TO: COSSA Board of Trustees
FROM: Jacob Smith, Business Manager
DATE: May 18, 2026
RE: Special Education: FY26 Amended and FY27 Proposed Budgets for Approval

	FY26 Approved Budget	FY26 Amended Budget	FY27 Proposed Budget	
SPECIAL EDUCATION				
Revenues:				
Fund Balance	$0	$0	$0	1
Cooperative District Funds	$3,733,521	$3,733,521	$4,209,000	2
Excess District SED Funding	$149,989	$79,398	$80,000	3
IDEA - School Age	$906,007	$906,007	$906,000	4
IDEA - Pre-K	$40,761	$40,765	$40,000	5
Medicaid	$700,000	$660,000	$655,119	6
Misc (includes FY25 IFRA)	$26,410	$216,830	$0	7
Total:	**$5,556,688**	**$5,636,520**	**$5,890,119**	8
Expenses:				
Salary and Benefits	$4,103,145	$4,150,894	$4,356,163	9
Professional Services	$1,237,814	$1,051,740	$1,142,420	10
Equipment/Supplies/PD/Misc	$71,640	$60,102	$70,000	11
Medicaid Match	$210,000	$300,000	$196,536	12
Contingency Reserve		$73,784	$125,000	13
Total:	**$5,622,599**	**$5,636,520**	**$5,890,119**	14