

**SHIAWASSEE REGIONAL EDUCATION SERVICE DISTRICT
SPECIAL EDUCATION FUND BUDGET
FY 25-26 Proposed Budget Revision**

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Original Budget	FY 25-26 February Budget Revision	FY 25-26 Proposed Budget Revision
Beginning Fund Balance July 1	11,173,683	11,840,698	13,641,757	15,949,916	15,949,916	15,949,916
<u>Revenue</u>						
100 Local Revenue	12,883,472	12,280,634	12,832,874	13,202,477	14,126,923	15,284,386
300 State Revenue	10,220,266	12,312,667	11,469,061	10,477,327	10,351,216	11,341,051
400 Federal Revenue	4,262,824	5,524,973	5,188,232	3,796,635	3,816,557	3,898,604
500 Local Transfers	520,289	588,929	802,572	669,980	744,583	744,583
600 Fund Transfers	-	342,053	1,166,566	-	-	-
Total Revenue	27,886,850	31,049,257	31,459,305	28,146,418	29,039,279	31,268,624
Total Available to Appropriate	39,060,533	42,889,955	45,101,062	44,096,334	44,989,195	47,218,540
<u>Expenditures</u>						
110 Added Needs	-	-	7,181	-	-	-
120 Added Needs	4,855,808	5,284,869	5,318,387	5,815,305	6,056,671	6,111,440
210 Pupil Services	9,865,383	9,987,852	10,723,398	10,066,731	11,414,458	11,177,913
220 Instructional Support	1,764,626	1,919,540	1,939,235	2,078,310	1,968,833	2,005,109
230 Support Services	71,721	56,270	57,212	57,000	28,500	28,500
240 Student Learning Center West	567,029	595,202	625,606	501,508	509,703	512,832
250 Business Services	57,036	115,168	130,729	151,427	157,209	167,651
260 Operations & Maintenance	663,805	784,875	805,687	889,852	888,866	879,214
270 Transportation	3,885,087	3,394,815	3,771,248	4,504,248	4,292,802	4,329,584
280 Central Support	308,437	327,673	340,444	361,463	412,090	409,950
290 Other	50,917	14,885	32,305	66,311	66,311	66,311
300 Community Services	20,177	54,361	48,036	69,787	67,401	67,401
400 Outgoing Local Transfers	2,091,736	3,382,693	2,414,548	1,674,011	1,718,636	1,947,486
600 Outgoing Internal Transfers	3,018,071	3,329,995	2,937,129	2,794,211	2,555,590	4,662,620
Total Expenditures	27,219,835	29,248,198	29,151,146	29,030,164	30,137,068	32,366,010
Excess/(Deficit) for Fiscal Year	667,015	1,801,059	2,308,159	(883,746)	(1,097,790)	(1,097,386)
Estimated Ending Fund Balance	11,840,698	13,641,757	15,949,916	15,066,170	14,852,126	14,852,530

It is the recommendation of the Superintendent that the following Resolution be adopted.

Resolved that this resolution shall be the Special Education Fund Budget of the Shiawassee Regional Education Service District for the fiscal year 2025-2026. A resolution to make appropriations; to provide the expenditure of the appropriation and to provide for the disposition of all income received by the Shiawassee Regional Education Service District; that the Special Education Fund Tax Levy for fiscal year 2025-2026 based on the maximum allowable amount as approved by the taxpayers in Shiawassee County.

Be it further resolved that the Board of Education hereby commits this fund's fund balance.