

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
<i>Contingency Reserve</i>		\$73,784	\$125,000	13
Total:	\$5,622,599	\$5,636,520	\$5,890,119	14