SASED
TEACHING • LEADING • BELIEVING

SCHOOL ASSOCIATION FOR SPECIAL EDUCATION IN DUPAGE

Governing Board Meeting
May 28, 2025
SASED Administrative Center
2900 Ogden
Lisle, IL 60532
6:30 PM
AGENDA

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Public Comment**
4. **Welcome New Board Members**
5. **Discussion/Information**
   a. SASED Governing Board Orientation Presentation
   b. Board Accepted the Adopted District Resolutions to Appoint a New Representative and Alternate Representative to the SASED Governing Board
6. **Adjourn Sine Die**
7. **Call to Order/Roll Call**
8. **Appointment of Chairperson Pro-Tempore**
9. **Election of Board Officers**
   a. Elect Chairperson (1 year term)
   b. Elect Vice Chairperson (1 year term)
   c. Elect Secretary (1 year term)
10. **Action Items**
    a. Approve the Meeting Minutes from the January 29, 2025 Governing Board Meeting
    b. Review and Approve the SASED Governing Board Meeting Dates, Times, and Location for SY25-26
    c. Approve the FY26 SASED Budget for Public Display and Set Public Hearing Date
11. **Adjournment**

SASED Governing Board Meeting
January 29, 2025 - 6:30 PM
SASED Administration Center
2900 Ogden Avenue, Lisle, IL 60532

OPEN SESSION MINUTES

Mr. Jack Buscemi, Chairperson, called the meeting to order at 6:30 pm and welcomed those in attendance.

Roll call was taken with the following responding:

	District	Representative
Present:	Keeneyville School District 20	Mr. Terry Walloch
	Benjamin School District 25	Mr. Jack Buscemi
	West Chicago Elementary School District 33	Mr. Tom Doyle (arrival 6:37)
	Salt Creek School District 48	Mr. James Blair
	Downers Grove School District 58	Ms. Emily Hanus
	Cass School District 63	Ms. Katie Marinelli
	Woodridge School District 68	Mr. Tom Ruggio
	DuPage High School District 88	Mr. Don Olson
	Community High School District 99	Mr. Christopher Espinoza
	Community Consolidated School District 180	Ms. Amanda Frankel
	Westmont Community Unit School District 201	Ms. Leah Conover
	Lisle Community Unit School District 202	Mr. Greg Nagler
	Elmhurst Community Unit School District 205	Ms. Beth Hosler
Absent:	Winfield School District 34	
	DuPage County School District 45	
	Maercker School District 60	
	Center Cass School District 66	
	Community High School District 94	

Present: 13 Districts **Absent:** 5 Districts

Also in attendance:
Dr. Kim Dryier, Executive Director, SASED
Ms. Rachel Wisniewski, Asst Dir of Business/CSBO, SASED
Dr. Elizabeth Vander Woude, Asst Dir of Programs and Services, SASED
Ms. Julie Grohn, Asst Dir of Human Resources, SASED
Mr. Dan Lawler, Technology Coordinator, SASED
Ms. Senga Lowe, Board Recording Secretary, SASED

2. **Pledge of Allegiance**

3. **Public Comment -** No public present.

4. **Thank you**
   Dr. Dryier thanked the Governing Board members for their commitment to SASED, in appreciation of National Board of Education Members Month. She also thanked our three retiring members, Mr. Jack Buscemi, Mr, Tom Ruggio, and Mr. Terry Walloch for their years of dedicated service.

Dr. Dryier informed the Board that, as requested, they are being provided with a revised SASED Organization Chart. Dr. Dryier also introduced SASED's new Technology Coordinator, Mr. Dan Lawler.

5. Discussion Without Action

Dr. Dryier provided an extensive, mid-term, update on SASED's strategic plan. Dr. Dryier provided detailed information about the goals in each of the Priority Areas (Staffing, Programs and Services, Communications, and Operations), as well as the progress towards each of the indicators and objectives within those goals.

6. Action Items

a. Approved the Minutes from the August 7, 2024 Governing Board Meeting

A motion was made to approve the August 7, 2024 Minutes as presented. This motion was made by Member Walloch and seconded by Member Blair.

Upon Roll Call Vote:

Ayes: Walloch SD20, Buscemi SD25, Doyle SD33, Blair SD48, Hanus SD58, Marinelli SD63, Ruggio SD68, Olson SD88, Espinoza SD99, Conover SD201, Hosler SD205.

Nays: None **Abstain:** Frankel SD180, Nagler SD202

Ayes: 11 Districts **Abstain**: 2 Districts **Nays:** None **Absent:** 5 Districts

Upon roll call vote, motion carried.

b. Approved the FY26 Budget Schedule

A motion was made to approve the FY26 Budget Schedule as presented. This motion was made by Member Ruggio and seconded by Member Nagler.

Upon Roll Call Vote:

Ayes: Walloch SD20, Buscemi SD25, Doyle SD33, Blair SD48, Hanus SD58, Marinelli SD63, Ruggio SD68, Olson SD88, Espinoza SD99, Frankel SD180, Conover SD201, Nagler SD202, Hosler SD205.

Nays: None

Ayes: 13 Districts **Nays:** None **Absent:** 5 Districts

Upon roll call vote, motion carried.

7. Adjournment

A motion was made to adjourn at 7:37 pm. This motion was made by member Blair and seconded by member Wallach.

Upon voice vote of all ayes from all thirteen members present, motion carried.

Minutes Approved by:

_____ _____

Mr. Jack Buscemi
Governing Board Chairperson Date

Ms. Leah Conover
Governing Board Secretary Date

School Association for Special Education in DuPage
Teaching ♦ Leading ♦ Believing

Dr. Kim Dryier
Executive Director

TO: SASED Governing Board

FROM: Rachel Wisniewski, Assistant Director of Business Services/CSBO

DATE: May 28, 2025

RE: FY26 Tentative Budget

The FY26 budget is based on a fully staffed budget of 401.82 FTE and a budgeted enrollment of 393.50 students. The budget summary has been divided into 2 sections, SASED's Operating Budget and Grants/ Flow-Through. The operating budget includes programs and services, capital improvement, and the student activity fund. Tuition and fees are determined on expenditures budgeted for SASED programs and services. Flow-Through includes the DRS Grant and Medicaid Flow-Through.

Assumptions - Revenues
Budgeted revenues are estimated to total $41 M dollars, which represents an increase of 4.56% compared to the prior year budget. The increase is largely contributable to Medicaid Flow-Through in the amount of $1,500,000 that was not reported in prior years. Exclusive of Medicaid Flow-Through, a .73% increase in revenue is anticipated from the prior year.

Local revenue consisting primarily of tuition and fees is estimated to total $34 million or 84% of anticipated revenues. SASED retains earnings on investments in the fund balance.

Total state revenue is estimated at $3 million, roughly 7% of anticipated revenues. At the state level, Evidence Based Funding (EBF) totals approximately $2,800,000. The amount for EBF for SASED is based on a hold harmless payment in the amount of its FY16 claim for Personnel Reimbursement. EBF is paid in bimonthly payments. EBF revenues are used to offset program costs as previously done with the Personnel Reimbursement. The transportation reimbursement is estimated to total approximately $192,936. State revenue also includes $50,000 which was approved for the State Maintenance Project Grant for the roofing project at Southeast Alternative School.

Total federal revenue is estimated to total $3.6 million, representing 9% of total anticipated revenues. Federal revenue consists of National School Lunch Program, School Breakfast Program, E-Rate reimbursement, Medicaid, and external grants.

There are three primary funding streams under Medicaid: Administrative Outreach, Fee-for-Service (FFS), and the Annual Cost Settlement.

Dr. Kim Dryier
Executive Director

SASED currently serves as the fiscal agent for Medicaid on behalf of its member districts. This means all Medicaid revenues flow through SASED and are subsequently disbursed to the appropriate districts. SASED retains its share of the Medicaid Administrative Outreach revenue in its fund balance. FFS revenues are reimbursed to member districts based on the specific students who generated the claims.

SASED anticipates receiving approximately $1.5 million in Medicaid FFS revenue. This revenue is generated by both SASED and district employees and is fully disbursed to the member districts. Although this flow-through process has been in place for years, it has not been reported in prior financial statements. In the interest of transparency, SASED is now including this revenue and corresponding expenditures—categorized as payments to other governmental agencies—in its financial reporting. Once SASED ceases to act as the fiscal agent, the reported FFS revenue will reflect only the portion generated by SASED employees.

The third pool, Medicaid Annual Cost Settlement, is a new revenue stream approved by the State of Illinois last year. SASED expects to receive approximately $1 million from this funding source in late June or July. Unlike FFS, the Annual Cost Settlement is not tied to individual students or limited to those with IEPs. Instead, it maximizes Medicaid reimbursements by including all students that are Medicaid eligible, and is calculated using a formula that attributes revenue to specific cost pools (e.g., Speech-Language Pathologists, Audiologists, Occupational Therapists) based on their services during the fiscal year.

Per Board decision, the Annual Cost Settlement funds will be distributed to member districts through the same categorical pools that generated the revenue, by the end of the fiscal year. Since these funds directly offset tuition and program costs, they are reported solely as revenue and not as expenditures.

For the upcoming year, the only grant that SASED will manage is the Division of Rehabilitation Services (DRS) grant, shared with NDSEC and D200, with estimated revenue of approximately $417,000. Effective June 30, 2025, SASED will no longer serve as the grantee for the Early CHOICES (4605) grant.

Assumptions - Expenditures
Budgeted expenditures, inclusive of Medicaid Flow-Through and the DRS grant, are estimated to total $43 million dollars, which represents an increase of 4.8% compared to the prior year budget. Exclusive of flow-through, a 2% increase is anticipated for operational budget expenditures.

1. Salary increases

Salaries are anticipated to total $24 million, roughly 55% of SASED's total expenditures. As negotiated, a 3.25% increase was applied to the base of the salary schedule for the certified bargaining unit. Per the CBA, the non-certified bargaining unit received a 5.0% increase. All other non bargaining staff received a 4.0% increase.

Dr. Kim Dryier
Executive Director

2. Employee Benefits

Benefits are anticipated to total $6 million, or 14% of the total expenditures. SASED joined EBC January 1, 2025. Medical insurance rates are under a rate guarantee through June 30, 2026.

3. Purchased Services

Purchased services are estimated to total $8.6 million, or 20% of the total expenditures. Purchased services include professional services, contract staff, legal, building maintenance, classroom rent, utilities, staff travel, professional development. In addition, purchased services include expenditures totaling $1.4M which is DRS grant revenue generated by SASED, NDSEC, and D200 in prior years that has not been expended and roll over each fiscal year.

4. Supplies and Materials

Supplies are estimated to total $719,130, roughly 1.7% of the total expenditures.

5. Capital Outlay

Capital outlay is estimated to total $1.9 M, representing 4% of total expenditures. The HVAC mechanical project is scheduled for summer 2025 to address plenum issues identified from the 10 year Health Life and Safety survey at Southeast. The HVAC project will also replace 3 units and the air handler that are reaching their end of life. In addition, sections of the roof are budgeted to be replaced at the same time. The HVAC project was budgeted in FY25 and FY26 as expenditures will be expended over both fiscal years. Reserves from the fund balance will be used to fund the capital project.

6. Other Objects

Other objects include the lease payment in the amount of $611,029 for the Administration building at 2900 Ogden. Per GASB 87, long term lease payments are required to be classified as principal retirement in Debt Service. Additionally, Medicaid Flow-Through is classified as other objects and reported as payments to other government agencies in the amount of $1.5M.

7. Non-Capitalized Equipment

Non-capitalized equipment is estimated to total $160,000, roughly .4% of the total expenditures.
Non-capitalized equipment consists primarily of technology devices to support student and staff learning.

Dr. Kim Dryier
Executive Director

Fund Balance

The estimated beginning fund balance as of July 1, 2025 totals $9,473,418, of which $2 M is restricted to capital projects, and $1 M is restricted to the DRS grant. Expenditures exceed revenues for a deficit in the amount of $2.5M due to the fund reserves funding the capital project. The ending fund balance as of June 30, 2026 is anticipated to total $6,954,139.

July 1, 2025-June 30, 2026

FY26 Tentative Budget

Dr. Kimberly Dryier
Executive Director

Rachel Wisniewski
Assistant Director of Business Services/CSBO

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SASED BUDGET SUMMARY

FY26 Tentative Budget

	OPERATING BUDGET				GRANTS & FLOW-THROUGH		
	SASED Program & Services	Capital Improvement	Student Activity Fund	Subtotal	DRS Grant	Medicaid	Total
Fund Balance - July 1, 2025	**6,368,880**	**1,985,552**	**48,202**	**8,402,634**	**1,070,784**	**-**	**9,473,418**
Revenue:							
Local Sources	**34,298,418**	**-**	**5,000**	**34,303,418**	**55,955**		**34,359,373**
Tuition and Fees (*)	34,274,418 *		5,000	34,279,418	55,955		34,335,373
Earnings on Investment (**)	24,000 **			24,000			24,000
State Sources	**2,994,932**	**50,000**	**-**	**3,044,932**	-		**3,044,932**
Evidence Based Funding	2,799,608			2,799,608			2,799,608
Transportation Reimbursement	192,936			192,936			192,936
State Free Lunch and Breakfast	2,388			2,388			2,388
School Maintenance Grant		50,000		50,000			50,000
Federal Sources	**1,673,968**	**-**	**-**	**1,673,968**	**417,000**	**1,500,000**	**3,590,968**
NSLP	111,216			111,216			111,216
E-RATE	124,000			124,000			124,000
School Breakfast Program	69,252			69,252			69,252
Medicaid Admin Outreach (**)	330,000 **			330,000			330,000
Medicaid FFS Annual Cost Settlement (*)	1,039,500 *			1,039,500			1,039,500
Medicaid FFS						1,500,000	1,500,000
DRS Grant				-	417,000		417,000
Total Revenue	**38,967,318**	**50,000**	**5,000**	**39,022,318**	**472,955**	**1,500,000**	**40,995,273**
Expenditures:							
Salary	23,628,513		-	23,628,513	105,520		23,734,033
Employee Benefits	6,241,545		-	6,241,545	42,136		6,283,681
Purchased Services	7,115,758	120,235	-	7,235,993	1,396,083		8,632,076
Supplies and Materials	716,630		2,500	719,130	-		719,130
Capital Outlay	132,972	1,741,633	-	1,874,604	-		1,874,604
Other Objects	611,029		-	611,029	-		611,029
Payments to Other Government Agencies						1,500,000	1,500,000
Non-Capitalized Equipment	160,000		-	160,000	-	-	160,000
Total Expenditures	**38,606,446**	**1,861,868**	**2,500**	**40,470,814**	**1,543,739**	**1,500,000**	**43,514,552**
Revenue Over (Under) Expenditures	**360,872** **	**(1,811,868)**	**2,500**	**(1,448,495)**	**(1,070,784)**	**-**	**(2,519,279)**
Transfer of Funds							-
Fund Balance - June 30, 2026	**6,729,752**	**173,685**	**50,702**	**6,954,139**	**0**	**-**	**6,954,139**

* Estimated Medicaid Annual Cost Settlement Netted Against Tuition & Fees

** SASED keeps investment earnings and Medicaid Admin Outreach

FY26 Tentative
Budget
BUDGET COST BY PROGRAM

	FY25 DIRECT COST	FY26 DIRECT COST	ADD PROGRAM ALLOCATIONS	LESS OFFSET GRANT REVENUE	FY26 NET COST	
PROGRAM 1 - EXECUTIVE ADMINISTRATION	$926,412	$911,750	$0	$0	$911,750	
PROGRAM 2 - BUSINESS SERVICES	$718,330	$780,236	$0	$0	$780,236	
PROGRAM 3 - HUMAN RESOURCES SERVICES	$555,591	$532,854	$0	$0	$532,854	
PROGRAM 4 - CURRICULUM/PROGRAMS AND SERVICES	$863,118	$657,445	$0	$0	$657,445	
PROGRAM 5 - PROFESSIONAL DEVELOPMENT	$260,131	$166,000	$0	$0	$166,000	
PROGRAM 6 - INFORMATION TECHNOLOGY	$1,485,936	$1,448,327	$0	$124,000	$1,324,327	
PROGRAM 7 - BUILDINGS AND GROUNDS	$615,103	$705,069	$0	$0	$705,069	
PROGRAM 8- TRANSPORTATION	$180,382	$174,433	$0	$99,427	$75,006	
TOTAL OVERHEAD	**$5,605,002**	**$5,376,113**	**$0**	**$223,427**	**$5,152,686**	**17.73%**
PROGRAM 9 - ELL SERVICES	$244,627	$219,967	($195,080)	$24,887	$0	
PROGRAM 10- VISION PROGRAM	$1,802,301	$2,231,118	$37,277	$343,438	$1,924,957	
PROGRAM 11 - DHH PROGRAM	$2,670,282	$2,963,786	$118,776	$273,108	$2,809,454	
PROGRAM 12 - PATHWAYS PROGRAM	$3,875,352	$3,574,916	$127,801	$417,151	$3,285,566	
PROGRAM 13- SUPPORTIVE MEDICAL NEEDS PROGRAM	$1,277,428	$1,444,033	$36,590	$197,630	$1,282,994	
PROGRAM 14 - STRUCTURED LEARNING ENVIRONMENT PROGRAM	$5,612,609	$8,424,276	$361,387	$950,210	$7,835,452	
PROGRAM 15 - TRANSITION PROGRAM	$1,220,347	$1,375,089	$50,503	$212,999	$1,212,593	
PROGRAM 16 - PROJECT SEARCH PROGRAM	$113,879	$151,526	$0	$14,932	$136,594	
PROGRAM 17 - DIAGNOSTICS/AUDIOLOGICAL SERVICES	$150,580	$169,859	$0	$67,006	$102,853	
PROGRAM 18 - FOOD SERVICES	$200,480	$215,032	($32,176)	$182,856	$0	
PROGRAM 19 - ITINERANT SERVICES	$1,155,830	$1,270,811	$0	$157,719	$1,113,093	
PROGRAM 20 - OCCUPATIONAL/PHYSICAL THERAPY SERVICES	$6,413,451	$6,297,832	$2,201	$852,318	$5,447,715	
PROGRAM 21 - STUDENT IMPROVEMENT INSTRUCTIONAL SUPPORT	$1,347,151	$1,360,388	($444,664)	$180,488	$735,236	
PROGRAM 22 - ASSISTIVE TECHNOLOGY SERVICES	$158,036	$134,061	($62,615)	$12,443	$59,003	
PROGRAM 23 - 1:1 TEACHER ASSISTANT	$3,469,687	$1,937,366	$0	$30,488	$1,906,877	
PROGRAM 24 - 1:1 MATA	$1,858,189	$909,655	$0	$115,726	$793,929	
PROGRAM 25 - 1:1 INTERPRETER	$0	$0	$0	$0	$0	
PROGRAM 26 - EXTENDED SCHOOL YEAR	$484,840	$528,778	$0	$130,069	$398,709	
PROGRAM 27 - CREDIT RECOVERY	$6,384	$7,676	$0	$0	$7,676	
PROGRAM 28 - ESY 1:1 MATA	$14,159	$14,165	$0	$0	$14,165	
TOTAL PROGRAMS AND SERVICES	**$32,075,611**	**$33,230,333**	**($0)**	**$4,163,469**	**$29,066,864**	
PROGRAM 35- CAPITAL PROJECTS	$1,906,632	$1,861,868	$0	$50,000	$1,811,868	
TOTAL CAPITAL PROJECTS	**$1,906,632**	**$1,861,868**	**$0**	**$50,000**	**$1,811,868**	
PROGRAM 40 - STUDENT ACTIVITY FUND	$2,500	$2,500	$0	$0	$2,500	
TOTAL STUDENT ACTIVITY FUND	**$2,500**	**$2,500**	**$0**	**$0**	**$2,500**	
SUBTOTAL SASED OPERATIONAL BUDGET DIRECT COST	**$39,589,745**	**$40,470,814**	**($0)**	**$4,436,895**	**$36,033,918**	
		2.225%				
PROGRAM 36 - DRS YOUTH SERVICES COORDINATOR GRANT	$148,700	$147,955	$0	$92,000	$55,955	
PROGRAM 37 - DRS BASE PLUS GRANT	$1,257,760	$1,395,784	$0	$325,000	$1,070,784	
PROGRAM 38 - EARLY CHOICES GRANT	$384,466	$0	$0	$0	$0	
PROGRAM 39 - ESSER III GRANT	$105,923	$0	$0	$0	$0	
TOTAL GRANTS	**$1,896,849**	**$1,543,739**	**$0**	**$417,000**	**$1,126,739**	
MEDICAID FLOW THROUGH	$0	$1,500,000	$0	$1,500,000	$0	
TOTAL MEDICAID FLOW THROUGH	**$0**	**$1,500,000**	**$0**	**$1,500,000**	**$0**	
TOTAL SASED PROGRAM BUDGET DIRECT COST	**$41,486,594**	**$43,514,552**	**($0)**	**$6,353,895**	**$37,160,657**	
		4.888%				

Capital Improvement

HVAC PROJECT AT SOUTHEAST	
F.E. Moran (M-1, M-2, M-3 Plenum, 3 Rooftop Units, air handler)	1,260,333
Contigency	175,900
Prasino - Commissioning	6,400
Architect/Engineering Fees 8%	120,235
Preservation (Roofing contract)	299,000
Total	**1,861,868**

FY26 Tentative
Budget
FTE AND ENROLLMENT BY PROGRAM

	FTE	ENROLLMENT
PROGRAM 1 - EXECUTIVE ADMINISTRATION	4.80	
PROGRAM 2 - BUSINESS SERVICES	5.50	
PROGRAM 3 - HUMAN RESOURCES SERVICES	3.00	
PROGRAM 4 - CURRICULUM/PROGRAMS AND SERVICES	1.00	
PROGRAM 5 - PROFESSIONAL DEVELOPMENT	0.00	
PROGRAM 6 - INFORMATION TECHNOLOGY	4.00	
PROGRAM 7 - BUILDINGS AND GROUNDS	1.50	
PROGRAM 8- TRANSPORTATION	3.00	
TOTAL OVERHEAD		
PROGRAM 9 - ELL SERVICES	2.00	
PROGRAM 10- VISION PROGRAM	26.90	37.00
PROGRAM 11 - DHH PROGRAM	33.50	58.00
PROGRAM 12 - PATHWAYS PROGRAM	41.10	80.00
PROGRAM 13- SUPPORTIVE MEDICAL NEEDS PROGRAM	17.20	20.00
PROGRAM 14 - STRUCTURED LEARNING ENVIRONMENT PROGRAM	106.80	154.50
PROGRAM 15 - TRANSITION PROGRAM	15.30	32.00
PROGRAM 16 - PROJECT SEARCH PROGRAM	1.30	12.00
PROGRAM 17 - DIAGNOSTICS/AUDIOLOGICAL SERVICES	1.10	
PROGRAM 18 - FOOD SERVICES	0.00	
PROGRAM 19 - ITINERANT SERVICES	11.20	266,049.84
PROGRAM 20 - OCCUPATIONAL/PHYSICAL THERAPY SERVICES	58.52	2,181,281.90
PROGRAM 21 - STUDENT IMPROVEMENT INSTRUCTIONAL SUPPORT	11.00	
PROGRAM 22 - ASSISTIVE TECHNOLOGY SERVICES	1.00	
PROGRAM 23 - 1:1 TEACHER ASSISTANT	39.20	
PROGRAM 24 - 1:1 MATA	11.40	
PROGRAM 25 - 1:1 INTERPRETER	0.00	
TOTAL PROGRAMS AND SERVICES		
PAROGAM 36 - DRS YOUTH SERVICES COORDINATOR GRANT	1.50	
PROGRAM 37 - DRS BASE PLUS GRANT	0.00	
PROGRAM 38 - EARLY CHOICES GRANT	0.00	
PROGRAM 39 - ESSER III GRANT	0.00	
TOTAL GRANTS		
TOTAL FTE	**401.82**	

401.82

FY26 Tentative Budget

Governing Board Report

SASED

May 28, 2025

FY26 Tentative Budget- Enrollment & FTE

Total FTE Students – 393.50
(FY25 - 390)

Total FTE Staff – 402
(FY25 - 446)

FY26 Tentative Budget Summary

Medicaid Annual Cost Settlement is netted against tuition & fees

SASED retains Earnings on Investment & Medicaid Admin Outreach in fund balance

	SASED Program & Services	Capital Improvement	Student Activity Fund	DRS Grant	Medicaid	Total
Fund Balance - July 1, 2025	**6,368,880**	**1,985,552**	**48,202**	**1,070,784**	-	**9,473,418**
Revenue:						
Local Sources	**34,298,418**	-	**5,000**	**55,955**		**34,359,373**
Tuition and Fees	34,274,418		5,000	55,955		34,335,373
Earnings on Investment	24,000					24,000
State Sources	**2,994,932**	**50,000**	-	-		**3,044,932**
Evidence Based Funding	2,799,608					2,799,608
Transportation Reimbursement	192,936					192,936
State Free Lunch and Breakfast	2,388					2,388
School Maintenance Grant		50,000				50,000
Federal Sources	**1,673,968**	-	-	**417,000**	**1,500,000**	**3,590,968**
NSLP	111,216					111,216
E-RATE	124,000					124,000
School Breakfast Program	69,252					69,252
Medicaid Admin Outreach	330,000					330,000
Medicaid FFS Annual Cost Settlement	1,039,500					1,039,500
Medicaid FFS					1,500,000	1,500,000
DRS Grant				417,000		417,000
Total Revenue	**38,967,318**	**50,000**	**5,000**	**472,955**	**1,500,000**	**40,995,273**
Expenditures:						
Salary	23,628,513		-	105,520		23,734,033
Employee Benefits	6,241,545		-	42,136		6,283,681
Purchased Services	7,115,758	120,235	-	1,396,083		8,632,076
Supplies and Materials	716,630		2,500	-		719,130
Capital Outlay	132,972	1,741,633	-	-		1,874,604
Other Objects	611,029		-	-		611,029
Payments to Other Government Agencies					1,500,000	1,500,000
Non-Capitalized Equipment	160,000		-	-	-	160,000
Total Expenditures	**38,606,446**	**1,861,868**	**2,500**	**1,543,739**	**1,500,000**	**43,514,552**
Revenue Over (Under) Expenditures	**360,872**	**(1,811,868)**	**2,500**	**(1,070,784)**	-	**(2,519,279)**
Fund Balance - June 30, 2026	**6,729,752**	**173,685**	**50,702**	**0**	-	**6,954,139**

	FY25 BUDGET DIRECT EXPENDITURES	FY26 BUDGET DIRECT EXPENDITURES
TOTAL OVERHEAD	$5,605,002	$5,376,113
TOTAL PROGRAMS & SERVICES	$32,075,611	$33,230,333
TOTAL CAPITAL PROJECTS	$1,906,632	$1,861,868
TOTAL STUDENT ACTIVITY FUND	$2,500	$2,500
SUBTOTAL: OPERATIONAL BUDGET	$39,589,745	$40,470,814
		2.23%
TOTAL GRANTS	$1,896,849	$1,543,739
TOTAL MEDICAID F/T	$0	$1,500,00
TOTAL SASED BUDGET	$41,486,594	$43,514,552
		4.89%