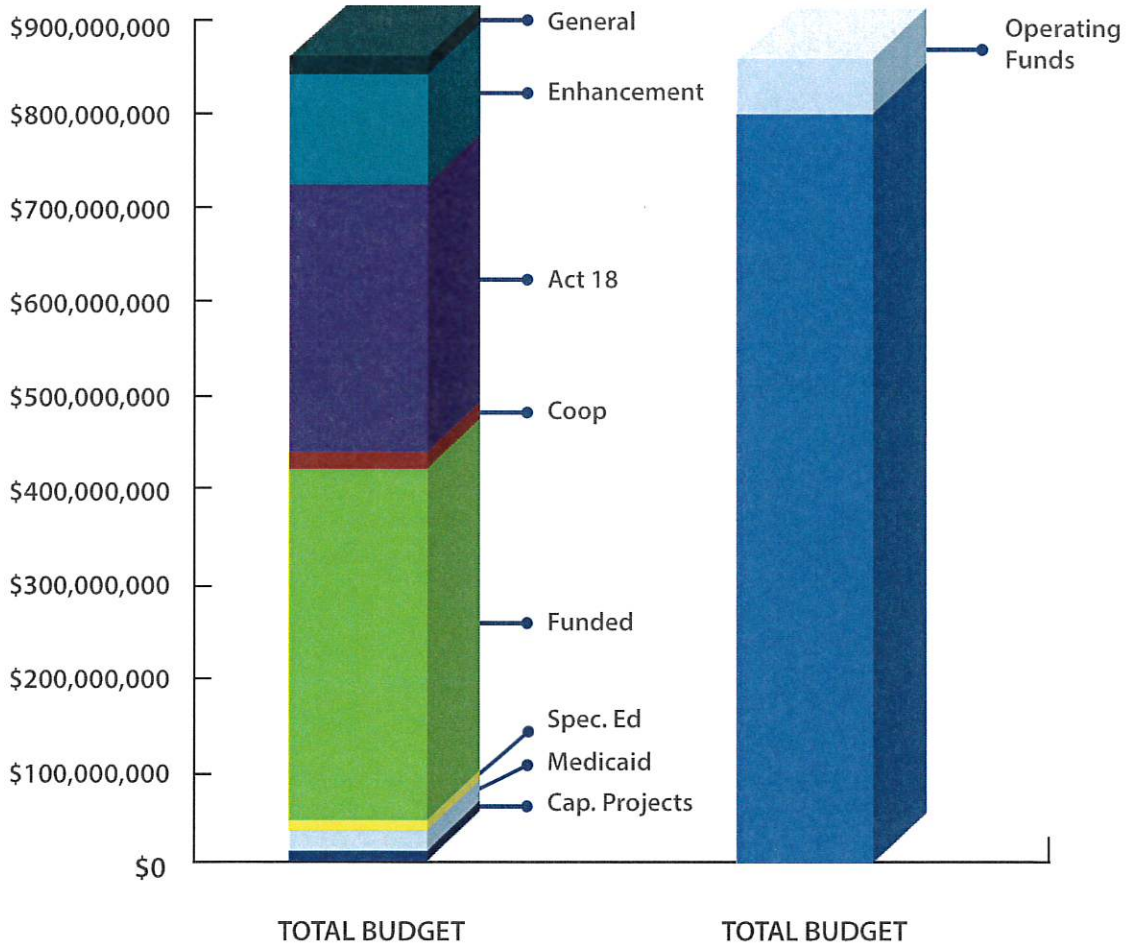
Wayne RESA 2026-27 Budget

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

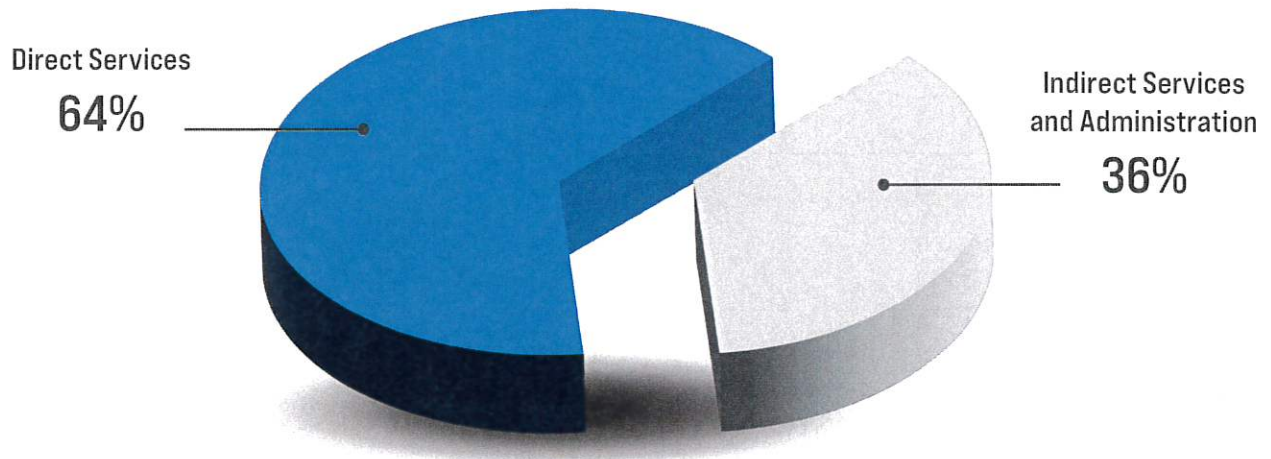
Wayne RESA's Operating Funds, the General, Cooperative, Special Education Operating, and Capital Projects Funds, represent 7% of all the Agency's expenditures.



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.

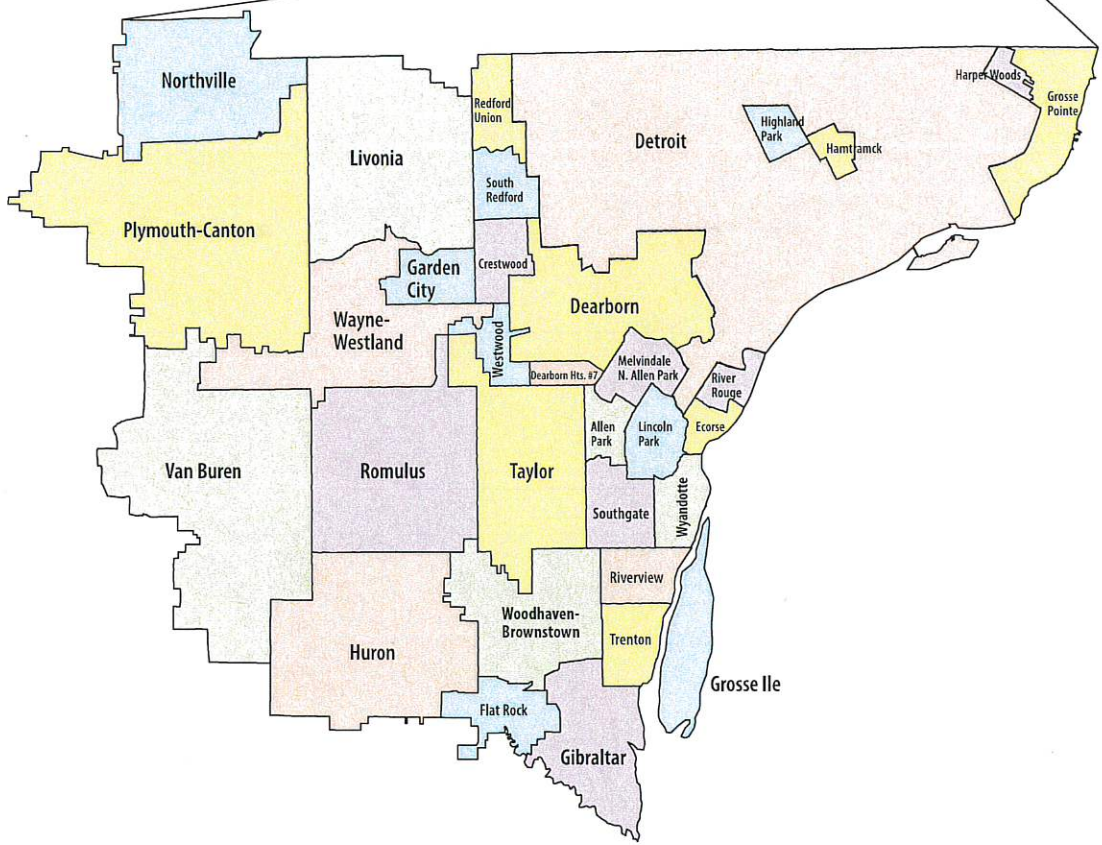
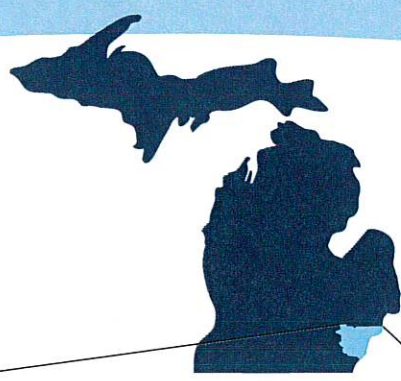
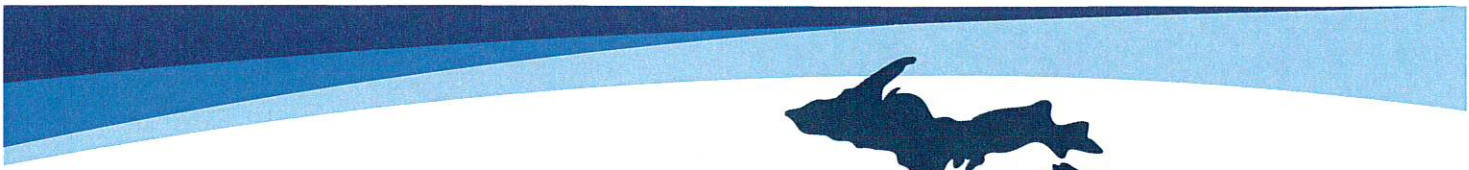
	2025-26 Approved Budget	2026-27 Proposed Budget
Beginning Fund Balance	\$0	\$0
Revenues		
Local Sources	\$28,449,300	\$28,849,300
Total Revenues	\$28,449,300	\$28,849,300
Expenditures		
Salaries	\$340,700	\$351,000
Employee Benefits	248,400	255,400
Purchased Services	43,800	43,800
Supplies and Materials	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





WAYNE RESA | SERVICE
 Leading... Learning for All | LEADERSHIP
 COLLABORATION
 EXCELLENCE

Wayne RESA:

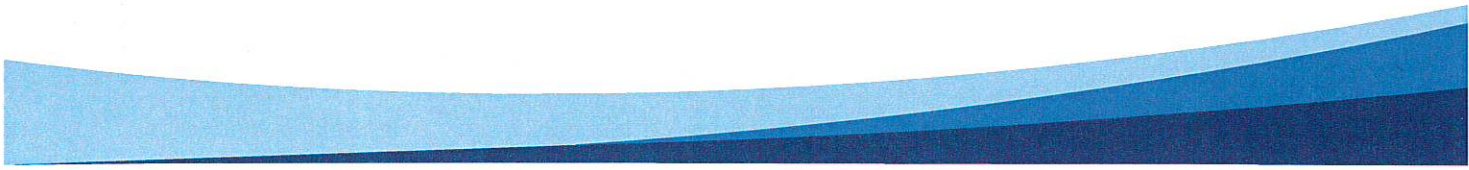
33500 Van Born Road • Wayne, MI • 48184 • 734.334.1300 • 734.334.1620 FAX • www.resa.net

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.



Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Wayne	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 1,124,565,999
Local Government Unit Requesting Millage Levy Crestwood School District	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. 301,326,580

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper NH	08-2014	18.9038	17.0077	.9760	16.5995	1.0000	16.5995	8.2997	8.2998	2034
Voted	Oper NG	03-2020	3.0000	2.8365	.9760	2.7684	1.0000	2.7684	0.7003	0.7002	2034
Voted	Debt	05-2016	Unlimited	N/A	N/A	Unlimited	N/A	N/A	0.8750	0.8750	2040
Voted	Debt	11-2024	Unlimited	N/A	N/A	Unlimited	N/A	N/A	2.4000	2.4000	2055

Prepared by Penny L. Morgan	Telephone Number (313) 274-6545	Title of Preparer Chief Financial Officer	Date 05/18/2026
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		David Williamson	05/18/2026
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Mo Sabbagh	05/18/2026

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only: Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

Crestwood School District
2025-2026 Original Budget
General Fund
June 2025

	2025-2026 Original Budget General Fund June 2025	2025-2026 Budget Amendment General Fund May 2026	Difference	
Revenue:				
100 Local Revenue	\$5,080,142.00	\$5,535,540.00	\$ 455,398.00	
300 State Revenues	\$40,549,119.00	\$40,289,132.00	\$ (259,987.00)	
400 Federal Revenues	\$13,000.00	\$100,983.00	\$ 87,983.00	
500 Incoming Transfers & Other Transactions	\$1,916,418.00	\$2,471,300.00	\$ 554,882.00	
600 Fund Modifications (Transfers In)	<u>\$195,000.00</u>	<u>\$210,000.00</u>	<u>\$ 15,000.00</u>	
Total Revenue	47,753,679.00	48,606,955.00	853,276.00	
Expenditures:				
11X Basic Programs	\$ 23,846,854.00	\$ 24,403,034.00	\$ 556,180.00	50.20%
12X Added Needs	\$ 4,708,589.00	\$ 4,882,301.00	\$ 173,712.00	10.04%
21X Support Services - Pupil	\$ 3,364,563.00	\$ 2,897,678.00	\$ (466,885.00)	5.96%
22X Support Services - Instructional Staff	\$ 1,235,726.00	\$ 1,159,251.00	\$ (76,475.00)	2.38%
23X Support Services - General Administration	\$ 975,533.00	\$ 948,377.00	\$ (27,156.00)	1.95%
24X Support Services - School Administration	\$ 2,957,929.00	\$ 3,127,217.00	\$ 169,288.00	6.43%
25X Support Services - Business	\$ 641,094.00	\$ 626,219.00	\$ (14,875.00)	1.29%
26X Operations and Maintenance	\$ 4,804,076.00	\$ 4,863,539.00	\$ 59,463.00	10.01%
27X Pupil Transportation Services	\$ 1,977,203.00	\$ 2,452,203.00	\$ 475,000.00	5.04%
28X Support Services - Central	\$ 1,610,538.00	\$ 1,481,859.00	\$ (128,679.00)	3.05%
29X Support Services - Other	\$ 1,066,966.00	\$ 1,154,395.00	\$ 87,429.00	2.37%
3XX Community Services	\$ -	\$ -	\$ -	0.00%
Payment to other Governmental Agencies, Facilities				
4XX Acquisitions, Construction, & Improvements	\$ 125,000.00	\$ 150,000.00	\$ 25,000.00	0.31%
49X Prior Year Adjustments	\$ -	\$ -	\$ -	0.00%
5XX Other Financing Uses	\$ -	\$ -	\$ -	0.00%
6XX Fund Modifications (Transfers Out)	<u>\$420,882.00</u>	<u>\$460,882.00</u>	<u>\$ 40,000.00</u>	0.95%
Total Expenditures	\$ 47,734,953.00	\$ 48,606,955.00	\$ 872,002.00	
Excess Revenue (Expense)	<u>\$ 18,726.00</u>	<u>\$ -</u>	<u>\$ (18,726.00)</u>	
Beginning Fund Balance (July 1, 2025)	<u>\$ 10,274,822.00</u>	<u>\$ 12,340,242.00</u>	<u>\$ -</u>	
Ending Fund Balance	\$ 10,293,548.00	\$ 12,340,242.00	\$ 2,046,694.00	
Fund Balance Percentage	21.56%	25.39%		
	58,028,501.00	60,947,197.00		

**Crestwood School District
2025-2026 Budget Amendment
May 18, 2026**

RESOLUTION TO ADOPT THE 2025-26 ORIGINAL BUDGETS

RESOLVED, that this resolution shall be the general appropriations of Crestwood School District 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 Crestwood School District.

GENERAL FUND

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the GENERAL FUND of the Crestwood School District for fiscal year 2025-2026 is as follows:

REVENUE	
Local	\$ 5,535,540
State	40,289,132
Federal	100,983
County	2,471,300
Transfers In & Other	<u>210,000</u>
Total Revenue	\$48,606,955

Available FUND BALANCE, July 1, 2025 \$12,340,242

TOTAL AVAILABLE TO APPROPRIATE – GENERAL FUND \$60,947,197

BE IT FURTHER RESOLVED, that \$48,606,955 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Instruction	\$29,285,335
Support Services	18,710,738
Community Services	0
Governmental Agencies & Building Improvements	150,000
Other Financing Uses	0
Transfers Out & Other	<u>460,882</u>

TOTAL APPROPRIATED – GENERAL FUND \$48,606,955

Projected GENERAL FUND Available Fund Balance

- June 30, 2026 \$10,293,547

FUNDED PROGRAMS FUND

BE IT RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the FUNDED PROGRAMS FUND of the Crestwood School District for fiscal year 2025-2026 is as follows:

REVENUE	
Local	\$ 209,400
State	9,117,101
Federal	4,861,236
County	194,000
Fund Modifications	<u>0</u>

Total Revenue \$14,381,737

Available FUND BALANCE, July 1, 2025 \$ 0

TOTAL AVAILABLE TO APPROPRIATE – FUNDED PROGRAMS FUND \$14,381,737

BE IT FURTHER RESOLVED, that \$14,381,737 of the total available to appropriate; in the FUNDED PROGRAMS FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Instruction:	\$ 6,544,869
Support Services:	7,269,366
Community Services	460,470
Building Improvements	0
Transfers Out	<u>107,032</u>

Total Appropriated – FUNDED PROGRAMS FUND \$ 14,381,737

Projected FUNDED PROGRAMS Available Fund Balance
– June 30, 2026 \$ 0

SPECIAL PROJECTS

BE IT RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the SPECIAL PROJECTS FUND (Food Service & Child Care) of the Crestwood School District for fiscal year 2025-2025 is as follows:

REVENUE	
Local	\$ 104,500
State	113,250
Federal	2,235,000
Other	<u>-0-</u>
Total Revenue	\$ 2,452,750
Available FUND BALANCE, July 1, 2025	<u>\$ 688,875</u>
TOTAL AVAILABLE TO APPROPRIATE – SPECIAL PROJECTS FUND (Food Service & Child Care)	<u>\$ 3,141,625</u>

BE IT FURTHER RESOLVED, that \$ 2,929,079 of the total available to appropriate; in the SPECIAL PROJECTS FUND (Food Service & Child Care) FUND are hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Instruction:	\$ -0-
Support Services:	2,829,079
Transfers Out	<u>100,000</u>
Total Appropriated – SPECIAL PROJECTS FUND (Food Service & Child Care)	<u>\$ 2,929,079</u>
Projected SPECIAL PROJECTS FUND (Food Service & Child Care) Available Fund Balance – June 30, 2026	<u>\$ 212,546</u>

AGENCY FUND

BE IT RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the AGENCY FUND of the Crestwood School District for fiscal year 2025-2026 is as follows:

REVENUE	
Local	\$ 1,000,000
Total Revenue	\$ 1,000,000
Available FUND BALANCE, July 1, 2025	<u> 0</u>

TOTAL AVAILABLE TO APPROPRIATE – AGENCY FUND \$ 1,000,000

BE IT FURTHER RESOLVED, that \$ 1,000,000 of the total available to appropriate; in the AGENCY FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Instruction:	<u>\$ 1,000,000</u>

Total Appropriated – AGENCY FUND	<u>\$ 1,000,000</u>
Projected AGENCY FUND Available Fund Balance	
– June 30, 2026	<u> 0</u>

CAPITAL PROJECTS FUND

BE IT RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND of the Crestwood School District for fiscal year 2025-2026 is as follows:

REVENUE	
Local	\$ -0-
State	40,000,0000
County	-0-
Other	-0-
Total Revenue	\$ -0-
Available FUND BALANCE, July 1, 2025	<u>\$ 68,895,914</u>
TOTAL AVAILABLE TO APPROPRIATE – CAPITAL PROJECTS FUND	<u>\$ 68,895,914</u>

BE IT FURTHER RESOLVED, that \$28,895,914 of the total available to appropriate; in the CAPITAL PROJECTS FUND are hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Support Services:	-0-
Building Improvements	28,895,914
Transfers Out	<u>-0-</u>
Total Appropriated – CAPITAL PROJECTS FUND	<u>\$ -0-</u>
Projected CAPITAL PROJECTS FUND Available Fund Balance – June 30, 2026	<u>\$ 40,000,000</u>

DEBT FUND

BE IT RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the DEBT FUND of the Crestwood School District for fiscal year 2025-2026 is amended as follows:

REVENUE		
Local		\$ 6,341,389
State		-0-
County		-0-
Other		<u>379,982</u>
Total Revenue		\$ 6,721,371
Available FUND BALANCE, July 1, 2025		<u>\$ 640,725</u>
TOTAL AVAILABLE TO APPROPRIATE – DEBT FUND		<u>\$ 7,362,096</u>

BE IT FURTHER RESOLVED, that \$ 7,362,096 of the total available to appropriate; in the DEBT FUND are hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		
Instruction:		\$ -0-
Support Services:		-0-
Debt Service		7,283,054
Transfers Out		<u>-0-</u>
Total Appropriated – DEBT FUND		<u>\$ 7,283,054</u>
Projected DEBT FUND Available Fund Balance		
– June 30, 2026		<u>\$ 79,042</u>

